



Columbus, Georgia Consolidated Government



"What progress has preserved."

Fiscal Year 2017 Recommended Budget



**Columbus Consolidated Government
Annual Operating Budget
July 1, 2016 - June 30, 2017**

Mayor and Council

Mayor – Teresa Tomlinson

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

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

Councilor, District 1 – Jerry “Pop” Barnes

Councilor, District 2 – Glenn Davis

Councilor, District 3 – Bruce Huff

Councilor, District 5 – Mike Baker

Councilor, District 6 – Gary Allen

Councilor, District 7 - Evelyn “Mimi” Woodson

Councilor, District 8 – Tom Buck

Councilor, At Large – Judy Thomas

Isaiah Hugley
City Manager

Lisa Goodwin
Deputy City Manager

Pamela Hodge
Deputy City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Columbus Consolidated Government
Georgia**

For the Fiscal Year Beginning

July 1, 2015

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, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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COLUMBUS GEORGIA

Consolidated Government



INTRODUCTION

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

COLUMBUS CONSOLIDATED GOVERNMENT

Georgia's First Consolidated Government

TERESA TOMLINSON
Mayor

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April 26, 2016

In RE: Fiscal Year 2017 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

It is an honor and privilege to submit to you the sixth fiscal year budget of this Administration. The Columbus, Georgia Consolidated Government (CCG) has overcome tremendous financial challenges in our prior fiscal years. We have instituted remarkable reform and much needed change. We have stood steadfast in the face of moving goal posts, and though we see the benefit of our hard work there is still more to do in order to achieve our goals and objectives.

This Fiscal Year (FY) 2017 Mayor's Recommended Budget message is provided to you pursuant to the CCG Charter, including specifically §7-401. It is a balanced budget and includes an estimate of unencumbered fund balance, an estimate of cash revenues, proposed expenditures by department, office, board, commission and agency, proposed capital outlays, data justification for expenditures and other such information that may be necessary for Council, which will review and deliberate upon this Recommended Budget and, then, enact our CCG Adopted Budget.

I. Introduction

This Recommended Budget provides us an opportunity for the first time in **16 years** to not use reserve funds to balance revenues and expenditures for the General Fund. Though our projected revenues remain flat, as they have for many years, our reforms and our continued fiscal prudence have allowed us to end our reliance on the General Fund Reserve and to actually replenish that Reserve.

In addition to funding the required expenditures necessary to operate our Consolidated Government, this budget:

- Replenishes the General Fund Reserve, which had dipped in FY2015 to 56 days, and returns us to our 60-day minimum threshold;¹
- Provides for a 2.0% Cost of Living Adjustment (COLA) for all CCG employees;
- Maintains the 70% healthcare subsidy to our valued employees;
- Fully funds our annual employee pension obligation while adopting an updated Longevity Actuarial Chart in order to ensure proper funding levels in future years;
- Reforms our Columbus Police Department (CPD) pay so as to enhance recruitment and increase retention;
- Adjusts user fees and fines, some of which have not been adjusted in decades, to bring them more in line with the cost of services and to provide budget relief;
- Funds the lease of 33 new garbage trucks through a \$2 a month increase in our Integrated Waste Fund; and
- Funds the Aquatic Center at a \$1.2 million level (for 89 hours a week operations) through enhanced programming and revenues, as well as new public/private partnerships.

Our FY2017 projected operating budget is \$269,973,787 million. We predict a 1.75% increase in our property tax revenue, yielding an additional \$1.2 million over last year. The Local Option Sales Tax (LOST) is expected to be \$ 34.3 million in revenue and the Other Local Option Sales Tax (OLOST) is expected to be \$ 34.3 million, for a total of \$ 68.6 million.

The FY2017 recommended operating budget is a 1.6% increase over our FY2016 operating budget of \$265,724,993. This increase is due to the TSPLOST funds placed in our METRA budget, the increase to the Debt Service Fund for the Fire Capital leases funded from the Public Safety OLOST, and the proposed increase in fee revenue.

The proposed allocation of funds is set forth in the detailed budget materials provided herewith. The remainder of this letter will set out the general fiscal policies and proposed major changes recommended for the next fiscal year.

II. General Fiscal Policies and Proposed Major Changes

A. Replenishing the General Fund Reserve

We learned in November of 2015 that our FY2015 General Fund Reserve had fallen to 56-days, below the 60-day threshold required of Resolution No. 224-11 and the threshold required by rating agencies and best practices municipal accounting standards. We have been on a trek of many years to preserve and restore our depleting General Fund Reserve. We have instituted major reforms of our Pension Plan, Employee Healthcare System, Worker's Compensation System, Third-Party Affiliate Subsidies, and more. We have reaped

¹ One day of General Fund Reserve equates to \$418,632. In other words, it takes \$418,632 a day to run CCG. Other such important assumptions are set forth in the FY2017 Recommended Budget Overview Chart. See Exhibit A.

efficiencies where possible and re-thought the way we do business. We have shrunk our ability to render the services our citizens depend on through attrition and cuts. And, we are presently trying to adjust our property tax revenue system through a countywide referendum to adopt a prospective tax system that allows us to take advantage of our growth while protecting those who have our current property valuation freeze.

The good news is that our efforts are taking root and bearing fruit. We recently learned that we are projected to end FY2016 at 60.21 days of General Fund Reserve having reclaimed reserve days through savings and slightly higher than anticipated revenues. Because this FY2017 Recommended Budget contains a General Fund budget that is .14% less than that of the FY2016 Adopted Budget, we are projecting 60.29 days of General Fund Reserve under this proposed budget scenario. Any significant increases in this Recommended Budget would eat into that slim cushion unless a corresponding cut was found.

B. Employee Cost Of Living Adjustment

Each proposed budget this Administration has submitted has had a modest Cost of Living Adjustment (COLA) of .5%, even in the years when we could not afford any increase and the possibility of layoffs loomed. Over a two year period, FY2013 - FY2014, CCG provided a 4% pay adjustment for our employees in order to accommodate the on-going cost to them of our pension reform (an expense which does constitute an added cost of living for employees). The pension reform, which CCG significantly supplements, funds an important benefit for the employees' retirement years. All totaled, these various pay adjustments have increased CCG employee pay 6.5% over five fiscal years.

When we compare our 6.5% pay adjustments over five fiscal years with the Employment Cost Index (ECI) and the Consumer Price Index (CPI), our salaries have fared well, but have not kept up when employee healthcare costs are taken into consideration, or when the pay adjustments for Pension Reform are excluded from the equation.²

² Employees rarely recognize or fully value the high subsidy CCG contributes to their healthcare and pension costs as each year we discuss the employees' urgings that CCG should pick-up ALL increased costs of those two valuable benefits. It is best practices that CCG share the cost of increases to healthcare or pension benefits through a set formula and adjust employee pay either through COLAs or raises or both. When CCG has increased its subsidies to benefits in lieu of pay adjustments employees do not recognize that subsidy as increased pay and, in fact, reject the subsidy as a value to them focusing exclusively on the amount of their salary and their take home pay, which they do not see increase under a subsidy of benefits scenario. Pay adjustments, even in the face of rising benefits costs, gives the employee the clearest, most tangible indicator of value received.

Fiscal Year	CCG Pay Increases	Employment Cost Index (ECI)	Consumer Price Index (CPI)
2012	.5%	1.1%	2.1%
2013	2.0%		
2013	.5%	1.1%	1.6%
2014	2.0%		
2014	.5%	1.6%	1.7%
2015	.5%	1.8%	-0.2%
2016	.5%	No data available for 2016	0.7%
Total	6.5%*	5.6%	5.9%

*FY2013 and FY2014 include 2% pay adjustments to help fund Pension Reform.

This year we will be providing our employees a 2% COLA, yet this increase will largely be absorbed by the off-set of raising healthcare costs as explained in the next section below.

The bottom line is that we have been barely keeping pace with the cost of living and it is time to map out a plan for doing more than just COLA adjustments so that our employees can begin to see the value return for their hard work and dedication to CCG and our citizens. Accordingly, I have asked our Human Resource and Finance Departments to develop a systematic raise schedule that is realistic so that Council can actually fund it year to year. Our UGA Pay Plan is great. It provided us with a grid, or graduated system, of our personnel ranks, but it did not provide a realistic funding strategy and its rigid grid system discourages any pay adjustments smaller than its 2.5% steps. We have a pay plan system that has taken away our flexibility to do what we can when we can and our employees have paid the price. For instance, a 2.5% raise for all our employees would cost us \$ 3 million. So, in tight budget years our options have been to fund a \$ 3 million raise, or do nothing. Given such a costly mark to meet, we have had to choose to do nothing waiting on an extra \$3 million to be found. A better plan is to allow incremental raises each, or most, years. Only this type of system will alleviate compression. Now that we can see our budget reform efforts over the past many years paying off, we are able to propose for discussion our Administration's new pay adjustment proposal – but not in this budget year. We will come to Council this Summer with the proposal so that there is time for assessment and broad input. We can also monitor our FY2017 budget progress throughout the year knowing that this pay adjustment strategy is a priority for FY2018.

C. Employee Healthcare Subsidy

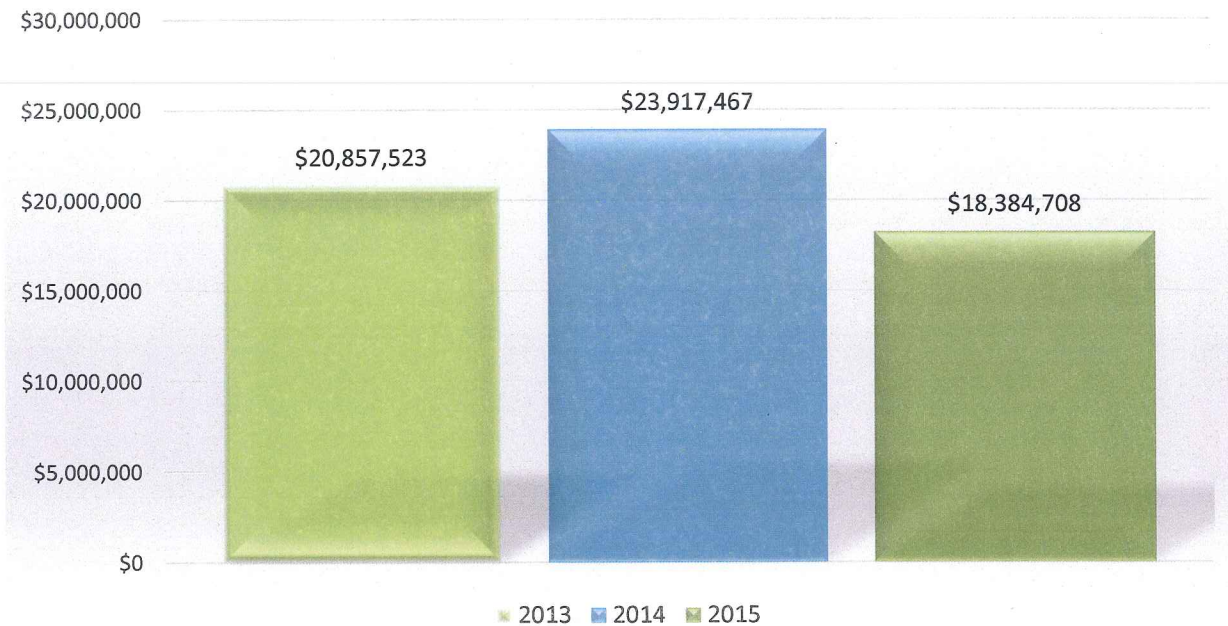
In years past, we have predicted the cost of the coming year's healthcare claims based on the actual claims from the preceding calendar year.³ The data and predicting tools were cloudy, but we did the best we could with our benefits manager's help. Yet, each year we were short by millions and each year a discussion ensued of how to fund the short-fall completely from the resources of CCG as employees largely refused to share in the 70/30 healthcare cost split for the short-fall. This resulted in CCG regularly subsidizing employee healthcare some 83% or more. Employees did not see this additional subsidy as a backdoor pay raise and, so, CCG received no credit or goodwill for providing millions of dollars of value to our hardworking employees. Often the conversation would turn to why there was no money for raises with no recognition of the monies spent to boost the employees' portion of the 70/30 healthcare cost split.

Council has passed a Resolution that the CCG equation for funding our healthcare system should be a set 70/30 split. See Resolution No. 301-12. Other changes were made to our healthcare plan and those changes have provided a significant downturn in the otherwise increasing claims cost. For instance:

- Our Health and Wellness Center (HWC) was established in 2013 enhancing preventative care, saving employees out-of-pocket costs, reducing emergency room visits and reducing the magnitude and number of our most expensive claims.
- The HWC has resulted in savings to our employees of 39.92% for standard office visits and 48% on the top 50 dispensed medications, among other employee savings.
- CCG had a \$5.5 million reduction in medical and pharmacy claims from FY2014-FY2015 alone.
- CCG has saved \$1.8 million in claims cost due to the removal of Muscogee Manor employees from our healthcare system.
- CCG has saved \$1.1 million in spouse claims cost due to the Spousal Surcharge.
- CCG has saved \$1.6 million in the amount paid for our top 10 High Cost Claimants.
- CCG has seen a 22% reduction in Emergency Room visits.
- CCG has seen a 23% reduction in Office Visits.

³ CCG is self-insured, meaning that CCG pays for every visit, every procedure, every hospital stay and every prescription. Our claims process is administered by Blue Cross/Blue Shield on a contract basis, but CCG pays the cost of all healthcare received by our employees and their covered dependents.

Annual Medical and Rx Claims Calendar Year (CY) 2013-2015



Nevertheless, our Healthcare Fund remains under-funded and our FY2016 budgeted contributions will, again, have missed the mark by some \$2.19 million. We had projected our CY2016 claims would increase 5% over CY2015, however actual claims will require a 15% funding increase over the prior year. (National healthcare plan trends are typically between 8%-10% increase per year.) Our benefits manager has made a proposal to streamline our multi-faceted plan, capitalize on our successes and further change the course of our unsustainable healthcare cost trajectory. In essence, the proposal involves opening the Health and Wellness Center up at no cost to all CCG employees as part of two distinct plans: the Silver Plan (Open Access POS) and the Gold Plan (Open Access POS). The proposed consolidation of our plans allow for a fee structure similar to our HMO and PPO plans. The proposed benefit design is set out in the comparative chart below:

	Current-2016			Proposed-2017	
Benefit Design	Current Health & Wellness Plan	Current HMO Plan	Current Open Access POS/PPO	Proposed Open Access POS (Silver Plan)	Proposed Open Access POS (Gold Plan)
Deductible (Single/Family)	\$500/\$1,000	\$1,000/\$2,000	\$1,000/\$2,000	\$2,000/\$4,000	\$1,000/\$2,000
Coinsurance	90%	90%	80%	80%	90%
Global out-of-pocket	\$1,500/\$3,000	\$6,350/\$12,700	\$6,350/\$12,700	\$6,350/\$12,700	\$6,350/\$12,700
Medical copayments					
HWC office visits	\$0	N/A	N/A	\$0	\$0
PCP office visits	\$50	\$20	\$30	\$30	\$20
SP office visits	\$20	\$30	\$40	\$40	\$30
Emergency Room	\$150	\$150	\$150	\$200	\$150
Prescription drug (Retail/Mail Order)					
Available at HWC	\$0	N/A	N/A	\$0	\$0
Tier 1	\$20/\$40	\$20/\$40	\$20/\$40	\$20/\$40	\$20/\$40
Tier 2	\$40/\$80	\$40/\$80	\$40/\$80	\$40/\$80	\$40/\$80
Tier 3	\$60/\$120	\$60/\$120	\$60/\$120	\$60/\$120	\$60/\$120
Current Enrollment-Actives and Pre-65 Retirees	826	946	434		

We have determined that the 2% COLA increase discussed above will cover this insurance cost adjustment for single coverage at every pay grade.

With enhanced actuarial data and new analytic capability, our benefits manager is able to more accurately predict our *total* claims cost for all of CY2017 without our customary multi-million dollar shortfall. They predict our CY2017 plan funding requires a 23% increase over CY2016, or \$24.8 million in total, as long as we maintain our commitment to the 70/30 split with employees. For Fiscal Year budgeting purposes, this means we will need to budget \$16 million in FY2017 in order to meet our CCG commitment of a 70% subsidy to our healthcare system.

D. Maintenance of Employee Pension Plan

In 2012 we instituted broad scale Pension Reform in order to relieve an unsustainable trajectory of annual pension contributions and to shore-up the long term viability of our pension plan for those who depend on it. That Pension Reform came into effect with our FY2013 budget. According to our consulting actuary, CCG has saved some \$9.8 million due to that reform and is on course to save a total of \$39.1 million over a period of roughly 10 years. Today our General Government Employee Pension Plan is 94.3% funded, up from the 72.9% funded level of 2012. Our Public Safety Employee Pension Plan is presently funded at 83%, up from 71.9% of 2012.

Now, it is time to move from our outdated actuarial table. Our annual pension contributions have been based on the 1994 Group Annuity Mortality Static. Life expectancy rates have increased over the last 20 years and we must update our actuarial table and calculations so that our pension plans are well-funded for the needs of our employees.

On February 10, 2016, our CCG Pension Board unanimously voted to adopt a 2015 projection of the RP-2000 Mortality Table for purposes of calculating our annual pension contribution. That updated table requires roughly \$900,000 more in contribution for the General Government Pension Plan and nearly \$1.2 million more in contribution for the Public Safety Pension Plan than our former table. This \$2.1 million in additional pension investment is necessary to protect the future pension benefit of our employees. Fortunately, due largely to strong market performance this past year, our FY2017 pension contribution of just over \$18.1 million is \$3.5 million less than our contribution in FY2016.

E. CPD Pay Reform

In 2008, the citizens of Columbus passed a one-percent sales tax, known as the OLOST, in large part to supplement our resources related to Public Safety. At that time, we added numerous Public Safety positions throughout CCG to include 100 new patrol officer positions with the the Columbus Police Department (CPD). We also supplemented the pay of all sworn public safety officers with a \$3,000 perpetual annual bonus.

The number of CPD recruits/applicants increased immediately after the passage of the OLOST and the imposition of the \$3,000 bonus. Our 2015 Police Pay Survey shows Columbus continues to maintain competitive pay on a comparative basis with similar communities.

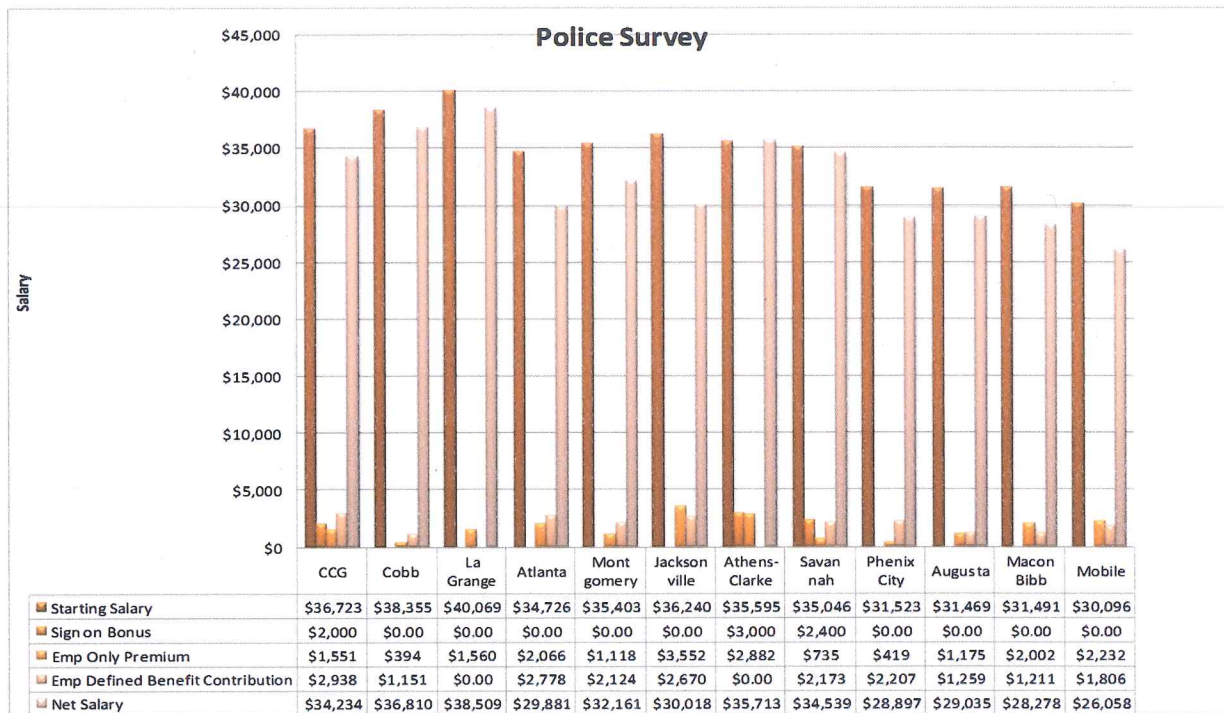


CHART 1

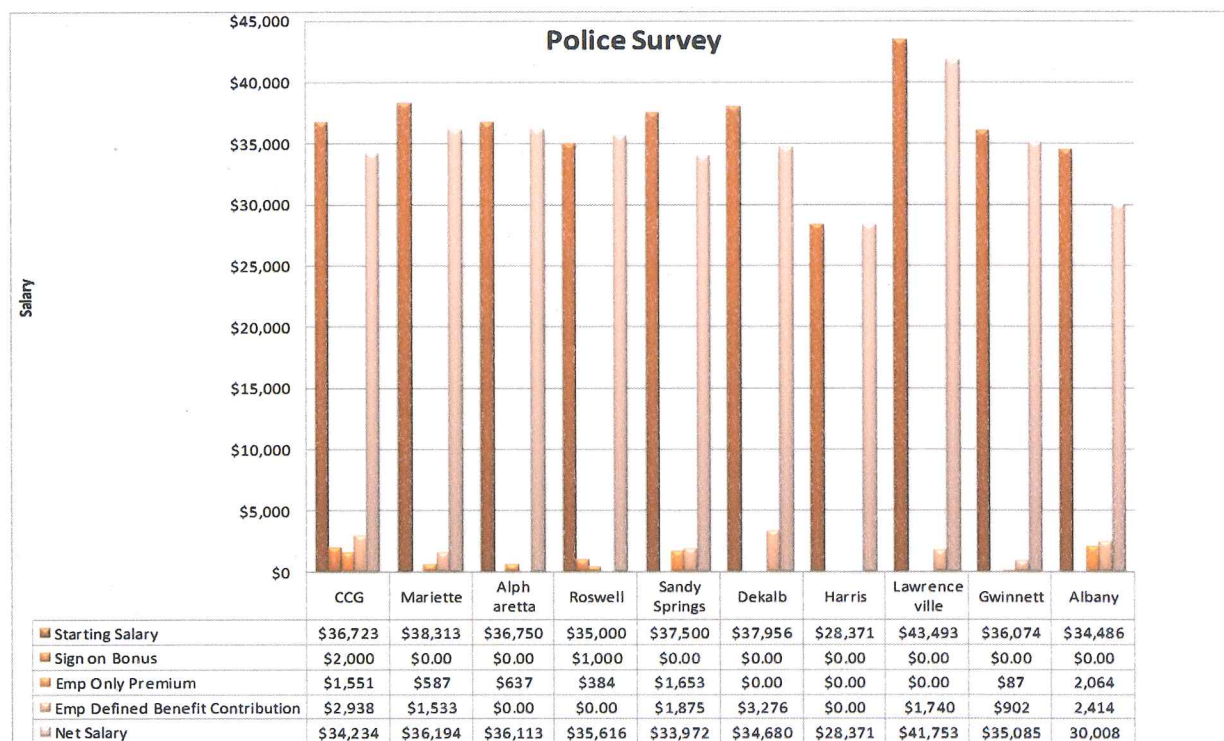


CHART 2

Columbus has a starting base salary of \$36,723. Of the 21 other jurisdictions surveyed, only seven had higher starting base pay (Cobb, LaGrange, Marietta, Alpharetta, Sandy Springs, DeKalb, and Lawrenceville). Yet, with an aging force, natural attrition, our inability to maintain regular raises as opposed to COLAs, the advent of dozens of new cities in the Metro-Atlanta area establishing new police departments and the national discussion about officer use of force in complex and sometimes volatile urban environments, recruitment has waned and attrition has hit our mid-ranks.

Last year, we instituted our Police Longevity and Retention Pay Reform (Longevity and Retention Plan). We took \$531,050 in previously assigned CPD Gap Time and Overtime and re-allocated the funds to pay for salary reform that rewards longevity. The Longevity Plan provides bonuses (ranging from \$750 to \$1,500) at step intervals designated by years of service (ranging from 3-30 years). In the first year of implementation, every CPD officer received a bonus to enter the new pay system. Thereafter, bonuses are given when the year of service milestone is reached. The Longevity Plan came in on budget and did not exceed the \$531,050 in monies re-allocated for its use.

Having taken steps to begin to relieve compression and to reward officers at all levels of service for their long-term commitment to CPD, we now must look to our continuing struggle to recruit and to keep officers in their early years of service. As Public Safety Director, I propose for Council's consideration the Police Recruitment and Retention Pay Reform (Recruitment and Retention Plan). This proposal redirects some \$649,920 presently used to fund 16 patrol officers in order to enhance pay for officers at Steps A and B of the CCG's current pay plan. The monies budgeted for those 16 unfilled positions are unused due to the inability to recruit and are usually diverted to purchases of public safety capital expenditures at the end of the fiscal year. Though CPD needs capital, its first priority is to fill the patrol positions promised to citizens in the OLOST vote and to field a strong force of law enforcement officers to Protect and Serve our citizens. The 16 patrol position will remain on the books and could be refunded at a future date with then available funds.

In short, this proposal seeks to:

- Move all CPD officers currently at a Step A or a Step B to a Step C. Police officers with degrees will be moved to a Step D.
- All new Police Officers will be hired at a Step C. New hires with degrees will be moved to Step D.
- The savings from the unfunded 16 patrol positions would pay for the FY2017 Recruitment and Retention Plan.

See Exhibit B, Police Officer Recruitment Memo.

In addition, it is proposed that the CPD FY2016 salary savings of \$523,000 be redirected in the form of a \$1,200 bonus to all sworn Police Officers on the payroll as of January 1, 2016 due to their extraordinary efforts as a result of reduced recruitment and retention. The

cost of the proposed bonuses is \$514,800 and is off-set by the \$523,000 in CPD FY2016 salary savings.

It further is proposed that CPD be allowed to provide pay enhancement to those newly recruited officers who have previously obtained POST certification, thereby relieving CCG from the cost of that training and allowing CCG to obtain skilled, experienced officers. The supplement would be paid in three installments of \$800 over a three year period for a total supplement of \$2,400. CPD hires an average of 50 new officers per year. Approximately 25%, or 12.5 recruits, will be POST certified for a first year cost of \$10,000, a second year cost of \$20,000, and, thereafter, an annual cost of \$30,000.⁴

It also is proposed that we encourage the hiring of Veterans leaving the Armed Services with an Honorable Discharge by providing a \$1,200 pay supplement in \$400 installments over an eighteen month period. Again, roughly 25%, or 12.5 recruits, will have military service experience. The first year cost of this bonus will be \$10,000. The second year cost (and annual cost thereafter) will be \$15,000.

F. Funding New Garbage Trucks

For over 15 years, Columbus has chosen to substantially subsidize an extraordinary level of waste collection service no other jurisdiction supplies. For decades, CCG provided five curbside pick-ups a week per household: two household garbage pick-ups, one recycling pick-up, one yard waste pick-up and one White Goods pick-up. Our CCG collection service is unlimited where many jurisdictions either forbid pick-ups over so many cans or so many pounds, or those jurisdictions charge significantly more for excess volume pick-up - CCG does not. As our Forensic Auditor said recently at a Council meeting when stating that she could find no comparable system to our Integrated Waste System, "No other jurisdiction provides the level of services Columbus does. They just don't."

Our Integrated Waste Fund (IWF) is an independent fund of our Budget that is intended to be self-sustaining - meaning its revenues from fees, recycling material sells, etc. should balance with no General Fund subsidy. For years, varying policy views resulted in that fund being no where near self-sustaining. We allowed the operation of the fund on a cash operation and maintenance type system to mask tens of millions of dollars in incurred, but unfunded, future liability in the form of critical capital needs and landfill closure costs. Some felt that choking revenues would stop investment and thereby force efficiencies through necessity. While the extraordinary efforts and ingenuity of our employees may have brought about short term reduction in expenditures, potential unfunded liabilities, including capital replacement, was rapidly rising. Others felt the cost of Integrated Waste should be covered by property tax revenue alone missing entirely the purpose of having an independent fund and confusing citizens about the monetary need to sustain the IWF largely, if not entirely, through fees for that service. Others felt we could issue a bond some

⁴ Note that this supplement will not apply to officers whose POST certification training was paid for by another Georgia jurisdiction within two years of their hire here, as Georgia law requires a reimbursement of cost direct to the jurisdiction that funded the training.

day to cover all of this cost, but bonds would have to be paid from the now strained General Fund because there would be little if any revenues from the IWF.

In short, we have an opportunity to take corrective action and begin a path to IWF self-sufficiency. The CCG Internal Auditor has proposed an increase of \$5 per month to the IWF fee, making the fee \$20 per month. Even though we have a lower rate for families in need and even though all families have had excess and subsidized IWF services for years, a \$5 a month jump is too high. Accordingly, this proposed budget recommends that the monthly waste fee be increased \$2 per month to \$17 per month in order to fund 33 new garbage trucks for FY2017 at an annual 7-year lease cost of \$1.3 million.

We have predicted savings from the purchase of the new vehicles in the form of approximately \$1.5 million in annual maintenance savings, fuel savings and other less direct savings, but using these anticipated annual savings to fund a multi-year lease commitment when no back up resources are available, is not responsible budgeting. The more prudent course is to fund the known cost of the lease through quantifiable fee increases in order to acquire the needed vehicles and, then, monitor the resulting savings for a year and reassess for our FY2018 budget what our on-going, critical needs will be. A long-term plan is necessary to get out of this hole. Taking this first necessary and prudent step will help us make future decisions so that the critical city service of waste collection does not again land in such a dire situation.

G. Funding the Aquatic Center

The Columbus community has a world class Aquatics Center. Its potential has been stunted by indecision related to funding level and organizational structure. Nothing has harmed the Aquatics Center more than uncertainty and lack of resourcing. No answer lies in lateralizing the ball to a purportedly all-knowing third-party as we have learned first hand in our original failed attempt to do so and as we have learned that every other Aquatic Center in the State of Georgia is run by that jurisdiction's Parks and Recreation Department and not a third-party vendor. Since our Parks and Recreation Department has won the Georgia Recreation and Park Association Agency of the Year in both 2013 and 2015 and has received national agency accreditation through the Commission for Accreditation of Park and Recreation Agencies in 2014, there is no reason to believe our Parks and Recreation Department, with the help of the recently codified Columbus Aquatics Commission, cannot run our state-of-the-art Aquatic Center in the manner our citizens deserve and desire. Accordingly, the Mayor's Recommended Budget sets forth a comprehensive proposal for success which stakeholders have suggested they broadly support.

1. Leadership and Staffing

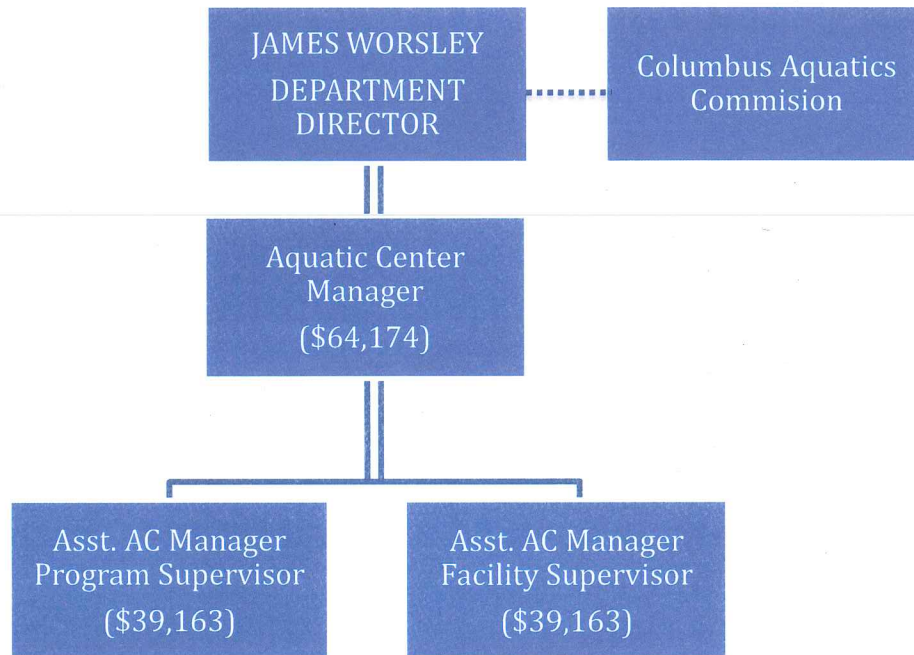
The Aquatic Center should be run by the Parks and Recreation Department and a professional full-time Aquatic Center Manager hired to manage the facility, direct programing, and market the facility. The third-party operator concept has proven to be: 1) a failure under the most recommended vendor in the field; 2) a source of unnecessary controversy as it allows CCG to lateral responsibility for this facility to an entity that does

not answer to the citizens that funded it; and, 3) a complete outlier in the industry as not a single publicly-owned aquatic center in the State of Georgia is run by a third-party vendor, but all are run by the local Parks and Recreation Department.⁵

Instead of the lack of accountability and oversight that comes with a third-party vendor, instead of the under-funded and under-staffed resourcing previously provided, we are starting a new chapter here, in FY2017. Given that CCG has the best Parks and Recreation Department in the State of Georgia, properly resourced and staffed the CCG Parks and Recreation Department is certainly among the *most* qualified overseers and caretakers of the Aquatic Center that the State has to offer. Suggestions to the contrary during this long discussion have been ill-placed. Indeed, most of the complaints laid at the feet of our Parks and Recreation Department have been a result of equivocal direction provided and misjudgments in not properly funding this facility from the beginning. Those factors, however earnestly made, did not allow our accomplished professionals the autonomy necessary to make the Aquatic Center a success from the outset. Further, our Parks and Recreation Department has a long history of collaborative leadership with citizen experts and stakeholders in the form of its own Parks and Rec Advisory Board and its partnership with CORTA, for instance. Dozens of boards and commissions have been utilized successfully throughout this local government to leverage opportunities and resources. There is no reason to believe our acclaimed Parks and Recreation Department will not work cooperatively with those on the Columbus Aquatics Commission to finally run our magnificent facility in the manner required to return on the investment made by taxpayers.

Accordingly, this budget proposes we hire an Aquatic Center Manager. Someone who gets up every day thinking about our Aquatic Center, it's function, it's programming, it's marketing and its partnerships. That person will report direct to Department Head James Worsley and have two assistant managers: a Program Supervisor and a Facility Supervisor.

⁵ See Spreadsheet Comparative of Georgia Aquatic Centers, Exhibit C.



See Proposed Job Descriptions for Aquatic Facility Management, Exhibit D.⁶

Already funded within the Parks and Recreation budget, but listed under contract services are the positions of 5 Administrative Clerks I, Grade 9 (part-time); 2 Park Maintenance Workers I, Grade 7 (part-time, custodial); 1 Park Maintenance Worker I (full-time, custodial); and 25-30 Lifeguards, Grade 0 (part-time). These positions will need to be formally added to the Parks and Recreation Department budget so the correct budgetary line item can be funded. See Other Aquatic Center Positions, Exhibit E. Note, this proposal results in a slight savings of approximately \$15,000 over the original suggested organizational cart and is a result of stakeholder input and commitment toward volunteerism at the facility.

