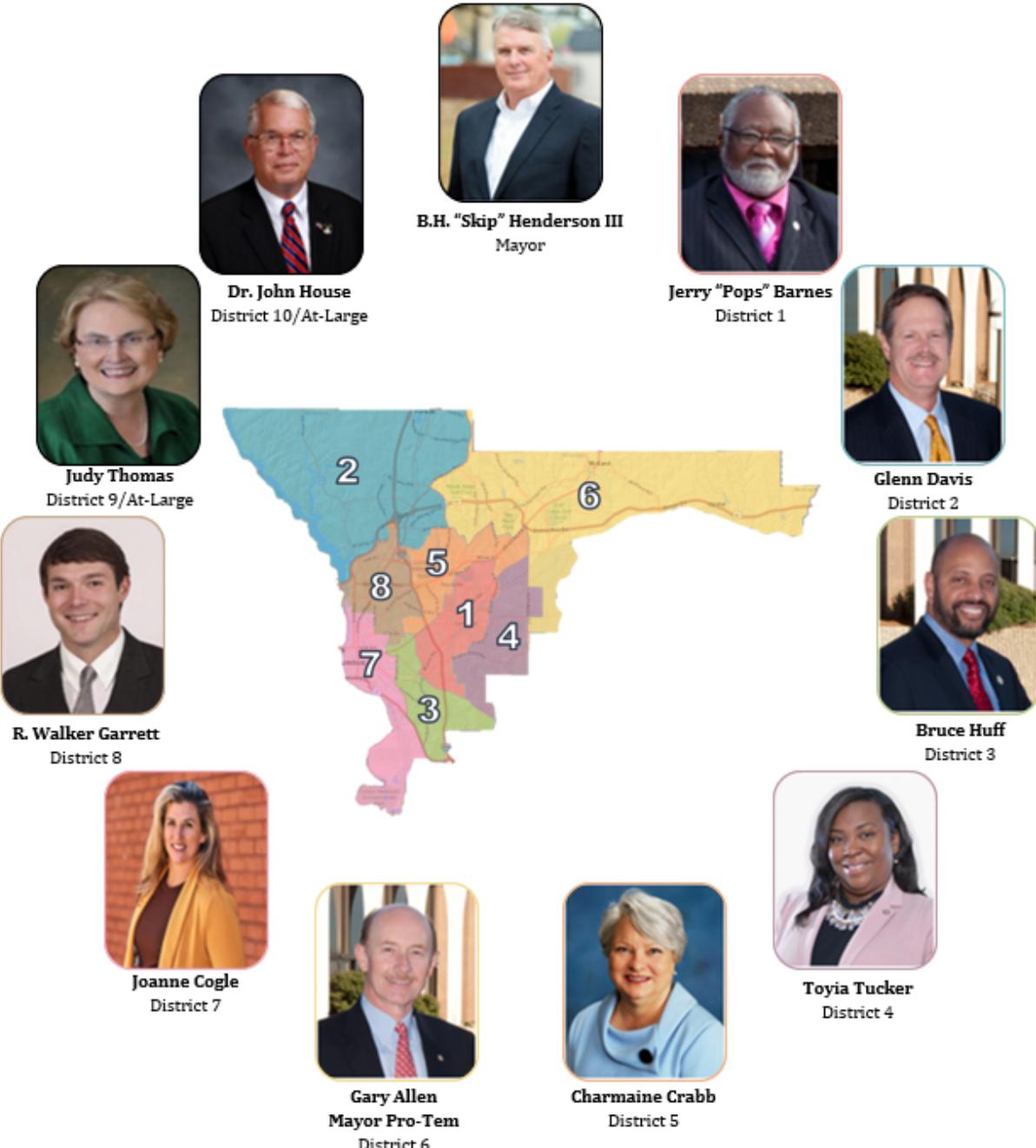




**COLUMBUS, GEORGIA CONSOLIDATED GOVERNMENT**  
**FISCAL YEAR 2024**  
**RECOMMENDED OPERATING BUDGET**

# Columbus Consolidated Government

## Mayor and Council



**Isaiah Hugley**  
City Manager

**Lisa Goodwin**  
Deputy City Manager

**Pam Hodge**  
Deputy City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbus Consolidated Government  
Georgia**

For the Fiscal Year Beginning

**July 1, 2022**

*Christopher P. Morill*

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, 2022**. 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.

# TABLE OF CONTENTS

---

<i>Section Title</i>	<i>Page</i>
<b>Table of Contents</b>	i
<b>Introduction</b>	
Mayor's Budget Message	1
City Manager's Budget Message	13
<b>Budgetary</b>	
Policies and Procedures	27
Budget Preparation Schedule	34
<b>Financial Summaries</b>	
The Big Picture	35
General Fund	45
OLOST Fund	59
Stormwater (Sewer)	62
Paving	64
Indigent Care	66
Integrated Waste	67
Emergency Telephone	69
Economic Development Authority Fund	70
Debt Service	71
Transportation	73
Columbus Iron Works Convention & Trade Center	75
Bull Creek	77
Oxbow Creek	78
Civic Center	79
CDBG	81
WIOA	82
Employee Health and Life Insurance	83
Risk Management	84
<b>Personnel</b>	85

## TABLE OF CONTENTS (continued)

---

### **General Fund**

#### **General Administration**

Council .....	97
Clerk of Council .....	98
Mayor.....	99
Internal Auditor .....	100
City Attorney .....	101
City Manager .....	102

<b>Finance</b> .....	103
----------------------	-----

<b>Information Technology</b> .....	104
-------------------------------------	-----

<b>Human Resources</b> .....	105
------------------------------	-----

<b>Inspections and Codes</b> .....	107
------------------------------------	-----

<b>Planning</b> .....	108
-----------------------	-----

<b>Community Reinvestment</b> .....	109
-------------------------------------	-----

<b>Engineering</b> .....	110
--------------------------	-----

<b>Public Works</b> .....	111
---------------------------	-----

<b>Parks and Recreation</b> .....	112
-----------------------------------	-----

<b>Cooperative Extension Service</b> .....	113
--	-----

#### **Boards and Commissioners**

Board of Tax Assessors.....	114
Board of Elections and Registrations .....	115

<b>Police</b> .....	116
---------------------	-----

<b>Fire</b> .....	117
-------------------	-----

<b>Muscogee County Prison</b> .....	118
-------------------------------------	-----

## TABLE OF CONTENTS (continued)

---

---

<b>Homeland Security</b> .....	119
<b>Judicial and Statutory</b>	
<b>Superior Court</b>	
Judges .....	121
District Attorney .....	123
Juvenile Court Judge .....	124
Circuit Wide Juvenile Court .....	125
Jury Manager .....	126
Victim/Witness Assistance Program .....	127
Clerk of Superior Court .....	128
Board of Equalization .....	129
<b>State Court</b>	
Judges .....	130
Solicitor .....	131
<b>Public Defender</b>	
Public Defender .....	132
<b>Municipal Court</b>	
Judge .....	133
Clerk .....	134
<b>Judge of Probate</b> .....	135
<b>Sheriff</b> .....	136
<b>Tax Commissioner</b> .....	137
<b>Coroner</b> .....	138
<b>Recorder's Court</b> .....	139
<b>Non Departmental</b> .....	140
<b>Parking Management</b> .....	141

## TABLE OF CONTENTS (continued)

---

### **LOST Fund**

#### **Public Safety**

Crime Prevention/Intervention .....	143
Public Works.....	144
Parks & Recreation .....	145
Police.....	146
E911 .....	147
Fire/EMS .....	148
MCP .....	149
Homeland Security .....	150
District Attorney .....	151
Clerk of Superior Court.....	152
State Court Solicitor.....	153
Public Defender.....	154
Clerk of Municipal Court.....	155
Probate Court .....	156
Sheriff .....	157
Coroner .....	158
Recorder's Court.....	159
Non-Departmental .....	160
METRA.....	161

#### **Infrastructure**

Information Technology .....	163
Engineering .....	164
Public Works .....	165
Non-Departmental .....	166

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

Engineering .....	167
Public Works.....	168
Non-Departmental .....	169

### **Paving Fund**

Engineering.....	171
Public Works .....	172
Non-Departmental .....	173

## TABLE OF CONTENTS (continued)

---

<u>Indigent Care Fund</u> .....	175
<u>Integrated Waste Fund</u>	
Public Works.....	177
Parks and Recreation.....	178
Non-Departmental .....	179
<u>Emergency Telephone Fund</u> .....	181
<u>CDBG Fund</u> .....	183
<u>WIA Fund</u> .....	187
<u>Economic Development Authority Fund</u> .....	189
<u>Debt Service</u> .....	191
<u>Transportation Fund</u> .....	193
<u>Columbus Ironworks Convention and Trade Center</u> .....	195
<u>Bull Creek Golf Course Fund</u> .....	199
<u>Oxbow Creek Golf Course Fund</u> .....	201
<u>Civic Center Fund</u> .....	203
<u>Employee Health Care &amp; Life Insurance Fund</u> .....	205
<u>Risk Management Fund</u> .....	207
<u>Capital Improvement Projects</u> .....	209
<u>Non-Operating Funds</u> .....	213
<u>Appendix</u>	
Acronyms .....	217
Glossary .....	219

## TABLE OF CONTENTS (continued)

---

Capital Outlay Requests .....	227
Acknowledgements .....	233



## INTRODUCTION

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

[Return to Table of Contents](#)

# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

Post Office Box 1340

Columbus, Georgia 31902-1340

B. H. "SKIP" HENDERSON III  
Mayor

Telephone (706) 225-4712  
Cell (706) 984-9012  
FAX (706) 653-4970



April 25, 2023

In RE: Fiscal Year 2024 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

## I. Preamble

As we emerged from the pandemic, we began our budget development from the perspective of a new economic era. With fears of a possible recession, market volatility, record inflation, supply chain delays, and workforce recruitment and retention issues, we remain thoughtful and deliberate with funding the delivery of services this year. While we have weathered the storm of the pandemic better than most, that resiliency should be credited to the prudent stewardship of our elected body and professional staff, the fortitude and generosity of our citizens, and our hardworking employees, who seem to be asked time and again to do more with less. Despite our success with recovery efforts, this year we will be forced to utilize reserves to sustain operations and continue providing the level of service this community deserves and expects from us. While we can afford to use some reserves now, our goal is to ensure that reserve funds are readily available in case of additional economic turmoil in the months to come. In the new fiscal year, we will be evaluating existing service levels for all programs and assessing opportunities to generate new revenues. New revenue opportunities would be used to bridge the growing gap between the cost of the services we provide and the revenue needed to provide them.

As we address operational challenges related to inflationary pressure, we will continue to support ongoing pandemic recovery efforts to maintain the economic vibrancy and quality of life that the citizens of Columbus deserve. We know there will be challenges on the road ahead as our economy and workforce readjust to post-pandemic life. However, we also know that if we face those challenges together, as a community, we will continue on the path towards a better and brighter Columbus.

## **II. Introduction**

Today, we present to you the Fiscal Year (FY) 2024 Recommended Budget for review and examination. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority, here the mayor, is to engage in initial budgetary policy making.

This Recommended Budget is a balanced budget and includes an estimate of unencumbered fund balance; an estimate of cash revenues; anticipated expenditures by each department, office, board, commission, and agency; approved capital outlays; data justification for expenditures; and other such information that will be necessary for Council's budget deliberations.<sup>1</sup>

## **III. FY2024 Budget Assumptions**

The FY2024 Recommended Budget is balanced with \$332,818,834 in revenues and expenses. This amount is up 5.81% from our FY2023 Adopted Budget of \$314,533,253.

Our FY2024 revenues are comprised of \$176,523,366 in General Fund revenue, which includes \$43,400,000 in Local Option Sales Tax (LOST) funds, \$43,400,000 in Other Local Option Sales Tax (OLOST) funds, and \$102,595,356 in all other operating fund revenue. The property tax digest reflected a slight increase in FY2023, and we are projecting another modest increase in the FY2024 property tax digest for real property.

I believe it is local government's responsibility to proactively prepare for any prolonged challenges that may lie ahead as our country and economy recover from the effects of the pandemic. Our recovery, both operationally and fiscally, will continue to be affected by the workforce and supply chain disruptions we have experienced over the past few years. However, we believe that this Recommended Budget is a solid spending plan for the upcoming fiscal year as it remains in line with our strategic plans, priorities, and initiatives. We will continue to monitor our budgetary performance and will provide updates and/or recommendations to Council if adjustments are required.

Fortunately, our sales tax revenue has remained consistent, and we expect it to remain thus for the foreseeable future. While some revenue sources have yet to fully recover, we are seeing positive gains in our hotel-motel taxes. Transient occupancy rates are close to pre-pandemic levels, which is an excellent indication of economic recovery for our tourism and hospitality industries. Other projected changes in General Fund revenues by category are laid out below:

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

### ANTICIPATED CHANGES IN FY2024 PROJECTED GENERAL FUND REVENUES

Sales Taxes	\$3,400,000
Franchise Taxes	\$1,455,000
Insurance Premium Taxes	\$1,300,000
Occupation Taxes	\$1,050,000
Emergency Ambulance Service	\$1,000,000
General Property/Title Ad Valorem Taxes	\$772,855
Transfers-In Other Funds/Cost Allocation	\$645,148
Building Permits	\$500,000
Selective Sales and Use Taxes	\$350,000
Other Miscellaneous Revenues	\$55,000
<b>TOTAL FY2024 REVENUE CHANGE</b>	<b>\$10,528,003</b>

Other assumptions that comprise this budget include:

- A 1% Cost of Living Adjustment (COLA) for all employees, effective July 2023
- A 0.5% COLA for retirees, effective July 2023
- Budgeted healthcare cost of \$6,500/position
- No change in the total millage rate
- A 9 mill cap
- A 2% increase in the Property Tax Digest
- 99% ad valorem collection rate
- A \$150,000 subsidy to the Oxbow Creek Golf Course
- No subsidy to the Civic Center Fund
- \$1.2 million subsidy to the Integrated Waste Fund
- An Indigent Care Fund millage of 2.50 mills to provide service payments for inmates and indigent residents through June 30, 2024
- No capital improvement or capital outlay allocations
- No changes to discretionary agency appropriations
- A General Fund Reserve of \$69 million (115.39 days)
- Value of one reserve day \$600,509
- Value of one mill (Operating) \$4,885,427
- Value of one mill (Bond) \$5,246,769
- An Economic Development millage of 0.50 mill (\$2,418,286), including:
  - 0.25 mill to the Development Authority
  - 0.25 mill to City Council to be distributed for previously approved economic development projects
  - \$159,143 to be held in a reserve for future economic development opportunities
- A Risk Management vehicle allocation of \$1,715/vehicle
- A Worker's Compensation allocation of \$1,300/employee

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

GENERAL FUND RESERVE DAYS							
	FY18	FY19	FY20	FY21	FY22	FY23 (est.)	FY24 (est.)
<b>GENERAL OPERATING FUND</b>	26.52	34.28	59.20	68.50	86.54	82.45	74.64
<b>OLOST FUNDS</b>	41.43	46.95	43.47	50.24	45.79	46.80	40.74
<b>TOTAL GENERAL FUND RESERVE DAYS</b>	67.84	81.23	102.67	118.74	132.33	129.25	115.38
<b>VALUE OF 1 DAY</b>	\$487,447	\$499,352	\$507,344	\$520,497	\$539,300	\$570,310	\$600,509

## IV. General Fiscal Policies and Recommended Changes

### A. Employee Raise and Comprehensive Pay Reform

This Recommended Budget includes a 1% Cost of Living Adjustment (COLA) for all classified employees effective July 2023. The cost to implement these pay adjustments is \$1,411,084.

It was critical that a comprehensive review of the overall pay structure of this government be undertaken. As a result, the CCG hired Evergreen Solutions as our Classification and Compensation Consultant to conduct a full assessment of our current pay and compensation plan. After many presentations, meetings, and careful deliberations, Council approved the new Evergreen Pay Plan, effective November 12, 2022, with an implementation date of January 7, 2023. We expect that our new pay plan will help us fill critical vacancies in our government and better align employee salaries with the current employment market. We realize that our employees are our most valuable resource, and we know we cannot adequately provide core City services without them.

### B. Budget Neutral and Non-Budget Neutral Employee Positions

Below is a chart of new or re-classified employee positions included in this Recommended Budget. These position descriptions were reviewed and evaluated by Evergreen Solutions, our classification and compensation consultant, and their recommendations are noted below.

Dept/Office	Fund	Request	Position Description	Amount	Budget Impact
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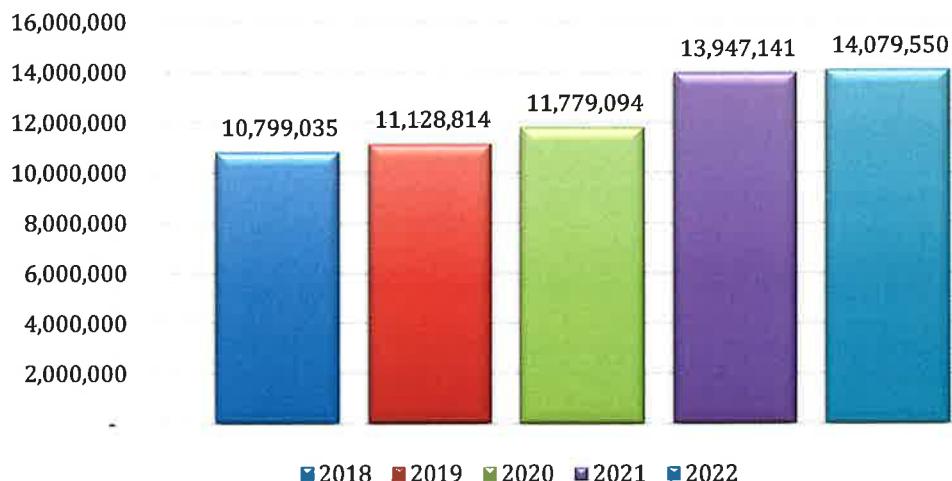
<b>Inspections and Codes</b>	General	Reclass	Electrical Inspector Coordinator G122 to Electrical Inspector III G122 (Title Change Only)	\$-	Budget Neutral
<b>Inspections and Codes</b>	General	Reclass	Plumbing/Mechanical Coordinator (G122) to Plumbing/Mechanical Inspector I G120	\$(5,010)	Net Decrease of \$(5,010)
<b>Inspections and Codes</b>	General	Reclass	Building Inspector Coordinator G122 to Building Inspector III G122 (Title Change Only)	\$-	Budget Neutral
<b>Sheriff</b>	General	Reclass	Deputy Sheriff PS1 to Accounting Clerk G113	(\$17,244)	Budget Neutral
<b>Sheriff</b>	General	Reclass	5 Deputy Sheriff PS1 to 5 Sheriff Correctional Officers C1	(\$15,550)	Budget Neutral
<b>Sheriff</b>	General	Delete	Administrative Support Specialist II – PT G113	(\$17,703)	Budget Neutral
<b>Sheriff</b>	General	Reclass	5 Deputy Sheriff PS1 to 5 Investigator PS2	\$31,100 Offset by Position Deletions/ Reductions	Budget Neutral
<b>Sheriff</b>	General	Reclass	Deputy Sheriff FTO P2-6 to Sergeant PS3	\$6,158 Offset by Position Deletions/ Reductions	Budget Neutral
<b>Sheriff</b>	General	Reclass	Director of Community Affairs G130-3 to PS7	\$10,255 Offset by Position Deletions/ Reductions	Budget Neutral
<b>Transportation</b>	Metra	Reclass	Transit Security Specialist G113 to Transit Security Specialist G116	\$3,913	Net Increase of \$3,913
<b>Transportation</b>	Metra	New	4 Bus Operator (No-CDL) G116	\$193,118	Net Increase of \$193,118
<b>Trade Center Operations</b>	Trade Center	New	Events Attendant Crew Leader G115	\$46,673 Offset By Position Deletions/ Reductions	Budget Neutral

<b>Trade Center Operations</b>	Trade Center	New	Events Attendant I G112	\$43,264	Net Increase of \$43,264
<b>Trade Center Operations</b>	Trade Center	Delete	2 Events Attendant I - PT	(\$49,666)	Budget Reductions
<b>Trade Center Operations</b>	Trade Center	New	4 Custodian G111	\$149,271	Net Increase of \$149,271
<b>Trade Center Maintenance</b>	Trade Center	Reclass	Facilities Maintenance Supervisor G121 to Operations Manager G124	\$8,655	Net Increase of \$8,655
<b>Civic Center Concessions</b>	Civic Center	Delete	Food & Beverage Coordinator G119	(\$53,496)	Budget Reduction
<b>Civic Center Operations</b>	Civic Center	New	Event/Cultural Affairs Coordinator G119	\$53,496	Budget Offset By Position Deletion/ Reduction
<b>Civic Center Operations</b>	Civic Center	Reclass	Event Services Manager G124 to Civic Center/Cultural Affairs Assistant Director G131	\$33,657	Net Increase of \$33,657

### C. Stabilizing Our Healthcare Costs

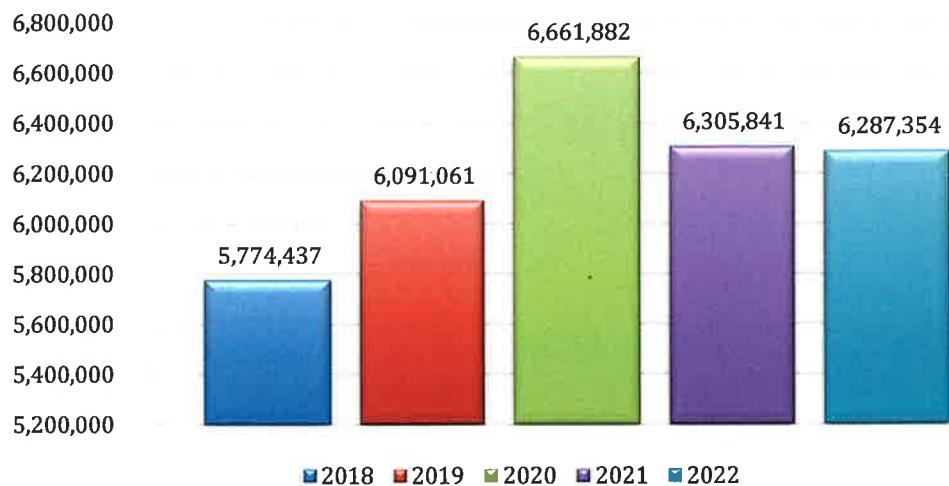
CCG medical claims have fluctuated over the last three years with a 15.54% increase from 2020 to 2021 and a 0.94% increase from 2021 to 2022 as is shown below:

### Columbus Consolidated Government Annual Medical Claims CY2018 - CY2022



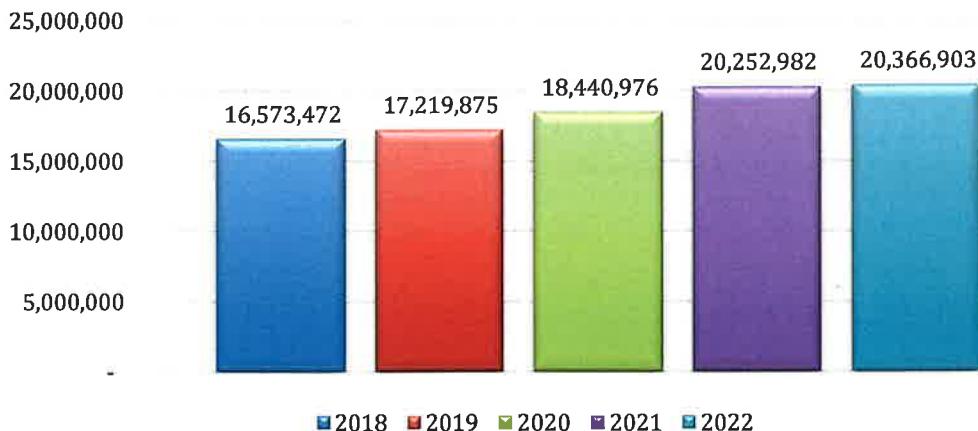
Prescription drug claims have also experienced some fluctuations. We experienced a 5.65% decrease from 2020 to 2021 and a 0.29% decrease from 2021 to 2022, as depicted below:

### **Columbus Consolidated Government Annual Rx Claims CY2018 - CY2022**



Until recent years, overall healthcare claims were on a declining trend. However, as shown in the chart below, costs have been on an upward trend for the past 3 years.

### **Columbus Consolidated Government Annual Medical/Rx Claims CY2018 - CY2022**



The continued success of our wellness program has allowed us to resist rising national healthcare cost trends in recent years. However, the CCG, like the rest of the nation, is not immune to increased healthcare costs associated with COVID-19. With that understanding, we will continue with our strategy that was amended in FY2023: 73% contribution from CCG and 27% employee contribution. Maintaining this strategic change allows us to avoid employee premium increases once again. In fact, this year will be the eighth consecutive year in which employees will experience **no premium increases** if they participate in the wellness program. Participation in the program means that every participating employee (not family members) agrees to: 1) participate in a complete biometric screening, and 2) if deemed a “high risk” patient, participate in health coaching. If the employee successfully completes these steps, then they will enjoy **no premium cost increases** for 2024. However, lack of participation in this optional program will result in a 21% premium differential between wellness and non-wellness participants. As an additional incentive to encourage continued participation, we will provide gift cards to all employees that complete the biometric screening.

Improving the health and quality of life of our hardworking employees, while at the same time decreasing the cost of healthcare to them, is important to us.

#### **D. INTEGRATED WASTE FUND**

Our waste collection fee has not supported (and cannot support) the actual cost of the services provided to our citizens by our Integrated Waste program. In recent years, General Fund reserves have been used to subsidize capital demands and operational expenses in the Integrated Waste Fund to include a \$1.2 million subsidy in FY2024. Over the years, staff has provided numerous presentations on the costs and effects of our current waste collection service, but changes have not been enacted. Now, we are dangerously close to depleting all reserves in the Integrated Waste Fund. It is time to address the deficits and inadequacies of our Integrated Waste Program, as we can no longer continue to kick the proverbial can down the road.

Our Public Works Department has engaged a consultant to conduct a rate study that will provide a comprehensive approach to supporting all of the needs of our Integrated Waste System. In the coming months, the consultant and staff will bring forward this solutions-based proposal to Council for consideration. If implemented, we anticipate this plan will get this city on course for a sustainable Integrated Waste Management system.

#### **E. OLOST Distribution**

The OLOST revenue budget is projected to be \$43.4 million in FY2024, with 70% dedicated to Public Safety (\$30.38 million) and 30% dedicated to infrastructure (\$13.02 million).

Out of the \$30.38 million dedicated to Public Safety, \$29.3 million is appropriated (already obligated) for prior, ongoing commitments related to personnel expenses, debt service, cost allocations, and public safety system enhancements and maintenance. The remaining \$1.07

million in OLOST funds, along with some Fund Balance Reserves, are appropriated for additional capital outlay allocated among the Public Safety departments and offices.

The additional capital appropriations are allocated as follows:

OFFICE	DESCRIPTION	AMOUNT
<i>Police Department</i>	Firearms Training Simulator, 42 Getac In-Car Video Systems, Real Time Crime Center Updates, Axon Taser 7 Replacement Program	\$479,252
<i>Fire/EMS</i>	Station Calling Alert System, 2 Ambulances	\$917,800
<i>Sheriff's Office</i>	Axon Officer Safety Plan 7, 7 Fire Proof Filing Cabinets, 9 Monitoring TVs, 1 Xray Machine, 1 Metal Detector, 105 Ballistic Vests, 10 Handguns, 1 Washer, 1 Dryer, 2 Ovens, 1 Buffalo Chopper, 1 iPad, 1 Desktop Printer, 1 Shredder	\$584,686
<i>MCP</i>	2 Inmate Passenger Vans, 1 F250 Crew Cab Truck, 1 Pursuit Tahoe	\$187,644
<i>Coroner</i>	1 Cargo Van, 1 Mortuary Cot	\$52,459
	<b>TOTAL</b>	<b>\$2,221,841</b>

In the upcoming year, expenses related to our Court Management System will continue to require a significant portion of our OLOST monies, which will reduce the sums distributed to individual public safety departments/offices. Implementation of the new Court Management System was completed in FY2021 with a "go-live" date in September 2020. While some of the implementation costs were set aside over the course of time, the remaining implementation costs as well as ongoing annual maintenance costs will need to be covered for several years to come. Implementation and annual maintenance costs total \$8.1 million over a five-year period. Thereafter, the CCG will only be responsible for an annual maintenance cost of approximately \$1 million dollars.

## V. Conclusion

This Mayor's FY2024 Recommended Budget message is presented together with the City Manager's budget letter and the FY2024 Recommended Budget Book. We should be encouraged by the progress the CCG has made over the past few difficult years and know the decisions we make this year will move us toward greater financial security and community prosperity. We continue to face systemic limitations caused by our tax structure and state revenue policies. The broad impacts of the COVID-19 crisis have presented us with new challenges as we navigate through these unprecedented times and economic uncertainty. Innovative thinking and ingenuity will need to be employed to determine how our community can continue to thrive in the face of limitations.

I want to thank our City Manager, Isaiah Hugley; our Deputy City Managers, Lisa Goodwin and Pam Hodge; our Finance Director, Angelica Alexander; our Department Heads; our

elected partners; and CCG staff for their tremendous assistance in the effort of composing this fiscally responsible Recommended Budget.

To our Council, I thank you for all the hard work that is necessary to review, deliberate upon, and decide the FY2024 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2024 Recommended Budget submitted for your examination and review.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B.H. Skip Henderson III". The signature is fluid and cursive, with "B.H." and "Skip" on the first line, and "Henderson III" on the second line.

B.H. "Skip" Henderson III  
Mayor  
Columbus, Georgia Consolidated Government



# Columbus, Georgia

## Georgia's First Consolidated Government

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

ISAIAH HUGLEY  
City Manager

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

April 25, 2023

Dear Ladies and Gentlemen:

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

In preparing this FY24 Recommended Budget, the needs and demands of the citizens we serve were at the root of our concerns. However, this budget cycle presented unprecedented challenges as we transitioned into the next phases of pandemic recovery. The objective was to live within our means while meeting the service needs of our citizens without undue depletion of our long-term reserves, which are vital to the sustainability of our city's economic infrastructure. While local, regional, and national economic conditions are rebounding in both consumer spending and in the housing market, the digest is projected to increase by 2 percent as other revenues continue to fluctuate based upon user trends. The FY24 Recommended Budget is balanced at \$332,818,834. In order to balance the operating budget, \$10,520,985 of fund balance was budgeted from the General Fund, OLOST Fund, Stormwater Fund, Paving Fund and the Integrated Waste Fund. Subsidies in the amount of \$150,000 are included for Oxbow Creek Golf Courses. There is a \$1.2 million subsidy included for the Integrated Waste Fund, but no subsidies

included for the Civic Center Fund or the Indigent Care Fund. There are also no service fee adjustments or General Fund capital outlay included in this Recommended budget.

There is a no change in the total millage rate in FY24 when compared to FY23. The millage rate is 17.51 for USD #1, 11.53 mills for USD #2 and 10.63 mills for USD #4. The total General and Urban district subject to the 9 mill cap is 9.00 mills in USD #1, 6.95 mills in USD #2, and 6.80 mills in USD #4.

### **Challenges**

We continue to struggle with replacement of capital equipment and infrastructure maintenance. The last time significant funding was made available for capital investment was with the 2009 Other Local Option Sales Tax. The Columbus City Council confirmed by resolution to dedicate 70% of the tax to Public Safety and 30% of the tax to Infrastructure. With the exception of the General Fund, we were able to fund minimal capital requests in other operating funds but left many justified equipment requests and projects unfunded. Costs of operations remain at a minimal level. As we look to our future, we must be mindful of the potentially costly impact that deferred maintenance on equipment and vehicles or delayed reinvestment in basic infrastructure may pose to us in years ahead.

### **Cost Containment Measures**

Several cost containment measures were continued in the FY24 Recommended Budget. All positions that were unfunded during FY23 will continue to remain unfunded during FY24. An “unfunded” position is one that cannot be refilled during the budget year due to lack of available funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. This measure results in substantial annual savings in the General Fund.

In addition to continuing unfunded vacancies, the City has also made the decision to continue to defer major maintenance and significant capital improvements to most of its facilities and infrastructure for the foreseeable future with the exception of replacing the Government Center with SPLOST proceeds and some transportation improvement projects with TSPLOST funding. 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 significantly invest in its own facilities at this time. In the near future, we are hopeful that we can secure the additional funding needed to facilitate the much-needed improvements to our public buildings and infrastructure.

### **Budget Process**

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying most capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, revisiting fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during these challenging economic times. An increase of 2% in the tax digest for FY24 is estimated and a 99% collection rate is projected.

The departments in the General Fund maintained the same operating budget as FY23, with a few exceptions. With departments/offices essentially operating at the same level as FY23, departments will have the extraordinary challenge of providing more, in most cases, with continued static financial resources and fewer human resources. Some departments will continue to leave positions unfunded and postpone filling any vacant positions, reduce or eliminate part time or overtime hours, make strategic changes to their scheduling and shifts, and evaluate operational priorities in order to remain within their allocated budgets.

The following chart details the Recommended Operating Budget for FY24. 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 FY23. The Fund Balance column identifies those funds that require fund balance to balance their appropriations. There is some use of fund balance included in the Recommended Budget for FY24 as depicted below.

FISCAL YEAR 2024 SUMMARY OF FUNDS AND APPROPRIATION						
TOTAL FUNDING				TOTAL APPROPRIATION		
FUNDS	FY24 REVENUE	FUND BALANCE	TOTAL	FY24 RECOM	FY23 ADOPTED	% CHANGE
General	\$176,523,366	\$5,837,029	\$182,360,395	\$182,360,395	\$176,214,189	3.49%
Stormwater	\$5,935,897	\$1,055,110	\$6,991,007	\$6,991,007	\$5,878,662	18.92%
Paving	\$16,487,894	\$1,126,867	\$17,614,761	\$17,614,761	\$16,601,709	6.10%
Indigent Care	\$12,091,432	0	\$12,091,432	\$12,091,432	\$12,542,459	-3.60%
Integrated Waste	\$14,966,647	\$679,000	\$15,645,647	\$15,645,647	\$18,278,000	-14.40%
E911	\$4,343,689	0	\$4,343,689	\$4,343,689	\$4,022,087	8.00%
Debt Service	\$15,898,027	0	\$15,898,027	\$15,898,027	\$14,900,072	6.70%
Transportation	\$18,451,236	0	\$18,451,236	\$18,451,236	\$14,113,688	30.73%
Trade Center	\$3,935,301	0	\$3,935,301	\$3,935,301	\$2,930,301	34.30%
Bull Creek	\$1,915,000	0	\$1,915,000	\$1,915,000	\$1,609,331	18.99%
Oxbow Creek	\$595,000	0	\$595,000	\$595,000	\$544,363	9.30%
Civic Center	\$5,336,074	0	\$5,336,074	\$5,336,074	\$4,456,074	19.75%
Econ Dev Auth	\$2,418,286	0	\$2,418,286	\$2,418,286	\$2,388,492	1.25%
<b>Sub-TOTAL</b>	<b>\$278,897,849</b>	<b>\$8,698,006</b>	<b>\$287,595,855</b>	<b>\$287,595,855</b>	<b>\$274,479,427</b>	<b>4.78%</b>
2009 Other LOST	\$43,400,000	\$1,822,979	\$45,222,979	\$45,222,979	\$40,053,826	12.91%
<b>TOTAL</b>	<b>\$322,297,849</b>	<b>\$10,520,985</b>	<b>\$332,818,834</b>	<b>\$332,818,834</b>	<b>\$314,533,253</b>	<b>5.81%</b>
Health	\$25,108,531	0	\$25,108,531	\$25,108,531	\$23,912,887	5.00%
Risk Management	\$6,231,702	0	\$6,231,702	\$6,231,702	\$5,341,926	16.66%
WIOA	\$4,206,916	0	\$4,206,916	\$4,206,916	\$3,802,332	10.64%
CDBG	\$1,777,400	0	\$1,777,400	\$1,777,400	\$1,636,720	8.60%

The total operating budget is \$332,818,834 excluding Health Insurance, Risk Management, Community Development Block Grant, and WIOA Funds. WIOA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated

budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall.

### **Assessment**

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

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

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

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

**Indigent Care** – This tax is levied to provide support for inmate medical and indigent healthcare costs for county residents who cannot afford medical treatment.

