

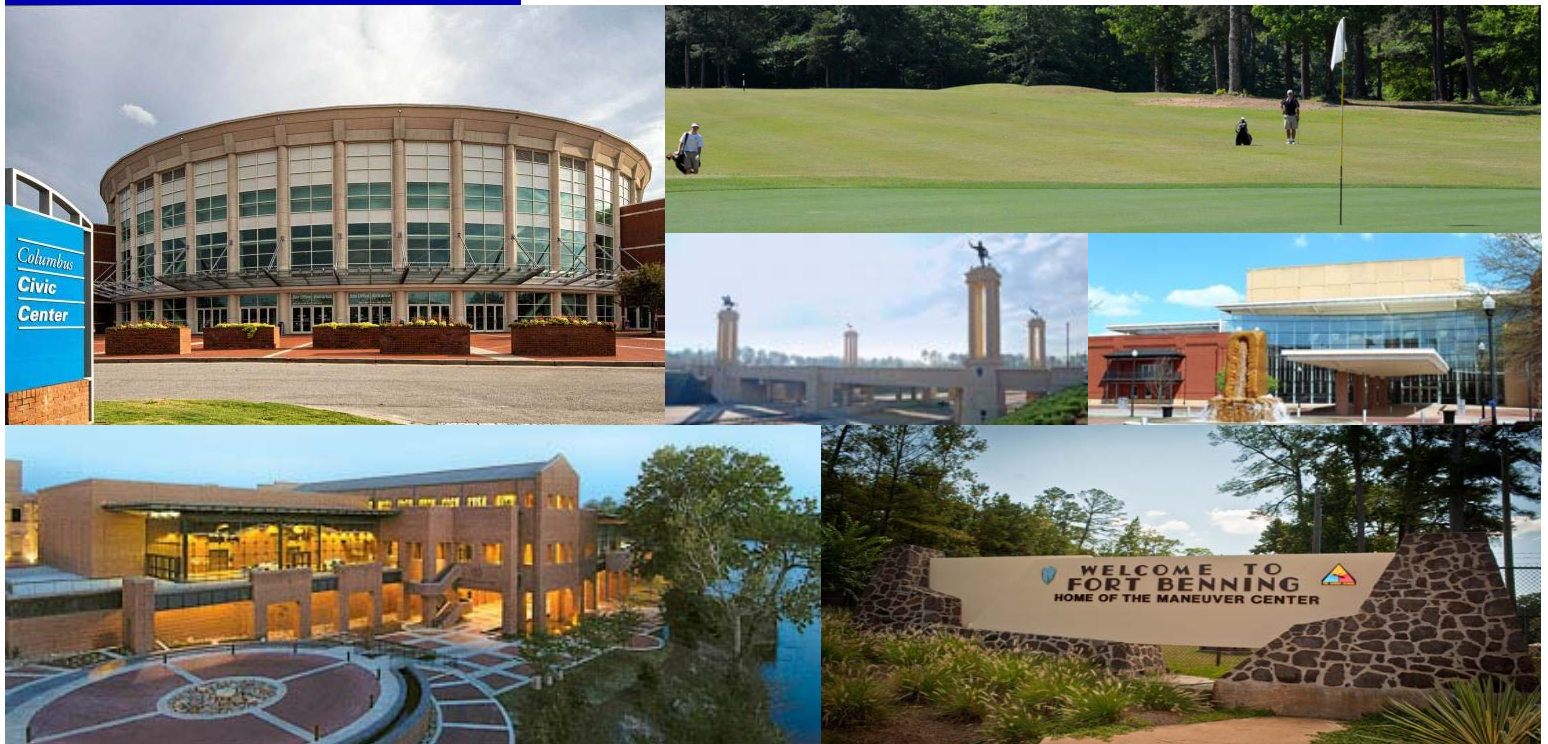


Columbus, Georgia Consolidated Government



"What progress has preserved."

Fiscal Year 2018 Recommended Budget



**Columbus Consolidated Government
Annual Operating Budget
July 1, 2017 - June 30, 2018**

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 – Robert Walker Garrett

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
Award*

PRESENTED TO

**Columbus Consolidated Government
Georgia**

For the Fiscal Year Beginning

July 1, 2016

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, 2016**. 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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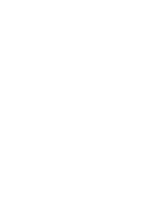
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INTRODUCTION

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 25, 2017

In RE: Fiscal Year 2018 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

Today we present to you the Fiscal Year (FY) 2018 Recommended Budget for citizen review and Council's consideration. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority is to engage in initial budgetary policy making.

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

I. Introduction

CCG continues to struggle with declining revenues. In FY2018, we expect some \$4.27 million less in revenues than the already reduced or stagnant revenues of FY2017 and preceding years. These reduced revenues are a result of state tax policies that disproportionately affect local governments, reduced franchise fees and anemic property tax growth due to our local tax structure. Specifically, we are projecting the following FY2018 adjustments to revenue from our FY2017 estimates:

ANTICIPATED CHANGES IN FY2018 PROJECTED REVENUES

| | |
|-----------------------------|---------------|
| Property Tax | \$1,000,000 |
| Business Taxes | \$300,000 |
| Title Ad Valorem Tax (TAVT) | (\$1,700,000) |
| Sales Tax | (\$1,300,000) |
| Court Fines and Forfeitures | (\$790,000) |
| Franchise Fees | (\$650,000) |
| After-school Program | (\$450,000) |
| Parks and Recreation Fees | (\$218,000) |
| Building Permits | (\$200,000) |

Interest Income
 Penalties and Interest
TOTAL FY2018 REVENUE CHANGE

| | |
|--|----------------------|
| | (\$170,000) |
| | (\$100,000) |
| | (\$4,278,000) |

CCG's annual operating budget has decreased 4.42% since FY2011, and, yet, Columbus, Georgia continues to offer a high level of public services for the lowest per capita rate (\$1,300 per person) among comparable communities in the state.

Over the years, this Administration and Council have dealt with declining revenues by:

- Holding steadfast against an effort by certain elected officials to spend millions of dollars in excess of budgeted funds and to otherwise improperly control the budgeting process;
- Implementing comprehensive pension reform, which 1) has resulted in \$11.4 million in savings since FY2013, 2) is expected to produce \$39.1 million in savings over an estimated 10-year period, and 3) has caused our employee General Government pension fund to increase from 74.4% (FY2012) funded to 93.6% (FY2018) and our Public Safety pension fund to increase from 74.1% (FY2012) funded to 81.1% (FY2018);¹
- Reforming healthcare through the establishment of a Health and Wellness Center (HWC) and a strict application of the 70/30% split in CCG and employee shared cost, which has resulted in CCG coming in within budget on healthcare costs and not requiring millions of dollars in subsidy adjustments;
- Eliminating subsidies to private affiliates and service/cultural organizations, such as the Naval Museum, Keep Columbus Beautiful, Uptown Columbus, Inc. and others;
- Increasing service fees, such as the garbage fee and appropriately reducing excess service, such as the two-day a week household garbage pick-up; and,
- Implementing other such measures to tighten efficiencies, adopt cost saving technologies, increase workload on existing employees, and renegotiate partnerships and contracts.

Our FY2018 operating budget is projected to be \$267,693,455 million, a .86% decrease over our FY2017 operating budget of \$270,013,787. This decrease is mainly attributable to an anticipated decrease in General Fund revenues.

We predict a 2.4% increase in our property tax revenue, yielding an additional \$1.2 million over last year in the General Fund. The Local Option Sales Tax (LOST) and the Other Local Option Sales Tax (OLOST) are expected to bring in \$33 million in revenue.

¹ This increase in our pension funding levels is in spite of our FY2017 adjustment to a Mortality Table better suited to responsibly calculate pension-funding levels.

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. Balancing the General Fund

For the second year in a row, and not some 16 years prior to that, the Recommended Budget presents a balanced budget using no General Fund Reserve monies. Our FY2018 budgeted General Fund equals \$147,636,427. Because of the declining General Fund revenues, tough decisions and adjustments had to be made to propose such a balanced budget. Those items include:

- The rejection of all department/office capital requests from the General Fund and limited capital expenditures from the OLOST or other funding sources;²
- The rejection of all non-budget neutral department/office personnel related requests with few exceptions;³
- The rejection of all other department/office funding requests with few exceptions;⁴
- The unfunding of all FY2018 General Fund positions that are expected to be unfilled in FY2018, estimated to be a \$2.5 million savings to the General Fund;⁵
- Restructuring the pension funding period from 9 years to 15 years, which lowers pension costs in the General Fund saving some \$1.2 million without affecting this year's funding ratios or employee costs;
- The assumption of a 2.4% increase in property tax revenues and a decrease in LOST funds; and,
- An increase in certain fees to include ambulance fees, after-school program fees, business license fees and administrative fees for Special Permits.

² A list of capital requests incorporated in this Recommended Budget can be found at **Attachment A**.

³ Personnel requests incorporated in this Recommended Budget are discussed below.

⁴ Additional funding was added to the budgets of: 1) Information Technology due to a mandatory increase in Microsoft licensing fees, 2) the Sheriff's Office due to contractual and operating increases at the jail; 3) the Muscogee County Prison due to required contractual adjustments for inmate medical services; and, 4) the Public Defender adjustments for Recorder's Court that were approved by Council in FY2017.

⁵ This practice has been adopted by Council in prior years. As in prior years, it is understood that Public Safety positions will be funded if individuals are found to fill those spots.

Any alterations of these assumptions and adjustments will require a corresponding adjustment in revenue or expenditures in order to maintain the budget's balance.

B. Replenishing the General Fund Reserve

Due to the languishing effects of the 2008 Recession, the limitations of the CCG tax structure and state tax law and policies affecting local revenue, CCG has struggled to maintain the 60-day General Fund Reserve threshold. This threshold is required by CCG Resolution No. 224-11, rating agencies and best practice municipal accounting standards.

| GENERAL FUND RESERVE DAYS | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|---------------------------|---------------------------|
| | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 PROJECTED | FY18 PROJECTED |
| GENERAL OPERATING FUND | 71.57 | 68.73 | 38.33 | 18.70 | 14.31 | 19.91 | 20.33 |
| LOST FUNDS | 5.25 | 5.35 | 16.88 | 37.42 | 40.23 | 40.29 | 41.12 |
| TOTAL GENERAL FUND RESERVE DAYS | 76.82 | 74.08 | 55.21 | 56.12 | 54.54 | 60.20 | 61.45 |
| VALUE OF 1 DAY | \$428,774 | \$420,001 | \$408,126 | \$413,500 | \$419,237 | \$418,632 | \$410,101 |

In addition to some of these revenue challenges, our General Fund Reserve has been hard hit by a recent departure from a long-standing legislative policy. Historically, Council has not allowed salary savings from any department to be converted for capital or salary enhancement use.⁶ Given our many lean years since the Recession, Council has made limited but costly exceptions to this long-standing rule. From FY2012 through FY2016 some \$2 million in unspent budgeted monies (or approximately 5 days of Reserve) have been allowed to be converted from salary savings to much needed capital expenditures and targeted salary enhancements. This deviation from longstanding policy is not sustainable if we wish to maintain a reserve level over 60-days.

In January of 2017, pursuant to Charter Sec. 4-307(6) and Resolution No. 224-11, the City Manager proposed and Council unanimously adopted Resolution No.12-17 requiring all salary savings be returned to the General Fund Reserve. As a result of the return to Council's long-standing policy, CCG was able to reverse its projected FY2017 reserve fund shortfall – adding an extra 6.88 days and taking our reserve fund to 63.20 days. However, due to a decline in anticipated revenues, the FY2017 reserve projections is adjusted downward to 60.20 days.

⁶ "Salary savings" is a shorthand term for unspent monies budgeted for the salaries of positions that were not filled during the budget year.

This Recommended Budget proposes the effort continue and, therefore, does not appropriate monies for positions that have historically gone unfilled. The estimated value of FY2018 unfilled positions is \$2,500,000 (or 6.10 days of Reserve). Again, Council can readily fund any Public Safety position where the department or office finds a suitable candidate. This prudent step simply allows these monies to stay in the General Fund Reserve instead of being held in the department or office account.⁷

C. Employee Bonus and Cost Of Living Adjustment

1. Employee Bonus

In FY2018, CCG will electronically convert its payroll system. That conversion is slated for August of 2017. As a result of that conversion, employees will be required to go three weeks, not the typical two weeks, without a paycheck, though the annual amount of employee pay will not be affected. This one-week lapse cannot be avoided. In order to reduce the impact of this prolonged period without a paycheck, and to supplement the income of our hard working employees, we propose a one-time, 20-hour pay bonus for full-time employees, which equates to approximately a 1% pay bonus. Accordingly, in addition to the annual .5% Cost of Living Adjustment (COLA) recommended below to be effective January of 2018, this FY2018 Recommended Budget includes a 20-hour one-time bonus for full-time employees in August 2017.

2. Cost Of Living Adjustment

Each proposed budget this Administration has submitted has had at least 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 their investment in our pension reform. All totaled, and with the instant proposed bonus and .5% COLA, these various pay adjustments have increased CCG employee pay 9.0% over six fiscal years. When the one-time 1% bonus is included, the total salary adjustments for our employees over these six fiscal years are 10%.⁸

Because of the delay in the publication of the Employment Cost Index (ECI) and the Consumer Price Index (CPI) numbers, it is difficult to truly compare our pay adjustments to municipal and regional indices. Despite the limitations of comparison, our 10.0% pay adjustments over six fiscal years fares fairly well with these indices. We must note that healthcare costs are part of the ECI and CPI equations and should be included in this analysis as cost of living value given. Many employees segregate out offsets for healthcare costs as if those are required to be subsidized and as if the COLAs should be in addition to a supplement for healthcare costs. Indeed, increasing the COLA

⁷ In these recent lean years, Council also has allowed the use of other operational savings to be expended for capital. For instance, in FY2015 and FY2016 a little over \$1 million in budget savings (or 2.5 days Reserve) was redirected for other purposes instead of reverting to the General Fund Reserve. These are precious monies when we are running so close to our Reserve day minimum.

⁸ Pay for Columbus Police Department police officers has increased 11.8% (without the one-time bonus, and 12.8% with the FY2018 bonus) over this same period due to salary adjustments.

adjustments to reflect healthcare cost increases is entirely appropriate. Our COLA adjustments do not hold up as well when the pay adjustments for pension reform are excluded from the equation.

| Fiscal Year | CCG Pay Increases | Employment Cost Index (ECI) | Consumer Price Index (CPI) |
|--------------------------------------|-------------------|-----------------------------|----------------------------|
| 2012 | .5% | 1.1% | 2.1% |
| 2013 | 2.5% | 1.1% | 1.6% |
| 2014 | 2.5% | 1.6% | 1.7% |
| 2015 | .5% | 1.8% | -0.2% |
| 2016 | .5% | 2.1% | 1.1% |
| 2017 | 2.0% | - | 2.8% (thru Feb.) |
| 2018 (proposed) | .05% | - | - |
| 2018 One Time Bonus (proposed) | 1% | - | - |
| Total | 10%* | 7.7% | 9.1% |

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

**FY2018 adjustments include a .5% COLA and a 20-hour pay bonus.

D. Employee Healthcare Subsidy

Healthcare has been a near budget breaker for CCG for many years. In 2014, it nearly broke us with the only option appearing to be a large number of layoffs. Either 120 workers would lose their jobs, at a time when CCG was already under-staffed, or we would have to reform healthcare. We had implemented a Health and Wellness Center (HWC) in 2013, but the benefits of that had not yet come to fruition in the spring of 2014 as we headed into FY2015 preparations.

The national healthcare crisis was reflected in our predicament and we had few tools to accurately predict what the true cost of our CCG healthcare would be.⁹ In CY2015, we reformed our CCG healthcare system by implementing a spousal surcharge, holding fast to our 70% subsidy of employee healthcare costs and implementing other changes. In CY2016, our then new Benefits Manager began applying a more precise actuarial analysis of our costs in order to stop the jolting deficits in our healthcare fund that had required us to find millions of dollars each year to reconcile the under budgeting.¹⁰ We also had Muscogee Manor leave our CCG healthcare system which one

⁹ CCG is self-insured, meaning that CCG pays for every visit, every procedure, every hospital stay and every prescription. Blue Cross/Blue Shield administers our claims process on a contract basis, but CCG pays the cost of all healthcare received by our employees and their covered dependents. We have bid out the cost of having our employee healthcare insured with a traditional insurer, but given our CCG claims history, the cost for insurance is millions of dollars higher than being self-insured.

¹⁰ This under budgeting had become a regular occurrence as the healthcare year is a calendar year and the budgeting year is a fiscal year that begins on July 1. Each year, we were faced with the task

would imagine would be a wash of cost and premiums, but actually aided us in reducing our risk exposure. In CY2017, we employed a new HWC vendor and a new pharmaceutical vendor, as well as opened the HWC up to all employees.

To provide some perspective on the cost of our CCG healthcare benefit, the national average for healthcare costs rises some 8-10% per year. However, CCG has experienced an erratic, but overall declining trend from FY14 to FY17 of 19.8%.¹¹ This declining trend is due to sometimes tough and controversial reforms. The chart below reflects how we compare to the annual national average.

| ANNUAL CHANGES IN CCG HEALTHCARE COSTS | |
|---|--|
| Fiscal Year | Percentage Increase Over Prior Year |
| FY2013 | Same |
| FY2014 | 28% increase |
| FY2015 | 9.2% decrease |
| FY2016 | 14.3% decrease |
| FY2017 | 3.1% increase |
| FY2018 | 3.2% increase |

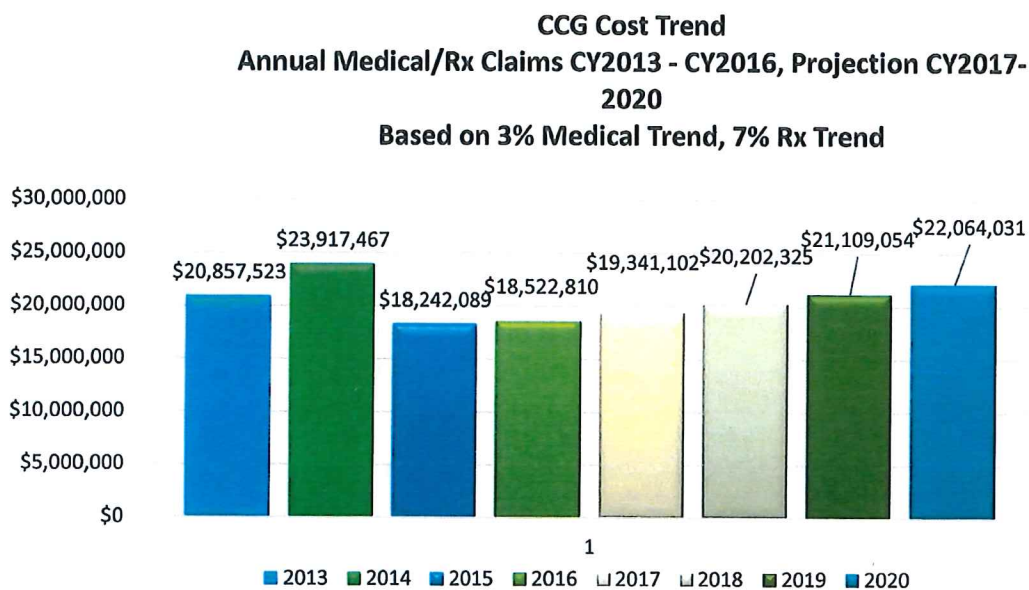
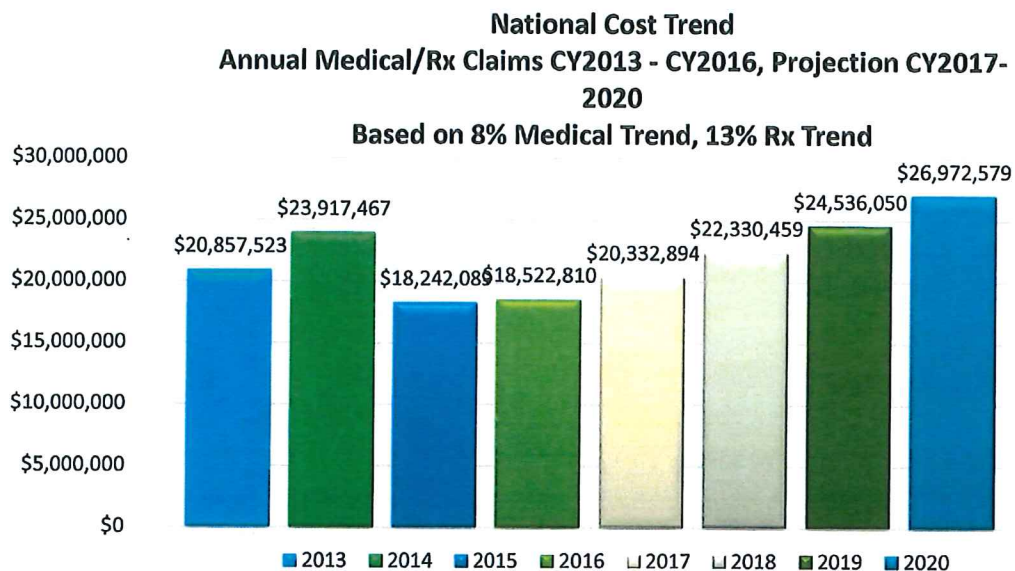
We are finally beginning to see the positive effects of our HWC and other adjustments. Here are some of the improvements we have seen:

- \$1.7% increase in medical and pharmaceutical claims from 2015-2016, well below the national trend of 8-10%;
- 9% **decrease** in the cost of medical office visits;
- 30% **decrease** in arthritis claims costs;
- 57% **decrease** in heart disease claims costs;
- 41% **decrease** in low back claims costs;
- 27.5% HWC **savings** in office visits and lab costs;
- 62.75% HWC **savings** in prescription drug costs; and,
- Projected \$703,376 first year cost **savings** from the CY2017 changes.

of having to budget based on incomplete and speculative predictions of claims and market trends. We were constantly on the wrong side of those predictions largely because we were trying not to place an undue burden of premium increases on our employees based on this insufficient information.

¹¹ The medical and prescription claims cost for FY14 was \$23,308,495. If we annualize FY17 claims YTD to get a 12-month projection it comes to \$18,691,993. That is a savings of \$4,616,502 or 19.8%.

The following charts compare national trend projections to CCG trend projections over the next four years, assuming increased participation in the HWC:



These comparative trend charts reflect:

- Projected CY2017 healthcare CCG costs to be **\$919,792 less** than anticipated national trends;

- Projected CY2018 healthcare CCG costs to be **\$2.1 million less** than anticipated national trends;
- Projected CY2019 healthcare CCG costs to be **\$3.4 million less** than anticipated national trends; and,
- Projected CY2020 healthcare CCG costs to be **\$4.9 million less** than anticipated national trends.

If these projections bear out, CCG will have beat the national healthcare cost trend by some \$11.39 million.

In order to further reduce the projected cost of CCG healthcare for FY2018 budgeting purposes and, therefore, reduce the increase in employee premiums, deductibles and co-pays across the board, our Benefits Manager is recommending the following changes to our coverage:

| Cost Saving Step | Anticipated Savings |
|---|----------------------------|
| Discontinue certain acid-blocking prescription meds that are available over the counter | \$123,960 |
| Discontinue "me-too" or "copy-cat" drugs available in lower price therapeutic alternative | \$208,075 |
| Targeted drug tier changes to non-preferred drug ¹² alternatives | \$23,960 |
| Substitute certain hormone replacement therapy drugs with compounded products | \$100,010 |
| Add member cost share for "lifestyle" drugs | \$58,895 |
| Other pharmacy plan redesign | \$458,700 |
| Increase Urgent Care Co-pay | \$73,500 |
| Increase Emergency Room Co-pay | \$91,800 |
| TOTAL PROJECTED SAVINGS | \$1,138,900 |

This Recommended Budget anticipates a \$5,900 healthcare cost per budgeted employee. By implementing the above-referenced modifications and off-setting CCG's 70% subsidy, the increase in employee premiums falls from 5.9% to 0.0%.¹³ This Recommended Budget adopts the suggested plan modifications and further adopts the Employee Benefits Committee's recommendation to increase HWC usage by offering two "wellness days," or additional vacation or leave days, for all employees who participate in the Wellness Incentive.¹⁴ These assessments not only improve the health and quality of life for our valued employees, but reduce the cost of our healthcare system. It is value well invested.

¹² A "non-preferred drug" is a brand name drug that is not on the recommended brand formulary.

¹³ 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.

¹⁴ The Wellness Incentive includes a Health Risk Assessment, complete biometric and participation in Wellness Coaching, if warranted.

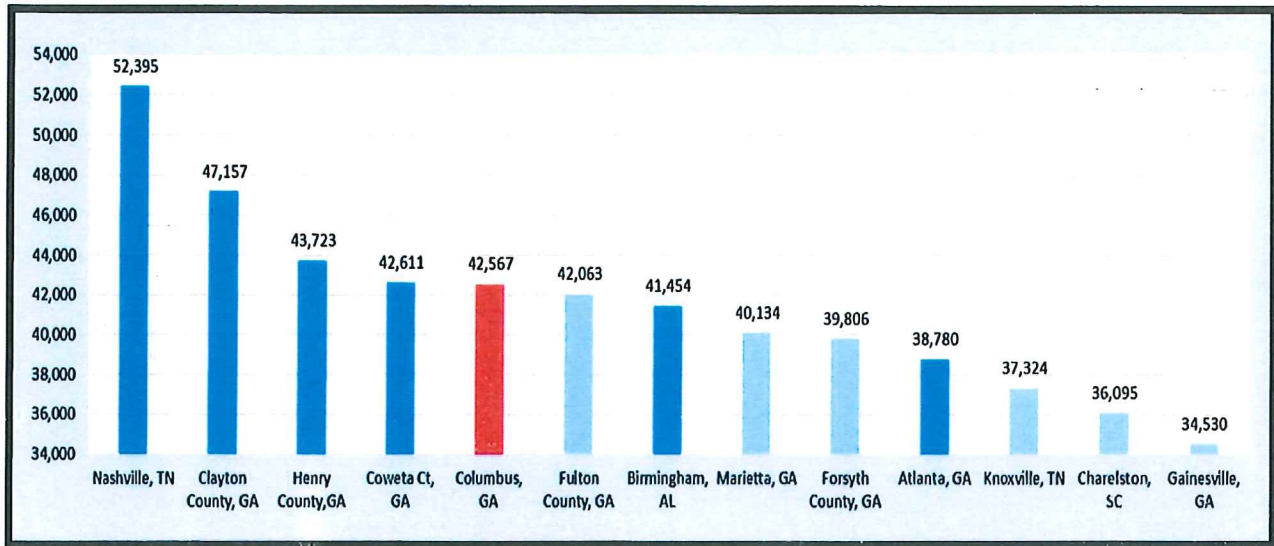
E. General Pay Reform

It is no secret that CCG is desperate for pay reform. Though we have the 2006 University of Georgia Pay Plan, the plan has not been maintained. There are areas where the lack of pay plan maintenance is making us uncompetitive and placing a hardship on our employees. Systemic issues such as pay compression and professional sector shortages (police officers, paramedics, engineers, department head level managers) are causing a real strain on our ability to maintain the personnel and expertise necessary to provide the level of service our citizens demand. Other issues like maintaining a living wage for those at the bottom end of our pay scale are also priorities. As the saying goes: the only way to eat an elephant is one bite at a time. In that vein, we have made regular annual COLAs and other targeted adjustments, such as the Police Pay Reform, so as to not continue to fall further and further behind. We also have looked at other possible incremental adjustments.¹⁵

One area does need to be addressed in this budget and that is funding incentives to attract and maintain paramedics at the Columbus Fire/EMS. There is currently a national and, even international, paramedic shortage. Columbus has held its ground in recruiting and retaining paramedics (a/k/a "Fire Medics") through various innovative programs and benefits: for instance, just two years ago CCG was at its capacity with nearly all available paramedic positions filled. However, with the improving private sector economy and with paramedics being in such high demand, we now are roughly 10 paramedics short. This shortage requires ranked members of Fire/EMS to ride ambulances in addition to their other duties. A recent survey shows Columbus pay for paramedics is about average in public sector:

¹⁵ If we were able to fund an incremental patchwork effort to correct pay disparity throughout CCG, the proposed priorities would be: 1) Moving Grade 6-11 employees (between 297 to 354 employees) one pay plan step at an annual cost of approximately \$250,000 (see Attachment B, for two options); 2) Increasing director level and executive management pay in a methodical, non-arbitrary way at an annual cost of \$140,506 (see Attachment C); and/or 3) Addressing compression throughout CCG by setting up longevity salary adjustments for all employees at year-of-service milestones, which would cost us approximately \$ 2.38 million in the first year and \$5.2 million cumulatively over the first five years (see Attachment D). The revenues are not available in this Recommended Budget to fund these prioritized incremental adjustments, and they, accordingly, are not proposed to be dealt with this year.

STARTING SALARY FIRE MEDICS



In order to enhance our competitiveness, the Fire/EMS Department has improved promotion benchmarks for Fire Medic positions, allowing the paramedic certification to count as an Associates Degree thereby making a Fire Medic eligible for promotion after just 3 years of service, instead of the traditional 7 years, which promotion would result in a pay increase. This Recommended Budget proposes two additional incentives to our existing Fire/EMS pay structure:

- Defining 36 Fire Medic/Paramedic positions as requiring paramedic certification and raising that pay level from a PS14 to a PS15, with an annual budgetary impact of \$57,331; and,
- Increasing existing Fire Medic/Paramedic incentive pay from \$5,000 per person per year to \$6,000, with a budgetary impact of \$31,288.

These are prudent and fundable measures that are targeted to help resolve the identified shortage.¹⁶

F. Elimination of Gap Time Pay and Other Sheriff Office Budget Reforms

After much debate, CCG can finally say that it is eliminating the disparate and unpredictable cost of "Gap Time Pay". Gap Time Pay was a hybrid hourly and salary pay system used by some CCG law enforcement agencies, which in effect provided double time pay for certain hours worked by certain

¹⁶ Fire/EMS has proposed broad scale pay reform for that department to relieve compression. The suggestion is that the reform be funded through increasing ambulance fees. This thoughtful and important proposal is not recommended herein because: 1) Council has a longstanding policy of not allowing increases in General Fund revenue to be kept within the department assessing the revenue, but requires the revenue go to the General Fund; and 2) we don't have the funds to apply compression relief reform across CCG where it is also desperately needed. A targeted approach to addressing the most glaring problems is the best solution given our limited funds.

employees. It is not a method recognized or recommended by the federal Fair Labor Standards Act. In any given year, Gap Time Pay could result in wild swings in departmental or office salary costs. Gap Time Pay was one of the causes for the millions of dollars in cost overruns at the Sheriff's Office in prior years. The Muscogee County Prison (MCP) and the Columbus Police Department (CPD) also used Gap Time Pay, but MCP dispensed with the pay system in FY2014, while CPD ended the system in FY2016. The elimination of Gap Time Pay has provided budget stability and pay level certainty at both MCP and CPD. Gap Time Pay was used to fund the CPD Pay Reform of FY2016.

Under prior leadership, the Sheriff's Office has been reluctant to discuss using the elimination of Gap Time Pay to fund pay reform within its Office. Now, under the leadership of Sheriff Donna Tompkins, the Sheriff's Office will join the rest of the CCG law enforcement agencies by adopting pay reform in lieu of Gap Time Pay. This reform will follow the pay reform of CPD and will also work to eliminate pay comprehension within the Sheriff's Office. The longevity bonuses created by the pay reform will provide incremental salary adjustments at certain year-of-service milestones:

| SHERIFF OFFICE PAY REFORM LONGEVITY SALARY INCREASE | |
|---|---------------------------|
| YEAR-OF-SERVICE MILESTONE | AMOUNT OF SALARY INCREASE |
| 3 Years | \$1,000 |
| 5 Years | \$1,300 |
| 7 Years | \$1,500 |
| 10 Years | \$1,500 |
| 15 Years | \$1,500 |
| 20 Years | \$1,500 |
| 25 Years | \$1,500 |
| 30 Years | \$1,500 |

The cost of this pay reform is \$559,867. Unlike the Gap Time Pay in CPD, the Gap Time Pay in the Sheriff's Office was never properly budgeted: it was simply funded by fluctuating budget overruns. Here, through a lengthy review process by the Sheriff, this pay reform is proposed to be funded through the unfunding of 14 OLOST detention positions that are not presently needed due to the reduction in jail population resulting in part from the Rapid Resolution Program and other criminal justice reforms. Here is a synopsis of positions created by the OLOST:

| SHERIFF'S OFFICE OLOST POSITONS | |
|---------------------------------|---|
| NUMBER OF POSITONS | CATEGORY OF POSITIONS |
| 13 | Administrative Positions Already Funded |
| 13 | Detention Positions Already Funded |
| 14 | Detention Positions Requested To Be Unfunded For Pay Reform |
| <u>38</u> | <u>Remaining Detention Positions Available For Future Funding</u> |
| 78 | TOTAL OLOST POSITONS |

These 14 unfilled OLOST positions proposed to be unfunded would remain on the books. Should the Sheriff need these positions funded in the future, she may petition Council to do so.¹⁷

In addition to this significant, stabilizing budget proposal, the Sheriff's Office budget requests include proposals to restructure vendor contracts (saving approximately 16-19% in costs) and to change Bailiff pay from a \$75 daily fee to a \$15 hourly fee (saving approximately \$200,000). **Attachment E** sets forth the Sheriff's proposals for long-term fiscal responsibility in that Office.

There is no doubt that Sheriff Tompkins and her Command Staff have brought a prudent eye to the possibilities of cost savings and efficiencies, and CCG is tremendously appreciative of this new level of cooperation and professionalism.

G. Proposed New Positions or Reclassifications

This budget recommends three new positions from the General or OLOST Funds and 16 new or reclassified positions that are budget neutral or funded from alternative sources. All other requests for new positions, reclassifications of existing positions or pay adjustments are not recommended herein. Those requests will need to be made direct to Council as no funding source has been identified, and given declining revenue, those expenditures most probably will have to come from the General Fund Reserve.

1. Three New Positions From The General Or OLOST Funds

This Recommended Budget includes a new Assistant District Attorney position (\$71,600 with benefits) for Recorder's Court and a new Investigator position (\$50,157 with benefits) assigned to Recorder's Court for the District Attorney's office. Council has recently restructured Recorder's Court adding two Public Defenders and an Investigator for the Public Defenders Office. As a result, the Public Defenders are aggressively defending preliminary hearings and other criminal matters that arise in Recorder's Court as they are charged to do, while our police officers and victims are not correspondingly represented with legal counsel. This situation threatens to allow inappropriate or premature discovery of investigative process that could endanger a valid criminal prosecution or expose our police officers to inadvertently disclosing victim or other information protected by law,

¹⁷ Sheriff Tompkins also is requesting a Grade Level move of deputies from a Grade 14A to a Grade 14B. A similar pay enhancement was implemented for CPD in FY2017, the year *after* the CPD Gap Time Pay reform. One of the policy reasons the additional CPD pay adjustment was implemented was due to the difficulty in recruiting police officers and the unfilled positions resulting from that difficulty. Because the Sheriff's request urges a second step pay reform in a different timeframe than the one utilized for CPD, because the same policy consideration of a hiring issue does not exist in the Sheriff's Office and because implementing this additional pay reform step will require a large amount of permanent funding from OLOST funds, this request is not included in the Recommended Budget. There are simply too many policy decisions that require Council's legislative action. However, the Recommended Budget places \$372,000 (equivalent to 9.5 Correctional Officer positions) in the OLOST contingency and does not budget it for other Public Safety Departments so that should Council agree to adopt this additional Sheriff's Office pay reform measure, it can be budgeted from those funds.

for instance. We simply must provide a balance of the tools of justice for this important courtroom setting.

Another new position is warranted for the Clerk of Superior Court. The Clerk of Superior Court did not receive a single OLOST funded position to handle the increased workload created by putting new officers on the street. The Clerk of Municipal Court, for instance, received 2 new OLOST funded positions in FY2011 for this purpose. The requested position is also warranted due to the new Superior Court Judge assigned to the Chattahoochee Circuit. Clerk Hardman has requested several new positions, however, this recommended budget includes just one position: a Deputy Clerk II, G12 (\$42,224 with benefits), funded from the OLOST as were other similar positions seven budget cycles ago.