2. Funding

It is proposed that the Aquatic Center budget be funded so that it may operate for 89 hours per week, which operation level has been estimated to cost \$1,242,000. The budget for the Aquatic Center has heretofore been underfunded at \$826,000 resulting in under-optimization, reduced programming, lowered quality service and suppressed revenues. Identifying the some \$416,000 in additional funding to supplement the previous Aquatic Center budget has resulted in robust community wide discussion, but no discernible solution largely because CCG's strained financial General Fund Reserve and suppressed revenues have removed our flexibility and required these funds come from other sources.

⁶ Council's recent ordinance codifying this Commission states that it reports direct to Council. It will, though, work hand-in-glove with the proposed Aquatic Center Manager and be administered and facilitated by that Manager.

This Recommended Budget anticipates the \$416,000 will be made up through organizational savings, enhanced revenues at the Aquatic Center and increased revenues from other Parks and Recreation fees. First, this proposed budget anticipates the Aquatic Center will have enhanced revenues of approximately \$350,000 in FY2017. This projected revenue is increased by \$100,000 from its historic performance due to the promise of improved programming, stable and dedicated management, and innovative partnerships with engaged stakeholders, such as the Columbus Aquatics Commission recently promulgated by Council. It would be imprudent to "bet on the come" of any further enhanced revenue in the budgeting process given an utter lack of history to support such a forecast. We all have high expectations for the innovation that will now be allowed by the Aquatic Center's invigorated leadership and adequate funding, but those yet unproven expectations cannot be responsibly valued at more than the proposed \$100,000 increase in this budgeting process.

We have already discussed the approximate \$15,000 in savings in the new proposed organizational structure, leaving us with some \$300,000 in additional Parks and Recreation funds needed to run the facility 89 hours a week. The additional funding needed is proposed to come from the following previously discussed sources:

- a. \$200,000 in increased after-school fees. This proposal will maintain our sliding scale pricing system based on income level, but raises the fee \$4 per child per week - not \$6 per child per week as was originally discussed. Our fees have not kept pace with other public sector or non-profit sector after-school programs such as the Muscogee County School District and the Boys and Girls Club, and certainly lag far behind the lowest similar private sector programming and care. The CCG after-school program will still remain a great value for parents and guardians until the Muscogee County School District completes its effort to convert these programs to their oversight and control in a 7 year period. See Exhibit F.
- b. \$24,000 in increased tennis fees at Cooper Creek. Our Cooper Creek tennis facility has been much enhanced and, like our Aquatic Center, is a world class facility for which tax payers have recently invested \$1.5 million in public/private partnership. We are authorized to say the director of CORTA, Judy Pearce concurs in our proposed fee increase. See Exhibit G.
- c. \$50,000 in increased user fees on all athletic groups not currently paying fees. See Exhibit H. Our recent experience with IWF and other such revenue adjustment delays have taught us that exempting some groups or funds while charging others is neither equitable or sustainable. No one can argue raising fees on after-school programs or tennis patrons is any more or less sacred than raising fees on all youth sports teams. The proposed increases are nominal - \$10 a player for the entire season - in exchange for the value and resources provided by CCG to help make that experience possible. Such user fees have not been charged in recent history and it is time to fairly do so.

- d. \$5,448 in increased marina fees. These fees have not been raised in twenty years and are due adjustment. See Exhibit I.
- e. \$20,000 in increased outdoor pavilion rental fees. CCG currently does not charge fees for our outdoor pavilions at parks. The proposed fees for FY2017 are comparable in cost to other counties. See Exhibit J.

The projected revenue from these necessary and overdue adjustments will bring in \$299,448. These new funds can be directed to run and optimize the Aquatic Center. With the additional \$100,000 in revenue mentioned and the savings in the new personnel structure, we will be able to meet the Aquatic Center needs and relieve any further pressure on our General Fund Reserve.⁷

Some may question: why the emphasis on raising fees instead of creating savings by cutting Parks and Recreation services and “waste”? The answer is simple: Any “waste” was wrung out, or efficiencies achieved, long ago in this prolonged period of revenue stagnation we have experienced since 2005. We have had downsizing and attrition and outright cuts. Just in the last three years, we have achieved \$1.3 million in savings across CCG departments through attrition, meaning we chose not to fill positions as they were vacated but, instead, retired the service or added it to the duties of another employee. In the Parks and Recreation Department, alone, we have had the elimination of some 166 positions in the last ten years. Parks and Recreation reductions include:

Positions deleted:

- FY06 deleted 44 positions
- FY07 deleted 33 positions
- FY11 unfunded 2 positions
- FY12 unfunded 7 positions

⁷ There has been much discussion about potential sources for funding of the Aquatic Center. One discussed source – the potential reallocation of Hotel/Motel Tax proceeds – caused much consternation and community concern. There is no proposal in this Recommended Budget to redistribute or adjust in anyway the proceeds of the Hotel/Motel Tax proceeds. Notably, this was not the first time that a suggestion has been made either from council, staff or citizens that a reallocation of the Hotel/Motel tax distribution should be considered. Structural reorganization of the Sports Council and Convention and Visitors Board and their respective tax proceeds has been discussed in previous years, though no action taken. More direct and productive conversations are now underway and all involved have voiced that a proposal may be brought to Council in the near future. Other conversations have begun with other tax proceed recipients about the nature of private non-profit entities receiving public monies and about the best, most impactful distribution for the intended recipients of the proceeds. Everyone involved is presently in a cooperative solutions-making mindset and all agree there may be opportunities in rethinking a system conceived of nearly 20 years ago.

- FY14 unfunded 4 positions
- FY15 unfunded 13 positions

Reduction in hours:

- FY06 reduced hours at Recreation Centers
- FY06 reduced hours at outdoor pools
- FY07 reduced hours at Britt David Cultural Arts Studio
- FY07 reduced hours at outdoor pools

Closures:

- FY06 closed Primus King and Boxwood (Reopen 2012) Recreation Centers
- FY06 closed 8 After School Program sites
- FY07 closed Tillis Pool

Reduction of staff time:

- FY06 shortened the hours for Community Schools Site Supervisors
- FY13 shortened the hours for all part time staff due to Affordable Care Act

Director Worsley, with input from citizens and staff and in consultation with Deputy City Manager Lisa Goodwin and City Manager Isaiah Hugley, constantly monitors and refines programs, staffing, hours and resources among the many facilities and programs of our Parks and Recreation Department. Underutilized resources are retired and redirected in short order. Those daily management decisions need no Council review or approval unless they involve the budget, altering personnel positions, or a third-party vendor. Short of periodic updates regarding the Parks and Recreation Department, Council may not have an appreciation for this constant monitoring, assessment and redirection of budgeted resources, but they occur regularly throughout the year. That is the job of the Director. In the end, there is no fat to cut at this time, though we keep a ready eye out for those opportunities as they may appear.

Additionally, while large cutbacks in hours at a facility may result in a estimable cost savings, a fractional reduction or shaving of hours does not necessarily result in a corresponding reduction. Where a reduction of 10 hours a week/40 hours a month at a facility may result a \$20,000 annual savings, a 2 hour a week/8 hours a month reduction may not result in any quantifiable savings because so much of the cost of running the facility is fixed. That smaller reduction, however, may negatively impact our seniors, youth, or disabled citizens greatly when compounded upon the severe cuts of the past many years. That is the balance our professional, award winning, trusted Parks and Recreation staff struggles to strike each day and they have done a terrific job with less and less each year.

Accordingly, no further reduction of Parks and Recreation's already reduced programming, services and hours is recommended.

H. Third-Party Affiliate Appropriations

We continue our reduction in subsidies to third-party affiliates by reducing the longstanding subsidy to our partner Uptown, Inc. Recently, Uptown has received a tremendous benefit by being designated a Tax Allocation District directing future tax increment increases to reinvestment within that district - and not to CCG coffers. Accordingly, given the success of Uptown, Inc. to date, and our evolving partnership in the face of the more lucrative tax increment investments, Uptown's yearly subsidy is reduced in our FY2017 budget.

The chart below demonstrates that we have saved nearly \$1 million a year in third-party affiliate subsidies from where we started in FY2011. Most of the third-party affiliate subsidies remaining are state based partners providing critical health and safety resources that broadly protect the public health and general welfare of our citizens.

Discretionary Third-Party Appropriations

	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
Health Department Services	813,475	813,475	813,475	650,780	502,012	502,012	502,012
DFACS	90,000	90,000	80,000	62,400	48,135	41,500	41,500
Keep Columbus Beautiful	80,784	72,706	72,706	64,628	49,854	-	-
New Horizons	234,823	234,823	234,823	187,858	144,932	144,932	144,932
Uptown Columbus	81,000	72,900	72,900	58,320	44,988	44,988	25,000
Literary Alliance	16,200	14,580	18,822	-	-	-	-
Naval Museum Subsidy	300,000	250,000	200,000	175,000	135,000	-	-
TOTAL	1,616,282	1,548,484	1,492,726	1,198,986	924,921	733,432	713,444

III. Conclusion

This Mayor's FY2017 Recommended Budget is presented together with the City Manager's budget letter and the FY2017 Proposed 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.

I want to thank our City Manager Isaiah Hugley, Deputy City Managers Pam Hodge and Lisa Goodwin, our Finance Department, our Department Heads, our elected partners and staff for their tremendous assistance in the effort of composing this Mayor's Recommended Budget, the most fiscally responsible budget in 16 years as it, in its recommended state, uses not a penny of our General Fund Reserve.

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 FY2017 Adopted Budget.

This is the Columbus, Georgia Consolidated Government Mayor's Recommend Fiscal Year 2017 Budget submitted for your examination and review.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Teresa Pike Tomlinson', with a long horizontal flourish extending to the right.

Teresa Pike Tomlinson

Mayor

Columbus, Georgia Consolidated Government

A

FY17 Recommended Budget Overview 04/26/2016

Fund	Revenues	Expenditures				Total Expenditures	Difference (Use of Fund Balance)	FY16 Current Modified Budget	FY17 % Change Modified Budget	FY16 Adopted Budget	FY17 % Change Adopted Budget
		Personnel Services	Operating	Capital	2.0% COLA Jan 2017	CIP					
General	\$150,707,471	\$109,490,865	\$40,255,294	\$0	\$96,312	\$0	\$0	\$150,925,421	-0.14%	\$150,925,421	-0.14%
General Fund - Fund Balance	\$5,470,209	\$2,965,575	\$994,252	\$0	\$22,820	\$0	\$0	\$5,366,111	1.94%	\$5,366,111	1.94%
Stormwater (Sewer)	\$15,540,704	\$7,622,818	\$5,131,094	\$0	\$60,604	\$1,503,274	\$0	\$15,280,919	1.70%	\$15,280,919	1.70%
Paving	\$14,253,667	\$0	\$14,753,667	\$0	\$0	\$0	\$0	\$13,959,759	2.11%	\$13,959,759	2.11%
Integrated Waste	\$12,529,000	\$5,549,759	\$6,939,593	\$0	\$39,648	\$0	\$0	\$11,375,000	10.15%	\$11,375,000	10.15%
Emergency Telephone (E-911)	\$3,999,692	\$2,496,424	\$1,484,760	\$0	\$18,508	\$0	\$0	\$3,958,789	1.03%	\$3,958,789	1.03%
Debt Service**	\$12,601,488	\$0	\$12,705,620	\$0	\$0	\$0	-\$104,132	\$11,736,755	8.25%	\$11,736,755	8.25%
MEIRA	\$7,739,174	\$4,597,980	\$2,319,833	\$801,507	\$19,854	\$0	\$0	\$6,685,248	15.76%	\$6,685,248	15.76%
Parking Management	\$340,400	\$188,271	\$150,659	\$0	\$1,460	\$0	\$0	\$393,273	-13.44%	\$393,273	-13.44%
Trade Center	\$2,880,411	\$1,328,222	\$1,463,939	\$77,546	\$10,704	\$0	\$0	\$2,649,791	8.70%	\$2,649,791	8.70%
Bull Creek	\$1,331,050	\$704,110	\$621,016	\$0	\$9,924	\$0	\$0	\$1,248,800	6.59%	\$1,248,800	6.59%
Oxbow Creek	\$497,000	\$238,105	\$256,931	\$0	\$1,964	\$0	\$0	\$490,500	1.33%	\$490,500	1.33%
Civic Center	\$5,370,445	\$1,623,979	\$3,737,554	\$0	\$8,912	\$0	\$0	\$5,428,000	-1.06%	\$5,428,000	-1.06%
Economic Development	\$2,275,611	\$0	\$2,275,611	\$0	\$0	\$0	\$0	\$2,226,627	2.20%	\$2,226,627	2.20%
Sub-Total	\$235,536,322	\$136,806,108	\$92,589,833	\$2,586,350	\$1,151,710	\$2,506,453	-\$104,132	\$231,724,993	1.60%	\$231,724,993	1.60%
2009 Other Local Option Sales Tax	\$34,333,333	\$15,366,884	\$12,409,357	\$3,261,422	\$121,250	\$3,174,410	\$0	\$34,000,000	0.98%	\$34,000,000	0.98%
Total	\$269,869,655	\$152,172,992	\$104,999,190	\$5,847,772	\$1,272,970	\$5,680,863	-\$104,132	\$265,724,993	1.60%	\$265,724,993	1.60%
Health Management Fund	\$24,794,849	\$0	\$24,794,849	\$0	\$0	\$0	\$0	\$24,794,849	14.62%	\$24,794,849	14.62%
Risk Management Fund	\$4,884,906	\$2,627,238	\$2,256,520	\$0	\$1,048	\$0	\$0	\$5,486,983	-10.97%	\$5,486,983	-10.97%
WIA/TTTA	\$3,691,125	\$0	\$3,609,420	\$0	\$0	\$0	\$0	\$3,609,420	0.00%	\$3,609,420	0.00%
CDBG	\$1,375,681	\$247,820	\$1,116,095	\$9,526	\$2,280	\$0	\$0	\$1,311,557	4.89%	\$1,311,557	4.89%

Assumptions

Health Insurance \$6,100 employee (\$7,000 actual in FY14, \$6,511 in FY15)
Health Insurance employee premiums (increase Jan 1, 2017)
COLA increase of 2.0% Active employees/ 25% Retirees effective Jan 2017
Debt Service millage @ 0.70 (FY16=0.70, FY15=0.70, FY14=0.79)
9 mill cap on millage USD #1
1.75% Projected increase in Digest, -2.00% for Vehicles
96% Ad valorem collection rate
Subsidy to Bull Creek and Oxbow Creek
No subsidy to Integrated Waste, Civic Center, or Parking Management
BTW Commitment allocated from CDBG for FY16, FY17, FY18
No change to Agencies, Reduce Uplown Columbus to \$25,000
Value of one mill (Bond) \$5,174,715
Value of one mill (Operating): \$4,751,571
\$0 transfer included for OPBB actuarial liability
Risk Management allocation = \$463/vehicle
Worker's Comp allocation = \$1,580/employee

Parking Management Fund

\$0 - Subsidy from the General Fund
Parking Fines increased from \$30 to \$40

Other Local Option Sales Tax

70% Public Safety = \$24,033,333, 30% Infrastructure = \$10,300,000
Public Safety Capital = \$2,170,168 plus \$457,394 Capital Lease
800 MHz project (Year 2 of 10), PS=\$892,490, Infra=\$260,480
Warning Siren (Year 1 of 9), PS=\$104,376
Court Management System - Implementation Phase 1 - \$300,000
Transfer to E911 Fund=\$1,069,692

General Fund - Subsidies

\$0 Subsidy to Parking Management, Civic Center or Integrated Waste
\$300,000 Transfer to Bull Creek-\$50,000, Oxbow Creek-\$250,000
\$600,000 Medical Center - Excess Inmate care
\$900,000 TOTAL

Stormwater (Sewer) Fund

No millage increase (District 1 = 1.24, District 2 = 0.20)
\$484,383 Capital & \$1,003,179 CIP - Pipe Rehab

Paving Fund

No millage increase (District 1 = 3.44, District 2 = 0.55)
\$1,222,914 Capital & \$1,503,274 CIP - Road Resurfacing and Improvements

Integrated Waste

Res. Rates at \$17 (FY16/FY15=\$15, FY14=\$14.14, FY13=\$14)
\$1,244,000 Capital Lease for 33 trucks & \$0 CIP - Landfill Closure/Post Closure

Debt Service

Millage rate = 0.70 mills (FY16/FY15=0.70, FY14=0.79, FY13=12=0.95)

Economic Development

Econ Dev = .50 mills (\$2,275,611) (FY15/16=.50, FY14=.41, FY13=.25)
Development Authority = .25 mills (\$1,137,806)
Remaining .25 mills = MCR \$800,000, Reserve \$337,805

GENERAL FUND - # of DAYS of Unassigned FUND BALANCE						
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projection	FY17 Projection
General Fund Reserve	71,577	68,731	38,333	18,707	21,341	21,341
QLOST Reserve Days	5.25	16.88	37.42	38.90	38.90	38.90
TOTAL Reserve Days	76.82	74.08	55.21	56.12	60.21	60.29
Vacancy Reserve Days	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Days	76.82	74.08	55.21	56.12	60.21	60.29
1 Day of Fund Balance	428,774	420,001	408,126	413,500	419,237	418,632

B

Police Officer Recruitment – FY17 Budget Proposal to increase Police Officer entry level pay

Proposal: to move entry level Police Officers, G-14 to Step C and D w/degree. Unfund 16 positions.

Justification: to recruit highly qualified Police Officers

- All current Police Officers at Step A or B would be moved to Step C. Police Officers with degrees will be moved to Step D.
- All new Police Officers will be hired at Step C. Police Officers with degrees will be moved to Step D.
- The Police Department has 268 budgeted Police Officer positions. There are 110 Police Officers at Step A and 94 Police Officers at Step B. Ten (10) Police Officers are already above Step C due to longevity; and there are 54 vacant Police Officer positions.
- There are 204 Police Officers at Grade 14, Step A or B. To move these officers to Step C, it would cost \$387,990.28. Police Officers with a degree move to Step D and will cost an additional \$121,820.82.
- There are 54 vacant positions. To move these new Police Officers to Step C, it would cost \$135,617.37. (This total may be adjusted upward for those Officers w/degrees). The overall total cost is \$645,428.48.
- If 16 Police Officer positions are unfunded, there would be a savings of **\$649,919.92**. This would leave 38 vacant positions funded. The overall cost for the FY17 proposal would then be **\$605,245.55**. The savings from the unfunded Police Officer positions would pay for the FY17 Police Officer recruitment proposal.

- The FY17 Proposal considered whether the changes would cause an adverse impact on Sergeants pay (or supervisor pay). After review, it was determined that this proposal will not negatively impact Sergeants. This means that current and new Police Officers who are placed at Step C or D of pay grade 14 will not exceed the lowest paid Sergeant. It should be noted that Administration recognizes that there are pre-existing pay compression issues; however, this proposal will not impact nor address these issues.

New Police Officers – Starting Salary with implementation of FY17 Proposal

Police Officer w/o Degree STEP C	Police Officer w/AS Degree STEP D	Police Officer w/BA Degree STEP D	Police Officer w/MA Degree STEP D
Base Pay \$35,480.05	Base Pay \$36,367.06	Base Pay \$36,367.06	Base Pay \$36,367.06
OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30
Sign-On Bonus \$2,000.00	Sign-On Bonus \$2,000.00	Sign-On Bonus \$2,000.00	Sign-On Bonus \$2,000.00
		Edu. Inc. \$1,248.52	Edu. Inc. \$2,497.04
Total Pay \$40,601.35	Total Pay \$41,488.36	Total Pay \$42,736.88	Total Pay \$43,985.40

Police Officer Retention – FY16 Budget

Proposal: Provide a one-time bonus payable to all CPD sworn officers on payroll as of 01/01/2016.

Justification: Current officers working with substantial reduction in workforce.

- Disbursement of salary savings of \$523,000. Each sworn officer would receive a bonus of \$1200. There were 429 sworn officers on payroll as of 01/01/2016. The cost will be \$514,800.00. Pay out prior to June 30, 2016.

C

City and County Aquatic Facility Comparison

Facility Name and Location	Hours Operated	Facility Size	Annual Budget	Operated by	Admission Costs
Atlanta-Adamsville Natatorium	76 hours per week Mon-Thurs 6am-8:30pm Friday 6am-7pm Saturday 10am-3pm Sunday 10am-1:30pm 1st and 5th Sunday Only	8 lane 50M Competition pool 20ft Therapy Pool	ATL Working on Information Requested They do not separate facilities out.	City of Atlanta	5 and Under = \$1 Ages 6-16 Years = \$2 Adult 17-54 = \$4 Senior 55+ = \$2
Atlanta- Rosel Fan Natatorium	55 hours per week Mon-Thurs 10am-8:30pm Friday 10am-7pm Saturday 10am-2pm Sunday 10am-2pm (Open only on the 3rd Sunday)	8 lane 25yd pool Therapy pool 2 lane 22yd	ATL Working on Information Requested They do not separate facilities out.	City of Atlanta	5 and Under = \$1 Ages 6-16 Years = \$2 Adult 17-54 = \$4 Senior 55+ = \$2
Atlanta- Washington Park Natatorium	68.5 hours per week Mon-Thurs 7am-8pm Friday 7am-5:30pm Saturday 9am-3pm Sunday 11am-3pm (Open only 2nd and 4th Sundays)	10 lane 25yd by 25M Comp. Pool 25yd by 10yd Therapy Pool	ATL Working on Information Requested They do not separate facilities out.	City of Atlanta	5 and Under = \$1 Ages 6-16 Years = \$2 Adult 17-54 = \$4 Senior 55+ = \$2
Augusta-Richmond Aquatic Center	76 hours per week Closed Sunday Mon-Fri 6am-8pm Saturday 9am-3pm Sunday Closed	50M Competition Pool 25yd Instructional pool with a diving well	\$773,740 but this is not inclusive of all expenditures \$175,000 revenue No more information provided.	Augusta	Students \$3 Adults \$5 Seniors \$4
Boundary Waters Aquatic Center-Douglasville	72 hours per week Mon-Fri 8am-8:30pm Saturday 8am-5:30pm Closed Sunday	8 lane 25yd competition pool 4 lane 25 yard therapy/leisure pool	\$808,239 budget \$205,000 revenue 12-13 meets each year	Douglasville	Youth 17 and Under and Seniors 55 and Over Resident \$2 and Out of County \$3 Adult 18-54 Resident \$3 and Out of County \$4
Carrollton-Lakeshore Pool	79 hours per week Mon-Fri 6am-8pm Saturday 12pm-5pm Sunday 1pm-5pm	1 Competition Pool	\$369,000 budget \$20,000-\$30,000 3 to 5 meets per year	Carroll County	2 and Under = \$1 Ages 3-17 = \$3 Ages 18-59 = \$4 Seniors 60+ = \$3
Cherokee County Aquatics Center	88.5 hours per week Mon-Thurs 6am-9pm Friday 6am-9pm Saturday 7:30am-6pm Sunday 1pm-4pm	50M x 25 yd Competition pool 25yd Instructional/Therapy Pool Attached Outdoor Leisure Pool operated in summer months	\$1,196,863 includes all expenditures and utilities Revenue \$960,000 Division Mgr Salary \$41,000-\$56,000	Cherokee County	Under 2 years = Free Ages 2-13 = \$6 Ages 14-54 = \$7 Ages 55 and over = \$6
Columbus Aquatic Center	89 hours per week Mon-Sat 6am-8pm Sunday 1pm-6pm	50M x 25yd comp. pool 22 lanes 25yd Therapy/Leisure pool			11 and Under Residents \$2 Non-Residents \$4 Ages 12-17 Residents \$3 Non-Residents \$6

City and County Aquatic Facility Comparison

							Ages 18-54
							Residents \$5 Non-Residents \$10
							Ages 55 and over
							Residents \$3 Non-Residents \$6
Cobb County- Mountain View Aquatic Center	77 hours per week	50M Lap pool- 10 lanes	\$499,583 Operating	Cobb County	Resident and Non Resident are the same		
	Mon-Thurs 6am-8pm	5 lane instructional ADA pool	\$216,918 Maintenance		Under 2 years = Free		
	Friday- 6am-7pm		\$423,716 Revenue		Youth 2-17 = \$3.50		
	Saturday 9am-5pm		16-18 meets each year		Adult 18-59= \$4.50		
	Sunday Closed				Senior 60+ years = \$2.12		
Cobb County-Central Aquatic Center	76 hours per week	10 lane 25yd x 25m lap pool	\$430,462.08 Operating	Cobb County	Resident and Non Resident are the same		
	Mon-Thurs 6am-8pm	5 lane instructional pool with	\$268,087.77 Maintenance		Under 2 years = Free		
	Friday 6am-6pm	diving well	\$231,174.57 Revenue		Youth 2-17 = \$3.50		
	Saturday 9am-5pm		9-11 meets each year		Adult 18-59= \$4.50		
	Sunday Closed				Senior 60+ years = \$2.12		
Cobb County-West Cobb Aquatic Center	73 hours per week	8 lanes competitive 25yd lap swim	Closed for repairs part of year 2014	Cobb County	Resident and Non Resident are the same		
	Mon-Fri 6am-9pm	1 m and 3m diving board	Numbers below are from 2013		Under 2 years = Free		
	Saturday 9am-5pm		\$335,227 Operating		Youth 2-17 = \$3.50		
	Sunday Closed		\$183,314 Maintenance		Adult 18-59= \$4.50		
			\$213,266 Revenue		Senior 60+ years = \$2.12		
Cobb County- South Cobb Aquatic Center	54 hours per week	1 pool (zero depth to 10ft) with	\$297,173 Operating	Cobb County	Resident and Non Resident are the same		
	Mon- Fri 10am-7pm	a water slide and Play Structure	\$96,591 Maintenance		Under 2 years = Free		
	Saturday 8am-5pm	lazy river, 3-lap lanes and 1M	\$107,149 Revenue		Youth 2-17 = \$3.50		
	Sunday Closed	diving board			Adult 18-59= \$4.50		
					Senior 60+ years = \$2.12		
Cummings Aquatic Center	92 hours per week	Indoor Comp. Pool 50m x25 yd	\$1.4 million budgeted by local gov't	City of Cumming	Under 2 years = Free		
	Mon/Wed/Fri 5:30am-8:30pm	Indoor Instructional Pool	They are Working on providing		Youth 2-17 years = \$4		
	Tues/Thurs 6:00am-8:30pm	Outdoor Leisure Pool Water Park	more information		Adult 18-59 years = \$5		
	Saturday 8:00am-5:00pm				Senior 60+ years = \$4		
	Sunday 12:30pm-5:00pm						
Frances Meadows Aquatic Center	74 hours per week	Competition Pool 25yd x 25m	\$1.3million	Gainesville	Under 2 years = Free		
	Mon-Fri 5am-8pm	Instructional Pool 25yd x 15yd	Funds derived from charges/fees and tax		Ages 3-59		
	Saturday 8am-5pm	Slide Pool	dollars. They recover 65-70% of the		In County \$6 Out of County \$8		
		Kiddie Pool	operating expenses.		Ages 60 and over		
			Host 15 swim meets annually.		In County \$4 Out of County \$6		
			\$41,766-\$66,851. Division Mgr Salary				
Gwinnett- Bogan Aquatic	70 hours per week	25 yd 6 lanes	They are working on information	Gwinnett	3 and Under = \$3.25 in County \$6.25 Out of County		
	Mon and Wed 6am-8pm	Leisure pool	Share 50 events with other		Ages 4-10 \$4.25 in County \$8.25 Out of County		
	Tues and Thurs 9am-8pm		Gwinnett Aquatic Centers.		Ages 11-49 \$5.50 in County \$10.50 Out of County		
	Friday 9am-6pm				Ages 50 & Up = \$3.25 in County \$6.25 Out of County		

[illegible]

City and County Aquatic Facility Comparison

[illegible]

D

Columbus Aquatic Center Personnel Plan

04/21/2016

The personnel plan consists of the following full time staff for the Columbus Aquatic Center:

Grade	Title	Base Salary	FICA	Health	Life	Retirement	Total
23	Aquatic Center Manager	64,173.69	4,909.29	6,100.00	320.87	6,417.37	81,921.22
16	Assistant Aquatic Center Facility Supervisor	39,163.34	2,996.00	6,100.00	195.82	3,916.33	52,371.49
16	Assistant Aquatic Center Program Supervisor	39,163.34	2,996.00	6,100.00	195.82	3,916.33	52,371.49
		142,500.37	10,901.29	18,300.00	712.51	14,250.03	186,664.20

MANAGEMENT SUMMARY

Aquatic Center Manager: Responsible for managing the daily operations of the Aquatics Division. Prepares, monitors, and administers the division budget. Interviews, hires, trains, assigns, supervises, evaluates, and disciplines personnel; reviews and approves schedules and vacation and sick leave requests. Attends management staff meetings to give and exchange information and to make recommendations. Prepares agendas and conducts division staff meetings. Reviews and approves all division programs and events. Prepares and approves specifications for the purchase of goods and services. Responds to citizen complaints. Responsible for planning, organization, and evaluation of the daily operations of the facility; participates in and conducts regular staff meetings to review progress, accomplishments, strategies, and plans. Must market and promote the Columbus Aquatics Center to include aquatic events and competitive meets.

Assistant Aquatic Center Facility Supervisor: Reports staff payroll. Supervises employees and inmates; makes hiring recommendations; conducts performance evaluations, arranges employee work schedules, Performs repairs on air conditioning units and water and sewage lines. Installs new plumbing fixtures. Installs water heaters. Repairs and maintains fountains. Repairs and maintains pool. Maintains chemicals and pool facility. Manages supplies for the pool, minor maintenance work, scheduling maintenance, and assist in training how to maintain chemicals in pool, and check that manager is keeping pool up to standard. Must be responsible for facility and equipment and maintain the pool, pump room, mechanical room and chemical room. Keep up with chemicals, and water tests and all aspects of maintenance for the facility. This person should be responsible for ensuring the facility is cleaned properly and well maintained.

Assistant Aquatic Center Program Supervisor: Responsible for planning, organization, and evaluation of the daily programs and marketing of the facility; participates in and conducts regular staff meetings to review progress, accomplishments, budgets, daily revenue handling

procedures and strategies, and plans, supervises and reports staff payroll, makes hiring recommendations; conducts performance evaluations, arranges employee work schedules. Must perform lifeguard and first aid skills in accordance with the appropriate certifications, enforcing facility rules and regulations, communicate with patrons, opening/closing procedures, supervise pool staff, and handle money. Create work schedules, fill out weekly reports, file all reports in a timely manner, trouble shoot with computers, staff, and patrons. The Program Supervisor shall attend all required meetings or send a representative, if unable to make any meeting. Must be available to teach or assist in teaching swim lessons, if necessary.

E

Other Aquatic Center Positions

Position	Grade	Number of Positions	Full Time/Part Time	Rate of Pay
Administrative Clerk I	9	5	Part	\$12.13
Park Maintenance Worker I (custodial)	7	2	Part	\$10.99
Park Maintenance Worker I (custodial)	7	1	Full (currently without benefits)	\$10.99
Lifeguards	0	25-30	Part	\$9.00

F

Community Schools Fees Increase

Proposed Fee Increases

Annual Income	First Child Current	First Child Proposed	Second Child Current	Second Child Proposed	Additional Children Current	Additional Children Proposed
\$60,000 and above	\$56	\$60	\$51	\$55	\$48	\$52
\$50,000 – 59,999	\$51	\$55	\$46	\$50	\$43	\$47
\$40,000 – 49,999	\$46	\$50	\$41	\$45	\$38	\$42
\$30,000 – 39,999	\$41	\$45	\$36	\$40	\$33	\$37
\$20,000 – 29,999	\$31	\$35	\$26	\$30	\$23	\$27
\$12,000 – 19,999	\$27	\$31	\$21	\$25	\$18	\$22
Less than \$12,000	\$21	\$25	\$16	\$20	\$13	\$17

After-School Program Rates Comparisons

Provider	Set Fee or Income Based Fee	Weekly Rate	Drop In Rate
Columbus Parks & Rec (proposed)	*Set Fee	\$45	\$10
MCSD After School (6 Schools)	Set Fee	\$45	\$10
YMCA	Set Fee	\$75	\$35
Child Care Network	Set Fee	\$85	\$55
St. Luke	Set Fee	\$82	\$55
Growing Room	Set Fee	\$110	\$60
Angel Academy	Set Fee	\$115	\$65

G



Post Office Box 8236
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E-mail: corta@corta.org
www.corta.org

April 18, 2016

Dr. James Worsley
Columbus Parks and Recreation
3111 Citizens Way
Columbus, GA 31906

President
Lauren Isom

Dear James,

Executive Vice President
Sara Dismuke

The CORTA Board of Directors and Facility Committee have met and discussed the Cooper Creek Tennis Center Membership Rate Increase Proposal FY17, along with other areas of concern that have been expressed by our members. With support of the Facility Committee, below are the comments and recommendations from the CORTA Board of Directors.

Vice President
Bernard Francis

Vice President
Jennifer Pitts

1. The Board supports the proposed hourly rate increases for both Muscogee and non-Muscogee residents.
2. The Board supports a flat fee of \$5.00 for adult league practices and matches.
3. The Board agrees the membership rates should be increased, but recommends the alternative rates listed on *Attachment A: CORTA Proposed FY17* be adopted.
4. The Board **strongly** suggests the addition of monthly membership fees. In 2014, per your request, CORTA responded to the proposed Cooper Creek Membership Rate Increase. At that time CORTA pushed for the addition of monthly memberships, but to date there has been no progress. By establishing automated debits many players could better budget at this level of payment which would also generate more overall revenue.
5. The Board recommends that fees be reviewed on an annual basis, with increases being made on an average of every three years.
6. The Board recommends evaluating the current method of fee collection and making improvements to that process whether it be through an automated system or another method.
7. The Board recognizes that our City Council is evaluating ways to reduce expenses and reducing the hours of the Cooper Creek Tennis Center is one of the items on the table for consideration. The CORTA Board of Directors is **adamantly** opposed to any reduction of hours. We are in the process of adding more courts as a result of an insufficient number of courts to meet our members' needs. Reducing hours would directly impact both court availability and revenue.

Secretary
Michelle Fuller

Treasurer
Liz Dukes

Past President
Doug Gibson

Expansion Project Chair
Will White

Board of Directors
Joe Adame
Sabrina Bonner
Symantha Cook
Charod Dodd
Eve Kilpatrick
Chris McCalla
Mitch McCoy
Alexis Miller
Lee Norred
Sandy Pirkle
Sarah Riddick
Ed Tymes, Sr.
Brian Worstell

Director Emerita
Lenora J. Garrard

Executive Director
Judy Pearce

Sincerely,

A handwritten signature in blue ink that reads "Lauren Isom".

Lauren Isom
President

A handwritten signature in blue ink that reads "Sara Dismuke".

Sara Dismuke
Executive Vice President/Facility Liaison

H

Youth League Fees

The Department would like to impose a \$100.00 user fee on all athletic teams that are not currently paying a fee. At the present time little league baseball, football and youth soccer are played on fields under the Parks and Recreation Department. The department pays for maintenance and utilities for all fields and at the present time does not charge a user fee.

It is estimated that the department spends \$120,000 on utilities and approximately \$50,000 to \$75,000 in maintenance per year at these particular fields. There are also league fields that have dedicated crews assigned to them and that staff cost is also a factor. Additionally, each of the below leagues have several tournaments where the Parks Department maintains and drags and lines the fields at no cost to the leagues. The department also pays for all utilities at league concession stands. All concessions earned remain with the leagues and Parks and Recreation does not receive any of that money. Below is the estimated revenue per team.