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

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

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

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

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

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

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

TAX MILLAGE COMPARISON FY23 ADOPTED TO FY24 RECOMMENDED									
	URBAN SERVICE DISTRICT #1			URBAN SERVICE DISTRICT #2			URBAN SERVICE DISTRICT #4		
	FY23 Adopted	FY24 Recom	Change	FY23 Adopted	FY24 Recom	Change	FY23 Adopted	FY24 Recom	Change
<b>Total General and Urban</b>	8.18	8.18	0.00	6.13	6.13	0.00	5.98	5.98	0.00
<b>METRA</b>	0.82	0.82	0.00	0.82	0.82	0.00	0.82	0.82	0.00
<b>Total Subject to Cap</b>	9.00	9.00	0.00	6.95	6.95	0.00	6.80	6.80	0.00
<b>Stormwater (Sewer)</b>	1.24	1.24	0.00	0.20	0.20	0.00	N/A	N/A	0.00
<b>Paving</b>	3.44	3.44	0.00	0.55	0.55	0.00	N/A	N/A	0.00
<b>Indigent Care</b>	2.50	2.50	0.00	2.50	2.50	0.00	2.50	2.50	0.00
<b>Economic Development</b>	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00
<b>Total M &amp; O</b>	16.68	16.68	0.00	10.70	10.70	0.00	9.80	9.80	0.00
<b>Debt Service</b>	0.83	0.83	0.00	0.83	0.83	0.00	0.83	0.83	0.00
<b>Total Tax Rate</b>	<b>17.51</b>	<b>17.51</b>	<b>0.00</b>	<b>11.53</b>	<b>11.53</b>	<b>0.00</b>	<b>10.63</b>	<b>10.63</b>	<b>0.00</b>

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.51 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 11.53 mills. In Urban Service District #4, which is presently limited to some small parcels on the Fort Benning reservation, the tax rate will be 10.63 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 FY24, that percentage will reach approximately 54%. The City increased its annual health care contribution from \$6,200 to \$6,500 per full time budgeted position. With the adopted increase in the City's contributions, employee premium contributions will continue to reflect a shared contribution

strategy of 73% employer contribution applied across all plans with no 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 will continue to pay a spousal surcharge to be included in the City's health insurance plan. The establishment of the Health and Wellness Center, which opened in May 2013, is expected to continue to assist with controlling the rising costs of healthcare through improved employee health status and improved control over chronic conditions like high blood pressure, diabetes, and high cholesterol. Staff will continue to pursue the development of "tools" to help our employees make better health choices based on education and cost cutting strategies. All elected officials whose pay is tied directly to the State of Georgia's Merit System received an increase in their pay effective January 1, 2023, and will receive a \$2,000 pay increase effective January 1, 2024. However, all classified general government and public safety employees (excluding elected officials) will receive a cost-of-living adjustment of 1.0% effective July 2023 and a cost-of-living adjustment for retired employees of 0.5% is also effective July 2023. Both are included in this Recommended budget. This Recommended Budget also includes full implementation of the new Evergreen Pay Plan for all CCG employees. We believe the new Pay Plan has relieved pay compression and addressed pay parity within the local labor market. Most Public Safety employees continue to receive an annual \$3,121 supplement except for the Police Department which receives as an annual supplement in the amount of \$5,121. Other personnel adjustments are outlined in the Personnel Section of this budget document.

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

The FY24 budget includes \$7,191,888 in capital improvements projects and \$13,638,951 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 required contributions for pension, healthcare cost increases, newly implemented pay plan adjustments and one-time capital purchases, some departmental budgets have increases in personnel costs and/or show an overall budgetary increase. Major changes beyond personnel are identified with additional details contained in the Departmental Summaries Section of this budget document.

- ◆ The Legislatives' FY24 funding level is \$717,375 a 13.17% increase from the FY23 adopted budget of \$633,911. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY24 funding level is \$1,472,929, a 0.55% increase from the FY23 adopted budget of \$1,464,832.
  - ◆ The Mayor's Office increased by 0.75% from \$310,044 to \$312,381.
  - ◆ The funding level for the Internal Auditor's Office is \$301,381, a 3.13% decrease from the FY23 adopted budget of \$310,801.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$859,461, a 1.83% increase over FY23.
- ◆ The City Attorney's Office FY24 funding level is \$1,825,180, a 3.91% increase from the FY23 adopted budget.
- ◆ The City Manager's FY24 funding level is \$2,118,409, a 20.00% increase from the FY23 budget. This department includes the City Manager's Office, Mail Room, Print Shop, Public Information, Quality Control, Keep Columbus Beautiful, Family Connection and the Citizen Service Center. The funding level increase is largely associated with adjustments relative to the implementation of the new government-wide pay plan.
- ◆ Finance's FY24 funding level is \$2,890,170, a 10.59% increase from the FY23 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Purchasing and the Cash Management divisions.
- ◆ Information Technology's FY24 funding level is \$6,755,521, a 2.30% increase from the FY23 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$746,183 for continued investment in critical technology improvements. \$746,183 of FY24's Other Local Option Sales Tax allocation will be used to install new and replacement computer equipment, a city Fiber upgrade, and implementation of upgrades to the HR/Finance/Payroll system.
- ◆ Human Resources' FY24 funding level is \$2,308,592, a 6.01% increase from the FY23 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY24 funding level is \$2,398,274, a 7.33% decrease from the FY23 adopted budget. This decrease is due to a funding reduction in the operational budget for demolitions.
- ◆ The Planning Department's FY23 funding level is \$343,451, a 6.84% increase from the FY23 adopted.
- ◆ The Community Reinvestment funding level is \$149,682, a 2.75% increase from the FY23 budget.
- ◆ The Engineering Department's FY24 funding level is \$2,089,749, a 1.17% increase from the FY23 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. An additional System Upgrade Agreement was established in FY21 for radio maintenance. In addition to the aforementioned divisions, which are funded in the General Fund, this department manages divisions funded in the Stormwater

(Sewer) and Paving Funds. The Engineering Department's Drainage Division will operate with \$1,173,034, a 49.37% increase from FY23's adopted budget, and the Highways & Roads Division will operate with \$1,346,265, a 7.55% increase from FY23's adopted budget. Engineering also receives an allocation of \$3,200,000 from the Other Local Option Sales Tax, which is an 18.52% increase from the amount allocated in FY23.

- ◆ Public Works' FY24 funding level is \$10,139,616, a 7.07% increase from the FY23 adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other Maintenance & Repairs, operate with \$4,358,059 in the Stormwater Fund. This allocation is a 32.16% increase from the FY23 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 \$131,476 for OLOST supplements for Correctional Officers.
  - ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$14,800,682 in the Paving Fund. This allocation is a 14.50% increase over the FY23'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 \$12,144,754 in the Integrated Waste Management Fund. This allocation is a 17.79% decrease from the FY23 adopted budget for Public Works' waste management program and maintenance activities. This decrease is due to the phasing out of yard waste pick-up services contracted through AmWaste in FY24.
  - ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$200,000.
- ◆ Parks & Recreation's FY24 total funding level is \$11,775,500, a 6.60% increase from the FY23 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 \$112,541 in the Integrated Waste Management Fund. This allocation is a 13.58% increase over

last year's budget for Parks & Recreation waste management program activities due to implementation of the new pay plan.

- ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$50,270 for OLOST supplements provided to Correctional Officers.
- ◆ Cooperative Extension Services' FY24 funding level is \$137,865, no change from the FY23's adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY24 funding level is \$3,912,414, a 5.78% increase from the FY23 adopted budget. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY24 funding level is \$27,896,628, a 0.001% increase from the FY23 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 \$13,038,121, a 23.33% increase from FY24. The transfer of additional officer positions from the General Fund accounts for most of this increase.
  - ◆ The Emergency Call Center (E911) operates with \$4,099,744 in the Emergency Telephone Fund. This allocation is 8.94% more than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on all land-based, wireless, and pre-paid telephone lines. In FY24, a transfer in the amount of \$253,689 from the Other Local Option Sales Tax Fund was necessary to subsidize operational costs. E911 operations also receive funding from the Other Local Option Sales Tax in the amount of \$431,943 for personnel and operating expenses.
- ◆ Fire and Emergency Services' FY24 funding level is \$30,883,215, which is a 16.95% increase from the FY23 adopted budget. This department includes the Chief of Fire and EMS, Suppression and EMS, Training, Prevention, Hazardous Materials Response Team, Maintenance, Special Operations, Administrative Services, Logistics/Support, and Emergency Management divisions. The Fire Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,912,414, an 18.28% increase from the FY23 Adopted Budget. One-time capital equipment purchases account for this large increase.

- ◆ The Muscogee County Prison's FY24 funding level is \$9,860,143, a 16.99% increase from the FY23 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$955,173, an 18.28% increase from the FY23 adopted budget due to the purchase of capital equipment.
- ◆ The Superior Court Judges' FY24 funding level is \$1,633,778, a 16.56% increase from the FY23 adopted budget.
- ◆ The District Attorney's FY24 funding level is \$2,767,052, reflects a 7.75% increase from the FY23 adopted budget. The District Attorney's Office also manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY24 funding level is \$209,729. This allocation reflects a 8.86% increase from FY23'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 \$176,244 for personnel.
- ◆ The Jury Manager's FY24 funding level is \$491,175. This allocation reflects a 1.59% increase from the FY23 adopted budget.
- ◆ The Juvenile Court's FY24 funding level is \$897,579, a 4.38% increase from the FY23 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY24 funding level is \$373,018, a 9.44% decrease from the FY23 adopted budget.
- ◆ The Clerk of Superior Court's FY24 funding level is \$2,358,693 which is a 5.78% increase from the FY23 adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011, with a FY24 funding level of \$104,302. This allocation reflects a 1.35% increase from the FY23 adopted budget. This budget also includes a position in the Clerk's office that is funded from Other Local Option Sales Tax funds in the amount of \$49,144.
- ◆ State Courts' FY24 funding level is \$1,968,790, a 3.66% increase from the FY23 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 \$245,787 for personnel and operating expenses.
- ◆ The Public Defender's FY24 funding level is \$2,269,859, a 2.61% increase from the FY23 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 \$187,252 for contractual services.

- ◆ Municipal Court's FY24 funding level is \$1,351,088, a 6.97% increase from the FY23's adopted budget. This department includes the Municipal Court Judge and the Clerk of Municipal Court. As of January 1, 2021, the Marshal's Office was consolidated into the Sheriff's Office. Their budgets are detailed below:
  - ◆ The Municipal Court Judge's budget is \$515,514, a 19.73% increase from the current adopted budget.
  - ◆ The Clerk of Municipal Court's FY24 appropriation is \$835,574, a 0.37% increase from the FY23 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$98,993 for personnel, a 5.81% increase from the FY23 adopted budget.
- ◆ The Probate Court's FY43 funding level is \$645,384, a 14.10% increase from the current adopted budget. Beginning in FY19, Probate Court became a U.S passport processing facility. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$57,450 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY24 funding level is \$31,806,023, a 8.46% increase from the FY23 adopted budget. During FY21, the Marshal's Office was consolidated into the Sheriff's Office. This department includes the Sheriff Administration, Uniform Services, Special Operations/Investigations, Detention, Medical, Training, and Motor Transport divisions. The Sheriff's Office will also receive funding from the 2009 Other Local Option Sales Tax in the amount of \$4,580,670, a 27.58% increase over the FY23 adopted budget amount for the Sheriff's Office due to the transfer of deputy positions from the General Fund and one-time capital equipment purchases.
- ◆ The Tax Commissioner's Office's FY24 funding level is \$1,978,820, a 6.42% increase from the FY23 adopted budget.
- ◆ The Coroner's Office's FY24 funding level is \$439,735, a 13.85% increase from the FY23 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$64,059 for personnel and a one-time capital purchase.
- ◆ The Recorders' Court has an FY24 funding level of \$1,439,048. This reflects a 26.14% increase from the FY23 adopted budget amount. The Recorders' Court also receives funding of \$94,960 from the Other Local Option Sales Tax, a 4.77% increase from the current adopted budget.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY24 funding level is \$934,061, 21.20% lower than the total amount provided for in the FY23 adopted budget. This is due to the end of our obligations related to the Chase Homes Project.

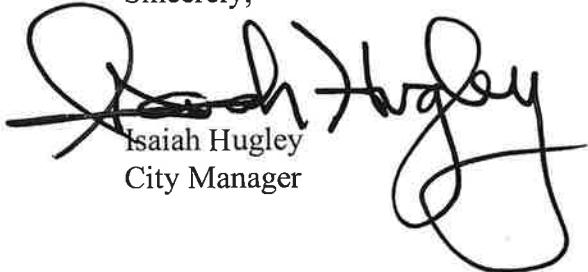
- ◆ The Indigent Care Fund FY24 funding level is \$12,091,432. This appropriation reflects a 3.60% decrease from the FY23 adopted budget. The Consolidated Government provides this funding to support healthcare costs to its indigent citizens and to provide inpatient and outpatient healthcare for its prisoners.
- ◆ Debt Services' FY24 funding level is \$15,898,027, a 6.70% increase from the FY23 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY24 funding level is \$18,451,236, a 30.73% increase from FY23's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17 and was recently approved for another 10 year period. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,867.
  - ◆ The parking management function moved to the General Fund in FY19 due to it no longer meeting the requirements of being a separate enterprise fund. Parking's FY24 funding level in the General Fund is \$192,818. Parking violation fines are currently \$40 per violation and remain unchanged in FY24. This division is responsible for parking enforcement and the management of certain parking garages to include the Front Avenue Parking Garage, Bay Street Parking Garage, Citizen Services Center Parking Garage, and the Government Center Parking Garage.
- ◆ The Columbus Ironworks Convention and Trade Center's FY24 funding level is \$3,935,301, a 34.30% increase from the FY23's adopted budget. This department is budgeted as an enterprise fund, where \$680,000 and \$725,000 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 FY24 funding level is \$2,510,000, a 16.54% increase over FY23's adopted budget. The authority operates the Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$150,000 and no subsidy to Bull Creek from the General Fund.
- ◆ The Civic Center's FY24 funding level is \$5,336,074, a 19.75% increase from FY23's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,450,000. There is no General Fund subsidy included in this budget for the Civic Center Fund.
- ◆ Employee Health Insurance Fund's FY24 funding level is \$25,108,531, reflecting a 5% increase from the FY23 adopted budget. The City's contribution will be \$6,500 per budgeted employee in FY24.

- ◆ Risk Management's FY24 funding level is \$6,231,702, up 16.66% over the FY23 adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget increased to \$2,418,286, an increase of 1.25%, 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 9 of 10), \$100,000 for the Mercer Project (Year 5 of 5), and \$150,000 for the Robotics Initiative (Year 1 of 3). Annual appropriation and allocation of the Economic Development Fund is at the discretion of the Council.
- ◆ The Workforce Innovation & Opportunity Act (WIOA), also formerly known as the Job Training Partnership Act (JTPA) will have a funding level of \$4,206,916 in FY24. 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 FY24 funding level will be \$1,777,400, an increase of 8.60% from the FY23 adopted budget. This is another federally funded program that overlaps the City's fiscal year where program adjustments will be needed in the fall.

### Conclusion

The budget reflects the very challenging times we continue to confront. Although we are optimistic for the continuation of the momentum we have gained, it is essential that we are realistic about the budget decisions ahead of us. The goal is to remain financially stable to endure such extraordinary changes in the economy with fiscal accountability, civic responsibility, and innovative leadership. As we continue to strive to find more creative ways to deliver services, we will also continue to strive to plan today for a better tomorrow and meet the demands of our valued citizens. The dedication and commitment of the staff to deliver services and sustain the City during these times is commendable.

Sincerely,



Isaiah Hugley  
City Manager



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## BUDGETARY POLICY

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

[Return to Table of Contents](#)

## POLICIES AND PROCEDURES

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

### **Budget Preparation**

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

### **Budget Adoption**

Step 1: Beginning in November, Financial Planning prepares the budget database and reports showing prior years' actual expenditures and revenues and compares those to their budgeted targets. Any anomalies are reviewed and adjusted for the upcoming budget year. Upcoming and long-range challenges and opportunities are evaluated. Operating trends, as well as, economic indicators are taken into consideration when preparing estimates for budgeted revenues and expenditures. Expected changes in pay plan, benefits, gas, water, electricity, motor fuel, capital items, etc., are also considered. This database is used as the financial framework for budget preparation.

Step 2: Beginning in January, departments are asked to evaluate and update their goals and objectives, and their relevant performance indicators, for the coming fiscal year. Any major changes in operations are considered and shared with Financial Planning to ensure that the new budget reflects those operational changes as appropriate.

Step 3: Between January and March, Financial Planning prepares a draft of the Operating Budget for the Mayor's consideration. During this time, the Mayor and City Manager review departmental operations and consider any new budget requests in order to propose a recommended balanced budget. Financial Planning prepares the final Recommended Budget plan for the Mayor's approval and presentation to Council.

Step 4: No fewer than sixty (60) days prior to the fiscal year commencing July 1, the Mayor submits to Council a proposed operating budget for all operating funds. The Operating Budget includes recommended expenditures and the means of financing them.

Step 5: A series of workshops and public hearings are held before making final changes to the Mayor's recommended budget.

Step 6: The Annual Budget is formally adopted by Council before July 1.

### **Expenditure Control**

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

### **Budget Control**

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

## **POLICIES AND PROCEDURES**

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### **Budget Amendments**

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

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

### **Policy Guidelines**

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

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

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

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

### **Revenue Policies**

The City will maintain effective collections systems and implement aggressive enforcement strategies 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

## **POLICIES AND PROCEDURES**

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set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Although funds are independent entities within the financial records of a government, there is no requirement to physically segregate the assets. Funds are classified into three basic types: governmental, proprietary or fiduciary.

### **Government Funds**

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt.

The City utilizes the following types of governmental funds:

- The General Fund is the principal fund of the Consolidated Government and is used to account for all major activities of the government such as Police, Fire and Recreation.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purposes. The Stormwater (Sewer), Paving and Medical Center Funds are examples of special revenue funds.
- Debt Service Funds account for the accumulation of resources for the payment of general long-term liability, principal, interest and related costs. The City's Debt Service Fund includes requirements to meet the general obligation bond issues, lease contracts, and lease purchase programs.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

### **Proprietary Funds**

Proprietary Funds are used to account for activities similar to those found in the private sector. The proprietary funds utilized by the City are as follows:

- Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. An example of an enterprise fund is the Transportation System Fund.
- Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies for the government on a cost reimbursement basis. The Risk Management and Employee Health Insurance funds have been added to the Operating Budget.

### **Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own operations. When these assets are held under the terms of a formal trust agreement either a pension trust fund or a private purpose trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain.

### **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

## **POLICIES AND PROCEDURES**

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funding sources when evaluating the operating budget of a particular individual department. Here is a brief description of each fund included in this Operating Budget:

### **OPERATING FUNDS (Fund Number)**

**General Fund (0101)** The General Fund supports the operations of the City. All departments of the General Government and Public Safety are supported by the General Fund, as are most ancillary operations and units. The General Fund receives funding from a number of sources including the millage, other taxes, fees, service charges, fines, and inter-fund transfers.

**LOST Funds (0102,0109)** There are two Local Option Sales Tax (LOST) funds: one is to support Public Safety (Crime Prevention, Police/E-911, Fire/EMS, Muscogee County Prison, Sheriff, Municipal Court/Marshal, District Attorney, Homeland Security, State Court Solicitor, Recorder's Court, Coroner, and METRA); the other is for Infrastructure (Public Works, Parks and Recreation, Engineering, and Information Technology).

**Stormwater (0202)** Stormwater funds support the stormwater and drainage systems of the City and provide funding for the maintenance of sewers and drainage systems maintained by Engineering and Public Works. The fund was named "Stormwater" to differentiate City stormwater and drainage services from those provided by Columbus Water Works, which provides primary sewage services for the City. Stormwater funding comes largely from the millage.

**Paving Fund (0203)** Paving funds are used for highways, roads and streets, right-of-way maintenance, repairs, landscaping, and related services. Paving funds come from the millage and related fees.

**Indigent Care Fund (0204)** The Columbus Consolidated Government will provide funding for indigent Muscogee County residents and inmates with revenue produced by an annual appropriation of property tax millage which is intended to cover such services provided after approved of said services by the Consolidated Government.

**Integrated Waste (0207)** The Integrated Waste Management fund supports Public Works and Parks and Recreation Services to collect, transport and recycle or dispose of solid waste. This fund also supports several landfills owned by the City and the Recycling Sustainability Center. Integrated waste funds come from solid waste collection fees, landfill fees and recycling fees.

**Emergency/E-911(0209)** The Emergency Telephone/E-911 fund supports maintenance of the City's central emergency call and dispatch system (E-911) and is funded through wireless surcharges and other fees.

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

**WIOA (0220)** The Workforce Innovation & Opportunity Act fund is a repository for grants from the Department of Economic Development which funds certain community jobs training and development under the Job

## **POLICIES AND PROCEDURES**

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Training Partnership Act.

**Econ Development (0230)** The Economic Development fund supports investment by the City in Economic Development Authority projects. It is directly funded by a portion of the millage and is utilized at the discretion of City Council.

**Debt Service Fund (0405)** The Debt Service fund is the repository for funds utilized to repay bonded and other debt obligations of the City, including the bonds issued by the Columbus Building Authority.

**Transport/METRA (0751)** The Transportation fund supports the operation of the City's public transportation system, METRA, which includes buses and specialty vehicles. It is funded by transportation grants, service fees and the millage.

**Trade Center Fund (0753)** The Columbus IronWorks Convention and Trade Center is owned and operated by the City. This fund supports all operations of the Trade Center and is funded by Trade Center revenues as well as Selective Sales and Use Taxes.

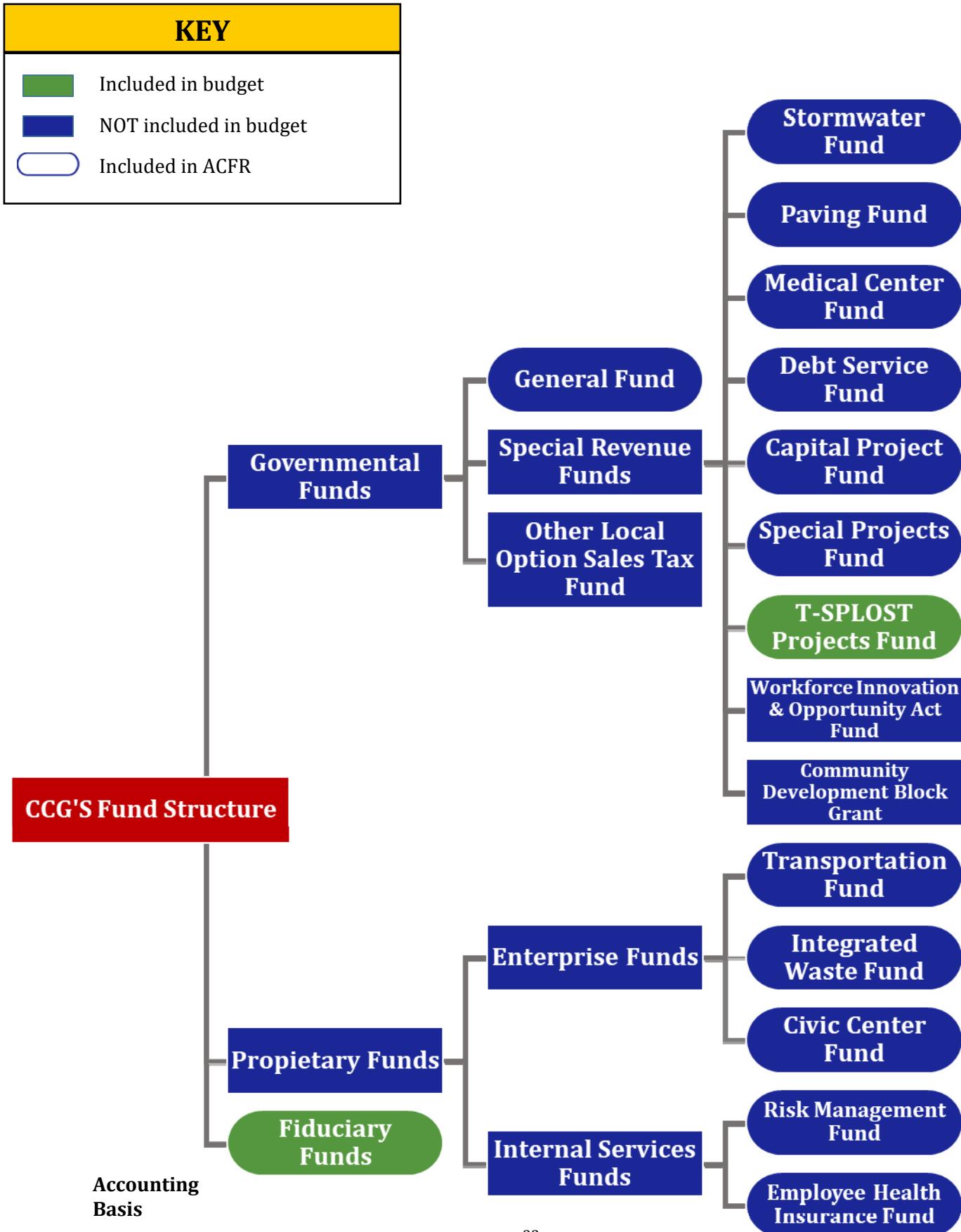
**Bull Creek/Oxbow (0755/6)** The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.

**Civic Center (0757)** The Civic Center is owned and operated by the City and this fund supports those operations. Funding comes from event revenues, service fees, and the Hotel/Motel Tax.

**Employee Health (0850)** This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.

**Risk Management (0860)** This fund is a repository for the City's self-insured Workers Compensation program and vehicle claims management program.

# FUND STRUCTURE



## **POLICIES AND PROCEDURES**

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In June 1999, GASB released a new rule known as Statement 34. Often referred to as the “reporting model rule,” Statement 34 radically changes the rules by which governmental financial statements are to be organized and presented to readers. The operational accountability is addressed in the government-wide financial statements, which are prepared on a full accrual basis. Information about the cost of delivering services to the citizens and the government’s infrastructure assets are included as well. The fiscal accountability is considered through the individual fund financial statements, which account for current financial resources of government through the modified accrual basis for governmental activities.

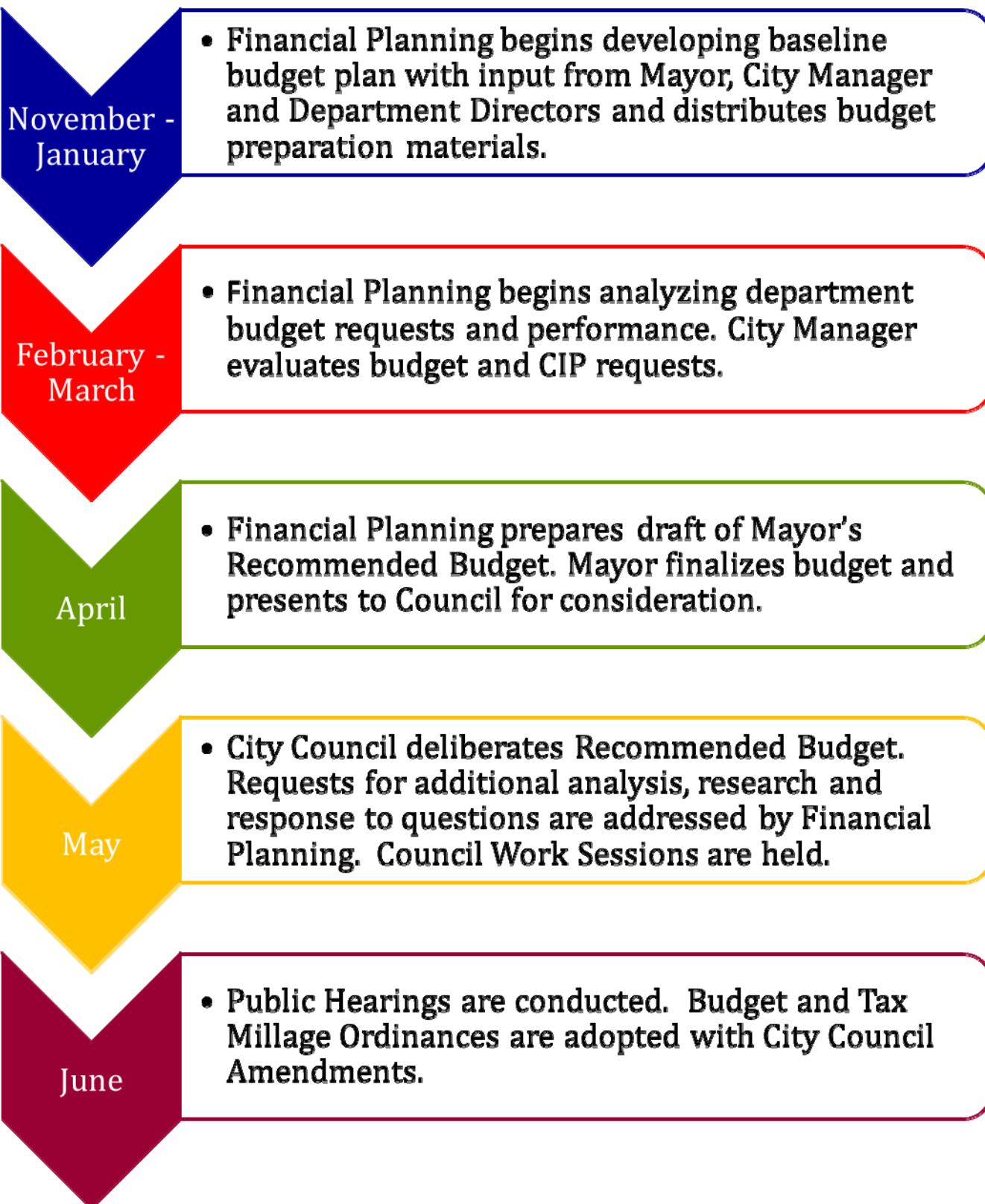
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless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

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

### **Budgetary Basis**

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

### BUDGET PREPARATION SCHEDULE





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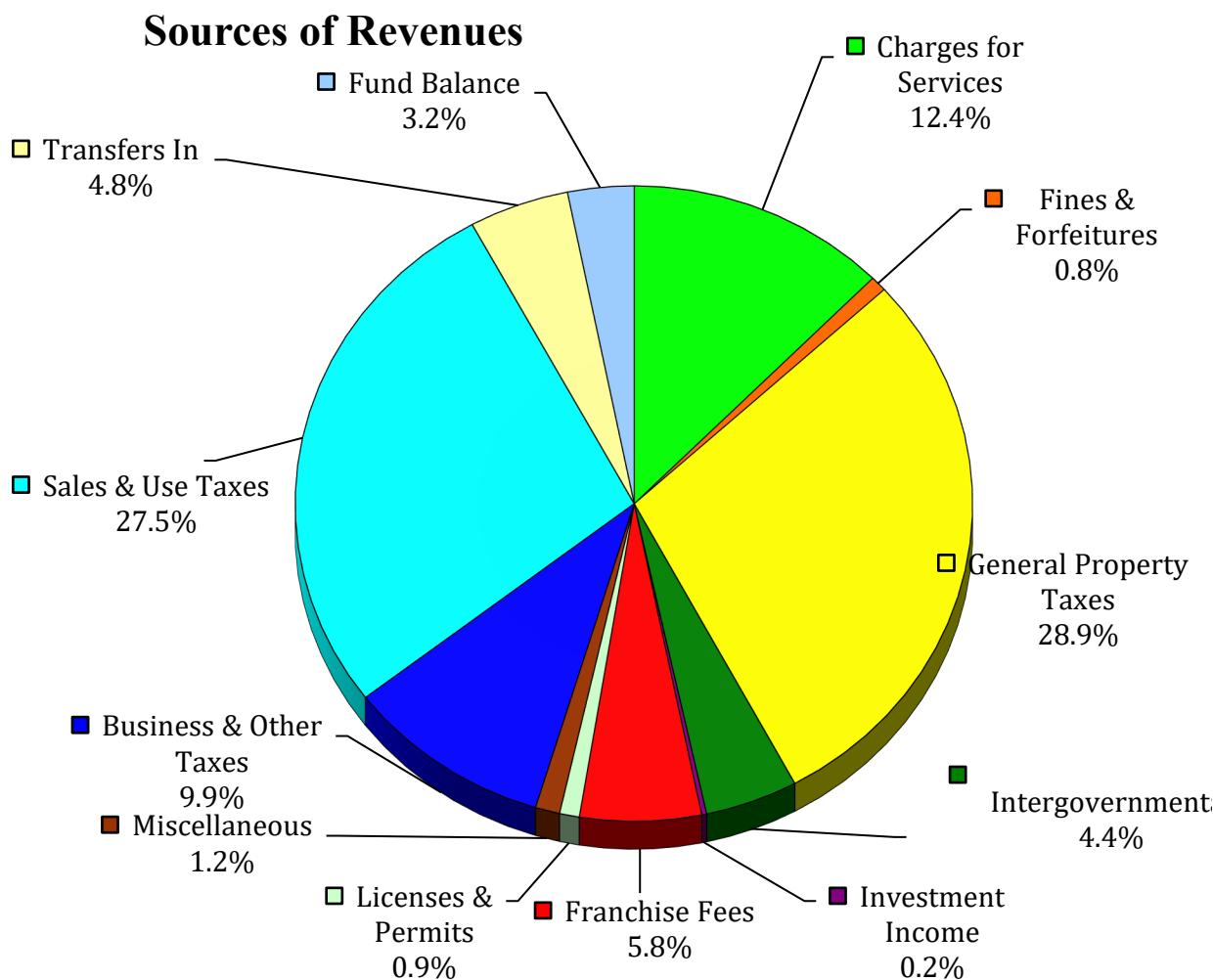


## FINANCIAL SUMMARIES

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

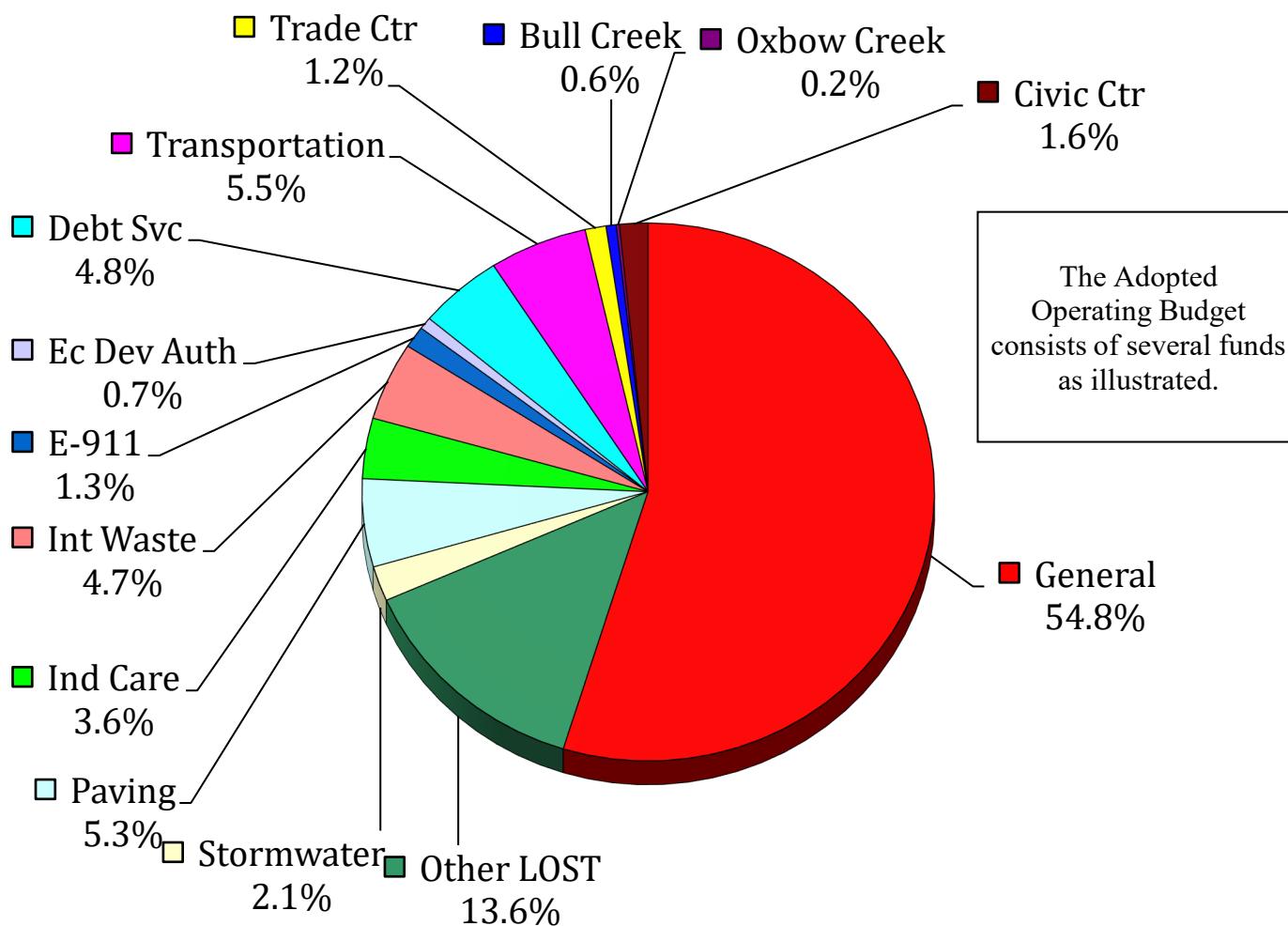
[Return to Table of Contents](#)

## Where does the Money Come From?



Revenue Sources	FY24	%
Charges for Services	\$41,427,823	12.4%
Fines & Forfeitures	2,600,000	0.8%
General Property Taxes	96,217,588	28.9%
Intergovernmental	14,743,778	4.4%
Investment Income	780,000	0.2%
Franchise Fees	19,265,000	5.8%
Licenses & Permits	3,140,000	0.9%
Miscellaneous	3,895,799	1.2%
Business & Other Taxes	32,800,000	9.9%
Sales & Use Taxes	91,540,000	27.5%
Transfers In	15,887,861	4.8%
Fund Balance	10,520,985	3.2%
<b>Total Revenue Sources</b>	<b>\$332,818,834</b>	<b>100.0%</b>