2. Budget Neutral Positions, Reclassifications Or Pay Adjustments

Given the many years of stagnant or declining revenues, we have asked our department heads and elected officials to do more with less. They can do this in most cases, but they must be allowed the ingenuity to rethink their employee position structures and pay grade classifications. A salary based funding source (non-operational monies) or non-General Fund/OLOST monies have been identified for each of the following recommended positions or adjustments so as to not place additional pressure on our General Fund:

| Dept/Office | Fund | Request | Position Description | Amount |
|----------------------|---------|---------|---|---------------------------------|
| Parks and Rec | General | Reclass | Park Maintenance Supervisor G14 to Parks Manager G17 | \$6,403 Overtime Offset |
| Parks and Rec | General | Reclass | Community Schools Dist. Supervisor G16 to Recreation Program Specialist III G14 | (\$4,162) Reduction |
| Elections | General | Delete | Election Tech II G10A | (\$38,807) Reduction |
| Elections | General | Reclass | Election Tech G9A to G12A | \$5,002 Pending UGA Approval |
| Elections | General | Reclass | 2 Election Tech II G10A to G13A | \$6,832 Pending UGA Approval |
| Elections | General | Reclass | Elections Specialist G10A to G13A | \$3,416 Pending UGA Approval |
| Elections | General | Reclass | Registration Coordinator G15C to Asst. Dir. Of Elections/Registration G21A | \$15,264 |

| | | | | |
|---------------------------------|-------------------|----------------|--|-------------------------------|
| Elections | General | Pay Adjustment | 4 Board Members | \$2,799 |
| Elections | General | Pay Adjustment | Board Chair | \$840 |
| Clerk of Municipal Court | General | Reclass | Deputy Clerk II G12A to Senior Deputy Clerk G14A | \$3,771 Overtime Offset |
| City Manager's Office | General | Reclass | Citizens Service Center Tech G10 to Communications & Multimedia Specialist G14 | \$7,551 PT Wages Reduction |
| Metra | TSPLOST | New | Correctional Officer PS 12A | \$49,094 |
| Trade Center | Trade Center Fund | New | 2 PT Event Attendants G8 | \$38,442 |
| Trade Center | Trade Center Fund | New | PT Facilities Maintenance Worker I G11 | \$22,289 |
| Trade Center | Trade Center Fund | Reclass | Accounting Technician G12 to Office Manager G14 | \$2,535 |
| Civic Center | Civic Center Fund | Reclass | Event Coordinator G15 to Services Manager G17 | \$3,320 |

H. Distribution of OLOST Funds Among Public Safety Departments

For FY2018, CCG is expected to take in \$33 million in OLOST revenue. Due to specific, permanent commitments of OLOST funds, \$22 million is budgeted on a recurring basis. Another \$250,000 is earmarked for our new Court Management System and \$559,867 for the Sheriff's Office Gap Time Pay Reform. The remaining \$1.0+ million is divided among Public Safety departments and offices in the following manner:

| REMAINING OLOST DISTRIBUTION | | |
|------------------------------|--------------------|-------------|
| OFFICE | AMOUNT | PERCENTAGE |
| Police Department | \$425,552 | 39.57% |
| Sheriff's Office | \$416,850 | 38.76% |
| Fire/EMS | \$156,000 | 14.51% |
| Marshall's Office | \$2,200 | .2% |
| Muscogee County Prison | \$74,802 | 6.96% |
| TOTAL | \$1,075,404 | 100% |

I. Proposed Fee Adjustments

Due to existing program deficits that draw on the General Fund and due to fees set significantly under comparable rates in similar communities, the Mayor's Recommended Budget proposes the following fee increases:

| Proposed Revenue Enhancements | | | |
|---|--------------------|---|-------------------|
| Fee Type | Increment Increase | New Fee Amount | Revenue Generated |
| Increase Ambulance Fees | \$200 | \$900 (Advanced Life Support) \$700 (Basic Life Support) | \$600,000 |
| Increase Community Schools Fees | \$6 | (See Sliding Fee Schedule, Attachment F) | \$400,000 |
| Increase Business License Fees | \$25 | \$75 | \$200,000 |
| Add Administrative Fees for Special Permits | \$25 | \$25 | \$5,200 |

All of these proposed increases keep us substantially below similar fees charged in comparable communities and for comparable services.

J. General Fund Subsidies

In the past, certain subsidies have been made to affiliate organizations of CCG. Since FY2012, steps have been taken to make these affiliates more efficient or to increase revenues through innovative thinking. We are proud to announce that the Civic Center will again need no subsidy from the General Fund. This is an example that good department level leadership saves the taxpayers money and that leadership is worth the investment. Likewise, the Integrated Waste Fund and METRA Parking Management Fund will not need subsidies thanks to long overdue increases in user fees and fines that now support these critical public services without draining the General Fund.

Three affiliates remain in need of General Fund subsidies totaling \$800,000. Those funds are:

| GENERAL FUND SUBSIDIES | |
|---|-----------|
| Bull Creek Golf Course | \$50,000 |
| Oxbow Golf Course | \$150,000 |
| Medical Center - Excess Inmate Healthcare | \$600,000 |

K. Third-Party Affiliate Appropriations

We continue our reduction in discretionary subsidies to third-party affiliates by reducing the longstanding subsidy to our partner Uptown Columbus, 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 eliminated in our FY2018 budget.

The chart below demonstrates that we have saved approximately \$1 million a year in third-party affiliate discretionary subsidies from where we started in FY2011. The only third-party affiliate discretionary 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 ¹⁸ | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 |
| Health Services Department | 813,475 | 813,475 | 813,475 | 650,780 | 502,012 | 502,012 | 502,012 | \$502,012 |
| DFACS | 90,000 | 90,000 | 80,000 | 62,400 | 48,135 | 41,500 | 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 | \$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 | 688,444 |

III. Conclusion

This Mayor's FY2018 Recommended Budget is presented together with the City Manager's budget letter and the FY2018 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. We do continue to face systemic limitations caused by our tax structure and state revenue policies. Innovative thinking will need to be employed to determine how our community can continue to thrive in the face of those limitations.

¹⁸ Other non-discretionary, or legally required, expenditures include those to the Health Service Department (\$327,560), Airport Commission (\$40,000) and the River Valley Regional Commission (\$200,579).

I want to thank our City Manager Isaiah Hugley, Deputy City Managers Lisa Goodwin and Pam Hodge, our Finance Director Angelica Alexander, our Department Heads, our elected partners and staff for their tremendous assistance in the effort of composing this Mayor's Recommended Budget, a fiscally responsible budget 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 FY2018 Adopted Budget.

This is the Columbus, Georgia Consolidated Government Mayor's Recommend Fiscal Year 2018 Budget submitted for your examination and review.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'T. Tomlinson', with a long horizontal flourish extending to the right.

Teresa Pike Tomlinson
Mayor
Columbus, Georgia Consolidated Government

Attachment A

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|--|--------------|------------|---------------------|
| GENERAL FUND | | | |
| | \$ - | | \$ - |
| | Subtotal | | \$ - |
| GENERAL FUND | TOTAL | | \$ - |
| OTHER LOCAL OPTION SALES TAX FUND | | | |
| 400 Police | | | |
| Police Pursuit Vehicles with Technology Packages (Replacement) | \$ 53,194 | 8 | \$ 425,552 |
| | Subtotal | | \$ 425,552 |
| 410 Fire | | | |
| Protective Clothing (Replacement) | \$ 2,400 | 65 | \$ 156,000 |
| | Subtotal | | \$ 156,000 |
| 420 MCP | | | |
| Freezer/Cooler (Replacement) | \$ 74,802 | 1 | \$ 74,802 |
| | Subtotal | | \$ 74,802 |
| 530 Marshal | | | |
| License Plate Reader Renewal | \$ 2,200 | 1 | \$ 2,200 |
| | Subtotal | | \$ 2,200 |
| 550 Sheriff | | | |
| Capital Items (To be prioritized by the Sheriff) | \$ 416,850 | 1 | \$ 416,850 |
| | Subtotal | | \$ 416,850 |
| OTHER LOCAL OPTION SALES TAX FUND | TOTAL | | \$ 1,075,404 |
| STORMWATER FUND | | | |
| 250-2300 Drainage | | | |
| iPad Air 2 128 GB | \$ 730 | 4 | \$ 2,920 |
| | Subtotal | | \$ 2,920 |
| 260-3210 Stormwater Maintenance | | | |
| Back Hoe (Replacement) | \$ 90,000 | 2 | \$ 180,000 |
| Equipment Trailer (Replacement) | \$ 6,000 | 1 | \$ 6,000 |
| Eductor Truck (Replacement) | \$ 349,083 | 1 | \$ 349,083 |
| Mid Size Extended Cab Pickup Truck (Replacement) | \$ 19,724 | 1 | \$ 19,724 |
| | | | \$ 554,807 |
| STORMWATER FUND | TOTAL | | \$ 557,727 |

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|---|-----------------|------------|---------------------|
| PAVING FUND | | | |
| 250-2200 Highways & Roads | | | |
| iPad Air 2 128 GB | \$ 730 | 6 | \$ 4,380 |
| MetroCount Traffic Counters & Tubing | \$ 1,200 | 20 | \$ 24,000 |
| Mid Size SUV 4x4 Explorer (Replacement) | \$ 27,940 | 1 | \$ 27,940 |
| 3/4 Ton Regular Cab 2-Wheel Drive (Replacement) | \$ 31,875 | 1 | \$ 31,875 |
| | Subtotal | | \$ 88,195 |
| 260-3110 Streets | | | |
| 18 Yard Tandem Dumptruck w/ Swing Gate (Replacement) | \$ 185,000 | 1 | \$ 185,000 |
| Tri Axle 50 Ton Lowboy Trailer (Replacement) | \$ 85,000 | 1 | \$ 85,000 |
| 4x4 Back Hoe (Replacement) | \$ 88,735 | 1 | \$ 88,735 |
| Single Sided Self Propelled Road Widener (Replacement) | \$ 140,000 | 1 | \$ 140,000 |
| 7 yard Dump Truck w/ Swing Gate | \$ 99,000 | 2 | \$ 198,000 |
| | Subtotal | | \$ 696,735 |
| 260-3120 Urban Forestry & Beautification | | | |
| Crew Cab F-750 Truck with Chipper Dump Body (Replacement) | \$ 94,000 | 3 | \$ 282,000 |
| Bucket Truck | \$ 138,672 | 2 | \$ 277,344 |
| Large Chipper | \$ 48,000 | 2 | \$ 96,000 |
| | Subtotal | | \$ 655,344 |
| PAVING FUND | TOTAL | | \$ 1,440,274 |
| INTEGRATED WASTE FUND | | | |
| 260-3510 Solid Waste Collection | | | |
| Full Size 4x4 1/2 ton Crew Cab 4 Door | \$ 31,142 | 1 | \$ 31,142 |
| Grab-All Trash Loader | \$ 119,000 | 1 | \$ 119,000 |
| Refuse Collection Truck | \$ 250,000 | 1 | \$ 250,000 |
| Wheel Loader WA 380 | \$ 280,000 | 1 | \$ 280,000 |
| | Subtotal | | \$ 680,142 |
| INTEGRATED WASTE FUND | TOTAL | | \$ 680,142 |
| CDBG Fund | | | |
| 245-1000 CDBG Administration | | | |
| Desk Furniture | \$ 2,000 | 6 | \$ 12,000 |
| | Subtotal | | \$ 12,000 |
| CDBG FUND | TOTAL | | \$ 12,000 |

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|---|-----------------|------------|---------------------|
| TRANSPORTATION FUND | | | |
| 0751 METRA | | | |
| 35ft Clean Diesel Bus (Replacement) | \$ 470,000 | 1 | \$ 470,000 |
| Operations Equipment | \$ 208,150 | 1 | \$ 208,150 |
| Rebuilt Engines | \$ 50,000 | 1 | \$ 50,000 |
| Rebuilt Transmissions | \$ 50,000 | 1 | \$ 50,000 |
| | Subtotal | | \$ 778,150 |
| 0751 TSPLOST Funded | | | |
| | | | \$ - |
| | Subtotal | | \$ - |
| TRANSPORTATION FUND | TOTAL | | \$ 778,150 |
| TRADE CENTER FUND | | | |
| 620-2200 Trade Center Operations | | | |
| ALC Web CTRL Upgrade | \$ 4,000 | 1 | \$ 4,000 |
| Genie Lift Roundabout | \$ 15,000 | 1 | \$ 15,000 |
| Bathroom Tile Cleaner | \$ 5,000 | 1 | \$ 5,000 |
| Studio Piano | \$ 4,500 | 1 | \$ 4,500 |
| Electronic Keyboard | \$ 1,000 | 1 | \$ 1,000 |
| Wide Area Vacuum Cleaners | \$ 2,600 | 2 | \$ 5,200 |
| 9x12 Screen Kits | \$ 975 | 2 | \$ 1,950 |
| 10x10 Screen Kits | \$ 950 | 2 | \$ 1,900 |
| 42" Mity-Lite Round Sweetheart Tables | \$ 300 | 5 | \$ 1,500 |
| 36" Mity-Lite Round Sweetheart Tables | \$ 250 | 10 | \$ 2,500 |
| 18x96 Tables | \$ 205 | 25 | \$ 5,125 |
| 30x96 Tables | \$ 225 | 25 | \$ 5,625 |
| 30x72 Tables | \$ 205 | 20 | \$ 4,100 |
| 30x96 Carts | \$ 260 | 2 | \$ 520 |
| 30x72 Carts | \$ 260 | 2 | \$ 520 |
| 6' Round Tables | \$ 320 | 10 | \$ 3,200 |
| 6' Round Table Dolly | \$ 325 | 5 | \$ 1,625 |
| 5' Round Tables | \$ 270 | 25 | \$ 6,750 |
| 5' Round Table Dolly | \$ 325 | 5 | \$ 1,625 |
| | Subtotal | | \$ 71,640 |
| TRADE CENTER FUND | TOTAL | | \$ 71,640 |
| ALL CAPITAL OUTLAY | TOTAL | | \$ 4,615,337 |

Attachment B

Pay Plan Maintenance Option #1

- For employees at pay grade 6 through pay grade 11, and at step A or B, move those at Step A to Step B and those at Step B to Step C. Apply the 1.25% or 2.5% Step increase. (297 employees impacted)

| 1.25% | \$112,881 | 2.5% | \$225,763 | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| UGA Pay Plan | | | | | | |
| Grade | A | B | C | D | E |R |
| 6 | \$22,748.60 | \$23,317.30 | \$23,900.24 | \$24,497.76 | \$25,110.20 | \$34,614.69 |
| 7 | \$23,900.24 | \$24,497.76 | \$25,110.20 | \$25,737.95 | \$26,381.40 | \$36,367.06 |
| 8 | \$25,110.20 | \$25,737.95 | \$26,381.40 | \$27,040.95 | \$27,716.97 | \$38,208.14 |
| 9 | \$26,381.40 | \$27,040.94 | \$27,716.96 | \$28,409.89 | \$29,120.13 | \$40,142.42 |
| 10 | \$27,716.96 | \$28,409.89 | \$29,120.13 | \$29,848.13 | \$30,594.33 | \$42,174.62 |
| 11 | \$29,120.13 | \$29,848.13 | \$30,594.33 | \$31,359.20 | \$32,143.17 | \$44,309.72 |

Pay Plan Maintenance Option #2

Employees at Pay Grades 6 -11

2.5% Step increase Cost: \$269,988 354 Employees

| UGA Pay Plan | | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grade | A | B | C | D | E |R |
| 6 | \$22,748.60 | \$23,317.30 | \$23,900.24 | \$24,497.76 | \$25,110.20 | \$34,614.69 |
| 7 | \$23,900.24 | \$24,497.76 | \$25,110.20 | \$25,737.95 | \$26,381.40 | \$36,367.06 |
| 8 | \$25,110.20 | \$25,737.95 | \$26,381.40 | \$27,040.95 | \$27,716.97 | \$38,208.14 |
| 9 | \$26,381.40 | \$27,040.94 | \$27,716.96 | \$28,409.89 | \$29,120.13 | \$40,142.42 |
| 10 | \$27,716.96 | \$28,409.89 | \$29,120.13 | \$29,848.13 | \$30,594.33 | \$42,174.62 |
| 11 | \$29,120.13 | \$29,848.13 | \$30,594.33 | \$31,359.20 | \$32,143.17 | \$44,309.72 |

Attachment C

GENERAL GOVERNMENT

| Pay Grade | New <5 Yrs Senior | >5 Yrs | Name | Department | Current | Sept 10th | After 1 year in the position | Pay Adjustment | % Increase | Car Allowance as of Sept 1st | FY17 TOTAL |
|-----------|-------------------|--------|--------------------|------------------------|--------------|---------------|------------------------------|----------------|------------|------------------------------|--------------|
| 26 | Senior | | Newman, Donna | Engineering | \$ 97,647.89 | \$ 102,591.28 | | | | | |
| 26 | New | | Alexander, Angelic | Finance | \$ 88,464.27 | No change | \$ 92,942.63 | \$ 4,943.39 | 5.06% | \$ 3,992.74 | |
| 26 | Senior | | Biegler, Pat | Public Works | \$ 90,675.73 | \$ 95,266.19 | | | | | |
| 26 | New | | Toelle, Forrest | Information Technology | \$ 90,675.73 | \$ 92,942.63 | | \$ 4,590.46 | 5.06% | \$ 3,707.68 | |
| 26 | New | | Hollowell, Reather | Human Resources | \$ 88,464.27 | \$ 92,942.63 | | \$ 2,266.90 | 2.50% | \$ 1,830.96 | |
| | | | | | | | | \$ 4,478.36 | 5.06% | \$ 3,617.14 | |
| 25 | New | | Browder, Holli | Parks & Recreation | \$ 88,464.27 | No change | \$ 90,675.73 | | | | |
| 25 | Senior | | Homer, Ross | Civic Center | \$ 90,675.73 | \$ 92,942.63 | | \$ 2,266.90 | 2.50% | \$ 1,830.96 | |
| 25 | Senior | | Jones, Rick | Planning | \$ 88,464.27 | \$ 92,942.63 | | \$ 4,478.36 | 5.06% | \$ 3,617.14 | |
| 25 | Senior | | Middleton, Betty | Tax Assessor | \$ 82,147.73 | \$ 92,942.63 | | \$ 10,794.90 | 13.14% | \$ 15,043.96 | |
| 25 | Senior | | Redmond, John | Internal Auditor | \$ 78,189.28 | \$ 92,942.63 | | \$ 14,753.35 | 18.87% | \$ 18,241.17 | |
| 25 | New | | Evans, Rosa | METRA | \$ 88,464.27 | No change | \$ 90,675.73 | | | | |
| 25 | New | | Hudgison, John | Inspections & Codes | \$ 88,464.27 | No change | \$ 90,675.73 | | | | |
| 24 | New | | Johnson, Laura | Community Reinvestment | \$ 88,464.27 | No change | | | | | |
| 24 | Senior | | Pendleton, Howard | WIAA | \$ 78,189.28 | \$ 88,464.27 | | \$ 10,274.99 | 13.14% | \$ 8,299.03 | |
| 24 | Senior | | Boren, Nancy | Elections | \$ 72,606.56 | \$ 88,464.27 | | \$ 15,857.71 | 21.84% | \$ 12,808.15 | |
| | | | | | | | | \$ 74,705.32 | | \$ 7,590.00 | \$ 72,988.91 |

PUBLIC SAFETY

| | | | | | | | | |
|----|--------|-----------------|--------|---------------|---------------|--------------|--------|--------------|
| 27 | Senior | Boren, Rick | Police | \$ 107,219.84 | \$ 112,413.73 | \$ 5,193.89 | 4.84% | \$ 4,195.07 |
| 27 | Senior | Meyer, Jeff | Fire | \$ 103,266.23 | \$ 108,209.62 | \$ 4,943.39 | 4.79% | \$ 3,992.74 |
| 25 | Senior | Hamrick, Dwight | MCP | \$ 86,903.70 | \$ 96,063.93 | \$ 9,160.23 | 10.54% | \$ 7,398.65 |
| | | | | | | \$ 19,297.51 | | \$ 15,586.45 |

CAR ALLOWANCE ONLY

| | | | | |
|-----------|-----------------|---------------------|--------------|---------------|
| <u>28</u> | Fay, Clifton | City Attorney | \$ 7,590.00 | \$ 6,325.00 |
| <u>26</u> | Sheftall, Lucy | Asst. City Attorney | \$ 7,590.00 | \$ 6,325.00 |
| <u>22</u> | Johnson, Teasha | Asst. to the CM/311 | \$ 7,590.00 | \$ 6,325.00 |
| | | | \$ 22,770.00 | \$ 18,975.00 |
| | | | \$ 94,002.83 | \$ 107,550.36 |

EXECUTIVE MANAGEMENT

| 29 | Hugley, Isaiah | City Manager | \$ 141,423.15 | \$ 156,104.76 | \$ 172,310.45 | \$ 14,681.61 | 10.38% | \$ 11,858.22 |
|----|----------------|---------------------|---------------|---------------|---------------------|---------------|--------|---------------|
| 28 | Fay, Clifton | City Attorney | \$ 113,241.65 | \$ 121,948.78 | \$ 131,325.50 | \$ 8,707.13 | 7.69% | \$ 7,032.68 |
| 28 | Goodwin, Lisa | Deputy City Manager | \$ 113,241.65 | \$ 121,948.78 | \$ 131,325.50 | \$ 8,707.13 | 7.69% | \$ 7,032.68 |
| 28 | Hodge, Pam | Deputy City Manager | \$ 113,241.65 | \$ 121,948.78 | \$ 131,325.50 | \$ 8,707.13 | 7.69% | \$ 7,032.68 |
| | | | | | | \$ 40,803.00 | | \$ 32,956.27 |
| | | | | | | \$ 134,805.83 | | \$ 140,506.63 |
| | | | Starting | After 1 Yr | Senior - minimum | | | |
| | | Pay Grade 24 | \$ 84,201.43 | \$ 86,306.47 | \$ 88,494.27 | | | |
| | | Pay Grade 25 | \$ 88,494.27 | \$ 90,675.74 | \$ 92,942.63 | | | |
| | | Pay Grade 26 | \$ 90,675.74 | \$ 92,942.63 | \$ 95,266.19 | | | |

Attachment D

| FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | TOTAL COST |
|----------------|--------------|--------------|--------------|--------------|----------------|
| \$2,379,063.02 | \$812,022.20 | \$696,876.52 | \$678,492.38 | \$590,996.90 | \$5,157,451.02 |

| FY2018 1ST YEAR IMPLEMENTATION IMPACT | |
|---------------------------------------|----------------|
| YEARS OF SERVICE | TOTAL |
| 3 YRS SVC | \$261,034.52 |
| 5 YRS SVC | \$222,073.25 |
| 7 YRS SVC | \$276,121.11 |
| 10 YRS SVC | \$358,359.03 |
| 15 YRS SVC | \$317,237.64 |
| 20 YRS SVC | \$232,197.42 |
| 25 YRS SVC | \$212,427.96 |
| 30 YRS SVC | \$320,329.95 |
| TOTAL | \$2,199,780.87 |
| FICA | \$168,283.24 |
| LIFE | \$10,998.90 |
| TOTAL COST | \$2,379,063.02 |

| FY2019 2ND YEAR IMPLEMENTATION IMPACT | |
|---------------------------------------|--------------|
| YEARS OF SERVICE | TOTAL |
| 3 YRS | \$213,262.51 |
| 5 YRS | \$92,469.97 |
| 7 YRS | \$118,945.65 |
| 10 YRS | \$106,798.29 |
| 15 YRS | \$55,357.67 |
| 20 YRS | \$55,042.85 |
| 25 YRS | \$54,109.84 |
| 30 YRS | \$54,842.82 |
| TOTAL | \$750,829.59 |
| FICA | \$57,438.46 |
| LIFE | \$3,754.15 |
| TOTAL COST | \$812,022.20 |

| FY2020 3RD YEAR IMPLEMENTATION IMPACT | |
|---------------------------------------|--------------|
| YEARS OF SERVICE | TOTAL |
| 3 YRS | \$31,961.74 |
| 5 YRS | \$175,715.08 |
| 7 YRS | \$108,679.43 |
| 10 YRS | \$85,122.40 |
| 15 YRS | \$59,776.67 |
| 20 YRS | \$85,251.04 |
| 25 YRS | \$41,858.06 |
| 30 YRS | \$55,996.67 |
| TOTAL | \$644,361.09 |
| FICA | \$49,293.62 |
| LIFE | \$3,221.81 |
| TOTAL COST | \$696,876.52 |

| FY2021 4TH YEAR IMPLEMENTATION IMPACT | |
|---------------------------------------|--------------|
| YEARS OF SERVICE | TOTAL |
| 3 YRS | \$0.00 |
| 5 YRS | \$219,409.56 |
| 7 YRS | \$95,684.99 |
| 10 YRS | \$92,004.68 |
| 15 YRS | \$61,640.12 |
| 20 YRS | \$55,889.13 |
| 25 YRS | \$59,078.77 |
| 30 YRS | \$43,655.10 |
| TOTAL | \$627,362.35 |
| FICA | \$47,993.22 |
| LIFE | \$3,136.81 |
| TOTAL COST | \$678,492.38 |

| FY2022 5TH YEAR IMPLEMENTATION IMPACT | |
|---------------------------------------|--------------|
| YEARS OF SERVICE | TOTAL |
| 3 YRS | \$0.00 |
| 5 YRS | \$32,760.78 |
| 7 YRS | \$180,107.96 |
| 10 YRS | \$121,919.29 |
| 15 YRS | \$78,706.92 |
| 20 YRS | \$62,652.39 |
| 25 YRS | \$80,583.60 |
| 30 YRS | \$22,490.23 |
| TOTAL | \$546,460.38 |
| FICA | \$41,804.22 |
| LIFE | \$2,732.30 |
| TOTAL COST | \$590,996.90 |

All employees on payroll as of 8/3/2016.

*Pension Contribution for General Government 13.5% and Public Safety 21% is not included.

Attachment E



POST OFFICE BOX 1338
COLUMBUS, GA 31902-1338
www.columbusga.org/sheriff

OFFICE OF THE SHERIFF

MUSCOGEE COUNTY
DONNA TOMPKINS, SHERIFF



PHONE (706) 653-4225
FAX (706) 653-4234
JAIL (706) 653-4258
FAX (706) 653-4262

April 17, 2017

Honorable Teresa Tomlinson, Mayor
Columbus Consolidated Government
Columbus, Georgia 31902

Dear Mayor Tomlinson;

As I promised, I have been reviewing contracts and operations in order to identify potential cost saving opportunities, as well as the potential to increase revenue streams. As you will see below, I have identified several significant opportunities for both. All this is in addition to the GAP time issue, which I have already expressed my desire to eliminate, with the implementation of a pay reform plan. I will continue to look for additional opportunities for cost savings and operational efficiencies.

Bealls Communication Group (Inmate Phone System)

Prior to leaving office, Sheriff Darr signed an amended contract with Bealls Communication Group for the inmate phone account, dated November 28, 2016. The amended contract included a reduction in the commission percentage paid the city for the inmate phone system from 53% to 28%. The proposed percentage reduction would have reduced revenue from this program around \$115,494 annually. I had Attorney Paul D. Ivey, Jr. notify Bealls, in a letter dated February 8, 2017, I would not honor the terms of the amended contract. This contract will be renegotiated with the intent of continuing a 53% commission for the City. With the 53% commission, this program is projected to generate approximately \$244,000 in revenue annually.

Lightspeed Data Links (Inmate Visitation System)

The Inmate Visitation System at the County Jail is in need of replacement. The current analog system is outdated and replacement parts are not readily available. When Sheriff Darr, prior to leaving office, signed an amended contract with Bealls regarding the inmate phone system, it was intended, through a larger share of commissions, that Bealls would install a new inmate visitation system at a cost of \$657,606.22. Since then, Lightspeed Data Links has purchased the inmate visitation system portion of the business from Bealls Communication Group. I have completed negotiations with Lightspeed Data Links to purchase a new digital inmate visitation system at a cost of \$495,694.00. This is a savings of \$161,912.00 from the proposal submitted by Bealls and includes all new Cat6 cable. This project will be paid over four years with financing

from the Georgia Municipal Association and paid using allocated LOST funding. In addition, the maintenance agreement has been restructured and will be paid in bi-annual payments of \$24,000 using jail commissary proceeds which will remove \$84,000 annually from the general fund budget. Total savings for this project over the four years will be \$497,912.00

Pharmaceutical Expenses

Pharmaceutical expenses in the FY-17 budget were funded at \$918,910.00. As part of my review of contracts for potential savings, I determined our current medical provider CCS could purchase pharmaceuticals at a reduced rate. I am close to finalizing an agreement with CCS for the purchase of pharmaceuticals at a projected savings of 10-12%. This agreement will provide for an annual savings of up to \$110,000.

Muscogee County School District

American Traffic Solutions (School Bus Camera Enforcement Program)

In August 2012, Sheriff Darr engaged in a Memorandum of Understanding with the Muscogee County School District for the purpose of enforcing violations for passing a school bus while picking-up or discharging students. Based on the 2012 MOU, the Muscogee County School District would share proceeds of the program with American Traffic Solutions with each getting 50%. The 2012 MOU with the Sheriff's Office would provide 10% of the share received by the MCSD to the Sheriff's Office for the processing and verification of violations. I am currently renegotiating the share rate for this program to a 50-50 split with the MCSD which is 25% of the total collected. The annual revenue generated as a result of this new agreement is projected at \$90,000 annually.

Bailiff's/Reserve Deputies

The current pay structure for Bailiff's and Reserves is based on sessions with pay at a rate of \$75.00 per session. A session is considered a five-hour period. I am proposing a restructure of the pay system for this program to a rate of \$15.00 per hour and eliminating the "session" method. Currently in the FY17 Budget, it is projected the annual operating cost for Bailiff's and Reserves will reach \$697,000. The proposed change in the pay structure is estimated to save roughly \$200,000 annually. To accomplish this, the Grand Jury will have to agree to reset the pay structure.

Inmate Medical Expenses (0101-550-2650-6320)

Funding for inmate medical expenses, under line item 0101-550-2650-6320 in the FY17 budget, is funded at \$40,000. Based on expenses through the end of March the projected cost will reach \$413,000 by the end of the fiscal year. I believe there may be a potential to save money in this area by negotiating with St. Francis Hospital to provide care at the established Medicaid rate once the set amount of one million in the current contract is met. If so, a potential savings of approximately \$200,000 annually can be realized.

Miscellaneous Savings

Cleaning Solutions for County Jail

A new vendor has been identified for cleaning solutions for the County Jail and the change to the new vendor is being initiated. The estimated savings here will be approximately \$10,000 annually.

Fax System.

I have eliminated stand-alone Fax systems and integrated them into the new copiers which have fax capability. Between the savings for the Fax line, printer paper and toner, this change is expected to save about \$1,800 annually.

Increased Revenue and Savings

As a result of the proposed changes above, the following increases in revenue or cost savings are projected for the FY-18 fiscal year.

Revenue:

| | |
|--|------------------|
| Bealls Communication Group | \$244,000 |
| Muscogee County School System | |
| American Traffic Solutions (School Bus Camera Enforcement Program) | \$ 90,000 |
| Total Revenue | \$334,000 |

Savings:

| | |
|--|------------------|
| Lightspeed Data Links (Inmate Visitation System) | \$245,912 |
| (\$497,912 in savings over four years) | |
| Pharmaceuticals | \$110,000 |
| Bailiff's/Reserves | \$200,000 |
| Inmate Medical Expenses | \$200,000 |
| Jail Cleaning Supplies | \$ 10,000 |
| Fax Lines | \$ 1,800 |
| Total Savings FY-18 | \$521,800 |

I am committed to being a good steward of the tax payer's dollar while operating an effective and efficient office. At the same time, I need assistance from you and the members of council in providing the necessary funding to hire and maintain a stable work force. Please let me know if you have any questions or concerns.

Sincerely;



Donna Tompkins, Sheriff

Attachment F

Community Schools FY18 Proposed Fees Increase

After School Program Weekly Rates

| 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 | \$62 | \$51 | \$57 | \$48 | \$54 |
| \$50,000 – 59,999 | \$51 | \$57 | \$46 | \$52 | \$43 | \$49 |
| \$40,000 – 49,999 | \$46 | \$52 | \$41 | \$47 | \$38 | \$44 |
| \$30,000 – 39,999 | \$41 | \$47 | \$36 | \$42 | \$33 | \$39 |
| \$20,000 – 29,999 | \$31 | \$37 | \$26 | \$32 | \$23 | \$29 |
| \$12,000 – 19,999 | \$27 | \$33 | \$21 | \$27 | \$18 | \$24 |
| Less than \$12,000 | \$21 | \$27 | \$16 | \$22 | \$13 | \$19 |

Before School Program Weekly Rates

| Annual Income | First Child Current | First Child Proposed | Second Child Current | Second Child Proposed | Additional Children Current | Additional Children Proposed |
|--------------------|------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------------|------------------------------------|
| | | | | | | |
| \$60,000 and above | \$25 | \$31 | \$21 | \$27 | \$20 | \$26 |
| \$50,000 – 59,999 | \$23 | \$29 | \$19 | \$25 | \$18 | \$24 |
| \$40,000 – 49,999 | \$21 | \$27 | \$17 | \$23 | \$16 | \$22 |
| \$30,000 – 39,999 | \$19 | \$25 | \$15 | \$21 | \$14 | \$20 |
| \$20,000 – 29,999 | \$17 | \$23 | \$13 | \$19 | \$12 | \$18 |
| \$12,000 – 19,999 | \$16 | \$22 | \$11 | \$17 | \$10 | \$16 |
| Less than \$12,000 | \$13 | \$19 | \$9 | \$15 | \$8 | \$14 |

Before and After School Program Weekly Rates

| Annual Income | First Child Current | First Child Proposed | Second Child Current | Second Child Proposed | Additional Children Current | Additional Children Proposed |
|--------------------|------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------------|------------------------------------|
| | | | | | | |
| \$60,000 and above | \$72 | \$78 | \$67 | \$73 | \$65 | \$71 |
| \$50,000 – 59,999 | \$65 | \$71 | \$60 | \$66 | \$58 | \$64 |
| \$40,000 – 49,999 | \$58 | \$64 | \$53 | \$59 | \$42 | \$48 |
| \$30,000 – 39,999 | \$51 | \$57 | \$46 | \$52 | \$41 | \$47 |
| \$20,000 – 29,999 | \$39 | \$45 | \$34 | \$40 | \$32 | \$38 |
| \$12,000 – 19,999 | \$34 | \$40 | \$29 | \$35 | \$27 | \$33 |
| Less than \$12,000 | \$25 | \$31 | \$19 | \$25 | \$15 | \$21 |

After-School Program Rates Comparisons

| Provider | Set Fee or Income Based Fee | Weekly Rate | Drop In Rate |
|----------------------------------|--------------------------------|-------------------------|--------------|
| Columbus Parks and Recreation | Income Based Fee | *Proposed* \$27-\$62 | \$15 |
| 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 |



Columbus, Georgia
Georgia's First Consolidated Government
P.O. Box 1340, Columbus, Georgia 31902-1340

ISAIAH HUGLEY
City Manager

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

April 25, 2017

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 slight decreases 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 FY18 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 FY18 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 still 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 FY18 Operating Budget is balanced at \$267,693,455. In order to balance the budget, \$36,442 of fund balance across all operating funds was used, all of which was from the Trade Center Fund. Subsidies in the amount of \$200,000 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 2.4%, all other major revenue sources remain relatively flat or slightly declining. A small number of service fee adjustments in the General Fund are included in this recommended budget. Capital requests and infrastructure repair and replacement were delayed in the General Fund.