User	Number of Teams	\$100.00
Columbus Youth Football	48	\$4,800
Columbus Youth Soccer (Spring)	118	\$11,800
Columbus Youth Soccer (Fall)	132	\$13,200
Redstar Soccer	22	\$2,200
Northern Little League	80	\$8,000
American Little League	35	\$3,500
Pioneer Little League	61	\$6,100
Peach Little League	20	\$2,000
Eastern Little League	10	\$1,000
National Little League	6	\$600
West Georgia Dixie Baseball	14	\$1,400
River City Youth Football	17	\$1,700
Sally Little League	8	\$800
Travel Teams	30	\$3,000
Total Projected Revenue	601*	\$60,100*

*Teams and total re-evaluated on 04/07/16 after new league started

I

Lake Oliver Marina

Lake Oliver Marina has had the same fees for boat launching for over 20 years. Below is our proposed fee increases:

	Current	Proposed	Revenue Projection
Regular Boat Launch	\$2.00	\$4.00	\$5,308.00
Employee Boat Launch	\$1.00	\$2.00	\$120.00
City Retirees Boat Launch	\$0	\$1.00	\$20.00
Total			\$5,448.00

Launch Fees Comparisons

City	Boat Launch Fee
Columbus	Regular \$2.00 City Employee \$1.00 City Retirees \$0
Albany	No fee at Lake Blackshear
DeKalb County	No marina
Fulton County	\$4 per 24 hour period at Lake Lanier
Opelika	4 different marinas serving Lake Martin Lakeside Marina \$5 Blue Creek – does not allow personal watercraft only lake owners Singleton – no launch Harbor Pointe - \$25 one time in and out \$150 annual pass
Peachtree City	Dockside Marina in Villa Rica – fee has not been set yet

J

Outdoor Pavilion Rentals

The department currently does not charge fees for our outdoor pavilions at our parks. We are proposing to set a fee for FY17. Benchmarking shows what other counties do and we are comparable in cost. For FY17 we propose \$25.00 per day for our small pavilions and \$50.00 per day for large. These prices would increase with out of county residents to \$35.00 and \$65.00. All rentals will have the reimbursable \$100.00 deposit. These proposed fees are estimated to generate \$20,000.00 in revenue.

Pavilion Current Rental Fees Comparison List

City	Small Pavilion	Large Pavilion	Out of County
Columbus	\$0	\$0	
Albany	\$25	\$25	No additional fees
DeKalb County	\$100	\$150	Out of county +\$30
Fulton County	\$35 per hour	\$55 per hour	Non-profits \$35/\$55 For profit \$40/\$60
Opelika	\$50 for 2 hours	\$50 for 2 hours	No additional fees
Peachtree City	\$30 per hour	\$30 per hour	Commercial \$90/hour Out of County \$90/hour Deposit \$50
Phenix City, AL	\$25 per day	\$25 per day	No additional Fees



Columbus, Georgia

Georgia's First Consolidated Government

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

ISAIAH HUGLEY
City Manager

April 26, 2016

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

Dear Ladies and Gentlemen:

As in recent years, Columbus, Georgia continues to face the challenge of providing its citizens with vital, quality services and amenities within the confines of its limited resources without straining its long term reserves. We struggle with meeting the increased demands of the citizens, with limited revenue growth potential and the expected modest increase in the tax digest, little or no change in select major revenue sources, and minimal increases in the sales tax collections. As the nation continues to cope with the consequences of rising costs of necessities such as healthcare, federal budget constraints and imposed sequestration measures, and unprecedented times in the housing and financial markets, Columbus, Georgia has not been untouched. The Columbus Consolidated Government is committed to providing services to meet the demands of our citizens as we continue to stand for Performance, Accountability, Service, and Trust.

In preparing this FY17 Recommended Budget, the needs and demands of the citizens we serve were at the root of our concerns. This budget cycle has presented similar challenges to those we have faced in the past few years. The goal for the FY17 Operating Budget was to live within our means while meeting the service needs of our citizens without undue depletion of our long term reserves, which are vital to the sustainability of our city's economic infrastructure. We continue to adapt to the added operational requirements for some of our facilities that are relatively new- such as the Aquatics Center, the City Services Center, a new parking facility structure, and the Recycling/Sustainability Center. While local, regional and national economic conditions remain uncertain in both consumer spending and in the housing market, the digest is anticipated to increase only nominally as other revenues remain relatively unchanged. The FY17 Operating Budget is balanced at \$269,973,787. In order to balance the budget, \$104,132 of fund balance across all operating funds was used, all of which was from the Debt Service Fund. Subsidies in the amount of \$300,000 is proposed for the Bull Creek and Oxbow Creek Golf Courses and \$600,000 is proposed for the excess charges for prisoner health care. There are no proposed subsidies for the Civic Center Fund, Parking Management Fund, and Integrated Waste Fund. Although the expected increase in the City's digest is projected at 1.75%, all other major revenue sources remain unchanged or expect modest increases. Service fee adjustments are recommended in this budget which amounts to \$356,085 in the General Fund. Capital requests and infrastructure repair and replacement were delayed in the General Fund.

The total millage rate remained the same in FY17 as adopted in FY16. The millage rate is 17.88 for USD #1, 11.90 mills for USD #2 and 11.00 mills for USD #4. The total General and Urban district subject to the 9 mill cap is 9.00 mills in USD #1, 6.95 mills in USD #2, and 6.80 mills in USD #4.

Challenges

We continue to struggle for replacement of capital equipment and infrastructure maintenance. The last time significant funding was made available for capital investment was with the 2009 Other Local Option Sales Tax. The Columbus City Council confirmed by resolution to dedicate 70% of the tax to Public Safety and 30% of the tax to Infrastructure. As in the FY16 Adopted Budget, this FY17 Budget also postponed funding

Capital Replacement Program in the General Fund. We were able to fund minimal capital requests in other operating funds, but left many justified equipment requests and projects unfunded. Costs of operations remain at a minimal level. As we look to our future, we must be mindful of the potentially costly impact that deferred maintenance on equipment and vehicles or delayed reinvestment in basic infrastructure may pose to us in years ahead.

Cost Containment Measures

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

Several cost containment measures were continued in the FY17 budget. All positions that were unfunded during FY16 will continue to remain unfunded during FY17. An “unfunded” vacancy position is one that cannot be refilled during the budget year due to lack of funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. These unfunded vacancies are in general government, as opposed to public safety, positions. This measure results in 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 to its facilities and to delay any significant capital investment in its facilities or infrastructure indefinitely. The aging and deteriorating condition of some of the City’s buildings and other facilities is of grave concern; however, the austere budget circumstances in which we find ourselves year after year simply do not allow the City to invest in its own facilities at this time.

Budget Process

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, implementing fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during this economic time. An increase of 1.75% in the tax digest for FY17 is estimated and a 96% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY16, with a few exceptions. With departments/offices essentially operating at the same level as FY16, departments will have the extraordinary challenge of providing more, in most cases, with continued static financial resources and fewer human resources. Some departments will continue to leave positions un-funded and postpone filling any vacant positions, reduce or eliminate part time or overtime hours, make strategic changes to their scheduling and shifts, and evaluate operational priorities in order to remain within their allocated budgets.

The following chart details the Recommended Operating Budget for FY17. 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 FY16. The Fund Balance column identifies those funds that requires fund balance to balance their appropriations which would only apply to the Debt Service Fund for FY17.

FISCAL YEAR 2017						
SUMMARY OF FUNDS AND APPROPRIATION						
TOTAL FUNDING				TOTAL APPROPRIATION		
FUNDS	FY17 REVENUE	FUND BALANCE	TOTAL	FY17 BUDGET	FY16 ADOPTED	% CHANGE
General	\$150,707,471	0	\$150,707,471	\$150,707,471	\$150,925,421	-0.14%
Stormwater	5,470,209	0	5,470,209	5,470,209	5,366,111	1.94%
Paving	15,540,704	0	15,540,704	15,540,704	15,280,919	1.70%
Medical Center	14,253,667	0	14,253,667	14,253,667	13,959,759	2.11%
Integrated Waste	12,529,000	0	12,529,000	12,529,000	11,375,000	10.15%
E911	3,999,692	0	3,999,692	3,999,692	3,958,789	1.03%
Debt Service	12,601,488	104,132	12,705,620	12,705,620	11,736,755	8.25%
Transportation	7,739,174	0	7,739,174	7,739,174	6,685,248	15.76%
Parking Mgmt	340,400	0	340,400	340,400	393,273	-13.44%
Trade Center	2,880,411	0	2,880,411	2,880,411	2,649,791	8.70%
Bull Creek	1,331,050	0	1,331,050	1,331,050	1,248,000	6.65%
Oxbow Creek	497,000	0	497,000	497,000	490,500	1.33%
Civic Center	5,370,445	0	5,370,445	5,370,445	5,428,000	-1.06%
Econ Dev Auth	2,275,611	0	2,275,611	2,275,611	2,226,627	2.20%
Sub-TOTAL	\$235,536,322	\$104,132	\$235,640,454	\$235,640,454	\$231,724,993	1.69%
2009 Other LOST	34,333,333	0	34,333,333	34,333,333	34,000,000	0.98%
TOTAL	\$269,869,655	\$104,132	\$269,973,787	\$269,973,787	\$265,724,993	1.60%
Health	24,794,849	0	24,794,849	24,794,849	21,632,650	14.62%
Risk Management	4,884,906	0	4,884,906	4,884,906	5,486,983	-10.97%
CDBG	1,375,681	0	1,375,681	1,375,681	1,311,557	4.89%
WIA	3,691,125	0	3,691,125	3,691,125	3,609,420	2.26%

The total operating budget is \$269,973,787 excluding WIA, Community Development Block Grant, Risk Management and Health Insurance Fund. WIA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall.

Assessment

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

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

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

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

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

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

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

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

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

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

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

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

TAX MILLAGE COMPARISON FY16 ADOPTED TO FY17 RECOMMENDED									
	URBAN SERVICE DISTRICT #1			URBAN SERVICE DISTRICT #2			URBAN SERVICE DISTRICT #4		
	FY16 Adopted	FY17 REC	Change	FY16 Adopted	FY17 REC	Change	FY16 Adopted	FY17 REC	Change
Total General and Urban	8.18	8.18	0.00	6.13	6.13	0.00	5.98	5.98	0.00
METRA	0.82	0.82	0.00	0.82	0.82	0.00	0.82	0.82	0.00
Total Subject to Cap	9.00	9.00	0.00	6.95	6.95	0.00	6.80	6.80	0.00
Stormwater (Sewer)	1.24	1.24	0.00	0.20	0.20	0.00	N/A	N/A	N/A
Paving	3.44	3.44	0.00	0.55	0.55	0.00	N/A	N/A	N/A
Medical Center	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00
Economic Development	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Total M & O	17.18	17.18	0.00	11.20	11.20	0.00	10.30	10.30	0.00
Debt Service	0.70	0.70	0.00	0.70	0.70	0.00	0.70	0.70	0.00
Total Tax Rate	17.88	17.88	0.00	11.90	11.90	0.00	11.00	11.00	0.00

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.88 mills. Funding is continued for economic development activities. In Urban Service District #2, which extends along the northern boundary of Columbus, the tax rate will be 11.90 mills. In Urban Service District #4, which is presently limited to some small parcels near the Fort Benning reservation, tax rate will be 11.00 mills. Under the requirements of the Taxpayer Bill of Rights, three public hearings will be held in order for citizens to discuss the changes in the tax rate.

Personnel Changes and Employee Compensation

Each year, a major portion of the budget is allocated to personnel costs. In FY17, that percentage will reach approximately 57%. The City increased its annual health care contribution from \$5,650 to \$6,100 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 saw an increase in their pay beginning January 1, 2016. All other elected officials, general government employees, and public safety employees will have no incremental merit based increase to their pay in this budget. The only concession made in this budget was a cost of living adjustment for General Government and Public Safety employees of 2.00% effective January 2, 2017, and retired employees of 0.25% effective January 1, 2017. The Public Safety employees continue to receive an annual \$3,121 supplement. Other personnel adjustments are outlined in the Personnel Section of this document.

Capital Projects and Capital Outlay

The FY17 budget includes \$5,680,863 in capital improvements projects and \$5,847,772 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 an overall budget reduction. This does not reflect a staffing or operational reduction. Major changes beyond personnel are identified with additional details contained in the Departmental Summaries Section of the document.

- ◆ The Legislatives' FY17 funding level is \$527,323, a 0.49% decrease from the FY16 adopted budget. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY17 funding level is \$1,303,576, a 2.28% decrease from the FY16 adopted budget of \$1,333,953.
 - ◆ The Mayor's Office decreased by 2.70% from \$296,399 to \$288,395.
 - ◆ The funding level for the Internal Auditor's Office is \$177,214, a 9.57% decrease from the FY16 adopted budget of \$195,968.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$837,967, a 0.43% decrease over FY16.
- ◆ The City Attorney's Office FY17 funding level is \$707,994, a 0.03% decrease from the FY16 adopted budget.
- ◆ The City Manager's FY17 funding level is \$1,288,890, a 0.61% decrease from the FY16 adopted budget. This department includes the City Manager's Office, Mail Room, Public Information, and Citizen Service Center.
- ◆ Finance's FY17 funding level is \$2,261,597 a 0.24% decrease from the FY16 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Cash Management and the Purchasing divisions.
- ◆ Information Technology's FY17 funding level is \$5,296,932, a 39.10% increase from the FY16 adopted budget. This increase is due to the transfer of the Geographic Information Systems division from the Engineering to Information Technology and the annual Microsoft Licensing Fee. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$1,091,254, up by 81.88% from FY16 due to the necessity of critical technology infrastructure. \$635,000 of FY17's Other Local Option Sales Tax allocation is for the implementation and upgrade of the Finance/Payroll/HR System.
- ◆ Human Resources' FY17 funding level is \$2,035,430, a 3.60% increase from the FY16 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY17 funding level is \$1,666,805, a 1.49% decrease from the FY16 adopted budget. This includes the Inspections and Code Enforcement Department and Print Shop.
- ◆ The Planning Department's FY17 funding level is \$262,875, a 1.29% decrease from the FY16 adopted budget.
- ◆ The Community Reinvestment funding level is \$140,517, a 0.82% increase from the FY16 adopted budget amount.
- ◆ Engineering Department's FY17 funding level is \$1,619,964, a 10.61% decrease from the FY16 adopted budget. This department includes Traffic Engineering and Radio Communications divisions. This decrease is due staffing level changes in the Radio Communications division because of the radio maintenance agreement established with Motorola through the Motorola Migration Assurance (MAP) Plan and also due to the transfer of the Geographic Information Systems division from Engineering to Information Technology. 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 \$745,379, a 3.59% increase from FY16's adopted budget, and the Highways & Roads Division will operate with \$1,182,662, a 15.37% increase from FY16's adopted budget. Engineering also receives an allocation of \$1,900,000 from the Other Local Option Sales Tax, a 7.45% decrease from the amount allocated in FY16.
- ◆ Public Works' FY17 funding level is \$8,228,776, a 1.11% decrease from the FY16 adopted budget. This department includes the Director's Office, Fleet Management, Special Enforcement, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other

Maintenance & Repairs, operate with \$3,351,541 in the Stormwater Fund. This allocation is a 1.54% increase from the FY16 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 \$474,410 for Facility Improvements and \$130,956 for OLOST supplements for correctional officers.

- ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$11,703,796 in the Paving Fund. This allocation is a 7.71% increase over the FY16'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 \$11,294,887 in the Integrated Waste Management Fund. This allocation is a 10.90% increase from the FY16 adopted budget for Public Works' waste management program and maintenance activities. This increase is due to the purchase of 33 Garbage Trucks through a capital lease program which is offset by a \$2 per month increase in residential collection rates.
- ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$100,000, representing no changes from the FY16 Adopted budget amounts.
- ◆ Parks & Recreation's FY17 total funding level is \$11,295,816, a 3.52% increase from the FY16 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 \$83,148 in the Integrated Waste Management Fund. This allocation is a 1.61% 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 \$51,589 for OLOST supplements for correctional officers, a decrease of 1.16%.
- ◆ Cooperative Extension Services' FY17 funding level is \$137,865, no change from the FY16's adopted budget. The staff members are state employees, but the Consolidated Government supplements seven salaries.
- ◆ Boards & Commissions' FY17 funding level is \$2,797,180, a 13.84% decrease from the FY16 adopted budget due to the property reappraisal contract. There also is a Presidential Election taking place in this fiscal year. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY17 funding level is \$27,622,100, a 1.16% decrease from the FY16 adopted budget. This department includes the Chief of Police, Intelligence/Vice, Support Services, Field Operations, Office of Professional Standards, Administrative Services, and Investigative Services divisions. Besides managing the aforementioned divisions, which are funded by the General Fund, the department manages the emergency call center (E911).

- ◆ The Police Department will also receive funding from the Other Local Option Sales Tax in the amount of \$9,891,467, a 1.23% increase from FY16.
- ◆ The Emergency Call Center (E911) operates with \$3,999,692 in the Emergency Telephone Fund. This allocation is 1.03% more than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on land-based telephone lines. Additionally, the \$1.00 surcharge on cellular telephones, effective November 1, 1998, helped offset the expenditures needed to keep pace with operational costs. The transfer from the Other Local Option Sales Tax Fund in FY17 is \$1,069,692. The E911 operations will also receive funding from the Other Local Option Sales Tax in the amount of \$704,739 for personnel and a lease agreement for the upgrade of the E911 system.
- ◆ Fire and Emergency Services' FY17 funding level is \$24,374,897, reflects a 1.94% decrease from the FY16 adopted budget. This department includes the Chief of Fire and EMS, Suppression and EMS, Training, Prevention, Hazardous Materials Response Team, Maintenance, Special Operations, Administrative Services, Logistics/Support, and Emergency Management divisions. The Fire Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,086,728, a 8.50% decrease from the FY16 Adopted Budget.
- ◆ The Muscogee County Prison's FY17 funding level is \$7,936,560, a 0.35% increase from the FY16 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$736,506 for personnel and capital, a 9.97% increase.
- ◆ The Superior Court Judges' FY17 funding level is \$1,293,906, a 0.60% increase from the FY16 adopted budget.
- ◆ The District Attorney's FY16 funding level is \$2,190,255, reflects a 2.34% decrease from the FY16 adopted budget. The District Attorney's Office manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY17 funding level is \$163,896. This allocation reflects a 1.60% decrease from FY16'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 \$154,165 for personnel.
- ◆ Adult Probation's FY17 funding level is \$127,150. This allocation reflects a 5.29% decrease from the FY16 adopted budget.
- ◆ The Jury Manager's FY17 funding level is \$447,203. This allocation reflects a 8.88% increase from the FY16's adopted budget. This increase is due to petit jury fee increases related to the number of judges holding court and the need for additional jurors.
- ◆ The Juvenile Court's FY17 funding level is \$669,325, a 5.94% decrease from the FY16 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY17 funding level is \$295,680, a 2.41% increase from the FY16 adopted budget.

- ◆ The Clerk of Superior Court's FY17 funding level is \$1,932,979 which is a .62% decrease from the FY16 adopted budget. The budget for Juvenile Court Clerk was transferred to Juvenile Court in FY16. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011 with a FY17 funding level of \$86,699.
- ◆ State Courts' FY17 funding level is \$1,677,500, a 0.10% increase from the FY16 adopted budget. This department includes State Court Judges and the State Court Solicitor's Office. The State Court Solicitor's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$221,453 for personnel.
- ◆ The Public Defender's FY17 funding level is \$1,683,170, a 2.40% increase from the FY16 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 \$146,710 for contractual services. The increase is due to salary and benefit increases for the Public Defenders.
- ◆ Municipal Court's FY17 funding level is \$2,161,364, a 0.64% decrease from the FY16's adopted budget. This department includes Municipal Court Judge, Clerk of Municipal Court and the Municipal Court Marshal. Their budgets are detailed below:
 - ◆ The Clerk of Municipal Court's FY17 appropriation is \$720,201, a 2.47% decrease from the FY16 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$91,913 for personnel, a 2.26% decrease over the FY16 adopted budget.
 - ◆ The Municipal Court Marshal's FY17 appropriation is \$1,073,786, a 0.14% decrease from the FY16's adopted budget. The Marshal will also receive funding from the Other Local Option Sales Tax in the amount of \$320,491 for personnel, a 0.02% increase over the FY16 adopted budget.
 - ◆ The Municipal Court Judge's budget is \$367,377, a 1.58% increase from the current adopted budget.
- ◆ The Probate Court's FY17 funding level is \$433,264, a 1.20% decrease from the current adopted budget. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$43,151 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY17 funding level is \$24,731,966, a 0.07% decrease from the FY16 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 \$2,838,369, a 1.10% decrease over the FY16 adopted budget amount.
- ◆ The Tax Commissioner's Office's FY17 funding level is \$1,604,376, a 0.25% decrease from the current adopted budget.
- ◆ The Coroner's Office's FY17 funding level is \$289,164, a 0.05% increase from the FY16 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$7,937 for personnel.

- ◆ The Recorders' Court has an FY17 funding level of \$873,798. This reflects a 0.28% decrease from the FY16 adopted budget amount. The Recorders' Court also receives funding of \$77,696 from the Other Local Option Sales Tax, a decrease of 0.90% under the prior year allocation.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY16 funding level is \$1,275,759, 1.47% lower than the total amount provided for in the FY16 adopted budget.
- ◆ The Medical Center's FY16 funding level is \$14,253,667. This appropriation reflects a 2.11% increase over the FY16 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' FY17 funding level is \$12,705,620, a 8.25% increase from the FY16 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY17 funding level is \$7,739,174, a 15.76% increase from FY16's Adopted Budget. This increase is due to TSPLOST funding being incorporated in Metra's FY17 budget. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,969.
- ◆ Parking Management's FY17 funding level is \$340,400, a 13.44% decrease from the FY16 adopted budget. There are no subsidies from the General Fund recommended in this budget for Parking Management. Also parking fines will increase from \$30 to \$40 per violation in this recommended budget. This division is responsible for the Parking Garage and Parking Enforcement. This division has taken on the management responsibility of the Front Avenue Parking Garage, Bay Street Parking Garage, and the new Citizen Services Center Parking Garage in May 2013.
- ◆ The Columbus Ironworks Convention and Trade Center's FY17 funding level is \$2,880,411, a 8.70% increase from the FY16's adopted budget. This department is budgeted as an enterprise fund, where \$770,000 and \$610,000 in revenue are projected from Beer and Hotel/Motel Taxes respectively. The remainder of the budget will be funded by various activities and events.
- ◆ Columbus' Golf Authority's FY17 funding level is \$1,828,050, a 5.15% increase from the FY16 adopted budget. The increase is due to an increase in revenues generated at each facility. The authority includes Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$250,000 and to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY17 funding level is \$5,370,445, a 1.06% decrease from FY16's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,220,000. There is no subsidy from the General Fund in this recommended budget.
- ◆ Employee Health Insurance Fund's FY17 funding level is \$24,794,849 reflecting a 14.62% increase from the FY16 adopted budget. The City's contribution will be \$6,100 per employee in FY17. This fund only includes the City's plan. Effective January 1, 2015, employees of Muscogee Manor are no longer members of the City's plan.

- ◆ Risk Management's FY17 funding level is \$4,884,906, down 10.97% under the FY16 adopted budget.

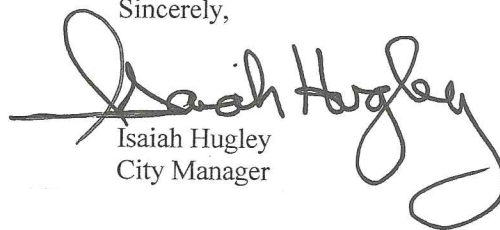
The Risk Management fund includes allocations for risk management as well as workers' compensation.

- ◆ Economic Development' budget increased to \$2,275,611, an increase of 2.20% over the FY16 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 2 of 10) and a reserve of \$337,805. Annual appropriation and allocation of the Economic Development Fund is at the discretion of Council.
- ◆ Workforce Investment Act (WIA), also formerly known as the Job Training Partnership Act (JTPA) will have a budget of \$3,691,125, an increase of 2.26% over FY16. 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 FY17 funding level will be \$1,375,681, an increase of 4.89% from the FY16 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,



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.

POLICIES AND PROCEDURES

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

Budget Preparation

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

Budget Adoption

- Step 1: Beginning in 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: Not later than sixty (60) days prior to the fiscal year commencing July 1, the Mayor submits to Council a proposed operating budget for all operating funds. The Operating Budget includes recommended expenditures and the means of financing them.
- Step 5: A series of budget work sessions and public hearings are held by Council before making final changes to the Mayor's recommended budget.
- Step 6: The Annual Budget is formally adopted by Council before July 1.

Expenditure Control

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

Budget Control

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

POLICIES AND PROCEDURES

Budget Amendments

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

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

Policy Guidelines

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

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

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

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

Revenue Policies

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

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

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

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

Financial Structure

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

POLICIES AND PROCEDURES

<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.
<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.

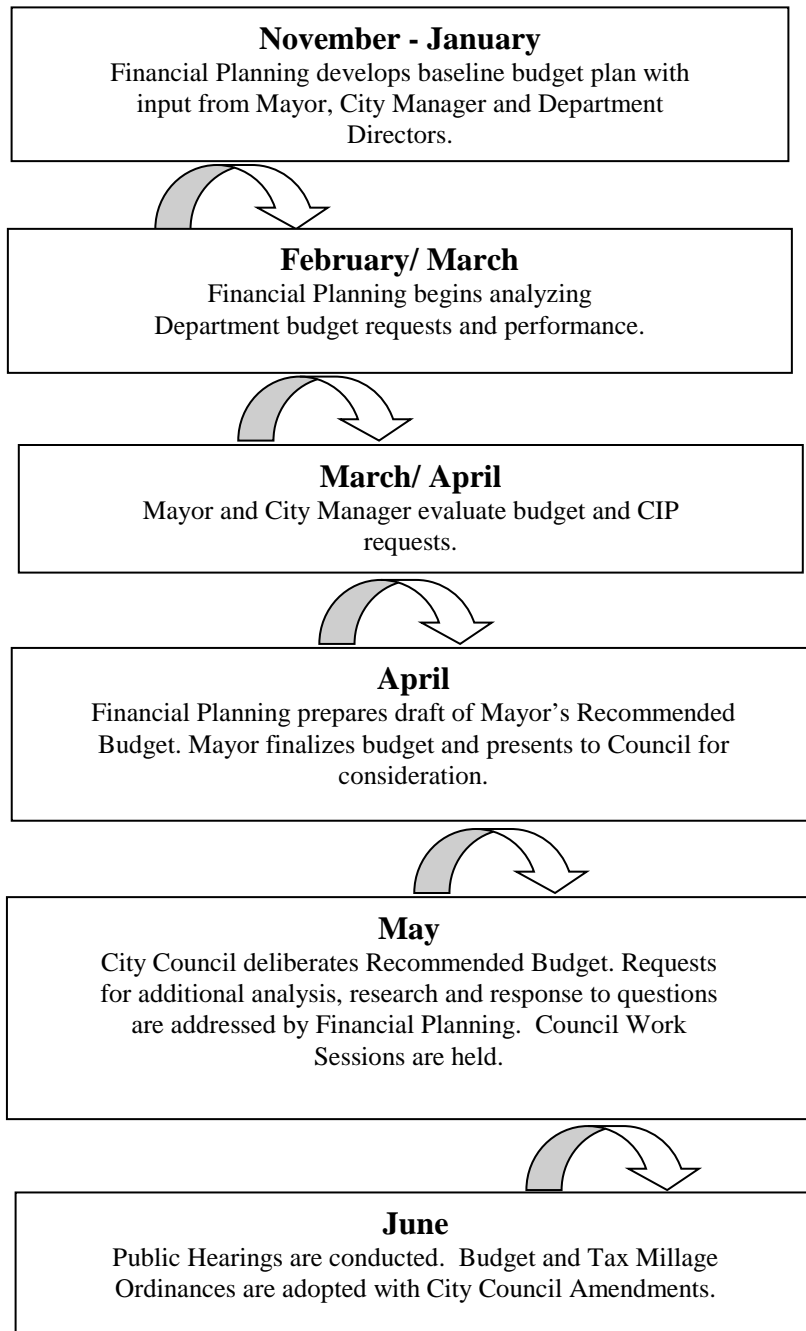
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within 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: FY2017 Budget





COLUMBUS GEORGIA

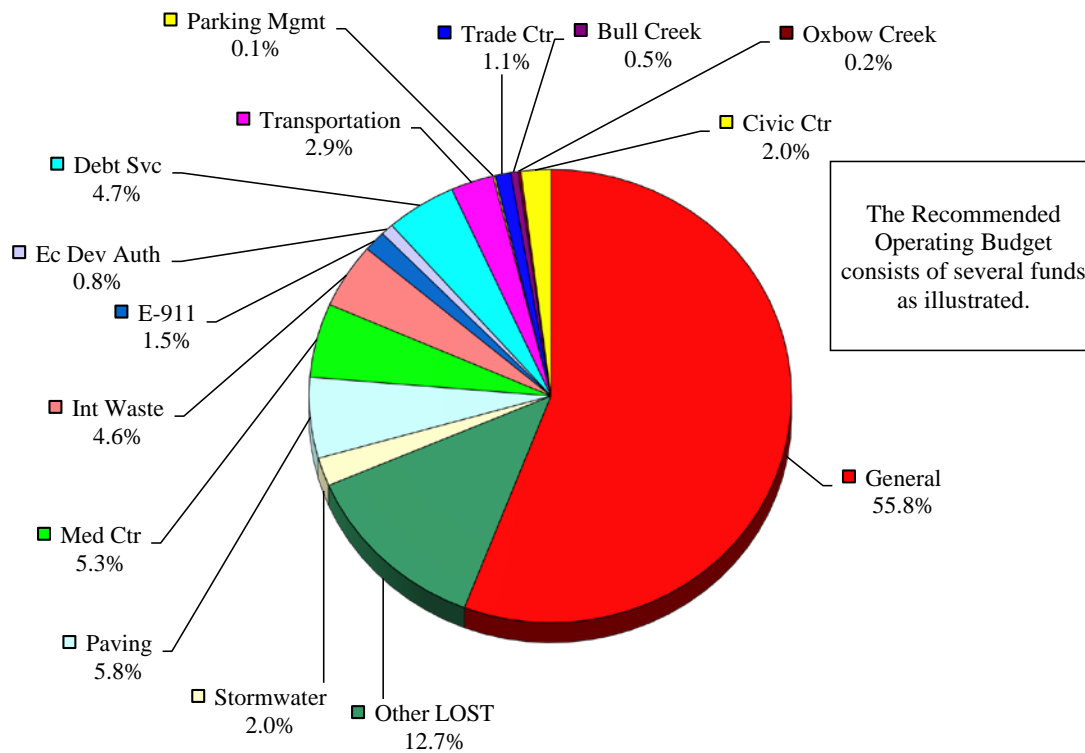
Consolidated Government



FINANCIAL SUMMARIES

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

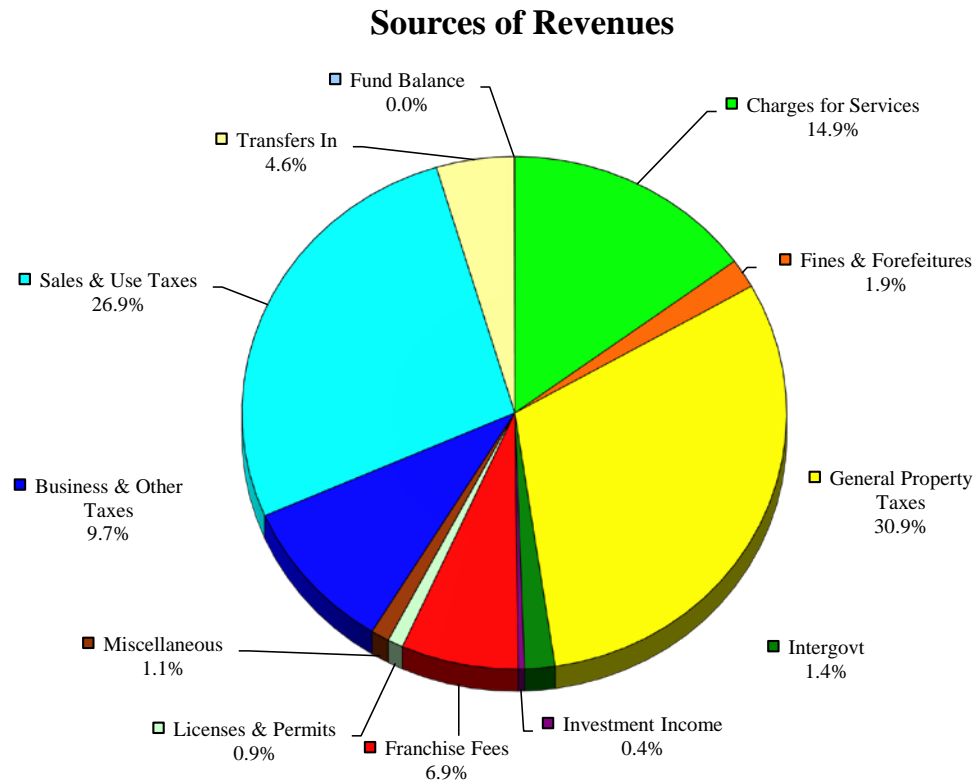
FY17 Recommended Operating Budget



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	FY17	%
General Fund	\$150,707,471	55.8%
Other Local Option Sales Tax Fund	34,333,333	12.7%
Stormwater (Sewer) Fund	5,470,209	2.0%
Paving Fund	15,540,704	5.8%
Medical Center Fund	14,253,667	5.3%
Integrated Waste Fund	12,529,000	4.6%
E-911 Fund	3,999,692	1.5%
Economic Development Authority Fund	2,275,611	0.8%
Debt Service Fund	12,705,620	4.7%
Transportation Fund	7,739,174	2.9%
Parking Management Fund	340,400	0.1%
Trade Center Fund	2,880,411	1.1%
Bull Creek Golf Course Fund	1,331,050	0.5%
Oxbow Creek Golf Course Fund	497,000	0.2%
Civic Center Fund	5,370,445	2.0%
Subtotal Operating Funds	\$269,973,787	100.0%
Additional Budgeted Funds		
CDBG Fund	\$1,375,681	
WIA Fund	3,691,125	
Health Management Fund	24,794,849	
Risk Management Fund	4,884,906	

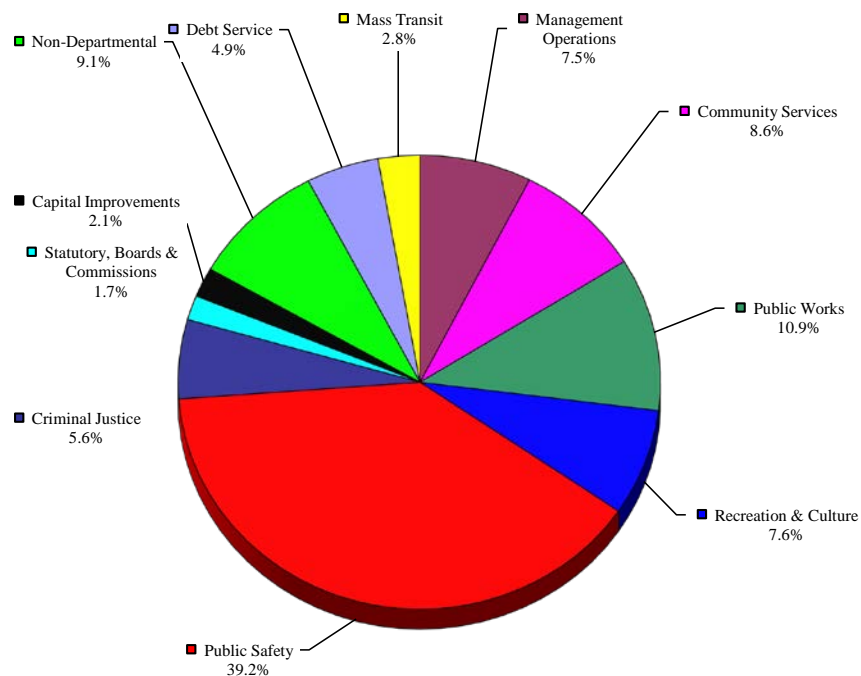
Where does the Money Come From?



