



COLUMBUS, GEORGIA CONSOLIDATED GOVERNMENT

FISCAL YEAR 2023

RECOMMENDED OPERATING BUDGET

Columbus Consolidated Government

Mayor and Council



B.H. "Skip" Henderson III
Mayor



Jerry "Pops" Barnes
District 1



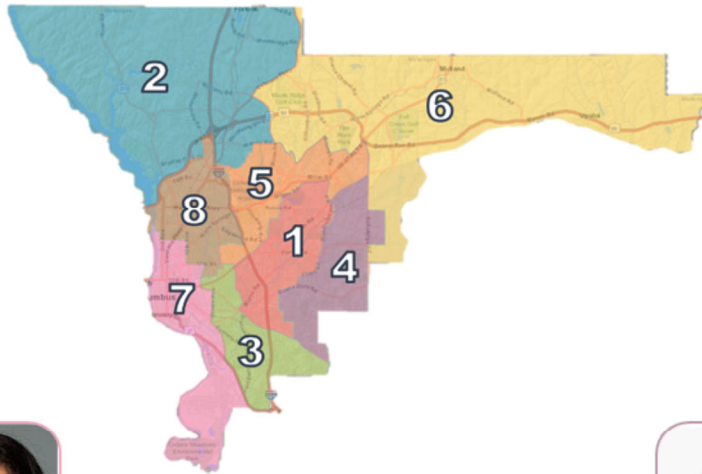
Dr. John House
District 10/At-Large



Glenn Davis
District 2



Judy Thomas
District 9/At-Large



R. Walker Garrett
District 8



Bruce Huff
District 3



Evelyn "Mimi" Woodson
District 7



Gary Allen
Mayor Pro-Tem
District 6



Charmaine Crabb
District 5



Toyia Tucker
District 4

Isaiah Hugley
City Manager

Lisa Goodwin
Deputy City Manager

Pam Hodge
Deputy City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Award*

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Columbus Consolidated Government

Georgia

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

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, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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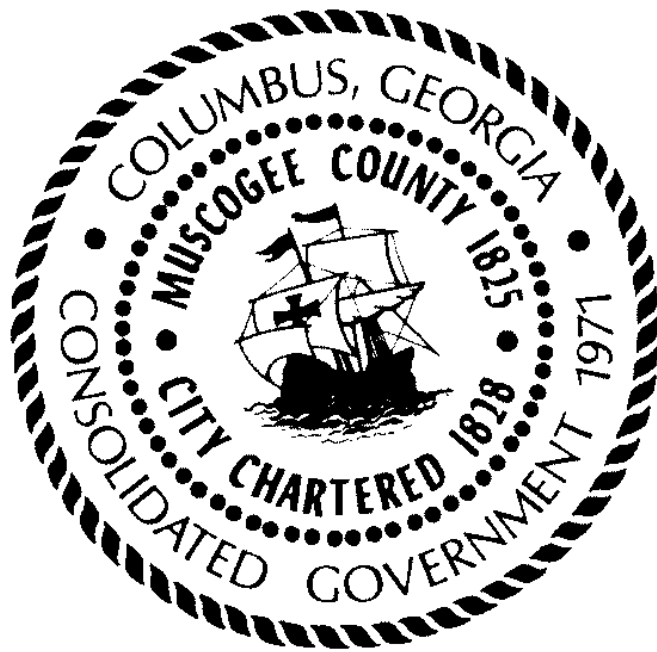
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INTRODUCTION

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

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COLUMBUS CONSOLIDATED GOVERNMENT

Georgia's First Consolidated Government

Post Office Box 1340

Columbus, Georgia 31902-1340

Telephone (706) 225-4712

Cell (706) 984-9012

FAX (706) 653-4970

B. H. "SKIP" HENDERSON III

Mayor

April 26, 2022

In RE: Fiscal Year 2023 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

I. Preamble

Over the past two years, our community has courageously weathered the negative impacts of the COVID-19 pandemic. While we have seen a decline in the number of new COVID cases and positive impacts to the City's fiscal condition, we are still faced with some challenges that we must overcome. As crime and inflation increases across the country, we recognize that Columbus is not untouched. That's why in support of ongoing recovery efforts, we allocated millions of federal relief dollars to provide aid to small businesses and non-profits, many of which, serve our most vulnerable residents. We invested millions of fiscal recovery funds and fund balance reserves to ensure that City employees were able to provide vital community services, such as road repair, trash pickup and public safety. We infused millions of dollars in community safeguard programs to help address the increases in crime throughout the city. Because of these investments in our local economy, infrastructure, and workforce, we are better positioned to continue the momentum we started last year. The last two years are indicative of this community's resiliency, we are confident that the future for Columbus is bright and poised for success.

II. Introduction

Today we present to you the Fiscal Year (FY) 2023 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 was necessary for Council’s deliberation.¹

III. FY2023 Budget Assumptions

The FY2023 Recommended Budget is balanced with \$314,425,601 in revenues and expenses. This amount is up 6.03% from our FY2022 Adopted Budget of \$296,552,993.

Our FY2023 revenues are comprised of \$165,985,363 in General Fund revenue, which includes \$40,000,000 in Local Option Sales Tax (LOST) funds, \$40,000,000 in Other Local Option Sales Tax (OLOST) funds, and \$93,405,506 in all other operating fund revenue. The property tax digest reflected a slight increase in FY2022, and we are projecting another modest increase in the FY2023 property tax digest for real property.

We are hopeful that this Recommended Budget proactively prepares for any prolonged challenges that may lie ahead as we recover from the effects of the pandemic. Our recovery, both operationally and fiscally, will largely depend on the continued workforce and supply chain disruptions we have experienced over the past two years. However, we are optimistic 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 warranted. Fortunately, some sources of revenue, particularly our sales tax revenue have remained consistent, and we hope it remains for the foreseeable future. While some revenue sources have yet to fully recover, we are also experiencing positive gains in our hotel-motel taxes. Transient occupancy rates are close to pre-pandemic levels which is a good indication of economic recovery for our tourism and hospitality industries. Other projected changes in General Fund revenues by category are laid out below:

ANTICIPATED CHANGES IN FY2023 PROJECTED GENERAL FUND REVENUES	
General Property/Title Ad Valorem Taxes	\$4,463,000
Sales Taxes	\$2,800,000
Insurance Premium Taxes	\$500,000
Transfers-In/Other Miscellaneous Revenues	(\$173,100)
Various User Fees/Charges for Services	(\$1,137,000)
Court Fines/Forfeitures	(\$1,550,000)
TOTAL FY2023 REVENUE CHANGE	\$4,902,900

¹ This information was provided simultaneously herewith via a SharePoint website.

Other assumptions that comprise this budget include:

- A 2% Cost of Living Adjustment (COLA) for all employees effective July 2022
- A 1% COLA for retirees effective July 2022
- Budgeted healthcare cost of \$6,200 per position
- No change in the total millage rate
- A 9 mill cap
- A 2% increase in the Property Tax Digest
- 98% Ad valorem collection rate
- A \$200,000 subsidy to the Bull Creek and Oxbow Meadows Golf Courses
- No subsidy to the Civic Center Fund
- No 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, 2023.
- A \$450,000 capital improvement allocation to further reduce blight throughout the community.
- No changes to discretionary agency appropriations
- A General Fund Reserve of \$54 million (96.07 days)
- Value of one reserve day \$570,310
- Value of one mill (Operating) \$4,874,473
- Value of one mill (Bond) \$5,245,419
- An Economic Development millage of 0.50 mill (\$2,388,492), including the Development Authority 0.25 mill and the 0.25 mill remaining with Council to be distributed for previously approved economic development projects, and for \$119,246 to be held in reserve for future economic development opportunities
- A Risk Management vehicle allocation of \$1,502/vehicle
- A Worker's Compensation allocation of \$1,303/employee

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

GENERAL FUND RESERVE DAYS							
	FY17	FY18	FY19	FY20	FY21	FY22 (est.)	FY23 (est.)
GENERAL OPERATING FUND	21.07	26.52	34.28	59.20	68.50	65.88	61.99
OLOST FUNDS	42.09	41.43	46.95	43.47	50.24	36.04	34.08
TOTAL GENERAL FUND RESERVE DAYS	63.16	67.84	81.23	102.67	118.74	101.92	96.07
VALUE OF 1 DAY	\$418,632	\$487,447	\$499,352	\$507,344	\$520,497	\$539,300	\$570,310

IV. General Fiscal Policies and Recommended Changes

A. Employee Raise and Comprehensive Pay Reform

This Recommended Budget includes a 2% Cost of Living Adjustment (COLA) for all classified employees effective July 2022. The cost to implement these pay adjustments is \$2,385,736.

Without a doubt, we needed a comprehensive review of the overall pay structure of this government. Realization of this need resulted in us hiring Evergreen Solutions as our Classification and Compensation Consultant to conduct a full assessment of our current pay and compensation plan. Though we have implemented pay reform for all public safety agencies in prior years, we have yet to systemically address pay reform for all CCG employees. Our current University of Georgia (UGA) pay plan was implemented in 2006 and it is considerably outdated. Unfortunately, after years of stagnant salaries, employee compensation isn't as competitive as we need it to be for recruitment and retention purposes. We often lose our best and most experienced employees to other agencies because they pay more. That is why this Recommended Budget includes \$10,000,000² to implement a new pay and compensation plan for all CCG employees. This is a large yet necessary investment in the City's most valuable resource, its employees. Without employees, we cannot adequately provide core city services. With time and effort, we are hopeful that implementation of this comprehensive pay study will address the revolving door, so to speak, and help us fill some critical vacancies in our government. Hopefully, comprehensive pay reform will also incentivize longevity and reduce pay compression by better aligning employee salaries with the current employment market.

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 positions descriptions were reviewed and evaluated by Evergreen Solutions, our Classification and Compensation Consultant, and their recommendations are denoted below. In the upcoming budget hearings, elected officials and department heads may present the basis for the positions listed below as well as additional positions that were not originally included in this Recommended Budget.

² \$10,000,000 of General Fund reserves will be used to implement a new pay and compensation plan. This is a one-time use of reserve funds that were previously set aside for this purpose. This amount will be sustained with anticipated revenue growth due positive economic trends we've experienced in recent years.

Dept/Office	Fund	Request	Position Description	Amount	Budget Impact
City Manager	General	New	Family Connection Director G20 (21% General Fund, 79% Grant Fund)	\$13,801	Net Increase of \$13,801
City Manager	General	Transfer-In	Keep Columbus Beautiful Executive Director G21	\$68,728	Net Increase of \$68,728
City Manager	General	New	Director of Community Affairs G23	\$82,383	Net Increase of \$82,383
Information Technology	General	Reclass	GIS Coordinator G21 to GIS Division Manager G23	\$11,297	Net Increase of \$11,297
Human Resources	General	New	2 Human Resources Specialists G16	\$105,386	Net Increase of \$105,386
Planning	General	Reclass	Planning Manager G22 to Assistant Planning Director G24	\$14,733	Net Increase of \$14,733
Public Works	General	New	Plumber I G13 eff January 2023	\$23,145	Net Increase of \$23,145
Public Works	General	New	HVAC Technician I G13 eff January 2023	\$23,145	Net Increase of \$23,145
Public Works	General	New	3 Facilities Maintenance Workers I G11 eff January 2023	\$63,780	Net Increase of \$63,780
Public Works	General	New	Electrician I G13 eff January 2023	\$23,145	Net Increase of \$23,145
Public Works	General	New	Custodial Supervisor G16 eff January 2023	\$26,346	Net Increase of \$26,346
Public Works	General	Reclass	Facilities Maintenance Worker I G11 to Carpenter I G13	\$3,771	Net Increase of \$3,771
Parks & Recreation	General	New	PT Site Supervisor G4	\$18,125	Budget Neutral Offset by Other Budget Reductions
Parks & Recreation	General	New	2PT Activity Leaders G2	\$32,810	Budget Neutral Offset by Other Budget Reductions
Parks & Recreation	General	New	Recreation Specialist III G14	\$48,320	Budget Neutral Offset by Other

				Budget Reductions	
Parks & Recreation	General	New	3 PT Recreation Center Leaders G2	\$63,049 Offset by Other Budget Reductions	Budget Neutral
Parks & Recreation	General	Reclass	2 PT Administrative Clerks G9 to 1 FT Administrative Assistant G12	\$1,301 Offset by Other Budget Reductions	Budget Neutral
Tax Assessor	General	New	Personal Property Appraiser G14	\$48,320	Net Increase of \$48,320
Police	General	Reclass	Chief of Staff/Public Information Officer PS20 to Director of Community Affairs PS23	\$22,508	Net Increase of \$22,508
Police	General	New	Administrative Technician G12	\$44,259	Net Increase of \$44,259
Police	General	New	Criminal Records Technician G10	\$40,670	Net Increase of \$40,670
Fire/EMS	General	New	Fire Lieutenant PS18	\$61,100	Net Increase of \$61,100
District Attorney	General	New	Assistant District Attorney G23	\$92,960	Net Increase of \$92,960
Superior Court Clerk	General	New	Senior Deputy Clerk – Appeals G14	\$48,320	Net Increase of \$48,320
Superior Court Clerk	General	New	2 Deputy Clerk II – Appeals G12	\$88,719	Net Increase of \$88,719
State Court Solicitor	General	New	2 Deputy Clerk II G12	\$88,719	Net Increase of \$88,719
Public Defender	General	Pay Adjustment	Contract Public Defenders \$5,000 Pay Increase	\$103,173	Net Increase of \$103,173
Municipal Court Judge	General	Pay Adjustment	Associate Magistrate Judge Biweekly Supplement Increase from \$332.71 to \$675.75	\$9,601	Net Increase of \$9,601
Sheriff	General	Reclass	Administrative Coordinator G14 to Administrative Operations Manager G18	\$9,200 Offset by Position Deletions/ Reductions	Budget Neutral

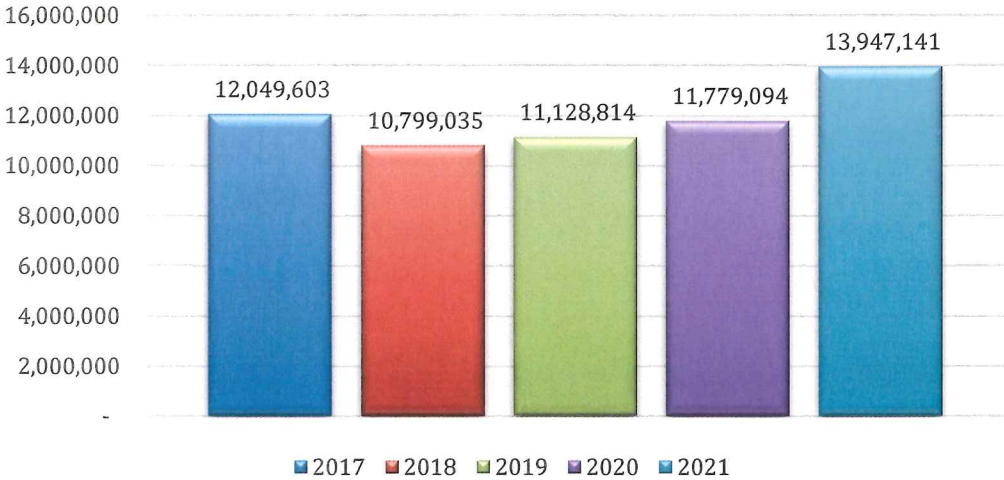
Sheriff	General	Reclass	Lieutenant PS20 to Captain PS22	\$1,893 Offset by Position Deletions/ Reductions	Budget Neutral
Sheriff	General	Reclass	Investigator PS16 to Sergeant PS18	\$2,646 Offset by Position Deletions/ Reductions	Budget Neutral
Sheriff	General	New	Sheriff Cadets G10	\$81,540 Offset by Position Deletions/ Reductions	Budget Neutral
Sheriff	General	Reclass	12 Correctional Officers PS12 to 12 Deputy Clerk II G12	(\$31,951) Reduction	Budget Neutral
Sheriff	General	Reclass	Correctional Officer PS12 to Lieutenant PS20	\$19,779 Offset by Position Deletions/ Reductions	Budget Neutral
Sheriff	General	Delete	2 Deputy Sheriff PS14	(\$102,521) Reduction	Budget Neutral
Sheriff	General	Reclass	Deputy Clerk II G12 to Senior Deputy Clerk G14	\$3,961 Offset by Position Deletions/ Reductions	Budget Neutral
Sheriff	General	Reclass	12 Deputy Sheriffs PS14 to 12 Correctional Officers PS12	(\$50,853)	Net Decrease of (\$50,853)
Sheriff	General	Reclass	15 Deputy Sheriffs PS14 to 15 Investigators PS16	\$70,166	Net Increase of \$70,166
Coroner	General	Pay Adjustment	Coroner Base Salary Increase from \$60,000 to \$82,500	\$29,869	Net Increase of \$29,869
Public Works	Integrated Waste	Transfer-Out	Keep Columbus Beautiful Executive Director G21	(\$68,728)	Net Decrease of (\$68,728)
Transportation	Metra	Reclass	Principal Transit Planner G20 to Assistant Transportation Director G24	\$23,092 Offset by Position Deletion	Budget Neutral