There is a slight change in the total millage rate in FY18 when compared to FY17. The millage rate is 17.78 for USD #1, 11.80 mills for USD #2 and 10.90 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 FY17 Adopted Budget, this FY18 Budget also postponed funding for the Capital Replacement Program in the General Fund. We were able to fund minimal capital requests in other operating funds, but left many justified equipment requests and projects unfunded. Costs of operations remain

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 eight budget years, in FY18 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 FY18 budget. All positions that were unfunded during FY17 will continue to remain unfunded during FY18. 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 2.4% in the tax digest for FY18 is estimated and a 96% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY17, with a few exceptions. With departments/offices essentially operating at the same level as FY17, 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 FY18. 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 FY17. The Fund Balance column identifies those funds that requires fund balance to balance their appropriations which would only apply to the Trade Center Fund for FY18.

| FISCAL YEAR 2018 | | | | | | |
|------------------------------------|----------------------|-----------------|----------------------|----------------------|----------------------|---------------|
| SUMMARY OF FUNDS AND APPROPRIATION | | | | | | |
| TOTAL FUNDING | | | | TOTAL APPROPRIATION | | |
| FUNDS | FY18 REC REVENUE | FUND BALANCE | TOTAL | FY18 REC BUDGET | FY17 ADOPTED | % CHANGE |
| General | \$147,636,427 | 0 | \$147,636,427 | \$147,636,427 | \$150,457,471 | -1.87% |
| Stormwater | 5,626,935 | 0 | 5,626,935 | 5,626,935 | 5,470,209 | 2.87% |
| Paving | 16,036,247 | 0 | 16,036,247 | 16,036,247 | 15,540,704 | 3.19% |
| Medical Center | 14,701,529 | 0 | 14,701,529 | 14,701,529 | 14,253,667 | 3.14% |
| Integrated Waste | 12,602,000 | 0 | 12,602,000 | 12,602,000 | 12,529,000 | 0.58% |
| E911 | 3,942,620 | 0 | 3,942,620 | 3,942,620 | 3,999,692 | -1.43% |
| Debt Service | 13,485,730 | 0 | 13,485,730 | 13,485,730 | 12,705,620 | 6.14% |
| Transportation | 7,767,548 | 0 | 7,767,548 | 7,767,548 | 7,739,174 | 0.37% |
| Parking Mgmt | 321,779 | 0 | 321,779 | 321,779 | 340,400 | -5.47% |
| Trade Center | 2,902,481 | 36,442 | 2,938,923 | 2,938,923 | 3,170,411 | -7.30% |
| Bull Creek | 1,237,350 | 0 | 1,237,350 | 1,237,350 | 1,331,050 | -7.04% |
| Oxbow Creek | 385,000 | 0 | 385,000 | 385,000 | 497,000 | -22.54% |
| Civic Center | 4,994,445 | 0 | 4,994,445 | 4,994,445 | 5,370,445 | -7.00% |
| Econ Dev Auth | 2,350,255 | 0 | 2,350,255 | 2,350,255 | 2,275,611 | 3.28% |
| Sub-TOTAL | \$233,990,346 | \$36,442 | \$234,026,788 | \$234,026,788 | \$235,680,454 | -0.70% |
| 2009 Other LOST | 33,666,667 | 0 | 33,666,667 | 33,666,667 | 34,333,333 | -1.94% |
| TOTAL | \$267,657,013 | \$36,442 | \$267,693,455 | \$267,693,455 | \$270,013,787 | -0.86% |
| Health | 23,647,283 | 0 | 23,647,283 | 23,647,283 | 24,794,849 | -4.63% |
| Risk Management | 4,754,474 | 0 | 4,754,474 | 4,754,474 | 4,884,906 | -2.67% |
| CDBG | 1,650,315 | 0 | 1,650,315 | 1,650,315 | 1,375,681 | 19.96% |
| WIA | 3,691,125 | 0 | 3,691,125 | 3,691,125 | 3,691,125 | 0.00% |

The total operating budget is \$267,693,455 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 FY17 ADOPTED TO FY18 RECOMMENDED | | | | | | | | | |
|--|---------------------------|-------------|--------|---------------------------|-------------|--------|---------------------------|-------------|--------|
| | URBAN SERVICE DISTRICT #1 | | | URBAN SERVICE DISTRICT #2 | | | URBAN SERVICE DISTRICT #4 | | |
| | FY17 Adopted | FY18 REC | Change | FY17 Adopted | FY18 REC | Change | FY17 Adopted | FY18 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 | 0.60 | -0.10 | 0.70 | 0.60 | -0.10 | 0.70 | 0.60 | -0.10 |
| Total Tax Rate | 17.88 | 17.78 | -0.10 | 11.90 | 11.80 | -0.10 | 11.00 | 10.90 | -0.10 |

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.78 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 11.80 mills. In Urban Service District #4, which is presently limited to some small parcels near the Fort Benning reservation, tax rate will be 10.90 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 FY18, that percentage will reach approximately 56%. The City decreased its annual health care contribution from \$6,100 to \$5,900 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, 2017. 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 concessions made in this budget was a cost of living adjustment for General Government and Public Safety employees of .5% effective January 1, 2018, a cost of living adjustment for retired employees of 0.25% effective January 1, 2018, and a one-time 20 hour bonus for active full time employees. 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 FY18 budget includes \$6,655,526 in capital improvements projects and \$4,603,337 for capital outlay across all operating funds. Funding has been included for road resurfacing, and pipe rehabilitation and replacement. Details of the capital improvement projects are found in Capital Improvement Projects Section. The Capital Outlay is detailed in the Appendix.

Departmental Highlights

Listed below are the major budget highlights for each department. Due to the required contribution for pension, some departmental budgets have decreases in personnel costs and show an overall 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' FY18 funding level is \$534,304, a 1.32% increase from the FY17 adopted budget. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY18 funding level is \$1,319,903, a 1.25% increase from the FY17 adopted budget of \$1,303,576.
 - ◆ The Mayor's Office increased by 0.10% from \$288,395 to \$288,649.
 - ◆ The funding level for the Internal Auditor's Office is \$193,133, a 8.98% increase from the FY17 adopted budget of \$177,214.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$838,121, a 0.02% increase over FY17.
- ◆ The City Attorney's Office FY18 funding level is \$707,748, a 0.03% decrease from the FY17 adopted budget.
- ◆ The City Manager's FY18 funding level is \$1,478,960, a 14.75% increase from the FY17 adopted budget. This increase is attributable to the Print Shop moving from Inspections and Code to the City Manager's Office during FY17 (Inspections & Code decreases by corresponding amount). This department includes the City Manager's Office, Mail Room, Print Shop, Public Information, and Citizen Service Center.
- ◆ Finance's FY18 funding level is \$2,268,081 a 0.29% increase from the FY17 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Cash Management and the Purchasing divisions.
- ◆ Information Technology's FY18 funding level is \$5,362,456, a 1.24% increase from the FY17 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$1,115,321, up by 2.21% from FY17 due to the necessity of critical technology infrastructure. \$659,067 of FY18's Other Local Option Sales Tax allocation is for the implementation and upgrade of the Finance/Payroll/HR System.
- ◆ Human Resources' FY18 funding level is \$2,115,377, a 3.63% increase from the FY17 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY18 funding level is \$1,466,989, a 11.99% decrease from the FY17 adopted budget. During FY17 the Print Shop was transferred from Inspections and Code to the City Manager's Office.
- ◆ The Planning Department's FY18 funding level is \$271,450, a 3.26% increase from the FY17 adopted budget.
- ◆ The Community Reinvestment funding level is \$139,810, a 0.50% decrease from the FY17 budget.
- ◆ Engineering Department's FY18 funding level is \$1,595,285, a 1.52% decrease from the FY17 adopted budget. This department includes Traffic Engineering and Radio Communications divisions. The Radio Communications division established a radio maintenance agreement with Motorola through the Motorola Migration Assurance (MAP) Plan in FY17. In addition to the aforementioned divisions, which are funded in the General Fund, this department manages divisions funded in the Stormwater (Sewer) and Paving Funds. Engineering Department's Drainage Division will operate with \$679,844, a 8.79% decrease from FY17's adopted budget, and the Highways & Roads Division will operate with \$1,112,076, a 5.97% decrease from FY17's adopted budget. Engineering also receives an allocation of \$1,800,000 from the Other Local Option Sales Tax, a 5.26% decrease from the amount allocated in FY17.
- ◆ Public Works' FY18 funding level is \$8,150,511, a 0.95% decrease from the FY17 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 \$3,500,906 in the Stormwater Fund. This allocation is a 4.46%

increase from the FY17 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 \$876,967 for Facility Improvements which includes a final payment to CORTA due to the expansion of the Cooper Creek Tennis Center and \$128,896 for OLOST supplements for Correctional Officers.

- ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$12,103,980 in the Paving Fund. This allocation is a 3.42% increase over the FY17's adopted budget for Public Works' paving and maintenance activities.
- ◆ Six divisions; Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadow Inert Landfill, Pine Grove Landfill, Recycling, and Other Maintenance & Repairs, operate with \$10,099,792 in the Integrated Waste Management Fund. This allocation is a 10.58% decrease from the FY17 adopted budget for Public Works' waste management program and maintenance activities. This decrease is due to the operational savings achieved with the purchase of 29 Garbage Trucks through a capital lease program in FY17.
- ◆ 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 FY17 Adopted budget amounts.
- ◆ Parks & Recreation's FY18 total funding level is \$10,708,573, a 3.05% decrease from the FY17 adopted budget. This department includes the Director's Office, Park Services, Recreation Services, Community Schools, Athletics, Therapeutics, and Special Facilities (Memorial Stadium, Golden Park, Cooper Creek Tennis Center, Aquatics, Columbus Aquatics Center, Pottery Shop, Lake Oliver Marina and Senior Citizen's Center divisions). In addition to the aforementioned divisions, which are funded in the General Fund, the department also manages the program listed below:
 - ◆ Parks Refuse Collection operates with \$84,284 in the Integrated Waste Management Fund. This allocation is a 1.37% increase over last year's budget for Parks & Recreation waste management program activities.
 - ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$50,777 for OLOST supplements for correctional officers, a decrease of 1.57%.
- ◆ Cooperative Extension Services' FY18 funding level is \$137,865, no change from the FY17's adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY18 funding level is \$1,981,459, a 29.16% decrease from the FY17 adopted budget due to the property reappraisal contract concluding in FY17. FY18, is also a non-presidential election year thereby significantly reducing election expenses for this fiscal year. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY18 funding level is \$25,972,113, a 5.97% decrease from the FY17 adopted budget. This department includes the Chief of Police, Intelligence/Vice, Support Services, Field Operations, Office of Professional Standards, Administrative Services, and Investigative Services divisions. Besides managing the aforementioned divisions, which are funded by the General Fund, the department manages the emergency call center (E911).

- ◆ The Police Department will also receive funding from the Other Local Option Sales Tax in the amount of \$8,934,890, a 9.67% decrease from FY17.
- ◆ The Emergency Call Center (E911) operates with \$3,942,620 in the Emergency Telephone Fund. This allocation is 1.43% less than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on 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 \$995,620. The E911 operations will also receive funding from the Other Local Option Sales Tax in the amount of \$715,410 for personnel and a lease agreement for the upgrade of the E911 system.
- ◆ Fire and Emergency Services' FY18 funding level is \$24,099,493, reflects a 1.13% decrease from the FY17 adopted budget. This department includes the Chief of Fire and EMS, Suppression and EMS, Training, Prevention, Hazardous Materials Response Team, Maintenance, Special Operations, Administrative Services, Logistics/Support, and Emergency Management divisions. The Fire Department will also receive funding from the Other Local Option Sales Tax in the amount of \$2,824,343, a 8.50% decrease from the FY17 Adopted Budget.
- ◆ The Muscogee County Prison's FY17 funding level is \$7,892,759, a 0.55% decrease from the FY17 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$754,309 for personnel and capital, a 2.42% increase.
- ◆ The Superior Court Judges' FY17 funding level is \$1,290,510, a 0.26% decrease from the FY17 adopted budget.
- ◆ The District Attorney's FY18 funding level is \$2,325,885, reflects a 6.19% decrease from the FY17 adopted budget. This increase is due to the addition of an Assistant District Attorney and an investigator for Recorder's Court. The District Attorney's Office also manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY18 funding level is \$186,243. This allocation reflects a 13.64% increase from FY17'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 \$185,714 for personnel.
- ◆ Adult Probation's FY18 funding level is \$127,487. This allocation reflects a 0.27% decrease from the FY17 adopted budget.
- ◆ The Jury Manager's FY18 funding level is \$447,575. This allocation reflects a 0.08% increase from the FY17's adopted budget.
- ◆ The Juvenile Court's FY18 funding level is \$668,334, a 0.15% decrease from the FY17 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY18 funding level is \$299,688, a 1.36% increase from the FY17 adopted budget.
- ◆ The Clerk of Superior Court's FY18 funding level is \$1,896,450 which is a 1.89% decrease from the FY17 adopted budget. The budget for Juvenile Court Clerk was transferred to Juvenile Court in FY16

and is no longer under the direction of the Clerk. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011 with a FY18 funding level of \$86,760. This budget also includes a new position in the Clerk's office that will be funded from Other Local Option Sales Tax funds in the amount of \$42,224.

- ◆ State Courts' FY18 funding level is \$1,676,156, a 0.08% increase from the FY17 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 \$219,040 for personnel.
- ◆ The Public Defender's FY18 funding level is \$1,937,202, a 15.09% increase from the FY17 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 \$157,653 for contractual services. The increase is due to salary and benefit increases for the Public Defenders.
- ◆ Municipal Court's FY18 funding level is \$2,157,118, a 1.33% decrease from the FY17's adopted budget. This department includes Municipal Court Judge, Clerk of Municipal Court and the Municipal Court Marshal. Their budgets are detailed below:
 - ◆ The Municipal Court Judge's budget is \$365,146, a 0.61% decrease from the current adopted budget.
 - ◆ The Clerk of Municipal Court's FY18 appropriation is \$740,802, a 0.56% decrease from the FY17 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$93,429 for personnel, a 1.65% increase over the FY17 adopted budget.
 - ◆ The Municipal Court Marshal's FY18 appropriation is \$1,051,170, a 2.11% decrease from the FY17's adopted budget. The Marshal will also receive funding from the Other Local Option Sales Tax in the amount of \$323,423 for personnel and capital, a 0.91% increase over the FY17 adopted budget.
- ◆ The Probate Court's FY18 funding level is \$439,886, a 1.53% increase from the current adopted budget. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$43,133 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY18 funding level is \$24,824,171, a 0.37% increase from the FY17 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 \$3,566,849, a 25.67% increase over the FY17 adopted budget amount due to pay reform and capital outlay for the Sheriff's Office.
- ◆ The Tax Commissioner's Office's FY18 funding level is \$1,591,336, a 0.81% decrease from the current adopted budget.
- ◆ The Coroner's Office's FY18 funding level is \$289,835, a 0.23% increase from the FY17 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$7,812 for personnel.

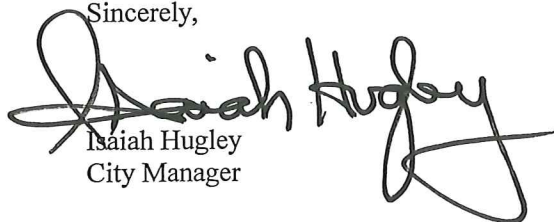
- ◆ The Records' Court has an FY18 funding level of \$870,679. This reflects a 0.36% decrease from the FY17 adopted budget amount. The Records' Court also receives funding of \$77,615 from the Other Local Option Sales Tax, a decrease of 0.10% under the prior year allocation.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY16 funding level is \$1,256,879, 1.48% lower than the total amount provided for in the FY17 adopted budget.
- ◆ The Medical Center's FY18 funding level is \$14,701,529. This appropriation reflects a 3.14% increase over the FY17 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' FY18 funding level is \$13,485,730, a 6.14% increase from the FY17 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY18 funding level is \$7,767,548, a 0.37% increase from FY17's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,906.
- ◆ Parking Management's FY18 funding level is \$321,779, a 5.47% decrease from the FY17 adopted budget. There are no subsidies from the General Fund recommended in this budget for Parking Management. Parking violation fines was increased from \$30 to \$40 per violation in FY17. This division is responsible for the Parking Garage and Parking Enforcement. This division has taken on the management responsibility of the Front Avenue Parking Garage, Bay Street Parking Garage, Citizen Services Center Parking Garage, and the Government Center Parking Garage.
- ◆ The Columbus Ironworks Convention and Trade Center's FY18 funding level is \$2,938,923, a 7.30% decrease from the FY17's adopted budget. This department is budgeted as an enterprise fund, where \$731,500 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 FY18 funding level is \$1,622,350, a 12.68% decrease from the FY17 adopted budget. The decrease is due to a decline in revenues generated at each facility and the conclusion of the debt service obligation for Oxbow Creek. The authority includes Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$150,000 and to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY18 funding level is \$4,994,445, a 7% decrease from FY17's adopted budget. Hockey will not be part of the FY18 budget due to cancellation of the contract. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,220,000. There is no subsidy from the General Fund recommended in this budget.
- ◆ Employee Health Insurance Fund's FY18 funding level is \$23,647,283 reflecting a 4.63% decrease from the FY17 adopted budget. The City's contribution will be \$5,900 per budgeted employee in FY18. 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 FY18 funding level is \$4,754,474, down 2.67% under the FY17 adopted budget. The Risk Management fund includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget increased to \$2,350,255, an increase of 3.28% over the FY17 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 3 of 10) and a reserve of \$375,127. 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 funding level of \$3,691,125 in FY18. 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 FY18 funding level will be \$1,650,315, an increase of 19.96% from the FY17 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.

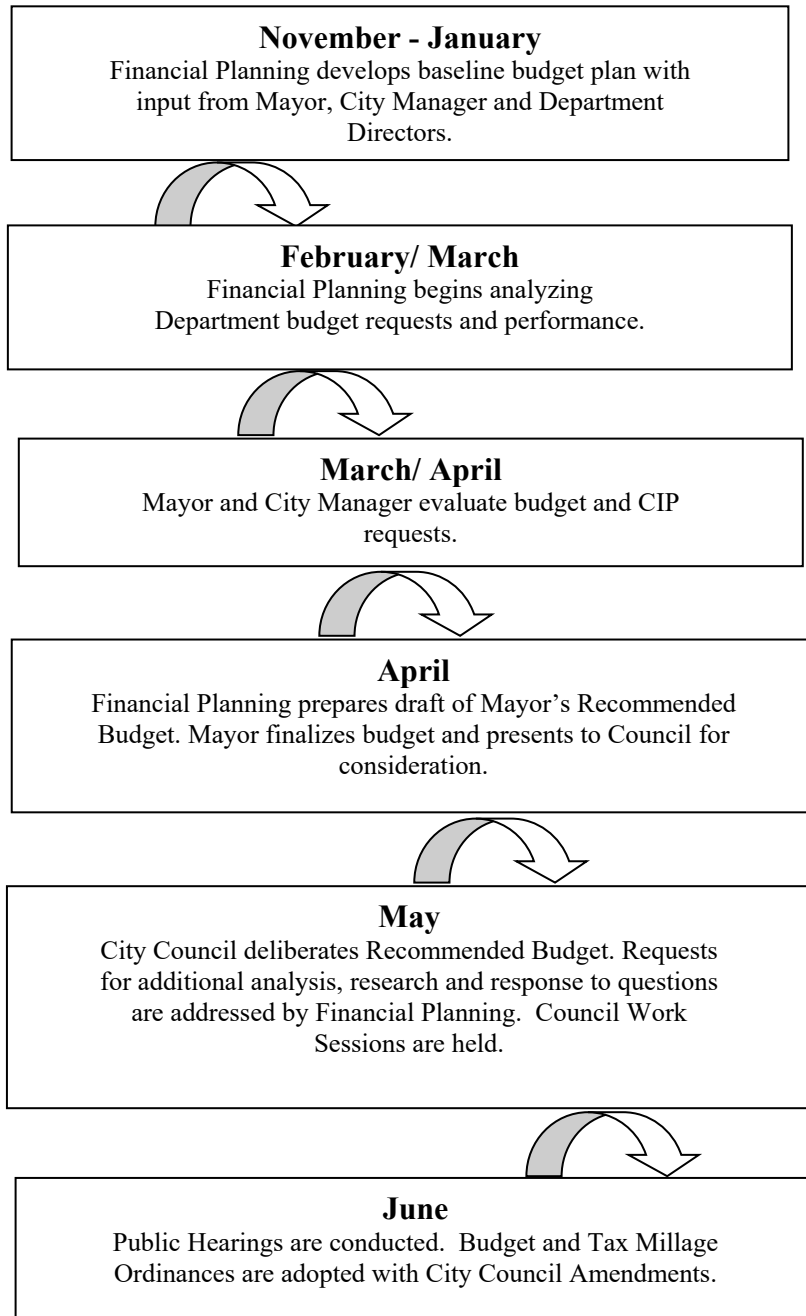
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within 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: FY2018 Budget





COLUMBUS GEORGIA

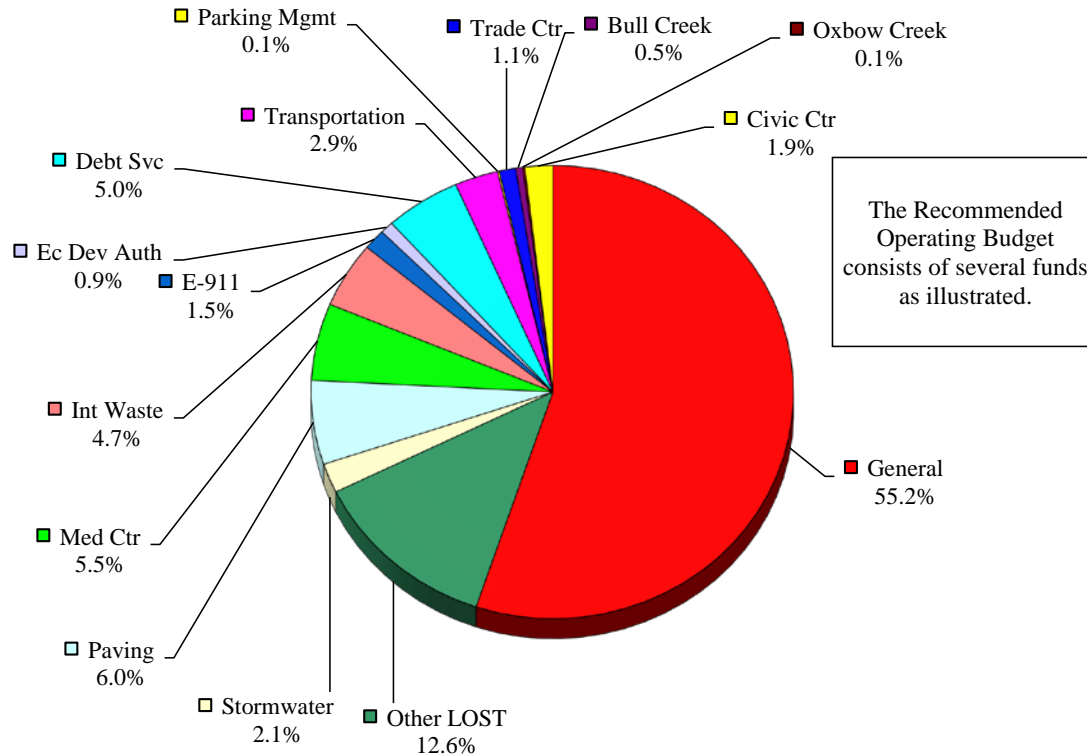
Consolidated Government



FINANCIAL SUMMARIES

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

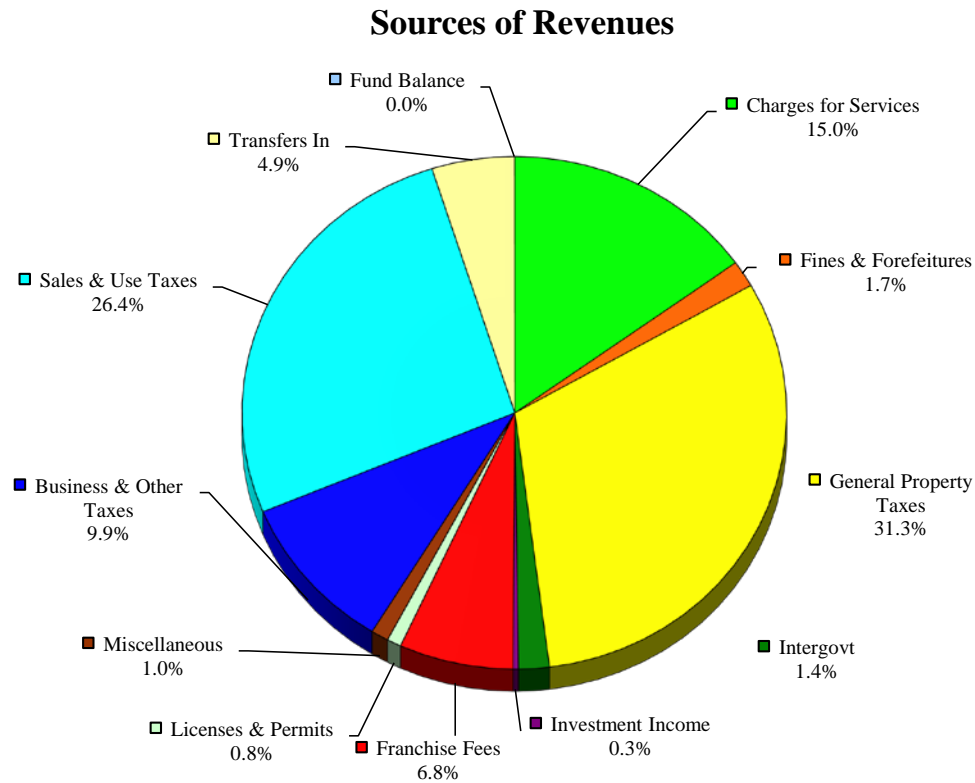
FY18 Recommended Operating Budget



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 | FY18 | % |
|-------------------------------------|----------------------|---------------|
| General Fund | \$147,636,427 | 55.2% |
| Other Local Option Sales Tax Fund | 33,666,667 | 12.6% |
| Stormwater (Sewer) Fund | 5,626,935 | 2.1% |
| Paving Fund | 16,036,247 | 6.0% |
| Medical Center Fund | 14,701,529 | 5.5% |
| Integrated Waste Fund | 12,602,000 | 4.7% |
| E-911 Fund | 3,942,620 | 1.5% |
| Economic Development Authority Fund | 2,350,255 | 0.9% |
| Debt Service Fund | 13,485,730 | 5.0% |
| Transportation Fund | 7,767,548 | 2.9% |
| Parking Management Fund | 321,779 | 0.1% |
| Trade Center Fund | 2,938,923 | 1.1% |
| Bull Creek Golf Course Fund | 1,237,350 | 0.5% |
| Oxbow Creek Golf Course Fund | 385,000 | 0.1% |
| Civic Center Fund | 4,994,445 | 1.9% |
| Subtotal Operating Funds | \$267,693,455 | 100.0% |
| Additional Budgeted Funds | | |
| CDBG Fund | \$1,650,315 | |
| WIOA Fund | 3,691,125 | |
| Health Management Fund | 23,647,283 | |
| Risk Management Fund | 4,754,474 | |

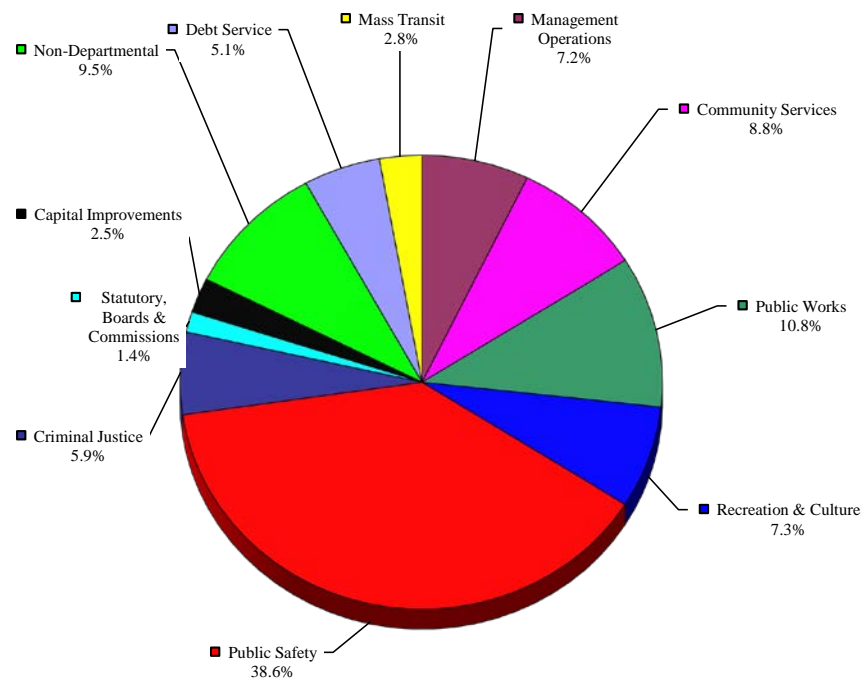
Where does the Money Come From?



| Revenue Sources | FY18 | % |
|------------------------------|----------------------|---------------|
| Charges for Services | \$40,250,480 | 15.0% |
| Fines & Forefeitures | 4,495,000 | 1.7% |
| General Property Taxes | 83,658,286 | 31.3% |
| Intergovernmental | 4,867,220 | 1.8% |
| Investment Income | 873,400 | 0.3% |
| Franchise Fees | 18,127,000 | 6.8% |
| Licenses & Permits | 2,257,000 | 0.8% |
| Miscellaneous | 2,768,623 | 1.0% |
| Business & Other Taxes | 26,610,000 | 9.9% |
| Sales & Use Taxes | 70,618,167 | 26.4% |
| Transfers In | 13,131,837 | 4.9% |
| Fund Balance | 36,442 | 0.0% |
| Total Revenue Sources | \$267,693,455 | 100.0% |

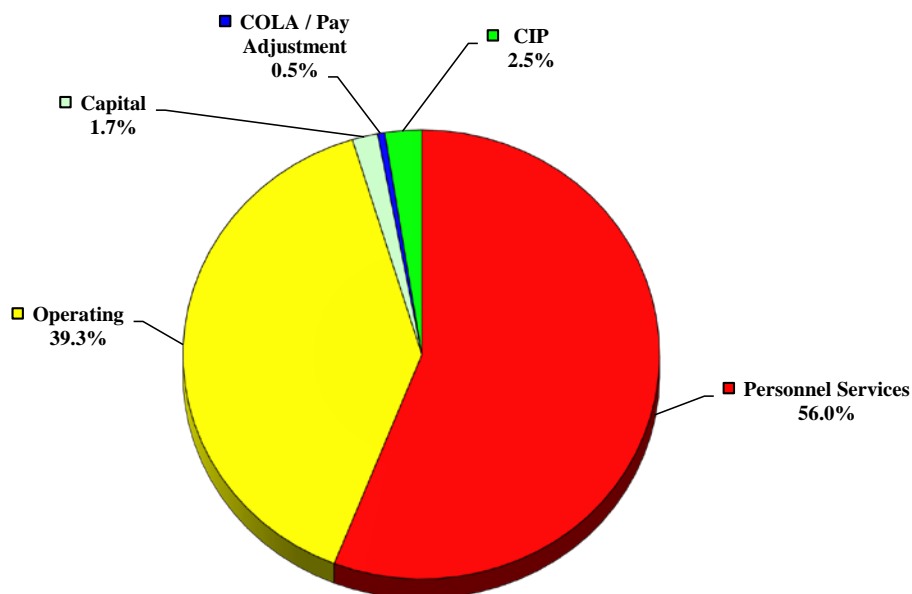
Where does the Money Go?

Sources of Expenditures



| Expenditures | FY18 | % |
|---|----------------------|---------------|
| Management Operations | \$19,184,361 | 7.2% |
| Community Services | 23,572,172 | 8.8% |
| Public Works | 28,841,364 | 10.8% |
| Recreation & Culture | 19,588,791 | 7.3% |
| Public Safety | 103,436,665 | 38.6% |
| Criminal Justice | 15,660,819 | 5.9% |
| Statutory, Boards & Commissions | 3,870,443 | 1.4% |
| Capital Improvements | 6,655,526 | 2.5% |
| Non-Departmental | 25,531,577 | 9.5% |
| Debt Service | 13,772,949 | 5.1% |
| Mass Transit | 7,578,788 | 2.8% |
| Total Expenditures By Service Area | \$267,693,455 | 100.0% |

FY18 Operating Budget By Expenditure Type



| Expenditure Types | FY18 | % |
|-----------------------------------|----------------------|----------------|
| Personnel Services | \$149,864,572 | 56.0% |
| Operating | 105,239,120 | 39.3% |
| Capital | 4,603,337 | 1.7% |
| COLA / Pay Adjustment | 1,330,900 | 0.5% |
| CIP | 6,655,526 | 2.5% |
| Total Expenditures By Type | \$267,693,455 | 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: **\$267,693,455**

Management Operations: **\$19,184,361** 7.2%

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: **\$23,572,172** 8.8%

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: **\$28,841,364** 10.8%

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: **\$3,870,443** 1.4%

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

Recreation & Culture: **\$19,588,791** 7.3%

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: \$103,436,665 38.6%

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

Criminal Justice: \$15,660,819 5.9%

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

Non-Departmental Expense: \$25,531,577 9.5%

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

Debt Service: \$13,772,949 5.1%

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: \$7,578,788 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): \$6,655,526 2.5%

The capital improvement program has been in operation since 1971 with the City consolidation. FY18 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 FY18 CIP appropriated funds include \$4,042,288 in the Other Local Option Sales Tax Fund, \$1,087,642 in the Stormwater (Sewer) Fund, \$1,525,596 in the Paving Fund.

Revenues

Sources Total: **\$267,693,455**

General Property Taxes **\$83,658,286 31.3%**

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

These taxes are based on the estimated state tax digest at millage rates ordained by Council. Currently a 2.4% 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 **\$18,127,000 6.8%**

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: **\$70,618,167 26.4%**

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: | \$26,610,000 | 9.9% |
|----------------------------------|---------------------|-------------|

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

| | | |
|--------------------------------|--------------------|-------------|
| Licenses & Permits: | \$2,257,000 | 0.8% |
|--------------------------------|--------------------|-------------|

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: | \$40,250,480 | 15.0% |
|------------------------------|---------------------|--------------|

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 FY18 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: | \$4,495,000 | 1.7% |
|---------------------------------|--------------------|-------------|

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: | \$4,867,220 | 1.8% |
|---------------------------|--------------------|-------------|

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 | \$873,400 | 0.3% |
|--------------------------|------------------|-------------|

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 | \$2,768,623 | 1.0% |
|----------------------|--------------------|-------------|

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: | \$13,168,279 | 4.9% |
|-----------------------------------|---------------------|-------------|

| | | |
|---------------------|---------------------|-------------|
| Transfer-in: | \$13,131,837 | 4.9% |
|---------------------|---------------------|-------------|

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 FY18, 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: | \$36,442 | 0.0% |
|----------------------|-----------------|-------------|

To balance the Trade Center Fund, the use of fund balance has been designated. The programmed usage of fund balance was based on anticipated fund balance for year-end FY17. In the General Fund, no use of fund balance has been designated.