Revenue Sources	FY17	%
Charges for Services	\$40,283,253	14.9%
Fines & Forefeitures	5,002,112	1.9%
General Property Taxes	83,308,139	30.9%
Intergovernmental	4,852,325	1.8%
Investment Income	1,026,400	0.4%
Franchise Fees	18,760,326	6.9%
Licenses & Permits	2,486,000	0.9%
Miscellaneous	2,929,344	1.1%
Business & Other Taxes	26,114,000	9.7%
Sales & Use Taxes	72,658,333	26.9%
Transfers In	12,449,423	4.6%
Fund Balance	104,132	0.0%
Total Revenue Sources	\$269,973,787	100.0%

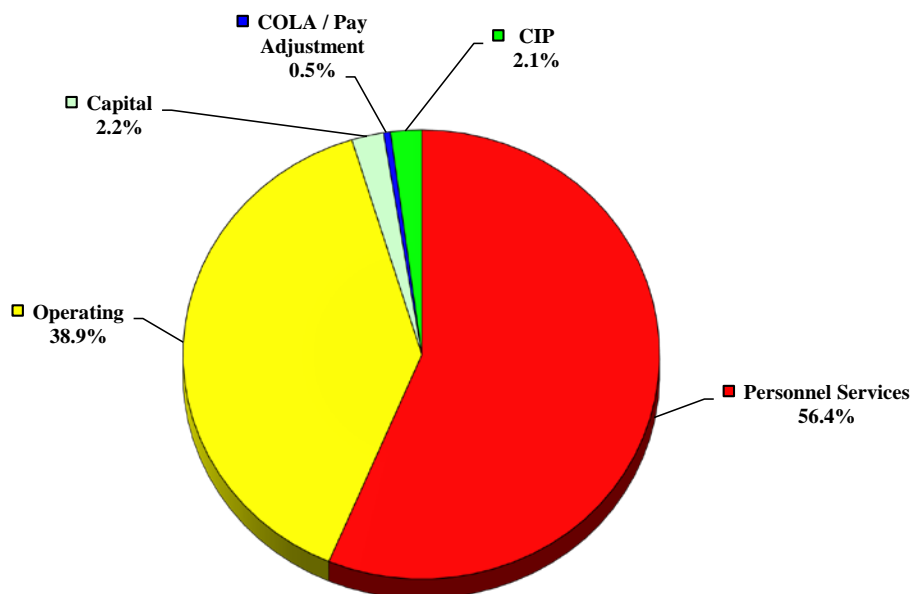
Where does the Money Go?

Sources of Expenditures



Expenditures	FY17	%
Management Operations	\$20,195,515	7.5%
Community Services	23,222,832	8.6%
Public Works	29,480,709	10.9%
Recreation & Culture	20,568,830	7.6%
Public Safety	105,832,921	39.2%
Criminal Justice	15,200,193	5.6%
Statutory, Boards & Commissions	4,698,657	1.7%
Capital Improvements	5,680,863	2.1%
Non-Departmental	24,458,659	9.1%
Debt Service	13,099,736	4.9%
Mass Transit	7,534,872	2.8%
Total Expenditures By Service Area	\$269,973,787	100.0%

FY17 Operating Budget By Expenditure Type



Expenditure Types	FY17	%
Personnel Services	\$152,172,992	56.4%
Operating	104,999,190	38.9%
Capital	5,847,772	2.2%
COLA / Pay Adjustment	1,272,970	0.5%
CIP	5,680,863	2.1%
Total Expenditures By Type	\$269,973,787	100.00%

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: **\$269,973,787**

Management Operations: **\$20,195,515 7.5%**

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: **\$23,222,832 8.6%**

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

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

Public Works: **\$29,480,709 10.9%**

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

Statutory, Boards & Commissions: **\$4,698,657 1.7%**

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

Recreation & Culture: **\$20,568,830 7.6%**

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

Public Safety: \$105,832,921 39.2%

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

Criminal Justice: \$15,200,193 5.6%

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

Non-Departmental Expense: \$24,458,659 9.1%

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: \$13,099,736 4.9%

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

Mass Transit/Parking Management: \$7,534,872 2.8%

METRA is the City of Columbus' mass transit system of buses with financial assistance provided by local, State and Federal governments. Also, Mass Transit includes in this category the City's portion of the Columbus/Phenix City Transportation Study. In FY00, the Parking Management Fund was added to accommodate the parking garage and downtown parking.

Capital Improvement Projects (CIP): \$5,680,863 2.1%

The capital improvement program has been in operation since 1971 with the City consolidation. FY17 funding comes from a variety of sources including transfers-in from the Paving and Stormwater (Sewer) Funds; and 2009 1¢ Other Local Option Sales Taxes. The program has historically been used for infrastructure projects such as road construction, drainage improvements, technology support and advancement, and miscellaneous project fund reserves.

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

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

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

The amount in this service area category for budget reporting purposes is specifically the transfers out from the General Fund, Stormwater (Sewer) Fund, and Paving Fund. For FY17 CIP appropriated funds include \$3,474,410 in the Other Local Option Sales Tax Fund, \$1,003,179 in the Stormwater (Sewer) Fund, \$1,503,274 in the Paving Fund.

Revenues

Sources Total: **\$269,973,787**

General Property Taxes **\$83,308,139 30.9%**

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 1.75% increase is estimated with a 96% collection rate.

In FY03, a new fund was established for Economic Development. This fund is based on a 0.25 millage rate as approved by Council. The funding goes to an Economic Development Authority to promote growth in the City. In FY14, an additional millage of 0.16 mills was established for an Economic Development Reserve. In FY15, the millage rate for the reserve 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 **\$18,760,326 6.9%**

This category also includes franchise fees. These revenues are sensitive to economic conditions and are projected based on historical trends and expected economic growth. Trends for franchise taxes have been trending upward and are projected to increase over FY16 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: **\$72,658,333 26.9%**

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

Business and Other Taxes:	\$26,114,000	9.7%
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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:	\$2,486,000	0.9%
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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:	\$40,283,253	14.9%
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Service Charges include collections for government services, such as solid waste management fees, fees for use of public recreational facilities, emergency medical service fees and fees for the operation of the E-911 system, Court Fees, and commissions. Projections are based on rates set by Council, historical trends, and economic indicators. Overall, current projections are based on fee adjustments proposed in the FY17 budget.

Commissions include the fees collected by the Tax Commissioner as well as the commissions paid on pay telephones. This revenue is projected based on historical trends and anticipated growth. Pay telephones have been phased out in our area, with the exception of the contractual agreements for the Jail and Muscogee County Prison. This should have a nominal impact on the total revenues in this category. Overall, commissions have increased nominally although for the current fiscal year we budgeted a decrease to encompass decreasing pay telephone and state commissions.

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

Fines & Forfeitures:	\$5,002,112	1.9%
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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 FY17.

Intergovernmental:	\$4,852,325	1.8%
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This category consists of Federal, State and other local government agency reimbursements for funding of local and statewide programs. Trends have shown a steady decrease in state funding and federal funding, which is reflected in projections. Additionally, the circuit-wide court revenues for Public Defender is now included in this service category. So the overall category has increased.

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

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

Investment Income	\$1,026,400	0.4%
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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	\$2,929,344	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:	\$12,553,555	4.6%
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Transfer-in:	\$12,449,423	4.6%
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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 FY17, 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:	\$104,132	0.0%
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To balance the Debt Service Fund, the use of fund balance has been designated. The programmed usage of fund balance was based on anticipated fund balance for year-end FY16. In the General Fund, fund balance was programmed to cover agencies subsidies.

Schedule of Revenues: General Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Taxes					
	General Property Taxes				
4001	Real Property	\$ 28,585,507	\$ 32,636,388	\$ 33,665,360	3.15%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 281	\$ -	\$ -	N/A
4005	Personal Property	\$ 4,680,042	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 3,137,552	\$ 2,912,986	\$ 2,961,619	1.67%
4007	Mobile Homes	\$ 34,552	\$ -	\$ -	N/A
4009	Title Ad Valorem Tax	\$ 2,672,810	\$ 2,926,565	\$ 1,625,000	-44.47%
4010	Alternative Ad Valorem Tax	\$ -	\$ -	\$ 80,000	N/A
4012	Property Not on Digest	\$ 62,479	\$ 55,000	\$ -	-100.00%
4015	Recording Intangibles	\$ 600,864	\$ 620,000	\$ 650,000	4.84%
4016	Railroad Equipment Car Taxes	\$ 50,372	\$ -	\$ -	N/A
	Subtotal	\$ 39,824,458	\$ 39,150,939	\$ 38,981,979	-0.43%
	Franchise Fees				
4020	Georgia Power	\$ 10,602,722	\$ 10,708,749	\$ 10,650,000	-0.55%
4021	Liberty Utilities/Atmos Energy	\$ 2,017,335	\$ 1,700,000	\$ 1,800,000	5.88%
4022	AT&T/Bell South Telephone	\$ 469,193	\$ 475,000	\$ 420,000	-11.58%
4023	Charter Communications	\$ 485,586	\$ 450,000	\$ 470,000	4.44%
4024	TCI/MediaCom Cable Services	\$ 820,252	\$ 800,000	\$ 780,000	-2.50%
4025	Knology/WOW Cable Services	\$ 1,107,195	\$ 1,050,000	\$ 1,040,000	-0.95%
4026	Diverse Power (Troup Electric)	\$ 221,154	\$ 190,000	\$ 190,000	0.00%
4027	Flint Electric	\$ 93,800	\$ 90,000	\$ 90,000	0.00%
4028	Columbus Water Works - 6%	\$ 3,329,235	\$ 3,250,000	\$ 3,300,000	1.54%
4029	AT&T Communication Rights	\$ 6,226	\$ 6,226	\$ 6,226	0.00%
4030	Public Service Telephone	\$ 104	\$ 100	\$ 100	0.00%
4032	Telephone Franchise Taxes	\$ 8,836	\$ 5,000	\$ 8,000	60.00%
4114	American Communication Svcs	\$ 6,335	\$ 6,000	\$ 6,000	0.00%
	Subtotal	\$ 19,167,974	\$ 18,731,075	\$ 18,760,326	0.16%
	General Sales & Use Taxes				
4040	Local Option Sales Tax	\$ 34,808,890	\$ 35,000,000	\$ 34,300,000	-2.00%
	Subtotal	\$ 34,808,890	\$ 35,000,000	\$ 34,300,000	-2.00%
	Selective Sales and Use Taxes				
4052	Beer Tax	\$ 1,768,056	\$ 1,760,000	\$ 1,760,000	0.00%
4053	Wine Tax	\$ 324,656	\$ 310,000	\$ 320,000	3.23%
4054	Liquor Tax	\$ 367,145	\$ 350,000	\$ 375,000	7.14%
4058	Auto Rental Tax	\$ 461,195	\$ 480,000	\$ 460,000	-4.17%
4059	3% Alcohol Excise Tax	\$ 341,505	\$ 335,000	\$ 340,000	1.49%
	Subtotal	\$ 3,262,557	\$ 3,235,000	\$ 3,255,000	0.62%
	Business Taxes				
4100	Occupation Tax	\$ 14,557,892	\$ 15,000,000	\$ 15,000,000	0.00%
4110	Insurance Premium Tax	\$ 10,241,405	\$ 10,343,819	\$ 11,034,000	6.67%
4114	American Communication Service	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 24,799,297	\$ 25,343,819	\$ 26,034,000	2.72%

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
	Other Taxes				
4140	Other Taxes	\$ 81,796	\$ 75,000	\$ 80,000	6.67%
	Subtotal	\$ 81,796	\$ 75,000	\$ 80,000	6.67%
	Penalties and Interest on Delinquent Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 752,969	\$ 500,000	\$ 700,000	40.00%
4151	Penalties & Interest - Autos	\$ 95,953	\$ 90,000	\$ 80,000	-11.11%
4154	FIFA's	\$ 32,841	\$ 20,000	\$ -	-100.00%
	Subtotal	\$ 881,764	\$ 610,000	\$ 780,000	27.87%
	Subtotal Taxes	\$ 122,826,736	\$ 122,145,833	\$ 122,191,305	0.04%
	Licenses & Permits				
	Regulatory Fees				
4200	Beer License	\$ 104,470	\$ 103,000	\$ 105,000	1.94%
4201	Wine License	\$ 46,960	\$ 45,000	\$ 46,000	2.22%
4202	Liquor License	\$ 580,695	\$ 570,000	\$ 580,000	1.75%
4204	Alcohol Application ID Permits	\$ 30,340	\$ 30,000	\$ 38,000	26.67%
4210	Insurance License	\$ 105,233	\$ 100,000	\$ 100,000	0.00%
	Subtotal	\$ 867,698	\$ 848,000	\$ 869,000	2.48%
	Non-Business Licenses & Permits				
4250	Animal Permits	\$ 164,789	\$ 150,000	\$ 160,000	6.67%
4251	Building Permits/ Construction	\$ 1,026,004	\$ 900,000	\$ 1,100,000	22.22%
4252	Certificates of Occupancy	\$ 43,500	\$ 40,000	\$ 40,000	0.00%
4253	Zoning Permission Permits	\$ 27	\$ 100	\$ -	-100.00%
4255	Judge of Probate - Licenses	\$ 120,318	\$ 115,000	\$ 140,000	21.74%
4256	Burial Permits	\$ 24,280	\$ 20,000	\$ 42,000	110.00%
4257	Mobile Home Registration Permits	\$ 6,095	\$ 6,000	\$ 6,000	0.00%
4259	Hazardous Material Permits	\$ 15,900	\$ 14,000	\$ 14,000	0.00%
	Subtotal	\$ 1,400,913	\$ 1,245,100	\$ 1,502,000	20.63%
	Penalties and Interest on Delinquent Licenses and Permits				
4271	Penalties - Tag Fees	\$ 115,747	\$ 120,000	\$ 115,000	-4.17%
	Subtotal	\$ 115,747	\$ 120,000	\$ 115,000	-4.17%
	Subtotal Licenses and Permits	\$ 2,384,358	\$ 2,213,100	\$ 2,486,000	12.33%
	Charges for Services				
	Court Fees				
4430	Municipal Ct. Fees	\$ 16,873	\$ 20,000	\$ 15,000	-25.00%
4431	Recorder's Ct. Fees	\$ 150	\$ -	\$ -	N/A
4432	Magistrate Ct. Fees	\$ 116,486	\$ 100,000	\$ 100,000	0.00%
4433	Superior Ct. Fees	\$ 418,421	\$ 350,000	\$ 350,000	0.00%
4434	Superior Ct. Fees	\$ 69,255	\$ 40,000	\$ 50,000	25.00%
4435	Probate Ct. Misc. fees	\$ 54,970	\$ 60,000	\$ 60,000	0.00%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
4436	Probate Court Estates	\$ 164,772	\$ 160,000	\$ 220,000	37.50%
4437	Adult Probation Service Charges	\$ 5,831	\$ 10,000	\$ -	-100.00%
4438	Recorder's Ct Administrative Fees	\$ 120,710	\$ 120,000	\$ 110,000	-8.33%
4439	Juvenile Court - Fees	\$ 125	\$ -	\$ -	N/A
4440	D.U.I Photo Fees	\$ 2,450	\$ -	\$ -	N/A
4443	Public Defenders Recovery	\$ 1,362	\$ -	\$ -	N/A
4448	Recordings	\$ 325,832	\$ 400,000	\$ 400,000	0.00%
4449	Real Estate Transfer Fees	\$ 573,953	\$ 400,000	\$ 600,000	50.00%
4466	Circuitwide Public Juvenile Court	\$ -	\$ -	\$ -	N/A
4467	Non-compliance Fees-Juv Drug Ct	\$ 3,673	\$ -	\$ -	N/A
4471	Verification Fees	\$ 6,430	\$ 5,000	\$ 7,000	40.00%
4472	Council Variance Fees	\$ 600	\$ -	\$ -	N/A
4473	Subdivision Plat Fees	\$ 20,592	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 25,300	\$ 20,000	\$ 17,800	-11.00%
4483	Traffic Fines	\$ (185)	\$ -	\$ -	N/A
4492	Restitution - Juvenile Court	\$ -	\$ -	\$ -	N/A
4493	Drug Court Lab Fees	\$ -	\$ -	\$ 12,000	N/A
4496	Indigent Defense Fee	\$ 44,679	\$ 35,000	\$ 20,000	-42.86%
4497	BHAR Review Fees	\$ 1,645	\$ -	\$ 1,340	N/A
4537	Juvenile Court Supervisory Fees	\$ 28,313	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 2,002,237	\$ 1,750,000	\$ 1,993,140	13.89%
	Cost Allocation				
4461	Cost Allocation	\$ 2,672,971	\$ 2,765,946	\$ 2,925,345	5.76%
	Subtotal	\$ 2,672,971	\$ 2,765,946	\$ 2,925,345	5.76%
	Other Charges for Services				
4450	Auto Tag Fees	\$ 196,635	\$ 180,000	\$ 190,000	5.56%
4452	Auto Tag Postage Fees	\$ 52,170	\$ 40,000	\$ 45,000	12.50%
4455	Damage to City Property	\$ 408	\$ -	\$ -	N/A
4459	Data Processing Services	\$ 1,410	\$ -	\$ -	N/A
4465	Insurance Fee	\$ 64,550	\$ 60,000	\$ 60,000	0.00%
4501	Police False Alarm Fees	\$ 3,075	\$ 4,000	\$ 4,000	0.00%
4502	Fire False Alarm Fees	\$ 1,200	\$ -	\$ -	N/A
4505	HazMat Clean up Fees	\$ -	\$ -	\$ -	N/A
4506	Emergency Ambulance Svc	\$ 2,749,921	\$ 2,100,000	\$ 2,300,000	9.52%
4508	EMS Special Events	\$ 1,330			
4512	Jail Fees	\$ 142,680	\$ 180,000	\$ 10,000	-94.44%
4513	Alarm Registration	\$ 2,220	\$ 1,600	\$ 1,600	0.00%
4515	MCP Inmate Subsidy	\$ 3,744,500	\$ 3,750,000	\$ 3,700,000	-1.33%
4516	MCP Inmate Release	\$ 14,339	\$ 15,000	\$ 15,000	0.00%
4517	Jail Medical Reimbursement	\$ 8,943	\$ 5,000	\$ 8,000	60.00%
4518	Coroner's Transport	\$ -	\$ -	\$ -	N/A
4530	Sheriff Fees	\$ 930,157	\$ 900,000	\$ 900,000	0.00%
4531	Qualifying Fee	\$ 4,484	\$ -	\$ -	N/A
4570	Spay/Neuter Voucher Fees	\$ 7,983	\$ 7,000	\$ 5,000	-28.57%
4571	Pound Fees	\$ 44,974	\$ 200,000	\$ 50,000	-75.00%
4572	Animal-biomed	\$ -	\$ -	\$ -	N/A
4582	Sale of Merchandise	\$ 10,589	\$ -	\$ 7,000	N/A
	Subtotal	\$ 7,981,568	\$ 7,442,600	\$ 7,295,600	-1.98%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
	Operations				
4558	Recycling Fees	\$ 20,738	\$ 25,000	\$ 20,000	-20.00%
4559	Sale of Recycled materials	\$ 1,098	\$ -	\$ -	N/A
4591	Lot Cleaning/ Maintenance Fees	\$ 66,430	\$ 115,000	\$ 120,000	4.35%
4594	Ordained Bldg Demolition	\$ 20,478	\$ 40,000	\$ -	-100.00%
4595	Street Assessmt/Demolition Interest	\$ 59,268	\$ 20,000	\$ 40,000	100.00%
4610	Bad Check Fees	\$ 4,152	\$ 4,000	\$ 4,000	0.00%
4611	Credit Card Service Fees	\$ 3,613	\$ 3,000	\$ 3,000	0.00%
4620	Fuel Surcharge	\$ 48,524	\$ 50,000	\$ 30,000	-40.00%
	Subtotal	\$ 224,300	\$ 257,000	\$ 217,000	-15.56%
	Culture and Recreation				
4654	Memorial Stadium	\$ 8,168	\$ 8,000	\$ 6,000	-25.00%
4655	Golden Park	\$ 9,506	\$ 10,000	\$ 9,000	-10.00%
4658	Tennis Fees	\$ 171,652	\$ 180,000	\$ 184,000	2.22%
4659	Swimming Pools	\$ 85,883	\$ 80,000	\$ 80,000	0.00%
4660	Concessions	\$ 22,693	\$ 22,000	\$ 20,000	-9.09%
4661	Concessions - Memorial Stadium	\$ 10,925	\$ 12,000	\$ 8,000	-33.33%
4664	Pool Concessions	\$ 40,039	\$ 35,000	\$ 40,000	14.29%
4665	Facilities Rental	\$ 790	\$ 1,000	\$ 21,000	2000.00%
4666	Facilities Rental Promenade	\$ 14,216	\$ 10,000	\$ 12,000	20.00%
4667	Facilities Rental - Community Center	\$ 33,441	\$ 30,000	\$ 30,000	0.00%
4668	Facilities Rental - Rugby	\$ 870	\$ 400	\$ 400	0.00%
4669	Facilities Rental-Lk Oliver Marina	\$ -	\$ -	\$ -	N/A
4671	After School Program	\$ 1,284,293	\$ 1,200,000	\$ 1,450,000	20.83%
4674	Youth Program Fees	\$ 2,184	\$ 1,000	\$ 53,500	5250.00%
4675	Therapeutics	\$ 6,520	\$ 4,000	\$ 4,000	0.00%
4676	Cultural Arts	\$ 41,550	\$ 40,000	\$ 40,000	0.00%
4677	Senior Citizens	\$ 6,446	\$ 6,000	\$ 6,000	0.00%
4678	Athletic Program Fees	\$ 94,567	\$ 70,000	\$ 80,000	14.29%
4680	South Commons Softball Complex	\$ 24,250	\$ 25,000	\$ 25,000	0.00%
4681	Fee Based Program	\$ 4,124	\$ 5,000	\$ -	-100.00%
4682	Marina Concessions	\$ 77,206	\$ 75,000	\$ 75,000	0.00%
4683	Marina Fees	\$ 23,962	\$ 20,000	\$ 25,448	27.24%
4684	South Commons Concessions	\$ 26,070	\$ 25,000	\$ 15,000	-40.00%
4685	Vending Machines	\$ 7,909	\$ 5,000	\$ 7,000	40.00%
4686	Aquatics Center- Gate	\$ 109,875	\$ 75,000	\$ 100,000	33.33%
4687	Aquatics Center- Concessions	\$ 9,806	\$ 6,000	\$ 9,000	50.00%
4688	Aquatics Center- Rentals	\$ 68,197	\$ 60,000	\$ 65,000	8.33%
4689	Aquatics Center- Program Fees	\$ 23,811	\$ 25,000	\$ 102,000	308.00%
4690	Aquatics Center- Sale of Merchandise	\$ 3,523	\$ 4,000	\$ 1,000	-75.00%
4691	White Water	\$ 44,745	\$ 35,000	\$ 40,000	14.29%
	Subtotal	\$ 2,257,222	\$ 2,069,400	\$ 2,508,348	21.21%

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
	Commissions				
4532	Tax Commissions	\$ 2,503,201	\$ 2,350,000	\$ 2,500,000	6.38%
4533	School Tax - Auto Commissions	\$ 264,276	\$ 250,000	\$ 250,000	0.00%
4534	State (Georgia) Commissions	\$ 24,119	\$ 10,000	\$ 15,000	50.00%
4536	BID Commissions	\$ 14,619	\$ 15,000	\$ 14,000	-6.67%
4538	Title Ad Valorem Tax Fees	\$ 140,863	\$ 130,000	\$ 130,000	0.00%
4815	Pay Phone - Jail	\$ 224,427	\$ 200,000	\$ 225,000	12.50%
4816	Pay Phone - MCP	\$ 130,867	\$ 100,000	\$ 120,000	20.00%
	Subtotal	\$ 3,302,373	\$ 3,055,000	\$ 3,254,000	6.51%
	Subtotal Charges for Services	\$ 18,440,671	\$ 17,339,946	\$ 18,193,433	4.92%
	Fines & Forfeitures				
4740	Recorders Court	\$ 3,357,498	\$ 3,500,000	\$ 3,500,000	0.00%
4741	Juvenile Court - Fines	\$ 12,690	\$ 3,000	\$ -	-100.00%
4743	Environmental Court Fines	\$ 95,833	\$ 80,000	\$ 60,000	-25.00%
4746	Other Fines/Forfeitures	\$ 875	\$ -	\$ 112	
4753	Recorder's Ct Musc Co Surcharge	\$ 137,862	\$ 150,000	\$ 135,000	-10.00%
4754	Superior Ct Musc Co Surcharge	\$ 4,196	\$ 2,500	\$ 4,000	60.00%
4755	State Ct Muscogee Co Surcharge	\$ 34,492	\$ 30,000	\$ 20,000	-33.33%
4756	Municipal Ct Musc Co Surcharge	\$ 4,726	\$ 5,000	\$ 3,000	-40.00%
4757	Harris County Surcharge	\$ 35,153	\$ 30,000	\$ 30,000	0.00%
4758	Talbot County Surcharge	\$ 7,710	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 6,471	\$ 8,000	\$ 7,000	-12.50%
4760	Chattahoochee County Surcharge	\$ 5,823	\$ 6,000	\$ 6,000	0.00%
4761	Taylor County Surcharge	\$ 48,140	\$ 10,000	\$ 20,000	100.00%
4762	Superior Ct-Fines & Forfeitures	\$ 119,064	\$ 110,000	\$ 110,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 309,513	\$ 300,000	\$ 240,000	-20.00%
4764	State Ct - Fines & Forfeitures	\$ 705,929	\$ 600,000	\$ 600,000	0.00%
4767	Crime Victims/Adult Probation	\$ -	\$ -	\$ -	N/A
4769	Magistrate Court-Fines	\$ 24,605	\$ -	\$ -	N/A
	Subtotal Fines and Forfeitures	\$ 4,910,582	\$ 4,841,500	\$ 4,742,112	-2.05%
	Intergovernmental				
	Federal Government				
4315	Dept of Justice	\$ -	\$ -	\$ -	N/A
4313	Federal Revenue SWAT	\$ 35,000	\$ -	\$ -	N/A
4314	Social Security Administration Fee	\$ 66,401	\$ 50,000	\$ 50,000	0.00%
4343	Emergency Management Assistance	\$ 56,966	\$ 56,966	\$ 56,966	0.00%
	Subtotal	\$ 158,367	\$ 106,966	\$ 106,966	0.00%
	State Government				
4359	Misc. State Revenue	\$ 3,728	\$ -	\$ -	N/A
	Subtotal	\$ 3,728	\$ -	\$ -	N/A
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 54,084	\$ 35,000	\$ 40,000	14.29%
4402	Administration Off. Court	\$ 148,750	\$ 148,750	\$ 148,750	0.00%
4414	Harris County	\$ 100,506	\$ 100,506	\$ 100,506	0.00%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
4423	Muscogee County School District	\$ 100,731	\$ -	\$ -	N/A
4424	Misc Intergovernmental Revenue	\$ -	\$ -	\$ -	N/A
4426	Talbot County	\$ 11,922	\$ 11,922	\$ 11,922	0.00%
4427	Marion County	\$ 11,896	\$ 11,896	\$ 11,896	0.00%
4428	Chattahoochee County	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
4429	Taylor County	\$ 15,568	\$ 15,568	\$ 15,568	0.00%
	Subtotal	\$ 448,457	\$ 328,642	\$ 333,642	1.52%
	Subtotal Intergovernmental Revenues	\$ 610,552	\$ 435,608	\$ 440,608	1.15%
	Miscellaneous				
	Other Miscellaneous Revenues				
4821	DETOX - Major Building Repairs	\$ 15,058	\$ 16,427	\$ 16,427	0.00%
4822	DETOX - Insurance	\$ 615	\$ 670	\$ 670	0.00%
4824	Restitution	\$ 63	\$ -	\$ -	N/A
4837	Miscellaneous Revenue	\$ 167,817	\$ 75,000	\$ 104,800	39.73%
4840	Rebates	\$ 6,804			
4842	Vendors Comp Sales Tax	\$ 1,485	\$ -	\$ -	N/A
4843	Naval Museum Reimb	\$ 62,491	\$ 231,396	\$ -	-100.00%
4844	Refund Building Maintenance - Retardation Center	\$ 21,662	\$ 23,631	\$ 24,839	5.11%
4848	Fuel	\$ 28,610	\$ 20,000	\$ 20,000	0.00%
	Subtotal	\$ 304,603	\$ 367,124	\$ 166,736	-54.58%
	Reimbursement for Damaged Property				
4744	Tree Replacement Fines	\$ -	\$ -	\$ -	N/A
4852	Repairs to City Vehicles	\$ 941	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 21,460	\$ -	\$ -	N/A
4854	Damage/Lost Equipment	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 22,401	\$ -	\$ -	N/A
	Rents and Royalties				
4861	Police/Unclaimed Property	\$ -	\$ -	\$ -	N/A
4862	Salvage - Sales	\$ 100,755	\$ -	\$ -	N/A
4867	Engineering Docs - Sales	\$ 4,675	\$ 4,000	\$ 3,000	-25.00%
4869	Police Reports - Sales	\$ 205,887	\$ 200,000	\$ 180,000	-10.00%
4870	Fire Department Reports - Sales	\$ 34,268	\$ 30,000	\$ 55,697	85.66%
4871	Voter Lists	\$ -	\$ -	\$ -	N/A
4873	Legacy Terrace Rent	\$ 84,127	\$ 80,000	\$ 90,000	12.50%
4877	City Property - Rentals	\$ 12,276	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 147,964	\$ 120,000	\$ 140,000	16.67%
4879	Planning & Dev. Documents - Sales	\$ 3,772	\$ 5,000	\$ 2,000	-60.00%
4881	Coroner Reports - Sales	\$ 3,108	\$ -	\$ 30	N/A
4884	Signage Sale	\$ 7,500	\$ -	\$ 1,550	N/A
4885	Sale of Tax Comm Reports	\$ 7,500	\$ -	\$ -	N/A
4888	Sale of Electricity - Charging Stations	\$ 2	\$ -	\$ 5,000	N/A
	Subtotal	\$ 611,834	\$ 449,000	\$ 487,277	8.52%
	Subtotal Miscellaneous	\$ 938,839	\$ 816,124	\$ 654,013	-19.86%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Contributions					N/A
4802	Donations	\$ 75,217	\$ -	\$ -	N/A
Subtotal Contributions		\$ 75,217	\$ -	\$ -	N/A
Investment Income					
4772	Gain/Loss on Investment	\$ (304,406)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 737,408	\$ 450,000	\$ 450,000	0.00%
Subtotal Investment Income		\$ 433,002	\$ 450,000	\$ 450,000	0.00%
Other Financing Sources					
Proceeds of General Fixed Asset Dispositions					
4907	Sale of General Fixed Assets	\$ 109,867	\$ -	\$ -	N/A
Subtotal		\$ 109,867	\$ -	\$ -	N/A
Transfer In					
4947	Transfer In Penalty Assessment Act	\$ -	\$ 1,400,000	\$ 1,300,000	-7.14%
4950	Transfer In General Fund CIP	\$ -	\$ -	\$ 250,000	N/A
4998	Transfer In Other LOST		\$ -	\$ -	N/A
Subtotal		\$ -	\$ 1,400,000	\$ 1,550,000	10.71%
Subtotal Other Financing Sources		\$ 109,867	\$ 1,400,000	\$ 1,550,000	10.71%
	Use of Fund Balance	\$ -	\$ 1,283,310	\$ -	-100.00%
Total Revenues		\$ 150,729,824	\$ 150,925,421	\$ 150,707,471	-0.14%