Transportation	Metra	Delete	Transit Security Specialist G10	(\$40,771) Reduction	Budget Neutral
Trade Center Sales	Trade Center	New	Conference Facilitator G15	\$50,453	Net Increase of \$50,453
Trade Center Sales	Trade Center	New	Administrative Secretary G10	\$40,771	Net Increase of \$40,771
Trade Center Sales	Trade Center	Reclass	Conference Facilitator G15 to Conference Facilitator G16	\$2,241	Net Increase of \$2,241
Community Reinvestment	CDBG	Reclass	Program Manager G19 to Assistant Community Reinvestment Director G21	\$8,611	Net Increase of \$8,611

C. Stabilizing Our Healthcare Costs

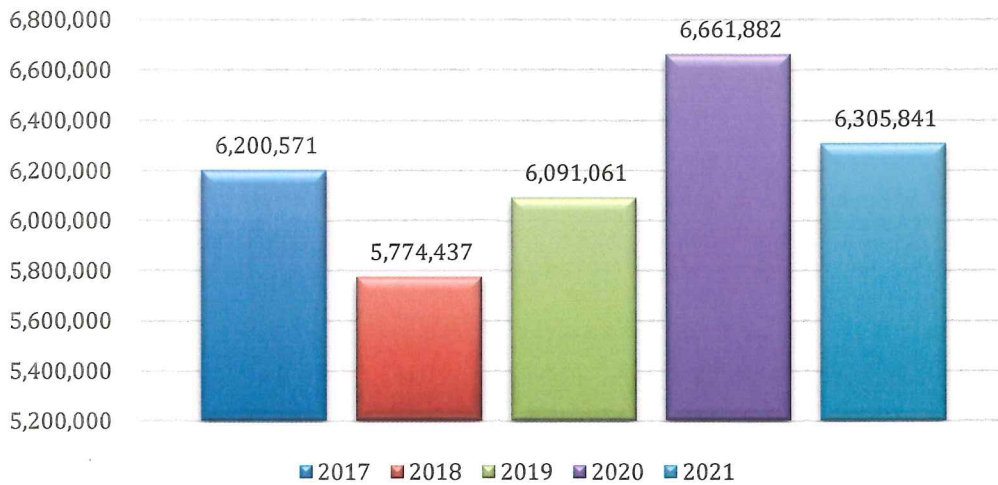
CCG medical claims have fluctuated over the last three years with a 5.52% increase from 2019 to 2020 and a 15.54% increase from 2020 to 2021 as is shown below:

**Columbus Consolidated Government
Annual Medical Claims CY2017 - CY2021**



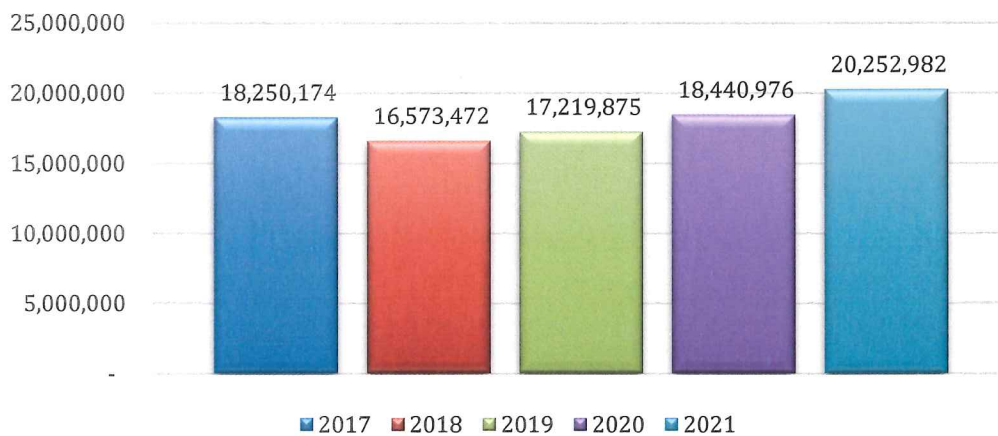
Prescription drug claims have also experienced some fluctuations. We experienced an 8.57% increase from 2019 to 2020 and a 5.65% decrease from 2020 to 2021 as depicted below:

Columbus Consolidated Government Annual Rx Claims CY2017 - CY2021



Overall healthcare claims were on a declining trend until recent years. For the past 3 years, costs have been on an upward trend as shown in the chart below.

Columbus Consolidated Government Annual Medical/Rx Claims CY2017 - CY2021



The continued success of our wellness program has allowed us to exceed national healthcare cost trends in recent years. However, we, like the rest of the nation, are not immune to rising healthcare costs associated with COVID-19. These cost increases have caused us to re-think the make-up of our long held 70/30 cost sharing strategy for healthcare. If we continued our

current contribution strategy, employees would have experienced a 9% increase in health insurance premiums in addition to the increases they are seeing with everyday living expenses such as rent, gas, and food. To that end, this Recommended Budget proposes changing our cost sharing strategy so that healthcare costs consist of a 73% contribution from CCG and 27% from employees. This strategic change along with a \$10 co-pay increase for office visits allows us to avoid premium increases as in prior years. In fact, this year will be the seventh 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 the steps, then they will have **no premium cost increase** for 2023. However, lack of participation in this optional program will result in a 11% premium increase.

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

D. INTEGRATED WASTE FUND

The Integrated Waste Fund and its lack of sufficient reserves for capital replacement and closure/post-closure costs has been the topic of much debate in past years. Fortunately, through the utilization of inmate labor and minor service adjustments to our Integrated Waste programs, we have been able to continue providing services at a very low cost to the community. Regrettably, the challenges we have experienced with our Integrated Waste programs during the COVID-19 pandemic are unlike anything we have ever experienced, and these challenges have caused us to reassess how we deliver services to the community. Columbus, like many cities across the nation, is struggling to keep up with waste collection services because of staffing shortages. The labor shortages concerning inmates are due to backlogs in the court system and the loss of experienced drivers is due to a non-competitive pay structure. While we understand that waste collection and disposal is an essential function of the government, we also know that the sustainability of our Integrated Waste system is at risk without significant changes to our long term strategic plans. That is why City Administration proposed, and City Council approved, the use of approximately \$19 million in fiscal recovery funds to automate waste collection services. The automation and containerization of waste results in a cleaner community and reduces workforce helper demands as automated collection trucks only require a driver. We have automated our recycling collections and as we move down the path of discontinuing the use of inmate labor for household garbage pickup, we are hopeful that the new pay and compensation plan will further allow us to employ more drivers who have or can obtain a commercial driver’s license (CDL). National supply chain disruptions during the pandemic have exacerbated the need for CDL drivers and we can only hope that a more competitive pay structure will help with the recruitment and retention of these essential employees. Until staffing levels improve, we are proposing to continue utilizing the services of a private company for the collection of yard waste. Integrated Waste Fund reserves in the amount of \$4.78 million are

being utilized to cover the cost of this service. Salary savings will absorb some, but not all, of the costs for these services. It should be noted that there are no waste collection fee increases in this Recommended Budget though our Integrated Waste System remains in dire need of equipment. Waste collection trucks and other equipment are consistently in need of costly repairs which not only burdens our funding, but also restricts our effectiveness in providing services to the citizens. Our Public Works Department has engaged a consultant to conduct a rate study to help determine the level at which our rates should be to support all of the needs of our Integrated Waste System. The results of this study will be presented to Council for review and discussion. This study will provide us an unbiased assessment of our funding position as we consider any plans for a systematic rate adjustment that will be critical to the continued operation of our Integrated Waste System.

E. OLOST Distribution

The OLOST revenue budget is projected to be \$40 million in FY2023, with 70% dedicated to Public Safety (\$28 million) and 30% dedicated to infrastructure (\$12 million).

Out of the \$28 million dedicated to Public Safety, \$26.1 million is appropriated (already obligated) for prior, ongoing commitments related to personnel expenses, debt service, public safety system enhancements and maintenance and cost allocations. The remaining \$1.9 million in OLOST funds are appropriated for additional capital outlay allocated among the Public Safety departments and offices.

The additional capital appropriations are allocated as follows:

<i>OFFICE</i>	<i>DESCRIPTION</i>	<i>AMOUNT</i>
<i>Police Department</i>	10 Pursuit Explorers w/ Equipment Packages, Axon Taser 7 Replacement Program	\$733,372
<i>Fire/EMS</i>	175 Personal Protective Equipment, 125 Helmets, 15 Life Pack 1000 AED's, 4 Full Size Impalas	\$583,375
<i>Sheriff's Office</i>	Axon Officer Safety Plan 7 and 3 Pursuit Vehicles w/ Equipment Packages	\$467,367
<i>MCP</i>	1 Convection Oven, Kitchen Equipment, Key Watcher Key Management System	\$112,879
<i>Coroner</i>	1 Full Size Ford Excursion	\$54,000
	TOTAL	\$1,950,993

In the upcoming year, we will continue to have one significant drain on our OLOST monies, which reduces the sums distributed to individual public safety departments/offices, related to our Court Management System. Implementation of the new Court Management System was completed in FY2021 with a go-live date in September 2020. Our old mainframe system has been decommissioned now that the new Court Management System is in production. While some of the implementation costs were set aside over the course of time, the

remaining implementation costs as well as ongoing annual maintenance costs will need to be covered for several years to come. Implementation and annual maintenance costs total \$8.1 million over the next five years with only annual maintenance thereafter at an annual cost of approximately \$991,000.

V. Conclusion

This Mayor's FY2023 Recommended Budget message is presented together with the City Manager's budget letter and the FY2023 Recommended Budget Book. We should be encouraged by the progress we have made over the past few difficult years and know the decisions we make this year will likewise move us toward greater financial security and community prosperity. We continue to face systemic limitations caused by our tax structure and state revenue policies. This COVID-19 crisis has presented us with new challenges as we navigate through these unprecedented times of economic uncertainty. Innovative thinking will need to be employed to determine how our community can continue to thrive in the face of those limitations as we hope for swift financial recovery.

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

To our Council, I thank you for all of the hard work that was necessary to review, deliberate upon and decide the FY2023 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2023 Recommended Budget submitted for your examination and review.

Respectfully Submitted,



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

OFFICE OF THE CITY MANAGER

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

April 26, 2022

Dear Ladies and Gentlemen:

As we prepare for the upcoming fiscal year, Columbus, Georgia continues to face the challenge of providing its citizens with vital, quality services and amenities within the confines of its limited resources without draining its long-term reserves. Columbus, like other municipalities across the nation, continue to cope with the consequences of rising costs of necessities such as healthcare, federal and state policy changes, and unpredictability in the housing and financial markets. 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 FY23 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 transition 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 FY23 Recommended Budget is balanced at \$314,425,601. In order to balance the operating budget, \$15,034,732 of fund balance was budgeted from the General Fund, Integrated Waste Fund, and the Transportation Fund. Subsidies in the amount of \$200,000 are included for the Bull Creek and Oxbow Creek Golf Courses. There is no subsidy for the Integrated Waste Fund, Civic Center Fund, or Indigent Care Fund. There are no service

fee adjustments included in this Recommended budget. For the fifth consecutive year, a limited amount of funding for capital outlay in the General Fund is being included as part of the budget.

There is a no change in the total millage rate in FY23 when compared to FY22. 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. This FY23 Recommended Budget provides a small amount of funding for the Capital Replacement Program in the General Fund. We were able to fund minimal capital requests in other operating funds but left many justified equipment requests and projects unfunded. Costs of operations remain at a minimal level. As we look to our future, we must be mindful of the potentially costly impact that deferred maintenance on equipment and vehicles or delayed reinvestment in basic infrastructure may pose to us in years ahead.

Cost Containment Measures

Several cost containment measures were continued in the FY23 Recommended Budget. All positions that were unfunded during FY22 will continue to remain unfunded during FY23. An “unfunded” position is one that cannot be refilled during the budget year due to lack of available funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. This measure results in substantial annual savings in the General Fund.

In addition to continuing unfunded vacancies, the City has also made the decision to continue to defer major maintenance and significant capital improvements to most of its facilities and infrastructure for the foreseeable future. The aging and deteriorating condition of some of the City’s buildings and other facilities is of grave concern; however, the austere budget circumstances in which we find ourselves year after year simply do not allow the City to significantly invest in its own facilities at this time. In the near future, we are hopeful that we can secure the funding needed to facilitate the much-needed improvements to our public buildings and infrastructure.

Budget Process

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying most capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, revisiting fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during this economic time. An increase of 2% in the tax digest for FY23 is estimated and a 98% collection rate is projected. The departments in the

General Fund maintained the same operating budget as FY22, with a few exceptions. With departments/offices essentially operating at the same level as FY22, 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 FY23. 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 FY22. The Fund Balance column identifies those funds that requires fund balance to balance their appropriations. There is some use of fund balance included in the Recommended Budget for FY23 as depicted below.

FISCAL YEAR 2023						
SUMMARY OF FUNDS AND APPROPRIATION						
FUNDS	TOTAL FUNDING			TOTAL APPROPRIATION		
	FY23 REVENUE	FUND BALANCE	TOTAL	FY23 RECOM	FY22 ADOPTED	% CHANGE
General	\$165,985,363	\$10,175,000*	\$176,160,363	\$176,160,363	\$164,490,530	7.09%
Stormwater	\$5,878,662	0	\$5,878,662	\$5,878,662	\$7,482,843	-21.44%
Paving	\$16,601,709	0	\$16,601,709	\$16,601,709	\$16,117,840	3.00%
Medical Center	\$12,542,459	0	\$12,542,459	\$12,542,459	\$14,808,633	-15.30%
Integrated Waste	\$13,490,000	\$4,788,000	\$18,278,000	\$18,278,000	\$13,191,200	38.56%
E911	\$4,022,087	0	\$4,022,087	\$4,022,087	\$4,121,365	-2.41%
Debt Service	\$14,900,072	0	\$14,900,072	\$14,900,072	\$11,928,758	24.91%
Transportation	\$14,041,956	\$71,732	\$14,113,688	\$14,113,688	\$10,727,588	31.56%
Trade Center	\$2,930,301	0	\$2,930,301	\$2,930,301	\$2,978,592	-1.62%
Bull Creek	\$1,609,331	0	\$1,609,331	\$1,609,331	\$1,505,000	6.93%
Oxbow Creek	\$544,363	0	\$544,363	\$544,363	\$521,850	4.31%
Civic Center	\$4,456,074	0	\$4,456,074	\$4,456,074	\$4,089,138	8.97%
Econ Dev Auth	\$2,388,492	0	\$2,388,492	\$2,388,492	\$2,609,053	-8.45%
Sub-TOTAL	\$259,390,869	\$15,034,732	\$274,425,601	\$274,425,601	\$254,572,390	7.80%
2009 Other LOST	\$40,000,000	0	\$40,000,000	\$40,000,000	\$41,980,603	-4.72%
TOTAL	\$299,390,869	\$15,034,732	\$314,425,601	\$314,425,601	\$296,552,993	6.03%
Health	\$23,912,887	0	\$23,912,887	\$23,912,887	\$23,912,887	0.00%
Risk Management	\$5,800,288	0	\$5,800,288	\$5,800,288	\$5,341,926	8.58%
WIOA	\$3,405,720	0	\$3,405,720	\$3,405,720	\$3,802,332	-10.43%
CDBG	\$1,736,936	0	\$1,736,936	\$1,736,936	\$1,636,720	6.12%

* \$10,000,000 of General Fund reserves will be used to implement a new pay and compensation plan. This is a one-time use of reserve funds that were previously set aside for this purpose. This amount will be sustained with anticipated revenue growth due to positive economic trends and will be further explained as we move forward in the budget process.

The total operating budget is \$314,425,601 excluding Health Insurance, Risk Management, Community Development Block Grant, and WIOA Funds. WIOA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall.