Schedule of Revenues: General Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------|--------------------------------------|----------------------|------------------------|-------------------------------|---------------|
| Taxes | | | | | |
| | General Property Taxes | | | | |
| 4001 | Real Property | \$ 28,710,036 | \$ 33,665,360 | \$ 34,790,478 | 3.34% |
| 4002 | Public Utility | \$ 33,385 | \$ - | \$ - | N/A |
| 4003 | Timber | \$ 753 | \$ - | \$ - | N/A |
| 4005 | Personal Property | \$ 5,038,502 | \$ - | \$ - | N/A |
| 4006 | Motor Vehicle | \$ 3,133,143 | \$ 2,961,619 | \$ 3,130,000 | 5.69% |
| 4007 | Mobile Homes | \$ 43,156 | \$ - | \$ - | N/A |
| 4009 | Title Ad Valorem Tax | \$ 1,274,784 | \$ 1,625,000 | \$ - | -100.00% |
| 4010 | Alternative Ad Valorem Tax | \$ 153,771 | \$ 80,000 | \$ - | -100.00% |
| 4012 | Property Not on Digest | \$ 34,108 | \$ - | \$ - | N/A |
| 4015 | Recording Intangibles | \$ 652,484 | \$ 650,000 | \$ 650,000 | 0.00% |
| 4016 | Railroad Equipment Car Taxes | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 39,074,122 | \$ 38,981,979 | \$ 38,570,478 | -1.06% |
| | Franchise Fees | | | | |
| 4020 | Georgia Power | \$ 10,632,555 | \$ 10,650,000 | \$ 10,000,000 | -6.10% |
| 4021 | Liberty Utilities/Atmos Energy | \$ 1,731,233 | \$ 1,800,000 | \$ 1,750,000 | -2.78% |
| 4022 | AT&T/Bell South Telephone | \$ 402,703 | \$ 420,000 | \$ 340,000 | -19.05% |
| 4023 | Charter Communications | \$ 484,241 | \$ 470,000 | \$ 460,000 | -2.13% |
| 4024 | TCI/MediaCom Cable Services | \$ 807,356 | \$ 780,000 | \$ 780,000 | 0.00% |
| 4025 | Knology/WOW Cable Services | \$ 1,071,241 | \$ 1,040,000 | \$ 1,050,000 | 0.96% |
| 4026 | Diverse Power (Troup Electric) | \$ 197,636 | \$ 190,000 | \$ 205,000 | 7.89% |
| 4027 | Flint Electric | \$ 94,601 | \$ 90,000 | \$ 105,000 | 16.67% |
| 4028 | Columbus Water Works - 6% | \$ 3,389,077 | \$ 3,300,000 | \$ 3,350,000 | 1.52% |
| 4029 | AT&T Communication Rights | \$ 6,226 | \$ 6,226 | \$ 70,000 | 1024.32% |
| 4030 | Public Service Telephone | \$ 107 | \$ 100 | \$ - | -100.00% |
| 4032 | Telephone Franchise Taxes | \$ 7,979 | \$ 8,000 | \$ 5,000 | -37.50% |
| 4114 | American Communication Svcs | \$ 14,927 | \$ 6,000 | \$ 12,000 | 100.00% |
| | Subtotal | \$ 18,839,884 | \$ 18,760,326 | \$ 18,127,000 | -3.38% |
| | General Sales & Use Taxes | | | | |
| 4040 | Local Option Sales Tax | \$ 34,272,199 | \$ 34,300,000 | \$ 33,000,000 | -3.79% |
| | Subtotal | \$ 34,272,199 | \$ 34,300,000 | \$ 33,000,000 | -3.79% |
| | Selective Sales and Use Taxes | | | | |
| 4052 | Beer Tax | \$ 1,719,910 | \$ 1,760,000 | \$ 1,700,000 | -3.41% |
| 4053 | Wine Tax | \$ 343,314 | \$ 320,000 | \$ 340,000 | 6.25% |
| 4054 | Liquor Tax | \$ 375,092 | \$ 375,000 | \$ 370,000 | -1.33% |
| 4058 | Auto Rental Tax | \$ 471,620 | \$ 460,000 | \$ 460,000 | 0.00% |
| 4059 | 3% Alcohol Excise Tax | \$ 359,571 | \$ 340,000 | \$ 350,000 | 2.94% |
| | Subtotal | \$ 3,269,508 | \$ 3,255,000 | \$ 3,220,000 | -1.08% |
| | Business Taxes | | | | |
| 4100 | Occupation Tax | \$ 14,523,677 | \$ 15,000,000 | \$ 14,700,000 | -2.00% |
| 4110 | Insurance Premium Tax | \$ 10,979,287 | \$ 11,034,000 | \$ 11,850,000 | 7.40% |
| | Subtotal | \$ 25,502,964 | \$ 26,034,000 | \$ 26,550,000 | 1.98% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------|--|-----------------------|------------------------|-------------------------------|----------------|
| | Other Taxes | | | | |
| 4140 | Other Taxes | \$ 63,750 | \$ 80,000 | \$ 60,000 | -25.00% |
| | Subtotal | \$ 63,750 | \$ 80,000 | \$ 60,000 | -25.00% |
| | Penalties and Interest on Delinquent Taxes | | | | |
| 4150 | Penalties & Interest - Ad Valorem | \$ 655,942 | \$ 700,000 | \$ 650,000 | -7.14% |
| 4151 | Penalties & Interest - Autos | \$ 77,431 | \$ 80,000 | \$ 50,000 | -37.50% |
| 4154 | FIFA's | \$ 31,929 | \$ - | \$ 25,000 | N/A |
| | Subtotal | \$ 765,302 | \$ 780,000 | \$ 725,000 | -7.05% |
| | Subtotal Taxes | \$ 121,787,729 | \$ 122,191,305 | \$ 120,252,478 | -1.59% |
| | | | | | |
| | Licenses & Permits | | | | |
| | Regulatory Fees | | | | |
| 4200 | Beer License | \$ 112,130 | \$ 105,000 | \$ 110,000 | 4.76% |
| 4201 | Wine License | \$ 52,055 | \$ 46,000 | \$ 50,000 | 8.70% |
| 4202 | Liquor License | \$ 592,674 | \$ 580,000 | \$ 585,000 | 0.86% |
| 4204 | Alcohol Application ID Permits | \$ 51,525 | \$ 38,000 | \$ 45,000 | 18.42% |
| 4210 | Insurance License | \$ 92,390 | \$ 100,000 | \$ 92,000 | -8.00% |
| | Subtotal | \$ 900,775 | \$ 869,000 | \$ 882,000 | 1.50% |
| | Non-Business Licenses & Permits | | | | |
| 4250 | Animal Permits | \$ 155,280 | \$ 160,000 | \$ 140,000 | -12.50% |
| 4251 | Building Permits/ Construction | \$ 1,235,239 | \$ 1,100,000 | \$ 900,000 | -18.18% |
| 4252 | Certificates of Occupancy | \$ 45,080 | \$ 40,000 | \$ 40,000 | 0.00% |
| 4253 | Zoning Permission Permits | \$ - | \$ - | \$ - | N/A |
| 4255 | Judge of Probate - Licenses | \$ 169,390 | \$ 140,000 | \$ 140,000 | 0.00% |
| 4256 | Burial Permits | \$ 38,038 | \$ 42,000 | \$ 40,000 | -4.76% |
| 4257 | Mobile Home Registration Permits | \$ 7,291 | \$ 6,000 | \$ 5,000 | -16.67% |
| 4259 | Hazardous Material Permits | \$ 16,150 | \$ 14,000 | \$ 10,000 | -28.57% |
| | Subtotal | \$ 1,666,468 | \$ 1,502,000 | \$ 1,275,000 | -15.11% |
| | Penalties and Interest on Delinquent Licenses and Permits | | | | |
| 4271 | Penalties - Tag Fees | \$ 101,183 | \$ 115,000 | \$ 100,000 | -13.04% |
| | Subtotal | \$ 101,183 | \$ 115,000 | \$ 100,000 | -13.04% |
| | Subtotal Licenses and Permits | \$ 2,668,425 | \$ 2,486,000 | \$ 2,257,000 | -9.21% |
| | | | | | |
| | Charges for Services | | | | |
| | Court Fees | | | | |
| 4430 | Municipal Ct. Fees | \$ 6,746 | \$ 15,000 | \$ 25,000 | 66.67% |
| 4431 | Recorder's Ct. Fees | \$ 50 | \$ - | \$ - | N/A |
| 4432 | Magistrate Ct. Fees | \$ 130,860 | \$ 100,000 | \$ 120,000 | 20.00% |
| 4433 | Superior Ct. Fees | \$ 275,273 | \$ 350,000 | \$ 255,000 | -27.14% |
| 4434 | Superior Ct. Fees | \$ 53,932 | \$ 50,000 | \$ 45,000 | -10.00% |
| 4435 | Probate Ct. Misc. fees | \$ 70,210 | \$ 60,000 | \$ 60,000 | 0.00% |

General Fund

Financial Summary

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------|-----------------------------------|---------------------|------------------------|-------------------------------|----------------|
| 4436 | Probate Court Estates | \$ 224,059 | \$ 220,000 | \$ 190,000 | -13.64% |
| 4437 | Adult Probation Service Charges | \$ - | \$ - | \$ - | N/A |
| 4438 | Recorder's Ct Administrative Fees | \$ 117,190 | \$ 110,000 | \$ 110,000 | 0.00% |
| 4439 | Juvenile Court - Fees | \$ 244 | \$ - | \$ - | N/A |
| 4440 | D.U.I Photo Fees | \$ - | \$ - | \$ - | N/A |
| 4443 | Public Defenders Recovery | \$ 1,368 | \$ - | \$ - | N/A |
| 4448 | Recordings | \$ 371,092 | \$ 400,000 | \$ 360,000 | -10.00% |
| 4449 | Real Estate Transfer Fees | \$ 825,972 | \$ 600,000 | \$ 500,000 | -16.67% |
| 4466 | Circuitwide Public Juvenile Court | \$ - | \$ - | \$ - | N/A |
| 4467 | Non-compliance Fees-Juv Drug Ct | \$ 5,410 | \$ - | \$ 2,000 | N/A |
| 4471 | Verification Fees | \$ 9,075 | \$ 7,000 | \$ 7,000 | 0.00% |
| 4472 | Council Variance Fees | \$ - | \$ - | \$ - | N/A |
| 4473 | Subdivision Plat Fees | \$ 16,278 | \$ 15,000 | \$ 15,000 | 0.00% |
| 4474 | Zoning Fees | \$ 15,400 | \$ 17,800 | \$ 20,000 | 12.36% |
| 4483 | Traffic Fines | \$ 6,999 | \$ - | \$ - | N/A |
| 4492 | Restitution - Juvenile Court | \$ - | \$ - | \$ - | N/A |
| 4493 | Drug Court Lab Fees | \$ 12,815 | \$ 12,000 | \$ 12,000 | 0.00% |
| 4494 | Adult Drug Court Admin Fees | \$ 18,016 | \$ - | \$ - | N/A |
| 4496 | Indigent Defense Fee | \$ 26,698 | \$ 20,000 | \$ 10,000 | -50.00% |
| 4497 | BHAR Review Fees | \$ 1,620 | \$ 1,340 | \$ 2,000 | 49.25% |
| 4537 | Juvenile Court Supervisory Fees | \$ 17,965 | \$ 15,000 | \$ 15,000 | 0.00% |
| | Subtotal | \$ 2,207,271 | \$ 1,993,140 | \$ 1,748,000 | -12.30% |
| | Cost Allocation | | | | |
| 4461 | Cost Allocation | \$ 2,748,202 | \$ 2,925,345 | \$ 2,978,811 | 1.83% |
| | Subtotal | \$ 2,748,202 | \$ 2,925,345 | \$ 2,978,811 | 1.83% |
| | Other Charges for Services | | | | |
| 4450 | Auto Tag Fees | \$ 223,948 | \$ 190,000 | \$ 200,000 | 5.26% |
| 4452 | Auto Tag Postage Fees | \$ 50,855 | \$ 45,000 | \$ 45,000 | 0.00% |
| 4455 | Damage to City Property | \$ 172 | \$ - | \$ - | N/A |
| 4459 | Data Processing Services | \$ 1,550 | \$ - | \$ - | N/A |
| 4465 | Insurance Fee | \$ 65,500 | \$ 60,000 | \$ 60,000 | 0.00% |
| 4501 | Police False Alarm Fees | \$ 4,725 | \$ 4,000 | \$ 4,500 | 12.50% |
| 4502 | Fire False Alarm Fees | \$ 5,850 | \$ - | \$ - | N/A |
| 4505 | HazMat Clean up Fees | \$ - | \$ - | \$ - | N/A |
| 4506 | Emergency Ambulance Svc | \$ 3,131,154 | \$ 2,300,000 | \$ 2,900,000 | 26.09% |
| 4508 | EMS Special Events | \$ - | | \$ - | |
| 4512 | Jail Fees | \$ 11,550 | \$ 10,000 | \$ 10,000 | 0.00% |
| 4513 | Alarm Registration | \$ 1,830 | \$ 1,600 | \$ 1,500 | -6.25% |
| 4515 | MCP Inmate Subsidy | \$ 3,753,340 | \$ 3,700,000 | \$ 3,700,000 | 0.00% |
| 4516 | MCP Inmate Release | \$ 17,606 | \$ 15,000 | \$ 15,000 | 0.00% |
| 4517 | Jail Medical Reimbursement | \$ 7,115 | \$ 8,000 | \$ - | -100.00% |
| 4518 | Coroner's Transport | \$ 275 | \$ - | \$ - | N/A |
| 4530 | Sheriff Fees | \$ 868,812 | \$ 900,000 | \$ 900,000 | 0.00% |
| 4531 | Qualifying Fee | \$ 36,833 | \$ - | \$ - | N/A |
| 4570 | Spay/Neuter Voucher Fees | \$ 3,361 | \$ 5,000 | \$ 3,500 | -30.00% |
| 4571 | Pound Fees | \$ 64,491 | \$ 50,000 | \$ 50,000 | 0.00% |
| 4572 | Animal-biomed | \$ 389 | \$ - | \$ - | N/A |
| 4582 | Sale of Merchandise | \$ 12,037 | \$ 7,000 | \$ 70,000 | 900.00% |
| | Subtotal | \$ 8,261,393 | \$ 7,295,600 | \$ 7,959,500 | 9.10% |

| | | FY16 | FY17 | FY18 | % |
|------|--------------------------------------|---------------------|-----------------------|---------------------------|----------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | Operations | | | | |
| 4558 | Recycling Fees | \$ 14,532 | \$ 20,000 | \$ 10,000 | -50.00% |
| 4559 | Sale of Recycled materials | \$ 97 | \$ - | \$ - | N/A |
| 4591 | Lot Cleaning/ Maintenance Fees | \$ 96,118 | \$ 120,000 | \$ 80,000 | -33.33% |
| 4594 | Ordained Bldg Demolition | \$ 139 | \$ - | \$ - | N/A |
| 4595 | Street Assessmt/Demolition Interest | \$ 49,517 | \$ 40,000 | \$ - | -100.00% |
| 4610 | Bad Check Fees | \$ 4,855 | \$ 4,000 | \$ 4,000 | 0.00% |
| 4611 | Credit Card Service Fees | \$ 3,475 | \$ 3,000 | \$ 3,000 | 0.00% |
| 4620 | Fuel Surcharge | \$ 32,160 | \$ 30,000 | \$ 30,000 | 0.00% |
| | Subtotal | \$ 200,894 | \$ 217,000 | \$ 127,000 | -41.47% |
| | Culture and Recreation | | | | |
| 4654 | Memorial Stadium | \$ 7,350 | \$ 6,000 | \$ 6,000 | 0.00% |
| 4655 | Golden Park | \$ 11,417 | \$ 9,000 | \$ 10,000 | 11.11% |
| 4658 | Tennis Fees | \$ 162,022 | \$ 184,000 | \$ 160,000 | -13.04% |
| 4659 | Swimming Pools | \$ 88,236 | \$ 80,000 | \$ 70,000 | -12.50% |
| 4660 | Concessions | \$ 19,394 | \$ 20,000 | \$ 18,000 | -10.00% |
| 4661 | Concessions - Memorial Stadium | \$ 5,966 | \$ 8,000 | \$ 5,000 | -37.50% |
| 4664 | Pool Concessions | \$ 44,998 | \$ 40,000 | \$ 35,000 | -12.50% |
| 4665 | Facilities Rental | \$ 737 | \$ 21,000 | \$ - | -100.00% |
| 4666 | Facilities Rental Promenade | \$ 12,825 | \$ 12,000 | \$ 12,000 | 0.00% |
| 4667 | Facilities Rental - Community Center | \$ 38,841 | \$ 30,000 | \$ 35,000 | 16.67% |
| 4668 | Facilities Rental - Rugby | \$ 400 | \$ 400 | \$ 400 | 0.00% |
| 4669 | Facilities Rental-Lk Oliver Marina | \$ - | \$ - | \$ - | N/A |
| 4671 | After School Program | \$ 1,212,731 | \$ 1,250,000 | \$ 1,400,000 | 12.00% |
| 4674 | Youth Program Fees | \$ 5,125 | \$ 3,500 | \$ 6,000 | 71.43% |
| 4675 | Therapeutics | \$ 5,093 | \$ 4,000 | \$ 4,000 | 0.00% |
| 4676 | Cultural Arts | \$ 45,572 | \$ 40,000 | \$ 40,000 | 0.00% |
| 4677 | Senior Citizens | \$ 6,160 | \$ 6,000 | \$ 6,000 | 0.00% |
| 4678 | Athletic Program Fees | \$ 89,535 | \$ 80,000 | \$ 80,000 | 0.00% |
| 4680 | South Commons Softball Complex | \$ 25,200 | \$ 25,000 | \$ 25,000 | 0.00% |
| 4681 | Fee Based Program | \$ 2,655 | \$ - | \$ - | N/A |
| 4682 | Marina Concessions | \$ 83,177 | \$ 75,000 | \$ 80,000 | 6.67% |
| 4683 | Marina Fees | \$ 20,250 | \$ 25,448 | \$ 25,000 | -1.76% |
| 4684 | South Commons Concessions | \$ 11,347 | \$ 15,000 | \$ 10,000 | -33.33% |
| 4685 | Vending Machines | \$ 6,725 | \$ 7,000 | \$ 7,000 | 0.00% |
| 4686 | Aquatics Center- Gate | \$ 105,385 | \$ 100,000 | \$ 80,000 | -20.00% |
| 4687 | Aquatics Center- Concessions | \$ 12,130 | \$ 9,000 | \$ 9,000 | 0.00% |
| 4688 | Aquatics Center- Rentals | \$ 76,048 | \$ 65,000 | \$ 75,000 | 15.38% |
| 4689 | Aquatics Center- Program Fees | \$ 15,257 | \$ 102,000 | \$ 50,000 | -50.98% |
| 4690 | Aquatics Center- Sale of Merchandise | \$ 1,633 | \$ 1,000 | \$ 1,000 | 0.00% |
| 4691 | White Water | \$ 40,770 | \$ 40,000 | \$ 40,000 | 0.00% |
| | Subtotal | \$ 2,156,981 | \$ 2,258,348 | \$ 2,289,400 | 1.37% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------|---------------------------------------|----------------------|------------------------|-------------------------------|----------------|
| | Commissions | | | | |
| 4532 | Tax Commissions | \$ 2,550,446 | \$ 2,500,000 | \$ 2,500,000 | 0.00% |
| 4533 | School Tax - Auto Commissions | \$ 251,544 | \$ 250,000 | \$ 240,000 | -4.00% |
| 4534 | State (Georgia) Commissions | \$ 13,539 | \$ 15,000 | \$ - | -100.00% |
| 4536 | BID Commissions | \$ 14,399 | \$ 14,000 | \$ 14,000 | 0.00% |
| 4538 | Title Ad Valorem Tax Fees | \$ 150,747 | \$ 130,000 | \$ 150,000 | 15.38% |
| 4815 | Pay Phone - Jail | \$ 264,262 | \$ 225,000 | \$ 200,000 | -11.11% |
| 4816 | Pay Phone - MCP | \$ 171,846 | \$ 120,000 | \$ 150,000 | 25.00% |
| | Subtotal | \$ 3,416,783 | \$ 3,254,000 | \$ 3,254,000 | 0.00% |
| | Subtotal Charges for Services | \$ 18,991,523 | \$ 17,943,433 | \$ 18,356,711 | 2.30% |
| | | | | | |
| | Fines & Forfeitures | | | | |
| 4740 | Recorders Court | \$ 3,668,166 | \$ 3,500,000 | \$ 3,100,000 | -11.43% |
| 4741 | Juvenile Court - Fines | \$ - | \$ - | \$ - | N/A |
| 4743 | Environmental Court Fines | \$ 74,930 | \$ 60,000 | \$ 60,000 | 0.00% |
| 4746 | Other Fines/Forfeitures | \$ 808 | \$ 112 | \$ - | |
| 4753 | Recorder's Ct Musc Co Surcharge | \$ 146,872 | \$ 135,000 | \$ 125,000 | -7.41% |
| 4754 | Superior Ct Musc Co Surcharge | \$ 4,428 | \$ 4,000 | \$ 5,000 | 25.00% |
| 4755 | State Ct Muscogee Co Surcharge | \$ 22,837 | \$ 20,000 | \$ 20,000 | 0.00% |
| 4756 | Municipal Ct Musc Co Surcharge | \$ 1,500 | \$ 3,000 | \$ 2,000 | -33.33% |
| 4757 | Harris County Surcharge | \$ 47,527 | \$ 30,000 | \$ 35,000 | 16.67% |
| 4758 | Talbot County Surcharge | \$ 8,571 | \$ 7,000 | \$ 7,000 | 0.00% |
| 4759 | Marion County Surcharge | \$ 7,103 | \$ 7,000 | \$ 6,000 | -14.29% |
| 4760 | Chattahoochee County Surcharge | \$ 6,319 | \$ 6,000 | \$ 5,000 | -16.67% |
| 4761 | Taylor County Surcharge | \$ 26,196 | \$ 20,000 | \$ 20,000 | 0.00% |
| 4762 | Superior Ct-Fines & Forfeitures | \$ 115,433 | \$ 110,000 | \$ 130,000 | 18.18% |
| 4763 | Municipal Ct - Fines & Forfeitures | \$ 237,189 | \$ 240,000 | \$ 200,000 | -16.67% |
| 4764 | State Ct - Fines & Forfeitures | \$ 423,556 | \$ 600,000 | \$ 500,000 | -16.67% |
| 4767 | Crime Victims/Adult Probation | \$ - | \$ - | \$ - | N/A |
| 4769 | Magistrate Court-Fines | \$ - | \$ - | \$ - | N/A |
| | Subtotal Fines and Forfeitures | \$ 4,791,437 | \$ 4,742,112 | \$ 4,215,000 | -11.12% |
| | | | | | |
| | Intergovernmental | | | | |
| | Federal Government | | | | |
| 4315 | Dept of Justice | \$ - | \$ - | \$ - | N/A |
| 4313 | Federal Revenue SWAT | \$ - | \$ - | \$ - | N/A |
| 4314 | Social Security Administration Fee | \$ 55,200 | \$ 50,000 | \$ 50,000 | 0.00% |
| 4343 | Emergency Management Assistance | \$ 56,966 | \$ 56,966 | \$ 56,966 | 0.00% |
| | Subtotal | \$ 112,166 | \$ 106,966 | \$ 106,966 | 0.00% |
| | State Government | | | | |
| 4359 | Misc. State Revenue | \$ 1,454 | \$ - | \$ - | N/A |
| | Subtotal | \$ 1,454 | \$ - | \$ - | N/A |
| | Local Governments | | | | |
| 4400 | Payment in Lieu of Taxes | \$ 55,924 | \$ 40,000 | \$ 50,000 | 25.00% |
| 4402 | Administration Off. Court | \$ 148,750 | \$ 148,750 | \$ 223,750 | 50.42% |
| 4414 | Harris County | \$ 114,000 | \$ 100,506 | \$ 131,929 | 31.26% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------|---|-------------------|------------------------|-------------------------------|---------------|
| 4423 | Muscogee County School District | \$ - | \$ - | \$ - | N/A |
| 4424 | Misc Intergovernmental Revenue | \$ 72,129 | \$ - | \$ - | N/A |
| 4426 | Talbot County | \$ 11,922 | \$ 11,922 | \$ 15,770 | 32.28% |
| 4427 | Marion County | \$ 11,896 | \$ 11,896 | \$ 16,973 | 42.68% |
| 4428 | Chattahoochee County | \$ 5,000 | \$ 5,000 | \$ 11,642 | 132.84% |
| 4429 | Taylor County | \$ 15,568 | \$ 15,568 | \$ 20,163 | 29.52% |
| | Subtotal | \$ 435,189 | \$ 333,642 | \$ 470,227 | 40.94% |
| | Subtotal Intergovernmental Revenues | \$ 548,809 | \$ 440,608 | \$ 577,193 | 31.00% |
| | | | | | |
| | Miscellaneous | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4821 | DETOX - Major Building Repairs | \$ 17,795 | \$ 16,427 | \$ 16,000 | -2.60% |
| 4822 | DETOX - Insurance | \$ 2,696 | \$ 670 | \$ 800 | 19.40% |
| 4824 | Restitution | \$ - | \$ - | \$ - | N/A |
| 4837 | Miscellaneous Revenue | \$ 123,603 | \$ 104,800 | \$ 101,614 | -3.04% |
| 4840 | Rebates | \$ - | | \$ - | |
| 4842 | Vendors Comp Sales Tax | \$ 1,759 | \$ - | \$ - | N/A |
| 4843 | Naval Museum Reimb | \$ (92) | \$ - | \$ - | N/A |
| 4844 | Refund Building Maintenance - Retardation Center | \$ 23,631 | \$ 24,839 | \$ 23,631 | -4.86% |
| 4848 | Fuel | \$ 20,636 | \$ 20,000 | \$ 20,000 | 0.00% |
| | Subtotal | \$ 190,028 | \$ 166,736 | \$ 162,045 | -2.81% |
| | Reimbursement for Damaged Property | | | | |
| 4376 | Disaster Relief | \$ 118,723 | \$ - | \$ - | N/A |
| 4744 | Tree Replacement Fines | \$ - | \$ - | \$ - | N/A |
| 4852 | Repairs to City Vehicles | \$ 314 | \$ - | \$ - | N/A |
| 4853 | Claims/Settlements | \$ 133,050 | \$ - | \$ - | N/A |
| 4854 | Damage/Lost Equipment | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 252,087 | \$ - | \$ - | N/A |
| | Rents and Royalties | | | | |
| 4861 | Police/Unclaimed Property | \$ - | \$ - | \$ - | N/A |
| 4862 | Salvage - Sales | \$ 1,652 | \$ - | \$ - | N/A |
| 4867 | Engineering Docs - Sales | \$ 2,200 | \$ 3,000 | \$ 3,000 | 0.00% |
| 4869 | Police Reports - Sales | \$ 193,143 | \$ 180,000 | \$ 170,000 | -5.56% |
| 4870 | Fire Department Reports - Sales | \$ 37,972 | \$ 55,697 | \$ 50,000 | -10.23% |
| 4871 | Voter Lists | \$ 776 | \$ - | \$ - | N/A |
| 4873 | Legacy Terrace Rent | \$ 100,004 | \$ 90,000 | \$ 90,000 | 0.00% |
| 4877 | City Property - Rentals | \$ 8,406 | \$ 10,000 | \$ 10,000 | 0.00% |
| 4878 | Rental/Lease | \$ 142,006 | \$ 140,000 | \$ 135,000 | -3.57% |
| 4879 | Planning & Dev. Documents - Sales | \$ 2,029 | \$ 2,000 | \$ 1,500 | -25.00% |
| 4881 | Coroner Reports - Sales | \$ 30 | \$ 30 | \$ - | -100.00% |
| 4884 | Signage Sale | \$ 4,696 | \$ 1,550 | \$ 1,500 | -3.23% |
| 4885 | Sale of Tax Comm Reports | \$ - | \$ - | \$ - | N/A |
| 4888 | Sale of Electricity - Charging Stations | \$ 15,808 | \$ 5,000 | \$ - | -100.00% |
| | Subtotal | \$ 508,722 | \$ 487,277 | \$ 461,000 | -5.39% |
| | Subtotal Miscellaneous | \$ 950,837 | \$ 654,013 | \$ 623,045 | -4.74% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|---|------------------------------------|-----------------------|------------------------|-------------------------------|----------------|
| Contributions | | | | | N/A |
| 4802 | Donations | \$ 59,615 | \$ - | \$ - | N/A |
| Subtotal Contributions | | \$ 59,615 | \$ - | \$ - | N/A |
| | | | | | |
| Investment Income | | | | | |
| 4772 | Gain/Loss on Investment | \$ (208,322) | \$ - | \$ - | N/A |
| 4780 | Investment Interest | \$ 570,908 | \$ 450,000 | \$ 280,000 | -37.78% |
| Subtotal Investment Income | | \$ 362,587 | \$ 450,000 | \$ 280,000 | -37.78% |
| | | | | | |
| Other Financing Sources | | | | | |
| Proceeds of General Fixed Asset Dispositions | | | | | |
| 4906 | Property Sales | \$ 65,000 | \$ - | \$ - | N/A |
| 4907 | Sale of General Fixed Assets | \$ (7,871) | \$ - | \$ - | N/A |
| Subtotal | | \$ 57,129 | \$ - | \$ - | N/A |
| Transfer In | | | | | |
| 4947 | Transfer In Penalty Assessment Act | \$ 1,000,000 | \$ 1,300,000 | \$ 1,000,000 | -23.08% |
| 4950 | Transfer In General Fund CIP | \$ - | \$ 250,000 | \$ - | -100.00% |
| 4963 | Transfer In Pension Fund | \$ - | \$ - | \$ 75,000 | N/A |
| 4998 | Transfer In Other LOST | \$ - | \$ - | \$ - | N/A |
| Subtotal | | \$ 1,000,000 | \$ 1,550,000 | \$ 1,075,000 | -30.65% |
| Subtotal Other Financing Sources | | \$ 1,057,129 | \$ 1,550,000 | \$ 1,075,000 | -30.65% |
| | | | | | |
| Use of Fund Balance | | \$ - | \$ - | \$ - | N/A |
| | | | | | |
| Total Revenues | | \$ 151,218,091 | \$ 150,457,471 | \$ 147,636,427 | -1.87% |

| Schedule of Expenditures: General Fund | | | | | |
|--|-------------------------------|---------------------|------------------------|-------------------------------|---------------|
| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
| 100 | City Council | | | | |
| 1000 | City Council | \$ 310,579 | \$ 313,170 | \$ 315,893 | 0.87% |
| 2000 | Clerk Of Council | \$ 215,624 | \$ 214,153 | \$ 218,411 | 1.99% |
| | Subtotal | \$ 526,203 | \$ 527,323 | \$ 534,304 | 1.32% |
| | | | | | |
| 110 | Mayor | | | | |
| 1000 | Mayor's Office | \$ 330,099 | \$ 288,395 | \$ 288,649 | 0.09% |
| 2600 | Internal Auditor | \$ 145,096 | \$ 177,214 | \$ 193,133 | 8.98% |
| | Subtotal | \$ 475,195 | \$ 465,609 | \$ 481,782 | 3.47% |
| | | | | | |
| 120 | City Attorney | | | | |
| 1000 | City Attorney | \$ 381,460 | \$ 382,994 | \$ 382,748 | -0.06% |
| 2100 | Litigation | \$ 2,727,273 | \$ 325,000 | \$ 325,000 | 0.00% |
| | Subtotal | \$ 3,108,733 | \$ 707,994 | \$ 707,748 | -0.03% |
| | | | | | |
| 130 | City Manager | | | | |
| 1000 | City Manager | \$ 745,797 | \$ 727,098 | \$ 729,166 | 0.28% |
| 2500 | Mail Room | \$ 66,135 | \$ 70,183 | \$ 70,178 | -0.01% |
| 2550 | Print Shop | \$ - | \$ - | \$ 197,758 | N/A |
| 2600 | Public Information Agency | \$ 95,559 | \$ 87,044 | \$ 87,139 | 0.11% |
| 2850 | Citizen's Service Center | \$ 369,617 | \$ 404,565 | \$ 394,719 | -2.43% |
| | Subtotal | \$ 1,277,109 | \$ 1,288,890 | \$ 1,478,960 | 14.75% |
| | | | | | |
| 200 | Finance | | | | |
| 1000 | Finance Director | \$ 308,114 | \$ 311,234 | \$ 286,676 | -7.89% |
| 2100 | Accounting | \$ 479,720 | \$ 478,459 | \$ 478,885 | 0.09% |
| 2200 | Occ Tax/Revenue Collections | \$ 664,886 | \$ 656,788 | \$ 639,240 | -2.67% |
| 2900 | Financial Planning | \$ 208,444 | \$ 215,589 | \$ 263,446 | 22.20% |
| 2950 | Purchasing Division | \$ 372,114 | \$ 383,707 | \$ 383,902 | 0.05% |
| 2980 | Cash Management | \$ 213,264 | \$ 215,820 | \$ 215,932 | 0.05% |
| | Subtotal | \$ 2,246,542 | \$ 2,261,597 | \$ 2,268,081 | 0.29% |
| | | | | | |
| 210 | Information Technology | | | | |
| 1000 | Information Technology | \$ 3,980,406 | \$ 5,043,942 | \$ 5,112,483 | 1.36% |
| 2000 | Information Technology - GIS | \$ - | \$ 252,990 | \$ 249,974 | -1.19% |
| | Subtotal | \$ 3,980,406 | \$ 5,296,932 | \$ 5,362,457 | 1.24% |
| | | | | | |
| 220 | Human Resources | | | | |
| 1000 | Human Resources | \$ 803,677 | \$ 821,782 | \$ 821,158 | -0.08% |
| 2100 | Employee Benefits | \$ 1,077,106 | \$ 1,213,648 | \$ 1,294,219 | 6.64% |
| | Subtotal | \$ 1,880,783 | \$ 2,035,430 | \$ 2,115,377 | 3.93% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---|----------------------|------------------------|-------------------------------|----------------|
| 240 | Inspections & Code Enforcement | | | | |
| 2200 | Inspections & Code Enforcement | \$ 1,323,089 | \$ 1,469,050 | \$ 1,466,989 | -0.14% |
| 2900 | Print Shop | \$ 193,353 | \$ 197,755 | \$ - | -100.00% |
| | Subtotal | \$ 1,516,442 | \$ 1,666,805 | \$ 1,466,989 | -11.99% |
| | | | | | |
| 242 | Planning | | | | |
| 1000 | Planning | \$ 265,265 | \$ 262,875 | \$ 271,450 | 3.26% |
| | Subtotal | \$ 265,265 | \$ 262,875 | \$ 271,450 | 3.26% |
| | | | | | |
| 245 | Community Reinvestment | | | | |
| 2400 | Real Estate | \$ 129,179 | \$ 140,517 | \$ 139,810 | -0.50% |
| | Subtotal | \$ 129,179 | \$ 140,517 | \$ 139,810 | -0.50% |
| | | | | | |
| 250 | Engineering | | | | |
| 2100 | Traffic Engineering | \$ 1,202,874 | \$ 1,237,322 | \$ 1,230,125 | -0.58% |
| 2400 | GIS | \$ 243,140 | \$ - | \$ - | N/A |
| 3110 | Radio Communications | \$ 226,904 | \$ 382,642 | \$ 365,160 | -4.57% |
| | Subtotal | \$ 1,672,918 | \$ 1,619,964 | \$ 1,595,285 | -1.52% |
| | | | | | |
| 260 | Public Works | | | | |
| 1000 | Public Works | \$ 306,712 | \$ 306,421 | \$ 306,999 | 0.19% |
| 2300 | Fleet Management | \$ 2,032,584 | \$ 2,081,060 | \$ 2,027,515 | -2.57% |
| 2400 | Special Enforcement | \$ 1,375,690 | \$ 1,379,447 | \$ 1,392,279 | 0.93% |
| 2600 | Cemeteries | \$ 289,512 | \$ 260,350 | \$ 253,141 | -2.77% |
| 2700 | Facilities Maintenance | \$ 3,043,796 | \$ 3,132,231 | \$ 3,101,310 | -0.99% |
| 3710 | Other Maintenance/Repairs | \$ 1,235,450 | \$ 1,069,267 | \$ 1,069,267 | 0.00% |
| | Subtotal | \$ 8,283,745 | \$ 8,228,776 | \$ 8,150,511 | -0.95% |
| | | | | | |
| 270 | Parks & Recreation | | | | |
| 1000 | Parks And Recreation | \$ 448,317 | \$ 429,825 | \$ 440,816 | 2.56% |
| 2100 | Parks Services | \$ 4,373,708 | \$ 4,465,391 | \$ 4,293,136 | -3.86% |
| 2400 | Recreation Services | \$ 1,312,198 | \$ 1,342,521 | \$ 1,242,673 | -7.44% |
| 3220 | Golden Park | \$ 81,585 | \$ 92,800 | \$ 92,800 | 0.00% |
| 3230 | Memorial Stadium | \$ 43,780 | \$ 59,933 | \$ 59,933 | 0.00% |
| 3410 | Athletics | \$ 247,440 | \$ 287,462 | \$ 288,147 | 0.24% |
| 3505 | Community Schools Operations | \$ 1,444,977 | \$ 1,497,848 | \$ 1,400,000 | -6.53% |
| 4048 | Cooper Creek Tennis Center | \$ 250,995 | \$ 395,884 | \$ 398,270 | 0.60% |
| 4049 | Lake Oliver Marina | \$ 174,842 | \$ 174,563 | \$ 175,609 | 0.60% |
| 4413 | Aquatics | \$ 1,392,750 | \$ 738,625 | \$ 741,664 | 0.41% |
| 4414 | Aquatics Center | \$ - | \$ 992,000 | \$ 1,004,540 | 1.26% |
| 4433 | Therapeutics | \$ 78,343 | \$ 77,286 | \$ 77,581 | 0.38% |
| 4434 | Pottery Shop | \$ 165,674 | \$ 164,956 | \$ 166,165 | 0.73% |
| 4435 | Senior Citizen's Center | \$ 333,511 | \$ 326,722 | \$ 327,238 | 0.16% |
| | Subtotal | \$ 10,348,120 | \$ 11,045,816 | \$ 10,708,572 | -3.05% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|----------------------------------|----------------------|------------------------|-------------------------------|----------------|
| 280 | Cooperative Extension | | | | |
| 1000 | Cooperative Extension | \$ 123,798 | \$ 137,865 | \$ 137,865 | 0.00% |
| | Subtotal | \$ 123,798 | \$ 137,865 | \$ 137,865 | 0.00% |
| 290 | Boards and Commissions | | | | |
| 1000 | Tax Assessor | \$ 1,986,455 | \$ 1,921,174 | \$ 1,349,785 | -29.74% |
| 2000 | Elections & Registration | \$ 688,497 | \$ 876,006 | \$ 631,675 | -27.89% |
| | Subtotal | \$ 2,674,952 | \$ 2,797,180 | \$ 1,981,460 | -29.16% |
| 400 | Police | | | | |
| 1000 | Chief Of Police | \$ 1,066,321 | \$ 1,044,383 | \$ 1,045,685 | 0.12% |
| 2100 | Intelligence/Vice | \$ 1,331,646 | \$ 1,467,853 | \$ 1,462,478 | -0.37% |
| 2200 | Support Services | \$ 2,895,557 | \$ 2,792,030 | \$ 2,795,887 | 0.14% |
| 2300 | Field Operations | \$ 12,077,000 | \$ 12,096,259 | \$ 10,808,252 | -10.65% |
| 2400 | Office Of Professional Standards | \$ 462,066 | \$ 507,304 | \$ 462,148 | -8.90% |
| 2500 | Metro Drug Task Force | \$ 162,312 | \$ 186,708 | \$ 190,437 | 2.00% |
| 2700 | Special Operations Account | \$ 14,709 | \$ 33,500 | \$ 33,500 | 0.00% |
| 2800 | Administrative Services | \$ 1,399,415 | \$ 1,510,347 | \$ 1,500,126 | -0.68% |
| 3230 | Motor Transport | \$ 1,977,356 | \$ 1,349,500 | \$ 1,349,500 | 0.00% |
| 3320 | Investigative Services | \$ 6,817,506 | \$ 6,634,216 | \$ 6,324,100 | -4.67% |
| | Subtotal | \$ 28,203,888 | \$ 27,622,100 | \$ 25,972,113 | -5.97% |
| 410 | Fire & EMS | | | | |
| 1000 | Chief Of Fire & EMS | \$ 427,666 | \$ 418,513 | \$ 415,963 | -0.61% |
| 2100 | Operations | \$ 21,462,741 | \$ 21,280,998 | \$ 20,998,976 | -1.33% |
| 2600 | Special Operations | \$ 1,069,621 | \$ 1,073,426 | \$ 1,072,607 | -0.08% |
| 2800 | Administrative Services | \$ 824,844 | \$ 809,214 | \$ 809,105 | -0.01% |
| 2900 | Emergency Management | \$ 167,813 | \$ 177,032 | \$ 184,559 | 4.25% |
| 3610 | Logistics/Support | \$ 653,024 | \$ 615,714 | \$ 618,284 | 0.42% |
| | Subtotal | \$ 24,605,707 | \$ 24,374,897 | \$ 24,099,494 | -1.13% |
| 420 | Muscogee County Prison | | | | |
| 1000 | Muscogee County Prison | \$ 7,667,192 | \$ 7,936,560 | \$ 7,892,759 | -0.55% |
| | Subtotal | \$ 7,667,192 | \$ 7,936,560 | \$ 7,892,759 | -0.55% |
| 450 | Homeland Security | | | | |
| 1000 | Homeland Security | \$ 14,751 | \$ 18,322 | \$ 18,322 | 0.00% |
| | Subtotal | \$ 14,751 | \$ 18,322 | \$ 18,322 | 0.00% |
| 500 | Superior Court | | | | |
| 1000 | Chief Judge - Superior Court | \$ 302,203 | \$ 305,668 | \$ 305,167 | -0.16% |
| 2000 | District Attorney | \$ 2,211,792 | \$ 2,190,255 | \$ 2,325,885 | 6.19% |
| 2100 | Adult Probation | \$ 118,945 | \$ 127,150 | \$ 127,487 | 0.27% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------------|----------------------|------------------------|-------------------------------|---------------|
| 2110 | Juvenile Court | \$ 614,006 | \$ 669,325 | \$ 668,334 | -0.15% |
| 2125 | Circuit Wide Juvenile Court | \$ 286,300 | \$ 295,680 | \$ 299,688 | 1.36% |
| 2140 | Jury Manager | \$ 466,443 | \$ 447,203 | \$ 447,575 | 0.08% |
| 2150 | Judge Mullins | \$ 203,734 | \$ 204,434 | \$ 204,009 | -0.21% |
| 2160 | Judge Rumer | \$ 146,623 | \$ 145,894 | \$ 145,390 | -0.35% |
| 2170 | Judge Smith | \$ 148,770 | \$ 143,026 | \$ 142,522 | -0.35% |
| 2180 | Judge Peters | \$ 152,859 | \$ 143,460 | \$ 142,973 | -0.34% |
| 2190 | Judge Jordan | \$ 200,807 | \$ 207,964 | \$ 207,476 | -0.23% |
| 2195 | Judge Gottfried | \$ 135,338 | \$ 143,460 | \$ 142,973 | -0.34% |
| 2200 | Victim Witness Program | \$ 168,394 | \$ 163,896 | \$ 186,243 | 13.63% |
| 3000 | Clerk Of Superior Court | \$ 1,938,629 | \$ 1,932,979 | \$ 1,896,450 | -1.89% |
| 3310 | Board of Equalization | \$ 80,813 | \$ 86,699 | \$ 86,760 | 0.07% |
| | Subtotal | \$ 7,175,656 | \$ 7,207,093 | \$ 7,328,932 | 1.69% |
| | | | | | |
| 510 | State Court | | | | |
| 1000 | State Court Judges | \$ 590,073 | \$ 593,275 | \$ 591,742 | -0.26% |
| 2000 | State Court Solicitor | \$ 1,071,798 | \$ 1,084,225 | \$ 1,084,414 | 0.02% |
| | Subtotal | \$ 1,661,870 | \$ 1,677,500 | \$ 1,676,156 | -0.08% |
| | | | | | |
| 520 | Public Defender | | | | |
| 1000 | Public Defender | \$ 1,398,182 | \$ 1,438,714 | \$ 1,772,952 | 23.23% |
| 2000 | Muscogee County Public Defender | \$ 218,263 | \$ 244,456 | \$ 164,250 | -32.81% |
| | Subtotal | \$ 1,616,445 | \$ 1,683,170 | \$ 1,937,202 | 15.09% |
| | | | | | |
| 530 | Municipal Court | | | | |
| 1000 | Municipal Court Judge | \$ 363,479 | \$ 367,377 | \$ 365,146 | -0.61% |
| 2000 | Clerk Of Municipal Court | \$ 703,774 | \$ 744,961 | \$ 740,802 | -0.56% |
| 3000 | Marshal | \$ 1,087,671 | \$ 1,073,786 | \$ 1,051,170 | -2.11% |
| | Subtotal | \$ 2,154,923 | \$ 2,186,124 | \$ 2,157,118 | -1.33% |
| | | | | | |
| 540 | Judge Of Probate | | | | |
| 1000 | Judge Of Probate | \$ 436,998 | \$ 433,264 | \$ 439,886 | 1.53% |
| | Subtotal | \$ 436,998 | \$ 433,264 | \$ 439,886 | 1.53% |
| | | | | | |
| 550 | Sheriff | | | | |
| 1000 | Administration | \$ 2,201,838 | \$ 2,187,008 | \$ 2,155,655 | -1.43% |
| 2100 | Uniform Division | \$ 4,146,457 | \$ 3,728,922 | \$ 3,760,600 | 0.85% |
| 2400 | Motor Transport | \$ 267,092 | \$ 255,000 | \$ 280,000 | 9.80% |
| 2500 | Recorders Court | \$ 109,371 | \$ 108,425 | \$ 108,615 | 0.18% |
| 2600 | Jail | \$ 14,502,820 | \$ 14,168,961 | \$ 14,118,944 | -0.35% |
| 2650 | Medical Director | \$ 4,356,078 | \$ 4,283,650 | \$ 4,400,357 | 2.72% |
| | Subtotal | \$ 25,583,656 | \$ 24,731,966 | \$ 24,824,171 | 0.37% |