Schedule of Expenditures: General Fund					
		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
100	City Council				
1000	City Council	\$ 320,628	\$ 312,476	\$ 313,170	0.22%
2000	Clerk Of Council	\$ 205,918	\$ 217,455	\$ 214,153	-1.52%
	Subtotal	\$ 526,546	\$ 529,931	\$ 527,323	-0.49%
110	Mayor				
1000	Mayor's Office	\$ 344,304	\$ 296,399	\$ 288,395	-2.70%
2600	Internal Auditor	\$ 203,357	\$ 195,968	\$ 177,214	-9.57%
	Subtotal	\$ 547,661	\$ 492,367	\$ 465,609	-5.43%
120	City Attorney				
1000	City Attorney	\$ 391,418	\$ 389,243	\$ 382,994	-1.61%
2100	Litigation	\$ 1,853,314	\$ 318,983	\$ 325,000	1.89%
	Subtotal	\$ 2,244,732	\$ 708,226	\$ 707,994	-0.03%
130	City Manager				
1000	City Manager	\$ 747,981	\$ 687,603	\$ 727,098	5.74%
2500	Mail Room	\$ 68,130	\$ 70,508	\$ 70,183	-0.46%
2600	Public Information Agency	\$ 92,501	\$ 88,079	\$ 87,044	-1.18%
2700	Criminal Justice Coordination	\$ 106,654	\$ -	\$ -	N/A
2850	Citizen's Service Center	\$ 379,310	\$ 450,629	\$ 404,565	-10.22%
	Subtotal	\$ 1,394,576	\$ 1,296,819	\$ 1,288,890	-0.61%
200	Finance				
1000	Finance Director	\$ 292,654	\$ 303,136	\$ 311,234	2.67%
2100	Accounting	\$ 483,909	\$ 471,993	\$ 478,459	1.37%
2200	Occ Tax/Revenue Collections	\$ 670,301	\$ 651,822	\$ 656,788	0.76%
2900	Financial Planning	\$ 214,106	\$ 226,329	\$ 215,589	-4.75%
2950	Purchasing Division	\$ 408,623	\$ 402,243	\$ 383,707	-4.61%
2980	Cash Management	\$ 215,685	\$ 211,471	\$ 215,820	2.06%
	Subtotal	\$ 2,285,279	\$ 2,266,994	\$ 2,261,597	-0.24%
210	Information Technology				
1000	Information Technology	\$ 4,850,844	\$ 3,807,901	\$ 5,043,942	32.46%
2000	Information Technology - GIS	\$ -	\$ -	\$ 252,990	N/A
	Subtotal	\$ 4,850,844	\$ 3,807,901	\$ 5,296,932	39.10%
220	Human Resources				
1000	Human Resources	\$ 843,858	\$ 825,773	\$ 821,782	-0.48%
2100	Employee Benefits	\$ 1,217,642	\$ 1,138,941	\$ 1,213,648	6.56%
	Subtotal	\$ 2,061,500	\$ 1,964,714	\$ 2,035,430	3.60%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
240	Inspections & Code Enforcement				
2200	Inspections & Code Enforcement	\$ 1,395,883	\$ 1,492,003	\$ 1,469,050	-1.54%
2900	Print Shop	\$ 201,983	\$ 200,091	\$ 197,755	-1.17%
	Subtotal	\$ 1,597,865	\$ 1,692,094	\$ 1,666,805	-1.49%
242	Planning				
1000	Planning	\$ 256,814	\$ 266,300	\$ 262,875	-1.29%
	Subtotal	\$ 256,814	\$ 266,300	\$ 262,875	-1.29%
245	Community Reinvestment				
2400	Real Estate	\$ 93,492	\$ 139,369	\$ 140,517	0.82%
	Subtotal	\$ 93,492	\$ 139,369	\$ 140,517	0.82%
250	Engineering				
2100	Traffic Engineering	\$ 1,298,894	\$ 1,316,181	\$ 1,237,322	-5.99%
2400	Geographic Information Systems	\$ 249,907	\$ 253,663	\$ -	-100.00%
3110	Radio Communications	\$ 401,728	\$ 242,413	\$ 382,642	57.85%
	Subtotal	\$ 1,950,529	\$ 1,812,257	\$ 1,619,964	-10.61%
260	Public Works				
1000	Public Works	\$ 315,078	\$ 308,721	\$ 306,421	-0.75%
2300	Fleet Management	\$ 2,153,411	\$ 2,100,260	\$ 2,081,060	-0.91%
2400	Special Enforcement	\$ 1,397,090	\$ 1,410,047	\$ 1,379,447	-2.17%
2600	Cemeteries	\$ 291,697	\$ 268,707	\$ 260,350	-3.11%
2700	Facilities Maintenance	\$ 3,180,956	\$ 3,164,231	\$ 3,132,231	-1.01%
3710	Other Maintenance/Repairs	\$ 1,056,138	\$ 1,069,267	\$ 1,069,267	0.00%
	Subtotal	\$ 8,394,369	\$ 8,321,233	\$ 8,228,776	-1.11%
270	Parks & Recreation				
1000	Parks And Recreation	\$ 440,940	\$ 436,732	\$ 429,825	-1.58%
2100	Parks Services	\$ 4,662,406	\$ 4,583,926	\$ 4,465,391	-2.59%
2400	Recreation Services	\$ 1,300,334	\$ 1,375,991	\$ 1,342,521	-2.43%
3220	Golden Park	\$ 95,280	\$ 92,800	\$ 92,800	0.00%
3230	Memorial Stadium	\$ 55,935	\$ 59,933	\$ 59,933	0.00%
3410	Athletics	\$ 269,707	\$ 287,517	\$ 287,462	-0.02%
3505	Community Schools Operations	\$ 1,580,589	\$ 1,513,868	\$ 1,497,848	-1.06%
4048	Cooper Creek Tennis Center	\$ 257,355	\$ 262,131	\$ 395,884	51.03%
4049	Lake Oliver Marina	\$ 171,522	\$ 175,001	\$ 174,563	-0.25%
4413	Aquatics	\$ 1,420,522	\$ 1,491,558	\$ 713,578	-52.16%
4414	Aquatics Center	\$ -	\$ -	\$ 1,267,047	N/A
4433	Therapeutics	\$ 114,026	\$ 122,398	\$ 77,286	-36.86%
4434	Pottery Shop	\$ 165,535	\$ 163,664	\$ 164,956	0.79%
4435	Senior Citizen's Center	\$ 355,650	\$ 346,003	\$ 326,722	-5.57%
	Subtotal	\$ 10,889,802	\$ 10,911,522	\$ 11,295,816	3.52%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
280	Cooperative Extension				
1000	Cooperative Extension	\$ 126,647	\$ 137,865	\$ 137,865	0.00%
	Subtotal	\$ 126,647	\$ 137,865	\$ 137,865	0.00%
290	Boards and Commissions				
1000	Tax Assessor	\$ 1,681,128	\$ 2,557,464	\$ 1,921,174	-24.88%
2000	Elections & Registration	\$ 724,980	\$ 689,076	\$ 876,006	27.13%
	Subtotal	\$ 2,406,108	\$ 3,246,540	\$ 2,797,180	-13.84%
400	Police				
1000	Chief Of Police	\$ 949,788	\$ 1,834,683	\$ 1,044,383	-43.08%
2100	Intelligence/Vice	\$ 1,450,581	\$ 1,439,061	\$ 1,467,853	2.00%
2200	Support Services	\$ 2,903,169	\$ 2,771,452	\$ 2,792,030	0.74%
2300	Field Operations	\$ 12,506,781	\$ 11,561,267	\$ 12,096,259	4.63%
2400	Office Of Professional Standards	\$ 416,807	\$ 399,575	\$ 507,304	26.96%
2500	Metro Drug Task Force	\$ 205,662	\$ 203,825	\$ 186,708	-8.40%
2700	Special Operations Account	\$ 33,393	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,356,772	\$ 1,388,291	\$ 1,510,347	8.79%
3230	Motor Transport	\$ 1,614,861	\$ 1,650,184	\$ 1,349,500	-18.22%
3230	Investigative Services	\$ 6,792,102	\$ 6,664,248	\$ 6,634,216	-0.45%
	Subtotal	\$ 28,229,916	\$ 27,946,086	\$ 27,622,100	-1.16%
410	Fire & EMS				
1000	Chief Of Fire & EMS	\$ 456,652	\$ 453,279	\$ 418,513	-7.67%
2100	Operations	\$ 21,874,590	\$ 21,887,545	\$ 21,280,998	-2.77%
2600	Special Operations	\$ 1,021,539	\$ 1,095,274	\$ 1,073,426	-1.99%
2800	Administrative Services	\$ 838,776	\$ 823,043	\$ 809,214	-1.68%
2900	Emergency Management	\$ 173,632	\$ 179,021	\$ 177,032	-1.11%
3610	Logistics/Support	\$ 608,304	\$ 419,790	\$ 615,714	46.67%
	Subtotal	\$ 24,973,493	\$ 24,857,952	\$ 24,374,897	-1.94%
420	Muscogee County Prison				
1000	Muscogee County Prison	\$ 7,857,567	\$ 7,908,766	\$ 7,936,560	0.35%
	Subtotal	\$ 7,857,567	\$ 7,908,766	\$ 7,936,560	0.35%
450	Homeland Security				
1000	Homeland Security	\$ 15,384	\$ 18,322	\$ 18,322	0.00%
	Subtotal	\$ 15,384	\$ 18,322	\$ 18,322	0.00%
500	Superior Court				
1000	Chief Judge - Superior Court	\$ 300,082	\$ 297,351	\$ 305,668	2.80%
2000	District Attorney	\$ 2,020,980	\$ 2,242,848	\$ 2,190,255	-2.34%
2100	Adult Probation	\$ 133,215	\$ 134,258	\$ 127,150	-5.29%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
2110	Juvenile Court	\$ 511,207	\$ 711,591	\$ 669,325	-5.94%
2115	Juvenile Court Clerk	\$ 160,119	\$ -	\$ -	N/A
2125	Circuit Wide Juvenile Court	\$ 295,543	\$ 288,715	\$ 295,680	2.41%
2140	Jury Manager	\$ 420,573	\$ 410,714	\$ 447,203	8.88%
2150	Judge Mullins	\$ 211,688	\$ 207,102	\$ 204,434	-1.29%
2160	Judge Rumer	\$ 153,220	\$ 147,737	\$ 145,894	-1.25%
2170	Judge Smith	\$ 153,539	\$ 144,869	\$ 143,026	-1.27%
2180	Judge Peters	\$ 153,856	\$ 145,266	\$ 143,460	-1.24%
2190	Judge Jordan	\$ 232,943	\$ 198,436	\$ 207,964	4.80%
2195	Judge Gottfried	\$ 139,100	\$ 145,422	\$ 143,460	-1.35%
2200	Victim Witness Program	\$ 173,487	\$ 166,563	\$ 163,896	-1.60%
3000	Clerk Of Superior Court	\$ 1,981,691	\$ 1,944,974	\$ 1,932,979	-0.62%
3310	Board of Equalization	\$ 68,154	\$ 64,933	\$ 86,699	33.52%
	Subtotal	\$ 7,109,395	\$ 7,250,779	\$ 7,207,093	-0.60%
510	State Court				
1000	State Court Judges	\$ 601,509	\$ 590,961	\$ 593,275	0.39%
2000	State Court Solicitor	\$ 1,070,772	\$ 1,084,941	\$ 1,084,225	-0.07%
	Subtotal	\$ 1,672,281	\$ 1,675,902	\$ 1,677,500	0.10%
520	Public Defender				
1000	Public Defender	\$ 1,165,006	\$ 1,403,000	\$ 1,438,714	2.55%
2000	Muscogee County Public Defender	\$ 212,710	\$ 240,749	\$ 244,456	1.54%
	Subtotal	\$ 1,377,716	\$ 1,643,749	\$ 1,683,170	2.40%
530	Municipal Court				
1000	Municipal Court Judge	\$ 372,603	\$ 361,669	\$ 367,377	1.58%
2000	Clerk Of Municipal Court	\$ 770,125	\$ 738,424	\$ 720,201	-2.47%
3000	Marshal	\$ 1,241,225	\$ 1,075,259	\$ 1,073,786	-0.14%
	Subtotal	\$ 2,383,953	\$ 2,175,352	\$ 2,161,364	-0.64%
540	Judge Of Probate				
1000	Judge Of Probate	\$ 445,494	\$ 438,508	\$ 433,264	-1.20%
	Subtotal	\$ 445,494	\$ 438,508	\$ 433,264	-1.20%
550	Sheriff				
1000	Administration	\$ 2,275,080	\$ 2,131,879	\$ 2,187,008	2.59%
2100	Uniform Division	\$ 4,162,233	\$ 3,831,675	\$ 3,728,922	-2.68%
2400	Motor Transport	\$ 298,226	\$ 255,000	\$ 255,000	0.00%
2500	Recorders Court	\$ 110,492	\$ 108,643	\$ 108,425	-0.20%
2600	Jail	\$ 14,944,393	\$ 14,216,984	\$ 14,168,961	-0.34%
2650	Medical Director	\$ 4,199,606	\$ 4,205,936	\$ 4,283,650	1.85%
	Subtotal	\$ 25,990,031	\$ 24,750,117	\$ 24,731,966	-0.07%

General Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
560	Tax Commissioner				
1000	Tax Commissioner	\$ 1,615,196	\$ 1,608,417	\$ 1,604,376	-0.25%
	Subtotal	\$ 1,615,196	\$ 1,608,417	\$ 1,604,376	-0.25%
570	Coroner				
1000	Coroner	\$ 288,308	\$ 289,029	\$ 289,164	0.05%
	Subtotal	\$ 288,308	\$ 289,029	\$ 289,164	0.05%
580	Recorder's Court				
1000	Recorder's Court	\$ 903,463	\$ 876,287	\$ 873,798	-0.28%
	Subtotal	\$ 903,463	\$ 876,287	\$ 873,798	-0.28%
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,344,047	\$ 1,294,851	\$ 1,275,759	-1.47%
2000	Contingency	\$ 124,174	\$ 447,706	\$ 1,186,312	164.98%
3000	Non-Categorical	\$ 10,151,502	\$ 8,332,797	\$ 7,698,253	-7.62%
4000	Transfer to CIP	\$ -	\$ -	\$ -	N/A
4000	Transfer to Multi Governmental	\$ 275,034	\$ 350,000	\$ 300,000	-14.29%
4000	Transfer to Health Insurance Fund	\$ -	\$ -	\$ -	N/A
4000	Transfer to Civic Center	\$ 200,000	\$ 200,000	\$ -	-100.00%
4000	Transfer to Oxbow	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
4000	Transfer to Parking Management	\$ 122,360	\$ 135,273	\$ -	-100.00%
4000	Transfer to Bull Creek	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
4000	Transfer to Medical Center Fund	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
6500	Naval Museum	\$ 196,951	\$ 231,396	\$ -	-100.00%
	Subtotal	\$ 13,314,067	\$ 11,892,023	\$ 11,360,324	-4.47%
	Total Expenditures	\$ 155,803,029	\$ 150,925,421	\$ 150,707,471	-0.14%

Schedule of Revenues: OLOST Public Safety and Infrastructure

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
General Property Taxes					
	General Sales and Use Tax				
0102-4042	Other Local Option Sales Tax-PS	\$ 24,287,249	\$ 23,800,000	\$ 24,033,333	0.98%
0109-4042	Other Local Option Sales Tax-INFRA	\$ 10,408,821	\$ 10,200,000	\$ 10,300,000	0.98%
	Subtotal	\$ 34,696,070	\$ 34,000,000	\$ 34,333,333	0.98%
Investment Income					
0102-4772	Gains/Losses on Investments-PS	\$ (132,404)	\$ -	\$ -	N/A
0109-4772	Gains/Losses on Investments-INFRA	\$ (10,915)	\$ -	\$ -	N/A
0102-4780	Investment Interest-PS	\$ 183,833	\$ -	\$ -	N/A
0109-4780	Investment Interest-INFRA	\$ 37,901	\$ -	\$ -	N/A
	Subtotal Investment Income	\$ 78,414	\$ -	\$ -	N/A
Miscellaneous					
4837	Miscellaneous-PS and INFRA	\$ 471	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 471	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 34,774,955	\$ 34,000,000	\$ 34,333,333	0.98%

Schedule of Expenditures: OLOST Public Safety

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
110	Crime Prevention/Intervention				
9900	Crim Prevention Admin	\$ 84,110	\$ 841,586	\$ 837,967	-0.43%
9903	Crime Prevention/Intervention	\$ 447,000	\$ -	\$ -	N/A
9904	Crime Prevention/Intervention	\$ 62,426	\$ -	\$ -	N/A
9905	Crime Prevention/Juvenile Drug Ct	\$ 23,670	\$ -	\$ -	N/A
9906	Crime Prevention/Boxwood Rec Ctr	\$ 59,440	\$ -	\$ -	N/A
9907	Crime Prevention/Copper Theft	\$ -	\$ -	\$ -	N/A
9908	Crime Prevention/Adult Drug Court	\$ 53,055	\$ -	\$ -	N/A
9909	Jr Marshal Program	\$ 21,970	\$ -	\$ -	N/A
9910	Mental Health Court	\$ 6,277	\$ -	\$ -	N/A
	Subtotal	\$ 757,947	\$ 841,586	\$ 837,967	-0.43%
160	Civic Center				
9900	Civic Center	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
260	Public Works				
9900	Public Works	\$ 121,159	\$ 132,500	\$ 130,956	-1.17%
	Subtotal	\$ 121,159	\$ 132,500	\$ 130,956	-1.17%

Other Local Option Sales Tax

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
270	Parks & Recreation				
9900	Parks & Recreation	\$ 50,428	\$ 52,197	\$ 51,589	-1.16%
	Subtotal	\$ 50,428	\$ 52,197	\$ 51,589	-1.16%
400	Police				
9900	Police	\$ 9,313,083	\$ 9,771,525	\$ 9,891,467	1.23%
9902	E911	\$ 698,975	\$ 704,178	\$ 704,739	0.08%
	Subtotal	\$ 10,012,058	\$ 10,475,703	\$ 10,596,206	1.15%
410	Fire & EMS				
9900	Fire & EMS	\$ 2,784,996	\$ 3,373,634	\$ 3,086,728	-8.50%
	Subtotal	\$ 2,784,996	\$ 3,373,634	\$ 3,086,728	-8.50%
420	MCP				
9900	MCP	\$ 727,894	\$ 669,738	\$ 736,506	9.97%
	Subtotal	\$ 727,894	\$ 669,738	\$ 736,506	9.97%
500	Superior Court				
9900	District Attorney	\$ 137,800	\$ 132,664	\$ 154,165	16.21%
9904	Juvenile Court	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 137,800	\$ 132,664	\$ 154,165	16.21%
510	State Court Solicitor				
9900	State Court Solicitor	\$ 236,615	\$ 210,382	\$ 221,453	5.26%
	Subtotal	\$ 236,615	\$ 210,382	\$ 221,453	5.26%
520	Public Defender				
9900	Public Defender	\$ 128,712	\$ 144,846	\$ 146,710	1.29%
	Subtotal	\$ 128,712	\$ 144,846	\$ 146,710	1.29%
530	Municipal Court				
9900	Marshal	\$ 331,006	\$ 320,434	\$ 320,491	0.02%
9902	Clerk of Municipal Court	\$ 96,337	\$ 94,040	\$ 91,913	-2.26%
	Subtotal	\$ 427,343	\$ 414,474	\$ 412,404	-0.50%
540	Probate Court				
9900	Probate Court	\$ 44,844	\$ 46,325	\$ 43,151	-6.85%
	Subtotal	\$ 44,844	\$ 46,325	\$ 43,151	-6.85%
550	Sheriff				
9900	Sheriff	\$ 2,703,317	\$ 2,869,963	\$ 2,838,369	-1.10%
	Subtotal	\$ 2,703,317	\$ 2,869,963	\$ 2,838,369	-1.10%
570	Coroner				
9900	Coroner	\$ 32,273	\$ 8,031	\$ 7,937	-1.17%
	Subtotal	\$ 32,273	\$ 8,031	\$ 7,937	-1.17%

Other Local Option Sales Tax

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
580	Recorder's Court				
9900	Recorder's Court	\$ 81,823	\$ 78,400	\$ 77,696	-0.90%
	Subtotal	\$ 81,823	\$ 78,400	\$ 77,696	-0.90%
590	Miscellaneous				
2000	Contingency	\$ -	\$ 146,909	\$ 473,762	222.49%
3000	Non-Categorical	\$ 786,479	\$ 1,649,488	\$ 1,756,034	6.46%
4000	Transfer to General Fund	\$ -	\$ -	\$ -	N/A
4000	Transfer to CIP	\$ -	\$ 1,300,000	\$ 300,000	-76.92%
4000	Transfer to E911	\$ 771,432	\$ 1,128,789	\$ 1,069,692	-5.24%
4000	Transfer for Debt Service	\$ 81,974	\$ 120,355	\$ 1,088,039	804.02%
	Subtotal	\$ 1,639,885	\$ 4,345,541	\$ 4,687,527	7.87%
610	Transportation				
9900	Transportation	\$ 4,022	\$ 4,016	\$ 3,969	-1.17%
	Subtotal	\$ 4,022	\$ 4,016	\$ 3,969	-1.17%
	Total Expenditures-Public Safety	\$ 19,891,118	\$ 23,800,000	\$ 24,033,333	0.98%

Schedule of Expenditures: Infrastructure

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
210	Information Technology				
9901	Information Technology	\$ 191,449	\$ 600,000	\$ 1,091,254	81.88%
	Subtotal	\$ 191,449	\$ 600,000	\$ 1,091,254	81.88%
250	Engineering				
9901	Roads & Stormwater	\$ 1,293,497	\$ 2,052,964	\$ 1,900,000	-7.45%
	Subtotal	\$ 1,293,497	\$ 2,052,964	\$ 1,900,000	-7.45%
260	Public Works				
9901	Facilities	\$ 967,354	\$ 1,195,000	\$ 974,410	-18.46%
	Subtotal	\$ 967,354	\$ 1,195,000	\$ 974,410	-18.46%
590	Miscellaneous				
2000	Contingency	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ 100,981	\$ 341,203	\$ 322,738	-5.41%
4000	Transfer to Debt Service	\$ 5,379,735	\$ 6,010,833	\$ 6,011,598	0.01%
	Subtotal	\$ 5,480,716	\$ 6,352,036	\$ 6,334,336	-0.28%
	Total Expenditures-Infrastructure	\$ 7,933,016	\$ 10,200,000	\$ 10,300,000	0.98%
	GRAND Total OLOST Expenditures	\$ 27,824,134	\$ 34,000,000	\$ 34,333,333	0.98%

Schedule of Revenues: Stormwater Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
General Property Taxes					
4001	Real Property	\$ 4,098,054	\$ 4,678,387	\$ 4,780,511	2.18%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 9	\$ -	\$ -	N/A
4005	Personal Property	\$ 670,920	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 452,081	\$ 419,724	\$ 426,698	1.66%
4007	Mobile Homes	\$ 5,238	\$ 6,000	\$ -	-100.00%
4012	Property Not on Digest	\$ 8,957	\$ 10,000	\$ 5,000	-50.00%
4015	Recording Intangibles	\$ 86,139	\$ 75,000	\$ 80,000	6.67%
	Subtotal	\$ 5,321,397	\$ 5,189,111	\$ 5,292,209	1.99%
	Other Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 107,944	\$ 60,000	\$ 70,000	16.67%
4151	Penalties & Interest - Autos	\$ 13,826	\$ 14,000	\$ 10,000	-28.57%
	Subtotal	\$ 121,770	\$ 74,000	\$ 80,000	8.11%
	Subtotal Taxes	\$ 5,443,167	\$ 5,263,111	\$ 5,372,209	2.07%
	Intergovernmental Revenues				
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 7,753	\$ 5,000	\$ 8,000	60.00%
	Subtotal	\$ 7,753	\$ 5,000	\$ 8,000	60.00%
	Subtotal Intergovernmental Revenues	\$ 7,753	\$ 5,000	\$ 8,000	60.00%
	Charges for Services				
	Other Charges for Services				
4464	Land Disturbance Fee	\$ 8,240	\$ 8,000	\$ 8,000	0.00%
	Subtotal	\$ 8,240	\$ 8,000	\$ 8,000	0.00%
	Operations				
4593	Street Repair Reimbursement	\$ -	\$ -	\$ -	N/A
4596	Erosion Control	\$ 32,578	\$ 30,000	\$ 27,000	-10.00%
	Subtotal	\$ 32,578	\$ 30,000	\$ 27,000	-10.00%
	Subtotal Charges for Services	\$ 40,818	\$ 38,000	\$ 35,000	-7.89%
	Investment Income				
4772	Gains/Losses on Investments	\$ (38,653)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 77,468	\$ 60,000	\$ 55,000	-8.33%
	Subtotal Investment Income	\$ 38,815	\$ 60,000	\$ 55,000	-8.33%
	Miscellaneous				
4837	Miscellaneous	\$ 228	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 228	\$ -	\$ -	N/A
	Total Revenues	\$ 5,530,782	\$ 5,366,111	\$ 5,470,209	1.94%

Schedule of Expenditures: Stormwater Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
250	Engineering				
2300	Drainage	\$ 353,593	\$ 424,978	\$ 463,306	9.02%
2600	Stormwater	\$ 281,881	\$ 294,595	\$ 282,073	-4.25%
	Subtotal	\$ 635,474	\$ 719,573	\$ 745,379	3.59%
260	Public Works				
3210	Stormwater Maintenance	\$ 3,140,211	\$ 3,295,649	\$ 3,346,541	1.54%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 3,140,211	\$ 3,300,649	\$ 3,351,541	1.54%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 5,668	\$ 22,820	302.61%
3000	Non-Categorical	\$ 335,969	\$ 326,510	\$ 347,290	6.36%
4000	Transfer to CIP	\$ 859,212	\$ 1,013,711	\$ 1,003,179	-1.04%
	Subtotal	\$ 1,195,181	\$ 1,345,889	\$ 1,373,289	2.04%
	Total Expenditures	\$ 4,970,866	\$ 5,366,111	\$ 5,470,209	1.94%

Schedule of Revenues: Paving Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
General Property Taxes					
4001	Real Property	\$ 11,367,262	\$ 12,976,998	\$ 13,260,214	2.18%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 25	\$ -	\$ -	N/A
4005	Personal Property	\$ 1,861,012	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 1,254,003	\$ 1,164,250	\$ 1,183,595	1.66%
4007	Mobile Homes	\$ 14,530	\$ 16,000	\$ -	-100.00%
4012	Property Not on Digest	\$ 24,845	\$ 26,000	\$ 20,000	-23.08%
4015	Recording Intangibles	\$ 238,933	\$ 250,000	\$ 230,000	-8.00%
	Subtotal	\$ 14,760,610	\$ 14,433,248	\$ 14,693,809	1.81%
Other Taxes					
4150	Penalties & Interest - Ad Valorem	\$ 299,417	\$ 190,000	\$ 200,000	5.26%
4151	Penalties & Interest - Auto	\$ 38,350	\$ 40,000	\$ 30,000	-25.00%
	Subtotal	\$ 337,767	\$ 230,000	\$ 230,000	0.00%
Subtotal Taxes		\$ 15,098,377	\$ 14,663,248	\$ 14,923,809	1.78%
Intergovernmental Revenues					
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 21,507	\$ 13,646	\$ 12,000	-12.06%
	Subtotal	\$ 21,507	\$ 13,646	\$ 12,000	-12.06%
Subtotal Intergovernmental Revenues		\$ 21,507	\$ 13,646	\$ 12,000	-12.06%
Charges for Services					
	Operations				
4593	Street Repair Reimbursement	\$ 18,724	\$ 15,000	\$ 12,000	-20.00%
4597	Maintain State Highways	\$ 342,895	\$ 342,895	\$ 342,895	0.00%
	Subtotal	\$ 361,619	\$ 357,895	\$ 354,895	-0.84%
Subtotal		\$ 361,619	\$ 357,895	\$ 354,895	-0.84%
Investment Income					
4772	Gains/Losses on Investments	\$ (29,857)	\$ 6,130	\$ -	-100.00%
4780	Investment Interest	\$ 285,509	\$ 240,000	\$ 250,000	4.17%
Subtotal Investment Income		\$ 255,652	\$ 246,130	\$ 250,000	1.57%
Miscellaneous Revenues					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 1,997	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ -	\$ -	\$ -	N/A
4377	Sale of Timber	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 1,997	\$ -	\$ -	N/A
Subtotal Miscellaneous		\$ 1,997	\$ -	\$ -	N/A
Total Revenues		\$ 15,739,152	\$ 15,280,919	\$ 15,540,704	1.70%

Schedule of Expenditures: Paving Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
250	Engineering				
2200	Highways And Roads	\$ 908,472	\$ 1,025,128	\$ 1,182,662	15.37%
	Subtotal	\$ 908,472	\$ 1,025,128	\$ 1,182,662	15.37%
260	Public Works				
2100	Street Improvements	\$ -	\$ -	\$ -	N/A
3110	Repairs And Maintenance	\$ 3,900,728	\$ 4,331,316	\$ 4,415,947	1.95%
3120	Right Of Way Maintenance	\$ 6,366,680	\$ 6,283,232	\$ 7,041,634	12.07%
3130	Community Services-Row Maintenance	\$ 243,119	\$ 246,935	\$ 241,215	-2.32%
3710	Other Maintenance/Repairs	\$ 2,262	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 10,512,789	\$ 10,866,483	\$ 11,703,796	7.71%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 14,436	\$ 60,604	319.81%
3000	Non-Categorical	\$ 987,619	\$ 1,115,125	\$ 1,090,368	-2.22%
4000	Transfer to CIP	\$ 2,000,091	\$ 2,259,747	\$ 1,503,274	-33.48%
	Subtotal	\$ 2,987,710	\$ 3,389,308	\$ 2,654,246	-21.69%
	Total Expenditures	\$ 14,408,971	\$ 15,280,919	\$ 15,540,704	1.70%

Schedule of Revenues: Medical Center Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
	General Property Taxes				
4001	Real Property	\$ 10,725,574	\$ 12,245,931	\$ 12,544,558	2.44%
4003	Timber	\$ 137			N/A
4005	Personal Property	\$ 1,756,016			N/A
4006	Motor Vehicle	\$ 1,174,959	\$ 1,113,828	\$ 1,109,109	-0.42%
4007	Mobile Homes	\$ 12,672			N/A
	Subtotal	\$ 13,669,359	\$ 13,359,759	\$ 13,653,667	2.20%
4837	Miscellaneous	\$ -			N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Transfers In				
4931	Transfer In-General Fund	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
	Subtotal	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
	Revenues Total	\$ 14,269,359	\$ 13,959,759	\$ 14,253,667	2.11%

Schedule of Expenditures: Medical Center Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
200					
3000	Medical Center Authority	\$ 14,483,053	\$ 13,959,759	\$ 14,253,667	2.11%
	Subtotal	\$ 14,483,053	\$ 13,959,759	\$ 14,253,667	2.11%
	Total Expenditures	\$ 14,483,053	\$ 13,959,759	\$ 14,253,667	2.11%

Schedule of Revenues: Integrated Waste Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Charges for Services					
	Operations				
4550	Inert Landfill Fees	\$ 88,909	\$ 90,000	\$ 70,000	-22.22%
4552	Commercial Solid Waste Collection Fees	\$ 86,710	\$ 100,000	\$ 85,000	-15.00%
4553	Residential Solid Waste Collection Fees	\$ 9,867,395	\$ 9,900,000	\$ 11,244,000	13.58%
4556	Meadow	\$ -	\$ -	\$ -	N/A
4557	Pine Grove Landfill	\$ 363,726	\$ 320,000	\$ 400,000	25.00%
4558	Recycling Fees	\$ 659,474	\$ 650,000	\$ 500,000	-23.08%
4588	Tree Fee	\$ 43,636	\$ 35,000	\$ 30,000	-14.29%
	Subtotal	\$ 11,109,849	\$ 11,095,000	\$ 12,329,000	11.12%
Investment Income					
4772	Gains/Losses On Investments	\$ (60,286)			N/A
4780	Investment Interest	\$ 286,045	\$ 280,000	\$ 200,000	-28.57%
	Subtotal	\$ 225,759	\$ 280,000	\$ 200,000	-28.57%
Miscellaneous					
4837	Miscellaneous	\$ 2,242			N/A
	Subtotal	\$ 2,242	\$ -	\$ -	N/A
Other Financing Sources					
	Proceeds of General Fixed Asset Disposition				
4908	Gain on Sale of Assets	\$ 20,000	\$ -	\$ -	N/A
	Subtotal	\$ 20,000	\$ -	\$ -	N/A
	Total Revenues	\$ 11,357,851	\$ 11,375,000	\$ 12,529,000	10.15%

Schedule of Expenditures: Integrated Waste Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
260	Public Works				
3510	Solid Waste Collection	\$ 6,298,774	\$ 5,649,329	\$ 7,081,605	25.35%
3520	Recycling	\$ 1,225,840	\$ 1,250,493	\$ 1,148,311	-8.17%
3540	Granite Bluff Inert Landfill	\$ 233,254	\$ 276,635	\$ 254,696	-7.93%
3550	Oxbow Meadow Inert Landfill	\$ 3,117	\$ 14,861	\$ -	-100.00%
3560	Pine Grove Landfill	\$ (498,830)	\$ 1,689,522	\$ 1,671,949	-1.04%
3570	Recycling Center	\$ 919,256	\$ 1,154,005	\$ 988,848	-14.31%
3580	Recycling - Fort Benning	\$ 89,344	\$ 135,898	\$ 135,898	0.00%
3710	Other Maintenance/Repairs	\$ 9,651	\$ 13,580	\$ 13,580	0.00%
	Subtotal	\$ 8,280,406	\$ 10,184,323	\$ 11,294,887	10.90%
270	Parks & Recreation				
3150	Refuse Collection - Parks	\$ 91,414	\$ 84,509	\$ 83,148	-1.61%
	Subtotal	\$ 91,414	\$ 84,509	\$ 83,148	-1.61%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 9,843	\$ 39,648	302.80%
3000	Non-Categorical	\$ 1,365,292	\$ 1,096,325	\$ 1,111,317	1.37%
	Subtotal	\$ 1,365,292	\$ 1,106,168	\$ 1,150,965	4.05%
660	Integrated Waste CIP				
4000	Integrated Waste CIP	\$ 5,634	\$ -	\$ -	N/A
	Subtotal	\$ 5,634	\$ -	\$ -	N/A
	Total Expenditures	\$ 9,742,746	\$ 11,375,000	\$ 12,529,000	10.15%

Schedule of Revenues: Emergency Telephone Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Charge for Services					
4500	E911 Emergency Telephone	\$ 1,222,853	\$ 1,150,000	\$ 1,200,000	4.35%
4514	Wireless Surcharge	\$ 1,382,938	\$ 1,350,000	\$ 1,400,000	3.70%
4519	Prepaid Wireless	\$ 336,898	\$ 330,000	\$ 330,000	0.00%
	Subtotal Charge for Services	\$ 2,942,689	\$ 2,830,000	\$ 2,930,000	3.53%
Miscellaneous					
4837	Miscellaneous	\$ 52	\$ -	\$ -	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 52	\$ -	\$ -	N/A
Transfers In					
4931	Transfer In-General Fund	\$ -	\$ -	\$ -	N/A
4998	Transfer In-OLOST	\$ 733,121	\$ 1,128,789	\$ 1,069,692	-5.24%
	Subtotal	\$ 733,121	\$ 1,128,789	\$ 1,069,692	-5.24%
	Total Revenues	\$ 3,675,863	\$ 3,958,789	\$ 3,999,692	1.03%

Schedule of Expenditures: Emergency Telephone Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
400	Police				
3220	E-911	\$ 3,473,308	\$ 3,744,486	\$ 3,771,952	0.73%
	Subtotal	\$ 3,473,308	\$ 3,744,486	\$ 3,771,952	0.73%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 4,568	\$ 18,508	305.17%
3000	Non Categorical	\$ 202,555	\$ 209,735	\$ 209,232	-0.24%
	Subtotal	\$ 202,555	\$ 214,303	\$ 227,740	6.27%
	Total Expenditures	\$ 3,675,863	\$ 3,958,789	\$ 3,999,692	1.03%

Schedule of Revenues: Economic Development Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
	General Property Taxes				
4001	Real Property	\$ 1,780,308	\$ 2,040,989	\$ 2,090,760	2.44%
4003	Timber	\$ 23			N/A
4005	Personal Property	\$ 292,669			N/A
4006	Motor Vehicle	\$ 175,029	\$ 185,638	\$ 184,851	-0.42%
4007	Mobile Homes	\$ 2,056			N/A
	Subtotal	\$ 2,250,085	\$ 2,226,627	\$ 2,275,611	2.20%
	Revenues Total	\$ 2,250,085	\$ 2,226,627	\$ 2,275,611	2.20%

Schedule of Expenditures: Economic Development Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,150,078	\$ 1,113,314	\$ 1,137,806	2.20%
2000	Contingency	\$ -	\$ 313,313	\$ 337,805	7.82%
3000	Non-Categorical	\$ 948,000	\$ 800,000	\$ 800,000	0.00%
	Subtotal	\$ 2,098,078	\$ 2,226,627	\$ 2,275,611	2.20%
	Total Expenditures	\$ 2,098,078	\$ 2,226,627	\$ 2,275,611	2.20%

Schedule of Revenues: Debt Service Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Taxes					
	General Property Taxes				
4001	Real Property	\$ 2,757,753	\$ 3,145,563	\$ 3,210,718	2.07%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 32	\$ -	\$ -	N/A
4005	Personal Property	\$ 450,165	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 294,955	\$ 259,893	\$ 258,792	-0.42%
4007	Mobile Homes	\$ 3,012	\$ 2,700	\$ -	-100.00%
4012	Property Not on Digest	\$ 6,010	\$ 8,000	\$ 5,000	-37.50%
4015	Recording Intangibles	\$ 57,796	\$ 60,000	\$ 60,000	0.00%
	Subtotal	\$ 3,569,724	\$ 3,476,156	\$ 3,534,510	1.68%
	Other Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 72,427	\$ 45,000	\$ 50,000	11.11%
4151	Penalties & Interest - Auto	\$ 9,037	\$ 10,000	\$ 8,000	-20.00%
	Subtotal	\$ 81,464	\$ 55,000	\$ 58,000	5.45%
	Subtotal Taxes	\$ 3,651,188	\$ 3,531,156	\$ 3,592,510	1.74%
Intergovernmental					
	Local Government				
4305	BABs Subsidy	\$ 1,408,522	\$ 1,407,763	\$ 1,405,397	-0.17%
4400	Payment in Lieu of Taxes	\$ 5,202	\$ 3,300	\$ 3,500	6.06%
	Subtotal	\$ 1,413,724	\$ 1,411,063	\$ 1,408,897	-0.15%
Investment Income					
4772	Gains/Losses on Investments	\$ -	\$ -	\$ -	N/A
4780	Investment Interest	\$ 5,259	\$ 3,500	\$ 3,000	-14.29%
	Subtotal	\$ 5,259	\$ 3,500	\$ 3,000	-14.29%
Miscellaneous					
4837	Miscellaneous Revenues	\$ 478,032	\$ 487,598	\$ 497,350	2.00%
	Subtotal	\$ 478,032	\$ 487,598	\$ 497,350	2.00%
Transfers In					
4974	Transfer In - 2012A CBA		\$ -	\$ -	N/A
4975	Transfer In - 2012B CBA		\$ -	\$ -	N/A
4998	Transfer In - Other LOST	\$ 5,500,019	\$ 6,131,188	\$ 7,099,731	15.80%
	Subtotal	\$ 5,500,019	\$ 6,131,188	\$ 7,099,731	15.80%
	Use of Fund Balance	\$ -	\$ 172,250	\$ 104,132	-39.55%
	Total Revenues	\$ 11,048,222	\$ 11,736,755	\$ 12,705,620	8.25%