Assessment

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

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

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

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

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

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

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

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

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

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

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

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

TAX MILLAGE COMPARISON									
FY22 ADOPTED TO FY23 RECOMMENDED									
	URBAN SERVICE DISTRICT #1			URBAN SERVICE DISTRICT #2			URBAN SERVICE DISTRICT #4		
	FY22 Adopted	FY23 Recom	Change	FY22 Adopted	FY23 Recom	Change	FY22 Adopted	FY23 Recom	Change
Total General and Urban	8.18	8.18	0.00	6.13	6.13	0.00	5.98	5.98	0.00
METRA	0.82	0.82	0.00	0.82	0.82	0.00	0.82	0.82	0.00
Total Subject to Cap	9.00	9.00	0.00	6.95	6.95	0.00	6.80	6.80	0.00
Stormwater (Sewer)	1.24	1.24	0.00	0.20	0.20	0.00	N/A	N/A	N/A
Paving	3.44	3.44	0.00	0.55	0.55	0.00	N/A	N/A	N/A
Indigent Care	3.00	2.50	-0.50	3.00	2.50	-0.50	3.00	2.50	-0.50
Economic Development	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Total M & O	17.18	17.18	0.00	11.20	11.20	0.00	10.30	10.30	0.00
Debt Service	0.33	0.83	0.50	0.33	0.83	0.50	0.33	0.83	0.50
Total Tax Rate	17.51	17.51	0.00	11.53	11.53	0.00	10.63	10.63	0.00

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 FY23, that percentage will reach approximately 54%. The City increased its annual health care contribution

from \$5,870 to \$6,200 per full time budgeted position. With the proposed increase in the City's contributions, employee premium contributions will now reflect a shared contribution strategy of 73% employer contribution applied across all plans as well as plan adjustments to provide a premier health insurance plan for employees and their qualified dependents. This is a change from the previous contribution strategy where CCG covered 70% of the costs for health care. 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, 2022 and will receive a \$5,000 pay increase effective January 1, 2023. However, all classified general government and public safety employees (excluding elected officials) will receive a cost-of-living adjustment of 2.0% effective July 2022 and a cost-of-living adjustment for retired employees of 1.0% is also effective July 2022. Both are included in this Recommended budget. This Recommended Budget also includes implementation of a new Pay and Compensation plan for all CCG employees to relieve pay compression and address pay parity within the 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 FY23 budget includes \$7,974,968 in capital improvements projects and \$9,690,836 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 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' FY23 funding level is \$633,911 a 6.50% increase from the FY22 adopted budget of \$595,238. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY23 funding level is \$1,464,832 an .72% increase from the FY22 adopted budget of \$1,454,300.
 - ◆ The Mayor's Office increase by 1.37% from \$305,856 to \$310,044.

- ◆ The funding level for the Internal Auditor's Office is \$310,044, a 1.37% increase from the FY22 adopted budget of \$304,649.
- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$843,987, a 0.02% increase over FY22.
- ◆ The City Attorney's Office FY23 funding level is \$1,756,508, a 2.88% increase from the FY22 adopted budget.
- ◆ The City Manager's FY23 funding level is \$1,847,658, a 17.10% increase from the FY22 adopted 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 associated with the transfer of a position from Public Works for Keep Columbus Beautiful which simultaneously reduces the budget in Public Works by the same amount, the partial funding transfer of a grant position for Family Connection (79% of the position's funding will remain in the grant fund), and a new Director of Community Affairs position that will provide public relation services to the government at-large.
- ◆ Finance's FY23 funding level is \$2,613,334 an 1.09% increase from the FY22 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Purchasing and the Cash Management divisions.
- ◆ Information Technology's FY23 funding level is \$6,603,407, a 8.65% increase from the FY22 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$1,418,040 for continued investment in critical technology improvements. \$1,418,040 of FY23's Other Local Option Sales Tax allocation will be used to install new and replacement computer equipment, a city Fiber upgrade, implement the Eagle Recorder Cloud, and an upgrade to the inmate software at MCP and GIS System Aerial Imagery.
- ◆ Human Resources' FY23 funding level is \$2,177,717, a 10.19% decrease from the FY22 adopted budget. This department includes the Administration and Employee Benefits divisions. This decrease is due to a decrease in consulting fees.
- ◆ Inspections and Code Enforcement's FY23 funding level is \$2,587,884 a 12.49% increase from the FY22 adopted budget. This increase is due to an increase in the operational budget for demolitions.
- ◆ The Planning Department's FY23 funding level is \$321,454, a 5.11% increase from the FY22 adopted.
- ◆ The Community Reinvestment funding level is \$145,682 a 5.51% decrease from the FY22 budget.

- ◆ Engineering Department's FY23 funding level is \$2,065,499 a 4.56% increase from the FY22 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. Engineering Department's Drainage Division will operate with \$785,300, a 1.94% increase from FY22's adopted budget, and the Highways & Roads Division will operate with \$1,251,796, a 2.45% decrease from FY22's adopted budget. Engineering also receives an allocation of \$2,700,000 from the Other Local Option Sales Tax, which is a 22.73% increase from the amount allocated in FY22.

- ◆ Public Works' FY23 funding level is \$9,470,402, a 5.8% increase from the FY22 adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other Maintenance & Repairs, operate with \$3,297,586 in the Stormwater Fund. This allocation is a 3.85% increase from the FY22 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 \$129,619 for OLOST supplements for Correctional Officers.
 - ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$12,926,452 in the Paving Fund. This allocation is a 4.55% increase over the FY22'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 \$14,772,814 in the Integrated Waste Management Fund. This allocation is a 43.89% increase from the FY22 adopted budget for Public Works' waste management program and maintenance activities. This increase is due to continuation of yard waste pick-up services, contracted through AmWaste.

 - ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$125,000.

- ◆ Parks & Recreation's FY23 total funding level is \$10,995,708, a 5.53% decrease from the FY22 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 \$99,081 in the Integrated Waste Management Fund. This allocation is a 2.04% increase over last year's budget for Parks & Recreation waste management program activities due to allocation of additional operating funding.
- ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$49,560 for OLOST supplements for correctional officers, a decrease of 1.01%.
- ◆ Cooperative Extension Services' FY23 funding level is \$137,865, no change from the FY22's adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY23 funding level is \$3,114,456, a 2.97% increase from the FY22 adopted budget. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY23 funding level is \$27,896,902, a 1.51% increase from the FY22 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 \$10,571,894, an 11.33% decrease from FY22. One-time capital equipment purchases accounts for this large decrease.
 - ◆ The Emergency Call Center (E911) operates with \$3,763,393 in the Emergency Telephone Fund. This allocation is 2.97% 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 FY23, no transfer from the Other Local Option Sales Tax Fund was necessary to subsidize operational costs. E911 operations also receives funding from the Other Local Option Sales Tax in the amount of \$377,446 for personnel and operating expenses.
- ◆ Fire and Emergency Services' FY23 funding level is \$26,407,504, reflects a 2.55% increase from the FY22 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 \$3,296,600, a 23.65% decrease from

the FY22 Adopted Budget. One-time capital equipment purchases accounts for this large decrease.

- ◆ The Muscogee County Prison's FY23 funding level is \$8,428,435, a 1.37% increase from the FY22 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$807,521, a 23.46% decrease from the FY22 adopted budget due to the purchase of capital equipment.
- ◆ The Superior Court Judges' FY23 funding level is \$1,401,669, a 1.17% increase from the FY22 adopted budget.
- ◆ The District Attorney's FY23 funding level is \$2,514,246, reflects a 6.92% increase from the FY22 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 FY23 funding level is \$192,651. This allocation reflects a .38% increase from FY22'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 \$165,370 for personnel.
- ◆ The Jury Manager's FY23 funding level is \$483,511. This allocation reflects a .17% increase from the FY22 adopted budget.
- ◆ The Juvenile Court's FY23 funding level is \$859,906, a 20.83% increase from the FY22 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY23 funding level is \$340,827, a 1.13% decrease from the FY22 adopted budget.
- ◆ The Clerk of Superior Court's FY23 funding level is \$2,229,824 which is a 9.11% increase from the FY22 adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011, with a FY23 funding level of \$102,911. This allocation reflects a 22% increase from the FY22 adopted budget due to the inclusion of 3 additional positions to implement an appeals division. 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 \$45,312.
- ◆ State Courts' FY23 funding level is \$1,899,262, a 3.91% increase from the FY22 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 \$229,047 for personnel and operating expenses.
- ◆ The Public Defender's FY23 funding level is \$2,218,543, a 4.99% 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 FY23 funding level is \$1,263,049, a 8.69% increase from the FY22'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 \$430,563, a 2.45% increase from the current adopted budget.
 - ◆ The Clerk of Municipal Court's FY23 appropriation is \$832,486, a 12.23% increase from the FY22 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$93,558 for personnel, a 21.39% decrease from the FY22 adopted budget.
- ◆ The Probate Court's FY23 funding level is \$565,638, a 1.22% 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 \$46,290 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY23 funding level is \$29,325,637, a 3.52% increase from the FY22 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 \$3,590,466, a 5.13% decrease under the FY22 adopted budget amount for the Sheriff's Office due to one-time capital equipment purchases.
- ◆ The Tax Commissioner's Office's FY23 funding level is \$1,859,487, a .60% increase from the FY22 adopted budget.
- ◆ The Coroner's Office's FY23 funding level is \$386,238, a 5.36% increase from the FY22 adopted budget due to adjusting the base salary of the coroner from \$60,000 to \$82,500. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$65,437 for personnel and a one-time capital purchase.
- ◆ The Recorders' Court has an FY23 funding level of \$1,140,856. This reflects a .50% increase from the FY23 adopted budget amount. The Recorders' Court also receives funding of \$90,637 from the Other Local Option Sales Tax, a 2.80% increase from the current adopted budget.

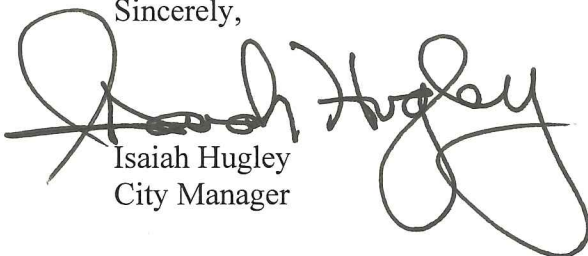
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY23 funding level is \$1,186,975, 1.09% higher than the total amount provided for in the FY22 adopted budget.
- ◆ The Indigent Care Fund FY23 funding level is \$12,542,459. This appropriation reflects a 15.30% decrease from the FY22 adopted budget. The Consolidated Government provides this funding to account for inpatient hospital and outpatient healthcare to its indigent citizens and inpatient and outpatient healthcare for its prisoners.
- ◆ Debt Services' FY23 funding level is \$14,900,072, a 24.91% increase from the FY22 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY23 funding level is \$14,195,230 a 32.32% increase from FY22's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,813.
 - ◆ 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 FY23 funding level in the General Fund is \$179,680. Parking violation fines are currently \$40 per violation and remain unchanged in FY23. 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 FY23 funding level is \$2,930,301, a 1.62% decrease from the FY22's adopted budget. This department is budgeted as an enterprise fund, where \$680,000 and \$650,000 in revenue are projected from Beer and Hotel/Motel Taxes respectively. The remainder of the budget will be funded by various activities and events.
- ◆ Columbus' Golf Authority's FY23 funding level is \$2,153,695, a 6.26% increase over FY22'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 to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY23 funding level is \$4,456,074, an 8.97% increase from FY22's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,300,000. There is no General Fund subsidy included in this budget for the Civic Center Fund.

- ◆ Employee Health Insurance Fund's FY23 funding level is \$23,912,887 reflecting no change from the FY22 adopted budget. The City's contribution will be \$6,200 per budgeted employee in FY23.
- ◆ Risk Management's FY23 funding level is \$5,800,588 up 8.59% over the FY22 adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget decreased to \$2,388,492, a decrease of 1.87%, 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 8 of 10), \$100,000 for the Mercer Project (Year 4 of 5), and \$175,000 for the Business Development Initiative (Year 2 of 2). Annual appropriation and allocation of the Economic Development Fund is at the discretion of Council.
- ◆ Workforce Innovation & Opportunity Act (WIOA), also formerly known as the Job Training Partnership Act (JTPA) will have a funding level of \$3,405,720 in FY23. 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 FY23 funding level will be \$1,736,936, an increase of 6,12% from the FY22 adopted budget. This is another federally funded program that overlaps the City's fiscal year where program adjustments will be needed in the fall.

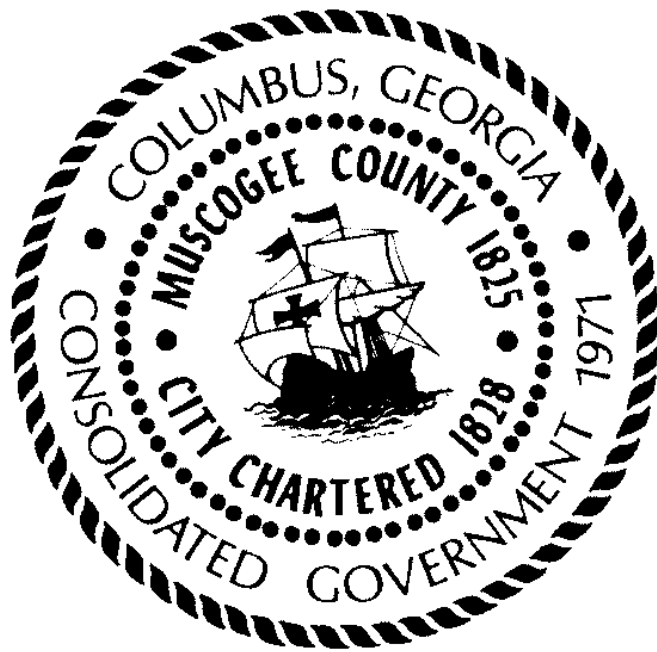
Conclusion

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

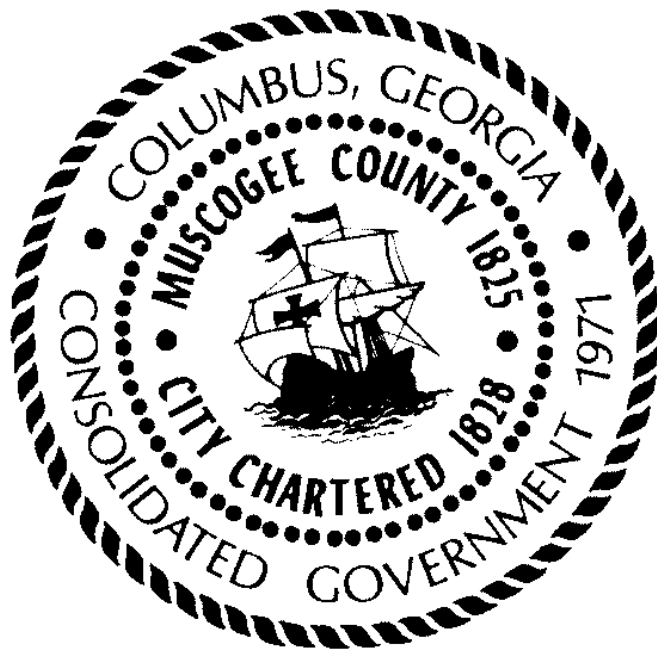


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BUDGETARY POLICY

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

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POLICIES AND PROCEDURES

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

Budget Preparation

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

Budget Adoption

- Step 1: Beginning in November, Financial Planning prepares the budget database (which includes all personnel costs) and reports showing prior years' actual expenditures and adopted budgets. Any anomalies are reviewed and adjusted for the upcoming budget year. Upcoming and long-range challenges/opportunities are evaluated. Operating trends, as well as, economic indicators are taken into consideration when reviewing budgeted revenues and expenditures. Expected changes in pay plan, benefits, gas, water, electricity, motor fuel, capital items, etc., are also considered. This database is used as the financial framework for budget preparation.
- Step 2: During January and February, departments develop performance and expenditure requests for the next fiscal year.
- Step 3: During the months of March and April, the Mayor and City Manager review all departmental operations and budget requests in order to propose a recommended balanced budget.
- Step 4: No later than sixty (60) days prior to the fiscal year commencing July 1, the Mayor submits to Council a proposed operating budget for all operating funds. The Operating Budget includes recommended expenditures and the means of financing them.
- Step 5: A series of budget work sessions and public hearings are held by Council before making final changes to the Mayor's recommended budget.
- Step 6: The Annual Budget is formally adopted by Council before July 1.

Expenditure Control

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

Budget Control

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

POLICIES AND PROCEDURES

Budget Amendments

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

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

Policy Guidelines

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

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

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

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

Revenue Policies

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

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

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

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

Financial Structure

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues

POLICIES AND PROCEDURES

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

Government Funds

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

The City utilizes the following types of governmental funds:

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

Proprietary Funds

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

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

Fiduciary Funds

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

POLICIES AND PROCEDURES

PRIMER ON CITY FUNDS

Columbus' funds are organized according to fund origin and utilization of funds. Several departments receive funding sources in more than one fund, so it is important to consider all funding sources when evaluating the operating budget of a particular individual department. Here is a brief description of each fund included in this Operating Budget:

OPERATING FUNDS (Fund Number)

- General Fund (0101)*** The General Fund supports the operations of the City. All departments of the General Government and Public Safety are supported by the General Fund, as are most ancillary operations and units. The General Fund receives funding from a number of sources including the millage, other taxes, fees, service charges, fines, and interfund transfers.
- LOST Funds (0102,0109)*** There are two Local Option Sales Tax (LOST) funds: one is to support Public Safety (Crime Prevention, Police/E-911, Fire/EMS, Muscogee County Prison, Sheriff, Municipal Court/Marshal, District Attorney, Homeland Security, State Court Solicitor, Recorder's Court, Coroner, and METRA); the other is for Infrastructure (Public Works, Parks and Recreation, Engineering, and Information Technology).
- Stormwater (0202)*** Stormwater funds support the stormwater and drainage systems of the City and provide funding for the maintenance of sewers and drainage systems. The fund was named "Stormwater" to differentiate City stormwater and drainage services from those provided by Columbus Water Works, which provides primary sewage services for the City. Stormwater funding comes largely from the millage.
- Paving Fund (0203)*** Paving funds are used for highways, roads and streets, right-of-way maintenance, repairs, landscaping, and related services. Paving funds come from the millage and related fees.
- 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 mileage which is intended to cover such services provided after approval 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.