## FY24 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.

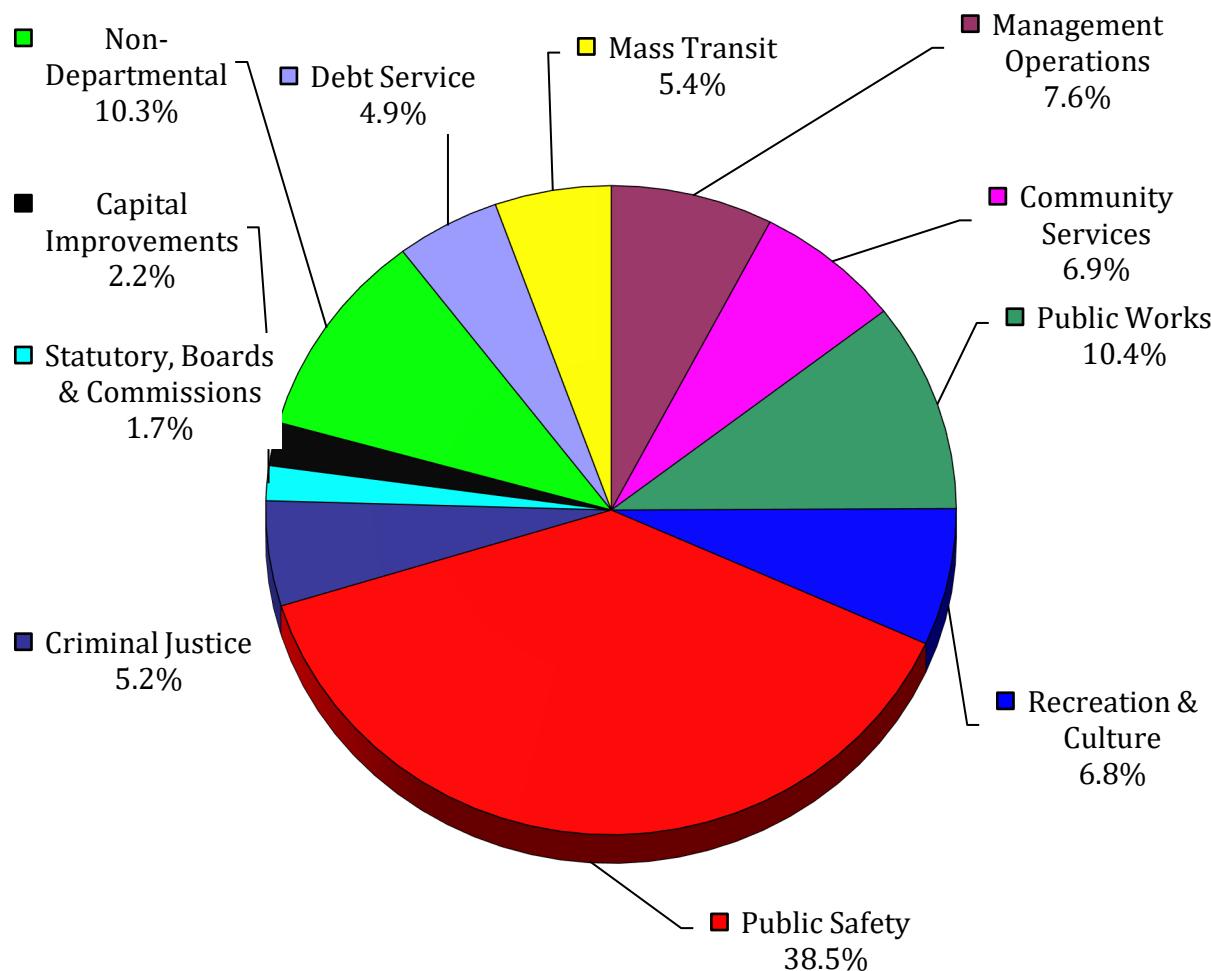
Operating Funds	FY24	%
General Fund	\$182,360,395	54.8%
Other Local Option Sales Tax Fund	45,222,979	13.6%
Stormwater (Sewer) Fund	6,991,007	2.1%
Paving Fund	17,614,761	5.3%
Indigent Care Fund	12,091,432	3.6%
Integrated Waste Fund	15,645,647	4.7%
E-911 Fund	4,343,689	1.3%
Economic Development Authority Fund	2,418,286	0.7%
Debt Service Fund	15,898,027	4.8%
Transportation Fund	18,451,236	5.5%
Trade Center Fund	3,935,301	1.2%
Bull Creek Golf Course Fund	1,915,000	0.6%
Oxbow Creek Golf Course Fund	595,000	0.2%
Civic Center Fund	5,336,074	1.6%
<b>Subtotal Operating Funds</b>	<b>\$332,818,834</b>	<b>100.0%</b>

### Additional Budgeted Funds

CDBG Fund	\$1,777,400
WIOA Fund	4,206,916
Health Management Fund	25,108,531
Risk Management Fund	6,231,702

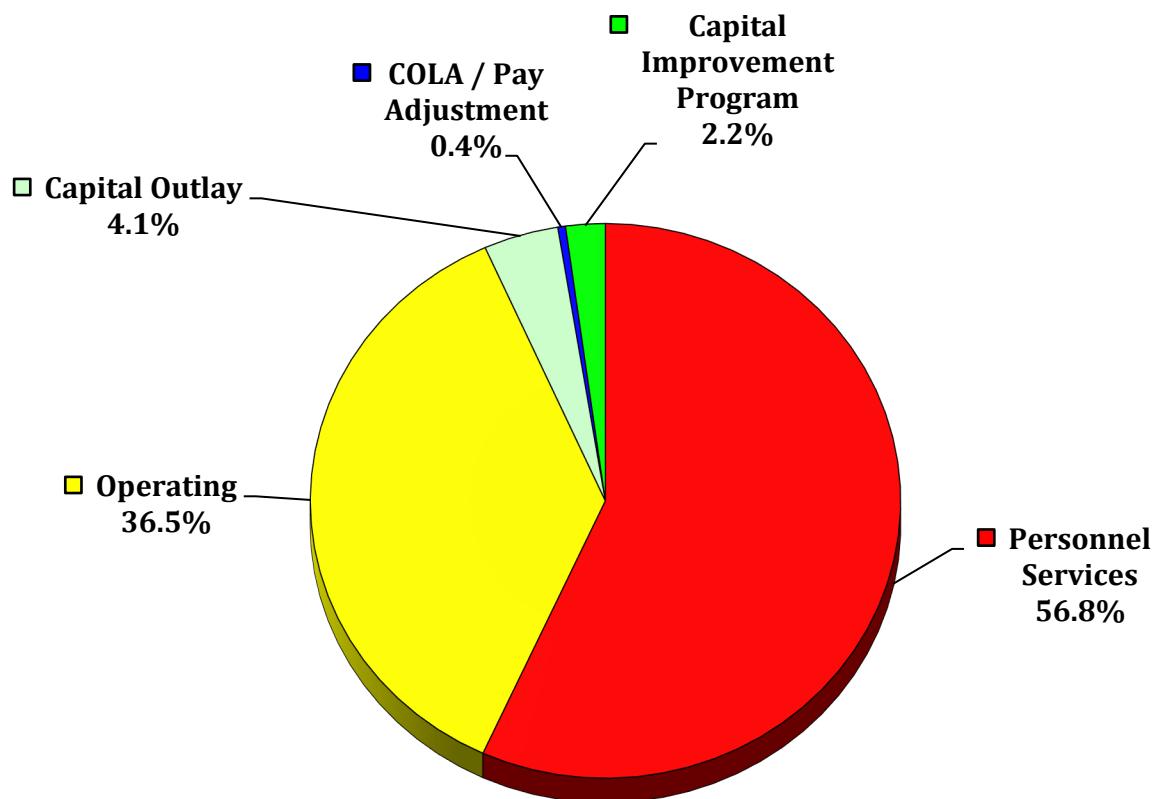
## Where does the Money Go?

### Sources of Expenditures



Expenditures	FY24	%
Management Operations	\$25,313,801	7.6%
Community Services	22,932,417	6.9%
Public Works	34,713,882	10.4%
Recreation & Culture	22,721,143	6.8%
Public Safety	128,036,509	38.5%
Criminal Justice	17,419,325	5.2%
Statutory, Boards & Commissions	5,776,991	1.7%
Capital Improvements	7,191,888	2.2%
Non-Departmental	34,392,378	10.3%
Debt Service	16,190,262	4.9%
Mass Transit	18,130,238	5.4%
<b>Total Expenditures By Service Area</b>	<b>\$332,818,834</b>	<b>100.0%</b>

### FY24 Recommended Budget By Expenditure Type



Expenditure Types	FY24	%
Personnel Services	\$189,066,230	56.8%
Operating	121,510,681	36.5%
Capital Outlay	13,638,951	4.1%
COLA / Pay Adjustment	1,411,084	0.4%
Capital Improvement Program	7,191,888	2.2%
<b>Total Expenditures By Type</b>	<b>\$332,818,834</b>	<b>100.0%</b>

**The Big Picture**

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

**Expenditures**

<b>Service Areas Total:</b>	<b>\$332,818,834</b>
<b>Management Operations:</b>	<b>\$25,313,801 7.6%</b>

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

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

<b>Community Services:</b>	<b>\$22,932,417 6.9%</b>
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Services which affect all citizens indirectly by coordinating construction and development activities to ensure safety and a better quality of life. These services are distributed through such offices as Engineering, Planning, Community Development, Agency Appropriations and Cooperative Extension, which is operated in conjunction with the University of System of Georgia.

In addition, the City's Indigent Care Appropriations are budgeted at a 98% collection for a value of three (3) mills to reimburse 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.

<b>Public Works:</b>	<b>\$34,713,882 10.4%</b>
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This category includes the divisions involved in delivering and administering essential services such as refuse collection, public cemeteries, and landfill operations. Certain Paving and Stormwater (Sewer) activities such as ditch cleaning, road patching, etc. are managed by this function. Environmental activities are also coordinated through divisions grouped here.

<b>Statutory, Boards &amp; Commissions:</b>	<b>\$5,776,991 1.7%</b>
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This area provides miscellaneous services to the community. The Board of Elections and Registrations maintains the official eligible voters file and conducts elections in Muscogee County. The Tax Commissioner's Office and the Board of Tax Assessors appraise property and collect due taxes in the county. The operations of the Coroner are also included here.

<b>Recreation &amp; Culture:</b>	<b>\$22,721,143 6.8%</b>
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Recreation and cultural activities are provided almost exclusively through the Department of Parks and Recreation. Parks and Recreation provides outdoor activities, youth and senior programs, while operating the City's major arena facilities (Golden Park, Memorial Stadium). This service area also includes Bull Creek Golf Course, Oxbow Creek Golf Course, Columbus Ironworks Convention and Trade Center and the Columbus Civic Center.

**Public Safety:** \$128,036,509 38.5%

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

**Criminal Justice:** \$17,419,325 5.2%

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

**Non-Departmental Expense:** \$34,392,378 10.3%

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:** \$16,190,262 4.9%

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

**Mass Transit/Parking Management:** \$18,130,238 5.4%

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

**Capital Improvement Projects (CIP):** \$7,191,888 2.2%

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

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

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

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

The amount in this service area category for budget reporting purposes is specifically the transfers out from the General Fund, Stormwater (Sewer) Fund, Paving Fund, and Integrated Waste Fund. For FY24, CIP appropriated funds includes \$6,146,183 in the Other Local Option Sales Tax Fund and \$1,045,705 in the Stormwater (Sewer) Fund.

#### Revenues

<b>Sources Total:</b>	<b>\$332,818,834</b>
<b>General Property Taxes</b>	<b>\$96,217,588 28.9%</b>

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

These taxes are based on the estimated state tax digest at millage rates ordained by Council. Currently a 1.0% increase is estimated with a 98% collection rate.

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

<b>Franchise Fees</b>	<b>\$19,265,000 5.8%</b>
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This category also includes franchise fees. These revenues are sensitive to economic conditions and are projected based on historical trends and expected economic growth. Trends for franchise taxes have been trending upward and are projected to increase from FY23 projections.

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

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

<b>Sales and Use Taxes:</b>	<b>\$91,540,000 27.5%</b>
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A 1976 Local Option 1¢ Sales Tax is levied to keep the ad valorem tax as low as possible. A second, 2009 Other Local Option 1¢ Sales Tax, provides additional funding for Public Safety, as well as Infrastructure. The taxes are projected based on economic indicators. The State of Georgia limits local jurisdictions to one cent (1¢) for general purposes. The trend of growth of sales tax has cycled up for the last couple of years. Selective Sales and Use Taxes include beer, wine, liquor, the Alcohol Excise tax and Auto rental taxes. Sales tax has been projected with a slight increase based on current trends due to a visible rebound from the recent economic trends.

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<b>Business and Other Taxes:</b>	<b>\$32,800,000</b>	<b>9.9%</b>
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Business and Other taxes is largely made up of Business Taxes such as the Insurance Premium Tax, and the Occupation Tax (i.e. taxes on the gross income of certain businesses). Other taxes in this category include penalties and interest on business and ad valorem taxes, and taxes on rental, advertising, and merchandising charges. It also includes FIFA's. This revenue is projected based on current indicators and tax rates set by Council.

<b>Licenses &amp; Permits:</b>	<b>\$3,140,000</b>	<b>0.9%</b>
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This category is derived from business licenses, permits, and professional license fees. Permits include permits for a variety of activities including building construction, rezoning, pet ownership, burials, and mobile home registration.

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

<b>Charges for Services:</b>	<b>\$41,427,823</b>	<b>12.4%</b>
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Service Charges include collections for government services, such as solid waste management fees, fees for use of public recreational facilities, emergency medical service fees and fees for the operation of the E-911 system, Court Fees, and commissions. Projections are based on rates set by Council, historical trends, and economic indicators.

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

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

<b>Fines &amp; Forfeitures:</b>	<b>\$2,600,000</b>	<b>0.8%</b>
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This category consists primarily of fines and charges imposed by the various courts of Muscogee County. Council sets some of these charges while others are mandated by State. These are projected to increase in FY24.

<b>Intergovernmental:</b>	<b>\$14,743,778</b>	<b>4.4%</b>
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This category consists of Federal, State and other local government agency reimbursements for funding of local and statewide programs. Trends have shown a steady decrease in state funding and federal funding, which is reflected in projections. Additionally, the circuit-wide court revenues for Public Defender is now included in this service category.

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

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

<b>Investment Income</b>	<b>\$780,000</b>	<b>0.2%</b>
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This category includes revenue from investment of City reserves. Revenues are based on projected rates of return on invested fund equity. Includes rents from City-owned property and sales of land, surplus equipment and various reports and databases. These revenues are projected based on fee schedules and current indicators.

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

<b>Miscellaneous</b>	<b>\$3,895,799</b>	<b>1.2%</b>
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The Miscellaneous category includes one-time and often infrequent revenues not categorized elsewhere. Other revenues are included when they do not fit properly into other categories. These revenues are primarily in the General Fund.

<b>Transfer-in/ Fund Balance:</b>	<b>\$26,408,846</b>	<b>7.9%</b>
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<b>Transfer-in:</b>	<b>\$15,887,861</b>	<b>4.8%</b>
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Transfers-in account for operating interfund transfers between the various funds to provide funding assistance and matching funds for Federal and State grants. Also accounts for the transfers of funds allocated to the Capital Improvement Program and Hotel/Motel tax transfers. For FY24, the transfers-in include subsidies from the Other Local Option Sales Tax Fund for Emergency Telephone Fund and Debt Service Funds. It also includes the usual monies to Trade Center and Civic Center for Hotel-Motel Tax proceeds.

<b>Fund Balance:</b>	<b>\$10,520,985</b>	<b>3.2%</b>
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There is some use of fund balance reserves included in this recommended budget.



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**Schedule of Revenues: General Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Taxes</b>					
	<b>General Property Taxes</b>				
4001	Real Property	\$ 31,576,737	\$ 38,284,643	\$ 38,719,070	1.13%
4002	Public Utility	\$ -	\$ -		N/A
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 5,386,347	\$ -		N/A
4006	Motor Vehicle	\$ 315,367	\$ 349,402	\$ 337,830	-3.31%
4007	Mobile Homes	\$ 27,691	\$ -		N/A
4009	Title Ad Valorem Tax	\$ 10,350,761	\$ 10,800,000	\$ 11,100,000	2.78%
4010	Alternative Ad Valorem Tax	\$ 95,444	\$ -		N/A
4012	Property Not on Digest	\$ -	\$ -		N/A
4015	Recording Intangibles	\$ 1,612,693	\$ 850,000	\$ 900,000	5.88%
4016	Railroad Equipment Car Taxes	\$ (8,978)	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 49,356,063</b>	<b>\$ 50,284,045</b>	<b>\$ 51,056,900</b>	<b>1.54%</b>
	<b>Franchise Fees</b>				
4020	Georgia Power	\$ 9,835,662	\$ 9,600,000	\$ 10,500,000	9.38%
4021	Liberty Utilities/Atmos Energy	\$ 1,692,245	\$ 1,800,000	\$ 2,100,000	16.67%
4022	AT&T/Bell South Telephone	\$ 158,279	\$ 210,000	\$ 210,000	0.00%
4023	Charter Communications	\$ 341,593	\$ 440,000	\$ 440,000	0.00%
4024	TCI/MediaCom Cable Services	\$ 528,594	\$ 800,000	\$ 750,000	-6.25%
4025	Knology/WOW Cable Services	\$ 423,451	\$ 650,000	\$ 600,000	-7.69%
4026	Diverse Power (Troup Electric)	\$ 231,505	\$ 230,000	\$ 270,000	17.39%
4027	Flint Electric	\$ 154,613	\$ 145,000	\$ 160,000	10.34%
4028	Columbus Water Works - 6%	\$ 3,104,796	\$ 3,900,000	\$ 4,200,000	7.69%
4029	AT&T Communication Rights	\$ -	\$ 10,000	\$ 10,000	0.00%
4030	Public Service Telephone	\$ 25			N/A
4032	Telephone Franchise Taxes	\$ 17,527	\$ 15,000	\$ 15,000	0.00%
4114	American Communication Svcs	\$ 5,148	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 16,493,437</b>	<b>\$ 17,810,000</b>	<b>\$ 19,265,000</b>	<b>8.17%</b>
	<b>General Sales &amp; Use Taxes</b>				
4040	Local Option Sales Tax	\$ 45,027,273	\$ 40,000,000	\$ 43,400,000	8.50%
	<b>Subtotal</b>	<b>\$ 45,027,273</b>	<b>\$ 40,000,000</b>	<b>\$ 43,400,000</b>	<b>8.50%</b>
	<b>Selective Sales and Use Taxes</b>				
4051	Reast Estate Transfer Tax	\$ 909,188	\$ 650,000	\$ 700,000	7.69%
4052	Beer Tax	\$ 1,409,579	\$ 1,550,000	\$ 1,550,000	0.00%
4053	Wine Tax	\$ 357,573	\$ 360,000	\$ 360,000	0.00%
4054	Liquor Tax	\$ 439,010	\$ 400,000	\$ 450,000	12.50%
4058	Auto Rental Tax	\$ 509,491	\$ 400,000	\$ 500,000	25.00%
4059	3% Alcohol Excise Tax	\$ 544,237	\$ 350,000	\$ 500,000	42.86%
	<b>Subtotal</b>	<b>\$ 4,169,078</b>	<b>\$ 3,710,000</b>	<b>\$ 4,060,000</b>	<b>9.43%</b>

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
	<b>Business Taxes</b>				
4100	Occupation Tax	\$ 4,646,574	\$ 14,500,000	\$ 15,550,000	7.24%
4110	Insurance Premium Tax	\$ 15,806,063	\$ 15,500,000	\$ 16,800,000	8.39%
4117	Firework Excise Tax	\$ 2,684	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 20,455,320</b>	<b>\$ 30,000,000</b>	<b>\$ 32,350,000</b>	<b>7.83%</b>
	<b>Other Taxes</b>	\$ 25,108,531			
4140	Other Taxes	\$ 6,231,702	\$ 385,000	\$ 450,000	16.88%
	<b>Subtotal</b>	<b>\$ 6,231,702</b>	<b>\$ 385,000</b>	<b>\$ 450,000</b>	<b>16.88%</b>
	<b>Penalties and Interest on Delinquent Taxes</b>				N/A
4150	Penalties & Interest - Ad Valorem	\$ 512,485	\$ 500,000	\$ 500,000	0.00%
4151	Penalties & Interest - Autos	\$ 18,122	\$ 25,000	\$ 25,000	0.00%
4153	Breach of Covenant	\$ -	\$ -		N/A
4154	FIFA's	\$ 53,180	\$ 57,000	\$ 57,000	0.00%
	<b>Subtotal</b>	<b>\$ 583,787</b>	<b>\$ 582,000</b>	<b>\$ 582,000</b>	<b>0.00%</b>
	<b>Subtotal Taxes</b>	<b>\$ 142,316,659</b>	<b>\$ 142,771,045</b>	<b>\$ 151,163,900</b>	<b>5.88%</b>
	<b>Licenses &amp; Permits</b>				
	<b>Regulatory Fees</b>				
4200	Beer License	\$ 93,120	\$ 95,000	\$ 95,000	0.00%
4201	Wine License	\$ 44,415	\$ 45,000	\$ 45,000	0.00%
4202	Liquor License	\$ 458,356	\$ 550,000	\$ 550,000	0.00%
4204	Alcohol Application ID Permits	\$ 34,420	\$ 35,000	\$ 35,000	0.00%
4210	Insurance License	\$ 36,762	\$ 85,000	\$ 85,000	0.00%
	<b>Subtotal</b>	<b>\$ 667,073</b>	<b>\$ 810,000</b>	<b>\$ 810,000</b>	<b>0.00%</b>
	<b>Non-Business Licenses &amp; Permits</b>				
4250	Animal Permits	\$ 115,047	\$ 100,000	\$ 100,000	0.00%
4251	Building Permits/ Construction	\$ 2,236,010	\$ 1,400,000	\$ 1,900,000	35.71%
4252	Certificates of Occupancy	\$ 58,000	\$ 50,000	\$ 50,000	0.00%
4253	Zoning Permission Permits	\$ -	\$ -		N/A
4254	PTV Permits	\$ 60	\$ -		N/A
4255	Judge of Probate - Licenses	\$ 74,785	\$ 100,000	\$ 100,000	0.00%
4256	Burial Permits	\$ 75,425	\$ 60,000	\$ 60,000	0.00%
4257	Mobile Home Registration Permits	\$ 3,238	\$ 4,000	\$ 4,000	0.00%
4259	Hazardous Material Permits	\$ (100)	\$ 16,000	\$ 16,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,562,465</b>	<b>\$ 1,730,000</b>	<b>\$ 2,230,000</b>	<b>28.90%</b>
	<b>Penalties and Interest on Delinquent Licenses and Permits</b>				
4271	Penalties - Tag Fees	\$ 116,305	\$ 100,000	\$ 100,000	0.00%
	<b>Subtotal</b>	<b>\$ 116,305</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
	<b>Subtotal Licenses and Permits</b>	<b>\$ 3,345,843</b>	<b>\$ 2,640,000</b>	<b>\$ 3,140,000</b>	<b>18.94%</b>

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Charges for Services</b>					
	<b>Court Fees</b>				
4430	Municipal Ct. Fees	\$ -	\$ 2,500	\$ 2,500	0.00%
4431	Recorder's Ct. Fees	\$ 125	\$ -		N/A
4432	Magistrate Ct. Fees	\$ 88,381	\$ 90,000	\$ 90,000	0.00%
4433	Superior Ct. Fees	\$ 285,328	\$ 290,000	\$ 290,000	0.00%
4434	Superior Ct. Fees - Misc	\$ 82,240	\$ 55,000	\$ 55,000	0.00%
4435	Probate Ct. Misc. fees	\$ 69,242	\$ 60,000	\$ 60,000	0.00%
4436	Probate Court Estates	\$ 197,159	\$ 190,000	\$ 190,000	0.00%
4437	Adult Probation Service Charges	\$ -	\$ -		N/A
4438	Recorder's Ct Administrative Fees	\$ 32,302	\$ 50,000	\$ 50,000	0.00%
4439	Juvenile Court - Fees	\$ 112	\$ -		N/A
4480	Family Drug Court Program Fees	\$ -	\$ -		N/A
4443	Public Defenders Recovery	\$ 50	\$ -		N/A
4448	Recordings	\$ 450,009	\$ 525,000	\$ 525,000	0.00%
4449	Real Estate Transfer Fees	\$ 95,741	\$ 4,000	\$ 4,000	0.00%
4467	Non-compliance Fees - Juv Drug Ct	\$ 35	\$ -		N/A
4471	Verification Fees	\$ 11,165	\$ 7,000	\$ 7,000	0.00%
4472	Council Variance Fees	\$ -	\$ -		N/A
4473	Subdivision Plat Fees	\$ 23,003	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 50,045	\$ 30,000	\$ 30,000	0.00%
4477	Boarding Fees	\$ -	\$ -		N/A
4478	Salary Subsidy Pension	\$ -	\$ 75,000	\$ 75,000	0.00%
4483	Traffic Fines - Juvenile Court	\$ 16,183	\$ -		N/A
4492	Restitution - Juvenile Court	\$ -			N/A
4493	Drug Court Lab Fees	\$ 24,173	\$ 12,000	\$ 12,000	0.00%
4494	Adult Drug Court Admin Fees	\$ 830	\$ -		N/A
4496	Indigent Defense Fee	\$ 35,144	\$ 10,000	\$ 10,000	0.00%
4497	BHAR Review Fees	\$ 2,070	\$ 2,000	\$ 2,000	0.00%
4498	Probate Court - Passport Fees	\$ 17,635	\$ 10,000	\$ 10,000	0.00%
4537	Juvenile Court Supervisory Fees	\$ 8,917	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,489,888</b>	<b>\$ 1,442,500</b>	<b>\$ 1,442,500</b>	<b>0.00%</b>
	<b>Cost Allocation</b>				
4461	Cost Allocation	\$ 2,788,090	\$ 2,896,759	\$ 3,141,907	8.46%
	<b>Subtotal</b>	<b>\$ 2,788,090</b>	<b>\$ 2,896,759</b>	<b>\$ 3,141,907</b>	<b>8.46%</b>

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
	<b>Other Fees</b>				
4450	Auto Tag Fees	\$ 177,678	\$ 180,000	\$ 180,000	0.00%
4452	Auto Tag Postage Fees	\$ 78,604	\$ 50,000	\$ 50,000	0.00%
4455	Damage to City Property	\$ -	\$ -		N/A
4459	Data Processing Services	\$ 260	\$ -		N/A
4465	Insurance Fee	\$ 57,125	\$ 50,000	\$ 50,000	0.00%
4501	Police False Alarm Fees	\$ 135,119	\$ 125,000	\$ 125,000	0.00%
4502	Fire False Alarm Fees	\$ -	\$ -		N/A
4520	Paramedic Program	\$ 37,700			N/A
4505	HazMat Clean up Fees	\$ -	\$ -		N/A
4506	Emergency Ambulance Svc	\$ 2,011,492	\$ 1,600,000	\$ 2,600,000	62.50%
4512	Jail Fees	\$ 126,015	\$ 110,000	\$ 110,000	0.00%
4513	Alarm Registration	\$ -	\$ -		N/A
4515	MCP Inmate Subsidy	\$ 3,764,564	\$ 3,600,000	\$ 3,600,000	0.00%
4516	MCP Inmate Release	\$ 40,344	\$ 15,000	\$ 15,000	0.00%
4517	Jail Medical Reimbursement	\$ 3,771	\$ -		N/A
4530	Sheriff Fees	\$ 496,996	\$ 600,000	\$ 600,000	0.00%
4531	Qualifying Fee	\$ 18,023	\$ -		N/A
4568	Parking Fees	\$ -	\$ -		N/A
4569	Public Parking Fees	\$ 950	\$ 2,000	\$ 2,000	0.00%
4570	Spay/Neuter Voucher Fees	\$ 5,004	\$ 5,000	\$ 5,000	0.00%
4571	Pound Fees	\$ 41,641	\$ 50,000	\$ 50,000	0.00%
4582	Sale of Merchandise	\$ 5,258	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 7,000,543</b>	<b>\$ 6,392,000</b>	<b>\$ 7,392,000</b>	<b>15.64%</b>
	<b>Operations</b>				
4558	Recycling Fees	\$ 6,947	\$ 5,000	\$ 5,000	0.00%
4559	Sale of Recycled Materials	\$ 113	\$ -		N/A
4591	Lot Cleaning/Maintenance Fees	\$ 92,370	\$ 80,000	\$ 80,000	0.00%
4594	Ordained Bldg Demolition	\$ 437,044	\$ -		N/A
4595	Street Assessmt/Demolition Interest	\$ 89,665	\$ -		N/A
4610	Bad Check Fees	\$ 333	\$ 1,000	\$ 1,000	0.00%
4611	Credit Card Service Fees	\$ 4,015	\$ 3,000	\$ 3,000	0.00%
4620	Fuel Surcharge	\$ 24,400	\$ 20,000	\$ 20,000	0.00%
	<b>Subtotal</b>	<b>\$ 654,887</b>	<b>\$ 109,000</b>	<b>\$ 109,000</b>	<b>0.00%</b>
	<b>Culture and Recreation</b>				
4654	Memorial Stadium	\$ 4,300	\$ 6,000	\$ 6,000	0.00%
4655	Golden Park	\$ -	\$ 5,000	\$ 5,000	0.00%
4658	Tennis Fees	\$ 174,924	\$ 150,000	\$ 150,000	0.00%
4659	Swimming Pools	\$ 26,629	\$ 10,000	\$ 10,000	0.00%
4660	Concessions	\$ 9,911	\$ 5,000	\$ 5,000	0.00%
4661	Concessions - Memorial Stadium	\$ 4,000	\$ 3,000	\$ 3,000	0.00%

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
4664	Pool Concessions	\$ 10,665	\$ 3,000	\$ 3,000	0.00%
4665	Facilities Rental	\$ -	\$ -		N/A
4666	Facilities Rental Promenade	\$ 15,210	\$ 7,000	\$ 7,000	0.00%
4667	Facilities Rental - Community Center	\$ (144)	\$ 5,000	\$ 5,000	0.00%
4668	Facilities Rental - Rugby	\$ 400	\$ 400	\$ 400	0.00%
4669	Facilities Rental - Lk Oliver Marina				N/A
4671	After School Program	\$ 351,129	\$ 350,000	\$ 350,000	0.00%
4674	Youth Program Fees	\$ 10,570	\$ 8,000	\$ 8,000	0.00%
4675	Therapeutics	\$ -	\$ 4,000	\$ 4,000	0.00%
4676	Cultural Arts	\$ 34,571	\$ 30,000	\$ 30,000	0.00%
4677	Senior Citizens	\$ 189	\$ 6,000	\$ 6,000	0.00%
4678	Athletic Program Fees	\$ 56,355	\$ 55,000	\$ 55,000	0.00%
4680	South Commons Softball Complex	\$ 6,000	\$ 5,000	\$ 5,000	0.00%
4681	Fee Based Program	\$ 2,312	\$ -		N/A
4682	Marina Concessions	\$ 91,797	\$ 50,000	\$ 50,000	0.00%
4683	Marina Fees	\$ 10,833	\$ 10,000	\$ 10,000	0.00%
4684	South Commons Concessions	\$ 12,050	\$ 7,000	\$ 7,000	0.00%
4685	Vending Machines	\$ 2,918	\$ 4,000	\$ 4,000	0.00%
4686	Aquatics Center - Gate	\$ 85,008	\$ 7,000	\$ 7,000	0.00%
4687	Aquatics Center - Concessions	\$ 9,712	\$ 4,000	\$ 4,000	0.00%
4688	Aquatics Center - Rentals	\$ 54,146	\$ 15,000	\$ 15,000	0.00%
4689	Aquatics Center - Program Fees	\$ 7,448	\$ 5,000	\$ 5,000	0.00%
4690	Aquatics Center - Sale of Merchandise	\$ 2,421	\$ 1,500	\$ 1,500	0.00%
4691	White Water	\$ 48,450	\$ 45,000	\$ 45,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,031,801</b>	<b>\$ 800,900</b>	<b>\$ 800,900</b>	<b>0.00%</b>
	<b>Commissions</b>				
4532	Tax Commissions	\$ 2,840,770	\$ 2,700,000	\$ 2,700,000	0.00%
4533	School Tax - Auto Commissions	\$ 252,339	\$ 250,000	\$ 250,000	0.00%
4534	State (Georgia) Commissions	\$ 44	\$ -		N/A
4536	BID Commissions	\$ 19,976	\$ 20,000	\$ 20,000	0.00%
4538	Title Ad Valorem Tax Fees	\$ 59,987	\$ -		N/A
4815	Pay Phone - Jail	\$ 361,204	\$ 300,000	\$ 300,000	0.00%
4816	Pay Phone - MCP	\$ 229,758	\$ 250,000	\$ 250,000	0.00%
	<b>Subtotal</b>	<b>\$ 3,764,078</b>	<b>\$ 3,520,000</b>	<b>\$ 3,520,000</b>	<b>0.00%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 16,729,287</b>	<b>\$ 15,161,159</b>	<b>\$ 16,406,307</b>	<b>8.21%</b>
	<b>Fines &amp; Forfeitures</b>				
4740	Recorders Court	\$ 965,185	\$ 1,500,000	\$ 1,500,000	0.00%
4741	Juvenile Court - Fines	\$ -	\$ -		N/A
4743	Environmental Court Fines	\$ -	\$ 25,000	\$ 25,000	0.00%
4746	Other Fines/Forfeitures	\$ -	\$ -		N/A

## The Big Picture

## Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
4752	Parking Tickets	\$ 42,105	\$ 50,000	\$ 50,000	0.00%
4753	Recorder's Ct Musc Co Surcharge	\$ 36,897	\$ 60,000	\$ 60,000	0.00%
4754	Superior Ct Musc Co Surcharge	\$ 16,731	\$ 5,000	\$ 5,000	0.00%
4755	State Ct Muscogee Co Surcharge	\$ 33,188	\$ 20,000	\$ 20,000	0.00%
4756	Municipal Ct Musc Co Surcharge	\$ 2,886	\$ 1,000	\$ 1,000	0.00%
4757	Harris County Surcharge	\$ 34,182	\$ 30,000	\$ 30,000	0.00%
4758	Talbot County Surcharge	\$ 11,237	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 7,052	\$ 6,000	\$ 6,000	0.00%
4760	Chattahoochee County Surcharge	\$ 5,232	\$ 5,000	\$ 5,000	0.00%
4761	Taylor County Surcharge	\$ 19,654	\$ 20,000	\$ 20,000	0.00%
4762	Superior Ct - Fines & Forfeitures	\$ 285,842	\$ 155,000	\$ 155,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 205,376	\$ 200,000	\$ 200,000	0.00%
4764	State Ct - Fines & Forfeitures	\$ 513,739	\$ 516,000	\$ 516,000	0.00%
4767	Crime Victims/Adult Probation	\$ -			N/A
4769	Magistrate Court - Fines	\$ -			N/A
<b>Subtotal Fines and Forfeitures</b>		<b>\$ 2,179,309</b>	<b>\$ 2,600,000</b>	<b>\$ 2,600,000</b>	<b>0.00%</b>
<b>Intergovernmental</b>					
	<b>Federal Government</b>				
4315	Dept of Justice	\$ -	\$ -		N/A
4313	Federal Revenue SWAT	\$ -			N/A
4314	Social Security Administration Fee	\$ 23,800	\$ 10,000	\$ 10,000	0.00%
4343	Emergency Management Assistance	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal</b>	<b>\$ 73,800</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>0.00%</b>
	<b>State Government</b>				
4359	Misc. State Revenue	\$ 470,341	\$ 445,000	\$ 445,000	0.00%
	<b>Subtotal</b>	<b>\$ 470,341</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>0.00%</b>
	<b>Local Governments</b>				
4400	Payment in Lieu of Taxes	\$ 78,721	\$ 50,000	\$ 50,000	0.00%
4402	Administration Off. Court	\$ 175,000	\$ 175,000	\$ 175,000	0.00%
4414	Harris County	\$ 160,239	\$ 133,131	\$ 133,131	0.00%
4423	Muscogee County School District	\$ -	\$ -		N/A

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
4424	Misc Intergovernmental Revenue	\$ -	\$ -		N/A
4426	Talbot County	\$ 18,731	\$ 15,728	\$ 15,728	0.00%
4427	Marion County	\$ 19,914	\$ 17,038	\$ 17,038	0.00%
4428	Chattahoochee County	\$ 12,707	\$ 11,334	\$ 11,334	0.00%
4429	Taylor County	\$ 17,957	\$ 20,628	\$ 20,628	0.00%
	<b>Subtotal</b>	<b>\$ 483,270</b>	<b>\$ 422,859</b>	<b>\$ 422,859</b>	<b>0.00%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 1,027,411</b>	<b>\$ 927,859</b>	<b>\$ 927,859</b>	<b>0.00%</b>
	<b>Miscellaneous</b>				
	<b>Other Miscellaneous Revenues</b>				
4821	DETOX - Major Building Repairs	\$ 16,759	\$ 16,000	\$ 16,000	0.00%
4822	DETOX - Insurance	\$ 640	\$ 800	\$ 800	0.00%
4851	Damage to City Property	\$ 65,445			N/A
4824	Restitution	\$ -			N/A
4826	Special Event Permits	\$ 2,575	\$ 5,000	\$ 5,000	0.00%
4837	Miscellaneous Revenue	\$ 187,913	\$ 100,000	\$ 100,000	0.00%
4840	Rebates	\$ 6,150	\$ -		N/A
4842	Vendors Comp Sales Tax	\$ 2,881	\$ -		N/A
4843	Naval Museum Reimb	\$ -	\$ -		N/A
4844	Refund Building Maintenance - Retardation Center	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
4848	Fuel	\$ 23,953	\$ 25,000	\$ 25,000	0.00%
	<b>Subtotal</b>	<b>\$ 330,316</b>	<b>\$ 170,800</b>	<b>\$ 170,800</b>	<b>0.00%</b>
	<b>Reimbursement for Damaged Property</b>				N/A
4376	Disaster Relief	\$ -			N/A
4744	Tree Replacement Fines	\$ -			N/A
4852	Repairs to City Vehicles	\$ 33	\$ -		N/A
4853	Claims/Settlements	\$ 83,738			N/A
4854	Damage/Lost Equipment	\$ -			N/A
	<b>Subtotal</b>	<b>\$ 83,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Rents and Royalties</b>				N/A
4861	Police/Unclaimed Property	\$ 77,050	\$ -		N/A
4862	Salvage - Sales	\$ -	\$ -		N/A