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------------|-----------------------|------------------------|-------------------------------|---------------|
| 560 | Tax Commissioner | | | | |
| 1000 | Tax Commissioner | \$ 1,605,337 | \$ 1,604,376 | \$ 1,591,336 | -0.81% |
| | Subtotal | \$ 1,605,337 | \$ 1,604,376 | \$ 1,591,336 | -0.81% |
| | | | | | |
| 570 | Coroner | | | | |
| 1000 | Coroner | \$ 282,545 | \$ 289,164 | \$ 289,835 | 0.23% |
| | Subtotal | \$ 282,545 | \$ 289,164 | \$ 289,835 | 0.23% |
| | | | | | |
| 580 | Recorder's Court | | | | |
| 1000 | Recorder's Court | \$ 863,846 | \$ 873,798 | \$ 870,679 | -0.36% |
| | Subtotal | \$ 863,846 | \$ 873,798 | \$ 870,679 | -0.36% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 1000 | Agency Appropriations | \$ 1,297,637 | \$ 1,275,759 | \$ 1,256,879 | -1.48% |
| 2000 | Contingency | \$ 95,586 | \$ 1,186,312 | \$ 1,215,186 | 2.43% |
| 3000 | Non-Categorical | \$ 10,933,863 | \$ 7,673,493 | \$ 7,565,708 | -1.40% |
| 4000 | Transfer to CIP | \$ 350,000 | \$ - | \$ - | N/A |
| 4000 | Transfer to Multi Governmental | \$ 273,312 | \$ 300,000 | \$ 300,000 | 0.00% |
| 4000 | Transfer to Civic Center | \$ - | \$ - | \$ - | N/A |
| 4000 | Transfer to Oxbow | \$ 250,000 | \$ 250,000 | \$ 150,000 | -40.00% |
| 4000 | Transfer to Parking Management | \$ 25,199 | \$ - | \$ - | N/A |
| 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 | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 13,875,598 | \$ 11,335,564 | \$ 11,137,773 | -1.74% |
| | | | | | |
| | Total Expenditures | \$ 154,257,801 | \$ 150,457,471 | \$ 147,636,427 | -1.87% |

Schedule of Revenues: OLOST Public Safety and Infrastructure

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|-------------------------------|------------------------------------|------------------------|--------------------------------|--|---------------------|
| General Property Taxes | | | | | |
| | General Sales and Use Tax | | | | |
| 0102-4042 | Other Local Option Sales Tax-PS | \$ 23,931,658 | \$ 24,033,333 | \$ 23,566,667 | -1.94% |
| 0109-4042 | Other Local Option Sales Tax-INFRA | \$ 10,256,425 | \$ 10,300,000 | \$ 10,100,000 | -1.94% |
| | Subtotal | \$ 34,188,082 | \$ 34,333,333 | \$ 33,666,667 | -1.94% |
| Investment Income | | | | | |
| 0102-4772 | Gains/Losses on Investments-PS | \$ (106,724) | \$ - | \$ - | N/A |
| 0109-4772 | Gains/Losses on Investments-INFRA | \$ 3,624 | \$ - | \$ - | N/A |
| 0102-4780 | Investment Interest-PS | \$ 207,022 | \$ - | \$ - | N/A |
| 0109-4780 | Investment Interest-INFRA | \$ 33,167 | \$ - | \$ - | N/A |
| | Subtotal Investment Income | \$ 137,090 | \$ - | \$ - | N/A |
| Miscellaneous | | | | | |
| 4837 | Miscellaneous-PS and INFRA | \$ 256 | \$ - | \$ - | N/A |
| | Subtotal Miscellaneous | \$ 256 | \$ - | \$ - | N/A |
| | Use of Fund Balance | \$ - | \$ - | \$ - | N/A |
| | Total Revenues | \$ 34,325,429 | \$ 34,333,333 | \$ 33,666,667 | -1.94% |

Schedule of Expenditures: OLOST Public Safety

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|--------------------------------------|------------------------|--------------------------------|--|---------------------|
| 110 | Crime Prevention/Intervention | | | | |
| 9900 | Crim Prevention Admin | \$ 82,295 | \$ 837,967 | \$ 838,121 | 0.02% |
| 9903 | Crime Prevention/Intervention | \$ 583,907 | \$ - | \$ - | N/A |
| 9904 | Crime Prevention/Intervention | \$ 72,074 | \$ - | \$ - | N/A |
| 9905 | Crime Prevention/Juvenile Drug Ct | \$ 31,125 | \$ - | \$ - | N/A |
| 9906 | Crime Prevention/Boxwood Rec Ctr | \$ 77,089 | \$ - | \$ - | N/A |
| 9907 | Crime Prevention/Copper Theft | \$ - | \$ - | \$ - | N/A |
| 9908 | Crime Prevention/Adult Drug Court | \$ 59,292 | \$ - | \$ - | N/A |
| 9909 | Jr Marshal Program | \$ 28,673 | \$ - | \$ - | N/A |
| 9910 | Mental Health Court | \$ - | \$ - | \$ - | N/A |
| 9910 | Legitimation Station | \$ 17,520 | \$ - | \$ - | N/A |
| | Subtotal | \$ 951,974 | \$ 837,967 | \$ 838,121 | 0.02% |
| 160 | Civic Center | | | | |
| 9900 | Civic Center | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ - | \$ - | \$ - | N/A |
| 260 | Public Works | | | | |
| 9900 | Public Works | \$ 124,892 | \$ 130,956 | \$ 128,896 | -1.57% |
| | Subtotal | \$ 124,892 | \$ 130,956 | \$ 128,896 | -1.57% |

Other Local Option Sales Tax

Financial Summary

| | | FY16 | FY17 | FY18 | % |
|------------|-------------------------------|----------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 270 | Parks & Recreation | | | | |
| 9900 | Parks & Recreation | \$ 47,925 | \$ 51,589 | \$ 50,777 | -1.57% |
| | Subtotal | \$ 47,925 | \$ 51,589 | \$ 50,777 | -1.57% |
| 400 | Police | | | | |
| 9900 | Police | \$ 9,864,576 | \$ 9,891,467 | \$ 8,934,890 | -9.67% |
| 9902 | E911 | \$ 708,815 | \$ 704,739 | \$ 715,410 | 1.51% |
| | Subtotal | \$ 10,573,390 | \$ 10,596,206 | \$ 9,650,300 | -8.93% |
| 410 | Fire & EMS | | | | |
| 9900 | Fire & EMS | \$ 3,310,007 | \$ 3,086,728 | \$ 2,824,343 | -8.50% |
| | Subtotal | \$ 3,310,007 | \$ 3,086,728 | \$ 2,824,343 | -8.50% |
| 420 | MCP | | | | |
| 9900 | MCP | \$ 687,250 | \$ 736,506 | \$ 754,309 | 2.42% |
| | Subtotal | \$ 687,250 | \$ 736,506 | \$ 754,309 | 2.42% |
| 500 | Superior Court | | | | |
| 9900 | District Attorney | \$ 133,469 | \$ 154,165 | \$ 185,714 | 20.46% |
| 9902 | Clerk of Superior Court | \$ - | \$ - | \$ 42,224 | N/A |
| | Subtotal | \$ 133,469 | \$ 154,165 | \$ 227,938 | 47.85% |
| 510 | State Court Solicitor | | | | |
| 9900 | State Court Solicitor | \$ 219,821 | \$ 221,453 | \$ 219,040 | -1.09% |
| | Subtotal | \$ 219,821 | \$ 221,453 | \$ 219,040 | -1.09% |
| 520 | Public Defender | | | | |
| 9900 | Public Defender | \$ 144,846 | \$ 146,710 | \$ 157,653 | 7.46% |
| | Subtotal | \$ 144,846 | \$ 146,710 | \$ 157,653 | 7.46% |
| 530 | Municipal Court | | | | |
| 9900 | Marshal | \$ 325,765 | \$ 320,491 | \$ 323,423 | 0.91% |
| 9902 | Clerk of Municipal Court | \$ 86,307 | \$ 91,913 | \$ 93,429 | 1.65% |
| | Subtotal | \$ 412,071 | \$ 412,404 | \$ 416,852 | 1.08% |
| 540 | Probate Court | | | | |
| 9900 | Probate Court | \$ 43,769 | \$ 43,151 | \$ 43,133 | -0.04% |
| | Subtotal | \$ 43,769 | \$ 43,151 | \$ 43,133 | -0.04% |
| 550 | Sheriff | | | | |
| 9900 | Sheriff | \$ 2,738,254 | \$ 2,838,369 | \$ 3,566,849 | 25.67% |
| | Subtotal | \$ 2,738,254 | \$ 2,838,369 | \$ 3,566,849 | 25.67% |
| 570 | Coroner | | | | |
| 9900 | Coroner | \$ 8,046 | \$ 7,937 | \$ 7,812 | -1.57% |
| | Subtotal | \$ 8,046 | \$ 7,937 | \$ 7,812 | -1.57% |

Other Local Option Sales Tax

Financial Summary

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---|------------------------|--------------------------------|--|---------------------|
| 580 | Recorder's Court | | | | |
| 9900 | Recorder's Court | \$ 78,662 | \$ 77,696 | \$ 77,615 | -0.10% |
| | Subtotal | \$ 78,662 | \$ 77,696 | \$ 77,615 | -0.10% |
| 590 | Miscellaneous | | | | |
| 2000 | Contingency | \$ - | \$ 473,762 | \$ 466,993 | -1.43% |
| 3000 | Non-Categorical | \$ 1,649,488 | \$ 1,756,034 | \$ 1,804,512 | 2.76% |
| 4000 | Transfer to General Fund | \$ - | \$ - | \$ - | N/A |
| 4000 | Transfer to CIP | \$ 1,810,000 | \$ 300,000 | \$ 250,000 | -16.67% |
| 4000 | Transfer to E911 | \$ 862,959 | \$ 1,069,692 | \$ 995,620 | -6.92% |
| 4000 | Transfer for Debt Service | \$ 120,273 | \$ 1,088,039 | \$ 1,081,998 | -0.56% |
| | Subtotal | \$ 4,442,720 | \$ 4,687,527 | \$ 4,599,123 | -1.89% |
| 610 | Transportation | | | | |
| 9900 | Transportation | \$ 3,978 | \$ 3,969 | \$ 3,906 | -1.59% |
| | Subtotal | \$ 3,978 | \$ 3,969 | \$ 3,906 | -1.59% |
| | | | | | |
| | Total Expenditures-Public Safety | \$ 23,921,075 | \$ 24,033,333 | \$ 23,566,667 | -1.94% |

Schedule of Expenditures: Infrastructure

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|--|------------------------|--------------------------------|--|---------------------|
| 210 | Information Technology | | | | |
| 9901 | Information Technology | \$ 512,893 | \$ 1,091,254 | \$ 1,115,321 | 2.21% |
| | Subtotal | \$ 512,893 | \$ 1,091,254 | \$ 1,115,321 | 2.21% |
| | | | | | |
| 250 | Engineering | | | | |
| 9901 | Roads & Stormwater | \$ 2,224,254 | \$ 1,900,000 | \$ 1,800,000 | -5.26% |
| | Subtotal | \$ 2,224,254 | \$ 1,900,000 | \$ 1,800,000 | -5.26% |
| | | | | | |
| 260 | Public Works | | | | |
| 9901 | Facilities | \$ 727,723 | \$ 974,410 | \$ 876,967 | -10.00% |
| | Subtotal | \$ 727,723 | \$ 974,410 | \$ 876,967 | -10.00% |
| | | | | | |
| 590 | Miscellaneous | | | | |
| 2000 | Contingency | \$ - | \$ - | \$ - | N/A |
| 3000 | Non-Categorical | \$ 341,203 | \$ 322,738 | \$ 299,440 | -7.22% |
| 4000 | Transfer to Debt Service | \$ 5,964,117 | \$ 6,011,598 | \$ 6,008,272 | -0.06% |
| | Subtotal | \$ 6,305,320 | \$ 6,334,336 | \$ 6,307,712 | -0.42% |
| | | | | | |
| | Total Expenditures-Infrastructure | \$ 9,770,189 | \$ 10,300,000 | \$ 10,100,000 | -1.94% |
| | GRAND Total OLOST Expenditures | \$ 33,691,264 | \$ 34,333,333 | \$ 33,666,667 | -1.94% |

Schedule of Revenues: Stormwater Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--|-----------------------------------|---------------------|------------------------|-------------------------------|----------------|
| General Property Taxes | | | | | |
| 4001 | Real Property | \$ 4,108,427 | \$ 4,780,511 | \$ 4,955,727 | 3.67% |
| 4002 | Public Utility | \$ 4,777 | \$ - | \$ - | N/A |
| 4003 | Timber | \$ 25 | \$ - | \$ - | N/A |
| 4005 | Personal Property | \$ 720,989 | \$ - | \$ - | N/A |
| 4006 | Motor Vehicle | \$ 451,410 | \$ 426,698 | \$ 426,708 | 0.00% |
| 4007 | Mobile Homes | \$ 6,542 | \$ - | \$ - | N/A |
| 4012 | Property Not on Digest | \$ 4,881 | \$ 5,000 | \$ 2,000 | -60.00% |
| 4015 | Recording Intangibles | \$ 93,368 | \$ 80,000 | \$ 80,000 | 0.00% |
| | Subtotal | \$ 5,390,418 | \$ 5,292,209 | \$ 5,464,435 | 3.25% |
| | | | | | |
| Other Taxes | | | | | |
| 4150 | Penalties & Interest - Ad Valorem | \$ 93,863 | \$ 70,000 | \$ 40,000 | -42.86% |
| 4151 | Penalties & Interest - Autos | \$ 11,156 | \$ 10,000 | \$ 7,500 | -25.00% |
| | Subtotal | \$ 105,019 | \$ 80,000 | \$ 47,500 | -40.63% |
| | | | | | |
| Subtotal Taxes | | \$ 5,495,437 | \$ 5,372,209 | \$ 5,511,935 | 2.60% |
| | | | | | |
| Intergovernmental Revenues | | | | | |
| Local Governments | | | | | |
| 4400 | Payment in Lieu of Taxes | \$ 8,003 | \$ 8,000 | \$ 7,000 | -12.50% |
| | Subtotal | \$ 8,003 | \$ 8,000 | \$ 7,000 | -12.50% |
| Subtotal Intergovernmental Revenues | | \$ 8,003 | \$ 8,000 | \$ 7,000 | -12.50% |
| | | | | | |
| Charges for Services | | | | | |
| Other Charges for Services | | | | | |
| 4464 | Land Disturbance Fee | \$ 6,800 | \$ 8,000 | \$ 8,000 | 0.00% |
| | Subtotal | \$ 6,800 | \$ 8,000 | \$ 8,000 | 0.00% |
| | | | | | |
| Operations | | | | | |
| 4593 | Street Repair Reimbursement | \$ - | \$ - | \$ - | N/A |
| 4596 | Erosion Control | \$ 29,532 | \$ 27,000 | \$ 30,000 | 11.11% |
| | Subtotal | \$ 29,532 | \$ 27,000 | \$ 30,000 | 11.11% |
| | | | | | |
| Subtotal Charges for Services | | \$ 36,332 | \$ 35,000 | \$ 38,000 | 8.57% |
| | | | | | |
| Investment Income | | | | | |
| 4772 | Gains/Losses on Investments | \$ (25,548) | \$ - | \$ - | N/A |
| 4780 | Investment Interest | \$ 81,074 | \$ 55,000 | \$ 70,000 | 27.27% |
| Subtotal Investment Income | | \$ 55,525 | \$ 55,000 | \$ 70,000 | 27.27% |
| | | | | | |
| Miscellaneous | | | | | |
| 4837 | Miscellaneous | \$ 374 | \$ - | \$ - | N/A |
| Subtotal Miscellaneous | | \$ 374 | \$ - | \$ - | N/A |
| | | | | | |
| Total Revenues | | \$ 5,595,671 | \$ 5,470,209 | \$ 5,626,935 | 2.87% |

Schedule of Expenditures: Stormwater Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| 250 | Engineering | | | | |
| 2300 | Drainage | \$ 336,327 | \$ 463,306 | \$ 396,913 | -14.33% |
| 2600 | Stormwater | \$ 251,369 | \$ 282,073 | \$ 282,931 | 0.30% |
| | Subtotal | \$ 587,696 | \$ 745,379 | \$ 679,844 | -8.79% |
| | | | | | |
| 260 | Public Works | | | | |
| 3210 | Stormwater Maintenance | \$ 3,199,707 | \$ 3,346,541 | \$ 3,495,906 | 4.46% |
| 3710 | Other Maintenance/Repairs | \$ - | \$ 5,000 | \$ 5,000 | 0.00% |
| | Subtotal | \$ 3,199,707 | \$ 3,351,541 | \$ 3,500,906 | 4.46% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 22,820 | \$ 28,287 | 23.96% |
| 3000 | Non-Categorical | \$ 326,510 | \$ 347,290 | \$ 330,256 | -4.90% |
| 4000 | Transfer to CIP | \$ 1,013,711 | \$ 1,003,179 | \$ 1,087,642 | 8.42% |
| | Subtotal | \$ 1,340,221 | \$ 1,373,289 | \$ 1,446,185 | 5.31% |
| | | | | | |
| | Total Expenditures | \$ 5,127,625 | \$ 5,470,209 | \$ 5,626,935 | 2.87% |

Schedule of Revenues: Paving Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|-----------------------------------|--|----------------------|------------------------|-------------------------------|---------------|
| General Property Taxes | | | | | |
| 4001 | Real Property | \$ 11,395,983 | \$ 13,260,214 | \$ 13,746,729 | 3.67% |
| 4002 | Public Utility | \$ 13,251 | \$ - | \$ - | N/A |
| 4003 | Timber | \$ 68 | \$ - | \$ - | N/A |
| 4005 | Personal Property | \$ 1,999,884 | \$ - | \$ - | N/A |
| 4006 | Motor Vehicle | \$ 1,252,143 | \$ 1,183,595 | \$ 1,183,623 | 0.00% |
| 4007 | Mobile Homes | \$ 18,149 | \$ - | \$ - | N/A |
| 4012 | Property Not on Digest | \$ 13,538 | \$ 20,000 | \$ 12,000 | -40.00% |
| 4015 | Recording Intangibles | \$ 258,984 | \$ 230,000 | \$ 250,000 | 8.70% |
| | Subtotal | \$ 14,952,000 | \$ 14,693,809 | \$ 15,192,352 | 3.39% |
| Other Taxes | | | | | |
| 4150 | Penalties & Interest - Ad Valorem | \$ 260,357 | \$ 200,000 | \$ 200,000 | 0.00% |
| 4151 | Penalties & Interest - Auto | \$ 30,945 | \$ 30,000 | \$ 20,000 | -33.33% |
| | Subtotal | \$ 291,302 | \$ 230,000 | \$ 220,000 | -4.35% |
| | Subtotal Taxes | \$ 15,243,302 | \$ 14,923,809 | \$ 15,412,352 | 3.27% |
| Intergovernmental Revenues | | | | | |
| | Local Governments | | | | |
| 4394 | Georgia Emergency Management Age | \$ 5,365 | \$ - | \$ - | N/A |
| 4400 | Payment in Lieu of Taxes | \$ 22,198 | \$ 12,000 | \$ 19,000 | 58.33% |
| | Subtotal | \$ 27,563 | \$ 12,000 | \$ 19,000 | 58.33% |
| | Subtotal Intergovernmental Revenues | \$ 27,563 | \$ 12,000 | \$ 19,000 | 58.33% |
| Charges for Services | | | | | |
| | Operations | | | | |
| 4593 | Street Repair Reimbursement | \$ 16,550 | \$ 12,000 | \$ 12,000 | 0.00% |
| 4597 | Maintain State Highways | \$ 342,895 | \$ 342,895 | \$ 342,895 | 0.00% |
| | Subtotal | \$ 359,445 | \$ 354,895 | \$ 354,895 | 0.00% |
| | Subtotal | \$ 359,445 | \$ 354,895 | \$ 354,895 | 0.00% |
| Investment Income | | | | | |
| 4772 | Gains/Losses on Investments | \$ (57,797) | \$ - | \$ - | N/A |
| 4780 | Investment Interest | \$ 356,631 | \$ 250,000 | \$ 250,000 | 0.00% |
| | Subtotal Investment Income | \$ 298,835 | \$ 250,000 | \$ 250,000 | 0.00% |
| Miscellaneous Revenues | | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4837 | Miscellaneous | \$ 1,735 | \$ - | \$ - | N/A |
| 4377 | Sale of Timber | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 1,735 | \$ - | \$ - | N/A |
| | Subtotal Miscellaneous | \$ 1,735 | \$ - | \$ - | N/A |
| | Total Revenues | \$ 15,930,879 | \$ 15,540,704 | \$ 16,036,247 | 3.19% |

Schedule of Expenditures: Paving Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|------------------------------------|----------------------|------------------------|-------------------------------|---------------|
| 250 | Engineering | | | | |
| 2200 | Highways And Roads | \$ 907,945 | \$ 1,182,662 | \$ 1,112,076 | -5.97% |
| | Subtotal | \$ 907,945 | \$ 1,182,662 | \$ 1,112,076 | -5.97% |
| | | | | | |
| 260 | Public Works | | | | |
| 2100 | Street Improvements | \$ - | \$ - | \$ - | N/A |
| 3110 | Repairs And Maintenance | \$ 3,755,703 | \$ 4,415,947 | \$ 4,509,861 | 2.13% |
| 3120 | Right Of Way Maintenance | \$ 6,374,478 | \$ 7,041,634 | \$ 7,347,931 | 4.35% |
| 3130 | Community Services-Row Maintenance | \$ 222,059 | \$ 241,215 | \$ 241,187 | -0.01% |
| 3710 | Other Maintenance/Repairs | \$ 419 | \$ 5,000 | \$ 5,000 | 0.00% |
| | Subtotal | \$ 10,352,658 | \$ 11,703,796 | \$ 12,103,979 | 3.42% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 60,604 | \$ 71,679 | 18.27% |
| 3000 | Non-Categorical | \$ 1,115,104 | \$ 1,090,368 | \$ 1,078,943 | -1.05% |
| 4000 | Transfer to CIP | \$ 2,259,747 | \$ 1,503,274 | \$ 1,525,596 | 1.48% |
| 4000 | Transfer to Debt Service | \$ - | \$ - | \$ 143,974 | N/A |
| 4000 | 9937 Transfer to Workers Comp | | \$ - | \$ - | N/A |
| 4000 | Interfund Transfers | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 3,374,851 | \$ 2,654,246 | \$ 2,820,192 | 6.25% |
| | | | | | |
| | Total Expenditures | \$ 14,635,454 | \$ 15,540,704 | \$ 16,036,247 | 3.19% |

Schedule of Revenues: Medical Center Fund

| | | FY16 | FY17 | FY18 | % |
|------|-------------------------------|----------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | General Property Taxes | | | | |
| 4001 | Real Property | \$ 10,779,984 | \$ 12,544,558 | \$ 12,992,345 | 3.57% |
| 4003 | Timber | \$ 369 | | | N/A |
| 4005 | Personal Property | \$ 1,891,871 | | | N/A |
| 4006 | Motor Vehicle | \$ 1,173,344 | \$ 1,109,109 | \$ 1,109,184 | 0.01% |
| 4007 | Mobile Homes | \$ 15,827 | | | N/A |
| | Subtotal | \$ 13,861,395 | \$ 13,653,667 | \$ 14,101,529 | 3.28% |
| | | | | | |
| 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 | \$ 14,461,395 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |

Schedule of Expenditures: Medical Center Fund

| | | FY16 | FY17 | FY18 | % |
|------------|---------------------------|----------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 200 | | | | | |
| 3000 | Medical Center Authority | \$ 14,690,698 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |
| | Subtotal | \$ 14,690,698 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |
| | | | | | |
| | Total Expenditures | \$ 14,690,698 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |

Schedule of Revenues: Integrated Waste Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|--|----------------------|------------------------|-------------------------------|--------------|
| Charges for Services | | | | | |
| | Operations | | | | |
| 4550 | Inert Landfill Fees | \$ 73,392 | \$ 70,000 | \$ 70,000 | 0.00% |
| 4552 | Commercial Solid Waste Collection Fees | \$ 82,940 | \$ 85,000 | \$ 82,000 | -3.53% |
| 4553 | Residential Solid Waste Collection Fees | \$ 9,892,222 | \$ 11,244,000 | \$ 11,220,000 | -0.21% |
| 4556 | Meadow | \$ - | \$ - | \$ - | N/A |
| 4557 | Pine Grove Landfill | \$ 421,578 | \$ 400,000 | \$ 400,000 | 0.00% |
| 4558 | Recycling Fees | \$ 615,228 | \$ 500,000 | \$ 600,000 | 20.00% |
| 4588 | Tree Fee | \$ 37,838 | \$ 30,000 | \$ 30,000 | 0.00% |
| | Subtotal | \$ 11,123,198 | \$ 12,329,000 | \$ 12,402,000 | 0.59% |
| Investment Income | | | | | |
| 4772 | Gains/Losses On Investments | \$ 45,093 | | | N/A |
| 4780 | Investment Interest | \$ 239,606 | \$ 200,000 | \$ 200,000 | 0.00% |
| | Subtotal | \$ 284,699 | \$ 200,000 | \$ 200,000 | 0.00% |
| Miscellaneous | | | | | |
| 4837 | Miscellaneous | \$ 7,135 | | | N/A |
| | Subtotal | \$ 7,135 | \$ - | \$ - | N/A |
| Other Financing Sources | | | | | |
| | Proceeds of General Fixed Asset Disposition | | | | |
| 4908 | Gain on Sale of Assets | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ - | \$ - | \$ - | N/A |
| | Total Revenues | \$ 11,415,032 | \$ 12,529,000 | \$ 12,602,000 | 0.58% |

Schedule of Expenditures: Integrated Waste Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|-------------------------------|----------------------|------------------------|-------------------------------|----------------|
| 260 | Public Works | | | | |
| 3510 | Solid Waste Collection | \$ 6,362,903 | \$ 7,081,605 | \$ 5,956,848 | -15.88% |
| 3520 | Recycling | \$ 1,277,667 | \$ 1,148,311 | \$ 1,084,174 | -5.59% |
| 3540 | Granite Bluff Inert Landfill | \$ 250,251 | \$ 254,696 | \$ 254,695 | 0.00% |
| 3550 | Oxbow Meadow Inert Landfill | \$ 2,990 | \$ - | \$ - | N/A |
| 3560 | Pine Grove Landfill | \$ 1,501,345 | \$ 1,671,949 | \$ 1,671,909 | 0.00% |
| 3570 | Recycling Center | \$ 1,084,531 | \$ 988,848 | \$ 982,689 | -0.62% |
| 3580 | Recycling - Fort Benning | \$ 124,619 | \$ 135,898 | \$ 135,898 | 0.00% |
| 3710 | Other Maintenance/Repairs | \$ 7,682 | \$ 13,580 | \$ 13,580 | 0.00% |
| | Subtotal | \$ 10,611,989 | \$ 11,294,887 | \$ 10,099,793 | -10.58% |
| | | | | | |
| 270 | Parks & Recreation | | | | |
| 3150 | Refuse Collection - Parks | \$ 89,058 | \$ 83,148 | \$ 84,284 | 1.37% |
| | Subtotal | \$ 89,058 | \$ 83,148 | \$ 84,284 | 1.37% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 39,648 | \$ 48,900 | 23.34% |
| 3000 | Non-Categorical | \$ 1,254,115 | \$ 1,111,317 | \$ 1,172,048 | 5.46% |
| 4000 | Transfer to Debt Service | \$ - | \$ - | \$ 1,196,975 | |
| 4000 | Interfund Transfers | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 1,254,115 | \$ 1,150,965 | \$ 2,417,923 | 110.08% |
| | | | | | |
| 660 | Integrated Waste CIP | | | | |
| 4000 | Integrated Waste CIP | \$ 225,800 | \$ - | \$ - | N/A |
| | Subtotal | \$ 225,800 | \$ - | \$ - | N/A |
| | | | | | |
| | Total Expenditures | \$ 12,180,961 | \$ 12,529,000 | \$ 12,602,000 | 0.58% |

Schedule of Revenues: Emergency Telephone Fund

| | | FY16 | FY17 | FY18 | % |
|-------------------------------------|--------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| Charge for Services | | | | | |
| 4500 | E911 Emergency Telephone | \$ 1,140,165 | \$ 1,200,000 | \$ 1,200,000 | 0.00% |
| 4514 | Wireless Surcharge | \$ 1,407,453 | \$ 1,400,000 | \$ 1,372,000 | -2.00% |
| 4519 | Prepaid Wireless | \$ 340,354 | \$ 330,000 | \$ 375,000 | 13.64% |
| Subtotal Charge for Services | | \$ 2,887,973 | \$ 2,930,000 | \$ 2,947,000 | 0.58% |
| | | | | | |
| 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 | \$ 862,959 | \$ 1,069,692 | \$ 995,620 | -6.92% |
| Subtotal | | \$ 862,959 | \$ 1,069,692 | \$ 995,620 | -6.92% |
| | | | | | |
| Total Revenues | | \$ 3,750,984 | \$ 3,999,692 | \$ 3,942,620 | -1.43% |

Schedule of Expenditures: Emergency Telephone Fund

| | | FY16 | FY17 | FY18 | % |
|---------------------------|-------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 400 | Police | | | | |
| 3220 | E-911 | \$ 3,541,249 | \$ 3,771,952 | \$ 3,709,166 | -1.66% |
| Subtotal | | \$ 3,541,249 | \$ 3,771,952 | \$ 3,709,166 | -1.66% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 18,508 | \$ 22,177 | 19.82% |
| 3000 | Non Categorical | \$ 209,735 | \$ 209,232 | \$ 211,277 | 0.98% |
| Subtotal | | \$ 209,735 | \$ 227,740 | \$ 233,454 | 2.51% |
| | | | | | |
| Total Expenditures | | \$ 3,750,984 | \$ 3,999,692 | \$ 3,942,620 | -1.43% |

Schedule of Revenues: Economic Development Fund

| | | FY16 | FY17 | FY18 | % |
|------|-------------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | General Property Taxes | | | | |
| 4001 | Real Property | \$ 1,793,651 | \$ 2,090,760 | \$ 2,165,391 | 3.57% |
| 4003 | Timber | \$ 61 | | | N/A |
| 4005 | Personal Property | \$ 315,312 | | | N/A |
| 4006 | Motor Vehicle | \$ 195,557 | \$ 184,851 | \$ 184,864 | 0.01% |
| 4007 | Mobile Homes | \$ 2,638 | | | N/A |
| | Subtotal | \$ 2,307,220 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |
| | | | | | |
| | Revenues Total | \$ 2,307,220 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |

Schedule of Expenditures: Economic Development Fund

| | | FY16 | FY17 | FY18 | % |
|------------|---------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 590 | Non-Departmental | | | | |
| 1000 | Agency Appropriations | \$ 1,153,499 | \$ 1,137,806 | \$ 1,175,128 | 3.28% |
| 2000 | Contingency | \$ - | \$ 337,805 | \$ 375,127 | 11.05% |
| 3000 | Non-Categorical | \$ 800,000 | \$ 800,000 | \$ 800,000 | 0.00% |
| | Subtotal | \$ 1,953,499 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |
| | | | | | |
| | Total Expenditures | \$ 1,953,499 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |

Schedule of Revenues: Debt Service Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------|------------------------------------|----------------------|------------------------|-------------------------------|----------------|
| Taxes | | | | | |
| | General Property Taxes | | | | |
| 4001 | Real Property | \$ 2,757,691 | \$ 3,210,718 | \$ 2,825,919 | -11.98% |
| 4002 | Public Utility | \$ 3,203 | \$ - | \$ - | N/A |
| 4003 | Timber | \$ 86 | \$ - | \$ - | N/A |
| 4005 | Personal Property | \$ 483,361 | \$ - | \$ - | N/A |
| 4006 | Motor Vehicle | \$ 273,780 | \$ 258,792 | \$ 221,837 | -14.28% |
| 4007 | Mobile Homes | \$ 3,693 | \$ - | \$ - | N/A |
| 4012 | Property Not on Digest | \$ 3,272 | \$ 5,000 | \$ 2,000 | -60.00% |
| 4015 | Recording Intangibles | \$ 62,595 | \$ 60,000 | \$ 60,000 | 0.00% |
| | Subtotal | \$ 3,587,681 | \$ 3,534,510 | \$ 3,109,756 | -12.02% |
| | Other Taxes | | | | |
| 4150 | Penalties & Interest - Ad Valorem | \$ 62,927 | \$ 50,000 | \$ 18,063 | -63.87% |
| 4151 | Penalties & Interest - Auto | \$ 6,766 | \$ 8,000 | \$ 4,500 | -43.75% |
| | Subtotal | \$ 69,693 | \$ 58,000 | \$ 22,563 | -61.10% |
| | Subtotal Taxes | \$ 3,657,374 | \$ 3,592,510 | \$ 3,132,319 | -12.81% |
| Intergovernmental | | | | | |
| | Local Government | | | | |
| 4305 | BABs Subsidy | \$ 1,411,559 | \$ 1,405,397 | \$ 1,405,397 | 0.00% |
| 4400 | Payment in Lieu of Taxes | \$ 5,365 | \$ 3,500 | \$ 4,500 | 28.57% |
| | Subtotal | \$ 1,416,924 | \$ 1,408,897 | \$ 1,409,897 | 0.07% |
| Investment Income | | | | | |
| 4772 | Gains/Losses on Investments | \$ - | \$ - | \$ - | N/A |
| 4779 | Other Interest Income | \$ 45 | \$ - | \$ - | |
| 4780 | Investment Interest | \$ 7,274 | \$ 3,000 | \$ 5,000 | 66.67% |
| | Subtotal | \$ 7,319 | \$ 3,000 | \$ 5,000 | 66.67% |
| Miscellaneous | | | | | |
| 4837 | Miscellaneous Revenues | \$ 487,596 | \$ 497,350 | \$ 507,297 | 2.00% |
| | Subtotal | \$ 487,596 | \$ 497,350 | \$ 507,297 | 2.00% |
| Transfers In | | | | | |
| 4932 | Transfer In-Paving Fund | | \$ - | \$ 143,973 | N/A |
| 4936 | Transfer In- Integrated Waste Fund | | \$ - | \$ 1,196,975 | N/A |
| 4974 | Transfer In - 2012A CBA | | \$ - | \$ - | N/A |
| 4975 | Transfer In - 2012B CBA | | \$ - | \$ - | N/A |
| 4998 | Transfer In - Other LOST | \$ 6,084,390 | \$ 7,099,731 | \$ 7,090,269 | -0.13% |
| | Subtotal | \$ 6,084,390 | \$ 7,099,731 | \$ 8,431,217 | 18.75% |
| | Use of Fund Balance | \$ - | \$ 104,132 | \$ - | -100.00% |
| | Total Revenues | \$ 11,653,604 | \$ 12,705,620 | \$ 13,485,730 | 6.14% |

Schedule of Expenditures: Debt Service Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|-----------------------------------|------------------------|--------------------------------|--|---------------------|
| 200 | | | | | |
| 2000 | Debt Service | \$ - | | | |
| 3477 | 2010A Lease Rev. Bonds | \$ 3,154,994 | \$ 3,148,362 | \$ 2,604,200 | -17.28% |
| 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 | \$ 1,701,904 | \$ 1,699,211 | \$ 1,694,595 | -0.27% |
| 3481 | 2012B Taxable Lease Revenue Bonds | \$ 1,359,105 | \$ 1,368,605 | \$ 1,362,505 | -0.45% |
| 3610 | City Lease/Purchase Program | \$ 1,174,657 | \$ 2,186,350 | \$ 3,521,338 | 61.06% |
| | Subtotal | \$ 11,693,752 | \$ 12,705,620 | \$ 13,485,730 | 6.14% |
| | | | | | |
| | Total Expenditures | \$ 11,693,752 | \$ 12,705,620 | \$ 13,485,730 | 6.14% |

Schedule of Revenues: Transportation Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|-------------------------------|--|---------------------|------------------------|-------------------------------|----------------|
| General Property Taxes | | | | | |
| 4001 | Real Property | \$ 2,983,894 | \$ 3,428,846 | \$ 3,551,241 | 3.57% |
| 4003 | Timber | \$ 101 | \$ - | \$ - | N/A |
| 4005 | Personal Property | \$ 517,111 | \$ - | \$ - | N/A |
| 4006 | Motor Vehicle | \$ 320,714 | \$ 299,508 | \$ 303,177 | 1.23% |
| 4007 | Mobile Homes | \$ 4,326 | \$ - | \$ - | N/A |
| | Subtotal | \$ 3,826,146 | \$ 3,728,354 | \$ 3,854,418 | 3.38% |
| Intergovernmental | | | | | |
| | Federal Government | | | | |
| 4301 | FTA UMTA Capital Grant | \$ 1,365,356 | \$ 1,372,166 | \$ 1,394,250 | 1.61% |
| 4302 | FTA Section 9A - Planning (5307) | \$ 134,891 | \$ 191,863 | \$ 204,754 | 6.72% |
| | Subtotal | \$ 1,500,247 | \$ 1,564,029 | \$ 1,599,004 | 2.24% |
| | State Government | | | | |
| 4330 | DOT Capital Grant | \$ 142,476 | \$ 171,520 | \$ - | -100.00% |
| 4331 | DOT Planning | \$ - | \$ 17,327 | \$ - | -100.00% |
| 4337 | DOT Section 9 - Planning | \$ 100,592 | \$ 6,655 | \$ 7,669 | 15.24% |
| | Subtotal | \$ 243,068 | \$ 195,502 | \$ 7,669 | -96.08% |
| | Local Government | | | | |
| 4400 | Payment in Lieu of Taxes | \$ 5,740 | \$ 3,500 | \$ 5,000 | 42.86% |
| | Subtotal | \$ 5,740 | \$ 3,500 | \$ 5,000 | 42.86% |
| | TSPLOST Projects | | | | |
| 4044 | TSPLOST Projects | \$ 2,367,237 | \$ 1,219,789 | \$ 1,242,457 | 1.86% |
| | Subtotal | \$ 2,367,237 | \$ 1,219,789 | \$ 1,242,457 | 1.86% |
| | Subtotal Intergovernmental Revenues | \$ 4,116,292 | \$ 2,982,820 | \$ 2,854,130 | -4.31% |
| Charges for Services | | | | | |
| | Operations | | | | |
| 4540 | Handicap ID Cards | \$ 10,673 | \$ 10,000 | \$ 8,000 | -20.00% |
| 4558 | Recycling Fees | \$ 3,195 | \$ 3,000 | \$ 1,000 | -66.67% |
| 4560 | Subscription Farebox Revenue | \$ 15,642 | \$ 15,000 | \$ 15,000 | 0.00% |
| 4561 | Passenger Services | \$ 906,605 | \$ 900,000 | \$ 925,000 | 2.78% |
| 4562 | Dial-A-Ride Service | \$ 92,037 | \$ 80,000 | \$ 90,000 | 12.50% |
| 4563 | Advertising | \$ 25,028 | \$ 15,000 | \$ 15,000 | 0.00% |
| 4564 | Misc. Transportation Revenue | \$ 828 | \$ - | \$ - | N/A |
| | Subtotal | \$ 1,054,006 | \$ 1,023,000 | \$ 1,054,000 | 3.03% |
| | Subtotal Charges for Services | \$ 1,054,006 | \$ 1,023,000 | \$ 1,054,000 | 3.03% |
| Investment Income | | | | | |
| 4772 | Gain/Losses on Investments | \$ (4,798) | \$ - | \$ - | N/A |
| 4780 | Investment Interest | \$ 45,087 | \$ 5,000 | \$ 5,000 | 0.00% |
| | Subtotal Investment Income | \$ 40,289 | \$ 5,000 | \$ 5,000 | 0.00% |
| Miscellaneous | | | | | |
| 4837 | Miscellaneous | \$ 249 | \$ - | \$ - | N/A |
| | Subtotal | \$ 249 | \$ - | \$ - | N/A |

Transportation Fund

Financial Summary

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|--|---------------------|------------------------|-------------------------------|--------------|
| Other Financing Sources | | | | | |
| | Proceeds of General Fixed Asset Disposition | | | | |
| 4906 | Property Sales | \$ 663 | \$ - | \$ - | N/A |
| 4907 | Sale of General Fixed Assets | \$ - | \$ - | \$ - | N/A |
| 4908 | Gain on Sale of Assets | \$ (26,469) | \$ - | \$ - | N/A |
| | Subtotal | \$ (25,806) | \$ - | \$ - | N/A |
| | | | | | |
| | Use of Fund Balance | \$ - | \$ - | \$ - | N/A |
| | | | | | |
| | Total Revenues | \$ 9,011,177 | \$ 7,739,174 | \$ 7,767,548 | 0.37% |

Schedule of Expenditures: Transportation Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| 260 | Public Works | | | | |
| 3710 | Other Maintenance/Repairs | \$ 9,063 | \$ 15,000 | \$ 15,000 | 0.00% |
| | Subtotal | \$ 9,063 | \$ 15,000 | \$ 15,000 | 0.00% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 219,134 | \$ 167,130 | -23.73% |
| 3000 | Non-Categorical | \$ (103,038) | \$ 291,186 | \$ 312,459 | 7.31% |
| | Subtotal | \$ (103,038) | \$ 510,320 | \$ 479,589 | -6.02% |
| | | | | | |
| 610 | Transportation | | | | |
| 1000 | Director | \$ 172,132 | \$ 197,482 | \$ 197,639 | 0.08% |
| 2100 | Operations | \$ 1,994,302 | \$ 2,084,771 | \$ 2,079,226 | -0.27% |
| 2200 | Maintenance | \$ 1,110,629 | \$ 1,501,544 | \$ 1,499,680 | -0.12% |
| 2300 | Dial-A-Ride | \$ 228,842 | \$ 237,231 | \$ 236,932 | -0.13% |
| 2400 | FTA | \$ 1,150,072 | \$ 1,715,208 | \$ 1,742,812 | 1.61% |
| 2900 | Charter Services | \$ 11,270 | \$ 18,000 | \$ 18,000 | 0.00% |
| 3410 | Planning-FTA (5303) | \$ 68,462 | \$ 66,553 | \$ 76,693 | 15.24% |
| 3420 | Planning-FTA (5307) | \$ 168,614 | \$ 173,276 | \$ 179,520 | 3.60% |
| | Subtotal | \$ 4,904,322 | \$ 5,994,065 | \$ 6,030,502 | 0.61% |
| | | | | | |
| | TSPLOST Projects | | | | |
| 2500 | TSPLOST Capital | \$ 100,456 | \$ 47,960 | \$ - | -100.00% |
| 2510 | TSPLOST Administration | \$ 495 | \$ 64,934 | \$ 65,153 | 0.34% |
| 2520 | TSPLOST Operations | \$ 10,190 | \$ 805,244 | \$ 787,961 | -2.15% |
| 2530 | TSPLOST Maintenance | \$ 2,673 | \$ 135,828 | \$ 225,449 | 65.98% |
| 2540 | TSPLOST Dial-A-Ride | \$ 14,042 | \$ 165,823 | \$ 163,894 | -1.16% |
| | Subtotal | \$ 127,856 | \$ 1,219,789 | \$ 1,242,457 | 1.86% |
| | | | | | |
| | Total Expenditures | \$ 4,938,203 | \$ 7,739,174 | \$ 7,767,548 | 0.37% |

Schedule of Revenues: Parking Management Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|--------------------------|-------------------|------------------------|-------------------------------|----------------|
| Service Charges | | | | | |
| | Operations | | | | |
| 4254 | PTV Permits | \$ 150 | \$ - | \$ - | |
| 4568 | Parking Fee | \$ 27,220 | \$ 27,000 | \$ - | -100.00% |
| 4569 | Public Parking | \$ 42,662 | \$ 30,000 | \$ 18,379 | -38.74% |
| | Subtotal | \$ 70,032 | \$ 57,000 | \$ 18,379 | -67.76% |
| Fines & Forfeitures | | | | | |
| 4752 | Parking Tickets | \$ 217,996 | \$ 260,000 | \$ 280,000 | 7.69% |
| | Subtotal | \$ 217,996 | \$ 260,000 | \$ 280,000 | 7.69% |
| Investment Income | | | | | |
| 4878 | Rental/Lease Income | \$ 14,400 | \$ 23,400 | \$ 23,400 | 0.00% |
| 4780 | Investment Interest | \$ - | \$ - | \$ - | N/A |
| 4908 | Gain on Sale | \$ - | \$ - | \$ - | N/A |
| | Subtotal | \$ 14,400 | \$ 23,400 | \$ 23,400 | 0.00% |
| Transfers In | | | | | |
| 4931 | Transfer In General Fund | \$ 25,199 | \$ - | \$ - | N/A |
| | Subtotal | \$ 25,199 | \$ - | \$ - | N/A |
| | Total Revenues | \$ 327,626 | \$ 340,400 | \$ 321,779 | -5.47% |

Schedule of Expenditures: Parking Management Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------|-------------------|------------------------|-------------------------------|----------------|
| 590 | | | | | |
| 2000 | Contingency | \$ - | \$ 1,460 | \$ 1,794 | 22.88% |
| 3000 | Non-Categorical | \$ 34,673 | \$ 21,891 | \$ 18,062 | -17.49% |
| | Subtotal | \$ 34,673 | \$ 23,351 | \$ 19,856 | -14.97% |
| 610 | | | | | |
| 2800 | Parking Management | \$ 305,336 | \$ 317,049 | \$ 301,923 | -4.77% |
| | Subtotal | \$ 305,336 | \$ 317,049 | \$ 301,923 | -4.77% |
| | Total Expenditures | \$ 340,009 | \$ 340,400 | \$ 321,779 | -5.47% |

Schedule of Revenues: Trade Center Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|--|---------------------|------------------------|-------------------------------|---------------|
| Sales & Use Taxes | | | | | |
| 4052 | Beer Tax | \$ 737,104 | \$ 770,000 | \$ 731,500 | -5.00% |
| | Subtotal | \$ 737,104 | \$ 770,000 | \$ 731,500 | -5.00% |
| Charges for Services | | | | | |
| | Operations | | | | |
| 4568 | Parking Garage | \$ 17,036 | \$ 18,350 | \$ 18,350 | 0.00% |
| 4573 | Ticket Sales | \$ 10,881 | \$ 25,000 | \$ 25,000 | |
| 4579 | Electrical Usage Fee | \$ 33,958 | \$ 36,500 | \$ 36,500 | 0.00% |
| 4580 | Convention Services Revenue | \$ 18,915 | \$ 13,500 | \$ 13,500 | 0.00% |
| 4581 | Food Service Contract | \$ 908,649 | \$ 689,430 | \$ 750,000 | 8.79% |
| 4582 | Sale of Merchandise | \$ 301 | \$ 850 | \$ 850 | 0.00% |
| | Subtotal | \$ 989,741 | \$ 783,630 | \$ 844,200 | 7.73% |
| Investment Income | | | | | |
| 4772 | Gains/Losses On Investments | \$ - | \$ - | \$ - | N/A |
| 4780 | Investment Interest | \$ 68,904 | \$ 40,000 | \$ 40,000 | 0.00% |
| | Subtotal | \$ 68,904 | \$ 40,000 | \$ 40,000 | 0.00% |
| Miscellaneous | | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4828 | Copy Work | \$ 367 | \$ 1,000 | \$ 1,000 | 0.00% |
| 4837 | Miscellaneous Revenue | \$ 6,096 | \$ 7,000 | \$ 7,000 | 0.00% |
| 4842 | Vendor Compensation - Sales Tax | \$ 284 | \$ 300 | \$ 300 | 0.00% |
| | Subtotal | \$ 6,746 | \$ 8,300 | \$ 8,300 | 0.00% |
| | Rents and Royalties | | | | |
| 4874 | Equipment Rental | \$ 116,824 | \$ 117,980 | \$ 117,980 | 0.00% |
| 4875 | Space Rental | \$ 564,893 | \$ 550,501 | \$ 550,501 | 0.00% |
| | Subtotal | \$ 681,717 | \$ 668,481 | \$ 668,481 | 0.00% |
| | Subtotal Miscellaneous Revenues | \$ 688,463 | \$ 676,781 | \$ 676,781 | 0.00% |
| Other Financing Sources | | | | | |
| | Transfers In | | | | |
| 4943 | Transfer In Hotel/Motel | \$ 604,834 | \$ 610,000 | \$ 610,000 | 0.00% |
| | Subtotal | \$ 604,834 | \$ 610,000 | \$ 610,000 | 0.00% |
| | Use of Fund Balance | \$ - | \$ 290,000 | \$ 36,442 | -87.43% |
| | Total Revenues | \$ 3,089,045 | \$ 3,170,411 | \$ 2,938,923 | -7.30% |

Schedule of Expenditures: Trade Center Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|----------------------------|---------------------|------------------------|-------------------------------|---------------|
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 10,704 | \$ 13,095 | 22.34% |
| 3000 | Non-Categorical | \$ 66,061 | \$ 133,849 | \$ 128,993 | -3.63% |
| | Subtotal | \$ 66,061 | \$ 144,553 | \$ 142,088 | -1.71% |
| | | | | | |
| 620 | Trade Center | | | | |
| 1000 | Trade Center | \$ 574,832 | \$ 624,579 | \$ 553,758 | -11.34% |
| 2100 | Sales | \$ 224,098 | \$ 276,025 | \$ 355,178 | 28.68% |
| 2200 | Operations | \$ 542,279 | \$ 624,443 | \$ 650,773 | 4.22% |
| 2300 | Building Maintenance | \$ 1,303,282 | \$ 1,212,809 | \$ 949,907 | -21.68% |
| 2600 | Trade Center - Bonded Debt | \$ 134,194 | \$ 288,002 | \$ 287,219 | -0.27% |
| | Subtotal | \$ 2,778,685 | \$ 3,025,858 | \$ 2,796,835 | -7.57% |
| | | | | | |
| | Total Expenditures | \$ 2,844,747 | \$ 3,170,411 | \$ 2,938,923 | -7.30% |

Schedule of Revenues: Bull Creek Golf Course

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|-------------------------------------|---------------------|------------------------|-------------------------------|----------------|
| Charges for Services | | | | | |
| | Operations | | | | |
| 4541 | Golf Course Handicap Fees | \$ 539 | \$ 850 | \$ 850 | 0.00% |
| 4542 | Golf Course Operations | \$ 977,784 | \$ 1,000,000 | \$ 1,000,000 | 0.00% |
| 4543 | Range Fees | \$ 26,518 | \$ 30,000 | \$ 20,000 | -33.33% |
| 4544 | Snack Bar - Golf Course | \$ 134,091 | \$ 150,000 | \$ 120,000 | -20.00% |
| 4582 | Sale of Merchandise | \$ 47,472 | \$ 70,000 | \$ 35,000 | -50.00% |
| | Subtotal | \$ 1,186,404 | \$ 1,250,850 | \$ 1,175,850 | -6.00% |
| Miscellaneous | | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4837 | Miscellaneous | \$ - | \$ 200 | \$ - | -100.00% |
| 4842 | Vendor Comp Sales Tax | \$ 1,358 | \$ - | \$ 1,500 | N/A |
| | Subtotal | \$ 1,358 | \$ 200 | \$ 1,500 | 650.00% |
| | Rents and Royalties | | | | |
| 4878 | Rental/Lease | \$ 25,943 | \$ 30,000 | \$ 10,000 | -66.67% |
| | Subtotal | \$ 25,943 | \$ 30,000 | \$ 10,000 | -66.67% |
| | | | | | |
| | Subtotal Miscellaneous | \$ 27,301 | \$ 30,200 | \$ 11,500 | -61.92% |
| 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 | \$ 1,263,705 | \$ 1,331,050 | \$ 1,237,350 | -7.04% |

Schedule of Expenditures: Bull Creek Golf Course

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|------------------------------------|---------------------|------------------------|-------------------------------|---------------|
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 5,924 | \$ 7,093 | 19.73% |
| 3000 | Non-Categorical | \$ (32,614) | \$ 66,837 | \$ 61,164 | -8.49% |
| | Subtotal | \$ (32,614) | \$ 72,761 | \$ 68,257 | -6.19% |
| | | | | | |
| 630 | Bull Creek Golf Course | | | | |
| 2100 | Bull Creek Golf Course Maintenance | \$ 669,808 | \$ 704,631 | \$ 635,645 | -9.79% |
| 2200 | Bull Creek Golf Course Operations | \$ 523,014 | \$ 553,658 | \$ 533,448 | -3.65% |
| | Subtotal | \$ 1,192,822 | \$ 1,258,289 | \$ 1,169,093 | -7.09% |
| | | | | | |
| | Total Expenditures | \$ 1,160,208 | \$ 1,331,050 | \$ 1,237,350 | -7.04% |

Schedule of Revenues: Oxbow Creek Golf Course

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|--------------------------------|-------------------------------------|-------------------|------------------------|-------------------------------|----------------|
| Charges for Services | | | | | |
| | Operations | | | | |
| 4542 | Golf Course Operations | \$ 186,372 | \$ 185,000 | \$ 190,000 | 2.70% |
| 4543 | Range Fees | \$ 15,733 | \$ 17,000 | \$ 15,000 | -11.76% |
| 4544 | Golf Course Snack Bar | \$ 21,448 | \$ 35,000 | \$ 22,000 | -37.14% |
| 4582 | Sale of Merchandise | \$ 8,176 | \$ 10,000 | \$ 8,000 | -20.00% |
| | Subtotal | \$ 231,729 | \$ 247,000 | \$ 235,000 | -4.86% |
| Miscellaneous | | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4837 | Miscellaneous | \$ 156 | \$ - | \$ - | N/A |
| 4842 | Vendor Comp Sales Tax | \$ 549 | \$ - | \$ - | N/A |
| | Subtotal | \$ 705 | \$ - | \$ - | N/A |
| Other Financing Sources | | | | | |
| | Transfer In | | | | |
| 4931 | Transfer In - General Fund | \$ 250,000 | \$ 250,000 | \$ 150,000 | -40.00% |
| | Subtotal | \$ 250,000 | \$ 250,000 | \$ 150,000 | -40.00% |
| | Total Revenues | \$ 482,433 | \$ 497,000 | \$ 385,000 | -22.54% |

Schedule of Expenditures: Oxbow Creek Golf Course

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|--------------------------------|--------------------|------------------------|-------------------------------|----------------|
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 1,964 | \$ 2,379 | 21.13% |
| 3000 | Non-Categorical | \$ (48,989) | \$ 28,328 | \$ 24,913 | -12.06% |
| | Subtotal | \$ (48,989) | \$ 30,292 | \$ 27,292 | -9.90% |
| 640 | Oxbow Creek Golf Course | | | | |
| 2100 | Oxbow Creek Pro Shop | \$ 184,447 | \$ 176,490 | \$ 174,767 | -0.98% |
| 2200 | Oxbow Creek Maintenance | \$ 185,955 | \$ 184,104 | \$ 182,941 | -0.63% |
| 2300 | Oxbow Creek Debt Service | \$ 5,708 | \$ 106,114 | \$ - | -100.00% |
| | Subtotal | \$ 376,110 | \$ 466,708 | \$ 357,708 | -23.36% |
| | Total Expenditures | \$ 327,122 | \$ 497,000 | \$ 385,000 | -22.54% |

Revenue by Division: Civic Center

| | | FY16 | FY17 | FY18 | % |
|--------------|-------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 1999 | Operations | \$ 4,259,889 | \$ 1,275,000 | \$ 899,000 | -29.49% |
| 2100 | Hockey | \$ 367,263 | \$ 348,000 | \$ 348,000 | 0.00% |
| 2200 | Football | \$ 72,596 | \$ 26,500 | \$ 26,500 | 0.00% |
| 2500 | Events | \$ 2,345,203 | \$ 2,987,945 | \$ 2,987,945 | 0.00% |
| 2700 | Ice Rink | \$ 14,561 | \$ 273,000 | \$ 273,000 | 0.00% |
| 2800 | Concessions | \$ 436,976 | \$ 460,000 | \$ 460,000 | 0.00% |
| Total | | \$ 7,496,488 | \$ 5,370,445 | \$ 4,994,445 | -7.00% |

Schedule of Revenues

| | | FY16 | FY17 | FY18 | % |
|--------------------------------|-------------------------------------|---------------------|-----------------------|---------------------------|----------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| Charges for Services | | | | | |
| | Operations | | | | |
| 4568 | Parking Fee | \$ 90,684 | \$ 40,000 | \$ 40,000 | 0.00% |
| 4573 | Ticket Sales | \$ 4,125,210 | \$ 2,504,233 | \$ 2,254,233 | -9.98% |
| 4574 | Facility Fees | \$ 194,219 | \$ 115,212 | \$ 115,212 | 0.00% |
| 4576 | Catering | \$ 39,983 | \$ 25,000 | \$ 25,000 | 0.00% |
| 4582 | Sale of Merchandise | \$ 316,257 | \$ 255,000 | \$ 255,000 | 0.00% |
| 4587 | Food Service Contract | \$ 199,688 | \$ 140,000 | \$ 135,000 | -3.57% |
| | Subtotal | \$ 4,966,042 | \$ 3,079,445 | \$ 2,824,445 | -8.28% |
| Miscellaneous | | | | | |
| | Other Miscellaneous Revenues | | | | |
| 4801 | Private Contributions | \$ 15,000 | | | N/A |
| 4802 | Donations | \$ 67,313 | | | N/A |
| 4837 | Miscellaneous Revenue | \$ 681,399 | \$ 518,000 | \$ 512,000 | -1.16% |
| | Subtotal | \$ 763,712 | \$ 518,000 | \$ 512,000 | -1.16% |
| Rents and Royalties | | | | | |
| 4842 | Vendors Comp Sales Tax | \$ 2,700 | \$ 2,000 | \$ 2,000 | 0.00% |
| 4862 | Sale of Salvage | \$ 126 | | | N/A |
| 4872 | Sale of Advertisements | \$ 19,295 | \$ 35,000 | \$ 30,000 | -14.29% |
| 4880 | Rent Civic Center | \$ 534,945 | \$ 516,000 | \$ 406,000 | -21.32% |
| | Subtotal | \$ 557,067 | \$ 553,000 | \$ 438,000 | -20.80% |
| | Subtotal Miscellaneous | \$ 1,320,779 | \$ 1,071,000 | \$ 950,000 | -11.30% |
| Other Financing Sources | | | | | |
| Transfers In | | | | | |
| 4931 | Transfer-in General Fund | \$ - | \$ - | \$ - | N/A |
| 4943 | Transfer-in Hotel Motel Tax | \$ 1,209,667 | \$ 1,220,000 | \$ 1,220,000 | 0.00% |
| | Subtotal | \$ 1,209,667 | \$ 1,220,000 | \$ 1,220,000 | 0.00% |
| | Total Revenues | \$ 7,496,488 | \$ 5,370,445 | \$ 4,994,445 | -7.00% |

Schedule of Expenses: Civic Center

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| 160 | Civic Center | | | | |
| 1000 | Civic Center Operations | \$ 2,000,932 | \$ 1,717,490 | \$ 1,943,669 | 13.17% |
| 2100 | Hockey | \$ 340,272 | \$ 409,000 | \$ - | -100.00% |
| 2200 | Football | \$ 111,254 | \$ 68,413 | \$ 108,178 | 58.12% |
| 2500 | Other Events | \$ 4,289,340 | \$ 2,226,711 | \$ 2,256,642 | 1.34% |
| 2700 | Civic Ctr Ice Rink OPS | \$ 135,099 | \$ 414,136 | \$ 160,724 | -61.19% |
| 2750 | Civic Ctr Ice Rink Events | \$ 91,769 | \$ 75,973 | \$ 73,473 | -3.29% |
| 2800 | Civic Center Concessions | \$ 183,360 | \$ 159,815 | \$ 166,055 | 3.90% |
| | Subtotal | \$ 7,152,026 | \$ 5,071,538 | \$ 4,708,741 | -7.15% |
| | | | | | |
| 260 | Public Works | | | | |
| 3710 | Other Maintenance/Repairs | \$ 88,592 | \$ 100,000 | \$ 100,000 | 0.00% |
| | Subtotal | \$ 88,592 | \$ 100,000 | \$ 100,000 | 0.00% |
| | | | | | |
| 590 | Non-Departmental | | | | |
| 2000 | Contingency | \$ - | \$ 8,912 | \$ 10,996 | 23.38% |
| 3000 | Non-Categorical | \$ 41,492 | \$ 189,995 | \$ 174,708 | -8.05% |
| | Subtotal | \$ 41,492 | \$ 198,907 | \$ 185,704 | -6.64% |
| | | | | | |
| | Total Expenditures | \$ 7,282,111 | \$ 5,370,445 | \$ 4,994,445 | -7.00% |

Schedule of Revenues: Community Development Block Grant

| | | FY16 | FY17 | FY18 | % |
|-----|-----------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | | | | | |
| 099 | CDBG | \$ 2,154,352 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |
| | Subtotal | \$ 2,154,352 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |
| | | | | | |
| | Total Revenues | \$ 2,154,352 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |

Schedule of Expenditures: Community Development Block Grant

| | | FY16 | FY17 | FY18 | % |
|-----|---------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | | | | | |
| 245 | CDBG | \$ 2,617,117 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |
| | Subtotal | \$ 2,617,117 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |
| | | | | | |
| | Total Expenditures | \$ 2,617,117 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |

Schedule of Revenues: Workforce Innovation & Opportunity Act

| | | FY16 | FY17 | FY18 | % |
|--------------|---------------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 675 & 680 | Workforce Innovation Act (WIOA) | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |
| | Subtotal | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |
| | | | | | |
| | Total Revenues | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |

Schedule of Expenditures: Workforce Innovation & Opportunity Act

| | | FY16 | FY17 | FY18 | % |
|--------------|---------------------------------|---------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| 675 & 680 | Workforce Innovation Act (WIOA) | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |
| | Subtotal | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |
| | | | | | |
| | Total Expenditures | \$ 1,804,160 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |

Schedule of Revenues: Employee Health Insurance Fund

| | | FY16 | FY17 | FY18 | % |
|-----|-------------------------|----------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | | | | | |
| 099 | Insurance Contributions | \$ 19,242,543 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |
| | Subtotal | \$ 19,242,543 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |
| | | | | | |
| | Total Revenues | \$ 19,242,543 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |

Schedule of Expenditures: Employee Health Insurance Fund

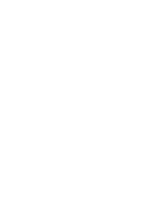
| | | FY16 | FY17 | FY18 | % |
|-----|---------------------------|----------------------|-----------------------|---------------------------|---------------|
| | | Actual | Adopted Budget | Recommended Budget | Change |
| | | | | | |
| 220 | Health and Life Insurance | \$ 19,932,947 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |
| | Subtotal | \$ 19,932,947 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |
| | | | | | |
| | Total Expenditures | \$ 19,932,947 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |

Schedule of Revenues: Risk Management Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|-----|----------------------------------|---------------------|------------------------|-------------------------------|---------------|
| | | | | | |
| 099 | Risk Mgmt/ Worker's Compensation | \$ 5,620,717 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |
| | Subtotal | \$ 5,620,717 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |
| | | | | | |
| | Total Revenues | \$ 5,620,717 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |

Schedule of Expenditures: Risk Management Fund

| | | FY16 Actual | FY17 Adopted Budget | FY18 Recommended Budget | % Change |
|-----|----------------------------------|---------------------|------------------------|-------------------------------|---------------|
| | | | | | |
| 220 | Risk Mgmt/ Worker's Compensation | \$ 3,569,069 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |
| | Subtotal | \$ 3,569,069 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |
| | | | | | |
| | Total Expenditures | \$ 3,569,069 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |



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 \$5,900 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 \$127,200. Maximum is for Social Security only. The Federal Insurance Program has no cap on Medicare contribution earnings.

Retirement

The CCG provides two retirement plans: one for general government employees and an enhanced plan for public safety employees. Both plans offer early and normal retirement options, once time vests an employee. The City has historically contributed 100% of the costs for the program. However, in FY13 the City implemented an employee contribution rate of 4% for all eligible existing employees phased in at 2% over a 2-year period and a contribution rate of 8% for eligible new employees phased in at 6% the first year and 2% the second year. The general government employees' plan must generate a minimum of \$3.7 *million* based on employee salaries and \$10.5 *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.