POLICIES AND PROCEDURES

- WIOA (0220)*** The Workforce Innovation & Opportunity Act fund is a repository for grants from the Georgia Department of Economic Development which funds certain community jobs training and development under the Job Training Partnership Act.
- Econ Development (0230)*** The Economic Development fund supports investment by the City in Economic Development Authority projects. It is directly funded by a portion of the millage and is utilized at the discretion of City Council.
- Debt Service Fund (0405)*** The Debt Service fund is the repository for funds utilized to repay bonded and other debt obligations of the City, including the bonds issued by the Columbus Building Authority.
- Transport/METRA (0751)*** The Transportation fund supports the operation of the City's public transportation system, METRA, which includes buses and specialty vehicles. It is funded by transportation grants, service fees and the millage.
- Parking Mgmt (0752)*** This fund supports the operation of the City's parking management and enforcement. It is funded by parking fees and fines. In FY19, the Parking Management Fund activities were transferred to the General Fund as it no longer meets the requirements of an enterprise fund.
- Trade Center Fund (0753)*** The Columbus Iron Works Convention and Trade Center is owned and operated by the City. This fund supports all operations of the Trade Center and is funded by Trade Center revenues as well as Selective Sales and Use Taxes.
- Bull Creek/Oxbow (0755/6)*** The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.
- Civic Center (0757)*** The Civic Center is owned and operated by the City and this fund supports those operations. Funding comes from event revenues, service fees, and the Hotel/Motel Tax.
- Employee Health (0850)*** This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.
- Risk Management (0860)*** This fund is a repository for the City's self-insured Workers Compensation program and vehicle claims management program.

Accounting Basis

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

POLICIES AND PROCEDURES

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

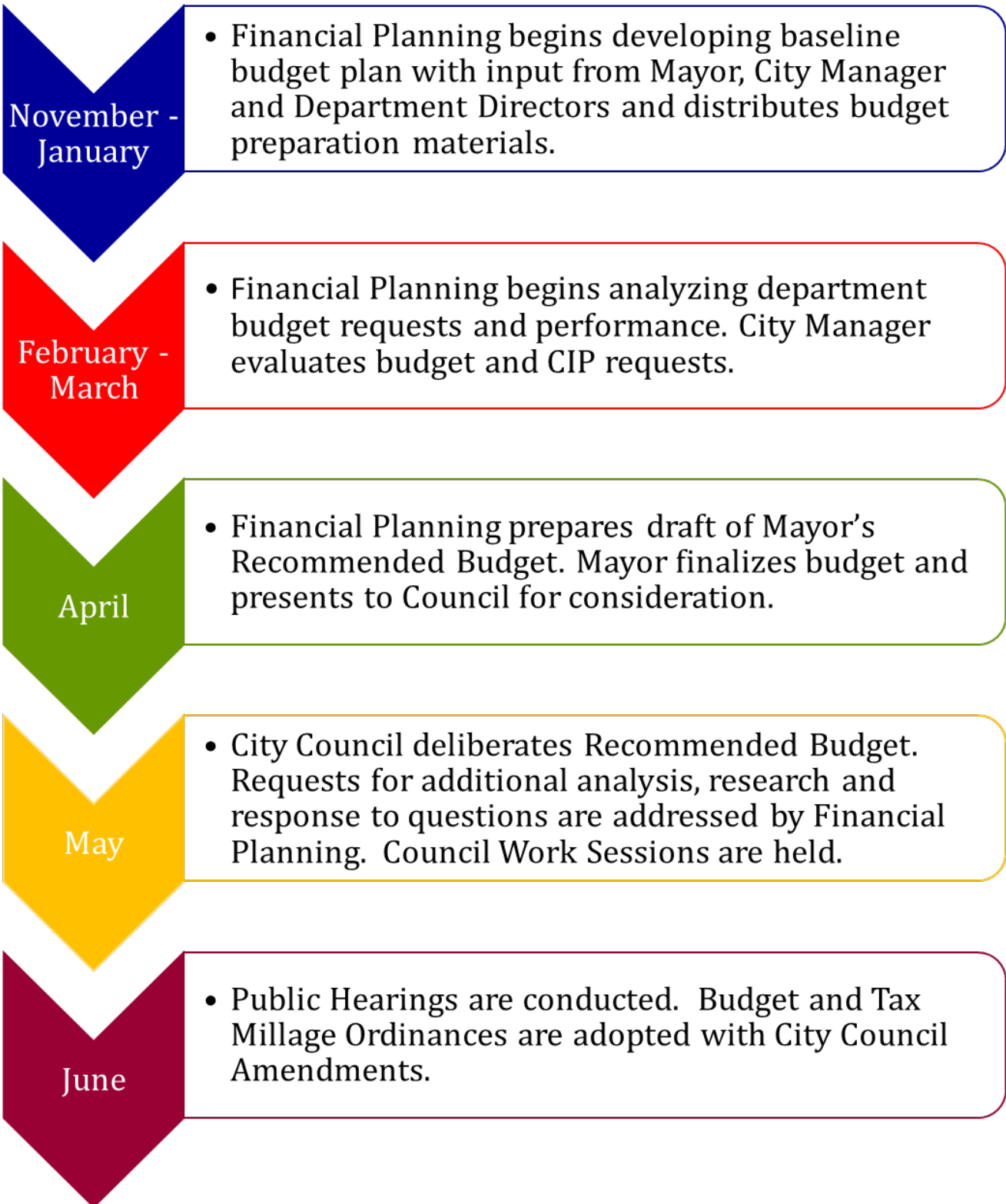
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within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

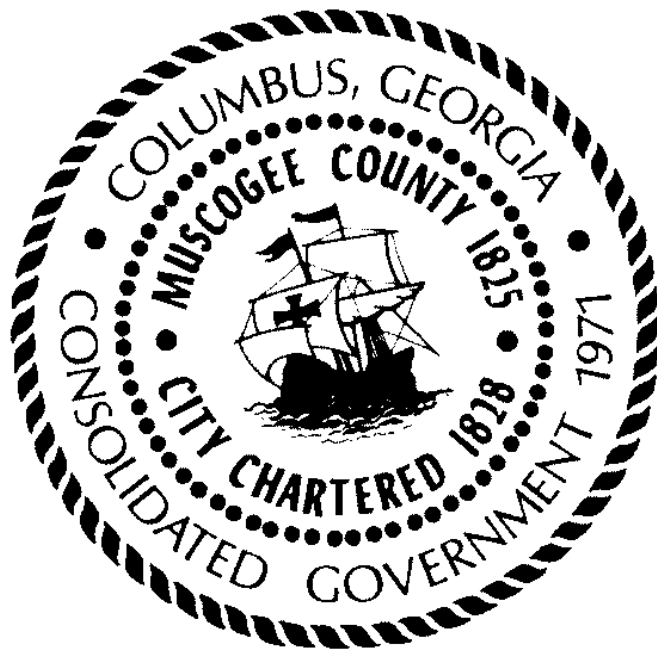
Budgetary Basis

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

POLICIES AND PROCEDURES

BUDGET PREPARATION SCHEDULE





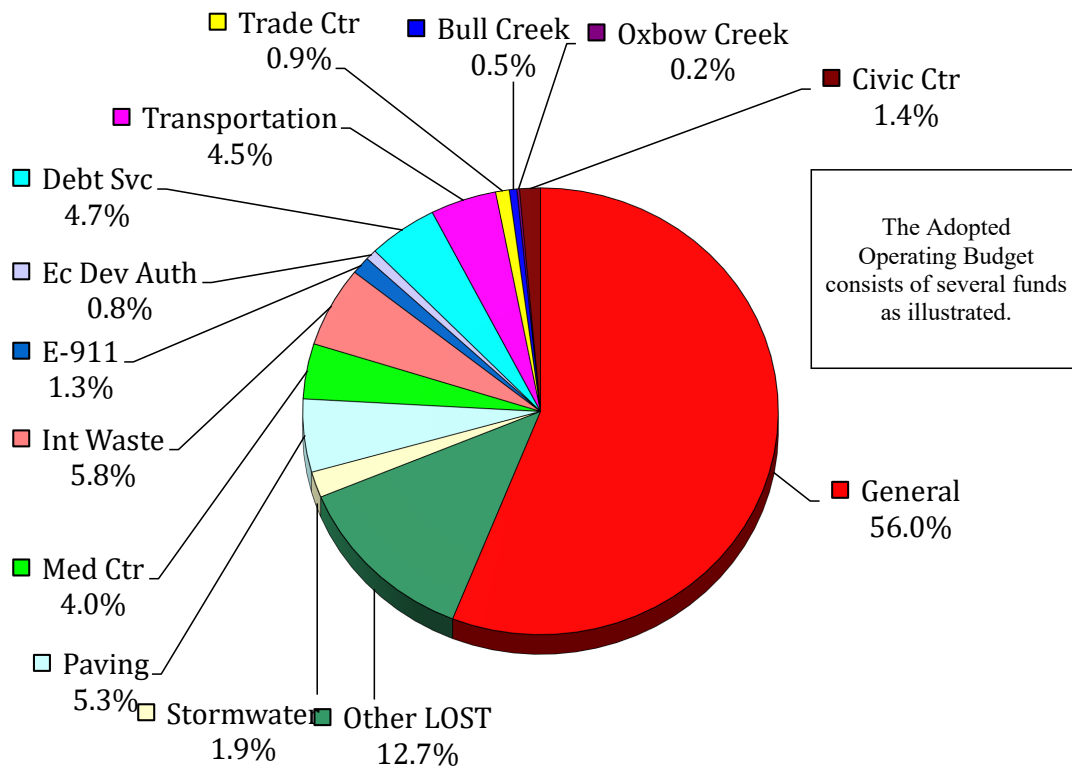
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FINANCIAL SUMMARIES

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

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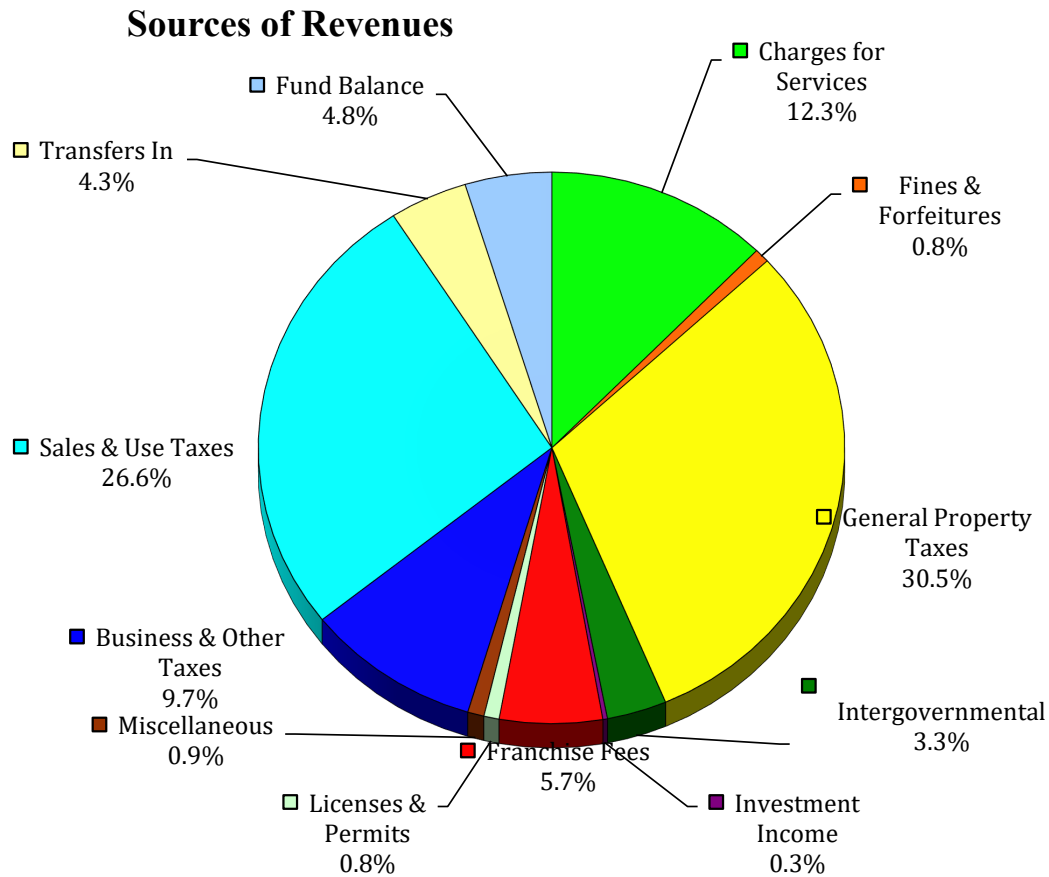
FY23 Recommended Operating Budget



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.

<u>Operating Funds</u>	<u>FY23</u>	<u>%</u>
General Fund	\$176,160,363	56.0%
Other Local Option Sales Tax Fund	40,000,000	12.7%
Stormwater (Sewer) Fund	5,878,662	1.9%
Paving Fund	16,601,709	5.3%
Medical Center Fund	12,542,459	4.0%
Integrated Waste Fund	18,278,000	5.8%
E-911 Fund	4,022,087	1.3%
Economic Development Authority Fund	2,388,492	0.8%
Debt Service Fund	14,900,072	4.7%
Transportation Fund	14,113,688	4.5%
Trade Center Fund	2,930,301	0.9%
Bull Creek Golf Course Fund	1,609,331	0.5%
Oxbow Creek Golf Course Fund	544,363	0.2%
Civic Center Fund	4,456,074	1.4%
Subtotal Operating Funds	\$314,425,601	100.0%
Additional Budgeted Funds		
CDBG Fund	\$1,736,936	
WIOA Fund	3,405,720	
Health Management Fund	23,912,887	
Risk Management Fund	5,800,288	

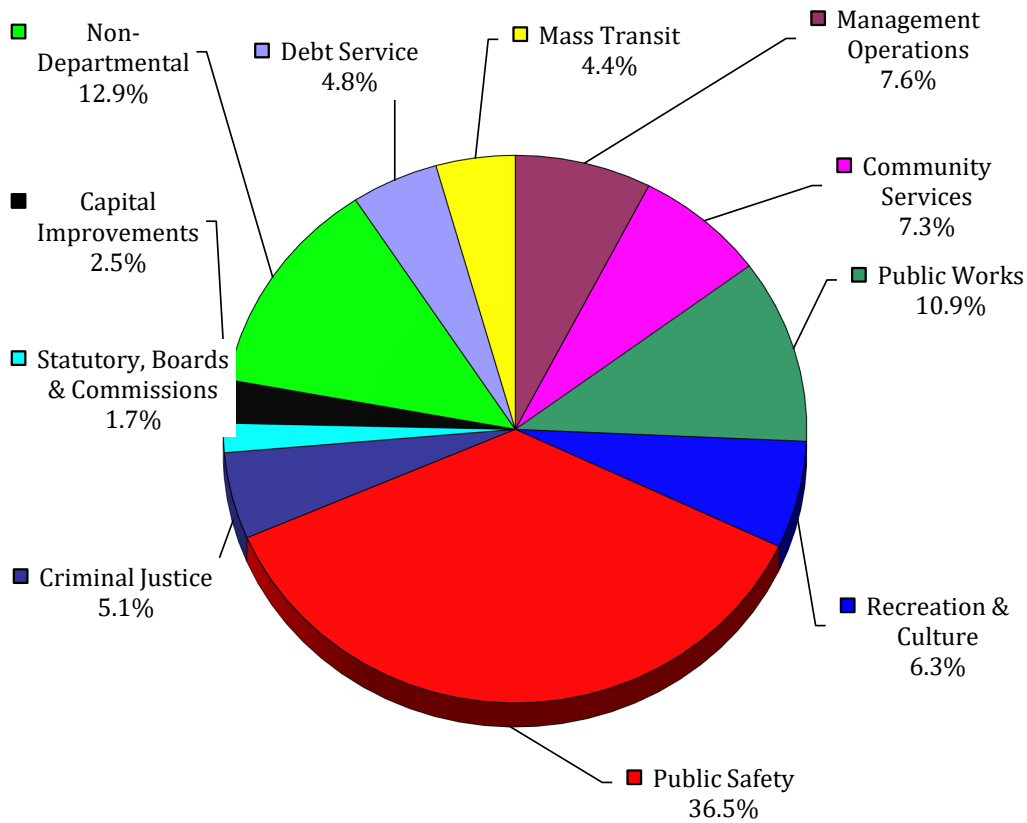
Where does the Money Come From?