Schedule of Expenditures: Debt Service Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
200					
2000	Debt Service	\$ 4,500			
3477	2010A Lease Rev. Bonds	\$ 3,157,862	\$ 3,154,995	\$ 3,148,362	-0.21%
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	\$ 1,698,997	\$ 1,701,905	\$ 1,699,211	-0.16%
3481	2012B Taxable Lease Revenue Bonds	\$ 1,359,205	\$ 1,359,105	\$ 1,368,605	0.70%
3610	City Lease/Purchase Program	\$ 589,650	\$ 1,217,658	\$ 2,186,350	79.55%
	Subtotal	\$ 11,113,305	\$ 11,736,755	\$ 12,705,620	8.25%
	Total Expenditures	\$ 11,113,305	\$ 11,736,755	\$ 12,705,620	8.25%

Schedule of Revenues: Transportation Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
General Property Taxes					
4001	Real Property	\$ 2,925,749	\$ 3,347,221	\$ 3,428,846	2.44%
4003	Timber	\$ 38	\$ -	\$ -	N/A
4005	Personal Property	\$ 479,978	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 321,155	\$ 298,169	\$ 299,508	0.45%
4007	Mobile Homes	\$ 3,464	\$ -	\$ -	N/A
	Subtotal	\$ 3,730,383	\$ 3,645,390	\$ 3,728,354	2.28%
Intergovernmental					
Federal Government					
4301	FTA UMTA Capital Grant	\$ 1,240,790	\$ 1,512,618	\$ 1,372,166	-9.29%
4302	FTA Section 9A - Planning (5307)	\$ 68,274	\$ 194,368	\$ 191,863	-1.29%
	Subtotal	\$ 1,309,064	\$ 1,706,986	\$ 1,564,029	-8.37%
State Government					
4330	DOT Capital Grant	\$ 146,108	\$ 189,077	\$ 171,520	-9.29%
4331	DOT Planning	\$ -	\$ 17,535	\$ 17,327	-1.19%
4337	DOT Section 9 - Planning	\$ 74,220	\$ 6,760	\$ 6,655	-1.55%
	Subtotal	\$ 220,328	\$ 213,372	\$ 195,502	-8.38%
Local Government					
4400	Payment in Lieu of Taxes	\$ 5,547	\$ 3,500	\$ 3,500	0.00%
	Subtotal	\$ 5,547	\$ 3,500	\$ 3,500	0.00%
TSPLOST Projects					
4044	TSPLOST Projects	\$ 12,588	\$ -	\$ 1,219,789	N/A
	Subtotal	\$ 12,588	\$ -	\$ 1,219,789	N/A
	Subtotal Intergovernmental Revenues	\$ 1,547,527	\$ 1,923,858	\$ 2,982,820	55.04%
Charges for Services					
Operations					
4540	Handicap ID Cards	\$ 9,429	\$ 10,000	\$ 10,000	0.00%
4558	Recycling Fees	\$ 790	\$ 1,000	\$ 3,000	200.00%
4560	Subscription Farebox Revenue	\$ 31,966	\$ 25,000	\$ 15,000	-40.00%
4561	Passenger Services	\$ 1,000,924	\$ 1,000,000	\$ 900,000	-10.00%
4562	Dial-A-Ride Service	\$ 81,733	\$ 60,000	\$ 80,000	33.33%
4563	Advertising	\$ 17,533	\$ 15,000	\$ 15,000	0.00%
4564	Misc. Transportation Revenue	\$ 1,717	\$ -	\$ -	N/A
	Subtotal	\$ 1,144,091	\$ 1,111,000	\$ 1,023,000	-7.92%
	Subtotal Charges for Services	\$ 1,144,091	\$ 1,111,000	\$ 1,023,000	-7.92%
Investment Income					
4772	Gain/Losses on Investments	\$ 8,528	\$ -	\$ -	N/A
4780	Investment Interest	\$ 16,362	\$ 5,000	\$ 5,000	0.00%
	Subtotal Investment Income	\$ 24,890	\$ 5,000	\$ 5,000	0.00%
Miscellaneous					
4837	Miscellaneous	\$ 343	\$ -	\$ -	N/A
	Subtotal	\$ 343	\$ -	\$ -	N/A

Transportation Fund

Financial Summary

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Other Financing Sources					
	Proceeds of General Fixed Asset Disposition				
4906	Property Sales	\$ 94	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ (82,426)	\$ -	\$ -	N/A
	Subtotal	\$ (82,333)	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 6,364,902	\$ 6,685,248	\$ 7,739,174	15.76%

Schedule of Expenditures: Transportation Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
260	Public Works				
3710	Other Maintenance/Repairs	\$ 1,421	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 1,421	\$ 15,000	\$ 15,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 178,098	\$ 219,134	23.04%
3000	Non-Categorical	\$ 503,879	\$ 291,120	\$ 291,186	0.02%
	Subtotal	\$ 503,879	\$ 469,218	\$ 510,320	8.76%
610	Transportation				
1000	Director	\$ 178,859	\$ 198,007	\$ 197,482	-0.27%
2100	Operations	\$ 2,129,624	\$ 2,105,046	\$ 2,084,771	-0.96%
2200	Maintenance	\$ 1,323,007	\$ 1,507,567	\$ 1,501,544	-0.40%
2300	Dial-A-Ride	\$ 229,819	\$ 238,678	\$ 237,231	-0.61%
2400	FTA	\$ 986,352	\$ 1,890,772	\$ 1,715,208	-9.29%
2900	Charter Services	\$ 17,269	\$ 18,000	\$ 18,000	0.00%
3410	Planning-FTA (5303)	\$ 68,605	\$ 67,605	\$ 66,553	-1.56%
3420	Planning-FTA (5307)	\$ 170,603	\$ 175,355	\$ 173,276	-1.19%
	Subtotal	\$ 5,104,137	\$ 6,201,030	\$ 5,994,065	-3.34%
	TSPLOST Projects				
2500	TSPLOST Capital	\$ (7,153)		\$ 47,960	N/A
2510	TSPLOST Administration	\$ -		\$ 64,934	N/A
2520	TSPLOST Operations	\$ -		\$ 805,244	N/A
2530	TSPLOST Maintenance	\$ -		\$ 135,828	N/A
2540	TSPLOST Dial-A-Ride	\$ -		\$ 165,823	N/A
	Subtotal	\$ (7,153)	\$ -	\$ 1,219,789	N/A
	Total Expenditures	\$ 5,602,284	\$ 6,685,248	\$ 7,739,174	15.76%

Schedule of Revenues: Parking Management Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Service Charges					
	Operations				
4568	Parking Fee	\$ 24,748	\$ 20,000	\$ 27,000	35.00%
4569	Public Parking	\$ 25,403	\$ 18,000	\$ 30,000	66.67%
	Subtotal	\$ 50,151	\$ 38,000	\$ 57,000	50.00%
Fines & Forfeitures					
4752	Parking Tickets	\$ 182,749	\$ 220,000	\$ 260,000	18.18%
	Subtotal	\$ 182,749	\$ 220,000	\$ 260,000	18.18%
Investment Income					
4878	Rental/Lease Income	\$ 1,350	\$ -	\$ 23,400	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 1,350	\$ -	\$ 23,400	N/A
Transfers In					
4931	Transfer In General Fund	\$ 122,360	\$ 135,273	\$ -	-100.00%
	Subtotal	\$ 122,360	\$ 135,273	\$ -	-100.00%
	Total Revenues	\$ 356,609	\$ 393,273	\$ 340,400	-13.44%

Schedule of Expenditures: Parking Management Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
590					
2000	Contingency	\$ -	\$ 363	\$ 1,460	302.20%
3000	Non-Categorical	\$ 29,212	\$ 21,035	\$ 21,891	4.07%
	Subtotal	\$ 29,212	\$ 21,398	\$ 23,351	9.13%
610					
2800	Parking Management	\$ 336,271	\$ 371,875	\$ 317,049	-14.74%
	Subtotal	\$ 336,271	\$ 371,875	\$ 317,049	-14.74%
	Total Expenditures	\$ 365,483	\$ 393,273	\$ 340,400	-13.44%

Schedule of Revenues: Trade Center Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Sales & Use Taxes					
4052	Beer Tax	\$ 756,311	\$ 770,000	\$ 770,000	0.00%
	Subtotal	\$ 756,311	\$ 770,000	\$ 770,000	0.00%
Charges for Services					
	Operations				
4568	Parking Garage	\$ 9,870	\$ 17,000	\$ 18,350	7.94%
4573	Ticket Sales	\$ -	\$ -	\$ 25,000	
4579	Electrical Usage Fee	\$ 27,854	\$ 34,000	\$ 36,500	7.35%
4580	Convention Services Revenue	\$ 9,843	\$ 12,500	\$ 13,500	8.00%
4581	Food Service Contract	\$ 629,166	\$ 598,049	\$ 689,430	15.28%
4582	Sale of Merchandise	\$ -	\$ -	\$ 850	N/A
	Subtotal	\$ 676,733	\$ 661,549	\$ 783,630	18.45%
Investment Income					
4772	Gains/Losses On Investments	\$ 7,580	\$ -	\$ -	N/A
4780	Investment Interest	\$ 65,215	\$ 40,000	\$ 40,000	0.00%
	Subtotal	\$ 72,795	\$ 40,000	\$ 40,000	0.00%
Miscellaneous					
	Other Miscellaneous Revenues				
4828	Copy Work	\$ 798	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 5,799	\$ 8,000	\$ 7,000	-12.50%
4842	Vendor Compensation - Sales Tax	\$ 222	\$ 250	\$ 300	20.00%
	Subtotal	\$ 6,819	\$ 9,250	\$ 8,300	-10.27%
	Rents and Royalties				
4874	Equipment Rental	\$ 105,184	\$ 100,592	\$ 117,980	17.29%
4875	Space Rental	\$ 388,445	\$ 458,400	\$ 550,501	20.09%
	Subtotal	\$ 493,630	\$ 558,992	\$ 668,481	19.59%
	Subtotal Miscellaneous Revenues	\$ 500,449	\$ 568,242	\$ 676,781	19.10%
Other Financing Sources					
	Transfers In				
4943	Transfer In Hotel/Motel	\$ 616,153	\$ 610,000	\$ 610,000	0.00%
	Subtotal	\$ 616,153	\$ 610,000	\$ 610,000	0.00%
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 2,622,440	\$ 2,649,791	\$ 2,880,411	8.70%

Schedule of Expenditures: Trade Center Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 2,411	\$ 10,704	343.97%
3000	Non-Categorical	\$ 150,728	\$ 135,390	\$ 133,849	-1.14%
	Subtotal	\$ 150,728	\$ 137,801	\$ 144,553	4.90%
620	Trade Center				
1000	Trade Center	\$ 565,316	\$ 593,516	\$ 624,579	5.23%
2100	Sales	\$ 228,477	\$ 218,547	\$ 276,025	26.30%
2200	Operations	\$ 559,589	\$ 499,936	\$ 624,443	24.90%
2300	Building Maintenance	\$ 872,226	\$ 911,532	\$ 922,809	1.24%
2600	Trade Center - Bonded Debt	\$ 137,325	\$ 288,459	\$ 288,002	-0.16%
	Subtotal	\$ 2,362,933	\$ 2,511,990	\$ 2,735,858	8.91%
	Total Expenditures	\$ 2,513,661	\$ 2,649,791	\$ 2,880,411	8.70%

Schedule of Revenues: Bull Creek Golf Course

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Charges for Services					
	Operations				
4541	Golf Course Handicap Fees	\$ 966	\$ 800	\$ 850	6.25%
4542	Golf Course Operations	\$ 875,706	\$ 950,000	\$ 1,000,000	5.26%
4543	Range Fees	\$ 30,475	\$ 30,000	\$ 30,000	0.00%
4544	Snack Bar - Golf Course	\$ 133,103	\$ 135,000	\$ 150,000	11.11%
4582	Sale of Merchandise	\$ 70,857	\$ 70,000	\$ 70,000	0.00%
	Subtotal	\$ 1,111,107	\$ 1,185,800	\$ 1,250,850	5.49%
Miscellaneous					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 527	\$ -	\$ 200	N/A
4842	Vendor Comp Sales Tax	\$ 810	\$ -	\$ -	N/A
	Subtotal	\$ 1,337	\$ -	\$ 200	N/A
	Rents and Royalties				
4878	Rental/Lease	\$ 44,738	\$ 13,000	\$ 30,000	130.77%
	Subtotal	\$ 44,738	\$ 13,000	\$ 30,000	130.77%
	Subtotal Miscellaneous	\$ 46,075	\$ 13,000	\$ 30,200	132.31%
Other Financing Sources					
	Transfer In				
4931	Transfer In - General Fund	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	Subtotal	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	Total Revenues	\$ 1,207,181	\$ 1,248,800	\$ 1,331,050	6.59%

Schedule of Expenditures: Bull Creek Golf Course

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 1,517	\$ 5,924	290.51%
3000	Non-Categorical	\$ 112,901	\$ 71,454	\$ 66,837	-6.46%
	Subtotal	\$ 112,901	\$ 72,971	\$ 72,761	-0.29%
630	Bull Creek Golf Course				
2100	Bull Creek Golf Course Maintenance	\$ 749,993	\$ 662,410	\$ 704,631	6.37%
2200	Bull Creek Golf Course Operations	\$ 560,666	\$ 513,419	\$ 553,658	7.84%
	Subtotal	\$ 1,310,659	\$ 1,175,829	\$ 1,258,289	7.01%
	Total Expenditures	\$ 1,423,560	\$ 1,248,800	\$ 1,331,050	6.59%

Schedule of Revenues: Oxbow Creek Golf Course

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Charges for Services					
	Operations				
4542	Golf Course Operations	\$ 185,235	\$ 190,000	\$ 185,000	-2.63%
4543	Range Fees	\$ 15,600	\$ 17,000	\$ 17,000	0.00%
4544	Golf Course Snack Bar	\$ 22,124	\$ 25,000	\$ 35,000	40.00%
4582	Sale of Merchandise	\$ 9,796	\$ 8,500	\$ 10,000	17.65%
	Subtotal	\$ 232,755	\$ 240,500	\$ 247,000	2.70%
Miscellaneous					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 156	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 541	\$ -	\$ -	N/A
	Subtotal	\$ 697	\$ -	\$ -	N/A
Other Financing Sources					
	Transfer In				
4931	Transfer In - General Fund	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
	Subtotal	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
	Total Revenues	\$ 483,452	\$ 490,500	\$ 497,000	1.33%

Schedule of Expenditures: Oxbow Creek Golf Course

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 456	\$ 1,964	330.70%
3000	Non-Categorical	\$ 34,091	\$ 28,849	\$ 28,328	-1.81%
	Subtotal	\$ 34,091	\$ 29,305	\$ 30,292	3.37%
640	Oxbow Creek Golf Course				
2100	Oxbow Creek Pro Shop	\$ 194,999	\$ 175,765	\$ 176,490	0.41%
2200	Oxbow Creek Maintenance	\$ 200,465	\$ 182,399	\$ 184,104	0.93%
2300	Oxbow Creek Debt Service	\$ 7,413	\$ 103,031	\$ 106,114	2.99%
	Subtotal	\$ 402,876	\$ 461,195	\$ 466,708	1.20%
	Total Expenditures	\$ 436,967	\$ 490,500	\$ 497,000	1.33%

Revenue by Division: Civic Center

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
1999	Operations	\$ 1,811,285	\$ 1,476,000	\$ 1,275,000	-13.62%
2100	Hockey	\$ 367,263	\$ 392,500	\$ 348,000	-11.34%
2200	Football	\$ 72,596	\$ 46,500	\$ 26,500	-43.01%
2500	Events	\$ 2,345,203	\$ 2,875,000	\$ 2,987,945	3.93%
2700	Ice Rink	\$ 14,561	\$ 316,000	\$ 273,000	-13.61%
2800	Concessions	\$ 436,976	\$ 322,000	\$ 460,000	42.86%
Total		\$ 5,047,884	\$ 5,428,000	\$ 5,370,445	-1.06%

Schedule of Revenues

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
Charges for Services					
	Operations				
4568	Parking Fee	\$ 40,730	\$ 30,000	\$ 40,000	33.33%
4573	Ticket Sales	\$ 1,920,184	\$ 2,375,000	\$ 2,504,233	5.44%
4574	Facility Fees	\$ 93,646	\$ 140,000	\$ 115,212	-17.71%
4575	Box Office Fees	\$ -	\$ -	\$ -	N/A
4576	Catering	\$ 24,335	\$ 15,000	\$ 25,000	66.67%
4582	Sale of Merchandise	\$ 233,288	\$ 205,000	\$ 255,000	24.39%
4587	Food Service Contract	\$ 142,558	\$ 65,000	\$ 140,000	115.38%
	Subtotal	\$ 2,454,740	\$ 2,830,000	\$ 3,079,445	8.81%
Miscellaneous					
	Other Miscellaneous Revenues				
4801	Private Contributions	\$ 15,000			N/A
4837	Miscellaneous Revenue	\$ 608,886	\$ 556,500	\$ 518,000	-6.92%
4906	Property Sales	\$ 935			
	Subtotal	\$ 624,821	\$ 556,500	\$ 518,000	-6.92%
	Rents and Royalties				
4842	Vendors Comp Sales Tax	\$ 1,560	\$ 1,000	\$ 2,000	100.00%
4862	Sale of Salvage	\$ 309			N/A
4872	Sale of Advertisements	\$ 16,795	\$ 60,000	\$ 35,000	-41.67%
4880	Rent Civic Center	\$ 517,354	\$ 560,500	\$ 516,000	-7.94%
	Subtotal	\$ 536,018	\$ 621,500	\$ 553,000	-11.02%
	Subtotal Miscellaneous	\$ 1,160,839	\$ 1,178,000	\$ 1,071,000	-9.08%
Other Financing Sources					
Transfers In					
4931	Transfer-in General Fund	\$ 200,000	\$ 200,000	\$ -	-100.00%
4943	Transfer-in Hotel Motel Tax	\$ 1,232,305	\$ 1,220,000	\$ 1,220,000	0.00%
	Subtotal	\$ 1,432,305	\$ 1,420,000	\$ 1,220,000	-14.08%
	Total Revenues	\$ 5,047,884	\$ 5,428,000	\$ 5,370,445	-1.06%

Schedule of Expenses: Civic Center

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
160	Civic Center				
1000	Civic Center Operations	\$ 1,876,803	\$ 1,717,675	\$ 1,717,490	-0.01%
2100	Hockey	\$ 406,460	\$ 453,500	\$ 409,000	-9.81%
2200	Football	\$ 70,444	\$ 96,118	\$ 68,413	-28.82%
2500	Other Events	\$ 1,909,147	\$ 2,226,711	\$ 2,226,711	0.00%
2700	Civic Ctr Ice Rink OPS	\$ 397,480	\$ 413,837	\$ 414,136	0.07%
2750	Civic Ctr Ice Rink Events	\$ 89,037	\$ 84,973	\$ 75,973	-10.59%
2800	Civic Center Concessions	\$ 171,328	\$ 143,392	\$ 159,815	11.45%
	Subtotal	\$ 4,920,700	\$ 5,136,206	\$ 5,071,538	-1.26%
260	Public Works				
3710	Other Maintenance/Repairs	\$ 67,004	\$ 100,000	\$ 100,000	0.00%
	Subtotal	\$ 67,004	\$ 100,000	\$ 100,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 3,407	\$ 8,912	161.58%
3000	Non-Categorical	\$ 251,532	\$ 188,387	\$ 189,995	0.85%
	Subtotal	\$ 251,532	\$ 191,794	\$ 198,907	3.71%
	Total Expenditures	\$ 5,239,236	\$ 5,428,000	\$ 5,370,445	-1.06%

Schedule of Revenues: Community Development Block Grant

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
099	CDBG	\$ 1,389,335	\$ 1,311,557	\$ 1,375,681	4.89%
	Subtotal	\$ 1,389,335	\$ 1,311,557	\$ 1,375,681	4.89%
	Total Revenues	\$ 1,389,335	\$ 1,311,557	\$ 1,375,681	4.89%

Schedule of Expenditures: Community Development Block Grant

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
245	CDBG	\$ 1,534,589	\$ 1,311,557	\$ 1,375,681	4.89%
	Subtotal	\$ 1,534,589	\$ 1,311,557	\$ 1,375,681	4.89%
	Total Expenditures	\$ 1,534,589	\$ 1,311,557	\$ 1,375,681	4.89%

Schedule of Revenues: Workforce Investment Act

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
675 & 680	Workforce Investment Act (WIA)	\$ 1,920,747	\$ 3,609,420	\$ 3,691,125	2.26%
	Subtotal	\$ 1,920,747	\$ 3,609,420	\$ 3,691,125	2.26%
	Total Revenues	\$ 1,920,747	\$ 3,609,420	\$ 3,691,125	2.26%

Schedule of Expenditures: Workforce Investment Act

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
675 & 680	Workforce Investment Act (WIA)	\$ 1,920,744	\$ 3,609,420	\$ 3,691,125	2.26%
	Subtotal	\$ 1,920,744	\$ 3,609,420	\$ 3,691,125	2.26%
	Total Expenditures	\$ 1,920,744	\$ 3,609,420	\$ 3,691,125	2.26%

Schedule of Revenues: Employee Health Insurance Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
099	Insurance Contributions	\$ 22,361,971	\$ 21,632,650	\$ 24,794,849	14.62%
	Subtotal	\$ 22,361,971	\$ 21,632,650	\$ 24,794,849	14.62%
	Total Revenues	\$ 22,361,971	\$ 21,632,650	\$ 24,794,849	14.62%

Schedule of Expenditures: Employee Health Insurance Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
220	Health and Life Insurance	\$ 22,116,768	\$ 21,632,650	\$ 24,794,849	14.62%
	Subtotal	\$ 22,116,768	\$ 21,632,650	\$ 24,794,849	14.62%
	Total Expenditures	\$ 22,116,768	\$ 21,632,650	\$ 24,794,849	14.62%

Schedule of Revenues: Risk Management Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
099	Risk Mgmt/ Worker's Compensation	\$ 5,749,420	\$ 5,486,983	\$ 4,884,906	-10.97%
	Subtotal	\$ 5,749,420	\$ 5,486,983	\$ 4,884,906	-10.97%
	Total Revenues	\$ 5,749,420	\$ 5,486,983	\$ 4,884,906	-10.97%

Schedule of Expenditures: Risk Management Fund

		FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	% Change
220	Risk Mgmt/ Worker's Compensation	\$ 3,553,845	\$ 5,486,983	\$ 4,884,906	-10.97%
	Subtotal	\$ 3,553,845	\$ 5,486,983	\$ 4,884,906	-10.97%
	Total Expenditures	\$ 3,553,845	\$ 5,486,983	\$ 4,884,906	-10.97%



PERSONNEL

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

PERSONNEL

A top priority of the Columbus Consolidated Government (CCG) is to provide the most efficient services while retaining quality employees who are committed to excellence and the community. The CCG employs over **2,600** full-time, part-time, and temporary employees, who provide a wide range of services to the community.

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

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

Major Medical Health Insurance

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$6,100 per employee.

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

Life Insurance (Accidental Death & Dismemberment)

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

Long-Term Disability

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

PERSONNEL

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

Social Security (FICA)

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$118,500. Maximum is for Social Security only. The Federal Insurance Program has no cap on Medicare contribution earnings.

Retirement

The CCG provides two retirement plans: one for general government employees and an enhanced plan for public safety employees. Both plans offer early and normal retirement options, once time vests an employee. The City has historically contributed 100% of the costs for the program. However, in FY13 the City implemented an employee contribution rate of 4% for all eligible existing employees phased in at 2% over a 2-year period and a contribution rate of 8% for eligible new employees phased in at 6% the first year and 2% the second year. The general government employees' plan must generate a minimum of *\$4.4 million* based on employee salaries and *\$11.4 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 City Council's approval. The remaining three-fourths above the 30 days are added to the employees' sick leave reserve account until a maximum of 60 days is accumulated.

PERSONNEL

Catastrophic Sick Leave

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

Other Benefits

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

Holidays

For several years, the CCG has observed ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 23, 2016. A schedule of holidays is listed below:

HOLIDAY	DATE OBSERVED	DAY
Independence Day	July 4, 2016	Monday
Labor Day	September 5, 2016	Monday
Columbus Day	October 10, 2016	Monday
Veteran's Day	November 11, 2016	Friday
Thanksgiving Day/Day After	November 24 & 25, 2016	Thursday and Friday
Floating Holiday	December 23, 2016	Friday
Christmas	December 26, 2016	Monday
New Year's Day	January 2, 2017	Monday
Martin Luther King, Jr. Birthday	January 16, 2017	Monday
Memorial Day	May 29, 2017	Monday

PERSONNEL

Personnel Summary

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 56.4% 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	\$ 50,377,058	32.7%
Public Safety Salaries, Wages, & Overtime	59,996,580	39.0%
FICA Contributions	8,532,395	5.5%
General Government Retirement	4,505,097	2.9%
Public Safety Retirement	11,505,942	7.6%
Group Health Care Contribution	15,872,533	10.3%
Group Life Insurance	499,782	0.3%
Other Benefits & Administrative Fees*	2,614,041	1.7%
Total	\$153,903,428	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. 45, Accounting and Financial reporting by Employers for Postemployment Benefits Other Than Pensions.

PERSONNEL

	FY16 Adopted			FY17 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	6			7		
Mail Room	1		1	1		1
Public Information & Relations (CCG-TV)	1		1	1		1
Citizens Service Center	10			9		
Total City Manager	18		2	18		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	24			24		
GIS	0			4		
Total Information Technology	24			28		
Human Resources	13	1		13	1	
Inspections	26			26		
Print Shop	4			4		
Total Codes and Inspections	30			30		
Planning	6			6		
Community Reinvestment	1			1		
Traffic Engineering	23			22		
Geographic Information Systems	4			0		
Radio Communication	4			0		
Total Engineering	31			22		
Public Works Administration	4			4		

PERSONNEL

	FY16 Adopted			FY17 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Fleet Management	39			39		
Special Enforcement	25	1		25	1	
Cemeteries	5			5		
Facility Maintenance	30			30		
Total Public Works	103	1		103	1	
Parks & Recreation Admin	5	3		5	3	
Parks Services	72	8		72	8	
Recreation Administration	10	3	Varies	10	3	Varies
Athletic	1	2		1	2	
Community Schools Operations	4		Varies	4		Varies
Cooper Creek Tennis Center	3	4		4	7	
Lake Oliver Marina	1	3		1	3	
Aquatics	0		Varies	1		Varies
Columbus Aquatic Center	0			4	7	Varies
Therapeutics	2	1		1	1	
Cultural Arts Center	1	6		1	6	
Senior Citizen’s Center	5	4		5	4	
Total Parks & Recreation	104	32	Varies	109	44	Varies
Tax Assessor	25			25		
Elections & Registration	7		1/Varies	7		1/Varies
Total Boards & Elections	32		1/Varies	32		1/Varies
Chief of Police	10			10		
Intelligence/Vice	25			25		
Support Services	42			42		
Field Operations	217			217		
Office of Professional Standards	7			7		
METRO Drug Task Force	3			3		
Administrative Services	23			21		
Investigative Services	97			99		
Total Police	424			424		
Chief of Fire & EMS	5			5		
Operations	332			332		
Special Operations	11			11		
Administrative Services	11			11		
Emergency Management	2			2		
Logistics/Support	3			3		
Total Fire & EMS	364			364		
Muscogee County Prison	111			111		

PERSONNEL

	FY16 Adopted			FY17 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Superior Court Judges	17	4	2	17	4	2
District Attorney	31			31		
Adult Probation	2	1		2	1	
Juvenile Court & Circuit Wide Juvenile Court	14			14		
Juvenile Court Clerk	0			0		
Jury Manager	2	1		2	1	
Victim Witness – DA	3			3		
Superior Court Clerk	35	2	Varies	35	2	Varies
Board of Equalization	1			1		
State Court Judges	6			6		
State Court Solicitor	14			14		
Public Defender	9	1		9	1	
Municipal Court Judge	5	1		5	1	
Clerk of Municipal Court	14			14		
Municipal Court Marshal	15		Varies	15		Varies
Judge of Probate	6			6		
Sheriff	327	2	86	327	2	86
Tax Commissioner	28	2		28	2	
Coroner	4		1	4		1
Recorder’s Court	15	2		15	2	
Total General Fund	1,868	52	Varies	1,868	64	Varies
	OLOST Fund					
Crime Prevention	1			1		
Police	110			110		
E911 Communications	9			9		
Fire & EMS	20			20		
Muscogee County Prison	3			5		
District Attorney	2			2		
State Solicitor	3			3		
Municipal Court Clerk	2			2		
Marshal	5			5		
Probate Court	1			1		
Sheriff	26			26		
Recorder’s Court	2			2		
Engineering – Infrastructure	0			0		
Total LOST Fund¹	184			186		

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

PERSONNEL

	FY16 Adopted			FY17 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	Stormwater Fund					
Drainage	6			6		
Stormwater	4			4		
Stormwater Maintenance	55			55		
Total Stormwater Fund	65			65		
	Paving Fund					
Highway & Roads	14			15		
Street Repairs & Maintenance	70			70		
Urban Forestry & Beautification	84		2	84		2
ROW Community Services	3	13		3	13	
Total Paving Fund	171	13	2	172	13	2
	Integrated Waste Fund					
Solid Waste Collection	71			71		
Recycling	13			13		
Granite Bluff Inert Landfill	3			3		
Pine Grove Sanitary Landfill	13			13		
Recycling Center	10			10		
Park Services Refuse Collection	1			1		
Total Integrated Waste Fund	111			111		
	Emergency Telephone Fund					
E911 Communications	53	1		53	1	
Total Emergency Telephone Fund	53	1		53	1	
	CDBG Fund					
Community Reinvestment	3			4	1	
Total CDBG Fund	3			4	1	
	HOME Program Fund					
HOME-Community Reinvestment	1			1		
Total HOME Program Fund	1			1		
	Civic Center Fund					
Civic Center Operations	22	6		22	0	
Ice Rink Operations	1	2		1	0	
Total Civic Center Fund	23	8		23	0	
	Transportation Fund					
Administration	1			1		
Operations	44			44		
Maintenance	13			15		
Dial-A-Ride	5			6		
FTA	11			8		
TSPLOST Administration	0			1		
TSPLOST Operations	0			17		
TSPLOST Maintenance	0			1		
TSPLOST Dial-A-Ride	0			4		
Total Transportation Fund	74			97		

PERSONNEL

	FY16 Adopted			FY17 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	Parking Management Fund					
Parking Garage/Enforcement	4			4		
Total Parking Management Fund	4			4		
	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	23	5		25	5	
Total Columbus Ironworks & Trade Center Fund	23	5		25	5	
	Bull Creek Golf Course Fund					
Bull Creek Golf Course	10	10	Varies	10	10	Varies
Bull Creek Golf Course Fund	10	10	Varies	10	10	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	2	6		2	6	
Risk Management Fund	2	6		2	6	
	Other Funds					
Total Other Funds²	14	Varies	Varies	14	Varies	Varies
Total CCG Personnel	2,624	99	Varies	2,653	102	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.

PERSONNEL

<u>Agency/Organization</u>	<u>Position</u>	<u>Effective Date</u>
<u>NEW POSITIONS</u>		
General Fund 0101		
Parks and Recreation	(1) Full Time Tennis Specialist II (G10) For Cooper Creek	7/2/2016
Parks and Recreation	(1) Full Time Aquatic Center Director (G23) For Columbus Aquatic Center	7/2/2016
Parks and Recreation	(1) Full Time Aquatic Center Facility Supervisor (G16) for Columbus Aquatic Center	7/2/2016
Parks and Recreation	(1) Full Time Aquatic Center Program Supervisor (G16) for Columbus Aquatic Center	7/2/2016
Parks and Recreation	(1) Full Time Maintenance Worker I (G7) For Columbus Aquatic Center	7/2/2016
Parks and Recreation	(3) Part Time Maintenance Worker I (G7) For Cooper Creek	7/2/2016
Parks and Recreation	(5) Part Time Administrative Clerks I (G9) For Columbus Aquatic Center	7/2/2016
Parks and Recreation	(2) Part Time Maintenance Worker I (G7) For Columbus Aquatic Center	7/2/2016
Parks and Recreation	(25 -30) Part Time Life Guards (G0) For Columbus Aquatic Center	7/2/2016
OLOST Fund 0102		
Muscogee County Prison	(2) Correctional Detail Officer (PS12)	7/2/2016
CDBG Fund 0210		
Community Reinvestment	(1) Planner (G17)	7/2/2016
Community Reinvestment	(1) Finance Manager (G17)	7/2/2016
Real Estate	(1) Project Manager (G19)	7/2/2016
Transportation Fund 0751		
METRA ³	(1) Principal Planner (G20)	10/13/2015
METRA ³	(1) Transportation Supervisor (G16)	10/13/2015
METRA ³	(16) Bus Operator (G12)	10/13/2015
METRA ³	(1) Fleet Maintenance Tech II (G12)	10/13/2015
METRA ³	(4) Bus Operator Dial-A-Ride (G10)	10/13/2015
Trade Center Fund 0753		
Operations	(1) Administrative Secretary (G10)	7/2/2016
Operations	(1) Event Attendant Crew Leader (G12)	7/2/2016

³ Positions approved per Ord. 283-15

PERSONNEL

TRANSFERS - Additions

General Fund 0101

Information Technology	(1) GIS Coordinator (G21)	7/2/2016
Information Technology	(1) GIS Analyst (G17)	7/2/2016
Information Technology	(2) GIS Technician (G14)	7/2/2016

Paving Fund 0203

Engineering	(1) Project Engineer (G22)	7/2/2016
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TRANSFERS - Deletions

General Fund 0101

Engineering GIS	(1) GIS Coordinator (G21)	7/2/2016
Engineering GIS	(1) GIS Analyst (G17)	7/2/2016
Engineering GIS	(2) GIS Technician (G14)	7/2/2016
Engineering Traffic	(1) Project Engineer (G22)	7/2/2016

DELETIONS

General Fund 0101

Community Reinvestment	(1) Community Reinvest. Tech. III (G13)	7/2/2016
Engineering Radio	(1) Radio Comm. Supervisor (G17)	10/1/2016
Engineering Radio	(1) Senior Radio Technician (G14)	7/2/2016
Engineering Radio	(1) Radio Technician II (G13)	7/2/2016
Engineering Radio	(1) Radio Technician I (G12)	7/2/2016

Civic Center Fund 0757

Operations	(5) Part Time Arena Tech (G9)	7/2/2016
Ice Rink	(2) Part Time Arena Tech (G9)	7/2/2016

RECLASSIFICATION

General Fund 0101

Information Technology ⁴	(1) Host Operator Supervisor (G19C) to (1) Network Engineer (G21A)	11/17/2015
Information Technology ⁴	(1) PC Specialist (G14G) to (1) Network Engineer (G21A)	11/17/2015
Information Technology ⁴	(1) LAN Manager (G22D) to (1) Network Operations Manager (G22E)	11/17/2015

⁴ Reclassification approved per Ord. 15-58

PERSONNEL

Information Technology ⁴	(1) Application Support Project Lead (20L) to (1) Systems and Enterprise Applications Coordinator (G21I)	11/17/2015
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Information Technology ⁴	(1) Application Support Project Lead (20E) to (1) Programming and Development Coordinator (G21B)	11/17/2015
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Information Technology	(1) Web Developer (G17) to (1) Application Developer (G19)	7/2/2016
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State Court Solicitor	(1) Deputy Clerk II (G12) to (1) Senior Deputy Clerk (G14)	7/2/2016
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Paving Fund 0203

Public Works	(1) Public Works Supervisor (G14A) to Beautification Supervisor (G15A)	7/2/2016
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Public Works	(1) Chemical App. Supervisor (G13C) to Beautification Supervisor (G15A)	7/2/2016
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CDBG Fund 0210

Community Reinvestment	(1) Community Reinvest. Division Mgr. (G24C) to Community Reinvest. Director (G24G) (Laura Johnson)	7/2/2016
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Community Reinvestment	(1) Full Time Community Reinvest. Tech. I (G10) to (1) Part Time Administrative Clerk I (G10)	7/2/2016
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Transportation Fund 0751

METRA	(1) Transit Manager (G20H) to Transit Manager (G22C)	7/2/2016
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COLUMBUS GEORGIA
Consolidated Government



DEPARTMENT/ OFFICE SUMMARIES

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



COLUMBUS GEORGIA

Consolidated Government



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.