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
4867	Engineering Docs - Sales	\$ -	\$ -		N/A
4869	Police Reports - Sales	\$ 141,981	\$ 160,000	\$ 160,000	0.00%
4870	Fire Department Reports - Sales	\$ 45,095	\$ 40,000	\$ 40,000	0.00%
4871	Voter Lists	\$ -	\$ -		N/A
4873	Legacy Terrrace Rent	\$ 101,355	\$ 100,000	\$ 100,000	0.00%
4877	City Property - Rentals	\$ 16,920	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 223,911	\$ 200,000	\$ 200,000	0.00%
4879	Planning & Dev. Documents - Sales	\$ 189	\$ 1,500	\$ 1,500	0.00%
4881	Coroner Reports - Sales	\$ -	\$ -		N/A
4884	Signage Sale	\$ 10,250	\$ 3,000	\$ 3,000	0.00%
4885	Sale of Tax Comm Reports	\$ -			N/A
4888	Sale of Electricity - Charging Stations	\$ -			N/A
	<b>Subtotal</b>	<b>\$ 616,750</b>	<b>\$ 514,500</b>	<b>\$ 514,500</b>	<b>0.00%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 1,030,836</b>	<b>\$ 685,300</b>	<b>\$ 685,300</b>	<b>0.00%</b>
	<b>Contributions</b>				
4801	Private Contributions	\$ -	\$ -		N/A
4802	Donations	\$ 22,139	\$ -		N/A
	<b>Subtotal Contributions</b>	<b>\$ 22,139</b>	<b>\$ -</b>		<b>N/A</b>
	<b>Investment Income</b>				
4772	Gain/Loss on Investment	\$ (2,185,940)	\$ -		N/A
4780	Investment Interest	\$ 790,313	\$ 400,000	\$ 400,000	0.00%
	<b>Subtotal Investment Income</b>	<b>\$ (1,395,627)</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>0.00%</b>
	<b>Other Financing Sources</b>				
	<b>Proceeds of General Fixed Asset Dispositions</b>				
4906	Property Sales	\$ -	\$ -		N/A
4907	Sale of General Fixed Assets	\$ 115,827	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 115,827</b>	<b>\$ -</b>		<b>N/A</b>
	<b>Transfer In</b>				<b>N/A</b>
4947	Transfer In Penalty Assessment Act	\$ -	\$ 800,000	\$ 1,200,000	50.00%
4950	Transfer In General Fund CIP	\$ -	\$ -		N/A
4963	Transfer In Pension Fund	\$ -	\$ -		N/A
4982	Transfer In - ARP Fiscal Recovery Funds	\$ 1,082,627			N/A
4998	Transfer In Other LOST	\$ -	\$ 53,826		-100.00%
	<b>Subtotal</b>	<b>\$ 1,082,627</b>	<b>\$ 853,826</b>	<b>\$ 1,200,000</b>	<b>40.54%</b>
	<b>Subtotal Other Financing Sources</b>	<b>\$ 1,198,454</b>	<b>\$ 853,826</b>	<b>\$ 1,200,000</b>	<b>40.54%</b>
	Use of Fund Balance		\$ 10,175,000	\$ 5,837,029	-42.63%
	<b>Total Revenues</b>	<b>\$ 166,454,311</b>	<b>\$ 176,214,189</b>	<b>\$ 182,360,395</b>	<b>3.49%</b>

Schedule of Expenditures: General Fund					
		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>100</b>	<b>City Council</b>				
1000	City Council	\$ 333,215	\$ 364,439	\$ 421,535	15.67%
2000	Clerk of Council	\$ 268,218	\$ 269,472	\$ 295,840	9.79%
	<b>Subtotal</b>	<b>\$ 601,433</b>	<b>\$ 633,911</b>	<b>\$ 717,375</b>	<b>13.17%</b>
<b>110</b>	<b>Mayor</b>				
1000	Mayor's Office	\$ 268,436	\$ 310,044	\$ 312,381	0.75%
2600	Internal Auditor	\$ 212,193	\$ 310,801	\$ 301,087	-3.13%
	<b>Subtotal</b>	<b>\$ 480,628</b>	<b>\$ 620,845</b>	<b>\$ 613,468</b>	<b>-1.19%</b>
<b>120</b>	<b>City Attorney</b>				
1000	City Attorney	\$ 458,772	\$ 456,508	\$ 525,180	15.04%
2100	Litigation	\$ 1,913,766	\$ 1,300,000	\$ 1,300,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,372,538</b>	<b>\$ 1,756,508</b>	<b>\$ 1,825,180</b>	<b>3.91%</b>
<b>130</b>	<b>City Manager</b>				
1000	City Manager	\$ 903,355	\$ 970,903	\$ 1,126,066	15.98%
2500	Mail Room	\$ 76,039	\$ 69,466	\$ 81,701	17.61%
2550	Print Shop	\$ 187,305	\$ 210,056	\$ 232,240	10.56%
2600	Public Information Agency	\$ 161,734	\$ 143,261	\$ 148,123	3.39%
2850	Citizen's Service Center	\$ 327,183	\$ 331,513	\$ 376,938	13.70%
2900	Quality Control	\$ 31,768	\$ 98,658	\$ 112,656	14.19%
3710	Keep Columbus Beautiful	\$ -	\$ 23,801	\$ 40,685	70.94%
	<b>Subtotal</b>	<b>\$ 1,687,384</b>	<b>\$ 1,847,658</b>	<b>\$ 2,118,409</b>	<b>14.65%</b>
<b>200</b>	<b>Finance</b>				
1000	Finance Director	\$ 361,904	\$ 357,364	\$ 389,630	9.03%
2100	Accounting	\$ 567,722	\$ 592,742	\$ 658,974	11.17%
2200	Occ Tax/Revenue Collections	\$ 639,687	\$ 686,421	\$ 748,804	9.09%
2900	Financial Planning	\$ 257,171	\$ 312,760	\$ 335,422	7.25%
2950	Purchasing Division	\$ 413,673	\$ 405,156	\$ 472,185	16.54%
2980	Cash Management	\$ 173,947	\$ 258,891	\$ 285,155	10.14%
	<b>Subtotal</b>	<b>\$ 2,414,104</b>	<b>\$ 2,613,334</b>	<b>\$ 2,890,170</b>	<b>10.59%</b>
<b>210</b>	<b>Information Technology</b>				
1000	Information Technology	\$ 5,653,183	\$ 6,603,407	\$ 6,755,521	2.30%
2000	Information Technology - GIS	\$ -	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 5,653,183</b>	<b>\$ 6,603,407</b>	<b>\$ 6,755,521</b>	<b>2.30%</b>

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>220</b>	<b>Human Resources</b>				
1000	Human Resources	\$ 1,064,768	\$ 1,080,075	\$ 1,210,950	12.12%
2100	Employee Benefits	\$ 1,150,040	\$ 1,097,642	\$ 1,097,642	0.00%
	<b>Subtotal</b>	<b>\$ 2,214,808</b>	<b>\$ 2,177,717</b>	<b>\$ 2,308,592</b>	<b>6.01%</b>
<b>240</b>	<b>Inspections &amp; Code Enforcement</b>				
2200	Inspections & Code Enforcement	\$ 1,497,976	\$ 1,378,319	\$ 1,407,364	2.11%
2400	Special Enforcement	\$ 721,300	\$ 1,209,565	\$ 990,910	-18.08%
	<b>Subtotal</b>	<b>\$ 2,219,276</b>	<b>\$ 2,587,884</b>	<b>\$ 2,398,274</b>	<b>-7.33%</b>
<b>242</b>	<b>Planning</b>				
1000	Planning	\$ 282,323	\$ 321,454	\$ 343,451	6.84%
	<b>Subtotal</b>	<b>\$ 282,323</b>	<b>\$ 321,454</b>	<b>\$ 343,451</b>	<b>6.84%</b>
<b>245</b>	<b>Community Reinvestment</b>				
2400	Real Estate	\$ 170,653	\$ 145,682	\$ 149,920	2.91%
	<b>Subtotal</b>	<b>\$ 170,653</b>	<b>\$ 145,682</b>	<b>\$ 149,920</b>	<b>2.91%</b>
<b>250</b>	<b>Engineering</b>				
2100	Traffic Engineering	\$ 1,302,673	\$ 1,394,195	\$ 1,418,445	1.74%
3110	Radio Communications	\$ 685,115	\$ 671,304	\$ 671,304	0.00%
	<b>Subtotal</b>	<b>\$ 1,987,787</b>	<b>\$ 2,065,499</b>	<b>\$ 2,089,749</b>	<b>1.17%</b>
<b>260</b>	<b>Public Works</b>				
1000	Public Works	\$ 342,885	\$ 341,798	\$ 381,988	11.76%
2300	Fleet Management	\$ 1,973,277	\$ 2,164,266	\$ 2,489,662	15.03%
2400	Animal Control	\$ 884,878	\$ 1,213,813	\$ 1,265,853	4.29%
2600	Cemeteries	\$ 248,564	\$ 311,186	\$ 328,959	5.71%
2700	Facilities Maintenance	\$ 4,111,771	\$ 4,261,437	\$ 4,495,252	5.49%
3710	Other Maintenance/Repairs	\$ 1,464,342	\$ 1,177,902	\$ 1,177,902	0.00%
	<b>Subtotal</b>	<b>\$ 9,025,716</b>	<b>\$ 9,470,402</b>	<b>\$ 10,139,616</b>	<b>7.07%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>				
1000	Parks And Recreation	\$ 488,409	\$ 517,938	\$ 559,211	7.97%
2100	Parks Services	\$ 4,644,305	\$ 4,775,967	\$ 5,222,186	9.34%
2400	Recreation Services	\$ 1,249,775	\$ 1,312,713	\$ 1,120,038	-14.68%
3220	Golden Park	\$ 70,390	\$ 93,200	\$ 93,200	0.00%
3230	Memorial Stadium	\$ 50,692	\$ 68,357	\$ 68,357	0.00%
3410	Athletics	\$ 363,194	\$ 370,902	\$ 389,641	5.05%
3505	Community Schools Operations	\$ 657,016	\$ 915,665	\$ 941,204	2.79%
4048	Cooper Creek Tennis Center	\$ 323,835	\$ 406,573	\$ 472,888	16.31%
4049	Lake Oliver Marina	\$ 242,160	\$ 201,633	\$ 208,118	3.22%

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
4413	Aquatics	\$ 486,254	\$ 723,627	\$ 982,499	35.77%
4414	Aquatics Center	\$ 792,660	\$ 988,698	\$ 968,771	-2.02%
4433	Therapeutics	\$ 94,519	\$ 158,909	\$ 177,783	11.88%
4434	Pottery Shop	\$ 139,977	\$ 156,622	\$ 161,665	3.22%
4435	Senior Citizen's Center	\$ 348,314	\$ 355,839	\$ 409,939	15.20%
	<b>Subtotal</b>	<b>\$ 9,951,501</b>	<b>\$ 11,046,643</b>	<b>\$ 11,775,500</b>	<b>6.60%</b>
<b>280</b>	<b>Cooperative Extension</b>				
1000	Cooperative Extension	\$ 134,005	\$ 137,865	\$ 137,865	0.00%
	<b>Subtotal</b>	<b>\$ 134,005</b>	<b>\$ 137,865</b>	<b>\$ 137,865</b>	<b>0.00%</b>
<b>290</b>	<b>Boards and Commissions</b>				
1000	Tax Assessor	\$ 1,710,988	\$ 1,752,035	\$ 1,842,273	5.15%
2000	Elections & Registration	\$ 1,100,748	\$ 1,362,421	\$ 1,452,104	6.58%
	<b>Subtotal</b>	<b>\$ 2,811,736</b>	<b>\$ 3,114,456</b>	<b>\$ 3,294,377</b>	<b>5.78%</b>
<b>400</b>	<b>Police</b>				
1000	Chief of Police	\$ 1,248,061	\$ 1,343,950	\$ 1,456,815	8.40%
2100	Intelligence/Vice	\$ 1,353,208	\$ 1,580,270	\$ 1,804,936	14.22%
2200	Support Services	\$ 2,282,292	\$ 2,870,578	\$ 3,134,513	9.19%
2300	Field Operations	\$ 10,291,549	\$ 11,609,884	\$ 10,032,276	-13.59%
2400	Office of Professional Standards	\$ 559,498	\$ 540,548	\$ 607,116	12.31%
2500	Metro Drug Task Force	\$ -	\$ -		N/A
2700	Special Operations Account	\$ 46,233	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,112,866	\$ 1,109,332	\$ 1,085,342	-2.16%
2900	CPD Training	\$ 606,471	\$ 586,918	\$ 657,475	12.02%
3230	Motor Transport	\$ 1,775,820	\$ 1,547,540	\$ 1,547,540	0.00%
3320	Investigative Services	\$ 6,286,825	\$ 6,674,382	\$ 7,537,115	12.93%
	<b>Subtotal</b>	<b>\$ 25,562,822</b>	<b>\$ 27,896,902</b>	<b>\$ 27,896,628</b>	<b>0.00%</b>
<b>410</b>	<b>Fire &amp; EMS</b>				
1000	Chief of Fire & EMS	\$ 464,398	\$ 442,502	\$ 532,041	20.23%
2100	Operations	\$ 24,835,960	\$ 22,772,153	\$ 27,051,161	18.79%
2600	Special Operations	\$ 1,165,265	\$ 1,175,156	\$ 1,385,515	17.90%
2800	Administrative Services	\$ 928,386	\$ 971,776	\$ 1,082,345	11.38%
2900	Emergency Management	\$ 224,914	\$ -	\$ -	N/A
3610	Logistics/Support	\$ 720,345	\$ 808,500	\$ 832,153	2.93%
	<b>Subtotal</b>	<b>\$ 28,339,266</b>	<b>\$ 26,170,087</b>	<b>\$ 30,883,215</b>	<b>18.01%</b>

# The Big Picture

# Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>420</b>	<b>Muscogee County Prison</b>				
1000	Muscogee County Prison	\$ 8,362,175	\$ 8,428,435	\$ 9,860,143	16.99%
	<b>Subtotal</b>	<b>\$ 8,362,175</b>	<b>\$ 8,428,435</b>	<b>\$ 9,860,143</b>	<b>16.99%</b>
<b>450</b>	<b>Homeland Security</b>				
1000	Homeland Security	\$ 24,395	\$ 305,739	\$ 316,890	3.65%
	<b>Subtotal</b>	<b>\$ 24,395</b>	<b>\$ 305,739</b>	<b>\$ 316,890</b>	<b>3.65%</b>
<b>500</b>	<b>Superior Court</b>				
1000	Chief Judge - Superior Court	\$ 317,176	\$ 360,453	\$ 375,968	4.30%
2000	District Attorney	\$ 2,156,238	\$ 2,568,072	\$ 2,767,052	7.75%
2100	Adult Probation	\$ -	\$ -		N/A
2110	Juvenile Court	\$ 689,620	\$ 859,906	\$ 897,579	4.38%
2125	Circuit Wide Juvenile Court	\$ 333,669	\$ 340,827	\$ 373,018	9.44%
2140	Jury Manager	\$ 504,692	\$ 483,511	\$ 491,175	1.59%
2150	Judge Mullins	\$ 212,735	\$ 205,148	\$ 243,777	18.83%
2160	Judge Martin	\$ 102,519	\$ 143,470	\$ 225,689	57.31%
2170	Judge Smith	\$ 167,380	\$ 159,298	\$ 208,215	30.71%
2180	Judge Peters	\$ 165,741	\$ 164,776	\$ 179,894	9.17%
2190	Judge Richardson	\$ 144,727	\$ 146,621	\$ 156,806	6.95%
2195	Judge Gottfried	\$ 216,721	\$ 221,903	\$ 243,429	9.70%
2200	Victim Witness Program	\$ 188,494	\$ 192,651	\$ 209,729	8.86%
3000	Clerk of Superior Court	\$ 2,012,075	\$ 2,229,824	\$ 2,358,693	5.78%
3310	Board of Equalization	\$ 95,451	\$ 102,911	\$ 104,302	1.35%
	<b>Subtotal</b>	<b>\$ 7,307,237</b>	<b>\$ 8,179,371</b>	<b>\$ 8,835,326</b>	<b>8.02%</b>
<b>510</b>	<b>State Court</b>				
1000	State Court Judges	\$ 665,861	\$ 665,574	\$ 683,479	2.69%
2000	State Court Solicitor	\$ 1,175,729	\$ 1,233,688	\$ 1,285,311	4.18%
	<b>Subtotal</b>	<b>\$ 1,841,590</b>	<b>\$ 1,899,262</b>	<b>\$ 1,968,790</b>	<b>3.66%</b>
<b>520</b>	<b>Public Defender</b>				
1000	Public Defender	\$ 1,867,665	\$ 1,971,549	\$ 2,029,377	2.93%
2000	Muscogee County Public Defender	\$ 213,793	\$ 240,482	\$ 240,482	0.00%
	<b>Subtotal</b>	<b>\$ 2,081,458</b>	<b>\$ 2,212,031</b>	<b>\$ 2,269,859</b>	<b>2.61%</b>
<b>530</b>	<b>Municipal Court</b>				
1000	Municipal Court Judge	\$ 434,480	\$ 430,563	\$ 515,514	19.73%
2000	Clerk of Municipal Court	\$ 683,403	\$ 832,486	\$ 835,574	0.37%
	<b>Subtotal</b>	<b>\$ 1,117,883</b>	<b>\$ 1,263,049</b>	<b>\$ 1,351,088</b>	<b>6.97%</b>

## The Big Picture

## Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>540</b>	<b>Judge of Probate</b>				
1000	Judge of Probate	\$ 577,557	\$ 565,638	\$ 645,384	14.10%
	<b>Subtotal</b>	<b>\$ 577,557</b>	<b>\$ 565,638</b>	<b>\$ 645,384</b>	<b>14.10%</b>
<b>550</b>	<b>Sheriff</b>				
1000	Administration	\$ 1,916,281	\$ 1,884,470	\$ 2,103,418	11.62%
2100	Uniform Division	\$ 4,915,217	\$ 4,759,163	\$ 5,278,249	10.91%
2200	Special Operations/Investigations	\$ 1,194,334	\$ 2,161,955	\$ 2,751,030	27.25%
2300	Training	\$ 460,941	\$ 464,122	\$ 523,621	12.82%
2400	Motor Transport	\$ 586,738	\$ 493,370	\$ 493,370	0.00%
2500	Recorders Court	\$ -	\$ -		N/A
2600	Jail	\$ 14,372,213	\$ 14,044,238	\$ 14,728,836	4.87%
2650	Medical Director	\$ 4,433,664	\$ 5,518,319	\$ 5,927,499	7.41%
	<b>Subtotal</b>	<b>\$ 27,879,389</b>	<b>\$ 29,325,637</b>	<b>\$ 31,806,023</b>	<b>8.46%</b>
<b>560</b>	<b>Tax Commissioner</b>				
1000	Tax Commissioner	\$ 1,740,846	\$ 1,859,487	\$ 1,978,820	6.42%
	<b>Subtotal</b>	<b>\$ 1,740,846</b>	<b>\$ 1,859,487</b>	<b>\$ 1,978,820</b>	<b>6.42%</b>
<b>570</b>	<b>Coroner</b>				
1000	Coroner	\$ 391,777	\$ 386,238	\$ 439,735	13.85%
	<b>Subtotal</b>	<b>\$ 391,777</b>	<b>\$ 386,238</b>	<b>\$ 439,735</b>	<b>13.85%</b>
<b>580</b>	<b>Recorder's Court</b>				
1000	Recorder's Court	\$ 1,079,328	\$ 1,140,856	\$ 1,439,048	26.14%
	<b>Subtotal</b>	<b>\$ 1,079,328</b>	<b>\$ 1,140,856</b>	<b>\$ 1,439,048</b>	<b>26.14%</b>

## The Big Picture

## Financial Summary

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>				
1000	Agency Appropriations	\$ 1,189,632	\$ 1,185,366	\$ 934,061	-21.20%
2000	Contingency	\$ 105,789	\$ 11,949,128	\$ 4,681,488	-60.82%
3000	Non-Categorical	\$ 11,106,138	\$ 7,624,018	\$ 7,653,612	0.39%
4000	Transfer to CIP				N/A
4000	Transfer to Multi Governmental	\$ 94,395	\$ 300,000	\$ 300,000	0.00%
4000	Transfer to Health Insurance Fund	\$ -			N/A
4000	Transfer to Sewer Fund	\$ 78,332			N/A
4000	Transfer to Paving Fund	\$ 232,079			N/A
4000	Transfer to Integrated Waste	\$ 34,075		\$ 1,200,000	N/A
4000	Transfer to CARES				N/A
4000	Transfer to Trade Center	\$ 29,873			N/A
4000	Transfer to Transportation	\$ 33,316			N/A
4000	Transfer to Civic Center	\$ 41,887	\$ -		N/A
4000	Transfer to Oxbow	\$ 6,551	\$ 150,000	\$ 150,000	0.00%
4000	Transfer to Parking Management				N/A
4000	Transfer to Bull Creek	\$ 24,446	\$ 50,000		-100.00%
4000	Transfer to Medical Center Fund		\$ -		N/A
4000	Transfer to Family Connection Fund	\$ -			N/A
4000	Interfund Transfers	\$ -			N/A
6500	Naval Museum	\$ 2,182			N/A
	<b>Subtotal</b>	<b>\$ 12,978,695</b>	<b>\$ 21,258,512</b>	<b>\$ 14,919,161</b>	<b>-29.82%</b>
					N/A
<b>610</b>	<b>Transportation/METRA</b>				N/A
3000	Parking Management	\$ 135,730	\$ 179,680	\$ 192,818	7.31%
	<b>Subtotal</b>	<b>\$ 135,730</b>	<b>\$ 179,680</b>	<b>\$ 192,818</b>	<b>7.31%</b>
					N/A
	<b>Total Expenditures</b>	<b>\$ 161,427,222</b>	<b>\$ 176,214,189</b>	<b>\$ 182,360,395</b>	<b>3.49%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>General Property Taxes</b>					
	<b>General Sales and Use Tax</b>				
0102-4042	Other Local Option Sales Tax - PS	\$ 31,449,705	\$ 28,000,000	\$ 30,380,000	8.50%
0109-4042	Other Local Option Sales Tax - INFRA	\$ 13,478,445	\$ 12,000,000	\$ 13,020,000	8.50%
	<b>Subtotal</b>	<b>\$ 44,928,150</b>	<b>\$ 40,000,000</b>	<b>\$ 43,400,000</b>	<b>8.50%</b>
<b>Investment Income</b>					
0102-4772	Gains/Losses on Investments - PS	\$ (523,620)	\$ -		
0109-4772	Gains/Losses on Investments - INFRA	\$ (123,538)	\$ -		
0102-4780	Investment Interest - PS	\$ 315,382	\$ -		
0109-4780	Investment Interest - INFRA	\$ 92,053	\$ -		
	<b>Subtotal Investment Income</b>	<b>\$ (239,723)</b>	<b>\$ -</b>		
<b>Miscellaneous</b>					
4837	Miscellaneous - PS and INFRA	\$ 278	\$ -		
	<b>Subtotal Miscellaneous</b>	<b>\$ 278</b>	<b>\$ -</b>		
	Use of Fund Balance	\$ -	\$ 53,826	\$ 1,822,979	3286.80%
	<b>Total Revenues</b>	<b>\$ 44,688,704</b>	<b>\$ 40,053,826</b>	<b>\$ 45,222,979</b>	<b>12.91%</b>

**Schedule of Expenditures: OLOST Public Safety**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>110 Crime Prevention/Intervention</b>					
9900	Crime Prevention Admin	\$ 88,220	\$ 843,987	\$ 859,461	1.83%
9903	Crime Prevention/Intervention	\$ 735,000	\$ -		N/A
9904	Crime Prevention/Intervention	\$ -	\$ -		N/A
9905	Crime Prevention/Juvenile Drug Ct	\$ -	\$ -		N/A
9906	Crime Prevention/Boxwood Rec Ctr	\$ -	\$ -		N/A
9907	Crime Prevention/Copper Theft	\$ -	\$ -		N/A
9908	Crime Prevention/Adult Drug Court	\$ -	\$ -		N/A
9909	Jr Marshal Program	\$ -	\$ -		N/A
9910	Mental Health Court	\$ -	\$ -		N/A
9911	Legitimation Station	\$ 15,000	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 838,220</b>	<b>\$ 843,987</b>	<b>\$ 859,461</b>	<b>1.83%</b>
<b>260 Public Works</b>					
9900	Public Works	\$ 1,777,400	\$ 129,619	\$ 131,476	1.43%
	<b>Subtotal</b>	<b>\$ 4,206,916</b>	<b>\$ 129,619</b>	<b>\$ 131,476</b>	<b>1.43%</b>

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>270</b>	<b>Parks &amp; Recreation</b>				
9900	Parks & Recreation	\$ 43,035	\$ 49,560	\$ 50,270	1.43%
	<b>Subtotal</b>	<b>\$ 43,035</b>	<b>\$ 49,560</b>	<b>\$ 50,270</b>	<b>1.43%</b>
<b>400</b>	<b>Police</b>				
9900	Police	\$ 9,256,316	\$ 10,571,894	\$ 13,038,121	23.33%
9902	E911	\$ 695,131	\$ 377,446	\$ 431,943	14.44%
	<b>Subtotal</b>	<b>\$ 9,951,447</b>	<b>\$ 10,949,340</b>	<b>\$ 13,470,064</b>	<b>23.02%</b>
<b>410</b>	<b>Fire &amp; EMS</b>				
9900	Fire & EMS	\$ 8,831,639	\$ 3,288,974	\$ 3,912,414	18.96%
	<b>Subtotal</b>	<b>\$ 8,831,639</b>	<b>\$ 3,288,974</b>	<b>\$ 3,912,414</b>	<b>18.96%</b>
<b>420</b>	<b>MCP</b>				
9900	MCP	\$ 1,168,101	\$ 807,521	\$ 955,173	18.28%
	<b>Subtotal</b>	<b>\$ 1,168,101</b>	<b>\$ 807,521</b>	<b>\$ 955,173</b>	<b>18.28%</b>
<b>450</b>	<b>Homeland Security</b>				
9900	Public Safety - OLOST	\$ -	\$ 7,626	\$ 11,600	52.11%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 7,626</b>	<b>\$ 11,600</b>	<b>52.11%</b>
<b>500</b>	<b>Superior Court</b>				
9900	District Attorney	\$ 169,556	\$ 165,370	\$ 176,244	6.58%
9902	Clerk of Superior Court	\$ 47,424	\$ 45,312	\$ 49,144	8.46%
	<b>Subtotal</b>	<b>\$ 216,980</b>	<b>\$ 210,682</b>	<b>\$ 225,388</b>	<b>6.98%</b>
<b>510</b>	<b>State Court Solicitor</b>				
9900	State Court Solicitor	\$ 227,791	\$ 229,047	\$ 245,787	7.31%
	<b>Subtotal</b>	<b>\$ 227,791</b>	<b>\$ 229,047</b>	<b>\$ 245,787</b>	<b>7.31%</b>
<b>520</b>	<b>Public Defender</b>				
9900	Public Defender	\$ 158,875	\$ 187,252	\$ 187,252	0.00%
	<b>Subtotal</b>	<b>\$ 158,875</b>	<b>\$ 187,252</b>	<b>\$ 187,252</b>	<b>0.00%</b>
<b>530</b>	<b>Municipal Court</b>				
9902	Clerk of Municipal Court	\$ 93,156	\$ 93,558	\$ 98,993	5.81%
	<b>Subtotal</b>	<b>\$ 93,156</b>	<b>\$ 93,558</b>	<b>\$ 98,993</b>	<b>5.81%</b>
<b>540</b>	<b>Probate Court</b>				
9900	Probate Court	\$ 48,011	\$ 46,290	\$ 57,450	24.11%
	<b>Subtotal</b>	<b>\$ 48,011</b>	<b>\$ 46,290</b>	<b>\$ 57,450</b>	<b>24.11%</b>
<b>550</b>	<b>Sheriff</b>				
9900	Sheriff	\$ 3,448,528	\$ 3,590,466	\$ 4,580,670	27.58%
	<b>Subtotal</b>	<b>\$ 3,448,528</b>	<b>\$ 3,590,466</b>	<b>\$ 4,580,670</b>	<b>27.58%</b>
<b>570</b>	<b>Coroner</b>				
9900	Coroner	\$ 12,624	\$ 65,437	\$ 64,059	-2.11%
	<b>Subtotal</b>	<b>\$ 12,624</b>	<b>\$ 65,437</b>	<b>\$ 64,059</b>	<b>-2.11%</b>

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>580</b>	<b>Recorder's Court</b>				
9900	Recorder's Court	\$ 89,968	\$ 90,637	\$ 94,960	4.77%
	<b>Subtotal</b>	<b>\$ 89,968</b>	<b>\$ 90,637</b>	<b>\$ 94,960</b>	<b>4.77%</b>
<b>590</b>	<b>Miscellaneous</b>				
2000	Contingency	\$ -	\$ 1,766,988	\$ 96,914	-94.52%
3000	Non-Categorical	\$ 5,736,234	\$ 3,749,966	\$ 4,009,402	6.92%
4000	Transfer to General Fund	\$ -	\$ 53,826		-100.00%
4000	Transfer to CIP	\$ 149,278			
4000	Transfer to E911	\$ -		\$ 253,689	
4000	Transfer for Debt Service	\$ 1,885,618	\$ 1,889,237	\$ 2,894,090	53.19%
	<b>Subtotal</b>	<b>\$ 7,771,131</b>	<b>\$ 7,460,017</b>	<b>\$ 7,254,095</b>	<b>-2.76%</b>
<b>610</b>	<b>Transportation</b>				
9900	Transportation	\$ 2,213	\$ 3,813	\$ 3,867	1.42%
	<b>Subtotal</b>	<b>\$ 2,213</b>	<b>\$ 3,813</b>	<b>\$ 3,867</b>	<b>1.42%</b>
	<b>Total Expenditures - Public Safety</b>	<b>\$ 37,108,634</b>	<b>\$ 28,053,826</b>	<b>\$ 32,202,979</b>	<b>14.79%</b>

**Schedule of Expenditures: Infrastructure**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>210</b>	<b>Information Technology</b>				
9901	Information Technology	\$ -	\$ 1,418,040	\$ 746,183	-47.38%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 1,418,040</b>	<b>\$ 746,183</b>	<b>-47.38%</b>
<b>250</b>	<b>Engineering</b>				
9901	Roads & Stormwater	\$ -	\$ 2,700,000	\$ 3,200,000	18.52%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 3,200,000</b>	<b>18.52%</b>
<b>260</b>	<b>Public Works</b>				
9901	Facilities	\$ -	\$ 1,000,000	\$ 2,200,000	120.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 2,200,000</b>	<b>120.00%</b>
<b>590</b>	<b>Miscellaneous</b>				
2000	Contingency	\$ -	\$ -		
3000	Non-Categorical	\$ 648,449	\$ 1,073,234	\$ 1,068,453	-0.45%
4000	Transfer to Debt Service	\$ 5,810,028	\$ 5,808,726	\$ 5,805,364	-0.06%
	<b>Subtotal</b>	<b>\$ 6,458,478</b>	<b>\$ 6,881,960</b>	<b>\$ 6,873,817</b>	<b>-0.12%</b>
	<b>Total Expenditures - Infrastructure</b>	<b>\$ 6,458,478</b>	<b>\$ 12,000,000</b>	<b>\$ 13,020,000</b>	<b>8.50%</b>
	<b>Total OLOST Expenditures</b>	<b>\$ 43,567,111</b>	<b>\$ 40,053,826</b>	<b>\$ 45,222,979</b>	<b>12.91%</b>

**Schedule of Revenues: Stormwater Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 4,493,806	\$ 5,462,274	\$ 5,486,388	0.44%
4002	Public Utility	\$ -	\$ -		N/A
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 766,573	\$ -		N/A
4006	Motor Vehicle	\$ 45,069	\$ 43,388	\$ 41,509	-4.33%
4007	Mobile Homes	\$ 4,198	\$ -		N/A
4012	Property Not on Digest	\$ -	\$ -		N/A
4015	Recording Intangibles	\$ 194,456	\$ 115,000	\$ 150,000	30.43%
	<b>Subtotal</b>	<b>\$ 5,504,101</b>	<b>\$ 5,620,662</b>	<b>\$ 5,677,897</b>	<b>1.02%</b>
<b>Other Taxes</b>					
4150	Penalties & Interest - Ad Valorem	\$ 72,508	\$ 85,000	\$ 85,000	0.00%
4151	Penalties & Interest - Autos	\$ 2,590	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 75,097</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>0.00%</b>
	<b>Subtotal Taxes</b>	<b>\$ 5,579,198</b>	<b>\$ 5,710,662</b>	<b>\$ 5,767,897</b>	<b>1.00%</b>
<b>Intergovernmental Revenues</b>					
	<b>Local Governments</b>				
4400	Payment in Lieu of Taxes	\$ 11,203	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 11,203</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 11,203</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
<b>Charges for Services</b>					
	<b>Other Charges for Services</b>				
4464	Land Disturbance Fee	\$ 9,083	\$ 8,000	\$ 8,000	0.00%
	<b>Subtotal</b>	<b>\$ 9,083</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>0.00%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 129,740</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>	<b>0.00%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ (68,939)	\$ -		N/A
4780	Investment Interest	\$ 49,760	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal Investment Income</b>	<b>\$ (19,179)</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
4359	Miscellaneous Revenues	\$ -	\$ -		N/A
4837	Miscellaneous	\$ 127	\$ -		N/A
	<b>Subtotal Miscellaneous</b>	<b>\$ 127</b>	<b>\$ -</b>		N/A
					N/A
4931	Transfer In-General Fund	\$ 78,332			N/A
	<b>Subtotal</b>	<b>\$ 78,332</b>			N/A
	<b>Subtotal Transfer</b>	<b>\$ 78,332</b>			N/A
	Use of Fund Balance	\$ -		\$ 1,055,110	N/A
					N/A
	<b>Total Revenues</b>	<b>\$ 5,779,422</b>	<b>\$ 5,878,662</b>	<b>\$ 6,991,007</b>	<b>18.92%</b>

**Schedule of Expenditures: Stormwater Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>250</b>	<b>Engineering</b>				
2300	Drainage	\$ 331,196	\$ 397,883	\$ 381,851	-4.03%
2600	Stormwater	\$ 361,919	\$ 387,417	\$ 791,183	104.22%
	<b>Subtotal</b>	<b>\$ 693,115</b>	<b>\$ 785,300</b>	<b>\$ 1,173,034</b>	<b>49.37%</b>
<b>260</b>	<b>Public Works</b>				
3210	Stormwater Maintenance	\$ 3,071,064	\$ 3,292,586	\$ 4,353,059	32.21%
3710	Other Maintenance/Repairs	\$ 358	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 3,071,422</b>	<b>\$ 3,297,586</b>	<b>\$ 4,358,059</b>	<b>32.16%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 49,525	\$ 30,532	-38.35%
3000	Non-Categorical	\$ 353,501	\$ 371,088	\$ 383,677	3.39%
4000	Transfer to CIP	\$ 3,135,501	\$ 1,375,163	\$ 1,045,705	-23.96%
	<b>Subtotal</b>	<b>\$ 3,489,002</b>	<b>\$ 1,795,776</b>	<b>\$ 1,459,914</b>	<b>-18.70%</b>
	<b>Total Expenditures</b>	<b>\$ 7,253,539</b>	<b>\$ 5,878,662</b>	<b>\$ 6,991,007</b>	<b>18.92%</b>

**Schedule of Revenues: Paving Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 12,464,775	\$ 15,331,143	\$ 15,108,063	-1.46%
4002	Public Utility	\$ -			N/A
4003	Timber	\$ -			N/A
4005	Personal Property	\$ 2,126,296			N/A
4006	Motor Vehicle	\$ 125,012	\$ 142,671	\$ 131,936	-7.52%
4007	Mobile Homes	\$ 11,645			N/A
4012	Property Not on Digest	\$ -			N/A
4015	Recording Intangibles	\$ 539,376	\$ 350,000	\$ 470,000	34.29%
	<b>Subtotal</b>	<b>\$ 15,267,104</b>	<b>\$ 15,823,814</b>	<b>\$ 15,709,999</b>	<b>-0.72%</b>
<b>Other Taxes</b>					
4150	Penalties & Interest - Ad Valorem	\$ 201,119	\$ 220,000	\$ 220,000	0.00%
4151	Penalties & Interest - Auto	\$ 7,183	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ 208,303</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>0.00%</b>
	<b>Subtotal Taxes</b>	<b>\$ 15,475,406</b>	<b>\$ 16,058,814</b>	<b>\$ 15,944,999</b>	<b>-0.71%</b>
<b>Intergovernmental Revenues</b>					
<b>Local Governments</b>					
4394	Georgia Emergency Management Agency	\$ -	\$ -		N/A
4400	Payment in Lieu of Taxes	\$ 31,076	\$ 25,000	\$ 25,000	0.00%
	<b>Subtotal</b>	<b>\$ 31,076</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.00%</b>
<b>Federal Government</b>					
4376	Disaster Reimbursement	\$ -	\$ -		
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>		N/A
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 31,076</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.00%</b>
<b>Charges for Services</b>					
<b>Operations</b>					
4593	Street Repair Reimbursement	\$ 32,368	\$ 25,000	\$ 25,000	0.00%
4597	Maintain State Highways	\$ 342,895	\$ 342,895	\$ 342,895	0.00%
4599	Public Service Clean-Up Fees	\$ -			N/A
4879	Sale of Planning & Devel Doc	\$ 35			N/A
	<b>Subtotal</b>	<b>\$ 375,298</b>	<b>\$ 367,895</b>	<b>\$ 367,895</b>	<b>0.00%</b>
	<b>Subtotal</b>	<b>\$ 375,298</b>	<b>\$ 367,895</b>	<b>\$ 367,895</b>	<b>0.00%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ (236,111)			N/A
4780	Investment Interest	\$ 127,861	\$ 150,000	\$ 150,000	0.00%
	<b>Subtotal Investment Income</b>	<b>\$ (108,250)</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>
<b>Miscellaneous Revenues</b>					
<b>Other Miscellaneous Revenues</b>					
4837	Miscellaneous	\$ 731	\$ -		N/A
4377	Sale of Timber	\$ -	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 731</b>	<b>\$ -</b>		N/A
	<b>Subtotal Miscellaneous</b>	<b>\$ 731</b>	<b>\$ -</b>		N/A
<b>Transfer</b>					
	Use of Fund Balance	\$ (2)	\$ -	\$ 1,126,867	N/A
4931	Transfer In-General Fund	\$ 232,079			N/A
	<b>Subtotal</b>	<b>\$ 232,077</b>	<b>\$ -</b>	<b>\$ 1,126,867</b>	<b>N/A</b>
	<b>Subtotal Transfer</b>				
	<b>Total Revenues</b>	<b>\$ 16,006,340</b>	<b>\$ 16,601,709</b>	<b>\$ 17,614,761</b>	<b>6.10%</b>