Revenue Sources	FY23	%
Charges for Services	\$38,719,809	12.3%
Fines & Forfeitures	2,600,000	0.8%
General Property Taxes	95,990,260	30.5%
Intergovernmental	10,367,517	3.3%
Investment Income	791,000	0.3%
Franchise Fees	17,810,000	5.7%
Licenses & Permits	2,640,000	0.8%
Miscellaneous	2,839,598	0.9%
Business & Other Taxes	30,385,000	9.7%
Sales & Use Taxes	83,740,000	26.6%
Transfers In	13,507,685	4.3%
Fund Balance	15,034,732	4.8%
Total Revenue Sources	\$314,425,601	100.0%

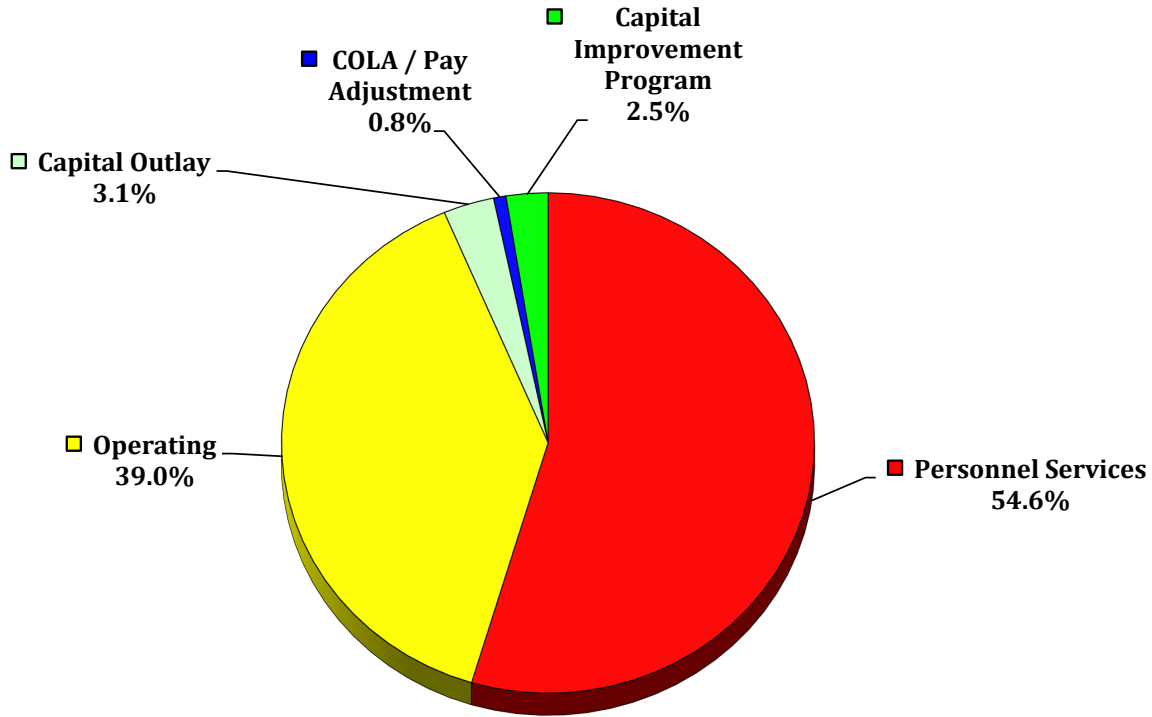
Where does the Money Go?

Sources of Expenditures



<u>Expenditures</u>	<u>FY23</u>	<u>%</u>
Management Operations	\$23,798,371	7.6%
Community Services	22,817,724	7.3%
Public Works	34,181,551	10.9%
Recreation & Culture	19,880,376	6.3%
Public Safety	114,792,814	36.5%
Criminal Justice	16,063,847	5.1%
Statutory, Boards & Commissions	5,425,618	1.7%
Capital Improvements	7,974,968	2.5%
Non-Departmental	40,513,199	12.9%
Debt Service	15,191,350	4.8%
Mass Transit	13,785,783	4.4%
Total Expenditures By Service Area	\$314,425,601	100.0%

FY23 Recommended Budget By Expenditure Type



<u>Expenditure Types</u>	<u>FY23</u>	<u>%</u>
Personnel Services	\$171,786,254	54.6%
Operating	122,606,776	39.0%
Capital Outlay	9,690,836	3.1%
COLA / Pay Adjustment	2,366,767	0.8%
Capital Improvement Program	7,974,968	2.5%
Total Expenditures By Type	\$314,425,601	100.0%

The Big Picture

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

Expenditures

Service Areas Total:	\$314,425,601	
Management Operations:	\$23,798,371	7.6%

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

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

Community Services:	\$22,817,724	7.3%
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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 Medical Center Appropriations are budgeted at a 98% collection for a value of three (3) mills to reimburse the Medical Center for indigent care and a quarter of a mill (0.50) is provided for Economic Development. Funds for other services are provided to various organizations in the community through Special Appropriations.

Public Works:	\$34,181,551	10.9%
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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.

Statutory, Boards & Commissions:	\$5,425,618	1.7%
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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.

Recreation & Culture:	\$19,880,376	6.3%
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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: **\$114,792,814 36.5%**

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: **\$16,063,847 5.1%**

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: **\$40,513,199 12.9%**

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: **\$15,191,350 4.8%**

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: **\$13,785,783 4.4%**

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): **\$7,974,968 2.5%**

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 FY23, CIP appropriated funds include \$450,000 in the General Fund, \$5,118,040 in the Other Local Option Sales Tax Fund, \$1,375,163 in the Stormwater (Sewer) Fund, and \$1,031,765 in the Paving Fund.

Revenues

Sources Total:	\$314,425,601
General Property Taxes	\$95,990,260 30.5%

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.

Franchise Fees	\$17,810,000 5.7%
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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 downward and are projected to increase from FY22 projections.

History of Columbus Consolidated Government’s Millage

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

Sales and Use Taxes:	\$83,740,000 26.6%
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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 and down for the last couple of years. Selective Sales and Use Taxes include beer, wine, liquor, the Alcohol Excise tax and Auto rental taxes. Sales tax has been projected with a slight increase based on current trends due to a visible rebound from the recent economic downturn.

Business and Other Taxes: **\$30,385,000 9.7%**

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

Licenses & Permits: **\$2,640,000 0.8%**

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

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

Charges for Services: **\$38,719,809 12.3%**

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

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

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

Fines & Forfeitures: **\$2,600,000 0.8%**

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 FY23.

Intergovernmental: **\$10,367,517 3.3%**

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

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

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

Investment Income **\$791,000 0.3%**

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

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

Miscellaneous **\$2,839,598 0.9%**

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

Transfer-in/ Fund Balance: **\$28,542,417 9.1%**

Transfer-in: **\$13,507,685 4.3%**

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 FY23, the transfers-in include subsidies from the Other Local Option Sales Tax Fund for Emergency Telephone Fund and Debt Service Funds. It also includes the usual monies to Trade Center and Civic Center for Hotel-Motel Tax proceeds.

Fund Balance: **\$15,034,732 4.8%**

There is some use of fund balance reserves included in this recommended budget.

Schedule of Revenues: General Fund

		FY21 Acutals	FY22 Adopted	FY23 Recommended Budget	% Change
Taxes					
General Property Taxes					
4001	Real Property	\$ 31,843,097	\$ 37,355,753	\$ 38,284,643	2.49%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ -	\$ -	\$ -	N/A
4005	Personal Property	\$ 5,476,248	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 367,724	\$ 375,000	\$ 349,402	-6.83%
4007	Mobile Homes	\$ 28,772	\$ -	\$ -	N/A
4009	Title Ad Valorem Tax	\$ 11,313,170	\$ 8,000,000	\$ 10,800,000	35.00%
4010	Alternative Ad Valorem Tax	\$ 76,942	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 1,386,528	\$ 740,000	\$ 850,000	14.86%
4016	Railroad Equipment Car Taxes	\$ 79,274	\$ -	\$ -	N/A
4051	Reast Estate Transfer Tax	\$ -	\$ -	\$ 650,000	N/A
	Subtotal	\$ 50,571,755	\$ 46,470,753	\$ 50,934,045	9.60%
Franchise Fees					
4020	Georgia Power	\$ 9,624,918	\$ 9,500,000	\$ 9,600,000	1.05%
4021	Liberty Utilities/Atmos Energy	\$ 1,875,943	\$ 1,750,000	\$ 1,800,000	2.86%
4022	AT&T/Bell South Telephone	\$ 221,192	\$ 210,000	\$ 210,000	0.00%
4023	Charter Communications	\$ 435,054	\$ 440,000	\$ 440,000	0.00%
4024	TCI/MediaCom Cable Services	\$ 820,075	\$ 800,000	\$ 800,000	0.00%
4025	Knology/WOW Cable Services	\$ 685,486	\$ 775,000	\$ 650,000	-16.13%
4026	Diverse Power (Troup Electric)	\$ 228,147	\$ 230,000	\$ 230,000	0.00%
4027	Flint Electric	\$ 143,658	\$ 145,000	\$ 145,000	0.00%
4028	Columbus Water Works - 6%	\$ 4,058,419	\$ 3,900,000	\$ 3,900,000	0.00%
4029	AT&T Communication Rights	\$ 12,326	\$ 10,000	\$ 10,000	0.00%
4030	Public Service Telephone	\$ 74	\$ -		N/A
4032	Telephone Franchise Taxes	\$ 18,043	\$ 15,000	\$ 15,000	0.00%
4114	American Communication Svcs	\$ 9,945	\$ 10,000	\$ 10,000	0.00%
	Subtotal	\$ 18,133,280	\$ 17,785,000	\$ 17,810,000	0.14%
General Sales & Use Taxes					
4040	Local Option Sales Tax	\$ 45,242,030	\$ 37,200,000	\$ 40,000,000	7.53%
	Subtotal	\$ 45,242,030	\$ 37,200,000	\$ 40,000,000	7.53%
Selective Sales and Use Taxes					
4052	Beer Tax	\$ 1,661,693	\$ 1,550,000	\$ 1,550,000	0.00%
4053	Wine Tax	\$ 420,240	\$ 360,000	\$ 360,000	0.00%
4054	Liquor Tax	\$ 492,119	\$ 400,000	\$ 400,000	0.00%
4058	Auto Rental Tax	\$ 537,148	\$ 400,000	\$ 400,000	0.00%
4059	3% Alcohol Excise Tax	\$ 509,942	\$ 350,000	\$ 350,000	0.00%
	Subtotal	\$ 3,621,142	\$ 3,060,000	\$ 3,060,000	0.00%
Business Taxes					
4100	Occupation Tax	\$ 15,982,421	\$ 14,500,000	\$ 14,500,000	0.00%
4110	Insurance Premium Tax	\$ 15,304,957	\$ 15,000,000	\$ 15,500,000	3.33%
4117	Firework Excise Tax	\$ 1,608	\$ -	\$ -	N/A
	Subtotal	\$ 31,288,986	\$ 29,500,000	\$ 30,000,000	1.69%

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		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
	Other Taxes				
4140	Other Taxes	\$ 513,962	\$ 385,000	\$ 385,000	0.00%
	Subtotal	\$ 513,962	\$ 385,000	\$ 385,000	0.00%
	Penalties and Interest on Delinquent Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 652,599	\$ 500,000	\$ 500,000	0.00%
4151	Penalties & Interest - Autos	\$ 27,748	\$ 25,000	\$ 25,000	0.00%
4153	Breach of Covenant	\$ -	\$ -	\$ -	N/A
4154	FIFA's	\$ 80,111	\$ 57,000	\$ 57,000	0.00%
	Subtotal	\$ 760,458	\$ 582,000	\$ 582,000	0.00%
	Subtotal Taxes	\$ 150,131,613	\$ 134,982,753	\$ 142,771,045	5.77%
	Licenses & Permits				
	Regulatory Fees				
4200	Beer License	\$ 108,755	\$ 95,000	\$ 95,000	0.00%
4201	Wine License	\$ 53,420	\$ 45,000	\$ 45,000	0.00%
4202	Liquor License	\$ 604,137	\$ 525,000	\$ 550,000	4.76%
4204	Alcohol Application ID Permits	\$ 52,220	\$ 33,000	\$ 35,000	6.06%
4210	Insurance License	\$ 85,018	\$ 85,000	\$ 85,000	0.00%
	Subtotal	\$ 903,550	\$ 783,000	\$ 810,000	3.45%
	Non-Business Licenses & Permits				
4250	Animal Permits	\$ 108,252	\$ 100,000	\$ 100,000	0.00%
4251	Building Permits/ Construction	\$ 1,776,654	\$ 1,350,000	\$ 1,400,000	3.70%
4252	Certificates of Occupancy	\$ 65,480	\$ 50,000	\$ 50,000	0.00%
4253	Zoning Permission Permits	\$ 31	\$ -	\$ -	N/A
4254	PTV Permits	\$ 120	\$ -	\$ -	N/A
4255	Judge of Probate - Licenses	\$ 162,983	\$ 70,000	\$ 100,000	42.86%
4256	Burial Permits	\$ 59,824	\$ 60,000	\$ 60,000	0.00%
4257	Mobile Home Registration Permits	\$ 3,768	\$ 4,000	\$ 4,000	0.00%
4259	Hazardous Material Permits	\$ 16,005	\$ 16,000	\$ 16,000	0.00%
	Subtotal	\$ 2,193,117	\$ 1,650,000	\$ 1,730,000	4.85%
	Penalties and Interest on Delinquent Licenses and Permits				
4271	Penalties - Tag Fees	\$ 125,245	\$ 100,000	\$ 100,000	0.00%
	Subtotal	\$ 125,245	\$ 100,000	\$ 100,000	0.00%
	Subtotal Licenses and Permits	\$ 3,221,912	\$ 2,533,000	\$ 2,640,000	4.22%
	Charges for Services				
	Court Fees				
4430	Municipal Ct. Fees	\$ 2,418	\$ 2,500	\$ 2,500	0.00%
4431	Recorder's Ct. Fees	\$ -	\$ -	\$ -	N/A
4432	Magistrate Ct. Fees	\$ 87,699	\$ 100,000	\$ 90,000	-10.00%
4433	Superior Ct. Fees	\$ 361,721	\$ 290,000	\$ 290,000	0.00%
4434	Superior Ct. Fees	\$ 72,529	\$ 55,000	\$ 55,000	0.00%
4435	Probate Ct. Misc. fees	\$ 61,995	\$ 60,000	\$ 60,000	0.00%

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		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
4436	Probate Court Estates	\$ 243,782	\$ 180,000	\$ 190,000	5.56%
4437	Adult Probation Service Charges	\$ -	\$ -	\$ -	N/A
4438	Recorder's Ct Administrative Fees	\$ 82,796	\$ 100,000	\$ 50,000	-50.00%
4439	Juvenile Court - Fees	\$ 49	\$ -	\$ -	N/A
4480	Family Drug Court Program Fees	\$ 1,720	\$ -	\$ -	N/A
4443	Public Defenders Recovery	\$ 200	\$ -	\$ -	N/A
4448	Recordings	\$ 667,305	\$ 325,000	\$ 525,000	61.54%
4449	Real Estate Transfer Fees	\$ 161,356	\$ 650,000	\$ 4,000	-99.38%
4467	Non-compliance Fees - Juv Drug Ct	\$ 223	\$ -	\$ -	N/A
4471	Verification Fees	\$ 7,095	\$ 7,000	\$ 7,000	0.00%
4472	Council Variance Fees	\$ -	\$ -	\$ -	N/A
4473	Subdivision Plat Fees	\$ 22,588	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 42,150	\$ 30,000	\$ 30,000	0.00%
4477	Boarding Fees	\$ 2,926	\$ -	\$ -	N/A
4478	Salary Subsidy Pension	\$ -	\$ 75,000	\$ 75,000	0.00%
4483	Traffic Fines	\$ 13,300	\$ -	\$ -	N/A
4492	Restitution - Juvenile Court	\$ -	\$ -		N/A
4493	Drug Court Lab Fees	\$ 15,208	\$ 12,000	\$ 12,000	0.00%
4494	Adult Drug Court Admin Fees	\$ 17,305	\$ -	\$ -	N/A
4496	Indigent Defense Fee	\$ 17,880	\$ 10,000	\$ 10,000	0.00%
4497	BHAR Review Fees	\$ 1,400	\$ 2,000	\$ 2,000	0.00%
4498	Probate Court - Passport Fees	\$ 4,716	\$ 10,000	\$ 10,000	0.00%
4537	Juvenile Court Supervisory Fees	\$ 9,279	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 1,897,640	\$ 1,938,500	\$ 1,442,500	-25.59%
	Cost Allocation				
4461	Cost Allocation	\$ 2,857,296	\$ 2,788,089	\$ 2,896,759	3.90%
	Subtotal	\$ 2,857,296	\$ 2,788,089	\$ 2,896,759	3.90%
	Other Fees				
4450	Auto Tag Fees	\$ 192,863	\$ 180,000	\$ 180,000	0.00%
4452	Auto Tag Postage Fees	\$ 95,064	\$ 50,000	\$ 50,000	0.00%
4455	Damage to City Property	\$ 170	\$ -	\$ -	N/A
4459	Data Processing Services	\$ 855	\$ -	\$ -	N/A
4465	Insurance Fee	\$ 44,140	\$ 50,000	\$ 50,000	0.00%
4501	Police False Alarm Fees	\$ 146,785	\$ 25,000	\$ 125,000	400.00%
4502	Fire False Alarm Fees	\$ -	\$ -	\$ -	N/A
4520	Paramedic Program	\$ 27,580	\$ -		N/A
4505	HazMat Clean up Fees	\$ -	\$ -	\$ -	N/A
4506	Emergency Ambulance Svc	\$ 1,348,876	\$ 1,900,000	\$ 1,600,000	-15.79%
4512	Jail Fees	\$ 230,790	\$ 110,000	\$ 110,000	0.00%
4513	Alarm Registration	\$ -	\$ -	\$ -	N/A
4515	MCP Inmate Subsidy	\$ 3,469,158	\$ 3,800,000	\$ 3,600,000	-5.26%
4516	MCP Inmate Release	\$ 18,879	\$ 15,000	\$ 15,000	0.00%
4517	Jail Medical Reimbursement	\$ 16,110	\$ -	\$ -	N/A
4530	Sheriff Fees	\$ 791,416	\$ 800,000	\$ 600,000	-25.00%
4531	Qualifying Fee	\$ 270	\$ -	\$ -	N/A
4568	Parking Fees	\$ -	\$ -	\$ -	N/A
4569	Public Parking Fees	\$ 1,725	\$ 5,000	\$ 2,000	-60.00%