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Catastrophic Sick Leave

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

Other Benefits

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

Holidays

For several years, the CCG has observed ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 26, 2017. A schedule of holidays is listed below:

| HOLIDAY | DATE OBSERVED | DAY |
|----------------------------------|------------------------|---------------------|
| Independence Day | July 4, 2017 | Tuesday |
| Labor Day | September 4, 2017 | Monday |
| Columbus Day | October 9, 2017 | Monday |
| Veteran's Day | November 10, 2017 | Friday |
| Thanksgiving Day/Day After | November 23 & 24, 2017 | Thursday and Friday |
| Christmas | December 25, 2017 | Monday |
| Floating Holiday | December 26, 2017 | Tuesday |
| New Year's Day | January 1, 2018 | Monday |
| Martin Luther King, Jr. Birthday | January 15, 2018 | Monday |
| Memorial Day | May 28, 2018 | Monday |

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Personnel Summary

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 56.5% 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 | \$ 50,467,782 | 33.4% |
| Public Safety Salaries, Wages, & Overtime | 59,302,643 | 39.2% |
| FICA Contributions | 8,616,903 | 5.7% |
| General Government Retirement | 3,720,629 | 2.5% |
| Public Safety Retirement | 10,572,043 | 7.0% |
| Group Health Care Contribution | 15,273,271 | 10.1% |
| Group Life Insurance | 506,024 | 0.3% |
| Other Benefits & Administrative Fees* | 2,736,179 | 1.8% |
| Total | \$151,195,474 | 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

| | FY17 Adopted | | | FY18 Recommended | | |
|---|--------------|-----------|------------------------|------------------|-----------|------------------------|
| | General Fund | | | | | |
| | Full-time | Part-time | Seasonal/ Temporary | Full-time | Part-time | Seasonal/ Temporary |
| Council | 10 | | | 10 | | |
| Clerk of Council | 3 | 1 | | 3 | 1 | |
| Mayor | 4 | | | 4 | | |
| Internal Auditor | 2 | | | 2 | | |
| City Attorney | 4 | | | 4 | | |
| Total Executive/Legal | 23 | 1 | | 23 | 1 | |
| | | | | | | |
| City Manager Administration | 7 | | | 7 | | |
| Mail Room | 1 | | 1 | 1 | | 1 |
| Print Shop | 0 | | | 4 | | |
| Public Information & Relations (CCG-TV) | 1 | | 1 | 1 | | 1 |
| Citizens Service Center | 9 | | | 9 | | |
| Total City Manager | 18 | | 2 | 22 | | 2 |
| | | | | | | |
| Finance Administration | 3 | | | 3 | | |
| Accounting | 8 | | | 8 | | |
| Revenue | 12 | 1 | | 12 | 1 | |
| Financial Planning | 4 | | | 4 | | |
| Purchasing | 7 | | | 7 | | |
| Cash Management | 2 | | | 2 | | |
| Total Finance | 36 | 1 | | 36 | 1 | |
| | | | | | | |
| Information Technology | 24 | | | 24 | | |
| GIS | 4 | | | 4 | | |
| Total Information Technology | 28 | | | 28 | | |
| | | | | | | |
| Human Resources | 13 | 1 | | 13 | 1 | |
| | | | | | | |
| Inspections | 26 | | | 26 | | |
| Print Shop | 4 | | | 0 | | |
| Total Codes and Inspections | 30 | | | 26 | | |
| | | | | | | |
| Planning | 6 | | | 6 | | |
| | | | | | | |
| Community Reinvestment | 1 | | | 1 | | |
| | | | | | | |
| Traffic Engineering | 22 | | | 22 | | |
| Geographic Information Systems | 0 | | | 0 | | |
| Radio Communication | 0 | | | 0 | | |
| Total Engineering | 22 | | | 22 | | |
| | | | | | | |

PERSONNEL

| | FY17 Adopted | | | FY18 Recommended | | |
|-------------------------------------|--------------|-----------|------------------------|------------------|-----------|------------------------|
| | General Fund | | | | | |
| | Full-time | Part-time | Seasonal/ Temporary | Full-time | Part-time | Seasonal/ Temporary |
| Public Works Administration | 4 | | | 4 | | |
| 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 | 4 | 7 | | 4 | 7 | |
| Lake Oliver Marina | 1 | 3 | | 1 | 3 | |
| Aquatics | 1 | | Varies | 1 | | Varies |
| Columbus Aquatic Center | 4 | 7 | Varies | 4 | 7 | Varies |
| Therapeutics | 1 | 1 | | 1 | 1 | |
| Cultural Arts Center | 1 | 6 | | 1 | 6 | |
| Senior Citizen’s Center | 5 | 4 | | 5 | 4 | |
| Total Parks & Recreation | 109 | 44 | Varies | 109 | 44 | Varies |
| | | | | | | |
| Tax Assessor | 25 | | | 25 | | |
| Elections & Registration | 7 | | 1/Varies | 6 | | 1/Varies |
| Total Boards & Elections | 32 | | 1/Varies | 31 | | 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 | | |
| | | | | | | |

PERSONNEL

| | FY17 Adopted | | | FY18 Recommended | | |
|--|--------------|-----------|------------------------|------------------|-----------|------------------------|
| | General Fund | | | | | |
| | Full-time | Part-time | Seasonal/ Temporary | Full-time | Part-time | Seasonal/ Temporary |
| Muscogee County Prison | 111 | | | 111 | | |
| Superior Court Judges | 17 | 4 | 2 | 17 | 4 | 2 |
| District Attorney | 31 | | | 33 | | |
| Adult Probation | 2 | 1 | | 2 | 1 | |
| Juvenile Court & Circuit Wide Juvenile Court | 14 | | | 14 | | |
| 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 | 64 | Varies | 1,869 | 64 | Varies |
| | OLOST Fund | | | | | |
| Crime Prevention | 1 | | | 1 | | |
| Police | 110 | | | 110 | | |
| E911 Communications | 9 | | | 9 | | |
| Fire & EMS | 20 | | | 20 | | |
| Muscogee County Prison | 5 | | | 5 | | |
| District Attorney | 2 | | | 2 | | |
| Clerk of Superior Court | 0 | | | 1 | | |
| State Solicitor | 3 | | | 3 | | |
| Municipal Court Clerk | 2 | | | 2 | | |
| Marshal | 5 | | | 5 | | |
| Probate Court | 1 | | | 1 | | |
| Sheriff | 26 | | | 26 | | |
| Recorder’s Court | 2 | | | 2 | | |
| Engineering – Infrastructure | 0 | | | 0 | | |
| Total LOST Fund ¹ | 186 | | | 187 | | |

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

PERSONNEL

| | FY17 Adopted | | | FY18 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 | 15 | | | 15 | | |
| Street Repairs & Maintenance | 70 | | | 70 | | |
| Urban Forestry & Beautification | 84 | | 2 | 84 | | 2 |
| ROW Community Services | 3 | 13 | | 3 | 13 | |
| Total Paving Fund | 172 | 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 | 4 | 1 | | 4 | 1 | |
| Total CDBG Fund | 4 | 1 | | 4 | 1 | |
| | HOME Program Fund | | | | | |
| HOME-Community Reinvestment | 1 | | | 1 | | |
| Total HOME Program Fund | 1 | | | 1 | | |
| | Civic Center Fund | | | | | |
| Civic Center Operations | 22 | 0 | | 22 | 0 | |
| Ice Rink Operations | 1 | 0 | | 1 | 0 | |
| Total Civic Center Fund | 23 | 0 | | 23 | 0 | |
| | Transportation Fund | | | | | |
| Administration | 1 | | | 1 | | |
| Operations | 44 | | | 44 | | |
| Maintenance | 15 | | | 15 | | |
| Dial-A-Ride | 6 | | | 6 | | |
| FTA | 8 | | | 8 | | |
| TSPLOST Administration | 1 | | | 1 | | |
| TSPLOST Operations | 17 | | | 17 | | |
| TSPLOST Maintenance | 1 | | | 2 | | |
| TSPLOST Dial-A-Ride | 4 | | | 4 | | |
| Total Transportation Fund | 97 | | | 98 | | |

PERSONNEL

| | FY17 Adopted | | | FY18 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 | 25 | 5 | | 25 | 8 | |
| Total Columbus Ironworks & Trade Center Fund | 25 | 5 | | 25 | 8 | |
| | 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 | 2,653 | 104 | Varies | 2,656 | 107 | 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 | | |
| District Attorney | (1) Asst. District Attorney (G22) | 7/1/2017 |
| District Attorney | (1) Investigator I (G16) | 7/1/2017 |
| OLOST Fund 0102 | | |
| Clerk of Superior Court | (1) Deputy Clerk II (G12) | 7/1/2017 |
| Transportation Fund 0751 | | |
| METRA – TSPLOST Maintenance | (1) Correctional Officer (G12) | 7/1/2017 |
| Trade Center Fund 0753 | | |
| Operations | (2) Part Time Events Attendant (G8) | 7/1/2017 |
| Building Maintenance | (1) Part Time Facilities Maint. Wkr. I (G11) | 7/1/2017 |
| <u>TRANSFERS - Additions</u> | | |
| General Fund 0101 | | |
| City Manager | (1) Print Shop Supervisor (G17) | 7/2/2016 |
| City Manager | (1) Print Shop Technician (G11) | 7/2/2016 |
| City Manager | (1) Graphics Designer (G12) | 7/2/2016 |
| City Manager | (1) Duplicating Services Technician (G9) | 7/2/2016 |
| <u>TRANSFERS - Deletions</u> | | |
| General Fund 0101 | | |
| Inspections & Codes | (1) Print Shop Supervisor (G17) | 7/2/2016 |
| Inspections & Codes | (1) Print Shop Technician (G11) | 7/2/2016 |
| Inspections & Codes | (1) Graphics Designer (G12) | 7/2/2016 |
| Inspections & Codes | (1) Duplicating Services Technician (G9) | 7/2/2016 |
| <u>DELETIONS</u> | | |
| General Fund 0101 | | |
| Election and Registration | (1) Elections Tech. II (G10) | 7/1/2017 |

PERSONNEL

RECLASSIFICATION

General Fund 0101

| | | |
|----------------------------------|---|------------|
| City Manager | (1) Citizen Service Technician (G10C) to (1) Communication & Multimedia Specialist (G14A) | 7/1/2017 |
| Inspections & Codes ³ | (1) Permit Technician (G10A) to (1) Communications Officer (G10A) | 10/31/2016 |
| Inspections & Codes ³ | (1) Administrative Assistant (G12M) to (1) Office Manager (G14A) | 10/31/2016 |
| Inspections & Codes ⁴ | (1) Zoning Technician (G10) to (1) GIS Technician (G14A) | 12/31/2016 |
| Parks & Recreation | (1) Park Maint. Supervisor (G14A) to (1) Parks Manager (G17A) | 7/1/2017 |
| Parks & Recreation | (1) Comm. Schools District Supv. (G16A) to (1) Recreation Program Spec. III (G14A) | 7/1/2017 |
| *Elections & Registration | (1) Elections Tech (G9A) to (1) Elections Tech (G12A) | 7/1/2017 |
| *Elections & Registration | (2) Elections Tech II (G10A) to (2) Elections Tech II (G13A) | 7/1/2017 |
| *Elections & Registration | (1) Elections Specialist (G10A) to (1) Elections Specialist (G13A) | 7/1/2017 |
| Elections & Registration | (1) Registration Coordinator (G15C) to (1) Asst. Director of Elections & Registration (G21A) | 7/1/2017 |
| Fire Department | (25) Fire Medics (PS14) to (25) Fire Medics (PS15) | 7/1/2017 |
| Victim Witness ⁵ | (1) Victim Advocate (G14D) to (1) Victim Advocate (G14F) | 9/24/2016 |
| Victim Witness ⁵ | (1) Victim Advocate (G14A) to (1) Victim Advocate (G14C) | 9/24/2016 |
| Victim Witness ⁵ | (1) Victim Advocate Director (G18A) to (1) Victim Advocate Director (G18H) | 9/24/2016 |

³ Reclassification approved per Ord. 16-39

⁴ Reclassification approved per Ord. 16-51

⁵ Reclassification approved per Ord. 16-40

PERSONNEL

| | | |
|--------------------------|---|-----------|
| Clerk of Municipal Court | (1) Deputy Clerk II (G12A) to (1) Senior Deputy Clerk (G14A) | 7/1/2017 |
| Sheriff ⁶ | (1) Deputy Sheriff (PS14D) to (1) Major (PS23G) | 1/10/2017 |
| Sheriff ⁶ | (1) Deputy Sheriff (PS14D) to (1) Jail Commander (PS23E) | 1/10/2017 |
| Sheriff ⁷ | (1) Lieutenant (PS20N) to (1) Captain (PS22H) | 1/10/2017 |
| Sheriff ⁷ | (1) Chief Deputy Sheriff (PS24D) to (1) Chief Deputy Sheriff (PS24F) | 1/10/2017 |

Trade Center Fund 0753

| | | |
|----------|--|----------|
| Director | (1) Accounting Technician (G12N) to (1) Office Manager (G14L) | 7/1/2017 |
|----------|--|----------|

Civic Center Fund 0757

| | | |
|------------|--|----------|
| Operations | (1) Event Coordinator (G15B) to (1) Event Services Manager (G17A) | 7/1/2017 |
|------------|--|----------|

ADDITIONAL COMPENSATION:

This Recommended Budget proposes two additional incentives to our existing Fire/EMS pay structure:

- ◆ Defining 36 Fire Medic/Paramedic positions as requiring paramedic certification and raising that pay level from PS14 to PS15.
- ◆ Increasing existing Fire Medic/Paramedic incentive pay from \$5,000 per person per year to \$6,000.

⁶ Temporary reclassification approved per Ord. 17-5 (position reverts back to Deputy Sheriff PS14 upon vacancy)

⁷ Reclassification approved per Ord. 17-5



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 | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 261,953 | \$ 261,920 | \$ 264,643 | 1.04% |
| OPERATING | \$ 48,626 | \$ 51,250 | \$ 51,250 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 310,579 | \$ 313,170 | \$ 315,893 | 0.87% |

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 | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 199,539 | \$ 198,026 | \$ 202,284 | 2.15% |
| OPERATING | \$ 16,085 | \$ 16,127 | \$ 16,127 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 215,624 | \$ 214,153 | \$ 218,411 | 1.99% |

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 | | | | |
|-----------------------------------|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 267,959 | \$ 266,315 | \$ 266,569 | 0.10% |
| OPERATING | \$ 62,140 | \$ 22,080 | \$ 22,080 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 330,099 | \$ 288,395 | \$ 288,649 | 0.09% |

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 | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 134,746 | \$ 166,811 | \$ 182,730 | 9.54% |
| OPERATING | \$ 10,350 | \$ 10,403 | \$ 10,403 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 145,096 | \$ 177,214 | \$ 193,133 | 8.98% |

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 | | | | |
|--------------------------------------|---------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 360,883 | \$ 352,894 | \$ 352,648 | -0.07% |
| OPERATING | \$ 2,747,849 | \$ 355,100 | \$ 355,100 | 0.00% |
| CAPITAL OUTLAY | | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,108,732 | \$ 707,994 | \$ 707,748 | -0.03% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 130 CITY MANAGER GENERAL FUND | | | | |
|-------------------------------------|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,172,081 | \$ 1,213,072 | \$ 1,394,711 | 14.97% |
| OPERATING | \$ 80,236 | \$ 75,818 | \$ 84,249 | 11.12% |
| CAPITAL OUTLAY | \$ 24,792 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,277,109 | \$ 1,288,890 | \$ 1,478,960 | 14.75% |

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

- Part time wages decrease of (\$7,551)
- Reclass one (1) Citizen Service Technician G10 to one (1) Communication and Multimedia Specialist G14 - \$7,551 (salary with benefits) offset by part time wages reduction

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note:

◆ Print Shop moved from Inspections and Codes to City Manager in FY17.

DEPARTMENTAL SUMMARY

| 200 FINANCE DEPARTMENT GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,840,382 | \$ 1,878,517 | \$ 1,885,001 | 0.35% |
| OPERATING | \$ 384,234 | \$ 383,080 | \$ 383,080 | 0.00% |
| CAPITAL OUTLAY | \$ 21,926 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 2,246,542 | \$ 2,261,597 | \$ 2,268,081 | 0.29% |

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 FY18:

- Administrative Secretary G10
- Customer Service Rep- Part Time G9
- Financial Analyst G17

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

210
INFORMATION TECHNOLOGY
GENERAL FUND

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|---------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES | \$ 1,488,302 | \$ 1,767,661 | \$ 1,757,185 | -0.59% |
| OPERATING | \$ 2,370,075 | \$ 3,529,271 | \$ 3,605,271 | 2.15% |
| CAPITAL OUTLAY | \$ 122,029 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,980,406 | \$ 5,296,932 | \$ 5,362,456 | 1.24% |

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:

♦ **Operating adjustments of \$76,000 consists of:**

- Computer software increase of \$1,164,747
- Software Lease decrease of (\$964,107)
- Telephone decrease of (\$24,000)
- Contractual services decrease of (\$100,640)

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 220-1000 HUMAN RESOURCES GENERAL FUND | | | | |
|---|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 779,720 | \$ 785,306 | \$ 784,682 | -0.08% |
| OPERATING | \$ 23,957 | \$ 36,476 | \$ 36,476 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 803,677 | \$ 821,782 | \$ 821,158 | -0.08% |

The Administration Division within the Department of Human Resources provides services to recruit, develop, and retain highly professional deliverers of quality customer service to the citizens of Georgia. The Employee Benefits Division within the Department of Human Resources managers

Personal Services:

- ◆ The following vacant position remains UNFUNDED for FY18
 - Administrative Secretary PT G10

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND | | | | |
|--|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 949,526 | \$ 1,107,154 | \$ 1,160,525 | 4.82% |
| OPERATING | \$ 127,580 | \$ 106,494 | \$ 133,694 | 25.54% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,077,106 | \$ 1,213,648 | \$ 1,294,219 | 6.64% |

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:

- ◆ Operating adjustments of \$27,200 consists of:
 - Consulting increase of \$27,200 (due to contract for 457 Deferred Compensation Consultant)

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 240-2200 INSPECTIONS AND CODES GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,190,771 | \$ 1,312,851 | \$ 1,310,790 | -0.16% |
| OPERATING | \$ 104,658 | \$ 156,199 | \$ 156,199 | 0.00% |
| CAPITAL OUTLAY | \$ 27,660 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,323,089 | \$ 1,469,050 | \$ 1,466,989 | -0.14% |

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

| 240-2900 INSPECTIONS AND CODES PRINT SHOP GENERAL FUND | | | | |
|---|-------------------|---------------------------|--------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 188,906 | \$ 189,324 | \$ - | 100.00% |
| OPERATING | \$ 4,447 | \$ 8,431 | \$ - | 100.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | 100.00% |
| TOTAL EXPENDITURES | \$ 193,353 | \$ 197,755 | \$ - | 100.00% |

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

Budget Note:

♦ Print Shop moved from Inspections and Codes to City Manager in FY17.

DEPARTMENTAL SUMMARY

| 242 PLANNING GENERAL FUND | | | | |
|---------------------------------|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 246,576 | \$ 237,622 | \$ 246,197 | 3.61% |
| OPERATING | \$ 18,689 | \$ 25,253 | \$ 25,253 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 265,265 | \$ 262,875 | \$ 271,450 | 3.26% |

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

Personal Services:

- ◆ The following vacant positions will remain UNFUNDED in FY18:
 - Planner G17
 - Planning Tech G11

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 245 COMMUNITY REINVESTMENT REAL ESTATE GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 46,789 | \$ 49,299 | \$ 48,592 | -1.43% |
| OPERATING | \$ 82,390 | \$ 91,218 | \$ 91,218 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 129,179 | \$ 140,517 | \$ 139,810 | -0.50% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 250 ENGINEERING GENERAL FUND | | | | |
|------------------------------------|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,285,238 | \$ 941,403 | \$ 916,724 | -2.62% |
| OPERATING | \$ 377,387 | \$ 678,561 | \$ 678,561 | 0.00% |
| CAPITAL OUTLAY | \$ 10,293 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,672,918 | \$ 1,619,964 | \$ 1,595,285 | -1.52% |

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

Personal Services:

- ◆ The following vacant positions will remain UNFUNDED in FY18:
 - Sr Traffic Sign Tech G14
 - Traffic Control Tech G10
 - Traffic Sign and Mark G16
 - Traffic Signal Construction Spec G12

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 260 PUBLIC WORKS GENERAL FUND | | | | |
|-------------------------------------|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 4,954,535 | \$ 4,966,567 | \$ 4,888,302 | -1.58% |
| OPERATING | \$ 3,329,209 | \$ 3,262,209 | \$ 3,262,209 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 8,283,744 | \$ 8,228,776 | \$ 8,150,511 | -0.95% |

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 FY18:
 - Fleet Mgt Tech II G12
 - Animal Control Officer G10
 - Correctional Detail Officer Cemeteries PS12

◆ **Personnel adjustments of (\$50,000) consists of:**

- Salary Savings of (\$50,000)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 270 PARKS AND RECREATION GENERAL FUND | | | | |
|---|----------------------|---------------------------|----------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 6,652,641 | \$ 7,248,038 | \$ 6,910,795 | -4.65% |
| OPERATING | \$ 3,655,092 | \$ 3,797,778 | \$ 3,797,778 | 0.00% |
| CAPITAL OUTLAY | \$ 40,387 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 10,348,120 | \$ 11,045,816 | \$ 10,708,573 | -3.05% |

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 FY18:

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

♦ **Personnel adjustments of (\$250,000) consists of:**

- Salary savings of (\$250,000)
- Reclass one (1) Park Maintenance Supervisor G14 to Parks Manager G17 - \$6,403 (salary with benefits)
- Reclass one (1) Community Schools District Supervisor G16 to Recreation Program Specialist III G14 - (\$4,163) (salary with benefits)
- Overtime reduction of (\$ 2,242)- Offset for Reclass for Park Manager

Operations:

♦ No Issue

Capital Outlay:

♦ No Issue

DEPARTMENTAL SUMMARY

| 280 COOPERATIVE EXTENSION GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 101,526 | \$ 112,503 | \$ 111,674 | -0.74% |
| OPERATING | \$ 22,272 | \$ 25,362 | \$ 26,191 | 3.27% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 123,798 | \$ 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 | | | | |
|--|---------------------|---------------------------|---------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,251,181 | \$ 1,266,955 | \$ 1,242,146 | -1.96% |
| OPERATING | \$ 735,274 | \$ 654,219 | \$ 107,639 | -83.55% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,986,455 | \$ 1,921,174 | \$ 1,349,785 | -29.74% |

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

Personal Services:

- ♦ The following vacant positions will continue to be UNFUNDED in FY18:
 - Appriaser III G14

Operations:

- ♦ **Operating adjustments of (\$546,580) consists of:**
 - Contractual Services decrease of (\$546,580)
(due to conclusion of property reappraisal contract)

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

| 290-2000 ELECTIONS & REGISTRATION GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 515,218 | \$ 633,242 | \$ 501,711 | -20.77% |
| OPERATING | \$ 173,279 | \$ 242,764 | \$ 129,964 | -46.46% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 688,497 | \$ 876,006 | \$ 631,675 | -27.89% |

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

Personal Services:

◆ Personnel adjustments of (\$137,064) consists of:

- Overtime decrease - (\$1,077) (salary with benefits)
- Temporary Employees decrease - (\$131,333) (salary with benefits)
- Reclass one (1) Elections Tech G9A to G12A - \$5,002 (salary with benefits)
- Reclass two (2) Elections Tech II G10A to G13A - \$6,832 (salaries with benefits)
- Reclass one (1) Elections Specialist G10A to G13A - \$3,416 (salary with benefits)
- Reclass one (1) Registration Coordinator G15C to Assistant Elections & Registration Director G21A - \$15,264 (salary with benefits)
- Salary increase for four (4) Board Members - \$2,799 (salaries with benefits)
- Salary increase for one (1) Board Chair - \$840 (salary with benefits)
- Delete one (1) Elections Tech II G10A - (\$38,807) (salary with benefits)

Operations:

◆ Operating adjustments of (\$112,800) consists of:

- Election Expenses decrease of (\$104,800)
- Postage decrease of (\$6,500)
- Operating Materials decrease of (\$1,500)

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 400 POLICE GENERAL FUND | | | | |
|-------------------------------|----------------------|---------------------------|----------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 24,504,927 | \$ 25,097,492 | \$ 23,447,505 | -6.57% |
| OPERATING | \$ 2,661,792 | \$ 2,524,608 | \$ 2,524,608 | 0.00% |
| CAPITAL OUTLAY | \$ 1,037,169 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 28,203,888 | \$ 27,622,100 | \$ 25,972,113 | -5.97% |

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

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

Personal Services:

♦ FY14 - FY18 ten (10) Police Officers transferred from General Fund to LOST (0102) Fund
\$511,113 (salary with benefits)

♦ **Personnel adjustments of (\$1,900,000) consists of:**

- Salary savings of (\$1,900,000)

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 410 FIRE/EMS GENERAL FUND | | | | |
|---------------------------------|----------------------|---------------------------|----------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 22,612,803 | \$ 22,654,451 | \$ 22,379,047 | -1.22% |
| OPERATING | \$ 1,799,385 | \$ 1,720,446 | \$ 1,720,446 | 0.00% |
| CAPITAL OUTLAY | \$ 193,519 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 24,605,707 | \$ 24,374,897 | \$ 24,099,493 | -1.13% |

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 - FY18 fourteen (14) Fire/EMS Personnel transferred from General Fund to LOST (0102) Fund
- Transfer fourteen (14) Positions Salary with benefits is \$718,577

♦ Personnel adjustments of (\$161,381) consists of:

- Supplement for Fire/ Medics of \$31,288 (salary with benefits)
- Reclass twenty-six (26) Fire Medics PS14 to PS15 - \$57,331 (salary with benefits)
- Salary savings of (\$250,000)

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 420 MUSCOGEE COUNTY PRISON GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 5,616,226 | \$ 5,653,692 | \$ 5,592,728 | -1.08% |
| OPERATING | \$ 2,049,966 | \$ 2,282,868 | \$ 2,300,031 | 0.75% |
| CAPITAL OUTLAY | \$ 1,000 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 7,667,192 | \$ 7,936,560 | \$ 7,892,759 | -0.55% |

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 FY18:**

- Accounting Tech G12

♦ **Personnel adjustments of (\$50,000) consists of:**

- Salary savings (\$50,000)

Operations:

♦ **Operating adjustments of \$17,163 consists of:**

- Consulting increase of \$17,163 (Inmate Medical Contract)

Capital Outlay:

♦ No issues

DEPARTMENTAL SUMMARY

| 450-1000 DEPARTMENT OF HOMELAND SECURITY GENERAL FUND | | | | |
|---|------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 14,751 | \$ 18,322 | \$ 18,322 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 14,751 | \$ 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

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|------------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES | \$ 1,082,405 | \$ 1,068,217 | \$ 1,064,818 | -0.32% |
| OPERATING | \$ 206,522 | \$ 225,689 | \$ 225,689 | 0.00% |
| CAPITAL OUTLAY | \$ 1,406 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,290,333 | \$ 1,293,906 | \$ 1,290,507 | -0.26% |

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 500-2000 DISTRICT ATTORNEY GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,134,626 | \$ 2,124,587 | \$ 2,260,217 | 6.38% |
| OPERATING | \$ 65,868 | \$ 65,668 | \$ 65,668 | 0.00% |
| CAPITAL OUTLAY | \$ 11,298 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 2,211,792 | \$ 2,190,255 | \$ 2,325,885 | 6.19% |

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:

◆ Personnel adjustments of \$121,757 consists of:

- Add one (1) Assistant District Attorney G22 -\$71,600 (includes benefits) for Recorder's Court
- Add one (1) Investigator I G16 - \$50,157(includes benefits) for Recorder's Court

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

| 500-2100 ADULT PROBATION GENERAL FUND | | | | |
|---|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 114,302 | \$ 99,302 | \$ 99,639 | 0.34% |
| OPERATING | \$ 4,644 | \$ 27,848 | \$ 27,848 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 118,946 | \$ 127,150 | \$ 127,487 | 0.27% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 500-2110 JUVENILE COURT JUDGE GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 480,047 | \$ 509,376 | \$ 508,385 | -0.19% |
| OPERATING | \$ 133,959 | \$ 159,949 | \$ 159,949 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 614,006 | \$ 669,325 | \$ 668,334 | -0.15% |

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

Personal Services:

♦ The following vacant position will remain UNFUNDED in FY18:

- Juvenile Court Coordinator G16

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 | | | | |
|---|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 282,874 | \$ 280,966 | \$ 284,974 | 1.43% |
| OPERATING | \$ 3,426 | \$ 14,714 | \$ 14,714 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 286,300 | \$ 295,680 | \$ 299,688 | 1.36% |

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 | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 123,804 | \$ 123,928 | \$ 124,300 | 0.30% |
| OPERATING | \$ 342,639 | \$ 323,275 | \$ 323,275 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 466,443 | \$ 447,203 | \$ 447,575 | 0.08% |

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 500-2200 DISTRICT ATTORNEY - VICTIM/WITNESS ASSISTANCE PROGRAM GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY14 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 157,845 | \$ 152,008 | \$ 163,258 | 7.40% |
| OPERATING | \$ 10,549 | \$ 11,888 | \$ 22,985 | 93.35% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 168,394 | \$ 163,896 | \$ 186,243 | 13.63% |

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:

◆ Operations increase of \$11,097

- Office supplies increase of \$2,337
- Publications/Subscriptions increase of \$2,065
- Special supplies event increase of \$2,000
- Various operating increase of \$4,695

Capital Outlay:

◆ No Issues

Budget Notes:

- Program funded by Crime Victim Witness Surcharges.

DEPARTMENTAL SUMMARY

| 500-3000 CLERK OF SUPERIOR COURT GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,841,412 | \$ 1,846,576 | \$ 1,810,047 | -1.98% |
| OPERATING | \$ 97,217 | \$ 86,403 | \$ 86,403 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,938,629 | \$ 1,932,979 | \$ 1,896,450 | -1.89% |

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 | | | | |
|---|------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 61,899 | \$ 59,762 | \$ 59,823 | 0.10% |
| OPERATING | \$ 18,915 | \$ 26,937 | \$ 26,937 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 80,814 | \$ 86,699 | \$ 86,760 | 0.07% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 510-1000 STATE COURT JUDGES GENERAL FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 570,542 | \$ 562,771 | \$ 561,238 | -0.27% |
| OPERATING | \$ 19,530 | \$ 30,504 | \$ 30,504 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 590,072 | \$ 593,275 | \$ 591,742 | -0.26% |

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 | | | | |
|---|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,043,985 | \$ 1,028,088 | \$ 1,040,105 | 1.17% |
| OPERATING | \$ 27,812 | \$ 56,137 | \$ 44,309 | -21.07% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,071,797 | \$ 1,084,225 | \$ 1,084,414 | 0.02% |

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

Personal Services:

♦ No Issues

Operations:

♦ **Operation adjustments of (\$11,828) consists of:**

- Contingency decrease of (\$27,723)
- Office Supplies increase of \$7,500
- Contractual Services increase of \$3,595
- Copier Charges increase of \$2,000
- Various increases of \$2,800

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 520 PUBLIC DEFENDER GENERAL FUND | | | | |
|--|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 476,431 | \$ 499,076 | \$ 454,182 | -9.00% |
| OPERATING | \$ 1,062,991 | \$ 1,184,094 | \$ 1,483,020 | 25.25% |
| CAPITAL OUTLAY | \$ 77,022 | | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,616,444 | \$ 1,683,170 | \$ 1,937,202 | 15.09% |

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:

♦ Personnel Adjustments of \$10,334 consists of:

- Request for Saturday/ Holiday Wages- \$10,334 (salary with benefits)

Operations:

♦ Operating Adjustments of \$298,926 consists of:

- Public Defender increase of \$283,323 (due to state paid contract employee pay increases)
- Contractual Services increase of \$14,293 (due to public defender contract increases)
- Various operating increases/decreases totalling \$1,310

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

| 530-1000 MUNICIPAL COURT JUDGE GENERAL FUND | | | | |
|---|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 346,835 | \$ 347,827 | \$ 345,596 | -0.64% |
| OPERATING | \$ 16,644 | \$ 19,550 | \$ 19,550 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 363,479 | \$ 367,377 | \$ 365,146 | -0.61% |

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 | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 686,307 | \$ 715,990 | \$ 711,831 | -0.58% |
| OPERATING | \$ 17,467 | \$ 28,971 | \$ 28,971 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 703,774 | \$ 744,961 | \$ 740,802 | -0.56% |

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

- Overtime decrease of (\$3,771)
- Reclass one (1) Deputy Clerk II G12A to one (1) Senior Deputy Clerk G14A - \$3,771 (salary with benefits) offset by overtime reduction

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 530-3000 MARSHAL DEPARTMENT GENERAL FUND | | | | |
|--|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,000,488 | \$ 988,829 | \$ 960,213 | -2.89% |
| OPERATING | \$ 87,182 | \$ 84,957 | \$ 90,957 | 7.06% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,087,670 | \$ 1,073,786 | \$ 1,051,170 | -2.11% |

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:

♦ Operational adjustments of \$6,000 consists of:

- Auto parts and supplies increase of \$6,000

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 540 PROBATE COURT GENERAL FUND | | | | |
|--------------------------------------|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 390,181 | \$ 386,824 | \$ 393,446 | 1.71% |
| OPERATING | \$ 46,818 | \$ 46,440 | \$ 46,440 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 436,999 | \$ 433,264 | \$ 439,886 | 1.53% |

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

Personal Services:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

DEPARTMENTAL SUMMARY

| 550 SHERIFF GENERAL FUND | | | | |
|---|------------------------|------------------------------------|----------------------------|-----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 18,445,906 | \$ 17,772,606 | \$ 17,584,104 | -1.06% |
| OPERATING | \$ 7,137,750 | \$ 6,959,360 | \$ 7,240,067 | 4.03% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 25,583,656 | \$ 24,731,966 | \$ 24,824,171 | 0.37% |

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

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

Personal Services:

♦ Personnel adjustments of \$6,600 consists of:

- Clothing allowance increase of \$6,600

Operations:

♦ Operating adjustments of \$280,707 consists of:

- Consulting increase of \$66,707 (Inmate Medical Contract)
- Contractual Services increase of \$650,439
- Medical Services - Inmates decrease of (\$530,439)
- Travel/Education & Training increase of \$30,000
- Prisoner Transport increase of \$10,000
- Operating Materials increase of \$40,000
- Auto Part and Supplies increase of \$25,000
- Uniforms increase of \$50,000
- Medical Supplies decrease of (\$120,000)
- Food decrease (\$10,000)
- Building Maintenance and Repair - \$9,000
- Misc Equipment Maintenance - \$10,000
- Pharmacy services increase - \$50,000

Capital Outlay:

- ♦ No Issues

DEPARTMENTAL SUMMARY

| 560 TAX COMMISSIONER GENERAL FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,381,070 | \$ 1,407,531 | \$ 1,394,491 | -0.93% |
| OPERATING | \$ 197,834 | \$ 196,845 | \$ 196,845 | 0.00% |
| CAPITAL OUTLAY | \$ 250,000 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,828,904 | \$ 1,604,376 | \$ 1,591,336 | -0.81% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 570 CORONER'S OFFICE GENERAL FUND | | | | |
|---|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 259,328 | \$ 266,550 | \$ 267,221 | 0.25% |
| OPERATING | \$ 23,217 | \$ 22,614 | \$ 22,614 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 282,545 | \$ 289,164 | \$ 289,835 | 0.23% |

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 | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 703,382 | \$ 699,633 | \$ 696,514 | -0.45% |
| OPERATING | \$ 160,465 | \$ 174,165 | \$ 174,165 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 863,847 | \$ 873,798 | \$ 870,679 | -0.36% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 590 NON-DEPARTMENTAL GENERAL FUND | | | | |
|--|------------------------|------------------------------------|----------------------------|---------------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ 961,312 | \$ 990,186 | 3.00% |
| OPERATING | 13,875,598 | 10,324,252 | 10,097,590 | -2.20% |
| CAPITAL OUTLAY | - | 50,000 | 50,000 | 0.00% |
| TOTAL EXPENDITURES | \$ 13,875,598 | \$ 11,335,564 | \$ 11,137,776 | -1.74% |

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

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$990,186.

| Agency Appropriations | | | |
|--|-------------------------------|-------------------------------|---|
| Agency | FY16 Appropriation | FY17 Appropriation | FY18 Recommended Appropriation |
| River Valley Regional Planning | \$ 202,824 | \$ 200,887 | \$ 200,579 |
| New Horizons Community Service Board | 144,932 | 144,932 | 144,932 |
| Health Department Services | \$502,012 | \$502,012 | \$502,012 |
| Health Department Rent | 318,595 | 321,428 | 327,856 |
| Department of Family & Children Services | 41,500 | 41,500 | 41,500 |
| Keep Columbus Beautiful | - | - | - |
| Airport Commission | 40,000 | 40,000 | 40,000 |
| Uptown Columbus | 44,988 | 25,000 | - |
| TOTAL | \$ 1,294,851 | \$ 1,275,759 | \$ 1,256,879 |

| Naval Museum | | | |
|---------------------|-------------------------------|-------------------------------|---|
| | FY16 Appropriation | FY17 Appropriation | FY18 Recommended Appropriation |
| Personal Services | \$231,396 | \$0 | \$0 |
| Subsidy | \$0 | \$0 | \$0 |

◆ Risk Management and Worker's Compensation - \$3,155,471 (Reduction of \$107,782)

◆ The following Capital Improvement Projects (CIP) are recommended in the FY18 Budget:

- No Capital Improvement Projects recommended - \$0

◆ The following amount of capital is recommended in the FY18 Budget:

- Capital Replacement Program - \$50,000



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 | | | | |
|--|------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 80,942 | \$ 78,267 | \$ 78,421 | 0.20% |
| OPERATING | \$ 1,353 | \$ 759,700 | \$ 759,700 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 82,295 | \$ 837,967 | \$ 838,121 | 0.02% |

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 | | | | |
|---|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 124,891 | \$ 130,956 | \$ 128,896 | -1.57% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 124,891 | \$ 130,956 | \$ 128,896 | -1.57% |

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 \$128,896 (33 officers)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

| 270-9900 PARKS & RECREATION OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|------------------------|------------------------------------|----------------------------|---------------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 47,925 | \$ 51,589 | \$ 50,777 | -1.57% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 47,925 | \$ 51,589 | \$ 50,777 | -1.57% |

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

Personal Services:

♦ LOST Supplement with Benefits is \$50,777 (13 officers)

Operations:

♦ No Issues

Capital Outlay:

♦ No Issues

| 400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 7,220,259 | \$ 7,958,301 | \$ 8,073,472 | 1.45% |
| OPERATING | \$ 315,812 | \$ 435,866 | \$ 435,866 | 0.00% |
| CAPITAL OUTLAY | \$ 2,328,506 | \$ 1,497,300 | \$ 425,552 | -71.58% |
| TOTAL EXPENDITURES | \$ 9,864,577 | \$ 9,891,467 | \$ 8,934,890 | -9.67% |

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 \$1,917,569 (488 officers)
- ◆ FY14 - FY18 ten (10) Police Personnel transferred from General Fund to LOST (0102) Fund
 - Transfer ten (10) Positions Salary with benefits is \$511,113

Operations:

- ◆ No issues

Capital Outlay:

- ◆ **Total - \$425,552**
 - Eight (8) Build Out Technology Packages for Police Pursuit Vehicles - \$425,552

| 400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 356,337 | \$ 352,261 | \$ 362,932 | 3.03% |
| OPERATING | \$ 352,477 | \$ 352,478 | \$ 352,478 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 708,814 | \$ 704,739 | \$ 715,410 | 1.51% |

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 4 of 5)

Capital Outlay:

◆ No Issues

| 410-9900 FIRE/EMS OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,573,347 | \$ 2,611,628 | \$ 2,568,343 | -1.66% |
| OPERATING | \$ 97,677 | \$ 100,000 | \$ 100,000 | 0.00% |
| CAPITAL OUTLAY | \$ 638,983 | \$ 375,100 | \$ 156,000 | -58.41% |
| TOTAL EXPENDITURES | \$ 3,310,007 | \$ 3,086,728 | \$ 2,824,343 | -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 \$1,473,603 (376 officers)
- ◆ FY14 - FY18 fourteen (14) Fire/EMS Personnel transferred from General Fund to LOST Fund
 - Transfer fourteen (14) Positions Salary with benefits is \$718,577

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ **Total - \$156,000**
 - Sixty-five (65) Personal Protective Equipment - \$156,000

| 420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 579,617 | \$ 688,738 | \$ 679,507 | -1.34% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ 107,633 | \$ 47,768 | \$ 74,802 | 56.59% |
| TOTAL EXPENDITURES | \$ 687,250 | \$ 736,506 | \$ 754,309 | 2.42% |

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

Personal Services:

♦ LOST Supplement with Benefits is \$437,465 (112 officers)

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$74,802

- One (1) Freezer/Cooler Replacement - \$74,802

| 500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 133,468 | \$ 154,165 | \$ 185,714 | 20.46% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 133,468 | \$ 154,165 | \$ 185,714 | 20.46% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

| 500-9902 CLERK OF SUPERIOR COURT OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|----------------|---------------------------|--------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ 42,224 | 100.00% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 42,224 | 100.00% |

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

Personal Services:

◆ **Personnel adjustments of \$42,224 consists of:**

- Add one (1) Deputy Clerk II G12A - \$42,224 (salary with benefits)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

| 510-9900 STATE COURT SOLICITOR OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|------------------------|------------------------------------|----------------------------|---------------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 210,377 | \$ 207,453 | \$ 205,040 | -1.16% |
| OPERATING | \$ 9,443 | \$ 14,000 | \$ 14,000 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 219,820 | \$ 221,453 | \$ 219,040 | -1.09% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

| 520-9900 PUBLIC DEFENDER OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 144,846 | \$ 146,710 | \$ 157,653 | 7.46% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 144,846 | \$ 146,710 | \$ 157,653 | 7.46% |

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 \$10,943 consists of:**

- Contractual Services increase of \$10,943 (due to Public Defender's salary and benefits increases)

Capital Outlay:

♦ No Issues

| 530-9900 MARSHAL OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 325,764 | \$ 320,491 | \$ 321,223 | 0.23% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ 2,200 | 100.00% |
| TOTAL EXPENDITURES | \$ 325,764 | \$ 320,491 | \$ 323,423 | 0.91% |

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

Personal Services:

♦ LOST Supplement with Benefits is \$62,495 (16 officers)

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$2,200

- LPR Renewal- \$2,200

| 530-9902 CLERK OF MUNICIPAL COURT OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 86,307 | \$ 91,913 | \$ 93,429 | 1.65% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 86,307 | \$ 91,913 | \$ 93,429 | 1.65% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

| 540 PROBATE COURT OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 43,769 | \$ 43,151 | \$ 43,133 | -0.04% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 43,769 | \$ 43,151 | \$ 43,133 | -0.04% |

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 | | | | |
|--|------------------------|------------------------------------|----------------------------|-----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,563,964 | \$ 2,588,369 | \$ 3,149,999 | 21.70% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ 174,290 | \$ 250,000 | \$ 416,850 | 66.74% |
| TOTAL EXPENDITURES | \$ 2,738,254 | \$ 2,838,369 | \$ 3,566,849 | 25.67% |

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

Personal Services:

- ◆ LOST Supplement with Benefits is \$1,277,239 (327 officers)
 - Sheriff Office Pay Reform - \$559,867 (Advancing 14 original OLOST Correctional Officers positions)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ **Total - \$416,850**
 - Capital Items - \$416,850 (to be prioritized by the Sheriff)

| 570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|-----------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 8,046 | \$ 7,937 | \$ 7,812 | -1.57% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 8,046 | \$ 7,937 | \$ 7,812 | -1.57% |

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

Personal Services:

- ◆ LOST Supplement with Benefits is \$7,812 (2 officers)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

| 580-9900 RECORDER'S COURT OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 78,662 | \$ 77,696 | \$ 77,615 | -0.10% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 78,662 | \$ 77,696 | \$ 77,615 | -0.10% |

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

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|------------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES | \$ - | \$ 121,260 | \$ 91,959 | -24.16% |
| OPERATING | 2,632,720 | 4,266,267 | 4,257,164 | -0.21% |
| CAPITAL OUTLAY | 1,810,000 | 300,000 | 250,000 | -16.67% |
| TOTAL EXPENDITURES | \$ 4,442,720 | \$ 4,687,527 | \$ 4,599,123 | -1.89% |

Department budget specific appropriations and expenditures pertain solely to that department.