**Schedule of Expenditures: Paving Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>250</b>	<b>Engineering</b>				
2200	Highways And Roads	\$ 1,058,893	\$ 1,251,796	\$ 1,346,265	7.55%
	<b>Subtotal</b>	<b>\$ 1,058,893</b>	<b>\$ 1,251,796</b>	<b>\$ 1,346,265</b>	<b>7.55%</b>
<b>260</b>	<b>Public Works</b>				
3110	Repairs And Maintenance	\$ 3,850,042	\$ 4,713,297	\$ 5,269,190	11.79%
3120	Right Of Way Maintenance	\$ 7,020,137	\$ 7,839,584	\$ 9,118,130	16.31%
3130	Community Services-Row Maintenance	\$ 295,898	\$ 368,571	\$ 408,362	10.80%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 11,166,077</b>	<b>\$ 12,926,452</b>	<b>\$ 14,800,682</b>	<b>14.50%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 134,965	\$ 84,412	-37.46%
3000	Non-Categorical	\$ 1,088,125	\$ 1,146,463	\$ 1,273,134	11.05%
4000	Transfer to CIP	\$ 999,124	\$ 1,031,765	\$ -	-100.00%
4000	Transfer to Debt Service	\$ 255,942	\$ 110,268	\$ 110,268	0.00%
4000	Interfund Transfers	\$ -			N/A
	<b>Subtotal</b>	<b>\$ 2,343,191</b>	<b>\$ 2,423,461</b>	<b>\$ 1,467,814</b>	<b>-39.43%</b>
	<b>Total Expenditures</b>	<b>\$ 14,568,161</b>	<b>\$ 16,601,709</b>	<b>\$ 17,614,761</b>	<b>6.10%</b>

**Schedule of Revenues: Indigent Care Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
	<b>General Property Taxes</b>				
4001	Real Property	\$ 11,881,988	\$ 11,823,035	\$ 11,972,008	1.26%
4003	Timber	\$ -			N/A
4005	Personal Property	\$ 2,026,803			N/A
4006	Motor Vehicle	\$ 118,476	\$ 119,424	\$ 119,424	0.00%
4007	Mobile Homes	\$ 10,156			N/A
	<b>Subtotal</b>	<b>\$ 14,037,422</b>	<b>\$ 11,942,459</b>	<b>\$ 12,091,432</b>	<b>1.25%</b>
4837	Miscellaneous	\$ -	\$ -		N/A
4840	Rebates				N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>		N/A
	<b>Transfers In</b>				N/A
4931	Transfer In - General Fund	\$ -	\$ 600,000		-100.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 600,000</b>		<b>-100.00%</b>
	<b>Revenues Total</b>	<b>\$ 14,037,422</b>	<b>\$ 12,542,459</b>	<b>\$ 12,091,432</b>	<b>-3.60%</b>

**Schedule of Expenditures: Indigent Care Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>200</b>					
3000	Indigent Care	\$ 14,165,521	\$ 12,542,459	\$ 12,091,432	-3.60%
	<b>Subtotal</b>	<b>\$ 14,165,521</b>	<b>\$ 12,542,459</b>	<b>\$ 12,091,432</b>	<b>-3.60%</b>
<b>590</b>					
3000	Indigent Care Excess	\$ -	\$ -		
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>Total Expenditures</b>	<b>\$ 14,165,521</b>	<b>\$ 12,542,459</b>	<b>\$ 12,091,432</b>	<b>-3.60%</b>

**Schedule of Revenues: Integrated Waste Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Intergovernmental Revenues</b>					
	<b>Federal Government</b>				
4376	Disaster Reimbursement	\$ -	\$ -		N/A
	<b>Subtotal</b>	\$ -	\$ -	\$ -	N/A
<b>Charges for Services</b>					
	<b>Operations</b>				
4550	Inert Landfill Fees	\$ 9,013	\$ 13,000	\$ 13,000	0.00%
4552	Commercial Solid Waste Collection Fees	\$ 52,230	\$ 50,000	\$ 50,000	0.00%
4553	Residential Solid Waste Collection Fees	\$ 11,193,856	\$ 12,096,000	\$ 12,182,400	0.71%
4556	Inert Landfill Fees - Oxbow Meadow	\$ -			N/A
4557	Pine Grove Landfill	\$ 919,605	\$ 600,000	\$ 790,000	31.67%
4558	Recycling Fees	\$ 952,773	\$ 600,000	\$ 600,000	0.00%
4588	Tree Fee	\$ 31,551	\$ 31,000	\$ 31,247	0.80%
	<b>Subtotal</b>	<b>\$ 13,159,028</b>	<b>\$ 13,390,000</b>	<b>\$ 13,666,647</b>	<b>2.07%</b>
<b>Investment Income</b>					
4772	Gains/Losses On Investments	\$ (144,008)	\$ -		
4780	Investment Interest	\$ 164,855	\$ 100,000	\$ 100,000	0.00%
	<b>Subtotal</b>	<b>\$ 20,847</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 231	\$ -		N/A
4853	Claims/Settlements	\$ -	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 231</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Other Financing Sources</b>					
	<b>Proceeds of General Fixed Asset Disposition</b>				
4906	Property Sales	\$ -	\$ -		N/A
4908	Gain on Sale of Assets	\$ 192,905	\$ -		N/A
4909	Capital Contributions	\$ -	\$ -		N/A
4931	Transfer In-General Fund	\$ 34,075		\$ 1,200,000	N/A
	Use of Fund Balance		\$ 4,788,000	\$ 679,000	-85.82%
	<b>Subtotal</b>	<b>\$ 226,980</b>	<b>\$ 4,788,000</b>	<b>\$ 1,879,000</b>	<b>-60.76%</b>
	<b>Total Revenues</b>	<b>\$ 13,407,087</b>	<b>\$ 18,278,000</b>	<b>\$ 15,645,647</b>	<b>-14.40%</b>

**Schedule of Expenditures: Integrated Waste Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>260</b>	<b>Public Works</b>				
3510	Solid Waste Collection	\$ 5,525,652	\$ 3,809,018	\$ 4,367,879	14.67%
3520	Recycling	\$ 1,751,326	\$ 1,065,532	\$ 1,204,560	13.05%
3540	Granite Bluff Inert Landfill	\$ 41,266	\$ 65,302	\$ 66,849	2.37%
3550	Oxbow Meadow Inert Landfill	\$ -			N/A
3560	Pine Grove Landfill	\$ 2,755,694	\$ 2,164,511	\$ 2,386,863	10.27%
3570	Recycling Center	\$ 1,234,390	\$ 865,641	\$ 1,057,639	22.18%
3580	Yard Waste	\$ 4,877,158	\$ 6,789,230	\$ 3,047,384	-55.11%
3710	Other Maintenance/Repairs	\$ 13,371	\$ 13,580	\$ 13,580	0.00%
	<b>Subtotal</b>	<b>\$ 16,198,856</b>	<b>\$ 14,772,814</b>	<b>\$ 12,144,754</b>	<b>-17.79%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>				
3150	Refuse Collection - Parks	\$ 11,628	\$ 99,081	\$ 112,541	13.58%
	<b>Subtotal</b>	<b>\$ 11,628</b>	<b>\$ 99,081</b>	<b>\$ 112,541</b>	<b>13.58%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 88,318	\$ 56,599	-35.91%
3000	Non-Categorical	\$ 1,089,064	\$ 1,168,333	\$ 1,182,299	1.20%
4000	Transfer to Debt Service	\$ 1,643,711	\$ 2,149,454	\$ 2,149,454	0.00%
4000	Transfer to CIP	\$ -			N/A
	<b>Subtotal</b>	<b>\$ 2,732,775</b>	<b>\$ 3,406,105</b>	<b>\$ 3,388,352</b>	<b>-0.52%</b>
<b>660</b>	<b>Integrated Waste CIP</b>				
4000	Integrated Waste CIP	\$ -			N/A
	<b>Subtotal</b>	<b>\$ -</b>			N/A
	<b>Total Expenditures</b>	<b>\$ 18,943,259</b>	<b>\$ 18,278,000</b>	<b>\$ 15,645,647</b>	<b>-14.40%</b>

**Schedule of Revenues: Emergency Telephone Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Charge for Services</b>					
4500	E911 Emergency Telephone	\$ 801,941	\$ 1,012,087	\$ 1,015,000	0.29%
4514	Wireless Surcharge	\$ 1,841,698	\$ 2,160,000	\$ 2,225,000	3.01%
4519	Prepaid Wireless	\$ 723,707	\$ 850,000	\$ 850,000	0.00%
	<b>Subtotal Charge for Services</b>	<b>\$ 3,367,345</b>	<b>\$ 4,022,087</b>	<b>\$ 4,090,000</b>	<b>1.69%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 8	\$ -	\$ -	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
4802	Donations	\$ -	\$ -	\$ -	N/A
4837	Miscellaneous		\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers In</b>					
4931	Transfer In-General Fund	\$ -			N/A
4998	Transfer In-OLOST	\$ -		\$ 253,689	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,689</b>	<b>N/A</b>
	<b>Total Revenues</b>	<b>\$ 3,367,353</b>	<b>\$ 4,022,087</b>	<b>\$ 4,343,689</b>	<b>8.00%</b>

**Schedule of Expenditures: Emergency Telephone Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>400 Police</b>					
3220	E-911	\$ 3,757,844	\$ 3,763,393	\$ 4,099,744	8.94%
	<b>Subtotal</b>	<b>\$ 3,757,844</b>	<b>\$ 3,763,393</b>	<b>\$ 4,099,744</b>	<b>8.94%</b>
<b>590 Non-Departmental</b>					
2000	Contingency	\$ -	\$ 38,325	\$ 21,917	-42.81%
3000	Non Categorical	\$ 213,767	\$ 220,369	\$ 222,028	0.75%
	<b>Subtotal</b>	<b>\$ 213,767</b>	<b>\$ 258,694</b>	<b>\$ 243,945</b>	<b>-5.70%</b>
	<b>Total Expenditures</b>	<b>\$ 3,971,611</b>	<b>\$ 4,022,087</b>	<b>\$ 4,343,689</b>	<b>8.00%</b>

**Schedule of Revenues: Economic Development Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
	<b>General Property Taxes</b>				
4001	Real Property	\$ 1,980,331	\$ 2,364,607	\$ 2,395,356	1.30%
4003	Timber	\$ -			N/A
4005	Personal Property	\$ 337,800			N/A
4006	Motor Vehicle	\$ 19,746	\$ 23,885	\$ 22,930	-4.00%
4007	Mobile Homes	\$ 1,693			N/A
4982	Trans In-ARP Fiscal Recovery Fund	\$ 95,282			N/A
	<b>Subtotal</b>	<b>\$ 2,434,853</b>	<b>\$ 2,388,492</b>	<b>\$ 2,418,286</b>	<b>1.25%</b>
	Use of Fund Balance	\$ -			N/A
	<b>Revenues Total</b>	<b>\$ 2,434,853</b>	<b>\$ 2,388,492</b>	<b>\$ 2,418,286</b>	<b>1.25%</b>

**Schedule of Expenditures: Economic Development Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>				
1000	Agency Appropriations	\$ 1,180,725	\$ 1,194,246	\$ 1,209,143	1.25%
2000	Contingency	\$ -	\$ 119,246	\$ 159,143	33.46%
3000	Non-Categorical	\$ 975,000	\$ 1,075,000	\$ 1,050,000	-2.33%
	<b>Subtotal</b>	<b>\$ 2,155,725</b>	<b>\$ 2,388,492</b>	<b>\$ 2,418,286</b>	<b>1.25%</b>
	<b>Total Expenditures</b>	<b>\$ 2,155,725</b>	<b>\$ 2,388,492</b>	<b>\$ 2,418,286</b>	<b>1.25%</b>

## Schedule of Revenues: Debt Service Fund

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Taxes</b>					
	<b>General Property Taxes</b>				
4001	Real Property	\$ 1,410,327	\$ 4,251,878	\$ 4,252,976	0.03%
4002	Public Utility	\$ -			N/A
4003	Timber	\$ -			N/A
4005	Personal Property	\$ 240,574			N/A
4006	Motor Vehicle	\$ 13,244	\$ 14,746	\$ 14,746	0.00%
4007	Mobile Homes	\$ 1,122			N/A
4012	Property Not on Digest	\$ -			N/A
4015	Recording Intangibles	\$ 61,026	\$ 65,605	\$ 64,507	-1.67%
	<b>Subtotal</b>	<b>\$ 1,726,292</b>	<b>\$ 4,332,229</b>	<b>\$ 4,332,229</b>	<b>0.00%</b>
	<b>Other Taxes</b>				
4150	Penalties & Interest - Ad Valorem	\$ 22,755	\$ 30,986	\$ 27,253	-12.05%
4151	Penalties & Interest - Auto	\$ 763	\$ 3,575	\$ 3,575	0.00%
	<b>Subtotal</b>	<b>\$ 23,518</b>	<b>\$ 34,561</b>	<b>\$ 30,828</b>	<b>-10.80%</b>
	<b>Subtotal Taxes</b>	<b>\$ 1,749,810</b>	<b>\$ 4,366,790</b>	<b>\$ 4,363,057</b>	<b>-0.09%</b>
<b>Intergovernmental</b>					
	<b>Local Government</b>				
4305	BABs Subsidy	\$ -			
4400	Payment in Lieu of Taxes	\$ 3,516	\$ 4,500	\$ 4,500	0.00%
	<b>Subtotal</b>	<b>\$ 3,516</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>0.00%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ -	\$ -		N/A
4779	Other Interest Income	\$ -	\$ -		N/A
4780	Investment Interest	\$ 11,484	\$ 11,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 11,484</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous Revenues	\$ 549,120	\$ 560,097	\$ 571,298	2.00%
	<b>Subtotal</b>	<b>\$ 549,120</b>	<b>\$ 560,097</b>	<b>\$ 571,298</b>	<b>2.00%</b>
<b>Transfers In</b>					
4932	Transfer In-Paving Fund	\$ 255,942	\$ 110,269	\$ 110,269	0.00%
4936	Transfer In- Integrated Waste Fund	\$ 1,643,711	\$ 2,149,454	\$ 2,149,454	0.00%
4974	Transfer In - 2012A CBA	\$ -			N/A
4975	Transfer In - 2012B CBA	\$ -			N/A
4976	Transfer In - 2019 CBA Refunding	\$ -			N/A
4992	Transfer In - CBA, Series 2019	\$ -			N/A
4998	Transfer In - Other LOST	\$ 7,695,647	\$ 7,697,962	\$ 8,699,449	13.01%
	<b>Subtotal</b>	<b>\$ 9,595,300</b>	<b>\$ 9,957,685</b>	<b>\$ 10,959,172</b>	<b>10.06%</b>
	Use of Fund Balance	\$ -	\$ -		N/A
	<b>Total Revenues</b>	<b>\$ 11,909,229</b>	<b>\$ 14,900,072</b>	<b>\$ 15,898,027</b>	<b>6.70%</b>

## Schedule of Expenditures: Debt Service Fund

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>200</b>					
2000	Debt Service	\$ -			N/A
3477	2010A Lease Rev. Bonds	\$ -			N/A
3478	2010B Taxable Lease Rev. Bonds	\$ -			N/A
3479	2010C Lease Rev. Bonds	\$ -			N/A
3480	2012A Lease Revenue Bonds	\$ 1,715,115	\$ 1,718,536	\$ 1,724,179	0.33%
3481	2012B Taxable Lease Revenue Bonds	\$ 618,355	\$ 625,906	\$ 627,855	0.31%
3482	2018 Lease Revenue Bonds	\$ -			N/A
3483	2019 Lease Revenue Bonds	\$ 5,625,456	\$ 5,623,458	\$ 5,619,457	-0.07%
3484	2019A Lease Revenue Bonds	\$ 309,292	\$ 309,910	\$ 310,459	0.18%
3485	2022A Lease Revenue Bonds		\$ 1,230,952	\$ 1,434,119	16.50%
3486	2022B Taxable Lease Revenue Bonds		\$ 1,366,990	\$ 1,152,700	-15.68%
3487	2022C Taxable Lease Revenue Bonds			\$ 1,004,938	N/A
3610	City Lease/Purchase Program	\$ 3,660,587	\$ 4,024,320	\$ 4,024,320	0.00%
	<b>Subtotal</b>	<b>\$ 11,928,805</b>	<b>\$ 14,900,072</b>	<b>\$ 15,898,027</b>	<b>6.70%</b>
<b>590</b>					
3000	Non-Categorical	\$ -	\$ -		
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>Total Expenditures</b>	<b>\$ 11,928,805</b>	<b>\$ 14,900,072</b>	<b>\$ 15,898,027</b>	<b>6.70%</b>

**Schedule of Revenues: Transportation Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 3,247,743	\$ 3,973,474	\$ 3,960,359	22.35%
4003	Timber	\$ -			N/A
4005	Personal Property	\$ 553,993			-100.00%
4006	Motor Vehicle	\$ 32,383	\$ 33,524	\$ 32,658	3.52%
4007	Mobile Homes	\$ 2,776			-100.00%
	<b>Subtotal</b>	<b>\$ 3,836,895</b>	<b>\$ 4,006,998</b>	<b>\$ 3,993,017</b>	<b>4.43%</b>
<b>Intergovernmental</b>					
	<b>Federal Government</b>				
4301	FTA UMTA Capital Grant	\$ 707,119	\$ 2,934,210	\$ 8,465,025	188.49%
4302	FTA Section 9A - Planning (5307)	\$ 336,379	\$ 172,246	\$ 194,582	12.97%
	<b>Subtotal</b>	<b>\$ 1,043,498</b>	<b>\$ 3,106,456</b>	<b>\$ 8,659,607</b>	<b>178.76%</b>
	<b>State Government</b>				
4330	DOT Capital Grant	\$ -			N/A
4331	DOT Planning	\$ -			N/A
4337	DOT Section 9 - Planning	\$ -	\$ 68,828	\$ 85,782	N/A
4347	FTA Cares Act Reimbursements	\$ 2,510,492	\$ 966,683	\$ 173,951	-82.01%
	<b>Subtotal</b>	<b>\$ 2,510,492</b>	<b>\$ 1,035,511</b>	<b>\$ 259,733</b>	<b>-74.92%</b>
	<b>Local Government</b>				N/A
4400	Payment in Lieu of Taxes	\$ 8,097	\$ 7,000	\$ 7,000	0.00%
	<b>Subtotal</b>	<b>\$ 8,097</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>0.00%</b>
	<b>TSPLOST Projects</b>				
4044	TSPLOST Projects	\$ 1,390,437	\$ 5,251,191	\$ 4,850,079	-7.64%
	<b>Subtotal</b>	<b>\$ 1,390,437</b>	<b>\$ 5,251,191</b>	<b>\$ 4,850,079</b>	<b>-7.64%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 4,952,524</b>	<b>\$ 9,400,158</b>	<b>\$ 13,776,419</b>	<b>46.56%</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4540	Handicap ID Cards	\$ 3,367	\$ 7,000	\$ 7,000	0.00%
4558	Recycling Fees	\$ -			N/A
4560	Subscription Farebox Revenue	\$ -	\$ 2,800	\$ 2,800	0.00%
4561	Passenger Services	\$ 502,438	\$ 513,000	\$ 560,000	9.16%
4562	Dial-A-Ride Service	\$ 75,399	\$ 75,000	\$ 75,000	0.00%
4563	Advertising	\$ -	\$ 7,000	\$ 7,000	0.00%
4564	Misc. Transportation Revenue	\$ (11,447)			N/A
	<b>Subtotal</b>	<b>\$ 569,757</b>	<b>\$ 604,800</b>	<b>\$ 651,800</b>	<b>7.77%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 569,757</b>	<b>\$ 604,800</b>	<b>\$ 651,800</b>	<b>7.77%</b>
<b>Investment Income</b>					
4772	Gain/Losses on Investments	\$ (15,122)			
4780	Investment Interest	\$ 17,508	\$ 30,000	\$ 30,000	0.00%
	<b>Subtotal Investment Income</b>	<b>\$ 2,386</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 161	\$ -		N/A
	<b>Subtotal</b>	<b>\$ 161</b>	<b>\$ -</b>		<b>N/A</b>

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Other Financing Sources</b>					
	<b>Proceeds of General Fixed Asset Disposition</b>				
4906	Property Sales	\$ (12,180)	\$ -		N/A
4907	Sale of General Fixed Assets	\$ -	\$ -		N/A
4908	Gain on Sale of Assets	\$ (55,633)	\$ -		N/A
4931	Transfer In-General Fund	\$ 33,316			N/A
	<b>Subtotal</b>	<b>\$ (34,497)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers In</b>					
4931	Transfer In-General Fund	\$ -	\$ -		N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>		<b>N/A</b>
	Use of Fund Balance	\$ -	\$ 71,732	\$ -	-100.00%
	<b>Total Revenues</b>	<b>\$ 9,327,227</b>	<b>\$ 14,113,688</b>	<b>\$ 18,451,236</b>	<b>30.73%</b>

**Schedule of Expenditures: Transportation Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>260</b>	<b>Public Works</b>				
3710	Other Maintenance/Repairs	\$ 14,096	\$ 15,000	\$ 15,000	<b>0.00%</b>
	<b>Subtotal</b>	<b>\$ 14,096</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 75,266	\$ 47,869	-36.40%
3000	Non-Categorical	\$ 395,037	\$ 421,132	\$ 454,814	8.00%
	<b>Subtotal</b>	<b>\$ 395,037</b>	<b>\$ 496,398</b>	<b>\$ 502,683</b>	<b>1.27%</b>
<b>610</b>	<b>Transportation</b>				
1000	Director	\$ 276,424	\$ 293,211	\$ 325,959	11.17%
2100	Operations	\$ 1,648,078	\$ 2,147,634	\$ 2,706,861	26.04%
2200	Maintenance	\$ 1,311,793	\$ 1,520,598	\$ 1,687,427	10.97%
2300	Dial-A-Ride	\$ 260,206	\$ 247,689	\$ 296,891	19.86%
2400	FTA	\$ 1,621,310	\$ 3,667,762	\$ 4,265,025	16.28%
2600	CARES Act Stimulus	\$ 702,016	\$ 966,683	\$ 173,951	-82.01%
2900	Charter Services	\$ -			N/A
3410	Planning-FTA (5303)	\$ 83,491	\$ 86,035	\$ 107,228	24.63%
3420	Planning-FTA (5307)	\$ 209,129	\$ 215,308	\$ 243,228	12.97%
3430	ARRA Section 5340	\$ 110,718			N/A
3440	Clean Fuels Grant Program	\$ 176,036		\$ 5,000,000	N/A
	<b>Subtotal</b>	<b>\$ 6,399,202</b>	<b>\$ 9,144,920</b>	<b>\$ 14,806,570</b>	<b>61.91%</b>
	<b>TSPLOST Projects</b>				
2500	TSPLOST Capital	\$ 883,806	\$ 2,986,420	\$ 1,000,000	-66.52%
2510	TSPLOST Administration	\$ 122,206	\$ 194,540	\$ 221,066	13.64%
2520	TSPLOST Operations	\$ 515,370	\$ 673,200	\$ 1,035,022	53.75%
2530	TSPLOST Maintenance	\$ 233,702	\$ 416,018	\$ 641,189	54.13%
2540	TSPLOST Dial-A-Ride	\$ 165,033	\$ 187,192	\$ 229,706	22.71%
	<b>Subtotal</b>	<b>\$ 1,920,117</b>	<b>\$ 4,457,370</b>	<b>\$ 3,126,983</b>	<b>-29.85%</b>
	<b>Total Expenditures</b>	<b>\$ 8,728,452</b>	<b>\$ 14,113,688</b>	<b>\$ 18,451,236</b>	<b>30.73%</b>

## Schedule of Revenues: Trade Center Fund

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Sales &amp; Use Taxes</b>					
4052	Beer Tax	\$ 604,105	\$ 680,000	\$ 680,000	0.00%
	<b>Subtotal</b>	<b>\$ 604,105</b>	<b>\$ 680,000</b>	<b>\$ 680,000</b>	<b>0.00%</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4568	Parking Garage	\$ 12,551	\$ 10,000	\$ 10,000	0.00%
4573	Ticket Sales	\$ 19,731	\$ 13,000	\$ 13,000	0.00%
4579	Electrical Usage Fee	\$ 86,347	\$ 50,000	\$ 50,000	0.00%
4580	Convention Services Revenue	\$ 385,002	\$ 15,000	\$ 50,000	233.33%
4581	Food Service Contract	\$ 851,910	\$ 650,000	\$ 850,000	30.77%
4582	Sale of Merchandise	\$ 1,301	\$ 850	\$ 850	0.00%
	<b>Subtotal</b>	<b>\$ 1,356,842</b>	<b>\$ 738,850</b>	<b>\$ 973,850</b>	<b>31.81%</b>
<b>Investment Income</b>					
4772	Gains/Losses On Investments	\$ -	\$ -	\$ -	N/A
4780	Investment Interest	\$ 48,327	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal</b>	<b>\$ 48,327</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4828	Copy Work	\$ 92	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 5,897	\$ 5,000	\$ 5,000	0.00%
4842	Vendor Compensation - Sales Tax	\$ 348	\$ 300	\$ 300	0.00%
4909	Capital Contributions	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 6,337</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>	<b>0.00%</b>
	<b>Rents and Royalties</b>				
4874	Equipment Rental	\$ 159,687	\$ 105,000	\$ 150,000	42.86%
4875	Space Rental	\$ 1,468,671	\$ 700,151	\$ 1,350,151	92.84%
	<b>Subtotal</b>	<b>\$ 1,628,358</b>	<b>\$ 805,151</b>	<b>\$ 1,500,151</b>	<b>86.32%</b>
	<b>Subtotal Miscellaneous Revenues</b>	<b>\$ 1,634,695</b>	<b>\$ 811,451</b>	<b>\$ 1,506,451</b>	<b>85.65%</b>
<b>Other Financing Sources</b>					
	<b>Transfers In</b>				
4943	Transfer In Hotel/Motel	\$ 752,592	\$ 650,000	\$ 725,000	11.54%
4931	Transfer In General Fund	\$ 29,873	\$ -	\$ -	N/A
4982	Transfer In ARP Fiscal Recovery	\$ 309,606	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,092,071</b>	<b>\$ 650,000</b>	<b>\$ 725,000</b>	<b>11.54%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	<b>Total Revenues</b>	<b>\$ 4,736,040</b>	<b>\$ 2,930,301</b>	<b>\$ 3,935,301</b>	<b>34.30%</b>

**Schedule of Expenditures: Trade Center Fund**

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 23,333	\$ 14,233	-39.00%
3000	Non-Categorical	\$ 152,592	\$ 134,211	\$ 161,015	19.97%
	<b>Subtotal</b>	<b>\$ 152,592</b>	<b>\$ 157,544</b>	<b>\$ 175,248</b>	<b>11.24%</b>
<b>620</b>	<b>Trade Center</b>				
1000	Trade Center	\$ 386,583	\$ 399,825	\$ 586,479	46.68%
2100	Sales	\$ 775,689	\$ 584,744	\$ 546,056	-6.62%
2200	Operations	\$ 454,205	\$ 583,807	\$ 1,090,988	86.87%
2300	Building Maintenance	\$ 860,975	\$ 913,103	\$ 1,244,295	36.27%
2600	Trade Center - Bonded Debt	\$ 83,741	\$ 291,278	\$ 292,235	0.33%
	<b>Subtotal</b>	<b>\$ 2,561,193</b>	<b>\$ 2,772,757</b>	<b>\$ 3,760,053</b>	<b>35.61%</b>
	<b>Total Expenditures</b>	<b>\$ 2,713,785</b>	<b>\$ 2,930,301</b>	<b>\$ 3,935,301</b>	<b>34.30%</b>

## Schedule of Revenues: Bull Creek Golf Course

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Charges for Services</b>					
	<b>Operations</b>			<b>\$ 1,015,000</b>	
4541	Golf Course Handicap Fees	\$ -	\$ 500	\$ 500	0.00%
4542	Golf Course Operations	\$ 1,306,239	\$ 1,250,000	\$ 1,500,000	20.00%
4543	Range Fees	\$ 41,276	\$ 35,000	\$ 41,000	17.14%
4544	Snack Bar - Golf Course	\$ 161,527	\$ 125,000	\$ 170,000	36.00%
4582	Sale of Merchandise	\$ 185,258	\$ 130,000	\$ 185,000	42.31%
4681	Fee Based Program Fees	\$ 4,815	\$ 5,331	\$ 5,000	-6.21%
	<b>Subtotal</b>	<b>\$ 1,699,115</b>	<b>\$ 1,545,831</b>	<b>\$ 1,901,500</b>	<b>23.01%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4802	Donations	\$ -	\$ -	\$ -	N/A
4837	Miscellaneous	\$ 15	\$ -	\$ -	N/A
4840	Rebates	\$ 15,566	\$ 12,000	\$ 12,000	0.00%
4842	Vendor Comp Sales Tax	\$ 1,527	\$ 1,500	\$ 1,500	0.00%
4851	Damage to City Property	\$ -	\$ -	\$ -	N/A
4908	Gain Sale of Assets	\$ -	\$ -	\$ -	N/A
4832	Special Event Sponsors	\$ 7,354	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 24,462</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>0.00%</b>
	<b>Rents and Royalties</b>				
4878	Rental/Lease	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Subtotal Miscellaneous</b>		<b>\$ 24,462</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>0.00%</b>
<b>Other Financing Sources</b>					
	<b>Transfer In</b>				
4909	Capital Contributions	\$ -	\$ -	\$ -	N/A
4931	Transfer In - General Fund	\$ 24,446	\$ 50,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 24,446</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>Total Revenues</b>	<b>\$ 1,748,023</b>	<b>\$ 1,609,331</b>	<b>\$ 1,915,000</b>	<b>18.99%</b>

## Schedule of Expenditures: Bull Creek Golf Course

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 10,211	\$ 6,625	-35.12%
3000	Non - Categorical	\$ 63,201	\$ 48,576	\$ 49,414	1.73%
	<b>Subtotal</b>	<b>\$ 63,201</b>	<b>\$ 58,787</b>	<b>\$ 56,039</b>	<b>-4.67%</b>
<b>630</b>	<b>Bull Creek Golf Course</b>				
2100	Bull Creek Golf Course Maintenance	\$ 938,389	\$ 1,038,944	\$ 1,160,168	11.67%
2200	Bull Creek Golf Course Operations	\$ 650,630	\$ 511,600	\$ 670,493	31.06%
2300	Godwin Golf Course	\$ -	\$ -	\$ 28,300	
	<b>Subtotal</b>	<b>\$ 1,589,019</b>	<b>\$ 1,550,544</b>	<b>\$ 1,858,961</b>	<b>19.89%</b>
	<b>Total Expenditures</b>	<b>\$ 1,652,220</b>	<b>\$ 1,609,331</b>	<b>\$ 1,915,000</b>	<b>18.99%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>Charges for Services</b>					
<b>Operations</b>					
4541	Golf Course Handicap Fees	\$ -	\$ -	\$ -	N/A
4542	Golf Course Operations	\$ 403,603	\$ 313,000	\$ 403,000	28.75%
4543	Range Fees	\$ 38,078	\$ 28,000	\$ 32,637	16.56%
4544	Golf Course Snack Bar	\$ 39,567	\$ 27,363	\$ 28,363	3.65%
4582	Sale of Merchandise	\$ 49,899	\$ 26,000	\$ 31,000	19.23%
	<b>Subtotal</b>	<b>\$ 531,147</b>	<b>\$ 394,363</b>	<b>\$ 495,000</b>	<b>25.52%</b>
<b>Miscellaneous</b>					
<b>Other Miscellaneous Revenues</b>					
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 1,000	\$ -	\$ -	N/A
4832	Special Event Sponsors	\$ 200	\$ -	\$ -	N/A
4840	Rebates	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Other Financing Sources</b>					
<b>Transfer In</b>					
4931	Transfer In - General Fund	\$ 6,551	\$ 150,000	\$ 100,000	-33.33%
	<b>Subtotal</b>	<b>\$ 6,551</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>-33.33%</b>
	<b>Total Revenues</b>	<b>\$ 538,898</b>	<b>\$ 544,363</b>	<b>\$ 595,000</b>	<b>9.30%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
<b>590 Non-Departmental</b>					
<b>2000 Contingency</b>					
2000	Contingency	\$ -	\$ 4,364	\$ 2,587	-40.72%
3000	Non - Categorical	\$ 20,266	\$ 19,485	\$ 20,101	3.16%
	<b>Subtotal</b>	<b>\$ 20,266</b>	<b>\$ 23,849</b>	<b>\$ 22,688</b>	<b>-4.87%</b>
<b>640 Oxbow Creek Golf Course</b>					
2100	Oxbow Creek Pro Shop	\$ 297,935	\$ 234,299	\$ 283,176	20.86%
2200	Oxbow Creek Maintenance	\$ 201,634	\$ 286,215	\$ 289,136	1.02%
2300	Oxbow Creek Debt Service	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 499,568</b>	<b>\$ 520,514</b>	<b>\$ 572,312</b>	<b>9.95%</b>
	<b>Total Expenditures</b>	<b>\$ 519,835</b>	<b>\$ 544,363</b>	<b>\$ 595,000</b>	<b>9.30%</b>

**Revenue by Division: Civic Center**

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
1999	Operations	\$ 3,891,020	\$ 1,332,000	\$ 1,482,000	11.26%
2100	Hockey	\$ 445,810	\$ 345,000	\$ 345,000	0.00%
2200	Football	\$ 87,993	\$ 45,750	\$ 45,750	0.00%
2500	Events	\$ 4,462,227	\$ 2,211,824	\$ 2,911,824	31.65%
2700	Ice Rink Operations	\$ 7,890	\$ 1,500	\$ 1,500	0.00%
2750	Ice Rink Events	\$ 124,990	\$ 170,000	\$ 170,000	0.00%
2800	Concessions	\$ 478,373	\$ 350,000	\$ 380,000	8.57%
<b>Total</b>		<b>\$ 9,498,301</b>	<b>\$ 4,456,074</b>	<b>\$ 5,336,074</b>	<b>19.75%</b>

**Schedule of Revenues**

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
<b>Charges for Services</b>					
<b>Operations</b>					
4568	Parking Fee	\$ 54,236	\$ 40,000	\$ 40,000	0.00%
4573	Ticket Sales	\$ 3,530,748	\$ 1,909,824	\$ 2,259,824	18.33%
4574	Facility Fees	\$ 132,612	\$ 80,000	\$ 80,000	0.00%
4576	Catering	\$ 12,046	\$ 25,000	\$ 25,000	0.00%
4582	Sale of Merchandise	\$ 290,952	\$ 252,000	\$ 282,000	11.90%
4587	Food Service Contract	\$ 192,811	\$ 80,000	\$ 80,000	0.00%
<b>Subtotal</b>		<b>\$ 4,213,405</b>	<b>\$ 2,386,824</b>	<b>\$ 2,766,824</b>	<b>15.92%</b>
<b>Miscellaneous</b>					
<b>Other Miscellaneous Revenues</b>					
4313	Misc. Federal Revenue	\$ 1,315,318	\$ -	\$ -	N/A
4801	Private Contributions	\$ 40,000	\$ -	\$ -	N/A
4802	Donations	\$ 318,438	\$ -	\$ -	N/A
4837	Miscellaneous Revenue	\$ 951,645	\$ 395,000	\$ 745,000	88.61%
<b>Subtotal</b>		<b>\$ 2,625,400</b>	<b>\$ 395,000</b>	<b>\$ 745,000</b>	<b>88.61%</b>
<b>Rents and Royalties</b>					
4842	Vendors Comp Sales Tax	\$ 1,970	\$ 2,000	\$ 2,000	0.00%
4862	Sale of Salvage	\$ -	\$ -	\$ -	N/A
4872	Sale of Advertisements	\$ -	\$ 21,500	\$ 21,500	0.00%
4880	Rent Civic Center	\$ 491,245	\$ 350,750	\$ 350,750	0.00%
<b>Subtotal</b>		<b>\$ 493,215</b>	<b>\$ 374,250</b>	<b>\$ 374,250</b>	<b>0.00%</b>
<b>Subtotal Miscellaneous</b>		<b>\$ 3,118,615</b>	<b>\$ 769,250</b>	<b>\$ 1,119,250</b>	<b>45.50%</b>
<b>Other Financing Sources</b>					
<b>Transfers In</b>					
4931	Transfer - in General Fund	\$ 41,887	\$ -	\$ -	N/A
4943	Transfer - in Hotel Motel Tax	\$ 1,505,184	\$ 1,300,000	\$ 1,450,000	11.54%
4982	Transfer In - ARP Fiscal Recover	\$ 619,211	\$ -	\$ -	N/A
<b>Subtotal</b>		<b>\$ 2,166,282</b>	<b>\$ 1,300,000</b>	<b>\$ 1,450,000</b>	<b>11.54%</b>
<b>Total Revenues</b>		<b>\$ 9,498,301</b>	<b>\$ 4,456,074</b>	<b>\$ 5,336,074</b>	<b>19.75%</b>

**Schedule of Expenses: Civic Center**

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
<b>160</b>	<b>Civic Center</b>				
1000	Civic Center Operations	\$ 2,163,561	\$ 1,948,176	\$ 2,100,570	7.82%
2000	Cultural Affairs	\$ -	\$ -	\$ 166,803	N/A
2100	Hockey	\$ 447,062	\$ 292,355	\$ 373,885	27.89%
2200	Football	\$ 90,767	\$ 62,795	\$ 62,795	0.00%
2500	Other Events	\$ 4,453,112	\$ 1,378,000	\$ 1,684,775	22.26%
2700	Civic Ctr Ice Rink OPS	\$ 135,700	\$ 166,266	\$ 172,733	3.89%
2750	Civic Ctr Ice Rink Events	\$ 93,849	\$ 80,737	\$ 107,650	33.33%
2800	Civic Center Concessions	\$ 148,153	\$ 204,226	\$ 214,530	5.05%
	<b>Subtotal</b>	<b>\$ 7,532,205</b>	<b>\$ 4,132,555</b>	<b>\$ 4,883,741</b>	<b>18.18%</b>
<b>260</b>	<b>Public Works</b>				
3710	Other Maintenance/Repairs	\$ 132,744	\$ 125,000	\$ 200,000	60.00%
	<b>Subtotal</b>	<b>\$ 132,744</b>	<b>\$ 125,000</b>	<b>\$ 200,000</b>	<b>60.00%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 19,482	\$ 10,707	-45.04%
3000	Non - Categorical	\$ 202,165	\$ 179,037	\$ 241,626	34.96%
	<b>Subtotal</b>	<b>\$ 202,165</b>	<b>\$ 198,519</b>	<b>\$ 252,333</b>	<b>27.11%</b>
	<b>Total Expenditures</b>	<b>\$ 7,867,114</b>	<b>\$ 4,456,074</b>	<b>\$ 5,336,074</b>	<b>19.75%</b>

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

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
099	CDBG	\$ 1,558,023	\$ 1,736,936	\$ 1,777,400	2.33%
	<b>Subtotal</b>	<b>\$ 1,558,023</b>	<b>\$ 1,736,936</b>	<b>\$ 1,777,400</b>	<b>2.33%</b>
	<b>Total Revenues</b>	<b>\$ 1,558,023</b>	<b>\$ 1,736,936</b>	<b>\$ 1,777,400</b>	<b>2.33%</b>

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

		<b>FY22 Actuals</b>	<b>FY23 Adopted Budget</b>	<b>FY24 Recommended Budget</b>	<b>% Change</b>
245	CDBG	\$ 1,948,367	\$ 1,736,936	\$ 1,777,400	2.33%
	<b>Subtotal</b>	<b>\$ 1,948,367</b>	<b>\$ 1,736,936</b>	<b>\$ 1,777,400</b>	<b>2.33%</b>
	<b>Total Expenditures</b>	<b>\$ 1,948,367</b>	<b>\$ 1,736,936</b>	<b>\$ 1,777,400</b>	<b>2.33%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
675 &					
680	Workforce Innovation Act (WIOA)	\$ 1,654,893	\$ 3,405,720	\$ 4,206,916	23.53%
	<b>Subtotal</b>	<b>\$ 1,654,893</b>	<b>\$ 3,405,720</b>	<b>\$ 4,206,916</b>	<b>23.53%</b>
	<b>Total Revenues</b>	<b>\$ 1,654,893</b>	<b>\$ 3,405,720</b>	<b>\$ 4,206,916</b>	<b>23.53%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
675 &					
680	Workforce Innovation Act (WIOA)	\$ 2,042,244	\$ 3,405,720	\$ 4,206,916	23.53%
	<b>Subtotal</b>	<b>\$ 2,042,244</b>	<b>\$ 3,405,720</b>	<b>\$ 4,206,916</b>	<b>23.53%</b>
	<b>Total Expenditures</b>	<b>\$ 2,042,244</b>	<b>\$ 3,405,720</b>	<b>\$ 4,206,916</b>	<b>23.53%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
099	Insurance Contributions	\$ 25,097,044	\$ 23,912,887	\$ 25,108,531	5.00%
	<b>Subtotal</b>	<b>\$ 25,097,044</b>	<b>\$ 23,912,887</b>	<b>\$ 25,108,531</b>	<b>5.00%</b>
	<b>Total Revenues</b>	<b>\$ 25,097,044</b>	<b>\$ 23,912,887</b>	<b>\$ 25,108,531</b>	<b>5.00%</b>

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

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
220	Health and Life Insurance	\$ 23,724,441	\$ 23,912,887	\$ 25,108,531	5.00%
	<b>Subtotal</b>	<b>\$ 23,724,441</b>	<b>\$ 23,912,887</b>	<b>\$ 25,108,531</b>	<b>5.00%</b>
	<b>Total Expenditures</b>	<b>\$ 23,724,441</b>	<b>\$ 23,912,887</b>	<b>\$ 25,108,531</b>	<b>5.00%</b>

**Schedule of Revenues: Risk Management Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
099	Risk Mgmt/Worker's Compensation	\$ 5,143,192	\$ 5,800,288	\$ 6,231,702	7.44%
	<b>Subtotal</b>	<b>\$ 5,143,192</b>	<b>\$ 5,800,288</b>	<b>\$ 6,231,702</b>	<b>7.44%</b>
	<b>Total Revenues</b>	<b>\$ 5,143,192</b>	<b>\$ 5,800,288</b>	<b>\$ 6,231,702</b>	<b>7.44%</b>

**Schedule of Expenditures: Risk Management Fund**

		FY22 Actuals	FY23 Adopted Budget	FY24 Recommended Budget	% Change
220	Risk Mgmt/Worker's Compensation	\$ 4,927,271	\$ 5,800,288	\$ 6,231,702	7.44%
	<b>Subtotal</b>	<b>\$ 4,927,271</b>	<b>\$ 5,800,288</b>	<b>\$ 6,231,702</b>	<b>7.44%</b>
	<b>Total Expenditures</b>	<b>\$ 4,927,271</b>	<b>\$ 5,800,288</b>	<b>\$ 6,231,702</b>	<b>7.44%</b>



## PERSONNEL

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

[Return to Table of Contents](#)

## **PERSONNEL**

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

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

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

### **Major Medical Health Insurance**

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$6,200 per employee.