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		FY21	FY22	FY23	%
		Actuals	Adopted	Recommended Budget	Change
4570	Spay/Neuter Voucher Fees	\$ 14,862	\$ 5,000	\$ 5,000	0.00%
4571	Pound Fees	\$ 64,599	\$ 50,000	\$ 50,000	0.00%
4582	Sale of Merchandise	\$ 5,398	\$ 10,000	\$ 5,000	-50.00%
	Subtotal	\$ 6,469,540	\$ 7,000,000	\$ 6,392,000	-8.69%
	Operations				
4558	Recycling Fees	\$ 23,428	\$ 5,000	\$ 5,000	0.00%
4559	Sale of Recycled Materials	\$ 480	\$ -	\$ -	N/A
4591	Lot Cleaning/Maintenance Fees	\$ 46,046	\$ 80,000	\$ 80,000	0.00%
4594	Ordained Bldg Demolition	\$ 15,674	\$ -	\$ -	N/A
4595	Street Assessmt/Demolition Interest	\$ 3,088	\$ -	\$ -	N/A
4610	Bad Check Fees	\$ 532	\$ 1,000	\$ 1,000	0.00%
4611	Credit Card Service Fees	\$ 4,281	\$ 3,000	\$ 3,000	0.00%
4620	Fuel Surcharge	\$ 19,779	\$ 16,000	\$ 20,000	25.00%
	Subtotal	\$ 113,308	\$ 105,000	\$ 109,000	3.81%
	Culture and Recreation				
4654	Memorial Stadium	\$ 700	\$ 6,000	\$ 6,000	0.00%
4655	Golden Park	\$ 5,001	\$ 5,000	\$ 5,000	0.00%
4658	Tennis Fees	\$ 170,488	\$ 120,000	\$ 150,000	25.00%
4659	Swimming Pools	\$ 14,626	\$ 10,000	\$ 10,000	0.00%
4660	Concessions	\$ 8,524	\$ 5,000	\$ 5,000	0.00%
4661	Concessions - Memorial Stadium	\$ 615	\$ 3,000	\$ 3,000	0.00%
4664	Pool Concessions	\$ 3,372	\$ 3,000	\$ 3,000	0.00%
4665	Facilities Rental	\$ -	\$ -	\$ -	N/A
4666	Facilities Rental Promenade	\$ 1,764	\$ 7,000	\$ 7,000	0.00%
4667	Facilities Rental - Community Center	\$ 9,580	\$ 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	\$ 169,059	\$ 625,000	\$ 350,000	-44.00%
4674	Youth Program Fees	\$ 270	\$ 8,000	\$ 8,000	0.00%
4675	Therapeutics	\$ (17)	\$ 4,000	\$ 4,000	0.00%
4676	Cultural Arts	\$ 7,531	\$ 30,000	\$ 30,000	0.00%
4677	Senior Citizens	\$ -	\$ 6,000	\$ 6,000	0.00%
4678	Athletic Program Fees	\$ 43,350	\$ 65,000	\$ 55,000	-15.38%
4680	South Commons Softball Complex	\$ 19,925	\$ 5,000	\$ 5,000	0.00%
4681	Fee Based Program	\$ -	\$ -	\$ -	N/A
4682	Marina Concessions	\$ 65,586	\$ 50,000	\$ 50,000	0.00%
4683	Marina Fees	\$ 14,952	\$ 10,000	\$ 10,000	0.00%
4684	South Commons Concessions	\$ 8,399	\$ 7,000	\$ 7,000	0.00%
4685	Vending Machines	\$ 2,341	\$ 4,000	\$ 4,000	0.00%
4686	Aquatics Center - Gate	\$ 14,559	\$ 7,000	\$ 7,000	0.00%
4687	Aquatics Center - Concessions	\$ -	\$ 4,000	\$ 4,000	0.00%
4688	Aquatics Center - Rentals	\$ 39,284	\$ 15,000	\$ 15,000	0.00%
4689	Aquatics Center - Program Fees	\$ 1,075	\$ 12,000	\$ 5,000	-58.33%
4690	Aquatics Center - Sale of Merchandise	\$ 574	\$ 1,500	\$ 1,500	0.00%
4691	White Water	\$ 46,167	\$ 35,000	\$ 45,000	28.57%
	Subtotal	\$ 648,125	\$ 1,052,900	\$ 800,900	-23.93%

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		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
	Commissions				
4532	Tax Commissions	\$ 2,825,807	\$ 2,600,000	\$ 2,700,000	3.85%
4533	School Tax - Auto Commissions	\$ 301,746	\$ 250,000	\$ 250,000	0.00%
4534	State (Georgia) Commissions	\$ 31	\$ -	\$ -	N/A
4536	BID Commissions	\$ 20,202	\$ 14,000	\$ 20,000	42.86%
4538	Title Ad Valorem Tax Fees	\$ 111,263	\$ -	\$ -	N/A
4815	Pay Phone - Jail	\$ 392,448	\$ 295,000	\$ 300,000	1.69%
4816	Pay Phone - MCP	\$ 237,259	\$ 200,000	\$ 250,000	25.00%
	Subtotal	\$ 3,888,756	\$ 3,359,000	\$ 3,520,000	4.79%
	Subtotal Charges for Services	\$ 15,874,665	\$ 16,243,489	\$ 15,161,159	-6.66%
	Fines & Forfeitures				
4740	Recorders Court	\$ 2,035,338	\$ 3,000,000	\$ 1,500,000	-50.00%
4741	Juvenile Court - Fines	\$ -	\$ -	\$ -	N/A
4743	Environmental Court Fines	\$ 4,500	\$ 25,000	\$ 25,000	0.00%
4746	Other Fines/Forfeitures	\$ -	\$ -	\$ -	N/A
4752	Parking Tickets	\$ 64,323	\$ 60,000	\$ 50,000	-16.67%
4753	Recorder's Ct Musc Co Surcharge	\$ 76,172	\$ 140,000	\$ 60,000	-57.14%
4754	Superior Ct Musc Co Surcharge	\$ 10,649	\$ 1,000	\$ 5,000	400.00%
4755	State Ct Muscogee Co Surcharge	\$ 23,328	\$ 20,000	\$ 20,000	0.00%
4756	Municipal Ct Musc Co Surcharge	\$ 2,643	\$ 1,000	\$ 1,000	0.00%
4757	Harris County Surcharge	\$ 27,343	\$ 35,000	\$ 30,000	-14.29%
4758	Talbot County Surcharge	\$ 9,373	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 7,588	\$ 6,000	\$ 6,000	0.00%
4760	Chattahoochee County Surcharge	\$ 8,095	\$ 5,000	\$ 5,000	0.00%
4761	Taylor County Surcharge	\$ 17,704	\$ 20,000	\$ 20,000	0.00%
4762	Superior Ct - Fines & Forfeitures	\$ 103,086	\$ 155,000	\$ 155,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 190,446	\$ 235,000	\$ 200,000	-14.89%
4764	State Ct - Fines & Forfeitures	\$ 434,548	\$ 440,000	\$ 516,000	17.27%
4767	Crime Victims/Adult Probation	\$ -	\$ -		N/A
4769	Magistrate Court - Fines	\$ -	\$ -		N/A
	Subtotal Fines and Forfeitures	\$ 3,015,136	\$ 4,150,000	\$ 2,600,000	-37.35%
	Intergovernmental				
	Federal Government				
4315	Dept of Justice	\$ 5,036	\$ -	\$ -	N/A
4313	Federal Revenue SWAT	\$ -	\$ -		N/A
4314	Social Security Administration Fee	\$ 3,600	\$ 10,000	\$ 10,000	0.00%
4343	Emergency Management Assistance	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	Subtotal	\$ 58,636	\$ 60,000	\$ 60,000	0.00%
	State Government				
4359	Misc. State Revenue	\$ 418,460	\$ 390,000	\$ 445,000	14.10%
	Subtotal	\$ 418,460	\$ 390,000	\$ 445,000	14.10%
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 76,928	\$ 50,000	\$ 50,000	0.00%
4402	Administration Off. Court	\$ 175,000	\$ 175,000	\$ 175,000	0.00%
4414	Harris County	\$ 101,764	\$ 133,131	\$ 133,131	0.00%

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		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
4423	Muscogee County School District	\$ -	\$ -	\$ -	N/A
4424	Misc Intergovernmental Revenue	\$ 146,329	\$ -	\$ -	N/A
4426	Talbot County	\$ 29,512	\$ 15,728	\$ 15,728	0.00%
4427	Marion County	\$ 29,857	\$ 17,038	\$ 17,038	0.00%
4428	Chattahoochee County	\$ 20,936	\$ 11,334	\$ 11,334	0.00%
4429	Taylor County	\$ 22,087	\$ 20,628	\$ 20,628	0.00%
	Subtotal	\$ 602,413	\$ 422,859	\$ 422,859	0.00%
	Subtotal Intergovernmental Revenues	\$ 1,079,509	\$ 872,859	\$ 927,859	6.30%
	Miscellaneous				
	Other Miscellaneous Revenues				
4821	DETOX - Major Building Repairs	\$ 16,728	\$ 16,000	\$ 16,000	0.00%
4822	DETOX - Insurance	\$ 671	\$ 800	\$ 800	0.00%
4851	Damage to City Property	\$ 156,879	\$ -		N/A
4824	Restitution	\$ -	\$ -		N/A
4826	Special Event Permits	\$ 2,975	\$ 5,000	\$ 5,000	0.00%
4837	Miscellaneous Revenue	\$ 734,535	\$ 100,000	\$ 100,000	0.00%
4840	Rebates	\$ 9,925	\$ -	\$ -	N/A
4842	Vendors Comp Sales Tax	\$ 2,602	\$ -	\$ -	N/A
4843	Naval Museum Reimb	\$ -	\$ -	\$ -	N/A
4844	Refund Building Maintenance - Retardation Center	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
4848	Fuel	\$ 21,135	\$ 25,000	\$ 25,000	0.00%
	Subtotal	\$ 969,450	\$ 170,800	\$ 170,800	0.00%
	Reimbursement for Damaged Property				
4376	Disaster Relief		\$ -		N/A
4744	Tree Replacement Fines		\$ -		N/A
4852	Repairs to City Vehicles	\$ 33	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 62,580	\$ -		N/A
4854	Damage/Lost Equipment		\$ -		N/A
	Subtotal	\$ 62,613	\$ -	\$ -	N/A

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Financial Summary

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
	Rents and Royalties				
4861	Police/Unclaimed Property	\$ 84,424	\$ -	\$ -	N/A
4862	Salvage - Sales	\$ 1,358	\$ -	\$ -	N/A
4867	Engineering Docs - Sales	\$ -	\$ -	\$ -	N/A
4869	Police Reports - Sales	\$ 160,736	\$ 175,000	\$ 160,000	-8.57%
4870	Fire Department Reports - Sales	\$ 41,770	\$ 40,000	\$ 40,000	0.00%
4871	Voter Lists	\$ -	\$ -	\$ -	N/A
4873	Legacy Terrace Rent	\$ 99,081	\$ 100,000	\$ 100,000	0.00%
4877	City Property - Rentals	\$ 12,038	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 233,851	\$ 200,000	\$ 200,000	0.00%
4879	Planning & Dev. Documents - Sales	\$ 256	\$ 1,500	\$ 1,500	0.00%
4881	Coroner Reports - Sales	\$ -	\$ -	\$ -	N/A
4884	Signage Sale	\$ 10,000	\$ 3,000	\$ 3,000	0.00%
4885	Sale of Tax Comm Reports	\$ -	\$ -		N/A
4888	Sale of Electricity - Charging Stations	\$ -	\$ -		N/A
	Subtotal	\$ 643,514	\$ 529,500	\$ 514,500	-2.83%
	Subtotal Miscellaneous	\$ 1,675,577	\$ 700,300	\$ 685,300	-2.14%
	Contributions				
4801	Private Contributions	\$ -	\$ -	\$ -	N/A
4802	Donations	\$ 60,444	\$ -	\$ -	N/A
	Subtotal Contributions	\$ 60,444	\$ -	\$ -	N/A
	Investment Income				
4772	Gain/Loss on Investment	\$ (573,611)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 538,549	\$ 300,000	\$ 400,000	33.33%
	Subtotal Investment Income	\$ (35,062)	\$ 300,000	\$ 400,000	33.33%
	Other Financing Sources				
	Proceeds of General Fixed Asset Dispositions				
4906	Property Sales	\$ -	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ 193,098	\$ -	\$ -	N/A
	Subtotal	\$ 193,098	\$ -	\$ -	N/A
	Transfer In				
4947	Transfer In Penalty Assessment Act	\$ -	\$ 1,300,000	\$ 800,000	-38.46%
4950	Transfer In General Fund CIP	\$ -	\$ -	\$ -	N/A
4963	Transfer In Pension Fund	\$ -	\$ -	\$ -	N/A
4998	Transfer In Other LOST	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ 1,300,000	\$ 800,000	-38.46%
	Subtotal Other Financing Sources	\$ 193,098	\$ 1,300,000	\$ 800,000	-38.46%
	Use of Fund Balance		\$ 3,408,129	\$ 10,175,000	198.55%
	Total Revenues	\$ 175,216,892	\$ 164,490,530	\$ 176,160,363	7.09%

Schedule of Expenditures: General Fund					
		FY21	FY22	FY23	%
		Actuals	Adopted	Recommended Budget	Change
100	City Council				
1000	City Council	\$ 327,722	\$ 335,842	\$ 364,439	8.52%
2000	Clerk of Council	\$ 248,130	\$ 259,396	\$ 269,472	3.88%
	Subtotal	\$ 575,852	\$ 595,238	\$ 633,911	6.50%
110	Mayor				
1000	Mayor's Office	\$ 302,797	\$ 305,856	\$ 310,044	1.37%
2600	Internal Auditor	\$ 247,801	\$ 304,649	\$ 310,801	2.02%
	Subtotal	\$ 550,598	\$ 610,505	\$ 620,845	1.69%
120	City Attorney				
1000	City Attorney	\$ 391,882	\$ 407,401	\$ 456,508	12.05%
2100	Litigation	\$ 1,701,247	\$ 1,300,000	\$ 1,300,000	0.00%
	Subtotal	\$ 2,093,129	\$ 1,707,401	\$ 1,756,508	2.88%
130	City Manager				
1000	City Manager	\$ 757,544	\$ 827,772	\$ 970,903	17.29%
2500	Mail Room	\$ 68,670	\$ 67,276	\$ 69,466	3.26%
2550	Print Shop	\$ 187,086	\$ 209,762	\$ 210,056	0.14%
2600	Public Information Agency	\$ 149,213	\$ 142,823	\$ 143,261	0.31%
2850	Citizen's Service Center	\$ 349,092	\$ 300,533	\$ 331,513	10.31%
2900	Quality Control	\$ 24,424	\$ 29,724	\$ 98,658	
3710	Keep Columbus Beautiful	\$ -	\$ -	\$ 23,801	
	Subtotal	\$ 1,536,029	\$ 1,577,890	\$ 1,847,658	17.10%
200	Finance				
1000	Finance Director	\$ 354,009	\$ 348,072	\$ 357,364	2.67%
2100	Accounting	\$ 506,413	\$ 586,913	\$ 592,742	0.99%
2200	Occ Tax/Revenue Collections	\$ 613,850	\$ 739,555	\$ 686,421	-7.18%
2900	Financial Planning	\$ 222,142	\$ 312,099	\$ 312,760	0.21%
2950	Purchasing Division	\$ 387,358	\$ 404,417	\$ 405,156	0.18%
2980	Cash Management	\$ 137,285	\$ 194,159	\$ 258,891	33.34%
	Subtotal	\$ 2,221,057	\$ 2,585,215	\$ 2,613,334	1.09%
210	Information Technology				
1000	Information Technology	\$ 7,591,446	\$ 6,077,510	\$ 6,603,407	8.65%
2000	Information Technology - GIS	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 7,591,446	\$ 6,077,510	\$ 6,603,407	8.65%
220	Human Resources				
1000	Human Resources	\$ 917,439	\$ 1,287,507	\$ 1,080,075	-16.11%
2100	Employee Benefits	\$ 1,173,073	\$ 1,137,253	\$ 1,097,642	-3.48%
	Subtotal	\$ 2,090,512	\$ 2,424,760	\$ 2,177,717	-10.19%