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$91,959.

Operations:

- ◆ Debt Service - \$1,081,998

| <u>Debt</u> | <u>Amount</u> | <u>Description</u> |
|---------------------|----------------------|--------------------------------------|
| 2010 Series A Bonds | \$57,720 | CI and Refunding Lease Revenue Bonds |
| 2010 Series B Bonds | \$62,554 | CI Lease Revenue Bonds Taxable BAB |
| GMA Lease #4 | \$51,842 | 1 Fire Truck |
| GMA Lease #5 | \$178,753 | 4 Ambulances |
| GMA Lease #6 | \$276,842 | 4 Fire Trucks |
| New FY17 GMA Lease | \$454,287 | 2 Ambulances and 5 Fire Trucks |

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$857,646
- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 3 of 10) - \$842,490
- ◆ Motorola Siren Maintenance (Year 2 of 9) - \$104,376
- ◆ Transfer to Emergency Telephone Fund - \$995,620
- ◆ Transfer to CIP for Court Management System - \$250,000

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ Reserve of \$375,034

| 610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-----------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 3,978 | \$ 3,969 | \$ 3,906 | -1.59% |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,978 | \$ 3,969 | \$ 3,906 | -1.59% |

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 \$3,906 (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 | | | | |
|---|-------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ - | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ 600,000 | \$ 1,091,254 | \$ 1,115,321 | 2.21% |
| TOTAL EXPENDITURES | \$ 600,000 | \$ 1,091,254 | \$ 1,115,321 | 2.21% |

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 - \$1,115,321

- Computer Equipment - \$250,000

- Core Switch - \$206,254

- Finance/Payroll/HR System Upgrade - \$659,067 (Year 3 of 4)

**250-9901
ENGINEERING
OTHER LOCAL OPTION SALES TAX FUND**

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 103,262 | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ 2,120,992 | \$ 1,900,000 | \$ 1,800,000 | -5.26% |
| TOTAL EXPENDITURES | \$ 2,224,254 | \$ 1,900,000 | \$ 1,800,000 | -5.26% |

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 - \$1,800,000**

- Stormwater - \$400,000

- Roads - \$1,400,000

| 260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND | | | | |
|--|-------------------|---------------------------|--------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 585,131 | \$ - | \$ - | N/A |
| CAPITAL OUTLAY | \$ 142,592 | \$ 974,410 | \$ 876,967 | -10.00% |
| TOTAL EXPENDITURES | \$ 727,723 | \$ 974,410 | \$ 876,967 | -10.00% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ **Total - \$876,967**

- Facility Improvements - \$376,967

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

| 590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 6,305,320 | \$ 6,334,336 | \$ 6,307,712 | -0.42% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 6,305,320 | \$ 6,334,336 | \$ 6,307,712 | -0.42% |

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 - \$38,960

◆ Debt Service - \$6,008,272

| <u>Debt</u> | <u>Amount</u> | <u>Description</u> |
|---------------------|----------------------|--|
| 2010 Series A Bonds | \$2,546,479 | 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 3 of 10) - \$260,480

Capital Outlay:

◆ No Issues



STORMWATER (SEWER) FUND

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

DEPARTMENTAL SUMMARY

| 250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND | | | | |
|--|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 490,739 | \$ 575,341 | \$ 575,759 | 0.07% |
| OPERATING | \$ 57,810 | \$ 101,165 | \$ 101,165 | 0.00% |
| CAPITAL OUTLAY | \$ 39,147 | \$ 68,873 | \$ 2,920 | -95.76% |
| TOTAL EXPENDITURES | \$ 587,696 | \$ 745,379 | \$ 679,844 | -8.79% |

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 - \$2,920**

- Four (4) iPad Air 2 128 GB - \$2,920

DEPARTMENTAL SUMMARY

| 260 PUBLIC WORKS STORMWATER (SEWER) FUND | | | | |
|--|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,380,356 | \$ 2,390,234 | \$ 2,395,330 | 0.21% |
| OPERATING | \$ 467,665 | \$ 545,797 | \$ 550,769 | 0.91% |
| CAPITAL OUTLAY | \$ 351,686 | \$ 415,510 | \$ 554,807 | 33.52% |
| TOTAL EXPENDITURES | \$ 3,199,707 | \$ 3,351,541 | \$ 3,500,906 | 4.46% |

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:

♦ Operating adjustments of \$4,972 consists of:

- Various operating increases/decreases totaling \$4,972

Capital Outlay:

♦ Total - \$554,807

- Two (2) Back Hoe - \$180,000

- One (1) Eductor Truck - \$349,083

- One (1) Mid Size Extended Cab Pickup Truck - \$19,724

- One (1) Equipment Trailer - \$6,000

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL STORMWATER (SEWER) FUND

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES | \$ - | \$ 22,820 | \$ 28,287 | 23.96% |
| OPERATING | 1,340,221 | 1,350,469 | 1,417,898 | 4.99% |
| CAPITAL OUTLAY | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 1,340,221 | \$ 1,373,289 | \$ 1,446,185 | 5.31% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$28,287.

Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$330,259

Capital Outlay:

- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY18 Budget:
 - Pipe Rehabilitation/Replacement in the amount of \$1,087,642



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 | | | | |
|--|-------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 701,660 | \$ 829,398 | \$ 830,181 | 0.09% |
| OPERATING | \$ 141,165 | \$ 193,700 | \$ 193,700 | 0.00% |
| CAPITAL OUTLAY | \$ 65,121 | \$ 159,564 | \$ 88,195 | -44.73% |
| TOTAL EXPENDITURES | \$ 907,946 | \$ 1,182,662 | \$ 1,112,076 | -5.97% |

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:

♦ No Issues

Operations:

♦ No Issues

Capital Outlay:

♦ Total - \$88,195

- Six (6) iPad Air 2 128 GB - \$4,380
- Twenty (20) MetroCount Traffic Counters & Tubing - \$24,000
- One (1) Mid Size SUV 4x4 Explorer - \$27,940
- One (1) 3/4 Ton Regular Cab 2-Wheel Drive - \$31,875

DEPARTMENTAL SUMMARY

| 260 PUBLIC WORKS PAVING FUND | | | | |
|------------------------------------|----------------------|---------------------------|----------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 6,604,092 | \$ 6,793,420 | \$ 6,772,723 | -0.30% |
| OPERATING | \$ 3,114,088 | \$ 3,847,026 | \$ 3,979,178 | 3.44% |
| CAPITAL OUTLAY | \$ 634,477 | \$ 1,063,350 | \$ 1,352,079 | 27.15% |
| TOTAL EXPENDITURES | \$ 10,352,657 | \$ 11,703,796 | \$ 12,103,980 | 3.42% |

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

Personal Services:

♦ Personnel adjustments of \$13,070 consists of:

- Overtime increase of \$13,070 (salary with benefits)

Operations:

♦ Operating adjustments of \$132,152 consists of:

- Contractual Services increase of \$100,000
- Horticulture/Landscaping Supplies increase of \$13,911
- Water increase of \$7,738
- Risk Management Charge Backs increase of \$7,500
- Various operating increases/decreases of \$3,003

Capital Outlay:

♦ Total - \$1,352,079

- Two (2) 7-yard Dump Truck w/ Swing Gate - \$198,000
- One (1) Single Sided Self Propelled Road Widener - \$140,000
- One (1) 4x4 Back Hoe - \$88,735
- One (1) Tri Axle 50-ton Lowboy Trailer - \$85,000
- One (1) 18-yard Tandem Sump Truck w/ Swing Gate - \$185,000

- Three (3) Chipper Dump Truck - \$282,000
- Two (2) Bucket Truck - \$277,344
- Two (2) Large Chippers - \$96,000

DEPARTMENTAL SUMMARY

| 590 NON-DEPARTMENTAL PAVING FUND | | | | |
|--|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ 60,604 | \$ 71,679 | 18.27% |
| OPERATING | \$ 3,374,851 | \$ 2,593,642 | \$ 2,748,513 | 5.97% |
| CAPITAL OUTLAY | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 3,374,851 | \$ 2,654,246 | \$ 2,820,192 | 6.25% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$71,679.

Operations:

- ◆ Ga Forestry Association - \$4,300
- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,074,368

Capital Outlay:

- ◆ The following Capital Improvement Projects (CIP) projects are recommended in the FY18 Budget:
 - Road Resurfacing and Improvements in the amount of \$1,525,596



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 | | | | |
|---|----------------------|---------------------------|----------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | 0.00% |
| OPERATING | \$ 14,690,698 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | 0.00% |
| TOTAL EXPENDITURES | \$ 14,690,698 | \$ 14,253,667 | \$ 14,701,529 | 3.14% |

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



COLUMBUS GEORGIA
Consolidated Government



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 | | | | |
|--|----------------------|---------------------------|----------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 5,808,376 | \$ 5,494,611 | \$ 5,480,359 | -0.26% |
| OPERATING | \$ 4,663,129 | \$ 5,800,276 | \$ 3,939,291 | -32.08% |
| CAPITAL OUTLAY | \$ 140,484 | \$ - | \$ 680,142 | 100.00% |
| TOTAL EXPENDITURES | \$ 10,611,989 | \$ 11,294,887 | \$ 10,099,792 | -10.58% |

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

Personal Services:

♦ No issues

Operations:

♦ Operating adjustments of (\$1,860,985) consists of:

- Capital Lease- Principal decrease of (\$1,244,000) (transfer to debt service fund for capital lease)
- Auto Parts/Supplies decrease of (\$439,000)
- Motor Fuel decrease of (\$210,000)
- Promotion/Advertising increase of \$32,015

Capital Outlay:

♦ Total - \$680,142

- One (1) Full Size 4x4 1/2 Ton Crew Cab 4 Door - \$31,142
- One (1) Grab-all Trash Loader - \$119,000
- One (1) Refuse Collection Truck - \$250,000
- One (1) Wheel Loader WA 380 - \$280,000

DEPARTMENTAL SUMMARY

| 270 PARKS AND RECREATION INTEGRATED WASTE FUND | | | | |
|--|------------------|---------------------------|--------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 60,304 | \$ 55,148 | \$ 56,284 | 2.06% |
| OPERATING | \$ 28,754 | \$ 28,000 | \$ 28,000 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 89,058 | \$ 83,148 | \$ 84,284 | 1.37% |

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

| 590 NON-DEPARTMENTAL INTEGRATED WASTE FUND | | | | |
|--|---------------------|---------------------------|---------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 157,790 | \$ 39,648 | \$ 48,900 | 23.34% |
| OPERATING | \$ 1,096,325 | \$ 1,111,317 | \$ 2,369,023 | 113.17% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,254,115 | \$ 1,150,965 | \$ 2,417,923 | 110.08% |

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

Personal Services:

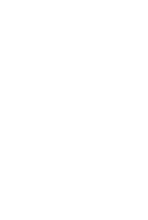
- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$48,900.

Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,172,048
- ◆ Transfer to Debt Service Fund for capital lease - \$1,196,975
- ◆ The following Capital Improvement Projects (CIP) projects is recommended in the amount of \$0 in the FY18 Budget:
 - Landfill Construction, Closure and Post Closure \$0

Capital Outlay:

- ◆ No Issues



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 | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,319,828 | \$ 2,514,932 | \$ 2,455,815 | -2.35% |
| OPERATING | \$ 1,413,827 | \$ 1,484,760 | \$ 1,486,805 | 0.14% |
| CAPITAL OUTLAY | \$ 17,329 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,750,984 | \$ 3,999,692 | \$ 3,942,620 | -1.43% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$22,177.

Operations:

- ◆ No Issues
 - 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (E911 portion of the agreement - Year 3 of 10) - \$950,800
 - Cost Allocation/Workers Comp/Risk Management - \$214,000

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 | | | | |
|--|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 197,506 | \$ 250,100 | \$ 269,658 | 7.82% |
| OPERATING | \$ 1,741,666 | \$ 1,116,055 | \$ 1,368,657 | 22.63% |
| CAPITAL OUTLAY | \$ 677,945 | \$ 9,526 | \$ 12,000 | 25.97% |
| TOTAL EXPENDITURES | \$ 2,617,117 | \$ 1,375,681 | \$ 1,650,315 | 19.96% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$2,635.

Operations:

- ◆ **Operating adjustments of \$252,602**
 - Other purchased services increase of \$116,800
 - Aid to other agencies increase of \$38,822 (From CDBG prior year funding)
 - Cost Allocation Service increase of \$16,254
 - Various increases and Decreases totaling (\$2,474)
 - Site Improvement -\$850,000 (\$200,000 from CDBG prior years funding)
 - Transfer to HUD decrease of (\$766,800) (due to the end of HUD Section 108 debt service payments)

Capital Outlay:

- ◆ **Total - \$12,000**
 - Furniture - \$12,000



COLUMBUS GEORGIA
Consolidated Government



WORKFORCE INNOVATION & OPPORTUNITY ACT FUND

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

DEPARTMENTAL SUMMARY

| 0220 WORKFORCE INNOVATION OPPORTUNITY ACT (WIOA) WORKFORCE INNOVATION OPPORTUNITY ACT (WIOA) FUND | | | | |
|---|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 3,583,594 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,583,594 | \$ 3,691,125 | \$ 3,691,125 | 0.00% |

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

Personal Services:

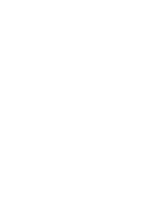
◆ No Issues

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 | | | | |
|---|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | 0.00% |
| OPERATING | \$ 1,953,499 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | 0.00% |
| TOTAL EXPENDITURES | \$ 1,953,499 | \$ 2,275,611 | \$ 2,350,255 | 3.28% |

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 FY18 - \$800,000 (Year 3 of 10)
- ◆ .25 mills to Development Authority in FY17 - \$1,175,128
- ◆ Economic Development Reserve in FY17 - \$375,127

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 | | | | |
|---|----------------------|---------------------------|----------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | 0.00% |
| OPERATING | 11,693,752 | 12,705,620 | 13,485,730 | 6.14% |
| CAPITAL OUTLAY | - | - | - | 0.00% |
| TOTAL EXPENDITURES | \$ 11,693,752 | \$ 12,705,620 | \$ 13,485,730 | 6.14% |

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 | | | | |
|--------------------------------------|---------------------|---------------------------|---------------------|--------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 3,099,181 | \$ 4,617,834 | \$ 4,684,599 | 1.45% |
| OPERATING | \$ 1,658,808 | \$ 2,319,833 | \$ 2,304,799 | -0.65% |
| CAPITAL OUTLAY | \$ 180,214 | \$ 801,507 | \$ 778,150 | -2.91% |
| TOTAL EXPENDITURES | \$ 4,938,203 | \$ 7,739,174 | \$ 7,767,548 | 0.37% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$42,355.

◆ TSPLOST - \$45,110

- Correctional Detail Officer G12A Position - \$45,110 (salary with benefits and supplements)

Operations:

◆ Operating adjustments of \$37,700 consists of:

- Software Lease increase of \$5,000

◆ TSPLOST Operating Budget

- Vehicle Operations and Maintenance increase of \$40,000
- Various decreases (\$7,300)

Capital Outlay:

◆ FTA Total - \$778,150 (Fed - \$622,520; CCG - \$155,650)

- Rebuilt Engines - \$50,000 (Federal - \$40,000; CCG - \$10,000)
- Rebuilt Transmissions - \$50,000 (Federal - \$40,000; CCG - \$10,000)
- Replacement 35FT Clean Diesel Bus - \$470,000 (Federal - \$376,000; CCG - \$94,000)
- Operational Equipment- \$208,150 (Federal - \$166,520; CCG - \$41,630)

◆ TSPLOST Total - \$0



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 | | | | |
|---|-------------------|---------------------------|--------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 205,356 | \$ 189,731 | \$ 188,939 | -0.42% |
| OPERATING | \$ 134,653 | \$ 150,669 | \$ 132,840 | -11.83% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 340,009 | \$ 340,400 | \$ 321,779 | -5.47% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$1,794.

Operations:

- ◆ **Operating adjustments of (\$17,829) consists of:**
 - Electricity decrease of (\$7,328)
 - Operating Materials decrease of (\$5,000)
 - Various decreases of (\$5,501)

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ No subsidy from General Fund



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 | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,095,856 | \$ 1,338,926 | \$ 1,402,723 | 4.76% |
| OPERATING | \$ 1,291,762 | \$ 1,463,939 | \$ 1,464,560 | 0.04% |
| CAPITAL OUTLAY | \$ 457,129 | \$ 367,546 | \$ 71,640 | -80.51% |
| TOTAL EXPENDITURES | \$ 2,844,747 | \$ 3,170,411 | \$ 2,938,923 | -7.30% |

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

Personal Services:

◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$13,095.

◆ Personnel adjustments of \$63,265 consists of:

- Add two (2) PT Events Attendant G08 - \$38,442 (salary with benefits)
- Add one (1) PT Facilities Maintenance Worker I G1 - \$22,289 (salary with benefits)
- Reclass one (1) Accounting Technician G12 to Office Manager G14 - \$2,535(salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$71,640

- One (1) ALC WebCTRL Upgrade - \$4,000
- One (1) Genie Lift Roundabout for Facility - \$15,000
- One (1) Bathroom Tile Cleaner - \$5,000
- One (1) Studio Piano - \$4,500
- One (1) Electronic Keyboard - \$1,000
- Two (2) Wide Area Vacuum Cleaners - \$5,200

- Two (2) 9x12 Screen Kits - \$1,950
- Two (2) 10x10 Screen Kits - \$1,900
- Twenty-five (25) 5' Round Tables - \$6,750
- Ten (10) 6' Round Tables - \$3,200
- Five (5) 42" Mity-Lite Round Sweetheart Tables - \$1,500
- Ten (10) 36" Mity-Lite Round Cocktail Tables - \$2,500
- Twenty-five (25) 18x96 Tables - \$5,125
- Twenty-five (25) 30x96 Tables - \$5,625
- Twenty (20) 30x72 Tables - \$4,100
- Two (2) 30x96 Carts - \$520
- Two (2) 30x72 Carts - \$520
- Five (5) 5' Round Table Dolly - \$1,625
- Five (5) 6' Round Table Dolly - \$1,625



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 | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 535,969 | \$ 710,034 | \$ 653,339 | -7.98% |
| OPERATING | \$ 624,512 | \$ 621,016 | \$ 584,011 | -5.96% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 1,160,481 | \$ 1,331,050 | \$ 1,237,350 | -7.04% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$7,093.
- ◆ Salary savings of (\$35,870)

Operations:

- ◆ **Operating adjustments of (\$31,332) consists of:**
 - Motor Fuel decrease of (\$30,000)
 - Food decrease of (\$1,332)

Capital Outlay:

- ◆ No Issues

Budget Note:

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



OXBOW CREEK GOLF COURSE FUND

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

DEPARTMENTAL SUMMARY

| 0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND | | | | |
|---|-------------------|---------------------------|--------------------|----------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 149,691 | \$ 240,069 | \$ 237,117 | -1.23% |
| OPERATING | \$ 177,431 | \$ 256,931 | \$ 147,883 | -42.44% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 327,122 | \$ 497,000 | \$ 385,000 | -22.54% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$2,379.

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ Expenditures based on projected revenues including a \$150,000 subsidy from the General Fund.
- ◆ Debt service obligation ended in FY17.



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 | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 1,624,456 | \$ 1,632,891 | \$ 1,527,258 | -6.47% |
| OPERATING | \$ 5,587,942 | \$ 3,737,554 | \$ 3,467,187 | -7.23% |
| CAPITAL OUTLAY | \$ 69,713 | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 7,282,111 | \$ 5,370,445 | \$ 4,994,445 | -7.00% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$10,996.

◆ Personnel adjustments of \$3,320 consists of:

- Reclass one (1) Event Coordinator G15 to event Services Manager G17 - \$3,320 (salary with benefits)

Operations:

◆ Operating adjustments of (\$255,080) consists of:

- Contractual Services decrease of (\$169,745)
- Service Contracts decrease of (\$5,000)
- Newspaper/Periodical Advertising decrease of (\$28,200)
- Operating Materials decrease of (\$20,000)
- Water increase of \$16,750
- Electricity decrease of (\$59,385)
- Bottled Gas decrease of (\$5,000)
- Merchandise for Redistribution increase of \$20,000
- Various operating increases/decreases of (\$4,500)

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ Due to contract cancellation, Hockey was removed from the FY18 budget.



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

| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES | \$ - | \$ - | \$ - | N/A |
| OPERATING | \$ 19,932,947 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 19,932,947 | \$ 24,794,849 | \$ 23,647,283 | -4.63% |

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 | \$1,600,000 |
| Claims - Active & Pre-65 retirees | \$18,754,283 |
| Post-65 retiree fully insured plan | \$1,800,000 |
| Total | \$23,647,283 |

- 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 | | | | |
|---|---------------------|---------------------------|---------------------|---------------|
| | FY16 ACTUAL | FY17 ADOPTED BUDGET | FY18 REC BUDGET | % CHANGE |
| PERSONAL SERVICES | \$ 2,000,881 | \$ 2,628,386 | \$ 2,495,828 | -5.04% |
| OPERATING | \$ 1,568,187 | \$ 2,256,520 | \$ 2,258,646 | 0.09% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | N/A |
| TOTAL EXPENDITURES | \$ 3,569,068 | \$ 4,884,906 | \$ 4,754,474 | -2.67% |

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

Personal Services:

- ◆ A pay adjustment of .5% for General Government/Public Safety employees effective January 2018, a .25% adjustment for Retirees effective January 2018, and a 20 hour bonus for full time employees is included in Personal Services in the amount of \$2,494.
- ◆ **Personnel adjustments of (\$200,000) consists of:**
 - Workers Comp decrease by (\$200,000)

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 FY18 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 | FY18 Recommended | Description |
|--------------------------------|---------------------|--|
| Pipe Rehab/Replacement | \$1,087,642 | Repair and replacement of stormwater pipes |
| Total – Stormwater Fund | \$1,087,642 | |

PAVING FUND SUPPORTED

| Project | FY18 Recommended | Description |
|-------------------------------|---------------------|--|
| Resurfacing/Road Improvements | \$1,525,596 | Resurface and improvements as approved |
| Total – Paving Fund | \$1,525,596 | |

CAPITAL IMPROVEMENT PROJECTS (CIP)

| 2009 OTHER LOCAL OPTION SALES TAX SUPPORTED | | |
|--|------------------------|---|
| Project Name | FY18 Allocation | Description |
| Roads/Bridges | \$1,400,000 | Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition |
| Flood Abatement/Stormwater | 400,000 | Drainage improvements |
| Technology | 1,365,321 | City-wide technology improvements |
| Facilities | 376,967 | Facility improvements/renovations |
| Cooper Creek Expansion | 500,000 | Match with CORTA/CSU for add'l courts |
| TOTAL 2009 Other LOST | \$4,042,288 | |

| TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED | | |
|--|------------------------|--------------------|
| Project Name | FY18 Allocation | Description |
| Discretionary Funds | \$2,500,000 | |
| TOTAL TSPLOST | \$2,500,000 | |

| 1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED | | |
|--|------------------------|---|
| Project Name | FY18 Allocation | Description |
| Enterprise Zone | \$3,100,000 | Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation. |
| Liberty District | 1,350,000 | Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district. |
| Need For Land (NFL) | 1,650,000 | 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 | 2,700,000 | Drainage improvements |
| Roads | 1,500,000 | Resurfacing, road improvements, traffic signal, right-of-way acquisition |
| TOTAL 1999 SPLOST | \$12,700,000 | |



COLUMBUS GEORGIA

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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 FY18 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

| Fund | FY18 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. | \$ 200,000 |
| <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. | \$ 798,143 |
| <u>0216 Multi-Governmental Fund Budget</u> Established to account for grant monies from various federal and state agencies. | \$ 3,127,537 |
| <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. | \$ 200,000 |
| <u>0224 County Drug Abuse Treatment Fund</u> To account for additional penalties imposed by Georgia State Law 15-21-100, Article Six designated for drug abuse treatment and education programs relating to controlled substances and marijuana. Allocation to be \$40,000-Police Dept (DARE Program), \$14,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$14,000-Juvenile Drug Court (Participant treatment and programming). | \$ 68,000 |
| <u>0225 METRO Drug Task Force Fund</u> To account for monies forfeited under the Controlled Substances Act designated for the joint law enforcement activities of the Columbus Police Department and the Muscogee County Sheriff's Department. | \$ 150,000 |
| <u>0227 Penalty and Assessment Fund</u> To account for monies collected under the Jail Construction and Staffing Act (Ga.L1989 p.1753) to provide for constructing, operating, and staffing jails, correctional institutions and detention facilities of the Consolidated Government. | \$ 1,000,000 |
| <u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures. | \$ 10,000 |

NON-OPERATING FUNDS

The non-operating budgets for FY18 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

| Fund | FY18 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. | \$ 1,082,678 |
| <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. (\$2,863,238 for FY18 allocation and \$21,000,000 carried over from prior fiscal years) | \$ 23,863,238 |
| <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 FY18 and \$6,000,000 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. | \$ 73,500,000 |
| <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. | \$ 12,700,000 |
| <u>0542 Lease Purchase Program Fund</u> To account for projects supported by a Lease Purchase Program thru GMA. | \$ 496,000 |
| <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 Lot/Deck, Skate Park SuperCenter and expansion of the Columbus Georgia Convention and Trade Center. | \$ 600,000 |
| <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 enhancements, and road and street resurfacing/reconstruction. | \$ 4,000,000 |
| <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 Muscogee County Family Connection. | \$ 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.

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|--|-----------------|------------|---------------------|
| GENERAL FUND | | | |
| | \$ - | | \$ - |
| | Subtotal | | \$ - |
| | | | |
| GENERAL FUND | TOTAL | | \$ - |
| | | | |
| OTHER LOCAL OPTION SALES TAX FUND | | | |
| 400 Police | | | |
| Police Pursuit Vehicles with Technology Packages (Replacement) | \$ 53,194 | 8 | \$ 425,552 |
| | Subtotal | | \$ 425,552 |
| | | | |
| 410 Fire | | | |
| Protective Clothing (Replacement) | \$ 2,400 | 65 | \$ 156,000 |
| | Subtotal | | \$ 156,000 |
| | | | |
| 420 MCP | | | |
| Freezer/Cooler (Replacement) | \$ 74,802 | 1 | \$ 74,802 |
| | Subtotal | | \$ 74,802 |
| | | | |
| 530 Marshal | | | |
| License Plate Reader Renewal | \$ 2,200 | 1 | \$ 2,200 |
| | Subtotal | | \$ 2,200 |
| | | | |
| 550 Sheriff | | | |
| Capital Items (To be prioritized by the Sheriff) | \$ 416,850 | 1 | \$ 416,850 |
| | Subtotal | | \$ 416,850 |
| | | | |
| OTHER LOCAL OPTION SALES TAX FUND | TOTAL | | \$ 1,075,404 |
| | | | |
| STORMWATER FUND | | | |
| 250-2300 Drainage | | | |
| iPad Air 2 128 GB | \$ 730 | 4 | \$ 2,920 |
| | Subtotal | | \$ 2,920 |
| | | | |
| 260-3210 Stormwater Maintenance | | | |
| Back Hoe (Replacement) | \$ 90,000 | 2 | \$ 180,000 |
| Equipment Trailer (Replacement) | \$ 6,000 | 1 | \$ 6,000 |
| Eductor Truck (Replacement) | \$ 349,083 | 1 | \$ 349,083 |
| Mid Size Extended Cab Pickup Truck (Replacement) | \$ 19,724 | 1 | \$ 19,724 |
| | | | \$ 554,807 |
| | | | |
| STORMWATER FUND | TOTAL | | \$ 557,727 |
| | | | |

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|---|-----------------|------------|---------------------|
| PAVING FUND | | | |
| 250-2200 Highways & Roads | | | |
| iPad Air 2 128 GB | \$ 730 | 6 | \$ 4,380 |
| MetroCount Traffic Counters & Tubing | \$ 1,200 | 20 | \$ 24,000 |
| Mid Size SUV 4x4 Explorer (Replacement) | \$ 27,940 | 1 | \$ 27,940 |
| 3/4 Ton Regular Cab 2-Wheel Drive (Replacement) | \$ 31,875 | 1 | \$ 31,875 |
| | Subtotal | | \$ 88,195 |
| 260-3110 Streets | | | |
| 18 Yard Tandem Dumptruck w/ Swing Gate (Replacement) | \$ 185,000 | 1 | \$ 185,000 |
| Tri Axle 50 Ton Lowboy Trailer (Replacement) | \$ 85,000 | 1 | \$ 85,000 |
| 4x4 Back Hoe (Replacement) | \$ 88,735 | 1 | \$ 88,735 |
| Single Sided Self Propelled Road Widener (Replacement) | \$ 140,000 | 1 | \$ 140,000 |
| 7 yard Dump Truck w/ Swing Gate | \$ 99,000 | 2 | \$ 198,000 |
| | Subtotal | | \$ 696,735 |
| 260-3120 Urban Forestry & Beautification | | | |
| Crew Cab F-750 Truck with Chipper Dump Body (Replacement) | \$ 94,000 | 3 | \$ 282,000 |
| Bucket Truck | \$ 138,672 | 2 | \$ 277,344 |
| Large Chipper | \$ 48,000 | 2 | \$ 96,000 |
| | Subtotal | | \$ 655,344 |
| PAVING FUND | TOTAL | | \$ 1,440,274 |
| INTEGRATED WASTE FUND | | | |
| 260-3510 Solid Waste Collection | | | |
| Full Size 4x4 1/2 ton Crew Cab 4 Door | \$ 31,142 | 1 | \$ 31,142 |
| Grab-All Trash Loader | \$ 119,000 | 1 | \$ 119,000 |
| Refuse Collection Truck | \$ 250,000 | 1 | \$ 250,000 |
| Wheel Loader WA 380 | \$ 280,000 | 1 | \$ 280,000 |
| | Subtotal | | \$ 680,142 |
| INTEGRATED WASTE FUND | TOTAL | | \$ 680,142 |
| CDBG Fund | | | |
| 245-1000 CDBG Administration | | | |
| Desk Furniture | \$ 2,000 | 6 | \$ 12,000 |
| | Subtotal | | \$ 12,000 |
| CDBG FUND | TOTAL | | \$ 12,000 |

FY18 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION | Unit Price | Qty REC | FY18 RECOMMENDED |
|---|-----------------|------------|---------------------|
| TRANSPORTATION FUND | | | |
| 0751 METRA | | | |
| 35ft Clean Diesel Bus (Replacement) | \$ 470,000 | 1 | \$ 470,000 |
| Operations Equipment | \$ 208,150 | 1 | \$ 208,150 |
| Rebuilt Engines | \$ 50,000 | 1 | \$ 50,000 |
| Rebuilt Transmissions | \$ 50,000 | 1 | \$ 50,000 |
| | Subtotal | | \$ 778,150 |
| | | | |
| 0751 TSPLOST Funded | | | |
| | | | \$ - |
| | Subtotal | | \$ - |
| | | | |
| TRANSPORTATION FUND | TOTAL | | \$ 778,150 |
| | | | |
| TRADE CENTER FUND | | | |
| 620-2200 Trade Center Operations | | | |
| ALC Web CTRL Upgrade | \$ 4,000 | 1 | \$ 4,000 |
| Genie Lift Roundabout | \$ 15,000 | 1 | \$ 15,000 |
| Bathroom Tile Cleaner | \$ 5,000 | 1 | \$ 5,000 |
| Studio Piano | \$ 4,500 | 1 | \$ 4,500 |
| Electronic Keyboard | \$ 1,000 | 1 | \$ 1,000 |
| Wide Area Vacuum Cleaners | \$ 2,600 | 2 | \$ 5,200 |
| 9x12 Screen Kits | \$ 975 | 2 | \$ 1,950 |
| 10x10 Screen Kits | \$ 950 | 2 | \$ 1,900 |
| 42" Mity-Lite Round Sweetheart Tables | \$ 300 | 5 | \$ 1,500 |
| 36" Mity-Lite Round Sweetheart Tables | \$ 250 | 10 | \$ 2,500 |
| 18x96 Tables | \$ 205 | 25 | \$ 5,125 |
| 30x96 Tables | \$ 225 | 25 | \$ 5,625 |
| 30x72 Tables | \$ 205 | 20 | \$ 4,100 |
| 30x96 Carts | \$ 260 | 2 | \$ 520 |
| 30x72 Carts | \$ 260 | 2 | \$ 520 |
| 6' Round Tables | \$ 320 | 10 | \$ 3,200 |
| 6' Round Table Dolly | \$ 325 | 5 | \$ 1,625 |
| 5' Round Tables | \$ 270 | 25 | \$ 6,750 |
| 5' Round Table Dolly | \$ 325 | 5 | \$ 1,625 |
| | | | |
| | Subtotal | | \$ 71,640 |
| | | | |
| TRADE CENTER FUND | TOTAL | | \$ 71,640 |
| | | | |
| ALL CAPITAL OUTLAY | | | |
| | TOTAL | | \$ 4,615,337 |

CITY OF COLUMBUS - ACKNOWLEDGMENTS

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Budget Preparation:

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