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

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

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

### **Long-Term Disability**

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

## **PERSONNEL**

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

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

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$160,200. 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 million* based on employee salaries and *\$9 million* for public safety employees' salaries.

### **Vacation**

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

Service	Earned	Accumulate
0 - 10 years	10 days	20 days
10 - 15 years	15 days	20 days
15+ years	20 days	30 days

### **Sick Leave**

All city officials and permanent employees accrue 13 days of sick leave per year. An employee may accumulate the following maximums: 30 days in a base account and 60 days in a reserve account for a total of 90 days. By the last pay period in November, CCG pays one-fourth of accumulated sick leave beyond the 30 days allowed in an employees' base account as a bonus to employees. This bonus is based on the employee's salary/wage and is subject to City Council's approval. The remaining three-fourths above the 30 days are added to the employees' sick leave reserve account until a maximum of 60 days is accumulated.

## **PERSONNEL**

### **Catastrophic Sick Leave**

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

### **Other Benefits**

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

### **Holidays**

For several years, the CCG has observed ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on July 3, 2023. A schedule of holidays is listed below:

HOLIDAY	DATE OBSERVED	DAY
Floating Holiday	July 3, 2023	Monday
Independence Day	July 4, 2023	Tuesday
Labor Day	September 3, 2023	Monday
Columbus Day	October 9, 2023	Monday
Veteran's Day	November 10, 2023	Friday
Thanksgiving Day/Day After	November 23 & 24, 2023	Thursday and Friday
Christmas Holiday	December 25, 2023	Monday
New Year's Day	January 1, 2024	Monday
Martin Luther King, Jr. Birthday	January 15, 2024	Monday
Memorial Day	May 27, 2024	Monday
Juneteenth	June 19, 2024	Wednesday

## PERSONNEL

### **Personnel Summary**

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 57.0% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

<b>Elements</b>	<b>Compensation and Benefits</b>	
	<b>Budget</b>	<b>%</b>
General Government Salaries, Wages & Overtime	\$67,551,632	35.5%
Public Safety Salaries, Wages, & Overtime	\$73,102,985	38.4%
FICA Contributions	\$10,750,892	5.6%
General Government Retirement	\$3,893,165	2.0%
Public Safety Retirement	\$11,625,862	6.1%
Group Health Care Contribution	\$16,883,815	8.9%
Group Life Insurance	\$644,824	0.3%
Other Benefits & Administrative Fees*	\$6,023,458	3.2%
<b>Total</b>	<b>\$190,476,633</b>	<b>100.0%</b>

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

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

## PERSONNEL

	FY22 Adopted			FY23 Adopted			FY24 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Council	10			10			10		
Clerk of Council	3	2		3	2		3	2	
Mayor	4			4			4		
Internal Auditor	2			3			3		
City Attorney	4			4			4		
<b>Total Executive/Legal</b>	<b>23</b>	<b>2</b>		<b>24</b>	<b>2</b>		<b>24</b>	<b>2</b>	
City Manager Administration	8			10			10		
Mail Room	1		1	1		1	1		1
Print Shop	4			4			4		
Public Information & Relations (CCG-TV)	2		1	2		1	2		1
Citizens Service Center	7			7			7		
<b>Total City Manager</b>	<b>22</b>		<b>2</b>	<b>24</b>		<b>2</b>	<b>24</b>		<b>2</b>
Finance Administration	2			2			2		
Accounting	8			9			9		
Revenue	11			11			11		
Financial Planning	4			4			4		
Purchasing	7			7			7		
Cash Management	2			3			3		
<b>Total Finance</b>	<b>35</b>			<b>36</b>			<b>36</b>		
Information Technology	25	1		25	1		25	1	
<b>Total Information Technology</b>	<b>25</b>	<b>1</b>		<b>25</b>	<b>1</b>		<b>25</b>	<b>1</b>	
<b>Human Resources</b>	<b>14</b>			<b>16</b>			<b>16</b>		
Inspections	23			23			23		
Special Enforcement	7			7			7		
<b>Total Codes and Inspections</b>	<b>30</b>			<b>30</b>			<b>30</b>		
<b>Planning</b>	<b>4</b>			<b>4</b>			<b>4</b>		
<b>Community Reinvestment</b>	<b>1</b>	<b>1</b>		<b>1</b>			<b>1</b>		
Traffic Engineering	19			19			19		
<b>Total Engineering</b>	<b>19</b>			<b>19</b>			<b>19</b>		
Public Works Administration	4			4			4		
Fleet Management	37		Varies	36		Varies	36		Varies
Animal Control	19			19			19		
Cemeteries	3			4			4		
Facilities Maintenance	30			38			38		
<b>Total Public Works</b>	<b>93</b>		Varies	<b>101</b>		Varies	<b>101</b>		Varies

## PERSONNEL

	FY22 Adopted			FY23 Adopted			FY24 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Parks & Recreation Admin	5	3		5	3		5	3	
Parks Services	66	5		70	5		70	5	
Recreation Administration	10	2	Varies	10	2	Varies	10	2	Varies
Athletic	2	2		2	2		2	2	
Community Schools Operations	3		Varies	3		Varies	3		Varies
Cooper Creek Tennis Center	4	7		4	7		4	7	
Lake Oliver Marina	1	3		1	3		1	3	
Aquatics	1		Varies	1		Varies	1		Varies
Columbus Aquatic Center	4	7	Varies	4	7	Varies	4	7	Varies
Therapeutics	2	3		2	3		2	3	
Cultural Arts Center	1	5		1	5		1	5	
Senior Citizen's Center	5	3		5	3		5	3	
<b>Total Parks &amp; Recreation</b>	<b>104</b>	<b>40</b>	<b>Varies</b>	<b>108</b>	<b>40</b>	<b>Varies</b>	<b>108</b>	<b>40</b>	<b>Varies</b>
Tax Assessor	26			27			27		
Elections & Registration	6	3	Varies	7	3	5/Varies	7	3	5/Varies
<b>Total Boards &amp; Elections</b>	<b>32</b>	<b>3</b>	<b>5/Varies</b>	<b>34</b>	<b>3</b>	<b>5/Varies</b>	<b>34</b>	<b>3</b>	<b>5/Varies</b>
Chief of Police	10			10			10		
Intelligence/Vice	25			25			25		
Support Services	42			44			44		
Field Operations	219			219			219		
Office of Professional Standards	8			8			8		
METRO Drug Task Force	3			3			3		
Administrative Services	16			16			16		
CPD Training	7			7			7		
Investigative Services	96			96			96		
<b>Total Police</b>	<b>426</b>			<b>428</b>			<b>428</b>		
Chief of Fire & EMS	5			6			6		
Operations	331			331			331		
Special Operations	10			10			10		
Administrative Services	12			12			12		
Emergency Management	2			0			0		
Logistics/Support	3			3			3		
<b>Total Fire &amp; EMS</b>	<b>363</b>			<b>362</b>			<b>362</b>		
<b>Muscogee County Prison</b>	<b>112</b>			<b>112</b>			<b>112</b>		
<b>Homeland Security</b>	<b>0</b>			<b>2</b>			<b>2</b>		
<b>Superior Court Judges</b>	<b>17</b>	<b>4</b>	<b>2</b>	<b>17</b>	<b>4</b>	<b>2</b>	<b>17</b>	<b>4</b>	<b>2</b>
<b>District Attorney</b>	<b>34</b>	<b>2</b>		<b>35</b>	<b>2</b>		<b>35</b>	<b>2</b>	
<b>Juvenile Court &amp; Circuit</b>									
<b>Wide Juvenile Court</b>	<b>14</b>			<b>14</b>			<b>14</b>		
<b>Jury Manager</b>	<b>2</b>	<b>1</b>		<b>2</b>	<b>1</b>		<b>2</b>	<b>1</b>	
<b>Victim Witness – DA</b>	<b>3</b>			<b>3</b>			<b>3</b>		

## PERSONNEL

	FY22 Adopted			FY23 Adopted			FY24 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Clerk of Superior Court	<b>36</b>	<b>4</b>	Varies	<b>41</b>	<b>2</b>	Varies	<b>41</b>	<b>2</b>	Varies
Board of Equalization	<b>1</b>			<b>2</b>			<b>2</b>		
State Court Judges	<b>7</b>			<b>7</b>			<b>7</b>		
State Court Solicitor	<b>14</b>			<b>16</b>			<b>16</b>		
Public Defender	<b>9</b>	<b>1</b>		<b>9</b>	<b>1</b>		<b>9</b>	<b>1</b>	
Municipal Court Judge	<b>6</b>	<b>1</b>		<b>6</b>	<b>1</b>		<b>6</b>	<b>1</b>	
Clerk of Municipal Court	<b>13</b>			<b>13</b>			<b>13</b>		
Municipal Court Marshal	<b>14</b>		Varies	<b>0</b>		Varies	<b>0</b>		
Judge of Probate	<b>7</b>			<b>7</b>			<b>7</b>		
Sheriff	<b>323</b>	<b>2</b>	<b>86</b>	<b>336</b>	<b>1</b>	<b>86</b>	<b>336</b>	<b>0</b>	<b>86</b>
Tax Commissioner	<b>28</b>	<b>2</b>		<b>28</b>	<b>2</b>		<b>28</b>	<b>2</b>	
Coroner	<b>5</b>		<b>1</b>	<b>5</b>		<b>1</b>	<b>5</b>		<b>1</b>
Recorder's Court	<b>17</b>	<b>6</b>		<b>17</b>	<b>6</b>		<b>17</b>	<b>6</b>	
Parking Management	<b>1</b>	<b>13</b>		<b>1</b>	<b>13</b>		<b>1</b>	<b>13</b>	
<b>Total General Fund</b>	<b>1,853</b>	<b>83</b>	Varies	<b>1,883</b>	<b>82</b>	Varies	<b>1,883</b>	<b>81</b>	Varies
<b>OLOST Fund</b>									
Crime Prevention	<b>1</b>			<b>1</b>			<b>1</b>		
Police	<b>110</b>			<b>110</b>			<b>110</b>		
E911 Communications	<b>9</b>			<b>9</b>			<b>9</b>		
Fire & EMS	<b>20</b>			<b>20</b>			<b>20</b>		
Muscogee County Prison	<b>5</b>			<b>5</b>			<b>5</b>		
District Attorney	<b>2</b>			<b>2</b>			<b>2</b>		
Clerk of Superior Court	<b>1</b>			<b>1</b>			<b>1</b>		
State Solicitor	<b>3</b>			<b>3</b>			<b>3</b>		
Clerk of Municipal Court	<b>2</b>			<b>2</b>			<b>2</b>		
Marshal	<b>5</b>			<b>0</b>			<b>0</b>		
Probate Court	<b>1</b>			<b>1</b>			<b>1</b>		
Sheriff	<b>26</b>			<b>31</b>			<b>31</b>		
Recorder's Court	<b>2</b>			<b>2</b>			<b>2</b>		
Engineering – Infrastructure	<b>0</b>			<b>0</b>			<b>0</b>		
<b>Total LOST Fund <sup>1</sup></b>	<b>187</b>			<b>187</b>			<b>187</b>		

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

## PERSONNEL

	FY22 Adopted			FY23 Adopted			FY24 Recommended		
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
<b>Stormwater Fund</b>									
Drainage	5			5			5		
Stormwater	5			6			6		
Stormwater Maintenance	55			53			53		
<b>Total Stormwater Fund</b>	<b>65</b>			<b>64</b>			<b>64</b>		
<b>Paving Fund</b>									
Highway & Roads	15			17			17		
Street Repairs & Maintenance	70		15	70		15	70		15
Urban Forestry & Beautification	84		2	86		2	86		2
ROW Community Services	5	13		6	13		6	13	
<b>Total Paving Fund</b>	<b>174</b>	<b>13</b>	<b>17</b>	<b>179</b>	<b>13</b>	<b>17</b>	<b>179</b>	<b>13</b>	<b>17</b>
<b>Integrated Waste Fund</b>									
Solid Waste Collection	71			46			46		
Recycling	14			11			11		
Granite Bluff Inert Landfill	4			4			4		
Pine Grove Sanitary Landfill	12			13			13		
Recycling Center	11			11			11		
Yard Waste Collection	0			27			27		
Park Services Refuse Collection	1			1			1		
<b>Total Integrated Waste Fund</b>	<b>113</b>			<b>113</b>			<b>113</b>		
<b>Emergency Telephone Fund</b>									
E911 Communications	53	1		53	1		53	1	
<b>Total Emergency Telephone Fund</b>	<b>53</b>	<b>1</b>		<b>53</b>	<b>1</b>		<b>53</b>	<b>1</b>	
<b>CDBG Fund</b>									
Community Reinvestment	4	1		5			5		
<b>Total CDBG Fund</b>	<b>4</b>	<b>1</b>		<b>5</b>			<b>5</b>		
<b>HOME Program Fund</b>									
HOME-Community Reinvestment	1			1			1		
<b>Total HOME Program Fund</b>	<b>1</b>			<b>1</b>			<b>1</b>		
<b>Civic Center Fund</b>									
Civic Center Operations	19			19			19		
Civic Center Cultural Affairs	0			0			1		
Ice Rink Operations	2			2			2		
Civic Center Concessions	1			1			0		
<b>Total Civic Center Fund</b>	<b>22</b>			<b>22</b>			<b>22</b>		
<b>Transportation Fund</b>									
Administration	1			1			1		
Operations	45			45			45		
Maintenance	13			13			13		
Dial-A-Ride	5			5			5		
FTA (Planning & Capital)	11			11			11		
TSPLOST Administration	2	2		2	2		2	2	
TSPLOST Operations	14			13			17		
TSPLOST Maintenance	2			2			2		
TSPLOST Dial-A-Ride	4			4			4		

## PERSONNEL

	FY22 Adopted			FY23 Adopted			FY24 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
<b>Total Transportation Fund</b>	<b>97</b>	<b>2</b>		<b>96</b>	<b>2</b>		<b>100</b>	<b>2</b>	
<b>JTPA/WIOA Fund</b>									
Job Training	13		Varies	13		Varies	13		Varies
<b>Total JTPA/WIOA Fund</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>
<b>Columbus Ironworks &amp; Trade Center Fund</b>									
Trade Center Operations	25	9		26	8		32	6	
<b>Total Columbus Ironworks &amp; Trade Center Fund</b>	<b>25</b>	<b>9</b>		<b>24</b>	<b>8</b>		<b>32</b>	<b>6</b>	
<b>Bull Creek Golf Course Fund</b>									
Bull Creek Golf Course	10		Varies	11		Varies	12		Varies
<b>Bull Creek Golf Course Fund</b>	<b>10</b>		<b>Varies</b>	<b>11</b>		<b>Varies</b>	<b>12</b>		<b>Varies</b>
<b>Oxbow Creek Golf Course Fund</b>									
Oxbow Creek Golf Course	4		Varies	6		Varies	6		Varies
<b>Oxbow Creek Golf Course Fund</b>	<b>4</b>		<b>Varies</b>	<b>6</b>		<b>Varies</b>	<b>6</b>		<b>Varies</b>
<b>Risk Management Fund</b>									
Risk Management & Workers Compensation	3	6		3	6		3	6	
<b>Risk Management Fund</b>	<b>3</b>	<b>6</b>		<b>3</b>	<b>6</b>		<b>3</b>	<b>6</b>	
				<b>Other Funds</b>					
<b>Total Other Funds <sup>2</sup></b>	<b>14</b>		<b>Varies</b>	<b>14</b>		<b>Varies</b>	<b>14</b>		<b>Varies</b>
<b>Total CCG Personnel</b>	<b>2,649</b>	<b>117</b>	<b>Varies</b>	<b>2,676</b>	<b>115</b>	<b>Varies</b>	<b>2,687</b>	<b>112</b>	<b>Varies</b>

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

## PERSONNEL

<u>Agency/Organization</u>	<u>Position</u>	<u>Effective Date</u>
<b><u>NEW POSITIONS</u></b>		
<b>METRA Fund 0751</b>		
METRA		
	(4) Bus Operators (No-CDL) (G116)	7/1/2023
<b>Trade Center Fund 0753</b>		
Trade Center	(1) Events Attendant Crew Leader (G115)	7/1/2023
Trade Center	(1) Events Attendant I (G112)	7/1/2023
Trade Center	(4) Custodian (G111)	7/1/2023
<b>Bull Creek Fund 0755</b>		
Bull Creek	(1) Maintenance Intern	7/1/2023
<b>Civic Center Fund 0757</b>		
Civic Center	(1) Events/Cultural Affairs Coordinator (G119)	7/1/2023
<b><u>DELETIONS</u></b>		
<b>General Fund 0101</b>		
Sheriff	(1) PT Administrative Support Specialist II (G113)	7/1/2023
<b>Trade Center Fund 0753</b>		
Trade Center	(2) PT Events Attendant I	7/1/2023
<b>Civic Center Fund 0757</b>		
Civic Center	(1) Food & Beverage Coordinator (G119)	7/1/2023
<b><u>RECLASSIFICATION</u></b>		
<b>General Fund 0101</b>		
Inspections and Codes	(1) Electrical Inspector Coordinator (G122) to (1) Electrical Inspector III (G122) (Title Change Only)	7/1/2023
Inspections and Codes	(1) Plumbing/Mechanical Coordinator (G122) to (1) Plumbing/Mechanical Inspector I (G120)	7/1/2023
Inspections and Codes	(1) Building Inspector Coordinator (G122) to (1) Building Inspector III (G122) (Title Change Only)	7/1/2023
Sheriff	(1) Deputy Sheriff (PS1) to (1) Accounting Clerk (G115)	7/1/2023

## PERSONNEL

Sheriff (5) Deputy Sheriffs (PS1) to 7/1/2023  
(5) Correctional Officers (C1)

Sheriff (5) Deputy Sheriffs (PS1) to 7/1/2023  
(5) Investigators (PS2)

Sheriff (1) Deputy Sheriff Field Training Officer MD (PS2-6) to 7/1/2023  
(1) Sergeant MD (PS3)

Sheriff (1) Director of Community Affairs (G130-3) to 7/1/2023  
(1) Director of Community Affairs (PS7)

### **METRA Fund 0751**

METRA (1) Transit Security Specialist (G113) to 7/1/2023  
(1) Transit Security Specialist (G116)

### **Trade Center Fund 0753**

Trade Center (1) Facilities Maintenance Supervisor (G121) to 7/1/2023  
(1) Operations Manager (G124)

### **Bull Creek Fund 0755**

Bull Creek (1) Grill Server (G102T) to 7/1/2023  
(1) Grill Server manager

### **Civic Center Fund 0757**

Civic Center (1) Events Services Manager (G124) to 7/1/2023  
(1) Civic Center Cultural Affairs Assistant Director (G131)

## **PERSONNEL**

### **ADDITIONAL COMPENSATION:**

This Recommended Budget includes the following pay adjustments and incentives:

- ◆ Effective July 1, 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all classified full-time and part-time employees, and a 0.5% Cost of Living Adjustment (COLA) will be provided to all retirees.
- ◆ Effective January 2023, the Parks and Recreation part time Staff hourly rate will be increased, adjusting the hourly pay rate as follows:

<b>Part Time Position Title</b>	<b>Existing Starting Wage Per Hour</b>	<b>New Starting Wage Per Hour</b>
Recreation Leader	\$9.57	\$12.50
Community School Activity Leader	\$9.57	\$12.50
Community School Site Supervisor	\$10.57	\$13.50
Athletic Chief	\$9.25	\$13.50
Athletic Official	\$7.25	\$12.50
Aquatics Laborer	\$7.25	\$12.00
Pottery Specialist	\$9.76	\$14.00
Therapeutic Recreation Aid	\$11.10	\$14.00
Water Safety Instructor	\$10.00	\$15.00
Lifeguard Instructor - LG Certify	\$10.00	\$16.50
Concessionaires	\$9.50	\$12.00



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## DEPARTMENT/ OFFICE SUMMARIES

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

[Return to Table of Contents](#)



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## GENERAL FUND

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

[Return to Table of Content](#)

## DEPARTMENTAL SUMMARY

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### 100-1000 CITY COUNCIL GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 260,635	\$ 261,239	\$ 318,335	21.86%
OPERATING	\$ 72,580	\$ 103,200	\$ 103,200	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 333,215</b>	<b>\$ 364,439</b>	<b>\$ 421,535</b>	<b>15.67%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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100-2000  
CLERK OF COUNCIL  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 242,815	\$ 235,922	\$ 262,290	11.18%
OPERATING	\$ 25,404	\$ 33,550	\$ 33,550	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 268,219</b>	<b>\$ 269,472</b>	<b>\$ 295,840</b>	<b>9.79%</b>

The Clerk of Council (COC) is the administrative arm of the City Council. The Clerk prepares and maintains the minutes of Columbus Council meetings. A comprehensive index file of ordinances and resolutions adopted by the City Council is processed and maintained by the Clerk. Additionally, the Clerk is responsible for maintaining and updating the official copy of the Columbus Code and is a supplemental service to departments and paid subscribers. Furthermore, the office is responsible for 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

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### 110-1000 MAYOR GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 244,876	\$ 281,964	\$ 284,301	0.83%
OPERATING	\$ 28,559	\$ 28,080	\$ 28,080	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 273,435</b>	<b>\$ 310,044</b>	<b>\$ 312,381</b>	<b>0.75%</b>

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

#### **Personal Services:**

- ♦ No Issues

#### **Operations:**

- ♦ No Issues

#### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

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**110-2600  
INTERNAL AUDITOR  
GENERAL FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 203,092	\$ 292,376	\$ 282,662	-3.32%
OPERATING	\$ 9,101	\$ 18,425	\$ 18,425	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 212,193</b>	<b>\$ 310,801</b>	<b>\$ 301,087</b>	<b>-3.13%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 120 CITY ATTORNEY GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 436,906	\$ 425,408	\$ 494,080	16.14%
OPERATING	\$ 1,935,631	\$ 1,331,100	\$ 1,331,100	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,372,537</b>	<b>\$ 1,756,508</b>	<b>\$ 1,825,180</b>	<b>3.91%</b>

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

#### **Personal Services:**

♦No Issues

#### **Operations:**

♦No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 130 CITY MANAGER GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,611,662	\$ 1,763,131	\$ 2,021,042	14.63%
OPERATING	\$ 75,756	\$ 84,527	\$ 97,367	15.19%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,687,418</b>	<b>\$ 1,847,658</b>	<b>\$ 2,118,409</b>	<b>14.65%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ Operational adjustments of \$12,840 consists of:

##### **130-2550 Print Shop**

- Copier charges increase of \$12,840

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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200  
FINANCE DEPARTMENT  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,127,319	\$ 2,235,790	\$ 2,512,626	12.38%
OPERATING	\$ 283,983	\$ 377,544	\$ 377,544	0.00%
CAPITAL OUTLAY	\$ 2,800	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,414,102</b>	<b>\$ 2,613,334</b>	<b>\$ 2,890,170</b>	<b>10.59%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

### 210 INFORMATION TECHNOLOGY GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,848,699	\$ 1,881,326	\$ 2,033,440	8.09%
OPERATING	\$ 3,623,084	\$ 4,722,081	\$ 4,722,081	0.00%
CAPITAL OUTLAY	\$ 171,561		\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,643,344</b>	<b>\$ 6,603,407</b>	<b>\$ 6,755,521</b>	<b>2.30%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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**220-1000**  
**HUMAN RESOURCES**  
**GENERAL FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 889,473	\$ 984,238	\$ 1,115,113	13.30%
OPERATING	\$ 175,297	\$ 95,837	\$ 95,837	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,064,770</b>	<b>\$ 1,080,075</b>	<b>\$ 1,210,950</b>	<b>12.12%</b>

The Administration Division within the Department of Human Resources provides services to recruit, develop, and retain highly professional deliverers of quality customer service to the citizens of Georgia. The Employee Benefits Division within the Department of Human Resources manages programs, deferred income, unemployment insurance, savings program, thrift programs, employees' assistance, and other programs.

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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220-2100  
HUMAN RESOURCES BENEFITS  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 998,654	\$ 912,442	\$ 912,442	0.00%
OPERATING	\$ 151,386	\$ 185,200	\$ 185,200	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,150,040</b>	<b>\$ 1,097,642</b>	<b>\$ 1,097,642</b>	<b>0.00%</b>

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

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

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### 240 INSPECTIONS AND CODES GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,727,235	\$ 1,775,397	\$ 1,884,813	6.16%
OPERATING	\$ 215,696	\$ 713,461	\$ 513,461	-28.03%
CAPITAL OUTLAY	\$ 276,347	\$ 99,026	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,219,278</b>	<b>\$ 2,587,884</b>	<b>\$ 2,398,274</b>	<b>-7.33%</b>

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

#### **Personal Services:**

- ◆ Personnel adjustments of (\$15,030) consists of:

#### **240-2200 Inspections and Codes**

- Reclass One (1) Electrical Inspector Coordinator (G122) to Electrical Inspector III (G122) - (Title Change Only)
- Reclass One (1) Plumbing/Mechanical Coordinator (G122) to Plumbing/Mechanical Inspector I (G120) - (\$5,010) (salary with benefits)
- Reclass One (1) Building Inspector Coordinator (G122) to Building Inspector III (G122) - (Title Change Only)

#### **Operations:**

- ◆ Operational adjustments of -\$199,571 consists of:

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

- Lot Cleaning & Maintenance increase of \$100,000
- Demolition decrease of (\$300,000)

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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242  
PLANNING  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 262,316	\$ 284,189	\$ 306,186	7.74%
OPERATING	\$ 20,007	\$ 37,265	\$ 37,265	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,323</b>	<b>\$ 321,454</b>	<b>\$ 343,451</b>	<b>6.84%</b>

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

**Personal Services:**

- ♦ No Issues

**Operations:**

- ♦ No Issues

**Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

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245

### COMMUNITY REINVESTMENT - REAL ESTATE GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 57,789	\$ 50,532	\$ 54,770	8.39%
OPERATING	\$ 112,863	\$ 95,150	\$ 95,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 170,652</b>	<b>\$ 145,682</b>	<b>\$ 149,920</b>	<b>2.91%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 250 ENGINEERING GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 872,835	\$ 968,193	\$ 1,050,052	8.45%
OPERATING	\$ 1,091,496	\$ 1,039,697	\$ 1,039,697	0.00%
CAPITAL OUTLAY	\$ 23,455	\$ 57,609	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,987,786</b>	<b>\$ 2,065,499</b>	<b>\$ 2,089,749</b>	<b>1.17%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

### 260 PUBLIC WORKS GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,117,329	\$ 4,962,696	\$ 6,144,345	23.81%
OPERATING	\$ 4,500,659	\$ 3,995,271	\$ 3,995,271	0.00%
CAPITAL OUTLAY	\$ 407,728	\$ 512,162	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,025,716</b>	<b>\$ 9,470,129</b>	<b>\$ 10,139,616</b>	<b>7.07%</b>

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

#### **Personal Services:**

♦No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 270 PARKS AND RECREATION GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,038,449	\$ 6,785,426	\$ 7,715,283	13.70%
OPERATING	\$ 3,539,969	\$ 3,980,217	\$ 4,060,217	2.01%
CAPITAL OUTLAY	\$ 361,739	\$ 281,000	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,940,157</b>	<b>\$ 11,046,643</b>	<b>\$ 11,775,500</b>	<b>6.60%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ Operational adjustments of \$80,000 consists of:

#### **270-1000 Parks and Recreation**

- Copier Charges increase of \$600
- Credit Card Fee decrease of (\$600)

#### **270-4413 Aquatics**

- Water increase of \$50,000
- Electricity increase of \$30,000

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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### 280 COOPERATIVE EXTENSION GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 118,175	\$ 120,591	\$ 120,591	0.00%
OPERATING	\$ 15,830	\$ 17,274	\$ 17,274	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 134,005</b>	<b>\$ 137,865</b>	<b>\$ 137,865</b>	<b>0.00%</b>

The Cooperative Extension Service is the educational arm of the USDA. The Columbus Extension Service is divided into five program areas: Agriculture and Natural Resources, Expanded Food and Nutrition, 4-H Youth, Home Economics, and Resource Development.

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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### 290-1000 TAX ASSESSOR GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,426,708	\$ 1,498,291	\$ 1,661,729	10.91%
OPERATING	\$ 146,778	\$ 180,544	\$ 180,544	0.00%
CAPITAL OUTLAY	\$ 137,502	\$ 73,200	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,710,988</b>	<b>\$ 1,752,035</b>	<b>\$ 1,842,273</b>	<b>5.15%</b>

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

#### **Personal Services:**

- ◆ No issues

#### **Operations:**

- ◆ No issues

#### **Capital Outlay:**

- ◆ No issues

## DEPARTMENTAL SUMMARY

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**290-2000**  
**ELECTIONS & REGISTRATION**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 716,453	\$ 739,451	\$ 829,134	12.13%
OPERATING	\$ 384,295	\$ 622,970	\$ 622,970	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,100,748</b>	<b>\$ 1,362,421</b>	<b>\$ 1,452,104</b>	<b>6.58%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 400 POLICE GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 22,626,401	\$ 24,837,036	\$ 24,836,762	0.00%
OPERATING	\$ 2,583,401	\$ 3,059,866	\$ 3,059,866	0.00%
CAPITAL OUTLAY	\$ 185,680	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,395,482</b>	<b>\$ 27,896,902</b>	<b>\$ 27,896,628</b>	<b>0.00%</b>

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

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

**Personal Services:**

- ♦ No Issues

**Operations:**

- ♦ No Issues

**Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

### 410 FIRE/EMS GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 25,868,333	\$ 24,101,399	\$ 28,713,151	19.13%
OPERATING	\$ 2,453,069	\$ 2,068,688	\$ 2,170,064	4.90%
CAPITAL OUTLAY	\$ 17,819	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,339,221</b>	<b>\$ 26,170,087</b>	<b>\$ 30,883,215</b>	<b>18.01%</b>

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

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- Chief of Fire/EMS
- Special Operations
- Operations
- Fire Prevention
- Logistics/Support

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#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ Operational adjustments of \$101,376 consists of:

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

- Motor Fuel increase of \$58,711 (due to the rise in fuel costs as well as an increase in call volume)

- Tax/License increase of \$4,200 (due to the need to acquire 3 new ambulance licenses)

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

- Education and Training increase of \$10,965 (30 additional EMS license certifications)
- Operating Materials increase of \$27,500 (to support the implementation of the online Advanced Emergency Medical Technician class)

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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**420**  
**MUSCOGEE COUNTY PRISON**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 6,171,660	\$ 6,071,488	\$ 7,503,196	23.58%
OPERATING	\$ 2,163,839	\$ 2,356,947	\$ 2,356,947	0.00%
CAPITAL OUTLAY	\$ 30,000	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,365,499</b>	<b>\$ 8,428,435</b>	<b>\$ 9,860,143</b>	<b>16.99%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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450-1000  
DEPARTMENT OF HOMELAND SECURITY  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 174,403	\$ 235,554	35.06%
OPERATING	\$ 24,395	\$ 81,336	\$ 81,336	0.00%
CAPITAL OUTLAY	\$ -	\$ 50,000	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,395</b>	<b>\$ 305,739</b>	<b>\$ 316,890</b>	<b>3.65%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues



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## DEPARTMENTAL SUMMARY

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

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,126,855	\$ 1,172,029	\$ 1,369,138	16.82%
OPERATING	\$ 203,281	\$ 229,640	\$ 264,640	15.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,330,136</b>	<b>\$ 1,401,669</b>	<b>\$ 1,633,778</b>	<b>16.56%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ Operational Adjustments of \$35,000 consists of:

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

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

##### **500-2150 Judge Mullins**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

##### **500-2160 Judge Martin**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

##### **500-2170 Judge McBride**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

##### **500-2180 Judge Peters**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

**500-2190 Judge Richardson**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

**500-2195 Judge Gottfried**

- Contractual Services increase of \$3,000
- Professional Services increase of \$2,000

**Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

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### 500-2000 DISTRICT ATTORNEY GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,079,750	\$ 2,478,050	\$ 2,683,136	8.28%
OPERATING	\$ 67,778	\$ 83,916	\$ 83,916	0.00%
CAPITAL OUTLAY	\$ 7,911	\$ 6,106	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,155,439</b>	<b>\$ 2,568,072</b>	<b>\$ 2,767,052</b>	<b>7.75%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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500-2110  
JUVENILE COURT JUDGE  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 539,769	\$ 567,089	\$ 604,762	6.64%
OPERATING	\$ 149,850	\$ 292,817	\$ 292,817	0.00%
CAPITAL OUTLAY				N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 689,619</b>	<b>\$ 859,906</b>	<b>\$ 897,579</b>	<b>4.38%</b>

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

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

---

**500-2125**  
**CIRCUIT WIDE JUVENILE COURT**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 325,251	\$ 326,113	\$ 358,304	9.87%
OPERATING	\$ 8,419	\$ 14,714	\$ 14,714	0.00%
CAPITAL OUTLAY				N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 333,670</b>	<b>\$ 340,827</b>	<b>\$ 373,018</b>	<b>9.44%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

---

**500-2140**  
**JURY MANAGER**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 135,551	\$ 115,196	\$ 122,860	6.65%
OPERATING	\$ 349,591	\$ 368,315	\$ 368,315	0.00%
CAPITAL OUTLAY			\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 485,142</b>	<b>\$ 483,511</b>	<b>\$ 491,175</b>	<b>1.59%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

---

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

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 175,882	\$ 169,666	\$ 186,744	10.07%
OPERATING	\$ 12,610	\$ 22,985	\$ 22,985	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 188,492</b>	<b>\$ 192,651</b>	<b>\$ 209,729</b>	<b>8.86%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 1,943,016	\$ 2,132,108	\$ 2,260,977	6.04%
OPERATING	\$ 69,059	\$ 97,716	\$ 97,716	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,012,075</b>	<b>\$ 2,229,824</b>	<b>\$ 2,358,693</b>	<b>5.78%</b>

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

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

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

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 73,531	\$ 64,261	\$ 65,652	2.16%
OPERATING	\$ 21,920	\$ 38,650	\$ 38,650	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,451</b>	<b>\$ 102,911</b>	<b>\$ 104,302</b>	<b>1.35%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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### 510-1000 STATE COURT JUDGES GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 635,496	\$ 635,070	\$ 652,975	2.82%
OPERATING	\$ 30,365	\$ 30,504	\$ 30,504	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 665,861</b>	<b>\$ 665,574</b>	<b>\$ 683,479</b>	<b>2.69%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

---

**510-2000**  
**STATE COURT SOLICITOR**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 1,132,307	\$ 1,189,379	\$ 1,241,002	4.34%
OPERATING	\$ 43,422	\$ 44,309	\$ 44,309	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,175,729</b>	<b>\$ 1,233,688</b>	<b>\$ 1,285,311</b>	<b>4.18%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

---

### 520 PUBLIC DEFENDER GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 500,302	\$ 496,253	\$ 554,081	11.65%
OPERATING	\$ 1,581,154	\$ 1,715,778	\$ 1,715,778	0.00%
CAPITAL OUTLAY	\$ 4,332	\$ 2,000	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,085,788</b>	<b>\$ 2,214,031</b>	<b>\$ 2,269,859</b>	<b>2.52%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

---

**530-1000**  
**MUNICIPAL COURT JUDGE**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 416,000	\$ 411,013	\$ 495,964	20.67%
OPERATING	\$ 18,478	\$ 19,550	\$ 19,550	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 434,478</b>	<b>\$ 430,563</b>	<b>\$ 515,514</b>	<b>19.73%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

---

**530-2000**  
**CLERK OF MUNICIPAL COURT**  
**GENERAL FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 669,511	\$ 799,686	\$ 802,774	0.39%
OPERATING	\$ 13,893	\$ 32,800	\$ 32,800	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 683,404</b>	<b>\$ 832,486</b>	<b>\$ 835,574</b>	<b>0.37%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

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540  
PROBATE COURT  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 511,161	\$ 504,293	\$ 584,039	15.81%
OPERATING	\$ 63,806	\$ 61,345	\$ 61,345	0.00%
CAPITAL OUTLAY	\$ 2,590		\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 577,557</b>	<b>\$ 565,638</b>	<b>\$ 645,384</b>	<b>14.10%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No issues

## DEPARTMENTAL SUMMARY

### 550 SHERIFF GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 19,398,355	\$ 20,032,868	\$ 22,104,074	10.34%
OPERATING	\$ 10,001,043	\$ 9,292,769	\$ 9,701,949	4.40%
CAPITAL OUTLAY	\$ 18,947	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,418,345</b>	<b>\$ 29,325,637</b>	<b>\$ 31,806,023</b>	<b>8.46%</b>

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

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

#### **Personal Services:**

##### ♦ Personnel adjustments of (\$2,384) consists of:

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

- Reclass one (1) Deputy Sheriff (PS1) to Accounting Clerk (G115) - (\$17,244)
- Delete one (1) PT Administrative Support Specialist II - (\$17,103)
- Reclass one (1) Director of Community Affairs (G130-3) to (PS7)-\$10,255

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

- Reclass one (1) Deputy Sheriff Field Training Officer MD (PS2-32) to one (1) Sergeant MD (PS3-24) - \$6,158 (salary with benefits)

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

- Reclass five (5) Deputy Sheriff (PS1) to Investigator (PS2) - \$31,100

##### **550-2600 Detention**

- Reclass five (5) Deputy Sheriff (PS1) to Sheriff Correctional Officer (C1) - (\$15,550)

#### **Budget Note:**

- ♦ Effective 01/01/2021 the Marshal's Office consolidated with the Sheriff's office.