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Financial Summary

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
240	Inspections & Code Enforcement				
2200	Inspections & Code Enforcement	\$ 1,392,466	\$ 1,519,521	\$ 1,378,319	-9.29%
2400	Special Enforcement	\$ 476,346	\$ 780,996	\$ 1,209,565	54.87%
	Subtotal	\$ 1,868,812	\$ 2,300,517	\$ 2,587,884	12.49%
242	Planning				
1000	Planning	\$ 296,928	\$ 305,818	\$ 321,454	5.11%
	Subtotal	\$ 296,928	\$ 305,818	\$ 321,454	5.11%
245	Community Reinvestment				
2400	Real Estate	\$ 163,684	\$ 154,183	\$ 145,682	-5.51%
	Subtotal	\$ 163,684	\$ 154,183	\$ 145,682	-5.51%
250	Engineering				
2100	Traffic Engineering	\$ 1,251,548	\$ 1,307,983	\$ 1,394,195	6.59%
3110	Radio Communications	\$ 347,261	\$ 667,497	\$ 671,304	0.57%
	Subtotal	\$ 1,598,809	\$ 1,975,480	\$ 2,065,499	4.56%
260	Public Works				
1000	Public Works	\$ 334,269	\$ 322,723	\$ 341,798	5.91%
2300	Fleet Management	\$ 1,795,256	\$ 2,355,134	\$ 2,164,266	-8.10%
2400	Animal Control	\$ 1,040,742	\$ 1,115,509	\$ 1,213,813	8.81%
2600	Cemeteries	\$ 257,342	\$ 271,360	\$ 311,186	14.68%
2700	Facilities Maintenance	\$ 4,831,784	\$ 3,708,906	\$ 4,261,437	14.90%
3710	Other Maintenance/Repairs	\$ 1,177,863	\$ 1,177,902	\$ 1,177,902	0.00%
	Subtotal	\$ 9,437,256	\$ 8,951,534	\$ 9,470,402	5.80%
270	Parks & Recreation				
1000	Parks And Recreation	\$ 437,921	\$ 506,934	\$ 517,938	2.17%
2100	Parks Services	\$ 4,672,904	\$ 4,938,544	\$ 4,775,967	-3.29%
2400	Recreation Services	\$ 922,754	\$ 1,253,965	\$ 1,312,713	4.68%
3220	Golden Park	\$ 47,281	\$ 92,800	\$ 93,200	0.43%
3230	Memorial Stadium	\$ 59,406	\$ 68,033	\$ 68,357	0.48%
3410	Athletics	\$ 242,781	\$ 382,155	\$ 370,902	-2.94%
3505	Community Schools Operations	\$ 521,582	\$ 1,403,327	\$ 915,665	-34.75%
4048	Cooper Creek Tennis Center	\$ 345,541	\$ 404,502	\$ 406,573	0.51%
4049	Lake Oliver Marina	\$ 200,343	\$ 190,597	\$ 201,633	5.79%
4413	Aquatics	\$ 250,559	\$ 751,664	\$ 723,627	-3.73%
4414	Aquatics Center	\$ 656,576	\$ 979,006	\$ 988,698	0.99%
4433	Therapeutics	\$ 87,595	\$ 156,797	\$ 158,909	1.35%
4434	Pottery Shop	\$ 111,164	\$ 157,314	\$ 156,622	-0.44%
4435	Senior Citizen's Center	\$ 282,576	\$ 353,759	\$ 355,839	0.59%
	Subtotal	\$ 8,838,983	\$ 11,639,397	\$ 11,046,643	-5.09%

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Financial Summary

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
280	Cooperative Extension				
1000	Cooperative Extension	\$ 132,386	\$ 137,865	\$ 137,865	0.00%
	Subtotal	\$ 132,386	\$ 137,865	\$ 137,865	0.00%
290	Boards and Commissions				
1000	Tax Assessor	\$ 1,547,469	\$ 1,690,375	\$ 1,752,035	3.65%
2000	Elections & Registration	\$ 916,979	\$ 1,334,198	\$ 1,362,421	2.12%
	Subtotal	\$ 2,464,448	\$ 3,024,573	\$ 3,114,456	2.97%
400	Police				
1000	Chief of Police	\$ 1,087,928	\$ 1,309,635	\$ 1,343,950	2.62%
2100	Intelligence/Vice	\$ 1,318,192	\$ 1,580,204	\$ 1,580,270	0.00%
2200	Support Services	\$ 2,543,383	\$ 2,690,176	\$ 2,870,578	6.71%
2300	Field Operations	\$ 11,349,166	\$ 11,521,483	\$ 11,609,884	0.77%
2400	Office of Professional Standards	\$ 545,339	\$ 546,847	\$ 540,548	-1.15%
2500	Metro Drug Task Force	\$ 159,743	\$ -	\$ -	N/A
2700	Special Operations Account	\$ 37,771	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,028,319	\$ 1,059,274	\$ 1,109,332	4.73%
2900	CPD Training	\$ 538,948	\$ 583,604	\$ 586,918	0.57%
3230	Motor Transport	\$ 1,545,291	\$ 1,547,540	\$ 1,547,540	0.00%
3320	Investigative Services	\$ 6,421,996	\$ 6,610,602	\$ 6,674,382	0.96%
	Subtotal	\$ 26,576,076	\$ 27,482,865	\$ 27,896,902	1.51%
410	Fire & EMS				
1000	Chief of Fire & EMS	\$ 429,549	\$ 422,198	\$ 442,502	4.81%
2100	Operations	\$ 22,811,158	\$ 22,366,508	\$ 22,772,153	1.81%
2600	Special Operations	\$ 1,163,147	\$ 1,069,298	\$ 1,175,156	9.90%
2800	Administrative Services	\$ 940,581	\$ 945,156	\$ 971,776	2.82%
2900	Emergency Management	\$ 189,890	\$ 199,044	\$ 237,417	19.28%
3610	Logistics/Support	\$ 686,785	\$ 748,744	\$ 808,500	7.98%
	Subtotal	\$ 26,221,110	\$ 25,750,948	\$ 26,407,504	2.55%
420	Muscogee County Prison				
1000	Muscogee County Prison	\$ 7,667,146	\$ 8,314,734	\$ 8,428,435	1.37%
	Subtotal	\$ 7,667,146	\$ 8,314,734	\$ 8,428,435	1.37%
450	Homeland Security				
1000	Homeland Security	\$ 19,239	\$ 18,322	\$ 68,322	272.90%
	Subtotal	\$ 19,239	\$ 18,322	\$ 68,322	272.90%
500	Superior Court				
1000	Chief Judge - Superior Court	\$ 289,959	\$ 323,855	\$ 360,453	11.30%
2000	District Attorney	\$ 2,169,669	\$ 2,351,600	\$ 2,514,246	6.92%
2100	Adult Probation	\$ -	\$ -	\$ -	N/A

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Financial Summary

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
2110	Juvenile Court	\$ 658,197	\$ 711,672	\$ 859,906	20.83%
2125	Circuit Wide Juvenile Court	\$ 332,162	\$ 344,711	\$ 340,827	-1.13%
2140	Jury Manager	\$ 268,610	\$ 482,668	\$ 483,511	0.17%
2150	Judge Mullins	\$ 206,030	\$ 206,367	\$ 205,148	-0.59%
2160	Judge Martin	\$ 157,248	\$ 162,326	\$ 143,470	-11.62%
2170	Judge Smith	\$ 157,935	\$ 159,458	\$ 159,298	-0.10%
2180	Judge Peters	\$ 161,824	\$ 164,909	\$ 164,776	-0.08%
2190	Judge Land	\$ 140,023	\$ 146,725	\$ 146,621	-0.07%
2195	Judge Gottfried	\$ 200,980	\$ 221,784	\$ 221,903	0.05%
2200	Victim Witness Program	\$ 183,323	\$ 191,926	\$ 192,651	0.38%
3000	Clerk of Superior Court	\$ 1,918,834	\$ 2,043,682	\$ 2,229,824	9.11%
3310	Board of Equalization	\$ 83,105	\$ 146,779	\$ 102,911	-29.89%
	Subtotal	\$ 6,927,899	\$ 7,658,462	\$ 8,125,545	6.10%
510	State Court				
1000	State Court Judges	\$ 654,792	\$ 675,177	\$ 665,574	-1.42%
2000	State Court Solicitor	\$ 1,151,047	\$ 1,152,635	\$ 1,233,688	7.03%
	Subtotal	\$ 1,805,839	\$ 1,827,812	\$ 1,899,262	3.91%
520	Public Defender				
1000	Public Defender	\$ 1,855,005	\$ 1,878,938	\$ 1,971,549	4.93%
2000	Muscogee County Public Defender	\$ 186,684	\$ 234,218	\$ 240,482	2.67%
	Subtotal	\$ 2,041,689	\$ 2,113,156	\$ 2,212,031	4.68%
530	Municipal Court				
1000	Municipal Court Judge	\$ 415,917	\$ 420,286	\$ 430,563	2.45%
2000	Clerk of Municipal Court	\$ 721,130	\$ 741,755	\$ 832,486	12.23%
3000	Marshal	\$ 476,317	\$ -	\$ -	N/A
	Subtotal	\$ 1,613,364	\$ 1,162,041	\$ 1,263,049	8.69%
540	Judge of Probate				
1000	Judge of Probate	\$ 539,184	\$ 558,820	\$ 565,638	1.22%
	Subtotal	\$ 539,184	\$ 558,820	\$ 565,638	1.22%
550	Sheriff				
1000	Administration	\$ 1,972,997	\$ 2,152,976	\$ 1,884,470	-12.47%
2100	Uniform Division	\$ 5,022,656	\$ 5,375,213	\$ 4,759,163	-11.46%
2200	Special Operations/Investigations	\$ -	\$ 128,558	\$ 2,161,955	1581.70%
2300	Training	\$ 382,143	\$ 405,267	\$ 464,122	14.52%
2400	Motor Transport	\$ 383,502	\$ 280,000	\$ 493,370	76.20%
2500	Recorders Court	\$ -	\$ -	\$ -	N/A
2600	Jail	\$ 14,354,814	\$ 14,992,132	\$ 14,044,238	-6.32%
2650	Medical Director	\$ 5,176,131	\$ 4,994,370	\$ 5,518,319	10.49%
	Subtotal	\$ 27,292,243	\$ 28,328,516	\$ 29,325,637	3.52%

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Financial Summary

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
560	Tax Commissioner				
1000	Tax Commissioner	\$ 1,643,538	\$ 1,848,480	\$ 1,859,487	0.60%
	Subtotal	\$ 1,643,538	\$ 1,848,480	\$ 1,859,487	0.60%
570	Coroner				
1000	Coroner	\$ 359,903	\$ 366,599	\$ 386,238	5.36%
	Subtotal	\$ 359,903	\$ 366,599	\$ 386,238	5.36%
580	Recorder's Court				
1000	Recorder's Court	\$ 1,073,100	\$ 1,135,124	\$ 1,140,856	0.50%
	Subtotal	\$ 1,073,100	\$ 1,135,124	\$ 1,140,856	0.50%
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,435,104	\$ 1,174,213	\$ 1,186,975	1.09%
2000	Contingency	\$ 464,895	\$ 2,428,075	\$ 11,947,519	392.06%
3000	Non-Categorical	\$ 7,894,378	\$ 8,414,050	\$ 7,624,018	-9.39%
4000	Transfer to CIP	\$ 546,617	\$ -		N/A
4000	Transfer to Multi Governmental	\$ 275,609	\$ 300,000	\$ 300,000	0.00%
4000	Transfer to Health Insurance Fund	\$ -	\$ -		N/A
4000	Transfer to Sewer Fund	\$ 37,085			
4000	Transfer to Paving Fund	\$ 122,020			
4000	Transfer to Integrated Waste	\$ 2,768,033			
4000	Transfer to CARES	\$ 601,681			
4000	Transfer to Trade Center	\$ 208,945			
4000	Transfer to Transportation	\$ 27,289			
4000	Transfer to Civic Center	\$ 1,641,428	\$ 557,888	\$ -	-100.00%
4000	Transfer to Oxbow	\$ 20,275	\$ 150,000	\$ 150,000	0.00%
4000	Transfer to Parking Management	\$ -	\$ -		N/A
4000	Transfer to Bull Creek	\$ 222,431	\$ 50,000	\$ 50,000	0.00%
4000	Transfer to Medical Center Fund	\$ -	\$ 600,000	\$ -	-100.00%
4000	Transfer to Family Connection Fund	\$ 521	\$ -		N/A
4000	Interfund Transfers	\$ -	\$ -		N/A
6500	Naval Museum	\$ -	\$ -		N/A
	Subtotal	\$ 16,266,311	\$ 13,674,226	\$ 21,258,512	55.46%
610	Transportation/METRA				
3000	Parking Management	\$ 129,467	\$ 182,539	\$ 179,680	-1.57%
	Subtotal	\$ 129,467	\$ 182,539	\$ 179,680	-1.57%
	Total Expenditures	\$ 161,636,037	\$ 164,490,530	\$ 176,160,363	7.09%

Schedule of Revenues: OLOST Public Safety and Infrastructure

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
General Property Taxes					
	General Sales and Use Tax				
0102-4042	Other Local Option Sales Tax - PS	\$ 31,631,724	\$ 26,075,000	\$ 28,000,000	7.38%
0109-4042	Other Local Option Sales Tax - INFRA	\$ 13,556,453	\$ 11,175,000	\$ 12,000,000	7.38%
	Subtotal	\$ 45,188,177	\$ 37,250,000	\$ 40,000,000	7.38%
Investment Income					
0102-4772	Gains/Losses on Investments - PS	\$ (202,993)	\$ -	\$ -	N/A
0109-4772	Gains/Losses on Investments - INFRA	\$ (27,189)	\$ -	\$ -	N/A
0102-4780	Investment Interest - PS	\$ 307,140	\$ -	\$ -	N/A
0109-4780	Investment Interest - INFRA	\$ 59,145	\$ -	\$ -	N/A
	Subtotal Investment Income	\$ 136,103	\$ -	\$ -	N/A
Miscellaneous					
4837	Miscellaneous - PS and INFRA	\$ 388	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 388	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ 4,730,603		-100.00%
	Total Revenues	\$ 45,324,668	\$ 41,980,603	\$ 40,000,000	-4.72%

Schedule of Expenditures: OLOST Public Safety

		FY20 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
110	Crime Prevention/Intervention				
9900	Crime Prevention Admin	\$ 84,431	\$ 843,795	\$ 843,987	0.02%
9903	Crime Prevention/Intervention	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 84,431	\$ 843,795	\$ 843,987	0.02%
260	Public Works				
9900	Public Works	\$ 118,452	\$ 130,945	\$ 129,619	-1.01%
	Subtotal	\$ 118,452	\$ 130,945	\$ 129,619	-1.01%