DEPARTMENTAL SUMMARY

100-1000 CITY COUNCIL GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 271,524	\$ 261,226	\$ 261,920	0.27%
OPERATING	49,103	51,250	51,250	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 320,627	\$ 312,476	\$ 313,170	0.22%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

100-2000 CLERK OF COUNCIL GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 192,434	\$ 203,373	\$ 198,026	-2.63%
OPERATING	13,485	14,082	16,127	14.52%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 205,919	\$ 217,455	\$ 214,153	-1.52%

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

Personal Services:

◆ No issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-1000 MAYOR GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 277,659	\$ 274,319	\$ 266,315	-2.92%
OPERATING	66,645	22,080	22,080	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 344,304	\$ 296,399	\$ 288,395	-2.70%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-2600 INTERNAL AUDITOR GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 193,908	\$ 185,565	\$ 166,811	-10.11%
OPERATING	9,449	10,403	10,403	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 203,357	\$ 195,968	\$ 177,214	-9.57%

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

Personal Services:

◆ No issues

Operations:

◆ No issues

Capital Outlay:

◆ No issues

DEPARTMENTAL SUMMARY

120 CITY ATTORNEY GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 371,499	\$ 359,143	\$ 352,894	-1.74%
OPERATING	1,873,233	349,083	355,100	1.72%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 2,244,732	\$ 708,226	\$ 707,994	-0.03%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

◆ A separate unit was established in FY15 for Litigation Expenditures \$325,000, included above

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

130 CITY MANAGER GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,301,907	\$ 1,221,001	\$ 1,213,072	-0.65%
OPERATING	57,365	75,818	75,818	0.00%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 1,359,272	\$ 1,296,819	\$ 1,288,890	-0.61%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

200 FINANCE DEPARTMENT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,899,330	\$ 1,901,484	\$ 1,878,517	-1.21%
OPERATING	362,452	365,510	383,080	4.81%
CAPITAL OUTLAY	380	-	-	N/A
TOTAL EXPENDITURES	\$ 2,262,162	\$ 2,266,994	\$ 2,261,597	-0.24%

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

Personal Services:

- ◆ The following vacant positions will be UNFUNDED in FY17:
 - Administrative Secretary G10
 - Customer Service Rep- Part Time G9
 - Financial Analyst G17
 - Budget Management Analyst G17

Operations:

- ◆ **Operating adjustments of \$16,673 consists of:**
 - Professional Services increases of \$8,250 (Revenue Offset)
 - Auditing Services increases of \$2,500 (Due to audit contract increases)
 - Contractual Services increases of \$5,923 (Due to credit card and bank fee increases)

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

210 INFORMATION TECHNOLOGY GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,521,078	\$ 1,548,953	\$ 1,767,661	14.12%
OPERATING	3,182,549	2,258,948	3,529,271	56.24%
CAPITAL OUTLAY	4,617	-	-	N/A
TOTAL EXPENDITURES	\$ 4,708,244	\$ 3,807,901	\$ 5,296,932	39.10%

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 position remains UNFUNDED in FY17:
 - IT Application Developer G19

♦ Personnel adjustments of \$218,922 consist of:

- Transfer one (1) GIS Coordinator G21 from Engineering to I.T. (\$71,481 salary with benefits)
- Transfer one (1) Graphic Supervisor G17 from Engineering to I.T. (\$52,372 salary with benefits)
- Transfer one (1) GIS Technician G14 from Engineering to I.T. (\$49,068 salary with benefits)
- Transfer one (1) GIS Technician G14 from Engineering to I.T. (\$46,001 salary with benefits)
- Reclass one (1) Web Developer G17 to Application Developer G19 (Budget neutral)

Budget Note:

- ♦ Moving GIS Division from Engineering to I.T.

Operations:

♦ Operating adjustments:

- Microsoft Software licenses increase of \$1,287,615

Budget Note:

- ♦ Transfer GIS operating budget from Engineering to I.T.

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

220-1000 HUMAN RESOURCES GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 814,247	\$ 789,297	\$ 785,306	-0.51%
OPERATING	29,611	36,476	36,476	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 843,858	\$ 825,773	\$ 821,782	-0.48%

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 FY17
-Administrative Secretary PT G10

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,097,924	\$ 1,047,447	\$ 1,107,154	5.70%
OPERATING	119,719	91,494	106,494	16.39%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,217,643	\$ 1,138,941	\$ 1,213,648	6.56%

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

Personal Services:

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

Operations:

- ♦ No Issues

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

240-2200 INSPECTIONS AND CODES GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,235,610	\$ 1,323,348	\$ 1,312,851	-0.79%
OPERATING	110,571	168,655	156,199	-7.39%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 1,346,181	\$ 1,492,003	\$ 1,469,050	-1.54%

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

Personal Services:

- ◆ The following positions remain UNFUNDED in FY17:
 - Mechanical Inspector G16
 - Electrical Inspector II G17

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

240-2900 INSPECTIONS AND CODES PRINT SHOP GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 197,789	\$ 191,560	\$ 189,324	-1.17%
OPERATING	4,193	8,531	8,431	-1.17%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 201,982	\$ 200,091	\$ 197,755	-1.17%

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

242 PLANNING GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 238,036	\$ 241,047	\$ 237,622	-1.42%
OPERATING	18,777	25,253	25,253	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 256,813	\$ 266,300	\$ 262,875	-1.29%

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

Personal Services:

- ◆ The following positions remain UNFUNDED for FY17:
 - Planner G17
 - Planning Tech G11

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

245 COMMUNITY REINVESTMENT REAL ESTATE GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 16,951	\$ 47,551	\$ 49,299	3.68%
OPERATING	76,541	91,818	91,218	-0.65%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 93,492	\$ 139,369	\$ 140,517	0.82%

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

Personal Services:

◆ No Issues

- Reclass Community Reinvestment Division Manager G24C to Community Reinvestment Director G24G (Laura Johnson)
- Delete (1) One Community Reinvestment Technician G13 (\$47,399 Salary and Benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

<div>250</div> <div>ENGINEERING</div> <div>GENERAL FUND</div>				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,371,263	\$ 1,375,093	\$ 941,403	-31.54%
OPERATING	556,647	437,164	678,561	55.22%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 1,927,910	\$ 1,812,257	\$ 1,619,964	-10.61%

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

Personal Services:

♦ The following vacant positions remain UNFUNDED in FY17:

- Sr Traffic Sign Tech G14
- Traffic Control Tech G10
- Traffic Sign and Mark G16
- Traffic Signal Construction Spec G12 (replaces previously unfunded Traffic Signal Tech II G13)

♦ Personnel adjustments is (\$441,700)

- Transfer Proj. Engineer G22 from General Fund to Paving Fund - (\$71,876) (salary with benefits)
- Transfer GIS Coordinator G21 from Engineering to I.T. - (\$71,481) (salary with benefits)
- Transfer GIS Analyst G17 from Engineering to I.T. - (\$52,372) (salary with benefits)
- Transfer GIS Technicians G14 from Engineering to I.T. - (\$49,068) (salary with benefits)
- Transfer GIS Technicians G14 from Engineering to I.T. - (\$46,001) (salary with benefits)
- Delete Radio Communication Supervisor G17 effective 10/1/16 - (\$52,726) (salary with benefits)
- Delete Senior Radio Technician G14G - (\$52,748) (salary with benefits)
- Delete Radio Technician I G12 - (\$45,428) (salary with benefits)
- Delete Unfunded Radio Tech II G13

Operations:**♦ Operating adjustments of \$278,232 consists of:**

- Contractual Services increase of \$312,300 (Motorola Radio Maintenance Year 1 of 10)
- Transfer GIS Operating budget from Engineering to I.T. in the amount of (\$34,068)

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,162,603	\$ 5,030,635	\$ 4,966,567	-1.27%
OPERATING	3,225,798	3,290,598	3,262,209	-0.86%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 8,388,401	\$ 8,321,233	\$ 8,228,776	-1.11%

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

Personal Services:

- ◆ The following vacant positions remain UNFUNDED in FY17:
 - Fleet Mgt Tech II G12
 - Animal Control Officer G10
 - Correctional Detail Officer Cemeteries PS12

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,763,461	\$ 6,747,778	\$ 7,462,101	10.59%
OPERATING	4,086,209	4,163,744	3,833,715	-7.93%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 10,849,670	\$ 10,911,522	\$ 11,295,816	3.52%

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

Personal Services:

♦ The following vacant positions will continue to be UNFUNDED in FY17:

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

♦ **Personnel adjustments of \$818,717 consists of:**

- Add one (1) Tennis Specialist II G10 (\$38,848 salary with benefits) for Cooper Creek
- Add three (3) PT Maintenance Worker I G07 (\$53,787 salary with benefits) for Cooper Creek
- Add one (1) Aquatic Center Director G23 (\$81,921 salary with benefits)
- Add one (1) Assistant Aquatic Center Facility Supervisor G16 (\$52,371 salary with benefits)
- Add one (1) Assistant Aquatic Center Program Supervisor G16 (\$52,371 salary with benefits)
- Add PT wages for Aquatic Center (\$539,419 salary with benefits) for five (5) PT Administrative Clerk I G09, two (2) PT Park Maintenance Worker I G07, one (1) FT Park Maintenance Worker I G07, and twenty-five to thirty (25-30) PT Lifeguards G00.

Operations:

♦ **Operating Adjustments:**

- Contractual Services decrease of (\$655,875)

Budget Note:

- ◆ Transferred Aquatic Center contractual services to personnel and other operational expenses to include chemicals, programming, marketing/advertising, uniforms, and other operating materials.
- ◆ Columbus Aquatic Center is funded for 89 hours per week to be operated by Parks and Rec staff.
- ◆ Addition of 25 courts at Cooper Creek Tennis Center.

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

280 COOPERATIVE EXTENSION GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 104,320	\$ 113,064	\$ 112,503	-0.50%
OPERATING	22,327	24,801	25,362	2.26%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 126,647	\$ 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:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

290-1000 TAX ASSESSOR GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,284,587	\$ 1,301,313	\$ 1,266,955	-2.64%
OPERATING	396,541	1,256,151	654,219	-47.92%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,681,128	\$ 2,557,464	\$ 1,921,174	-24.88%

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

Personal Services:

- ◆ The following vacant positions will continue to be UNFUNDED in FY17:
 - Appriaser III G14

Operations:

- ◆ No Issues
- Property Reappraisal contract with Tyler Technologies (year 3 of 3)
FY17 Cost \$550,000

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

290-2000 ELECTIONS & REGISTRATION GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 536,109	\$ 458,862	\$ 633,242	38.00%
OPERATING	188,871	230,214	242,764	5.45%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 724,980	\$ 689,076	\$ 876,006	27.13%

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:

- ◆ FY17 is a Presidential Election Year.
- ◆ **Personnel adjustments of \$163,628 consists of:**
 - Overtime increase - \$7,536 (includes benefits)
 - Temporary Employees - \$156,093 (includes benefits)

Operations:

- ◆ **Operating adjustments of \$12,550 consists of:**
 - Postage increase of \$10,000
 - Various operating increases/decreases of \$2,550

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

400 POLICE GENERAL FUND

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 25,067,199	\$ 25,101,304	\$ 25,097,492	-0.02%
OPERATING	2,453,493	2,844,782	2,524,608	-11.25%
CAPITAL OUTLAY	182,333	-	-	N/A
TOTAL EXPENDITURES	\$ 27,703,025	\$ 27,946,086	\$ 27,622,100	-1.16%

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

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

Personal Services:

♦ FY14 - FY17 Ten (10) Police Officers transferred from General Fund to LOST (0102) Fund
Salary with benefits is \$513,444

♦ Personnel adjustments is (\$441,700)

- Overtime \$216,915 (includes benefits)
- Salary Savings (\$600,000)
- ♦ FY17 Pay Reform:
 - Move all CPD officers currently at a Step A or a Step B to a Step C.
 - Police officers with degrees will be moved to a Step D.
 - All new Police Officers will be hired at a Step C.
 - New hires with degrees will be moved to Step D.
 - Unfund 16 Police Officer Positions to provide savings to fund Recruitment and Retention Plan

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

410 FIRE/EMS GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 23,338,141	\$ 23,137,506	\$ 22,654,451	-2.09%
OPERATING	1,629,457	1,720,446	1,720,446	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 24,967,598	\$ 24,857,952	\$ 24,374,897	-1.94%

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

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

Personal Services:

- ◆ FY14 - FY17 Twenty (14) Fire/EMS Personnel transferred from General Fund to LOST (0102) Fund
- Transfer Twenty (14) Positions Salary with benefits is \$754,319

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

420 MUSCOGEE COUNTY PRISON GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,715,026	\$ 5,645,895	\$ 5,653,692	0.14%
OPERATING	2,129,511	2,262,871	2,282,868	0.88%
CAPITAL OUTLAY	8,307	-	-	N/A
TOTAL EXPENDITURES	\$ 7,852,844	\$ 7,908,766	\$ 7,936,560	0.35%

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

Personal Services:

- ♦ The following vacant position remains UNFUNDED in FY17:
 - Accounting Tech G12

Operations:

- ♦ **Operating adjustments of \$19,997 consists of:**
 - Consulting increase of \$19,997 (Inmate Medical Contract)

Capital Outlay:

- ♦ No issues

DEPARTMENTAL SUMMARY

450-1000 DEPARTMENT OF HOMELAND SECURITY GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	13,249	18,322	18,322	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 13,249	\$ 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

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,110,390	\$ 1,079,994	\$ 1,068,217	-1.09%
OPERATING	\$ 194,458	\$ 206,189	\$ 225,689	9.46%
CAPITAL OUTLAY	\$ 2,599	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,307,447	\$ 1,286,183	\$ 1,293,906	0.60%

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

Personal Services:

♦ No Issues

Operations:

♦ Operating adjustments of \$19,500 consists of:

- Drug Testing Supplies increase of \$12,000 (Revenue Offset) for Judge Jordan
- Contractual Services increase of \$7,500 (Court Reporter for RRI) for Judge McBride

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

500-2000 DISTRICT ATTORNEY GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,954,741	\$ 2,165,488	\$ 2,124,587	-1.89%
OPERATING	66,239	65,668	65,668	0.00%
CAPITAL OUTLAY		11,692		N/A
TOTAL EXPENDITURES	\$ 2,020,980	\$ 2,242,848	\$ 2,190,255	-2.34%

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

Personal Services:

♦ No Issues

Budget Note: One (1) Assistant District Attorney will reach 5 year senior status effective 5/1/2017. Salary adjustment is \$4,111 (includes benefits)

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

500-2100 ADULT PROBATION GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 126,111	\$ 106,410	\$ 99,302	-6.68%
OPERATING	7,104	27,848	27,848	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 133,215	\$ 134,258	\$ 127,150	-5.29%

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

500-2110 JUVENILE COURT JUDGE GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 369,619	\$ 544,060	\$ 509,376	-6.38%
OPERATING	141,588	167,531	159,949	-4.53%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 511,207	\$ 711,591	\$ 669,325	-5.94%

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

Personal Services:

♦ The following vacant position remains UNFUNDED in FY17:

- Juvenile Court Coordinator G16

♦ **Personnel Adjustments of \$6,065 consists of:**

- Reclass One (1) Custody Investigator G13A to Case Manager G16A - \$6,065 (salary with benefits)

Operations:

♦ **Operating adjustments of (\$6,082) consists of:**

- Various operating decreases to fund budget neutral position reclassification

Capital Outlay:

♦ No Issues

Budget Note:

In FY16, Juvenile Court Clerk (500-2115) was merged into Juvenile Court Judge (500-2110).

DEPARTMENTAL SUMMARY

500-2115 JUVENILE COURT CLERK GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 155,200	\$ -	\$ -	N/A
OPERATING	4,919	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 160,119	\$ -	\$ -	N/A

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

Budget Note:

In FY16, Juvenile Court Clerk (500-2115) was merged into Juvenile Court Judge (500-2110).

DEPARTMENTAL SUMMARY

500-2125 CIRCUIT WIDE JUVENILE COURT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 287,635	\$ 274,001	\$ 280,966	2.54%
OPERATING	7,908	14,714	14,714	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 295,543	\$ 288,715	\$ 295,680	2.41%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2140 JURY MANAGER GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 128,734	\$ 124,440	\$ 123,928	-0.41%
OPERATING	291,838	286,274	323,275	12.93%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 420,572	\$ 410,714	\$ 447,203	8.88%

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:

♦ Operating adjustments of \$37,001 consists of:

- Petit Jury Fees increase of \$37,001 due to increases in the number of judges holding court and trials needing more jurors.

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

500-2200 DISTRICT ATTORNEY - VICTIM/WITNESS ASSISTANCE PROGRAM GENERAL FUND				
	FY15 ACTUAL	FY14 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 160,039	\$ 153,720	\$ 152,008	-1.11%
OPERATING	13,447	12,843	11,888	-7.44%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 173,486	\$ 166,563	\$ 163,896	-1.60%

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

Budget Notes:

- Program funded by Crime Victim Witness Surcharges.

DEPARTMENTAL SUMMARY

500-3000 CLERK OF SUPERIOR COURT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,882,545	\$ 1,858,571	\$ 1,846,576	-0.65%
OPERATING	99,146	86,403	86,403	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,981,691	\$ 1,944,974	\$ 1,932,979	-0.62%

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				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 51,953	\$ 46,526	\$ 59,762	28.45%
OPERATING	16,201	18,407	26,937	46.34%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 68,154	\$ 64,933	\$ 86,699	33.52%

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

Personal Services:

♦ No Issues

Operations:

♦ Operating Adjustments of \$8,530 consists of:

- Contractual Services increase of \$2,530 (due to additional BOE board)
- Travel increase of \$6,000 (due to additional BOE training)

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

510-1000 STATE COURT JUDGES GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 582,274	\$ 560,457	\$ 562,771	0.41%
OPERATING	19,235	30,504	30,504	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 601,509	\$ 590,961	\$ 593,275	0.39%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

510-2000 STATE COURT SOLICITOR GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,047,793	\$ 1,028,554	\$ 1,028,088	-0.05%
OPERATING	22,979	56,387	56,137	-0.44%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,070,772	\$ 1,084,941	\$ 1,084,225	-0.07%

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:

- ◆ Reclass one (1) Deputy Clerk II G11D to Senior Deputy Clerk G14A (Budget neutral due to salary savings)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

520 PUBLIC DEFENDER GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 508,814	\$ 505,882	\$ 499,076	-1.35%
OPERATING	868,903	1,073,517	1,184,094	10.30%
CAPITAL OUTLAY	-	64,350	-	N/A
TOTAL EXPENDITURES	\$ 1,377,717	\$ 1,643,749	\$ 1,683,170	2.40%

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

Personal Services:

♦ No Issues

Operations:

♦ Operating Adjustments of 110,577 consists of:

- Public Defender increase of \$105,020 (Due to state paid contract employee pay increases)
- Contractual Services increase of \$5,557 (Due to state paid contract employee pay increases)

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

530-1000 MUNICIPAL COURT JUDGE GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 355,635	\$ 343,115	\$ 347,827	1.37%
OPERATING	16,967	18,554	19,550	5.37%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 372,602	\$ 361,669	\$ 367,377	1.58%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-2000 CLERK OF MUNICIPAL COURT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 748,448	\$ 709,453	\$ 691,230	-2.57%
OPERATING	21,677	28,971	28,971	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 770,125	\$ 738,424	\$ 720,201	-2.47%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-3000 MARSHAL DEPARTMENT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,067,513	\$ 982,302	\$ 988,829	0.66%
OPERATING	167,566	92,957	84,957	-8.61%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,235,079	\$ 1,075,259	\$ 1,073,786	-0.14%

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

DEPARTMENTAL SUMMARY

540 PROBATE COURT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 401,641	\$ 390,718	\$ 386,824	-1.00%
OPERATING	43,853	47,790	46,440	-2.82%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 445,494	\$ 438,508	\$ 433,264	-1.20%

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

Personal Services:

♦ Personnel Adjustments of \$1,507 consists of:

- Temporary Employees - \$1,507 (includes benefits)

Operations:

♦ Operating Adjustments of (\$1,350) consists of:

- Various operating decreases to offset funding for temporary employees

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

550 SHERIFF GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 18,903,781	\$ 17,868,474	\$ 17,772,606	-0.54%
OPERATING	7,086,251	6,881,643	6,959,360	1.13%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 25,990,032	\$ 24,750,117	\$ 24,731,966	-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; publishes sales, citations and other proceedings; staffs County Jail. The Sheriff Department is composed of the following divisions:

• Administrative	• Operation	• Detention	• Medical	• Motor Transport
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Personal Services:

♦ No Issues

Operations:

♦ Operating adjustments of \$77,717 consists of:

- Consulting increase of \$77,717 (Inmate Medical Contract)

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

560 TAX COMMISSIONER GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,407,147	\$ 1,411,544	\$ 1,407,531	-0.28%
OPERATING	171,836	196,873	196,845	-0.01%
CAPITAL OUTLAY	11,214	-	-	N/A
TOTAL EXPENDITURES	\$ 1,590,197	\$ 1,608,417	\$ 1,604,376	-0.25%

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				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 259,040	\$ 266,415	\$ 266,550	0.05%
OPERATING	29,268	22,614	22,614	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 288,308	\$ 289,029	\$ 289,164	0.05%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

580-1000 RECORDER'S COURT GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 725,671	\$ 712,122	\$ 699,633	-1.75%
OPERATING	177,792	164,165	174,165	6.09%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 903,463	\$ 876,287	\$ 873,798	-0.28%

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:

♦ Operating adjustments of \$10,000 consists of:

- Contractual Services increase of \$10,000 due to Court Reporter contract

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL GENERAL FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 251,016	\$ 435,514	\$ 961,312	120.73%
OPERATING	13,053,051	11,456,509	10,399,012	-9.23%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 13,304,067	\$ 11,892,023	\$ 11,360,324	-4.47%

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

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$961,312 effective January 2017.

Agency Appropriations			
Agency	FY15 Appropriation	FY16 Appropriation	FY17 Recommended Appropriation
River Valley Regional Planning	\$ 198,413	\$ 202,824	\$ 200,887
New Horizons Community Service Board	144,932	144,932	144,932
Health Department Services	\$502,012	\$502,012	\$502,012
Health Department Rent	315,713	318,595	321,428
Department of Family & Children Services	48,135	41,500	41,500
Keep Columbus Beautiful	49,854	-	-
Airport Commission	40,000	40,000	40,000
Uptown Columbus	44,988	44,988	25,000
TOTAL	\$ 1,344,047	\$ 1,294,851	\$ 1,275,759

Naval Museum			
	FY15 Appropriation	FY16 Appropriation	FY17 Recommended Appropriation
Personal Services	\$235,473	\$231,396	\$0
Subsidy	\$135,000	\$0	\$0

◆ Risk Management and Worker's Compensation - \$3,263,253 (Reduction of \$439,544)

◆ The following Capital Improvement Projects (CIP) are recommended in the FY17 Budget:

- No Capital Improvement Projects recommended - \$0

◆ The following amount of capital is recommended in the FY17 Budget:

- No Capital Replacement Program - \$0



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.

110-9900 CRIME PREVENTION/INTERVENTION OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 83,404	\$ 79,586	\$ 78,267	-1.66%
OPERATING	706	762,000	759,700	-0.30%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 84,110	\$ 841,586	\$ 837,967	-0.43%

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

Personal Services:

♦ No Issues

Operations:

♦ Grant program total is \$750,000

Capital Outlay:

♦ No Issues

260-9900 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 121,159	\$ 132,500	\$ 130,956	-1.17%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 121,159	\$ 132,500	\$ 130,956	-1.17%

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 \$130,956 (33 officers)

Operations:

- ♦ No Issues

Capital Outlay:

- ♦ No Issues

270-9900 PARKS & RECREATION OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 50,428	\$ 52,197	\$ 51,589	-1.16%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 50,428	\$ 52,197	\$ 51,589	-1.16%

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 \$51,589 (13 officers)

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,564,393	\$ 7,828,644	\$ 7,958,301	1.66%
OPERATING	353,714	460,366	435,866	-5.32%
CAPITAL OUTLAY	269,256	1,482,515	1,497,300	1.00%
TOTAL EXPENDITURES	\$ 8,187,363	\$ 9,771,525	\$ 9,891,467	1.23%

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

Personal Services:

- ◆ LOST Supplement with Benefits is \$1,936,557 (488 officers)
- ◆ FY14 - FY17 Ten (10) Police Personnel transferred from General Fund to LOST (0102) Fund
 - Transfer Ten (10) Positions Salary with benefits is \$513,444

Operations:

- ◆ No issues

Capital Outlay:

- ◆ **Total - \$1,497,300**
- Twenty (20) Police Pursuit Vehicles - \$558,000
- Twenty (20) Build Out Technology Packages for Police Pursuit Vehicles - \$520,000
- Ten (10) Unmarked Police Vehicles - \$190,000
- Two (2) Harley Davidson Motorcycles with Radar Unit - \$51,300
- Two (2) MPH Bee III K-A Band Radar Unit for Motorcycle \$3,500 each - \$7,000
- Fifty (50) Body Armor (Vests) \$900 each - \$45,000
- Two (2) Full Size SUV Tahoe includes paint \$38,000 each - \$76,000
- Two (2) Build Out Technology Package for SUV Tahoe (Police) \$25,000 each - \$50,000

400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 346,497	\$ 351,700	\$ 352,261	0.16%
OPERATING	352,477	352,478	352,478	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 698,974	\$ 704,178	\$ 704,739	0.08%

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

Personal Services:

◆ No Issues

Operations:

◆ Upgrade of E911 System (Year 3 of 5)

Capital Outlay:

◆ No Issues

**410-9900
FIRE/EMS
OTHER LOCAL OPTION SALES TAX FUND**

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,612,697	\$ 2,563,634	\$ 2,611,628	1.87%
OPERATING	86,607	610,000	100,000	-83.61%
CAPITAL OUTLAY	40,123	200,000	375,100	87.55%
TOTAL EXPENDITURES	\$ 2,739,427	\$ 3,373,634	\$ 3,086,728	-8.50%

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 \$1,492,100 (376 officers)
- ◆ FY14 - FY17 Twenty (14) Fire/EMS Personnel transferred from General Fund to LOST Fund
 - Transfer Twenty (14) Positions Salary with benefits is \$74,4834
- ◆ **Personnel adjustments of \$69,973 consists of:**
 - Overtime - \$69,973 (includes benefits)

Operations:

- ◆ **Operating adjustments of (\$510,000) consists of:**
 - CAP Lease-Principal decrease of (\$510,000) - Funds transferred to Non-Departmental to fund lease payments for five (5) fire trucks and four (4) ambulances
 - Monthly Maintenance for Fiber Connections - \$100,000

Capital Outlay:

- ◆ **Total - \$375,100**
 - One hundred twenty (120) Protective Clothing - \$216,000
 - One (1) Outdoor Emergency Warning Siren Study - \$38,500
 - Three (3) Battalion Chief SUVs - \$99,000
 - Eighteen (18) SCBA Cylinders - \$21,600

Budget Note:

- ◆ Funded in Non-Departmental as a transfer to Debt Service Fund:
 - FY17 capital lease for two (2) Ambulances - \$108,389
 - FY17 capital lease for three (3) Engines, one (1) Service Truck, and one (1) Quint - \$349,005
 - FY16 capital lease for five (5) fire trucks and four (4) ambulances - \$510,291

420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 596,068	\$ 600,028	\$ 688,738	14.78%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	94,382	69,710	47,768	-31.48%
TOTAL EXPENDITURES	\$ 690,450	\$ 669,738	\$ 736,506	9.97%

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 \$436,520 (110 officers)
- ◆ **Personnel adjustments of \$99,044 consists of:**
 - (2) Two New Correctional Officer PS12 - \$91,106 (salary and benefits) for CERT Team
 - (2) Two New LOST Supplement for New Correctional Officers - \$7,938 (salary and benefits)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ **Total - \$47,768**
 - Dodge Charger Pursuit Vehicle Replacement - \$27,270
 - Administrative Package - \$3,700
 - Two (2) Commercial Grade Zero-Turn Mower - \$16,798

500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 137,800	\$ 132,664	\$ 154,165	16.21%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 137,800	\$ 132,664	\$ 154,165	16.21%

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

Budget Note: One (1) Assistant District Attorney will reach 5 year senior status effective 9/1/2016. Salary adjustment is \$23,501 (includes benefits).

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

510-9900 STATE COURT SOLICITOR OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 225,865	\$ 196,382	\$ 207,453	5.64%
OPERATING	10,750	14,000	14,000	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 236,615	\$ 210,382	\$ 221,453	5.26%

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

520-9900 PUBLIC DEFENDER OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	128,712	144,846	146,710	1.29%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 128,712	\$ 144,846	\$ 146,710	1.29%

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:

♦ Operating Adjustments of \$1,864 consists of:

- Contractual Services increase of \$1,864 (Due to Public Defender's salary and benefits increases)

Capital Outlay:

♦ No Issues

530-9900 MARSHAL OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 331,006	\$ 320,434	\$ 320,491	0.02%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 331,006	\$ 320,434	\$ 320,491	0.02%

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 Supplements - \$55,557 with benefits (16 officers)

Operations:

- ♦ No Issues

Capital Outlay:

- ♦ No Issues

530-9902 CLERK OF MUNICIPAL COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 96,337	\$ 94,040	\$ 91,913	-2.26%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 96,337	\$ 94,040	\$ 91,913	-2.26%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

540 PROBATE COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 44,844	\$ 46,325	\$ 43,151	-6.85%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 44,844	\$ 46,325	\$ 43,151	-6.85%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

550-9900 SHERIFF OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,703,317	\$ 2,632,763	\$ 2,588,369	-1.69%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	237,200	250,000	5.40%
TOTAL EXPENDITURES	\$ 2,703,317	\$ 2,869,963	\$ 2,838,369	-1.10%

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

Personal Services:

♦ LOST Supplement with Benefits is \$1,265,905 (326 officers)

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$250,000

- Capital Items - \$250,000

570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 8,109	\$ 8,031	\$ 7,937	-1.17%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	24,164	-	-	N/A
TOTAL EXPENDITURES	\$ 32,273	\$ 8,031	\$ 7,937	-1.17%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

580-9900 RECORDER'S COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 81,823	\$ 78,400	\$ 77,696	-0.90%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 81,823	\$ 78,400	\$ 77,696	-0.90%

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				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 27,757	\$ 121,260	336.86%
OPERATING	1,639,885	3,017,784	4,266,267	41.37%
CAPITAL OUTLAY	400,000	1,300,000	300,000	-76.92%
TOTAL EXPENDITURES	\$ 2,039,885	\$ 4,345,541	\$ 4,687,527	7.87%

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

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for retirees is included in Personal Services in the amount of \$121,260 effective January 2017.

Operations:

♦ Debt Service - \$1,088,039

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2010 Series A Bonds	\$57,798	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$62,555	CI Lease Revenue Bonds Taxable BAB
GMA Lease #4	\$51,843	1 Fire Truck
GMA Lease #5	\$178,754	4 Ambulances
GMA Lease #6	\$279,695	4 Fire Trucks
New FY17 GMA Lease	\$457,394	2 Ambulances and 5 Fire Trucks

- ♦ Cost Allocation/Risk Management/Worker's Compensation - \$809,168
- ♦ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 2 of 10) - \$842,490
- ♦ Motorola Siren Maintenance (Year 1 of 9) - \$104,376
- ♦ Transfer to Emergency Telephone Fund - \$1,069,692
- ♦ Transfer to CIP for Court Management System - \$300,000

Capital Outlay:

♦ No Issues

Budget Note:

♦ Reserve of \$352,502

610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,022	\$ 4,016	\$ 3,969	-1.17%
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 4,022	\$ 4,016	\$ 3,969	-1.17%

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 \$3,969 (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.

210-9901 INFORMATION TECHNOLOGY OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	-	-	-	N/A
CAPITAL OUTLAY	316,817	600,000	1,091,254	81.88%
TOTAL EXPENDITURES	\$ 316,817	\$ 600,000	\$ 1,091,254	81.88%

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$1,091,254

- Computer Equipment - \$125,000
- IBM Storage - \$125,000
- Core Switch - \$206,254
- Finance/Payroll/HR System Upgrade - \$635,000 (Year 2 of 4)

250-9901 ENGINEERING OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 23,773	\$ -	\$ -	N/A
OPERATING	100,898	-	-	N/A
CAPITAL OUTLAY	2,804,397	2,052,964	1,900,000	-7.45%
TOTAL EXPENDITURES	\$ 2,929,068	\$ 2,052,964	\$ 1,900,000	-7.45%

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 - \$1,900,000

- Flood Abatement/Stormwater - \$500,000

- Roads/Bridges - \$1,400,000

260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	313,047	-	-	N/A
CAPITAL OUTLAY	675,601	1,195,000	974,410	-18.46%
TOTAL EXPENDITURES	\$ 988,648	\$ 1,195,000	\$ 974,410	-18.46%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$974,410

- Facility Improvements - \$474,410

- Cooper Creek Expansion (MOU with CORTA/CSU) - \$500,000 (Year 2 of 3)

590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	5,480,716	6,352,036	6,334,336	-0.28%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 5,480,716	\$ 6,352,036	\$ 6,334,336	-0.28%

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 - \$62,258

◆ Debt Service - \$6,011,598

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2010 Series A Bonds	\$2,549,805	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$2,759,687	CI Lease Revenue Bonds Taxable BAB
2010 Series C Bonds	\$73,089	CI Lease Revenue Bonds Taxable Recovery Zone
GMA Lease #3	\$585,008	Tax Assessor Software Upgrade
GMA Lease #7	\$44,009	Computer Equipment for Tax Assessor Upgrade

◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)
(General Government portion of the agreement - Year 2 of 10) - \$260,480

Capital Outlay:

◆ No Issues



COLUMBUS GEORGIA
Consolidated Government



STORMWATER (SEWER) FUND

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

DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 555,881	\$ 581,066	\$ 575,341	-0.99%
OPERATING	74,446	104,507	101,165	-3.20%
CAPITAL OUTLAY		34,000	68,873	102.57%
TOTAL EXPENDITURES	\$ 630,327	\$ 719,573	\$ 745,379	3.59%

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 - \$68,873

- CCTV Truck (Upgrade to Existing Truck) - \$68,873

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS STORMWATER (SEWER) FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,394,738	\$ 2,404,396	\$ 2,390,234	-0.59%
OPERATING	554,970	677,253	545,797	-19.41%
CAPITAL OUTLAY	31,803	219,000	415,510	89.73%
TOTAL EXPENDITURES	\$ 2,981,511	\$ 3,300,649	\$ 3,351,541	1.54%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$415,510

- Mid Size Two Wheel Drive Pickup Truck Replacement - \$19,725
- Dual Axle Equipment Trailer Replacement - \$3,800
- Eductor Truck Replacement - \$346,085
- Tow Behind Air Compressor Replacement - \$11,550
- Gas Powered Tamp Replacement - \$3,000
- 3" Gasoline Powered Water Pump Replacement - \$1,350
- Schatulga Road Washrack Environmental Compliance Project - \$30,000

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL STORMWATER (SEWER) FUND

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 5,668	\$ 22,820	302.61%
OPERATING	1,195,181	1,340,221	1,350,469	0.76%
CAPITAL OUTLAY		-	-	N/A
TOTAL EXPENDITURES	\$ 1,195,181	\$ 1,345,889	\$ 1,373,289	2.04%

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

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$22,820 effective January 2017.