#### **Operations:**

##### ♦ Operational adjustments of \$409,180

##### **550-2650 Medical**

- Consulting increase of 286,303 (due to Inmate Mental Health Contract increase)
- Contractual Services increase of \$122,877 (due to Mental Health Contract increase)

#### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

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### 560 TAX COMMISSIONER GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,505,065	\$ 1,592,317	\$ 1,711,650	7.49%
OPERATING	\$ 242,981	\$ 267,170	\$ 267,170	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,748,046</b>	<b>\$ 1,859,487</b>	<b>\$ 1,978,820</b>	<b>6.42%</b>

The primary job of the Tax Commissioner is to collect ad valorem taxes due by the residents of Columbus for the State of Georgia, Columbus Consolidated Government, and Muscogee County School District. The Tax Commissioner is responsible for the receiving of tax returns and homestead exemption applications and the certification of the real and personal property tax digest to the State of Georgia Department of Revenue.

#### **Personal Services:**

- ♦ No Issues

#### **Operations:**

- ♦ No Issues

#### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

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570  
CORONER'S OFFICE  
GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 362,227	\$ 354,819	\$ 408,316	15.08%
OPERATING	\$ 29,550	\$ 31,419	\$ 31,419	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 391,777</b>	<b>\$ 386,238</b>	<b>\$ 439,735</b>	<b>13.85%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

### 580 RECORDER'S COURT GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 929,804	\$ 974,991	\$ 1,273,183	30.58%
OPERATING	\$ 149,513	\$ 165,865	\$ 165,865	0.00%
CAPITAL OUTLAY				N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,079,317</b>	<b>\$ 1,140,856</b>	<b>\$ 1,439,048</b>	<b>26.14%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

### 590 NON-DEPARTMENTAL GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,624,759	\$ 11,774,959	\$ 4,507,319	-61.72%
OPERATING	\$ 13,078,970	\$ 9,433,553	\$ 10,361,842	9.84%
CAPITAL OUTLAY	\$ 705,268	\$ 50,000	\$ 50,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,408,997</b>	<b>\$ 21,258,512</b>	<b>\$ 14,919,161</b>	<b>-29.82%</b>

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

Agency Appropriations			
Agency	FY21 Appropriation	FY22 Appropriation	FY24 Recommended Appropriation
River Valley Regional Planning Commission	\$ 194,058	\$ 206,922	\$ 205,617
New Horizons Community Service	\$ 144,932	\$ 144,932	\$ 144,932
Health Department Services	\$ 502,012	\$ 502,012	\$ 502,012
Health Department Rent	\$ 321,827	\$ -	\$ -
Department of Family & Children	\$ 41,500	\$ 41,500	\$ 41,500
Airport Commission	\$ 40,000	\$ 40,000	\$ 40,000
Housing Authority-BTW Commitment	\$ 500,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,744,329</b>	<b>\$ 935,366</b>	<b>\$ 934,061</b>

#### Personal Services:

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

◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$1,038,689.

##### ◆ Personnel adjustments of \$3,468,630 consists of:

- Thirty (30) Additional Fire/EMS Positions (plus overtime)

#### Operations:

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

- Allocated Workers Compensation Allocation of \$2,554,338  
- Allocated Risk Management Allocation of \$912,534

## DEPARTMENTAL SUMMARY

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### 610 PARKING MANAGEMENT GENERAL FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 128,627	\$ 159,530	\$ 70,164	-56.02%
OPERATING	\$ 7,103	\$ 20,150	\$ 20,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,730</b>	<b>\$ 179,680</b>	<b>\$ 90,314</b>	<b>-49.74%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues



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## 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.**

[Return to Table of Contents](#)

**110-9900**  
**CRIME PREVENTION/INTERVENTION**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 87,917	\$ 84,287	\$ 99,761	18.36%
OPERATING	\$ 303	\$ 759,700	\$ 759,700	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,220</b>	<b>\$ 843,987</b>	<b>\$ 859,461</b>	<b>1.83%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ Crime Prevention Grants - \$750,000

**Capital Outlay:**

- ◆ No Issues

**260-9900**  
**PUBLIC WORKS**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 111,331	\$ 129,619	\$ 131,476	1.43%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 111,331</b>	<b>\$ 129,619</b>	<b>\$ 131,476</b>	<b>1.43%</b>

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

**Personal Services:**

- ◆ LOST Supplement with benefits is \$131,476 (34 officers)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

**270-9900**  
**PARKS & RECREATION**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 43,035	\$ 49,560	\$ 50,270	1.43%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,035</b>	<b>\$ 49,560</b>	<b>\$ 50,270</b>	<b>1.43%</b>

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

**Personal Services:**

- ◆ LOST Supplement with benefits is \$50,270 (13 officers)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

**400-9900**  
**POLICE**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 6,955,489	\$ 9,402,656	\$ 12,123,003	28.93%
OPERATING	\$ 433,207	\$ 435,866	\$ 435,866	0.00%
CAPITAL OUTLAY	\$ 2,151,280	\$ 733,372	\$ 479,252	-34.65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,539,976</b>	<b>\$ 10,571,894</b>	<b>\$ 13,038,121</b>	<b>23.33%</b>

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

**Personal Services:**

- ◆ LOST supplement with benefits is \$2,766,385 (436 officers)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total: \$479,252

- One (1) Axon Taser 7 Replacement Program - \$115,242 (Year 2 of 5 for Police Tasers)
- Firearms Training Simulator (F.A.T.S.) - \$12,000
- Forty Two (42) Getac In-Car Video Systems - \$332,010
- Real Time Crime Center Updates - \$20,000

**400-9902**  
**EMERGENCY TELEPHONE (E-911)**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 299,254	\$ 377,446	\$ 431,943	14.44%
OPERATING	\$ 395,877	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 695,131</b>	<b>\$ 377,446</b>	<b>\$ 431,943</b>	<b>14.44%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

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

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 2,684,431	\$ 2,580,599	\$ 2,869,614	11.20%
OPERATING	\$ 101,041	\$ 125,000	\$ 125,000	0.00%
CAPITAL OUTLAY	\$ 6,046,167	\$ 583,375	\$ 917,800	57.33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,831,639</b>	<b>\$ 3,288,974</b>	<b>\$ 3,912,414</b>	<b>18.96%</b>

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

**Personal Services:**

- ◆ LOST supplement with benefits is \$1,446,228 (374 officers)
- ◆ FY14 - FY24 fourteen (14) positions transferred from General Fund to LOST (0102) Funds an increase of \$874,720(salary with benefits)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total - \$917,800
- Station Calling Alert System - \$145,000
- Two (2) Ambulances- \$772,800

**420-9900**  
**MUSCOGEE COUNTY PRISON**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 731,899	\$ 694,642	\$ 767,529	10.49%
OPERATING			\$ -	N/A
CAPITAL OUTLAY	\$ 436,202	\$ 112,879	\$ 187,644	66.23%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,168,101</b>	<b>\$ 807,521</b>	<b>\$ 955,173</b>	<b>18.28%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total - \$187,644

- Two (2) 15 Passenger Van - \$103,636
- One (1) F250 Crew Cab - \$40,778
- One (1) Pursuit Tahoe - \$43,230

## DEPARTMENTAL SUMMARY

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450-9900  
DEPARTMENT OF HOMELAND SECURITY  
OTHER LOCAL OPTION SALES TAX FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 7,626	\$ 11,600	52.11%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 7,626</b>	<b>\$ 11,600</b>	<b>52.11%</b>

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

**Personal Services:**

- ◆ LOST Supplement with benefits is \$7,733 (2 officers)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

**500-9900**  
**DISTRICT ATTORNEY**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 169,556	\$ 165,370	\$ 176,244	6.58%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 169,556</b>	<b>\$ 165,370</b>	<b>\$ 176,244</b>	<b>6.58%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

**500-9902**  
**CLERK OF SUPERIOR COURT**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 47,425	\$ 45,312	\$ 49,144	8.46%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,425</b>	<b>\$ 45,312</b>	<b>\$ 49,144</b>	<b>8.46%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

**510-9900**  
**STATE COURT SOLICITOR**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 223,144	\$ 215,047	\$ 231,787	7.78%
OPERATING	\$ 4,647	\$ 14,000	\$ 14,000	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 227,791</b>	<b>\$ 229,047</b>	<b>\$ 245,787</b>	<b>7.31%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

**520-9900**  
**PUBLIC DEFENDER**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 158,875	\$ 187,252	\$ 187,252	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,875</b>	<b>\$ 187,252</b>	<b>\$ 187,252</b>	<b>0.00%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

**530-9902**  
**CLERK OF MUNICIPAL COURT**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 93,157	\$ 93,558	\$ 98,993	5.81%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,157</b>	<b>\$ 93,558</b>	<b>\$ 98,993</b>	<b>5.81%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

540  
PROBATE COURT  
OTHER LOCAL OPTION SALES TAX FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 48,010	\$ 46,290	\$ 57,450	24.11%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,010</b>	<b>\$ 46,290</b>	<b>\$ 57,450</b>	<b>24.11%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

550-9900 SHERIFF OTHER LOCAL OPTION SALES TAX FUND				
	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,672,236	\$ 3,123,099	\$ 3,995,984	27.95%
OPERATING		\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 776,292	\$ 467,367	\$ 584,686	25.10%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,448,528</b>	<b>\$ 3,590,466</b>	<b>\$ 4,580,670</b>	<b>27.58%</b>

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

#### **Personal Services:**

- ◆ LOST Supplement with benefits is \$1,303,152 (337 officers)

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ Total - \$584,686

- Eight (8) Fire-Proof 4 Drawer Filing Cabinets - \$13,200
- Four (4) Lateral Fire-Proof 4 Drawer Filing Cabinet - \$14,700
- One (1) Lateral File Commercial Filing Cabinet - \$1,090
- One (1) Commercial Grade Paper Shredder - \$1070
- One (1) Cannon Pixma Printer TS9020 - \$700
- Nine (9) 55" TV w/ Verkada System - \$35,100
- One (1) Auto Clear X-Ray Machine - \$17,200
- One (1) Garrett Walk-Through Metal Detector - \$6,835
- One (1) iPad Pro 12.9" - \$800
- Twenty-Five (25) Level III Vest w/ Plates - \$62,500
- Ten (10) Glock 45 Handgun - \$4,280
- Eighty (80) Ballistic Vest - \$66,320
- One (1) Commercial Washer - \$31,000
- Two (2) Convection Oven - \$25,126
- One (1) Buffalo Chopper - \$8,750
- One (1) Commercial Dryer - \$24,000
- Axon Officer Safety Plan 7 (OSP7) - \$272,015 (Year 2 of 5)v- \$272,015

**570-9900**  
**CORONER'S OFFICE**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 12,623	\$ 11,437	\$ 11,600	1.43%
OPERATING	\$ -		\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 54,000	\$ 52,459	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,623</b>	<b>\$ 65,437</b>	<b>\$ 64,059</b>	<b>-2.11%</b>

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

**Personal Services:**

♦ LOST supplemental with benefits is \$11,601 (3 sworn officers)

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ Total - \$52,459

- One (1) Ford Cargo Van - \$48,701
- One (1) Mortuary Cot - \$3,758

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

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 89,968	\$ 90,637	\$ 94,960	4.77%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,968</b>	<b>\$ 90,637</b>	<b>\$ 94,960</b>	<b>4.77%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

**590-9900**  
**NON-DEPARTMENTAL**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ 166,988	\$ 96,914	-41.96%
OPERATING	\$ 7,595,053	\$ 7,293,029	\$ 7,157,181	-1.86%
CAPITAL OUTLAY	\$ 176,077	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,771,130</b>	<b>\$ 7,460,017</b>	<b>\$ 7,254,095</b>	<b>-2.76%</b>

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

**Personal Services:**

- ◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$96,914

**Operations:**

- ◆ Debt Service - \$2,894,090

<b>Debt</b>	<b>Amount</b>	<b>Description</b>
2019 Bonds	\$124,551	CI and Refunding Lease Revenue Bonds
2022C Series Bonds	\$1,004,938	2022C Lease Revenue Bonds
GMA Lease #4	\$52,988	1 Fire Truck (Fire/EMS)
GMA Lease #6/10	\$283,252	4 Fire Trucks (Fire/EMS)
GMA Lease #9	\$346,897	5 Fire Trucks (Fire/EMS)
GMA Lease #15	\$263,476	30 Pursuit Vehicles (Police)
GMA Lease #17	\$696,970	80 Pursuit Vehicles (Various Agencies)
GMA Lease #18	\$121,012	1 Straight Aerial Ladder Truck (Fire/EMS)

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,722,722
- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 9 of 10) - \$842,490
- ◆ Motorola Siren Maintenance (Year 8 of 9) - \$104,376
- ◆ Court Management System Upgrade Debt Service - \$122,359 (Year 5 of 5)
- ◆ Court Management System Annual SaaS/Maintenance Fees - \$1,018,255
- ◆ Verizon Aircards for Internet in Patrol Cars - \$199,200
- ◆ Transfer to Emergency Telephone Fund - \$253,689

**610-9900**  
**METRA**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,213	\$ 3,813	\$ 3,867	1.42%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,213</b>	<b>\$ 3,813</b>	<b>\$ 3,867</b>	<b>1.42%</b>

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

**Personal Services:**

♦ LOST supplement with benefits is \$3,867 (1 officer)

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues



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## 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.**

[Return to Table of Contents](#)

**210-9901**  
**INFORMATION TECHNOLOGY**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 1,418,040	\$ 746,183	-47.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,418,040</b>	<b>\$ 746,183</b>	<b>-47.38%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total - \$746,183
- \$300,000 - Computer Equipment
- \$200,000 - City Fiber Upgrade
- \$246,183 - Finance/Payroll/HR System Upgrade

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

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 2,700,000	\$ 3,200,000	18.52%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 3,200,000</b>	<b>18.52%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total - \$3,200,000

- \$1,200,000 – Road Improvements
- \$2,000,000 – Stormwater/Drainage Improvements

**260**  
**PUBLIC WORKS**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES		\$ -	\$ -	N/A
OPERATING	\$ 435,532	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 85,910	\$ 1,000,000	\$ 2,200,000	120.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 521,442</b>	<b>\$ 1,000,000</b>	<b>\$ 2,200,000</b>	<b>120.00%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total \$2,200,000

- \$2,200,000 – Facility Improvements

**590-9901**  
**NON-DEPARTMENTAL**  
**OTHER LOCAL OPTION SALES TAX FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 6,597,953	\$ 6,925,761	\$ 6,873,817	-0.75%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,597,953</b>	<b>\$ 6,925,761</b>	<b>\$ 6,873,817</b>	<b>-0.75%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ Cost Allocation - \$7,973
- ◆ Debt Service - \$5,805,364

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2019 Bonds	\$5,494,905	CI and Refunding Lease Revenue Bonds
2019 Series A Bond	\$310,459	CI Lease Revenue Bond
	<u>\$5,805,364</u>	

- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (General Government portion of the agreement - Year 9 of 10) - \$260,480
- ◆ Court Management System Upgrade Debt Service - \$800,000 (Year 5 of 5)

**Capital Outlay:**

- ◆ No Issues



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## STORMWATER (SEWER) FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

### 250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 619,408	\$ 651,000	\$ 693,209	6.48%
OPERATING	\$ 73,707	\$ 99,525	\$ 99,151	-0.38%
CAPITAL OUTLAY	\$ -	\$ 34,775	\$ 382,500	999.93%
<b>TOTAL EXPENDITURES</b>	<b>\$ 693,115</b>	<b>\$ 785,300</b>	<b>\$ 1,174,860</b>	<b>49.61%</b>

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ Operational adjustments of (\$374) consists of:

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

- Contractual Services decrease of (\$400)
- Education/Training decrease of (\$200)

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

- Mobile Phone/Service increase of \$426
- Copier Charges increase of \$400
- Education/Training decrease of (\$200)
- Contractual Services decrease of (\$400)

#### **Capital Outlay:**

♦ Total \$382,500

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

- One (1) IBAK SD E350 Truck - \$341,000
- One (1) 8 Passenger Van - \$41,500

## DEPARTMENTAL SUMMARY

### 260 PUBLIC WORKS STORMWATER (SEWER) FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,250,921	\$ 2,270,132	\$ 3,042,462	34.02%
OPERATING	\$ 716,920	\$ 642,987	\$ 642,987	0.00%
CAPITAL OUTLAY	\$ 103,581	\$ 384,467	\$ 672,610	74.95%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,071,422</b>	<b>\$ 3,297,586</b>	<b>\$ 4,358,059</b>	<b>32.16%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

##### ◆ Total - \$672,610

- One (1) Eductor Truck - \$260,000
- One (1) Excavator - \$175,000 (replacement)
- One (1) Full-Size F250 Crew Cab 4WD - \$40,778 (replacement)
- One (1) 7YD Dump Truck - \$108,132 (replacement)
- One (1) Crawler Pipe Inspection Camera - \$75,000
- One (1) Angled Broom Detachment for Skid Steer - \$8,500
- Two (2) Hand Tamp - \$5,200

## DEPARTMENTAL SUMMARY

590

### NON-DEPARTMENTAL STORMWATER (SEWER) FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 49,525	\$ 30,532	-38.35%
OPERATING	\$ 3,528,288	\$ 1,746,251	\$ 1,429,382	-18.15%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,528,288</b>	<b>\$ 1,795,776</b>	<b>\$ 1,459,914</b>	<b>-18.70%</b>

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

#### **Personal Services:**

♦ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$30,532

#### **Operations:**

♦ Cost Allocation/Risk Management/Worker's Compensation - \$383,677

♦ The following Capital Improvement Projects (CIP) are recommended in the FY24 Budget:

- Pipe Rehabilitation Replacement in the amount of \$1,045,705



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## PAVING FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

### 250 ENGINEERING DEPARTMENT PAVING FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 850,786	\$ 1,015,261	\$ 1,134,245	11.72%
OPERATING	\$ 144,717	\$ 201,760	\$ 201,860	0.05%
CAPITAL OUTLAY	\$ 63,391	\$ 34,775	\$ 63,660	83.06%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,058,894</b>	<b>\$ 1,251,796</b>	<b>\$ 1,399,765</b>	<b>11.82%</b>

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

#### **Personal Services:**

##### ♦ No Issues

#### **Operations:**

##### ♦ Operational adjustments of \$100 Consists of:

- Copier Charges increase of \$500
- Contractual Services decrease of (\$400)

#### **Capital Outlay:**

##### ♦ Total \$63,660

- One (1) Full-Size SUV 4-WD (Expedition EL) (replacement) - \$56,700
- Two (2) Lenovo X1 Extreme G5 Touch - \$6,960

## DEPARTMENTAL SUMMARY

---

### 260 PUBLIC WORKS PAVING FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,721,528	\$ 7,450,349	\$ 8,786,200	17.93%
OPERATING	\$ 4,295,428	\$ 4,976,103	\$ 4,951,275	-0.50%
CAPITAL OUTLAY	\$ 149,120	\$ 500,000	\$ 1,063,207	112.64%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,166,076</b>	<b>\$ 12,926,452</b>	<b>\$ 14,800,682</b>	<b>14.50%</b>

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ Operational adjustments of (\$24,828) consists of:

##### **Community Service Division**

- Temporary Labor decrease of (\$24,828)

#### **Capital Outlay:**

- ◆ Total - \$1,063,207

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

- One (1) Crew Cab Pothole Patch Truck - \$280,000 (replacement)

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

- Three (3) Street Sweepers with Maintenance Package - \$783,207

## DEPARTMENTAL SUMMARY

### 590 NON-DEPARTMENTAL PAVING FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 134,965	\$ 84,412	-37.46%
OPERATING	\$ 2,452,324	\$ 2,288,496	\$ 1,383,402	-39.55%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,452,324</b>	<b>\$ 2,423,461</b>	<b>\$ 1,467,814</b>	<b>-39.43%</b>

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

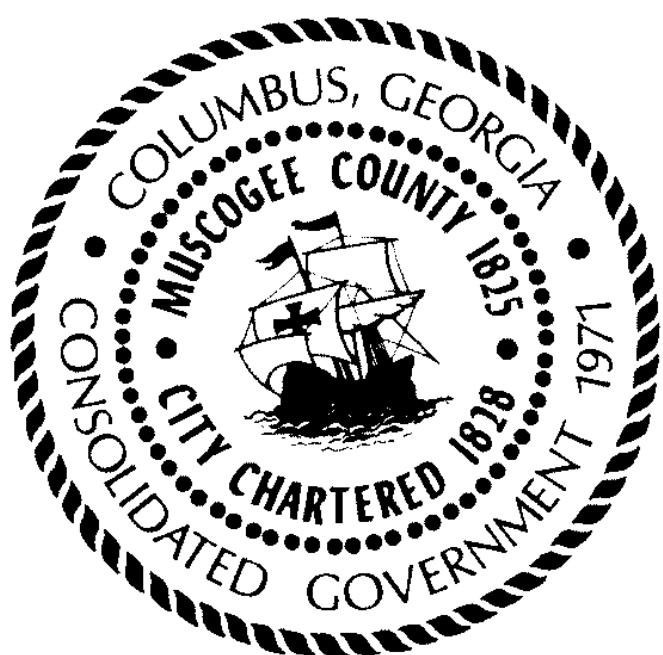
#### **Personal Services:**

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

◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$84,412

#### **Operations:**

◆ GA Forestry Association - \$4,300  
◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,268,834  
◆ Transfer to Debt Service Fund - \$110,268



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## INDIGENT CARE FUND

**The Indigent Care Fund accounts for funding indigent hospital care for the residents of Columbus.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

---

### 0204 INDIGENT CARE INDIGENT CARE FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 15,922,385	\$ 12,542,459	\$ 12,091,432	-3.60%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,922,385</b>	<b>\$ 12,542,459</b>	<b>\$ 12,091,432</b>	<b>-3.60%</b>

Columbus Consolidated Government will provide funding for indigent Muscogee County residents and inmates with revenue produced by an annual appropriation of property tax millage which is intended to cover such services provided after approved of said services by the Consolidated Government.

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues



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## INTEGRATED WASTE FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

---

### 260 PUBLIC WORKS INTEGRATED WASTE FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,434,686	\$ 5,850,875	\$ 7,175,815	22.65%
OPERATING	\$ 8,027,610	\$ 8,921,939	\$ 4,968,939	-44.31%
CAPITAL OUTLAY	\$ 509,548	\$ -	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,971,844</b>	<b>\$ 14,772,814</b>	<b>\$ 12,144,754</b>	<b>-17.79%</b>

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

#### **Personal Services:**

- ♦ No Issues

#### **Operations:**

- ♦ Operational adjustments of \$3,173,508 consists of:

##### **Solid Waste Collection**

- State Inmate Wages decrease of (16,000)

##### **Yard Waste Collections Division**

- Contractual Services decrease of (3,909,000)
- State Inmate Wages decrease of (\$28,000)

#### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

---

**270**  
**PARKS AND RECREATION**  
**INTEGRATED WASTE FUND**

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 9,679	\$ 56,359	\$ 69,819	23.88%
OPERATING	\$ 1,948	\$ 42,722	\$ 42,722	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,627</b>	<b>\$ 99,081</b>	<b>\$ 112,541</b>	<b>13.58%</b>

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

**Personal Services:**

- ◆ No Issues

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

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**590**  
**NON-DEPARTMENTAL**  
**INTEGRATED WASTE FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ (35,379)	\$ 86,210	\$ 56,599	-34.35%
OPERATING	\$ 2,719,693	\$ 2,741,218	\$ 3,331,753	21.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,684,314</b>	<b>\$ 2,827,428</b>	<b>\$ 3,388,352</b>	<b>19.84%</b>

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

**Personal Services:**

- ◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$56,599

**Operations:**

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,182,299
- ◆ Transfer to Debt Service for Capital Leases - \$2,149,454



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## 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.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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0209  
EMERGENCY TELEPHONE (E-911)  
EMERGENCY TELEPHONE FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,431,475	\$ 2,553,527	\$ 2,933,470	14.88%
OPERATING	\$ 1,490,328	\$ 1,468,560	\$ 1,410,219	-3.97%
CAPITAL OUTLAY	\$ 49,808	\$ -		N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,971,611</b>	<b>\$ 4,022,087</b>	<b>\$ 4,343,689</b>	<b>8.00%</b>

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

### **Personal Services:**

- ◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$21,917.
- ◆ **No Issues**

### **Operations:**

#### **◆ Operational adjustments of (\$60,000) consists of:**

- Professional Services decrease of (\$2,500)
- Service Contracts decrease of (\$57,500)

### **Capital Outlay:**

#### **◆No Issues**



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## 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.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

### 0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 223,021	\$ 325,244	\$ 365,708	12.44%
OPERATING	\$ 1,689,289	\$ 1,409,692	\$ 1,409,692	0.00%
CAPITAL OUTLAY	\$ 28,057	\$ 2,000	\$ 2,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,940,367</b>	<b>\$ 1,736,936</b>	<b>\$ 1,777,400</b>	<b>2.33%</b>

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

#### **Personal Services:**

- ◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,610.

#### **Operations:**

- ◆ Operational Adjustment of \$682,710 consists of:

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

- Site Improvements - \$250,000

##### **245-3110 Land Acquisition**

- General Construction - \$170,267

##### **245-3140 Neighborhood Parks**

- Site Improvements - \$262,443

#### **Capital Outlay:**

- ◆ Total - \$2,000

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

- Furniture - \$1,500

- Computer Equipment - \$500



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## DEPARTMENTAL SUMMARY

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### 0213 COMMUNITY REINVESTMENT HOME FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 148,000	\$ 105,607	\$ 154,811	46.59%
OPERATING	\$ 413,259	\$ 931,728	\$ 931,728	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 561,259</b>	<b>\$ 1,037,335</b>	<b>\$ 1,086,539</b>	<b>4.74%</b>

During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.

#### **Personal Services:**

- ◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$1,313.

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues



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# WORKFORCE INNOVATION & OPPORTUNITY FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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**0220**  
**WORKFORCE INNOVATION & OPPORTUNITY (WIOA)**  
**WORKFORCE INNOVATION & OPPORTUNITY (WIOA) FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -		N/A
OPERATING	\$ 3,687,670	\$ 3,405,720	\$ 4,206,916	23.53%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,687,670</b>	<b>\$ 3,405,720</b>	<b>\$ 4,206,916</b>	<b>23.53%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues



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## **ECONOMIC DEVELOPMENT AUTHORITY FUND**

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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**0230**  
**ECONOMIC DEVELOPMENT AUTHORITY**  
**ECONOMIC DEVELOPMENT AUTHORITY FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 2,276,719	\$ 2,388,492	\$ 2,418,286	1.25%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,276,719</b>	<b>\$ 2,388,492</b>	<b>\$ 2,418,286</b>	<b>1.25%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ Operational adjustments of \$2,418,286 consists of:

- .25 mills to Development Authority in FY24 - \$1,209,143
- BCBS/NCR payment in FY24 - \$800,000 (Year 9 of 10)
- Mercer Project Commitment in FY24 - \$100,000 (Year 5 of 5)
- Robotics Initiative - \$150,000 (Year 1 of 4)
- Economic Development Reserves - \$159,143

**Capital Outlay:**

♦ No Issues



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## DEBT SERVICE FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

---

### 0405 DEBT SERVICE DEBT SERVICE FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 11,928,806	\$ 14,900,072	\$ 15,898,027	6.70%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,928,806</b>	<b>\$ 14,900,072</b>	<b>\$ 15,898,027</b>	<b>6.70%</b>

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

#### Personal Services:

♦ No Issues

#### Operations:

♦ No Issues

#### Capital Outlay:

♦ No Issues



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## TRANSPORTATION FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

### 0751 METRA TRANSPORTATION FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,139,121	\$ 5,006,304	\$ 6,545,560	30.75%
OPERATING	\$ 2,126,324	\$ 3,579,429	\$ 3,011,155	-15.88%
CAPITAL OUTLAY	\$ 857,261	\$ 5,527,955	\$ 8,894,521	60.90%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,122,706</b>	<b>\$ 14,113,688</b>	<b>\$ 18,451,236</b>	<b>30.73%</b>

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

#### **Personal Services:**

♦ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$47,869

♦ **Personnel adjustments of \$197,830 consists of:**

- Add Four (4) Bus Operator (G116) \$193,917 (salary with benefits)
- Reclass One (1) Transit Security Specialist (G113) to Transit Security Specialist (G116) \$3,913 (benefits included)

#### **Operations:**

♦ **Operational adjustments of (\$486,343) consists of:**

- Promotion/Advertising Services increase of \$4,000
- Drug Testing decrease of (\$1,000)
- Mobile Phone increase of \$550
- Membership Dues and Fees decrease of (\$300)
- Water increase of \$2,000
- Special Event Supplies decrease of (\$250)
- Risk Management Chargebacks decrease of (\$7,081)
- Motor Fuel increase of \$451
- Vehicle Operation and Maintenance decrease of (492,368)
- Software Lease decrease of (37,345)
- Education and Training increase of \$634
- Travel, Schools, and Conferences increase of \$44,366

♦ **TSPIOST Operational adjustments of \$12,300 consists of:**

- Uniforms increase of \$10,300
- Operating Materials increase of \$1,000
- Printing Services increase of \$1,000

♦ **CARES Operational adjustments of (\$127,913) consists of:**

- Professional Services decrease of (\$82,567)
- Operating Materials decrease of (\$45,346)

**Capital Outlay:****♦ Total (FTA) - \$2,875,224**

- Forty-Five (45) Fareboxes - \$720,000
- Electric Bus Simulator - \$500,000
- Two (2) Generators for Garage - \$500,000
- Operational Equipment - \$384,123
- Two (2) Integrated Transit Systems - \$320,151
- One (1) CDL DAR Bus - \$225,000
- Two (2) Front Yard Marquee - \$96,000
- Two (2) Touch Screen Kiosks - \$35,000
- Rebuilt Engine - \$25,000
- Rebuilt Transmission - \$25,000
- Ten (10) Lightings at Bus Stops - \$15,000
- Amenities (Bike Rack, Radios, Cameras) - \$14,200
- LED Lights for Parts Room - \$10,000
- 7x20 Tilt Hauler Trailer - \$5,750

**♦ Total (TSPLOST) - \$1,000,000**

- Multi-Modal Phase-2 - \$300,000
- Operational Equipment - \$185,000
- Adapt to Solve Emergency Call Boxes - \$175,000
- Pressure Washing Services - \$150,000
- Twelve (12) GA Power Infrastructure Charging Stations - \$50,000
- Promotional Advertising - \$50,000
- Four (4) Golf Cart Cameras - \$25,000
- Four (4) Golf Cart Accessories and Detailing/LOGO - \$20,000
- Software App: METRA Uptown Shuttle - \$20,000
- Eight (8) Body Cameras - \$15,000
- Enclosed Trailer - \$10,000

**♦ Total (CARES) - \$19,297**

- Integrated Transit System - \$19,297

**♦ Total (CDS) - \$5,000,000**

- Four (4) Electric Buses - \$4,000,000
- Four (4) Electric Bus Charging Stations - \$1,000,000



# COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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0753  
TRADE CENTER  
TRADE CENTER FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,243,951	\$ 1,500,299	\$ 2,011,437	34.07%
OPERATING	\$ 1,223,274	\$ 1,181,953	\$ 1,600,602	35.42%
CAPITAL OUTLAY	\$ 93,967	\$ 90,505	\$ 323,262	257.18%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,561,192</b>	<b>\$ 2,772,757</b>	<b>\$ 3,935,301</b>	<b>41.93%</b>

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

### **Personal Services:**

◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$14,233.

#### ◆ **Personnel adjustments of \$515,282 consists of:**

- Add four (4) Custodian (G111) - \$169,571 (salary with benefits)
- Reclass one (1) Facilities Maintenance Supervisor (G121) to Operations Manager (G124) - \$8,655 (salary with benefits)
- Add One (1) Events Attendant Crew Leader (G115) - \$46,673 (salary with benefits)
- Add One (1) Events Attendant I (G112) - \$43,264 (salary with benefits)
- Increase General Government Overtime - \$17,224 (FICA included)
- Increase Unused Sick Leave - \$36 (FICA included)
- Delete Two (2) PT Events Attendant I - (\$48,156) (salary with benefits)

### **Operations:**

#### ◆ **Operational adjustments of \$207,996 consists of:**

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

- Contractual Services increase of \$5,000 (due to increased cost of security services)
- Mobile Phone increase of \$1,700
- Copier Charges increase of \$1,000
- Convention Services increase of \$40,000
- Other Purchased Services increase of \$250
- Office Supplies increase of \$2,000
- Computer Software increase of \$3,500 (Sage Software, Inc)

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

- Catering Services decrease of (\$10,000)
- Contractual Services increase of \$621

- Convention Services Expenses increase of \$15,000
- Software decrease of (\$4,750)

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

- Custodial increase of \$2,100
- Other Purchased Services increase of \$500
- Operating Materials increase of \$27,000
- Uniforms increase of \$2,250

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

- Contractual Services increase of \$42,425
- Miscellaneous Equipment Maintenance increase of \$13,100
- Building Maintenance & Repair increase of \$47,500
- Other Purchased Services increase of \$750
- Computer Software increase of \$10,000 (Maintenance Workorder Software)
- Auto Parts and Supplies increase of \$1,800
- Operating Materials increase of \$19,500
- Water increase of \$10,000
- Electricity increase of \$25,000
- Small Tools increase of \$3,750

## **Capital Outlay:**

♦ Total - \$323,262

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

- Customer Cart Repairs - \$1,500
- Gas Powered Leaf Blower - \$3,000
- Pressure Washer and Accessories - \$7,000
- Eight (8) Replacement Power Tools - \$4,400
- Tools for Operations - \$5,000
- New Storage Containers for Supplies - \$5,000
- Five (5) Platform Carts - \$4,000
- Fourteen (14) Digital Radios - \$5,600
- Three (3) AED - \$8,250
- Sixteen (16) Recycling Containers - \$4,000
- Twelve (12) 8' Tables - \$4,200
- Twelve (12) 72" Round Tables - \$4,200
- Twelve (12) 60" Round Tables - \$4,200
- Twenty-Five (25) Aluminum Table Edge Kits - \$2,500
- Four (4) Repair Kits for Pipes - \$4,000
- Chauvet DJ Ezpar 64 RGBA Bundle - \$3,000
- DA-Lite 9x12 Projector Screen - \$4,000
- Four (4) Drape Tele Cart - \$3,812
- Ten (10) Vinyl Basket Truck - \$3,000
- Two (2) Amplifiers - \$5,000
- Tall Pipe and Drape Kit - \$15,000
- Sixty (60) Replacement Poles for Pipe and Drape Kits - \$6,000
- Four (4) Automatic Roll Down Projector Screens - \$32,000
- Six (6) Combination Carts - \$7,200
- Twenty-Five (25) Digital Radios - \$10,000
- New Drapes - \$15,000

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

- Five (5) Wall Paper Kits - \$1,500
- Eight (8) Power Tools (replacement) - \$4,400
- Cart Repair Kit - \$2,500
- Two (2) Table Repair Kits - \$4,000
- Fifty (50) Bathroom Light Motion Sensors - \$5,000
- Tools - \$5,000
- One Hundred (100) LED Light Strings - \$5,000
- Eight (8) Chair Repair Kits - \$8,000
- Two (2) Elevator Renovations - \$10,000
- Parking Arm/System for Administration Lot - \$12,000
- Roof Repairs - \$50,000
- Fountain Repairs - \$25,000
- Air Filters - \$20,000



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## BULL CREEK GOLF COURSE FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

0755  
BULL CREEK GOLF COURSE  
BULL CREEK FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 730,186	\$ 719,222	\$ 871,698	21.20%
OPERATING	\$ 895,140	\$ 825,109	\$ 1,043,302	26.44%
CAPITAL OUTLAY	\$ 3,824	\$ 65,000		N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,629,150</b>	<b>\$ 1,609,331</b>	<b>\$ 1,915,000</b>	<b>18.99%</b>

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

### **Personal Services:**

- ◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$6,625.

### **◆ Personnel adjustments of \$51,062 consists of:**

#### **630-2100**

- Add one (1) Maintenance Intern - \$26,913 (salary with benefits)

#### **630-2200**

- Reclass one (1) Grill Server (G102T) to one (1) Grill Server Manager - \$24,149

### **Operations:**

### **◆ Operational adjustments of \$217,355 consists of:**

#### **630-2100**

- Miscellaneous Equipment Maintenance increase of \$2,000
- Building Maintenance increase of \$3,500
- Vehicle Repairs decrease of (\$3,000)
- Equipment Rental and Lease increase of \$30,000
- Parks Maintenance decrease of (\$3,000)
- Telephone decrease of (\$2,950)
- Travel, Schools, Conferences decrease of (\$450)
- Membership Dues and Fees increase of \$350
- State Prisoner Wages decrease of (\$3,000)
- Auto Parts and Supplies increase of \$5,000
- Horticulture/Landscaping Supplies increase of \$24,000
- Electricity increase of \$12,000
- Motor Fuel increase of \$10,000

#### **630-2200**

- Promotion/Advertising increase of \$9,000
- Contractual Services increase of \$9,000
- Building Maintenance increase of \$3,000
- Telephone increase of \$267
- Printing Services increase of \$1,100
- Copier Charges increase of \$141
- Local Mileage increase of \$500
- Handicap Fees increase of \$200

- Membership Dues and Fees increase of \$1,000
- Office Supplies increase of \$200
- Operating Materials decrease of (\$4,812)
- Water increase of \$2,000
- Electricity increase of \$2,000
- Motor Fuel increase of \$9
- Merchandise for Redistribution increase of \$37,000
- Food increase of \$53,000
- Education and Training increase of \$1,000

**630-2300**

- Equipment Rental and Lease increase of \$3,300
- Parks Maintenance increase of \$9,000
- Operating Material increase of \$3,500
- Electricity increase of \$10,000
- Motor Fuel increase of \$2,500

**Capital Outlay:**

- ◆ No Issues



## OXBOW CREEK GOLF COURSE FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

**0756**  
**OXBOW CREEK GOLF COURSE**  
**OXBOW CREEK FUND**

	<b>FY22 ACTUAL</b>	<b>FY23 ADOPTED BUDGET</b>	<b>FY24 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 281,474	\$ 267,474	\$ 313,543	17.22%
OPERATING	\$ 230,773	\$ 253,353	\$ 276,457	9.12%
CAPITAL OUTLAY	\$ 7,588	\$ 23,263	\$ 5,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 519,835</b>	<b>\$ 544,090</b>	<b>\$ 595,000</b>	<b>9.36%</b>

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

### **Personal Services:**

- ◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,587.

### **Operations:**

- ◆ Operational adjustments of \$22,488 consists of:

#### **640-2100**

- Building Maintenance increase of \$600
- Telephone decrease of (\$2,500)
- Advertising increase of \$3,350
- Printing Services increase of \$800
- Other Purchased Services decrease of (\$100)
- Office Supplies increase of \$1,100
- Operating Materials decrease of (\$2,500)
- Water increase of \$300
- Electricity decrease of (\$3,500)
- Merchandise for Redistribution increase of \$18,500
- Food increase of \$8,000

#### **640-2200**

- Miscellaneous Equipment Maintenance decrease of (\$1,000)
- Building Maintenance increase of \$600
- Equipment Rental and Lease decrease of (\$3,000)
- Parks Maintenance decrease of (\$300)
- Education and Training increase of \$1,850
- Telephone decrease of (\$600)
- Travel, Schools, Conferences increase of \$500
- Operating Materials decrease of (\$4,000)
- Electricity increase of \$4,156
- Motor Fuel increase of \$232

### **Capital Outlay:**

- ◆ Total: \$5,000

- One (1) Range Ball Washer - \$5,000



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## CIVIC CENTER FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

### 0757 CIVIC CENTER CIVIC CENTER FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,891,854	\$ 1,767,137	\$ 2,029,578	14.85%
OPERATING	\$ 5,871,466	\$ 2,688,937	\$ 3,294,146	22.51%
CAPITAL OUTLAY	\$ 103,794	\$ -	\$ 12,350	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,867,114</b>	<b>\$ 4,456,074</b>	<b>\$ 5,336,074</b>	<b>19.75%</b>

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

#### **Personal Services:**

- ◆ Effective July 2023 a 1.0% pay raise will be provided to all active full-time employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$10,707.

#### ◆ **Personnel adjustments of \$92,737 consists of:**

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

- Reclass One (1) Events Services Manager (G124) to One (1) Civic Center/Cultural Affairs Assistant Director (G131) - \$33,657 (salary with benefits)
- Overtime increase of \$5,383 (benefits included)

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

- One (1) additional Events/Cultural Affairs Coordinator (G119) - \$53,697 (salary with benefits)

##### **160-2800 Civic Center Concessions**

- Delete one (1) Food and Beverage Coordinator (G119) - (53,496) (salary with benefits)

#### **Operations:**

#### ◆ **Operational adjustments of \$542,620 consists of:**

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

- Education/Training decrease of (\$3,000)
- Travels, Schools, and Conferences increase of \$5,000
- Operating Materials increase of \$33,000

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

- Promotional Advertising increase of \$1,000
- Contractual Services increase of \$1,000
- Printing Services increase of \$500
- Copier charges increase of \$500
- Office supplies increase of \$500
- Operating Materials increase of \$1,500
- Natural Gas increase of \$21,000
- Water increase of \$5,200
- Electricity increase of \$40,000

##### **160-2100 Hockey**

- Contractual Services increase of \$50,000
- Operating Materials increase of \$10,000

##### **160-2500 Other Events**

- Contractual Services increase of \$150,000
- Operating Materials increase of \$100,000

##### **160-2700 Ice Rink**

- Operating Materials increase of \$2,150
- Natural Gas decrease of (\$11,730)

##### **160-2800 Concessions**

- Operating Materials increase of \$10,000
- Merch for Redistribution increase of \$50,000
- Uniforms increase of \$1,000

##### **260-3710 Building Maintenance**

- Building Maintenance increase of \$75,000

**Capital Outlay:**

◆ Total - \$12,350

**160-2700 Ice Rink**

- Ninety (90) Skates 10 pairs each of size 1 thru 14 (adult) - \$9,000
- Ten (10) Skates 10 pairs each of size Juniors thru Juniors 13 - \$850
- Twenty (20) Skate Helpers/Assists - \$2,500



## EMPLOYEE HEALTH CARE FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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0850  
HEALTH INSURANCE  
HEALTH INSURANCE FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 19,064,962	\$ 23,912,887	\$ 25,108,531	5.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,064,962</b>	<b>\$ 23,912,887</b>	<b>\$ 25,108,531</b>	<b>5.00%</b>

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues



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## RISK MANAGEMENT FUND

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

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

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### 0860 RISK MANAGEMENT RISK MANAGEMENT FUND

	FY22 ACTUAL	FY23 ADOPTED BUDGET	FY24 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,524,242	\$ 2,225,484	\$ 2,235,405	0.45%
OPERATING	\$ 3,402,847	\$ 3,574,804	\$ 3,996,297	11.79%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,927,089</b>	<b>\$ 5,800,288</b>	<b>\$ 6,231,702</b>	<b>7.44%</b>

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

#### **Personal Services:**

- ◆ Effective July 2023, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,008.

#### **Operations:**

##### ◆ **Operational adjustments of \$405,046 consists of:**

- Legal Services increase of \$90,000 (due to an anticipated increase in legal expenses in FY24)
- Property and Causality Insurance increase of \$107,958 (due to current trends and estimated premiums)
- Liability increase of \$17,360 (due to cybersecurity and crime insurance increases)
- Medical Supplies increase of \$139,393 (due to the need to replace 72 AED's)
- Uninsured Loss increase of \$33,335
- Education and Training increase of \$17,000
- Surety Bonds decrease of (\$546)

#### **Capital Outlay:**

- ◆ **No Issues**



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# 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.**

[Return to Table of Contents](#)

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

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### **2009 OTHER LOCAL OPTION SALES TAX**

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

### **1999 SPLOST**

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

### **TSPLOST**

The Transportation Investment Act of 2010 provides a legal mechanism in which regions throughout the state have the ability to impose a 1% sales tax to fund needed transportation improvements within their region. Muscogee County is part of the River Valley Region. The voters of the River Valley Region successfully passed the first Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the summer of 2012 which was effective January 1, 2013, and ended December 31, 2022. The voters of the River Valley Region successfully passed a second regional Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the spring of 2022 with an effective date of January 1, 2023, and it will end December 31, 2032. The Final Investment List of projects was submitted by the local governments, MPOs and GDOT and has been approved. This list is constrained by the projected tax revenues for the region. The list of projects is funded by 75% of the TSPLOST collected and the remaining 25% is distributed to the local governments by a formula for projects that are more local in nature, called Discretionary Funds.

# **CAPITAL IMPROVEMENT PROJECTS (CIP)**

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## **2021 SPLOST**

In 2021, the citizens of Columbus voted to impose a 1¢ special local option sales tax (SPLOST). This SPLOST is to provide funding for approximately \$400,000,000 of capital projects to be used for public safety; economic development; recreation; transportation; a new judicial center; stormwater drainage improvements and flood abatement; road improvements, bridge constructions/repairs; and, governmental, proprietary, and administrative purposes of the SPLOST. \$200 million in General Obligation Bonds were authorized to be issued to finance the new judicial center while the remaining projects will be funded as pay as you go from available cash flows allocated over an approximate ten-year period. Collections for the 2021 SPLOST began as of April 1, 2022.

### **Capital Projects Budget/Funding Process**

During the operating budget process, departments submit funding requests for new projects. In order to get a total project cost, budget procedure requires requests to be presented over a five-year period to include anticipated operating costs after project completion.

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

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

Financing sources for FY24 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer), Paving, and Integrated Waste)
- 2009 Other Local Option Sales Tax
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)
- 2021 Special Purpose Local Option Sales Tax (SPLOST)

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

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

## CAPITAL IMPROVEMENT PROJECTS (CIP)

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<b>STORMWATER (SEWER) FUND SUPPORTED</b>		
<b>Project</b>	<b>FY24 Recommended</b>	<b>Description</b>
Pipe Rehab/Replacement	\$1,045,705	Repair and replacement of stormwater pipes
<b>Total – Stormwater Fund</b>	<b>\$1,045,705</b>	

<b>PAVING FUND SUPPORTED</b>		
<b>Project</b>	<b>FY24 Recommended</b>	<b>Description</b>
Resurfacing/Road Improvements	\$0	Resurface and improvements as approved
<b>Total – Paving Fund</b>	<b>\$0</b>	

<b>2009 OTHER LOCAL OPTION SALES TAX SUPPORTED</b>		
<b>Project Name</b>	<b>FY24 Recommended</b>	<b>Description</b>
Roads/Bridges	\$1,200,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	2,000,000	Drainage improvements
Technology	746,183	City-wide technology improvements
Facilities	2,200,000	Facility improvements/renovations
<b>Total 2009 Other LOST</b>	<b>\$6,146,183</b>	

<b>TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED</b>		
<b>Project Name</b>	<b>FY24 Recommended</b>	<b>Description</b>
Discretionary Funds	\$3,500,000	
<b>Total TSPLOST</b>	<b>\$3,500,000</b>	

<b>1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED</b>		
<b>Project Name</b>	<b>FY24 Recommended</b>	<b>Description</b>
Enterprise Zone	\$ -	Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation.

## CAPITAL IMPROVEMENT PROJECTS (CIP)

Liberty District	558,427	Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district.
Need For Land (NFL)	-	Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.
Walking Trails	-	Development of the Walking Trail
Stormwater	4,170,763	Drainage improvements
Roads	-	Resurfacing, road improvements, traffic signal, right-of-way acquisition
Recreation	-	Infrastructure improvements to parks and greenspaces to include Oxbow Meadows and Bull Creek Golf Course
<b>Total 1999 SPLOST</b>	<b>\$4,729,190</b>	

## 2021 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED

Project Name	FY24 Recommended	Description
Roads	\$ 1,500,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition.
Stormwater	-	Drainage improvements
Recreation	\$7,300,000	Infrastructure improvements to parks and greenspaces to public pools/splash pads at Shirley Winston, Psalmong Rd, and Rigdon, Carver Park, and the City Services Center as well as facility improvements at Bull Creek Golf Course and Oxbow Creek Golf Course.
Public Safety	\$7,900,000	Facility improvements/renovations at public safety facilities as well as equipment/vehicles for various public safety agencies.
Infrastructure	\$1,527,000	City-wide technology improvements as well as heavy equipment/vehicles for general government departments.
Economic Development	\$2,500,000	Facility improvements/renovations at various facilities to promote economic development.
<b>Total 2021 SPLOST</b>	<b>\$20,727,000</b>	



## NON-OPERATING FUNDS

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

[Return to Table of Contents](#)

## NON-OPERATING FUNDS

The non-operating budgets for FY24 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY24	Recommended
<u>0211 Urban Development Action Grant</u>	\$ 10,000	
To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.		
<u>0213 HOME Program Fund</u>	\$ 1,071,257	
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.		
<u>0216 Multi-Governmental Fund</u>	\$ 9,498,437	
Established to account for grant monies from various federal and state agencies.		
<u>0218 American Rescue Plan Fiscal Recovery Fund</u>	\$ 50,033,989	
Established to account for American Rescue Plan funds received from the Federal and State government.		
<u>0222 Hotel/Motel Tax Fund</u>	\$ 5,800,000	
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.		
<u>0223 Police Forfeiture Fund</u>	\$ 100,000	
To account for monies received from federal and state forfeitures designated for police department expenditures.		
<u>0224 County Drug Abuse Treatment Fund</u>	\$ 85,000	
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 \$45,000-Police Dept (DARE Program), \$20,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$20,000-Juvenile Drug Court (Participant treatment and programming).		
<u>0225 VICE/Special Operations Forfeiture Fund</u>	\$ 300,000	
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.		
<u>0227 Penalty and Assessment Fund</u>	\$ 1,200,000	
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.		
<u>0228 Sheriff Forfeiture Fund</u>	\$ 50,000	
To account for monies received from federal and state forfeitures designated for sheriff department expenditures.		

## NON-OPERATING FUNDS

The non-operating budgets for FY24 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY24	Recommended
<u>0236 TAD#1 - Benning Technology Park TAD Fund</u>	\$ 25,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Benning Technology Park Tax Allocation District whose designated boundaries includes 51 tax parcels and 299 acres located within the confines of the Southeast Columbus Redevelopment Area.		
<u>0237 TAD#2 - 6th Avenue/Liberty District TAD Fund</u>	\$ 300,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 6th Avenue/Liberty District Tax Allocation District whose designated boundaries includes 599 tax parcels and 296 acres located within the boundaries of the River District Redevelopment Area.		
<u>0238 TAD#3 - Uptown District TAD Fund</u>	\$ 1,000,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Uptown Tax Allocation District whose designated boundaries includes 389 tax parcels and 194 acres located within the boundaries of the River District Redevelopment Area.		
<u>0239 TAD#4 - 2nd Avenue/City Village TAD Fund</u>	\$ 415,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 2nd Avenue/City Village Tax Allocation District whose designated boundaries includes 990 tax parcels and 371 acres located within the boundaries of the River District Redevelopment Area.		
<u>0240 TAD#5 - MidTown West TAD Fund</u>	\$ 748,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown West Tax Allocation District whose designated boundaries includes 942 tax parcels and 325.1 acres located within the boundaries of the MidTown Redevelopment Area.		
<u>0241 TAD#6 - MidTown East TAD Fund</u>	\$ 25,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown East Tax Allocation District whose designated boundaries includes 61 tax parcels and 92.9 acres located within the boundaries of the MidTown Redevelopment Area.		
<u>0242 TAD#7 - Midland Commons TAD Fund</u>	\$ 60,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes whose designated boundaries includes five (5) tax parcels and approximately 289 acres located within the boundaries of the Midland Commons Redevelopment Area.		
<u>0243 TAD#8 - South Columbus River District TAD Fund</u>	\$ 2,000	
To account for tax allocation increments received from the levy and collection of real and personal property taxes whose designated boundaries includes six (6) tax parcels and approximately 212 acres located within the boundaries of the South Columbus River District Redevelopment Area.		

## NON-OPERATING FUNDS

The non-operating budgets for FY24 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY24 Recommended
<u>0250 Law Library Fund</u>	\$ 300,000
To account for certain fees received from the various courts of the Government. The resources are restricted by state law for support of the Law Library.	
<u>0440 2021 Sales Tax Proceeds Fund</u>	\$ 43,000,000
To account for proceeds of the 2021 special purpose local option sales tax and to comply with interest and principal requirements of the general obligation sales tax bonds.	
<u>0508 Capital Projects Fund</u>	\$ 21,535,117
To account for projects supported by the General Fund, Stormwater (Sewer) Fund and the Paving Fund for acquisition, construction and equipping of various Capital projects. (\$1,045,705 for FY24 allocation and \$20,489,412 carried over from prior fiscal years)	
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u>	\$ 55,350,000
To account for projects supported by the TSPLOST Discretionary Funds (\$3,500,000 for FY24 and \$11,600,000 carried over from prior fiscal years) and TSPLOST projects (\$22,500,000 for FY24 and \$17,750,000 carried over from prior fiscal years). 2012 TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Buena Vista Rd Improvements, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction. 2022 TSPLOST projects for Band 1 includes Steam Mill Road Improvements.	
<u>0540 1999 Sales Tax Proceeds Project Fund</u>	\$ 4,729,190
To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	
<u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u>	\$ 445,000
To account for proceeds of the 2003A lease revenue bonds for construction and equipping of two new fire stations, stormwater enhancements, road and street resurfacing/reconstruction, 800 Mhz Tower, Parking Lot/Deck, Skate Park SuperCenter and expansion of the Columbus Georgia Convention and Trade Center.	
<u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u>	\$ 4,581,804
To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.	
<u>0563 Columbus Building Authority Lease Revenue Bond, 2018 Series Fund</u>	\$ 130,000
To account for proceeds of the 2018 lease revenue bond for construction and equipping of life safety improvements at the Government Center, renovation of the South Commons Softball Park, and to conduct a needs assessment study for a new Judicial and Government Center.	
<u>0565 Columbus Building Authority Lease Revenue Bonds, 2022A Series Fund</u>	\$ 9,497,288
To account for proceeds of the 2022A lease revenue bonds to finance the acquisition of approximately 3.5932 acres of land in downtown Columbus, together with buildings, a parking deck and related facilities thereon located, and the renovation and improvement of such buildings, structures, and related facilities for use by Columbus in the performance of its governmental, administrative, and proprietary functions.	

## NON-OPERATING FUNDS

The non-operating budgets for FY24 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY24	Recommended
<u>0566 Columbus Building Authority Taxable Lease Revenue Bonds, 2022B Series Fund</u>	\$ 105,457	
To account for proceeds of the 2022B lease revenue bonds to finance the acquisition of approximately 3.5932 acres of land in downtown Columbus, together with buildings, a parking deck and related facilities thereon located, and the renovation and improvement of such buildings, structures, and related facilities for use by Columbus in the performance of its governmental, administrative, and proprietary functions.		
<u>0567 2021 Sales Tax Proceeds Project Fund</u>	\$ 33,201,349	
To account for projects supported by the 2021 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects (20,727,000 from FY24 and \$12,474,349 from		
<u>0568 G.O. Sales Tax Bonds, Series 2022 Fund</u>	\$ 150,038,947	
To account for proceeds from the 2022 G.O. sales tax bonds for acquiring, constructing, and equipping of new judicial facilities.		
<u>0985 Family and Youth Coalition Fund</u>	\$ 52,500	
To account for revenues from the State of Georgia Department of Human Resources to provide funding to the Columbus Family Connection.		



## APPENDIX

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

[Return to Table of Contents](#)

## **ACRONYMS**

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

**ACFR:** Annual Comprehensive Financial Report

**ARPA:** American Rescue Plan Act

**CBA:** Columbus Building Authority

**CCG:** Columbus Consolidated Government.

**CDBG:** Community Development Block Grant.

**CIP:** Capital Improvement Program.

**COVID-19:** Coronavirus Disease

**CPI:** Consumer Price Index.

**DFACS:** Department of Family and Children Services.

**D.O.T. –** Department of Transportation.

**EMS:** Emergency Medical Service.

**GASB:** Governmental Accounting Standards Board.

**G. O. Bond:** General Obligation Bond.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**HAZMAT:** Hazardous Materials.

**LOST:** Local Option Sales Tax.

**MCP:** Muscogee County Prison.

**OLOST:** Other Local Option Sales Tax.

**SPLOST:** Special Purpose Local Option Sales Tax.

**TSPLOST:** Transportation Special Purpose Local Option Sales Tax.

**WIOA:** Workforce Investment Act.



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## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

**ACCOUNT NUMBER:** A line item code defining an appropriation.

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

accordance with procedures specified by law and/or administrative rules and regulations.

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

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

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

**CCG:** The acronym for Columbus Consolidated Government.

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

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

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

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

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

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

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

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

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

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

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

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

**D.O.T.** – Department of Transportation.

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

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

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

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

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

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

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

services to the citizens of the community.

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

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

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

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

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

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

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

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

**HAZMAT:** An abbreviation for Hazardous Materials.

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

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

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

**INTERFUND TRANSFERS:** See "Transfers In/Out".

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

**INTERMENT:** Placing of a corpse in a grave.

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

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

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

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

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

**MCP:** The acronym for Muscogee County Prison.

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

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

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

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

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

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

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

**ORDINANCE** – A formal legislative enactment by the governing body of a municipality. Enactment of an ordinance by the CCG requires two weeks for final approval.

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

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

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

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

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

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

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

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

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

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

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

**REVENUE BOND:** only the revenues received from a specific enterprise or project, such as a hospital or toll road, back a revenue bond.

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

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

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

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

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

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

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

## **GLOSSARY**

*SEE ALSO: ACRONYMS*

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

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

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

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

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

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

FY24 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY24 RECOMMENDED
<b>OTHER LOCAL OPTION SALES TAX FUND</b>			
<b>400 Police</b>			
Axon Taser 7 Replacement Program (Year 2 of 5 for Police Tasers)	\$ 115,242	1	\$ 115,242
Firearms Training Simulator (F.A.T.S.)	\$ 12,000	1	\$ 12,000
Getac In-Car Video Systems	\$ 7,905	42	\$ 332,010
Real Time Crime Center Updates	\$ 20,000	1	\$ 20,000
	<b>Subtotal</b>		<b>\$ 479,252</b>
<b>410 Fire &amp; EMS</b>			
Station Calling Alert System	\$ 145,000	1	\$ 145,000
Ambulances	\$ 386,400	2	\$ 772,800
	<b>Subtotal</b>		<b>\$ 917,800</b>
<b>420 MCP</b>			
Passenger Van	\$ 51,818	2	\$ 103,636
F250 Crew Cab	\$ 40,778	1	\$ 40,778
Pursuit Tahoe	\$ 43,230	1	\$ 43,230
	<b>Subtotal</b>		<b>\$ 187,644</b>
<b>550 Sheriff</b>			
Fire-Proof 4 Drawer Filing Cabinets	\$ 1,650	8	\$ 13,200
Lateral Fire-Proof 4 Drawer Filing Cabinet	\$ 3,675	4	\$ 14,700
Lateral File Commercial Filing Cabinet	\$ 1,090	1	\$ 1,090
Commercial Grade Paper Shredder	\$ 1,070	1	\$ 1,070
Cannon Pixma Printer TS9020	\$ 700	1	\$ 700
55" TV w/ Verkada System	\$ 3,900	9	\$ 35,100
AutoClear X-Ray Machine	\$ 17,200	1	\$ 17,200
Garrett Walk-Through Metal Detector	\$ 6,835	1	\$ 6,835
iPad Pro 12.9"	\$ 800	1	\$ 800
Level III Vest w/ Plates	\$ 2,500	25	\$ 62,500
Glock 45 Handgun	\$ 428	10	\$ 4,280
Ballistic Vest	\$ 829	80	\$ 66,320
Commercial Washer	\$ 31,000	1	\$ 31,000
Convection Oven	\$ 12,563	2	\$ 25,126
Buffalo Chopper	\$ 8,750	1	\$ 8,750
Commercial Dryer	\$ 24,000	1	\$ 24,000
Axon Officer Safety Plan 7 (OSP7) - \$272,015 (Year 2 of 5)	\$ 272,015	1	\$ 272,015
	<b>Subtotal</b>		<b>\$ 584,686</b>
<b>570 Coroner</b>			
Ford Cargo Van	\$ 48,701	1	\$ 48,701
Mortuary Cot	\$ 3,758	1	\$ 3,758
	<b>Subtotal</b>		<b>\$ 52,459</b>
<b>OTHER LOCAL OPTION SALES TAX FUND</b>	<b>TOTAL</b>		<b>\$ 2,221,841</b>
<b>STORMWATER FUND</b>			
<b>250-600 Stormwater</b>			
IBAK SD E350 Truck	\$ 341,000	1	\$ 341,000
8 Passenger Van	\$ 41,500	1	\$ 41,500
	<b>Subtotal</b>		<b>\$ 382,500</b>
<b>260-3210 Stormwater Maintenance</b>			
Eductor Truck	\$ 260,000	1	\$ 260,000
Excavator (replacement)	\$ 175,000	1	\$ 175,000
Full-Size F250 Crew Cab 4WD (replacement)	\$ 40,778	1	\$ 40,778
7-YD Dump Truck	\$ 108,132	1	\$ 108,132
Crawler Pipe Inspection Camera	\$ 75,000	1	\$ 75,000

FY24 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY24 RECOMMENDED
Angled Broom Detachment for Skid Steer	\$ 8,500	1	\$ 8,500
Hand Tamp	\$ 2,600	2	\$ 5,200
	<b>Subtotal</b>		<b>\$ 672,610</b>
<b>STORMWATER FUND</b>	<b>TOTAL</b>		<b>\$ 1,055,110</b>
<b>PAVING FUND</b>			
<b>250-2200 Highways and Roads</b>			
Full-Size SUV 4WD (Expedition EL) (replacement)	\$ 56,700	1	\$ 56,700
Lenovo X1 Extreme G5 Touch	\$ 3,480	2	\$ 6,960
	<b>Subtotal</b>		<b>\$ 63,660</b>
<b>260-3110 Street Maintenance</b>			
Crew Cab Pothole Patch Truck (replacement)	\$ 280,000	1	\$ 280,000
	<b>Subtotal</b>		<b>\$ 280,000</b>
<b>260-3120 Right of Way Maintenance</b>			
Street Sweeper w/ Maintenance Package	\$ 261,069	3	\$ 783,207
	<b>Subtotal</b>		<b>\$ 783,207</b>
<b>PAVING FUND</b>	<b>TOTAL</b>		<b>\$ 1,126,867</b>
<b>2021 SALES TAX PROJECT FUND (0567)</b>			
<b>696-3111 Police</b>			
Drones	\$ 8,800	4	\$ 35,200
Night Vision Goggles	\$ 13,000	5	\$ 65,000
Brinc Lemur Tactical Drone w/ batteries	\$ 11,922	1	\$ 11,922
ELSAG Plate Hunter M7-3 Cam	\$ 2,086	10	\$ 20,860
Ballistic Plates	\$ 617	440	\$ 271,480
Ballistic Shields Level IIIA	\$ 975	220	\$ 214,500
Ballistic PASGT Helmets	\$ 336	220	\$ 73,920
Speed Check Signs 24" x 22"	\$ 3,559	2	\$ 7,118
	<b>Subtotal</b>		<b>\$ 700,000</b>
<b>696-3111 Fire/EMS</b>			
Fire Engine	\$ 700,000	1	\$ 700,000
	<b>Subtotal</b>		<b>\$ 700,000</b>
<b>696-3111 Sheriff</b>			
15 Passenger Van	\$ 43,320	1	\$ 43,320
Pursuit Vehicles w/ Equipment Packages	\$ 65,668	10	\$ 656,680
	<b>Subtotal</b>		<b>\$ 700,000</b>
<b>696-3115 Public Works</b>			
Service Trucks w/ Body	\$ 54,829	6	\$ 328,974
Mini Excavator	\$ 55,000	1	\$ 55,000
Ditch Witch	\$ 35,000	1	\$ 35,000
Forklift	\$ 55,000	1	\$ 55,000
Articulating Lift	\$ 60,000	1	\$ 60,000
	<b>Subtotal</b>		<b>\$ 533,974</b>
<b>696-3115 Parks and Recreation</b>			
Grab-all Trash Loader	\$ 233,733	1	\$ 233,733
Ford Explorer	\$ 31,157	1	\$ 31,157
15 Passenger Vans	\$ 51,818	2	\$ 103,636
8 Passenger Vans	\$ 41,500	3	\$ 124,500
	<b>Subtotal</b>		<b>\$ 493,026</b>

FY24 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY24 RECOMMENDED
2021 SALES TAX PROJECT FUND (0567)	TOTAL		\$ 3,127,000
<b>TRANSPORTATION FUND</b>			
<b>610-2400 FTA</b>			
Touch Screen Kiosks	\$ 17,500	2	\$ 35,000
Lighting at Bus Stops	\$ 1,500	10	\$ 15,000
7x20 Tilit Hauler Trailer	\$ 5,750	1	\$ 5,750
LED Lights	\$ 10,000	1	\$ 10,000
Generator	\$ 250,000	2	\$ 500,000
Farebox	\$ 16,000	45	\$ 720,000
Engine	\$ 25,000	1	\$ 25,000
Transmission	\$ 25,000	1	\$ 25,000
Operational Equipment	\$ 384,123	1	\$ 384,123
Electric Bus Simulator	\$ 500,000	1	\$ 500,000
Integrated Transit System	\$ 320,151	1	\$ 320,151
Front Yard Marquee	\$ 48,000	2	\$ 96,000
CDL DAR Bus	\$ 225,000	1	\$ 225,000
Amentities	\$ 14,200	1	\$ 14,200
	<b>Subtotal</b>		<b>\$ 2,875,224</b>
<b>610-2500 TPLOST</b>			
GA Power Infrastructure Charging Station	\$ 4,167	12	\$ 50,000
Multi-Modal Phase - 2	\$ 300,000	1	\$ 300,000
Promotional Advertising	\$ 50,000	1	\$ 50,000
Pressure Washing Services	\$ 150,000	1	\$ 150,000
Adapt to Solve Call Boxes	\$ 175,000	1	\$ 175,000
Golf Cart w/ Accessories	\$ 5,000	4	\$ 20,000
Software App - METRA Uptown Shuttle	\$ 20,000	1	\$ 20,000
Golf Cart Camera	\$ 6,250	4	\$ 25,000
Body Camera	\$ 1,875	8	\$ 15,000
Enclosed Trailer	\$ 10,000	1	\$ 10,000
Operational Equipment	\$ 185,000	1	\$ 185,000
	<b>Subtotal</b>		<b>\$ 1,000,000</b>
<b>610-2600 CARES</b>			
Integrated Transit System	\$ 19,297	1	\$ 19,297
	<b>Subtotal</b>		<b>\$ 19,297</b>
<b>610-3440 CDS</b>			
Electric Bus	\$ 1,000,000	4	\$ 4,000,000
Electric Bus Charging Stations	\$ 250,000	4	\$ 1,000,000
	<b>Subtotal</b>		<b>\$ 5,000,000</b>
<b>TRANSPORTATION FUND</b>	<b>TOTAL</b>		<b>\$ 8,894,521</b>
<b>TRADE CENTER FUND</b>			
<b>620-2200 Trade Center Operations</b>			
Customer Cart Repairs	\$ 1,500	1	\$ 1,500
Gas Powered Leaf Blower	\$ 3,000	1	\$ 3,000
Pressure Washer and Accessories	\$ 7,000	1	\$ 7,000
Power Tools (replacement)	\$ 550	8	\$ 4,400
Operational Tools	\$ 5,000	1	\$ 5,000
Storage Containers	\$ 5,000	1	\$ 5,000

FY24 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY24 RECOMMENDED
Platform Cart	\$ 800	5	\$ 4,000
Digital Radio	\$ 400	14	\$ 5,600
AED	\$ 2,750	3	\$ 8,250
Recycling Container	\$ 250	16	\$ 4,000
8' Table	\$ 350	12	\$ 4,200
72" Round Table	\$ 350	12	\$ 4,200
60" Round Table	\$ 350	12	\$ 4,200
Aluminum Table Edge Kit	\$ 100	25	\$ 2,500
Repair Kit for Pipe	\$ 1,000	4	\$ 4,000
Chauvet DJ EXPAR 64 RGBA Bundle	\$ 3,000	1	\$ 3,000
DA-Lite 9x12 Projector Screen	\$ 4,000	1	\$ 4,000
Drape Tele Cart	\$ 953	4	\$ 3,812
Vinyl Bakset Truck	\$ 300	10	\$ 3,000
Amplifiers	\$ 2,500	2	\$ 5,000
Tall Pipe and Drape Kit	\$ 15,000	1	\$ 15,000
Replacement Pole for Pipe and Drape Kit	\$ 100	60	\$ 6,000
Automatic Roll Down Projector Screen	\$ 8,000	4	\$ 32,000
Combination Cart	\$ 1,200	6	\$ 7,200
Digital Rado	\$ 400	25	\$ 10,000
Drapes	\$ 15,000	1	\$ 15,000
	<b>Subtotal</b>		<b>\$ 170,862</b>
<b>620-2300 Trade Center Maintenance</b>			
Wall Paper Kit	\$ 300	5	\$ 1,500
Replacment Power Tools	\$ 550	8	\$ 4,400
Cart Repair Kit	\$ 2,500	1	\$ 2,500
Table Repair Kit	\$ 2,000	2	\$ 4,000
Bathroom Light Motion Sensor	\$ 100	50	\$ 5,000
Tools	\$ 5,000	1	\$ 5,000
LED String Lights	\$ 50	100	\$ 5,000
Chair Repair Kit	\$ 1,000	8	\$ 8,000
Elevator Renovation	\$ 5,000	2	\$ 10,000
Parking Arm/System	\$ 12,000	1	\$ 12,000
Roof Repair	\$ 50,000	1	\$ 50,000
Fountain Repair	\$ 25,000	1	\$ 25,000
Air Filter	\$ 48	414	\$ 20,000
	<b>Subtotal</b>		<b>\$ 152,400</b>
<b>TRADE CENTER FUND</b>	<b>TOTAL</b>		<b>\$ 323,262</b>
<b>OXBOW CREEK FUND</b>			
<b>640-2200 Oxbow Creek Maintenance</b>			
Range Ball Washer	\$ 5,000	1	\$ 5,000
	<b>Subtotal</b>		<b>\$ 5,000</b>
<b>OBXOW CREEK FUND</b>	<b>TOTAL</b>		<b>\$ 5,000</b>
<b>CIVIC CENTER FUND</b>			
<b>160-2700 Civic Center Ice Rink</b>			
Adult Skates	\$ 100	90	\$ 9,000
Jr Skates	\$ 85	10	\$ 850
Skate Assists	\$ 125	20	\$ 2,500
	<b>Subtotal</b>		<b>\$ 12,350</b>
<b>CIVIC CENTER FUND</b>	<b>TOTAL</b>		<b>\$ 12,350</b>

FY24 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY24 RECOMMENDED
<b>ALL CAPITAL OUTLAY</b>	<b>TOTAL</b>		<b>\$ 16,765,951</b>



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## **CITY OF COLUMBUS - ACKNOWLEDGMENTS**

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### **Budget Preparation:**

Angelica Alexander, Finance Director  
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