Operations:

♦ Cost Allocation/Risk Management/Worker's Compensation - \$347,290

♦ The following Capital Improvement Projects (CIP) are recommended in the FY17 Budget:
- Pipe Rehabilitation/Replacement in the amount of \$1,003,179



COLUMBUS GEORGIA
Consolidated Government



PAVING FUND

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

DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT PAVING FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 729,121	\$ 768,628	\$ 829,398	7.91%
OPERATING	158,198	197,000	193,700	-1.68%
CAPITAL OUTLAY	8,625	59,500	159,564	168.17%
TOTAL EXPENDITURES	\$ 895,944	\$ 1,025,128	\$ 1,182,662	15.37%

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

Personal Services:

♦ Personnel adjustments of \$71,876 consists of:

- Transfer Project Engineer G22 from General Fund to Paving Fund - \$71,876 (salary and benefits)

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$159,564

- Small Bucket Truck Replacement - \$151,440
- Survey Equipment - \$8,123

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS PAVING FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,995,035	\$ 6,886,802	\$ 6,793,420	-1.36%
OPERATING	3,147,648	3,575,681	3,847,026	7.59%
CAPITAL OUTLAY	185,903	404,000	1,063,350	163.21%
TOTAL EXPENDITURES	\$ 10,328,586	\$ 10,866,483	\$ 11,703,796	7.71%

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

Personal Services:

♦ Personnel adjustments of \$8,437 consists of:

- Reclass Public Works Sprvsr G14A to Beautification Sprvsr G15A - \$2,020 (salary with benefits)
- Reclass Chem Appl Sprvsr G13C to Beautification Sprvsr G15A - \$2,020 (salary with benefits)
- Overtime increase - \$4,397 (includes benefits)

Operations:

♦ Operating adjustments of \$337,400 consists of:

- Contractual Services increase of \$337,400 (Additional Gateway Projects)
- Equipment Rental and Lease increase of \$167,421 (Three Street Sweepers)

Capital Outlay:

♦ Total - \$1,063,350

- (2) Two Tandem Cab/Chassis w/18 Yard Dump Body Replacement - \$320,000
- (4) Four Flat-Bed Dump Truck w/12 ft. Body Replacement - \$152,360
- (2) Two Full Size 4x4 1/2 Ton Crew Cab Four Door Pickup Truck Replacement - \$68,020
- Mid Size SUV 4x4 Replacement - \$30,690
- Mini Excavator Replacement - \$40,000
- F-550 Herbicide Truck with Boom Sprayer Replacement - \$95,000
- Full Size 4x4 1/2 Ton Crew Cab Four Door Truck Replacement - \$34,010

- (3) Three Flat Bed Dump Truck with 12' Body Four Door Replacement - \$114,270
- Full Size 1/2 Ton Crew Cab 4 Door Truck w/100 Gall Herbicide Spray Sys Replace - \$50,000
- Crew Cab F-750 Truck with Chipper Dump Body Replacement - \$94,000
- Stump Grinder with Tracks and Trailer Replacement - \$65,000

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL PAVING FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 14,436	\$ 60,604	319.81%
OPERATING	2,987,710	3,374,872	2,593,642	-23.15%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 2,987,710	\$ 3,389,308	\$ 2,654,246	-21.69%

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

Personal Services:

◆ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$60,604 effective January 2017.

Operations:

◆ Ga Forestry Association - \$4,300
◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,086,068

◆ The following Capital Improvement Projects (CIP) projects are recommended in the FY17 Budget:
- Road Resurfacing and Improvements in the amount of \$1,503,274



COLUMBUS GEORGIA
Consolidated Government



MEDICAL CENTER FUND

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

DEPARTMENTAL SUMMARY

0204 MEDICAL CENTER MEDICAL CENTER FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	14,483,053	13,959,759	14,253,667	2.11%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 14,483,053	\$ 13,959,759	\$ 14,253,667	2.11%

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.**

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS INTEGRATED WASTE FUND

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,783,735	\$ 5,338,216	\$ 5,494,611	2.93%
OPERATING	4,334,116	4,636,107	5,800,276	25.11%
CAPITAL OUTLAY	(1,947,987)	210,000		N/A
TOTAL EXPENDITURES	\$ 8,169,864	\$ 10,184,323	\$ 11,294,887	10.90%

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. 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 \$199,416 consists of:

- Temporary Drivers - \$161,475 (wages and benefits)
- Overtime increase - \$37,941 (includes benefits)

Operations:

♦ Operating adjustments consists of:

- (33)Thirty-Three Refuse Collection Truck Replacements thru a Capital Lease Program- \$1,244,000

Capital Outlay:

- ♦ No Issues

Budget Note:

- ♦ In FY17, the residential waste collection fee increased from \$15 to \$17 to offset capital costs.
- ♦ In FY15, the capital outlay figure represents an adjustment to the City's closure/post closure liability due to an extension in the life of the landfill.

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION INTEGRATED WASTE FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 61,486	\$ 56,509	\$ 55,148	-2.41%
OPERATING	29,928	28,000	28,000	0.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 91,414	\$ 84,509	\$ 83,148	-1.61%

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL INTEGRATED WASTE FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 313,125	\$ 9,843	\$ 39,648	302.80%
OPERATING	\$ 1,052,167	\$ 1,096,325	\$ 1,111,317	1.37%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,365,292	\$ 1,106,168	\$ 1,150,965	4.05%

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

Personal Services:

◆ A pay adjustment of 2% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$39,648 effective January 2017.

Operations:

◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,111,317

◆ The following Capital Improvement Projects (CIP) projects is recommended in the amount of \$0 in the FY17 Budget:

- Landfill Construction, Closure and Post Closure \$0

Capital Outlay:

◆ No Issues



COLUMBUS GEORGIA
Consolidated Government



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.**

DEPARTMENTAL SUMMARY

0209 EMERGENCY TELEPHONE (E-911) EMERGENCY TELEPHONE FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,450,373	\$ 2,506,327	\$ 2,514,932	0.34%
OPERATING	1,212,693	1,452,462	1,484,760	2.22%
CAPITAL OUTLAY	7,468	-	-	N/A
TOTAL EXPENDITURES	\$ 3,670,534	\$ 3,958,789	\$ 3,999,692	1.03%

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

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$18,508 effective January 2017.

Operations:

♦ **Operating adjustments of \$32,298 consists of:**

- Other Purchased Services increase of \$32,801
- 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (E911 portion of the agreement - Year 2 of 10) - \$950,800
- Cost Allocation/Workers Comp/Risk Management \$209,232

Capital Outlay:

♦ No Issues



COLUMBUS GEORGIA
Consolidated Government

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.

DEPARTMENTAL SUMMARY

0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 120,386	\$ 203,271	\$ 250,100	23.04%
OPERATING	1,217,868	1,103,286	1,116,055	1.16%
CAPITAL OUTLAY		5,000	9,526	90.52%
TOTAL EXPENDITURES	\$ 1,338,254	\$ 1,311,557	\$ 1,375,681	4.89%

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

Personal Services:

♦ A pay adjustment of 2% for General Government employees and .25% for Retirees is included in Personal Services in the amount of \$2,280 effective January 2017.

♦ Personnel adjustments of \$82,896 consists of:

- Add (1) One Finance Manager G17 90% funded in CDBG Fund (\$47,494 Salary and Benefits)
- Add (1) One Planner G17 90% funded in CDBG Fund (\$47,494 Salary and Benefits)
- Add (1) One Project Manager G19 24% funded in CDBG Fund (\$13,818 Salary and Benefits)
- Reclass Community Reinvestment Division Manager G24C to Community Reinvestment Director G24G (Laura Johnson)
- Reclass Community Reinvestment Technician G10 to Administrative Clerk Part Time G10 93% funded in CDBG Fund (\$25,910 Salary and Benefits)

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$9,526

- Furniture - \$4,526
- Computer equipment - \$5,000



WORKFORCE INVESTMENT ACT PROGRAM FUND

**The Workforce Investment Act
Program Fund accounts for grant
monies received from the
Department of Labor under the
Job Training Partnership Act.**

DEPARTMENTAL SUMMARY

0220 WORKFORCE INVESTMENT ACT (WIA) WORKFORCE INVESTMENT ACT (WIA) FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	1,912,543	3,583,594	3,691,125	3.00%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,912,543	\$ 3,583,594	\$ 3,691,125	3.00%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues



ECONOMIC DEVELOPMENT AUTHORITY FUND

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

DEPARTMENTAL SUMMARY

0230 ECONOMIC DEVELOPMENT AUTHORITY ECONOMIC DEVELOPMENT AUTHORITY FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	2,098,078	2,226,627	2,275,611	2.20%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 2,098,078	\$ 2,226,627	\$ 2,275,611	2.20%

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:

- ◆ NCR payment in FY17 - \$800,000 (Year 2 of 10)
- ◆ .25 mills to Development Authority in FY17 - \$1,137,806
- ◆ Economic Development Reserve in FY17 - \$337,805

Capital Outlay:

- ◆ No Issues



DEBT SERVICE FUND

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

DEPARTMENTAL SUMMARY

0405 DEBT SERVICE DEBT SERVICE FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	11,113,305	11,736,755	12,705,620	8.25%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 11,113,305	\$ 11,736,755	\$ 12,705,620	8.25%

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



COLUMBUS GEORGIA
Consolidated Government



TRANSPORTATION FUND

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

DEPARTMENTAL SUMMARY

0751 METRA TRANSPORTATION FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 3,617,203	\$ 3,578,253	\$ 4,617,834	29.05%
OPERATING	1,927,941	2,169,295	2,319,833	6.94%
CAPITAL OUTLAY	63,134	937,700	801,507	-14.52%
TOTAL EXPENDITURES	\$ 5,608,278	\$ 6,685,248	\$ 7,739,174	15.76%

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

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$19,854 effective January 2017.

♦ Personnel adjustments is \$1,056,797

- Reclass Transit Manager G20H to Transit Manager G22C - \$4,904 (salary with benefits)

♦ TSPLOST - \$1,051,893

- Principal Planner G20A Position - \$60,160 (salary with benefits)
- (16) Sixteen Bus Operators G12A - \$682,352 (salary with benefits)
- Transit Supervisor G16A - \$50,542 (salary with benefits)
- Fleet Maintenance Tech II G12A - \$42,647 (salary with benefits)
- (4) Four Dial-A-Ride Bus Operators G10A - \$156,984 (salary with benefits)
- Overtime increase - \$59,208 (includes benefits)

Operations:

♦ Operating adjustments of \$114,000 consists of:

- TSPLOST Operating Budget is \$114,000

Capital Outlay:

♦ FTA Total - \$753,547 (Fed - \$602,837; State - \$75,355; CCG - \$75,355)

- 30 Ft Low Floor Trolley - \$435,847 (Federal - \$348,677; State - \$43,585; CCG - \$43,585)
- Operational Equipment - \$217,700 (Federal - \$174,160; State - \$21,770; CCG - \$21,770)
- Rebuilt Engines - \$50,000 (Federal - \$40,000; State - \$5,000; CCG - \$5,000)
- Rebuilt Transmissions - \$50,000 (Federal - \$40,000; State - \$5,000; CCG - \$5,000)

♦ TSPLOST Total - \$47,960

- (20) Twenty Benches - \$8,100
- (20) Twenty Trash Cans - \$4,160
- (300) Three hundred Poles - \$7,200
- (10) Ten Bus Shelters - \$28,500



PARKING MANAGEMENT FUND

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

DEPARTMENTAL SUMMARY

0752 PARKING MANAGEMENT PARKING MANAGEMENT FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 197,489	\$ 191,659	\$ 189,731	-1.01%
OPERATING	167,994	201,614	150,669	-25.27%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 365,483	\$ 393,273	\$ 340,400	-13.44%

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

Personal Services:

- ◆ A pay adjustment of 2% for General Government and .25% for Retirees is included in Personal Services in the amount of \$1,460 effective January 2017.

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ Parking Fee increase from \$30 to \$40
- ◆ No Subsidy from General Fund



COLUMBUS GEORGIA
Consolidated Government



COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

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

DEPARTMENTAL SUMMARY

0753 TRADE CENTER TRADE CENTER FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,195,541	\$ 1,230,319	\$ 1,338,926	8.83%
OPERATING	1,178,977	1,393,872	1,463,939	5.03%
CAPITAL OUTLAY	102,142	25,600	77,546	202.91%
TOTAL EXPENDITURES	\$ 2,476,660	\$ 2,649,791	\$ 2,880,411	8.70%

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

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$10,704 effective January 2017.

♦ Personnel adjustments of \$80,970 consists of:

- Add one (1) Administrative Secretary G10 - \$38,848 (salary with benefits)
- Add one (1) Events Attendant Crew Leader G12 - \$42,122 (salary with benefits)

Operations:

♦ Operating adjustments of \$70,067 consists of:

- Ground Maintenance increase of \$21,000
- Promotion/Advertising increase of \$11,240
- Building Maintenance increase of \$21,595
- Various operating increases of \$16,232

Capital Outlay:

♦ Total - \$77,546

- One (1) Lutron (Lighting Controls) Upgrade - \$20,000
- One (1) Duplex 550 Escalator Cleaner - \$17,000
- Four (4) Automatic Doors - \$20,000
- One (1) Robotic Pool Cleaner - \$4,000

- One (1) Kitchen Door Bumper Modification - \$2,000
- Twenty (20) 30x96 Tables - \$4,400
- Twenty (20) 30x72 Tables - \$4,000
- Two (2) 30x96 Carts - \$500
- Two (2) 30x72 Carts - \$496
- Eight (8) 6' Round Tables - \$2,480
- One (1) 6' Round Table Dolly - \$330
- Ten (10) 5' Round Tables - \$1,950
- One (1) 42"-72" Table Cart - \$390



COLUMBUS GEORGIA
Consolidated Government



BULL CREEK GOLF COURSE FUND

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

DEPARTMENTAL SUMMARY

0755 BULL CREEK GOLF COURSE BULL CREEK FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 713,487	\$ 594,674	\$ 710,034	19.40%
OPERATING	710,073	654,126	621,016	-5.06%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,423,560	\$ 1,248,800	\$ 1,331,050	6.59%

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

Personal Services:

◆ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$5,924 effective January 2017.

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note:

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



COLUMBUS GEORGIA
Consolidated Government



OXBOW CREEK GOLF COURSE FUND

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

DEPARTMENTAL SUMMARY

0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 255,537	\$ 216,611	\$ 240,069	10.83%
OPERATING	181,430	273,889	256,931	-6.19%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 436,967	\$ 490,500	\$ 497,000	1.33%

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

Personal Services:

◆ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$1,964 effective January 2017.

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note:

◆ Expenditures based on projected revenues including a \$250,000 subsidy from the General Fund.



CIVIC CENTER FUND

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

DEPARTMENTAL SUMMARY

0757 CIVIC CENTER CIVIC CENTER FUND

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,786,356	\$ 1,638,725	\$ 1,632,891	-0.36%
OPERATING	3,452,880	3,789,275	3,737,554	-1.36%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 5,239,236	\$ 5,428,000	\$ 5,370,445	-1.06%

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

Personal Services:

◆ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$8,912 effective January 2017.

◆ The following positions will be deleted in FY17 (previously unfunded):

- Seven (7) PT Arena Technicians G09
- One (1) Box Office Representative G09

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues



EMPLOYEE HEALTH CARE FUND

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

DEPARTMENTAL SUMMARY

0850 HEALTH INSURANCE HEALTH INSURANCE FUND

	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	22,116,768	21,632,650	24,794,849	14.62%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 22,116,768	\$ 21,632,650	\$ 24,794,849	14.62%

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	\$1,500,000
Claims - Active & Pre-65 retirees	\$20,063,049
Post-65 retiree fully insured plan	\$1,738,800
Total	\$24,794,849

Hospital Authority (Muscogee Manor) employees are no longer covered on the city's health plan effective January 1, 2015.

Capital Outlay:

♦ No Issues



COLUMBUS GEORGIA
Consolidated Government



RISK MANAGEMENT FUND

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

DEPARTMENTAL SUMMARY

0860 RISK MANAGEMENT RISK MANAGEMENT FUND				
	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY17 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,209,678	\$ 3,630,216	\$ 2,628,386	-27.60%
OPERATING	1,344,167	1,856,506	2,256,520	21.55%
CAPITAL OUTLAY	-	-	-	N/A
TOTAL EXPENDITURES	\$ 3,553,845	\$ 5,486,722	\$ 4,884,906	-10.97%

The Risk Management Fund is established for the purpose of providing insurance funding for general liability, vehicle claims and worker's compensation management.

Personal Services:

♦ A pay adjustment of 2% for General Government/Public Safety employees and .25% for Retirees is included in Personal Services in the amount of \$1,048 effective January 2017.

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues



COLUMBUS GEORGIA
Consolidated Government



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.

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)

The CIP Committee reviews the funding requests. This Committee is comprised of the department heads associated with the ongoing capital improvement projects. These funding requests are ranked by importance and need to the community and are then forwarded to the City Manager with funding recommendations to be included in the overall Operating Budget.

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

Financing sources for FY17 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer), Paving)
- 2009 Other Local Option Sales Tax
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)

Capital Improvement Projects project budgets may include any of the following basic costs commonly associated with a CIP Project:

- Renovation or expansion of existing facilities
- Initial feasibility study for new facilities/infrastructure
- Land Acquisition, site improvement, development
- Construction of new facility/infrastructure
- Management/administrative costs
- Equipment and furnishings associated with the project

STORMWATER (SEWER) FUND SUPPORTED

Project	FY17 Recommended	Description
Pipe Rehab/Replacement	\$1,003,179	Repair and replacement of stormwater pipes
Total – Stormwater Fund	\$1,003,179	

PAVING FUND SUPPORTED

Project	FY17 Recommended	Description
Resurfacing/Road Improvements	\$1,503,274	Resurface and improvements as approved
Total – Paving Fund	\$1,503,274	

CAPITAL IMPROVEMENT PROJECTS (CIP)

2009 OTHER LOCAL OPTION SALES TAX SUPPORTED		
Project Name	FY17 Allocation	Description
Roads/Bridges	\$1,400,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	500,000	Drainage improvements
Technology	1,091,254	City-wide technology improvements
Facilities	474,410	Facility improvements/renovations
Cooper Creek Expansion	500,000	Match with CORTA/CSU for add'l courts
TOTAL 2009 Other LOST	\$3,965,664	

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED		
Project Name	FY17 Allocation	Description
Discretionary Funds	\$2,500,000	
TOTAL TSPLOST	\$2,500,000	

1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED		
Project Name	FY17 Allocation	Description
Enterprise Zone	\$3,500,000	Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation.
Liberty District	1,500,000	Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district.
Need For Land (NFL)	1,800,000	Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.
Walking Trails	2,400,000	Development of the Walking Trail
Stormwater	3,200,000	Drainage improvements
Roads	3,600,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition
TOTAL 1999 SPLOST	\$16,000,000	



COLUMBUS GEORGIA

Consolidated Government



NON-OPERATING FUNDS

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

NON-OPERATING FUNDS

The non-operating budgets for FY17 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY17 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>0212 Economic Development Program Fund</u> Set up to provide funding for economic development activities to include working with local and regional entities in attracting quality companies, working to broaden the Muscogee County tax base, job creation and retention.	\$ 15,000
<u>0213 HOME Program Fund</u> 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.	\$ 690,784
<u>0215 HUD Section 108 Fund</u> To account for proceeds of a loan program guarantied under Section 108 of the Housing and Urban Development Act of 1974 to provide development within the Second Avenue Redevelopment Area.	\$ 766,800
<u>0216 Multi-Governmental Fund Budget</u> Established to account for grant monies from various federal and state agencies.	\$ 3,431,004
<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.	\$ 4,880,000
<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 Cout (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.	\$ 100,000
<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.	\$ 1,300,000
<u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures.	\$ 50,000

NON-OPERATING FUNDS

The non-operating budgets for FY17 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY17 Recommended
<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.	\$ -
<u>0232 Marshal Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for the Marshal's Office expenditures.	\$ -
<u>0508 Capital Projects Fund</u> 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. (\$2,806,453 for FY17 allocation and \$13,000,000 carried over from prior fiscal years)	\$ 15,806,453
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u> To account for projects supported by the TSPLOST Discretionary Funds (\$2,500,000 for FY17 and \$6,800,000 carried over from prior fiscal years) and TSPLOST projects (\$ 65,000,000 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.	\$ 74,300,000
<u>0540 1999 Sales Tax Proceeds Account Project Fund</u> To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	\$ 16,000,000
<u>0542 Lease Purchase Program Fund</u> To account for projects supported by a Lease Purchase Program thru GMA.	\$ 3,480,000
<u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u> 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	\$ 740,000
<u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u> To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.	\$ 4,200,000
<u>0559 Columbus Building Authority Lease Revenue Bonds, 2010B Series Fund</u> 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	\$ 9,000,000
<u>0560 Columbus Building Authority Lease Revenue Bonds, 2010C Series Fund</u> To account for proceeds of the 2010C lease revenue bonds for construction and equipping of road and street resurfacing/reconstruction.	\$ 40,000
<u>0985 Family and Youth Coalition Fund</u> To account for revenues from the State of Georgia Department of Human Resources to provide funding to the	\$ 47,000



COLUMBUS GEORGIA

Consolidated Government



APPENDIX

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

ACRONYMS

Acronyms of Budget specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following acronyms have been compiled to assist the reader in understanding these terms.

CAFR: Comprehensive Annual Financial Report

CBA: Columbus Building Authority

CCG: Columbus Consolidated Government.

CDBG: Community Development Block Grant.

CIP: Capital Improvement Program.

CPI: Consumer Price Index.

DFACS: Department of Family and Children Services.

EMS: Emergency Medical Service.

GASB: Governmental Accounting Standards Board.

G. O. Bond: General Obligation Bond.

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

HAZMAT: Hazardous Materials.

LOST: Local Option Sales Tax.

MCP: Muscogee County Prison.

OLOST: Other Local Option Sales Tax.

SPLOST: Special Purpose Local Option Sales Tax.

TSPLOST: Transportation Special Purpose Local Option Sales Tax.

WIA: Workforce Investment Act.

GLOSSARY

SEE ALSO: ACRONYMS

The Annual Operating Budget contains specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following glossary has been included in this document to assist the reader in understanding these terms.

ACCOUNT NUMBER: A line item code defining an appropriation.

ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

ADOPTED BUDGET: The operating budget plan which is presented to City Council by the Mayor and approved by City Council.

APPRAISED VALUE: The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last countrywide reappraisal date.

APPROPRIATION: Authorization given by Council to make expenditures or incur obligations for approved work programs with specific limitations.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

BALANCED BUDGET: A budget is considered "balanced" when Total Revenues equal Total Expenditures within each fund and for all funds in aggregate. Fund balance (reserves) may be used as a Revenue Source to balance the fund so that Revenues equal Expenditures.

BASE BUDGET: The minimum amount of funding necessary to continue the current level of service including inflation and equipment replacement schedules.

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

BOND: A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

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

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing. The term "budget" is used in two senses in practice. The budget, once adopted, is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management in accordance with procedures specified by law and/or administrative rules and regulations.

BUDGET ADJUSTMENT: A legal procedure utilized by the budget staff to revise a budget appropriation. The Budget Officer has the authority to adjust expenditures within or between departmental budgets according to budget policy. No increase in the total budget can occur without approval of Council.

GLOSSARY

SEE ALSO: ACRONYMS

BUDGET CONTROL: The control or management of a governmental unit or enterprise in accordance and within the limitations of available appropriations and available revenues.

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

CCG: The acronym for Columbus Consolidated Government.

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

CAPITAL IMPROVEMENTS PROGRAM (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY: Capital items are defined as tangible items such as tools, desks, machinery, and vehicles costing more than \$500 each and having a useful life of more than one year.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): A federal domestic assistance grant to develop viable urban communities by providing decent housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

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

CONSOLIDATED GOVERNMENT: A county and city whose governments are combined into a single entity.

CONSUMER PRICE INDEX (CPI): An index of items used to measure the change in prices over time.

CONTINGENCY: A budgetary reserve set aside for emergencies or expenditures not otherwise budgeted.

COST ALLOCATION: Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

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

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

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

GLOSSARY

SEE ALSO: ACRONYMS

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

ELECTED OFFICIAL: Person who holds an elected position of leadership for the City and/or County government. In Columbus/Muscogee County, these are: Mayor, Sheriff, Marshal, certain Judicial Officials (District Attorney, Judges, Solicitor), Clerk of Superior Court, Coroner, Tax Commissioner and Tax Assessor.

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

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

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

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

FRANCHISE FEE: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

FUND: A fiscal and accounting entity with a self-balancing set of accounts which record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The unused balance of governmental funds and expendable trust funds, which include certain reservations of funds established for control purposes. It is what is "left over" after obligations have been repaid and all expenditures have been completed.

GENERAL FUND: The principal fund operating the city that accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as fire and police protection, finance and records, leisure services, public services and general administration.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP incorporates the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. GAAP provides a standard by which to measure financial presentations.

GENERAL OBLIGATION (G.O.) BOND: This type of bond is backed by the full faith, credit and taxing power of the government.

GENERAL SERVICES DISTRICT: District accounting for the governmental services pertaining to the consolidated City of Columbus, GA. The revenues from this district's millage rate support the General Fund.

GLOSSARY

SEE ALSO: ACRONYMS

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

GRANTS: Contributions or gifts or cash or other assets from another government (usually from state or federal agencies) and are normally restricted to expenditure or use for a specified purpose, activity, or facility.

HAZMAT: An abbreviation for Hazardous Materials.

IMPROVEMENT: Any amount of service or request above the current level of service.

INFRASTRUCTURE: The physical foundation of a community and capital assets of a permanent nature. For example: land, streets, roads, highways, bridges, buildings, water pipes & sewer lines.

INTERFUND CHARGES: Charges for services rendered by a non-internal service activity to a user in a different fund.

INTERFUND REIMBURSEMENTS: Receipt of funds as reimbursement for charges for services rendered by a non-internal service activity to a user in a different fund.

INTERFUND TRANSFERS: See "Transfers In/Out".

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed to another level of government(s).

INTERMENT: Placing of a corpse in a grave.

LEGALLY ADOPTED BUDGET: The Adopted Budget or operating plan which is approved by City Council. Typically the "Adopted Budget" refers to the total of all city operating funds, including all revenues, expenditures, and transfers between and among funds.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

LINE ITEM: A method in which a unit of appropriate is expressed or defined.

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

LOCAL OPTION SALES TAX (LOST): State legislation allows local governments to levy an additional sales tax within its jurisdiction. The City of Columbus currently collects proceeds based on a 1% approved local option. Use of these funds is unrestricted.

MCP: The acronym for Muscogee County Prison.

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

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both

GLOSSARY

SEE ALSO: ACRONYMS

"measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due. All governmental funds and Trust Funds are accounted for using this method.

NET BUDGET: The legally adopted budget less all interfund transactions. Interfund transactions representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount to prevent being double counted from the perspective of the entire budget.

NONDEPARTMENTAL: Functions and accounts that are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

ORDINANCE: A formal legislative enactment by the City Council and has the full force and effect of law within the boundaries of the City.

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

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

PERFORMANCE MEASURES: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

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

PRO FORMA (PROJECTIONS): Estimated future budgets which are based on actual historical activity and budget information.

PROGRAM: The collection of services being performed to achieve a desired goal.

PROJECTED: Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

PROPERTY TAX: A tax levied on the assessed value of real, public utility and personal property. Generally, assessed value is 40% of fair market value.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

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

GLOSSARY

SEE ALSO: ACRONYMS

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

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

REVISED BUDGET: The revised budget is the budget that has been modified from the Adopted Budget and which includes carryover funds from the previous year and approved changes from the mid-year adjustments.

RISK MANAGEMENT: The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

SELF-INSURANCE: The formal assumption or partial assumption of risks and the accounting of results. Specific accounts or funds are set aside to fund the risks, and losses that do occur are charged against those accounts or funds.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

STRUCTURALLY BALANCED BUDGET: The budget considered “structurally balanced” when Total Revenues equal Total Expenditures *and* the source of Revenues is equivalent to the use of Expenditures in nature, length of maturity, and content without reliance on use of reserves or fund balance to balance the budget.

SUPPLEMENTAL: Any amount of service or request about the current level of service.

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

TAX RATE: The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousand of taxable value.

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

PROGRAM: The collection of services being performed to achieve a desired goal.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

SELF-INSURANCE: The formal assumption or partial assumption of risks and the accounting of results. Specific accounts or funds are set aside to fund the risks. Any losses that do occur are charged against those accounts or funds.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST): A voter approved 1% Sales Tax used for specified Capital Improvement Projects.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

GLOSSARY

SEE ALSO: ACRONYMS

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX ("TSPLOST"): A regionally voter approved and adopted SPLOST, proceeds from which are used for specified transportation related projects. Columbus is in the River Valley region for purposes of TSPLOST.

USEFUL LIFE: Period or time-span an item is expected to continue providing financial service.

FY17 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY17 RECOMMENDED
GENERAL FUND			
	\$ -		\$ -
	Subtotal		\$ -
GENERAL FUND	TOTAL		\$ -
OTHER LOCAL OPTION SALES TAX FUND			
400 Police			
Police Pursuit Vehicles with Technology Packages(Replacement)	\$ 53,900	20	\$ 1,078,000
Unmarked Police Vehicles (Replacement)	\$ 19,000	10	\$ 190,000
Harley Davidson Motorcyle with Radar Unit (Replacement)	\$ 29,150	2	\$ 58,300
Body Armor (Vests) (Replacement)	\$ 900	50	\$ 45,000
Full Size SUV with Technology Packages (Replacement)	\$ 63,000	2	\$ 126,000
	Subtotal		\$ 1,497,300
410 Fire			
Capital Lease for Ambulances (Replacement)			\$ 108,389
Capital Lease for 3 Engines, 1 Quint and 1 Service Truck (Replacement)			\$ 349,005
Protective Clothing (Replacement)	\$ 1,800	120	\$ 216,000
Outdoor Emergency Warning Siren Study	\$ 38,500	1	\$ 38,500
Battalion Chief SUV (Replacement)	\$ 33,000	3	\$ 99,000
SCBA Cylinders (Replacement)	\$ 1,200	18	\$ 21,600
	Subtotal		\$ 832,494
420 MCP			
Pursuit Vehicle with Administrative Package (Replacement)	\$ 30,970	1	\$ 30,970
Commercial Grade Zero Turn Mowers (Additional)	\$ 8,399	2	\$ 16,798
	Subtotal		\$ 47,768
550 Sheriff			
Capital Items	\$ 250,000	1	\$ 250,000
	Subtotal		\$ 250,000
OTHER LOCAL OPTION SALES TAX FUND	TOTAL		\$ 2,627,562
STORMWATER FUND			
250-2300 Drainage			
CCTV Truck (Upgrade to Existing Truck)	\$ 68,873	1	\$ 68,873
	Subtotal		\$ 68,873
260-3210 Stormwater Maintenance			
Mid Size Two Wheel Drive Pickup Truck (Replacement)	\$ 19,725	1	\$ 19,725
Dual Axle Equipment Trailer (Replacement)	\$ 3,800	1	\$ 3,800
Eductor Truck (Replacement)	\$ 346,085	1	\$ 346,085
Tow Behind Air Compressor (Replacement)	\$ 11,550	1	\$ 11,550
Gas Powered Tamp (Replacement)	\$ 3,000	1	\$ 3,000
3" Gasoline Powered Water Pump (Replacement)	\$ 1,350	1	\$ 1,350
Schatulga Road Washrack Environmental Compliance Project	\$ 30,000	1	\$ 30,000
	Subtotal		\$ 415,510
STORMWATER FUND	TOTAL		\$ 484,383

FY17 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY17 RECOMMENDED
PAVING FUND			
250-2200 Highways & Roads			
Survey Equipment	\$ 8,124	1	\$ 8,124
Small Bucket Truck (Replacement)	\$ 151,440	1	\$ 151,440
	Subtotal		\$ 159,564
260-3110 Streets			
Tandem Cab/Chassis w/18 Yard Dump Body Trucks (Replacement)	\$ 160,000	2	\$ 320,000
Flat-bed Dump Truck w/12ft Body (Replacement)	\$ 38,090	4	\$ 152,360
Full Size 4x4 1/2 Ton Crew Cab Four Door Pickup Trucks (Replacement)	\$ 34,010	2	\$ 68,020
Mid Size SUV 4x4 (Replacement)	\$ 30,690	1	\$ 30,690
Mini Excavator (Replacement)	\$ 40,000	1	\$ 40,000
	Subtotal		\$ 611,070
260-3120 Urban Forestry & Beautification			
F-550 Herbicide Truck with Boom Sprayer (Replacement)	\$ 95,000	1	\$ 95,000
Full Size 4x4 1/2 Ton Crew Cab Four Door Pickup Trucks (Replacement)	\$ 34,010	1	\$ 34,010
Flat-bed Dump Truck w/12ft Body (Replacement)	\$ 38,090	3	\$ 114,270
Full Size 1/2 Ton Crew Cab Four Door Trucks w/100 Gallon Herbicide Sprayer System (Replacement)	\$ 50,000	1	\$ 50,000
Crew Cab F-750 Truck with Chipper Dump Body (Replacement)	\$ 94,000	1	\$ 94,000
Stump Grinder with Tracks and Trailer (Replacement)	\$ 65,000	1	\$ 65,000
	Subtotal		\$ 452,280
PAVING FUND	TOTAL		\$ 1,222,914
INTEGRATED WASTE FUND			
260-3510 Solid Waste Collection			
Capital Lease for Garbage Trucks	\$ 37,697	33	\$ 1,244,000
	Subtotal		\$ 1,244,000
INTEGRATED WASTE FUND	TOTAL		\$ 1,244,000
CDBG Fund			
245-1000 CDBG Administration			
Furniture	\$ 4,526	1	\$ 4,526
Computer Equipment	\$ 5,000	1	\$ 5,000
	Subtotal		\$ 9,526
CDBG FUND	TOTAL		\$ 9,526

FY17 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY17 RECOMMENDED
TRANSPORTATION FUND			
0751 METRA			
30ft Low Floor Trolley	\$ 435,847	1	\$ 435,847
Operations Equipment	\$ 217,700	1	\$ 217,700
Rebuilt Engines	\$ 50,000	1	\$ 50,000
Rebuilt Transmissions	\$ 50,000	1	\$ 50,000
	Subtotal		\$ 753,547
0751 TSPLOST Funded			
Benches	\$ 405	20	\$ 8,100
Trash Cans	\$ 208	20	\$ 4,160
Bus Shelters	\$ 2,850	10	\$ 28,500
Poles	\$ 24	300	\$ 7,200
	Subtotal		\$ 47,960
TRANSPORTATION FUND	TOTAL		\$ 801,507
TRADE CENTER FUND			
620-2200 Trade Center Operations			
Lutron (Lighting Controls) Upgrade	\$ 20,000	1	\$ 20,000
Duplex 550 Escalator Cleaner	\$ 17,000	1	\$ 17,000
Automatic Doors	\$ 5,000	4	\$ 20,000
Robotic Pool Cleaner	\$ 4,000	1	\$ 4,000
Kitchen Door Bumper Modification	\$ 2,000	1	\$ 2,000
30x96 Tables	\$ 220	20	\$ 4,400
30x72 Tables	\$ 200	20	\$ 4,000
30x96 Carts	\$ 250	2	\$ 500
30x72 Carts	\$ 248	2	\$ 496
6' Round Tables	\$ 310	8	\$ 2,480
6' Round Table Dolly	\$ 330	1	\$ 330
5' Round Tables	\$ 195	10	\$ 1,950
42"-72" Table Cart	\$ 390	1	\$ 390
	Subtotal		\$ 77,546
TRADE CENTER FUND	TOTAL		\$ 77,546
ALL CAPITAL OUTLAY	TOTAL		\$ 6,467,438

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