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
270	Parks & Recreation				
9900	Parks & Recreation	\$ 44,888	\$ 50,067	\$ 49,560	-1.01%
	Subtotal	\$ 44,888	\$ 50,067	\$ 49,560	-1.01%
400	Police				
9900	Police	\$ 7,258,713	\$ 11,922,317	\$ 10,571,894	-11.33%
9902	E911	\$ 555,228	\$ 374,183	\$ 377,446	0.87%
	Subtotal	\$ 7,813,941	\$ 12,296,500	\$ 10,949,340	-10.96%
410	Fire & EMS				
9900	Fire & EMS	\$ 4,908,362	\$ 4,317,743	\$ 3,296,600	-23.65%
	Subtotal	\$ 4,908,362	\$ 4,317,743	\$ 3,296,600	-23.65%
420	MCP				
9900	MCP	\$ 673,877	\$ 1,055,069	\$ 807,521	-23.46%
	Subtotal	\$ 673,877	\$ 1,055,069	\$ 807,521	-23.46%
500	Superior Court				
9900	District Attorney	\$ 156,987	\$ 137,014	\$ 165,370	20.70%
9902	Clerk of Superior Court	\$ 45,119	\$ 45,051	\$ 45,312	0.58%
	Subtotal	\$ 202,106	\$ 182,065	\$ 210,682	15.72%
510	State Court Solicitor				
9900	State Court Solicitor	\$ 223,334	\$ 230,241	\$ 229,047	-0.52%
	Subtotal	\$ 223,334	\$ 230,241	\$ 229,047	-0.52%
520	Public Defender				
9900	Public Defender	\$ 164,359	\$ 158,875	\$ 187,252	17.86%
	Subtotal	\$ 164,359	\$ 158,875	\$ 187,252	17.86%
530	Municipal Court				
9900	Marshal	\$ 137,767	\$ -	\$ -	N/A
9902	Clerk of Municipal Court	\$ 55,177	\$ 119,009	\$ 93,558	-21.39%
	Subtotal	\$ 192,944	\$ 119,009	\$ 93,558	-21.39%
540	Probate Court				
9900	Probate Court	\$ 45,722	\$ 46,029	\$ 46,290	0.57%
	Subtotal	\$ 45,722	\$ 46,029	\$ 46,290	0.57%
550	Sheriff				
9900	Sheriff	\$ 2,675,543	\$ 3,784,713	\$ 3,590,466	-5.13%
	Subtotal	\$ 2,675,543	\$ 3,784,713	\$ 3,590,466	-5.13%
570	Coroner				
9900	Coroner	\$ 11,614	\$ 11,554	\$ 65,437	466.36%
	Subtotal	\$ 11,614	\$ 11,554	\$ 65,437	466.36%

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
580	Recorder's Court				
9900	Recorder's Court	\$ 72,444	\$ 88,172	\$ 90,637	2.80%
	Subtotal	\$ 72,444	\$ 88,172	\$ 90,637	2.80%
590	Miscellaneous				
2000	Contingency	\$ -	\$ 164,564	\$ 1,766,988	973.74%
3000	Non-Categorical	\$ 5,438,317	\$ 5,216,715	\$ 3,749,966	-28.12%
4000	Transfer to General Fund	\$ -	\$ -		N/A
4000	Transfer to CIP	\$ -	\$ -		N/A
4000	Transfer to E911		\$ 220,073		-100.00%
4000	Transfer for Debt Service	\$ 2,065,717	\$ 1,885,622	\$ 1,889,237	0.19%
	Subtotal	\$ 7,504,034	\$ 7,486,974	\$ 7,406,191	-1.08%
610	Transportation				
9900	Transportation	\$ 2,836	\$ 3,852	\$ 3,813	-1.01%
	Subtotal	\$ 2,836	\$ 3,852	\$ 3,813	-1.01%
	Total Expenditures - Public Safety	\$ 24,738,887	\$ 30,805,603	\$ 28,000,000	-9.11%

Schedule of Expenditures: Infrastructure

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
210	Information Technology				
9901	Information Technology	\$ 181,048	\$ 601,088	\$ 1,418,040	135.91%
	Subtotal	\$ 181,048	\$ 601,088	\$ 1,418,040	135.91%
250	Engineering				
9901	Roads & Stormwater	\$ 1,018,783	\$ 2,200,000	\$ 2,700,000	22.73%
	Subtotal	\$ 1,018,783	\$ 2,200,000	\$ 2,700,000	22.73%
260	Public Works				
9901	Facilities	\$ 521,442	\$ 1,500,000	\$ 1,000,000	-33.33%
	Subtotal	\$ 521,442	\$ 1,500,000	\$ 1,000,000	-33.33%
590	Miscellaneous				
2000	Contingency	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ 1,063,940	\$ 1,063,883	\$ 1,073,234	0.88%
4000	Transfer to Debt Service	\$ 5,861,821	\$ 5,810,029	\$ 5,808,726	-0.02%
	Subtotal	\$ 6,925,761	\$ 6,873,912	\$ 6,881,960	0.12%
	Total Expenditures - Infrastructure	\$ 8,647,034	\$ 11,175,000	\$ 12,000,000	7.38%
	Total OLOST Expenditures	\$ 33,385,921	\$ 41,980,603	\$ 40,000,000	-4.72%

Schedule of Revenues: Stormwater Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 4,543,986	\$ 5,271,544	\$ 5,462,274	3.62%
4002	Public Utility	\$ -	\$ -		N/A
4003	Timber	\$ -	\$ -	\$ -	N/A
4005	Personal Property	\$ 781,767	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 52,485	\$ 45,799	\$ 43,388	-5.26%
4007	Mobile Homes	\$ 4,362	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 197,936	\$ 115,000	\$ 115,000	0.00%
	Subtotal	\$ 5,580,536	\$ 5,432,343	\$ 5,620,662	3.47%
Other Taxes					
4150	Penalties & Interest - Ad Valorem	\$ 93,158	\$ 75,000	\$ 85,000	13.33%
4151	Penalties & Interest - Autos	\$ 3,961	\$ 7,500	\$ 5,000	-33.33%
	Subtotal	\$ 97,119	\$ 82,500	\$ 90,000	9.09%
	Subtotal Taxes	\$ 5,677,655	\$ 5,514,843	\$ 5,710,662	3.55%
Intergovernmental Revenues					
Local Governments					
4400	Payment in Lieu of Taxes	\$ 10,982	\$ 10,000	\$ 10,000	0.00%
	Subtotal	\$ 10,982	\$ 10,000	\$ 10,000	0.00%
	Subtotal Intergovernmental Revenues	\$ 10,982	\$ 10,000	\$ 10,000	0.00%
Charges for Services					
Other Charges for Services					
4464	Land Disturbance Fee	\$ 10,537	\$ 8,000	\$ 8,000	0.00%
	Subtotal	\$ 10,537	\$ 8,000	\$ 8,000	0.00%
Operations					
4593	Street Repair Reimbursement	\$ -	\$ -	\$ -	N/A
4596	Erosion Control	\$ 118,038	\$ 100,000	\$ 100,000	0.00%
	Subtotal	\$ 118,038	\$ 100,000	\$ 100,000	0.00%
	Subtotal Charges for Services	\$ 128,575	\$ 108,000	\$ 108,000	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ (27,057)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 45,120	\$ 50,000	\$ 50,000	0.00%
	Subtotal Investment Income	\$ 18,063	\$ 50,000	\$ 50,000	0.00%
Miscellaneous					
4359	Miscellaneous Revenues	\$ -	\$ -	\$ -	
4837	Miscellaneous	\$ 324	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 324	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ 37,085			
	Subtotal		\$ -		
	Subtotal Transfer		\$ -		
	Use of Fund Balance		\$ 1,800,000		-100.00%
	Total Revenues	\$ 5,872,684	\$ 7,482,843	\$ 5,878,662	-21.44%

Schedule of Expenditures: Stormwater Fund

		FY21	FY22	FY23	%
		Actuals	Adopted	Recommended Budget	Change
250	Engineering				
2300	Drainage	\$ 231,261	\$ 351,551	\$ 397,883	13.18%
2600	Stormwater	\$ 301,716	\$ 418,839	\$ 387,417	-7.50%
	Subtotal	\$ 532,977	\$ 770,390	\$ 785,300	1.94%
260	Public Works				
3210	Stormwater Maintenance	\$ 2,846,341	\$ 3,170,353	\$ 3,292,586	3.86%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 2,846,341	\$ 3,175,353	\$ 3,297,586	3.85%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 48,098	\$ 49,525	2.97%
3000	Non-Categorical	\$ 392,849	\$ 353,501	\$ 371,088	4.98%
4000	Transfer to CIP	\$ 1,398,661	\$ 3,135,501	\$ 1,375,163	-56.14%
	Subtotal	\$ 1,791,510	\$ 3,537,100	\$ 1,795,776	-49.23%
	Total Expenditures	\$ 5,170,828	\$ 7,482,843	\$ 5,878,662	-21.44%

Schedule of Revenues: Paving Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 12,604,208	\$ 14,802,217	\$ 15,331,143	3.57%
4002	Public Utility	\$ -	\$ -		N/A
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 2,168,456	\$ -		N/A
4006	Motor Vehicle	\$ 145,583	\$ 152,728	\$ 142,671	-6.58%
4007	Mobile Homes	\$ 12,100	\$ -		N/A
4012	Property Not on Digest	\$ -	\$ -		N/A
4015	Recording Intangibles	\$ 549,034	\$ 375,000	\$ 350,000	-6.67%
	Subtotal	\$ 15,479,381	\$ 15,329,945	\$ 15,823,814	3.22%
Other Taxes					
4150	Penalties & Interest - Ad Valorem	\$ 258,401	\$ 205,000	\$ 220,000	7.32%
4151	Penalties & Interest - Auto	\$ 10,986	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 269,387	\$ 220,000	\$ 235,000	6.82%
	Subtotal Taxes	\$ 15,748,768	\$ 15,549,945	\$ 16,058,814	3.27%
Intergovernmental Revenues					
Local Governments					
4394	Georgia Emergency Management Agency	\$ -	\$ -	\$ -	N/A
4400	Payment in Lieu of Taxes	\$ 30,461	\$ 25,000	\$ 25,000	0.00%
	Subtotal	\$ 30,461	\$ 25,000	\$ 25,000	0.00%
Federal Government					
4376	Disaster Reimbursement	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Subtotal Intergovernmental Revenues	\$ 30,461	\$ 25,000	\$ 25,000	0.00%
Charges for Services					
Operations					
4593	Street Repair Reimbursement	\$ 47,050	\$ 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	\$ 249	\$ -		N/A
	Subtotal	\$ 390,194	\$ 367,895	\$ 367,895	0.00%
	Subtotal	\$ 390,194	\$ 367,895	\$ 367,895	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ (95,638)	\$ -		N/A
4780	Investment Interest	\$ 145,818	\$ 175,000	\$ 150,000	-14.29%
	Subtotal Investment Income	\$ 50,180	\$ 175,000	\$ 150,000	-14.29%
Miscellaneous Revenues					
Other Miscellaneous Revenues					
4837	Miscellaneous	\$ 751	\$ -	\$ -	N/A
4377	Sale of Timber	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 751	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 751	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ 122,020			
	Subtotal				
	Subtotal Transfer				
	Total Revenues	\$ 16,342,374	\$ 16,117,840	\$ 16,601,709	3.00%

Schedule of Expenditures: Paving Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
250	Engineering				
2200	Highways And Roads	\$ 1,029,433	\$ 1,283,181	\$ 1,251,796	-2.45%
	Subtotal	\$ 1,029,433	\$ 1,283,181	\$ 1,251,796	-2.45%
260	Public Works				
3110	Repairs And Maintenance	\$ 3,849,732	\$ 4,264,605	\$ 4,713,297	10.52%
3120	Right Of Way Maintenance	\$ 7,594,272	\$ 7,725,999	\$ 7,839,584	1.47%
3130	Community Services-Row Maintenance	\$ 473,056	\$ 368,175	\$ 368,571	0.11%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 11,917,060	\$ 12,363,779	\$ 12,926,452	4.55%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 127,066	\$ 134,965	6.22%
3000	Non-Categorical	\$ 1,245,104	\$ 1,088,747	\$ 1,146,463	5.30%
4000	Transfer to CIP	\$ 1,334,380	\$ 999,124	\$ 1,031,765	3.27%
4000	Transfer to Debt Service	\$ 255,942	\$ 255,943	\$ 110,268	-56.92%
4000	Interfund Transfers	\$ -	\$ -		N/A
	Subtotal	\$ 2,835,426	\$ 2,470,880	\$ 2,423,461	-1.92%
	Total Expenditures	\$ 15,781,919	\$ 16,117,840	\$ 16,601,709	3.00%

Schedule of Revenues: Indigent Care Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
	General Property Taxes				
4001	Real Property	\$ 11,966,690	\$ 14,063,892	\$ 11,823,035	-15.93%
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 2,058,166	\$ -		N/A
4006	Motor Vehicle	\$ 138,213	\$ 144,741	\$ 119,424	-17.49%
4007	Mobile Homes	\$ 10,552	\$ -		N/A
	Subtotal	\$ 14,173,621	\$ 14,208,633	\$ 11,942,459	-15.95%
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
4840	Rebates	\$ 1,139,207			
	Subtotal	\$ 1,139,207	\$ -	\$ -	N/A
	Transfers In				
4931	Transfer In - General Fund	\$ -	\$ 600,000	\$ 600,000	0.00%
	Subtotal	\$ -	\$ 600,000	\$ 600,000	0.00%
	Revenues Total	\$ 15,312,828	\$ 14,808,633	\$ 12,542,459	-15.30%

Schedule of Expenditures: Indigent Care Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
200					
3000	Medical Center Authority	\$ 15,032,965	\$ 14,808,633	\$ 12,542,459	-15.30%
	Subtotal	\$ 15,032,965	\$ 14,808,633	\$ 12,542,459	-15.30%
	Total Expenditures	\$ 15,032,965	\$ 14,808,633	\$ 12,542,459	-15.30%

Schedule of Revenues: Integrated Waste Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Intergovernmental Revenues					
	Federal Government				
4376	Disaster Reimbursement	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
Charges for Services					
	Operations				
4550	Inert Landfill Fees	\$ 14,064	\$ 13,000	\$ 13,000	0.00%
4552	Commercial Solid Waste Collection Fees	\$ 47,138	\$ 42,000	\$ 50,000	19.05%
4553	Residential Solid Waste Collection Fees	\$ 12,316,355	\$ 12,031,200	\$ 12,096,000	0.54%
4556	Inert Landfill Fees - Oxbow Meadow	\$ -	\$ -		N/A
4557	Pine Grove Landfill	\$ 617,670	\$ 500,000	\$ 600,000	20.00%
4558	Recycling Fees	\$ 593,910	\$ 415,000	\$ 600,000	44.58%
4588	Tree Fee	\$ 72,476	\$ 30,000	\$ 31,000	3.33%
	Subtotal	\$ 13,661,613	\$ 13,031,200	\$ 13,390,000	2.75%
Investment Income					
4772	Gains/Losses On Investments	\$ (79,308)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 179,384	\$ 160,000	\$ 100,000	-37.50%
	Subtotal	\$ 100,076	\$ 160,000	\$ 100,000	-37.50%
Miscellaneous					
4837	Miscellaneous	\$ 285	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 285	\$ -	\$ -	N/A
Other Financing Sources					
	Proceeds of General Fixed Asset Disposition				
4906	Property Sales	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ 136,553	\$ -	\$ -	N/A
4909	Capital Contributions	\$ -	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ 2,768,033			
	Use of Fund Balance			\$ 4,788,000	
	Subtotal	\$ 2,904,586	\$ -	\$ 4,788,000	N/A
	Total Revenues	\$ 16,666,560	\$ 13,191,200	\$ 18,278,000	38.56%

Schedule of Expenditures: Integrated Waste Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
260	Public Works				
3510	Solid Waste Collection	\$ 5,580,246	\$ 3,693,180	\$ 3,809,018	3.14%
3520	Recycling	\$ 1,248,504	\$ 1,201,262	\$ 1,065,532	-11.30%
3540	Granite Bluff Inert Landfill	\$ 59,798	\$ 67,345	\$ 65,302	-3.03%
3550	Oxbow Meadow Inert Landfill	\$ -	\$ -		N/A
3560	Pine Grove Landfill	\$ 4,921,561	\$ 2,161,781	\$ 2,164,511	0.13%
3570	Recycling Center	\$ 883,678	\$ 945,230	\$ 865,641	-8.42%
3580	Yard Waste	\$ -	\$ 2,184,298	\$ 6,789,230	210.82%
3710	Other Maintenance/Repairs	\$ 13,383	\$ 13,580	\$ 13,580	0.00%
	Subtotal	\$ 12,707,170	\$ 10,266,676	\$ 14,772,814	43.89%
270	Parks & Recreation				
3150	Refuse Collection - Parks	\$ 41,167	\$ 97,096	\$ 99,081	2.04%
	Subtotal	\$ 41,167	\$ 97,096	\$ 99,081	2.04%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 86,210	\$ 88,318	2.45%
3000	Non-Categorical	\$ 1,040,603	\$ 1,097,507	\$ 1,168,333	6.45%
4000	Transfer to Debt Service	\$ 1,643,711	\$ 1,643,711	\$ 2,149,454	30.77%
4000	Transfer to CIP		\$ -		N/A
	Subtotal	\$ 2,684,314	\$ 2,827,428	\$ 3,406,105	20.47%
660	Integrated Waste CIP				
4000	Integrated Waste CIP	\$ -	\$ -		N/A
	Subtotal	\$ -	\$ -		N/A
	Total Expenditures	\$ 15,432,651	\$ 13,191,200	\$ 18,278,000	38.56%

Schedule of Revenues: Emergency Telephone Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Charge for Services					
4500	E911 Emergency Telephone	\$ 1,017,906	\$ 1,020,000	\$ 1,012,087	-0.78%
4514	Wireless Surcharge	\$ 2,035,867	\$ 2,010,000	\$ 2,160,000	7.46%
4519	Prepaid Wireless	\$ 851,689	\$ 871,292	\$ 850,000	-2.44%
	Subtotal Charge for Services	\$ 3,905,462	\$ 3,901,292	\$ 4,022,087	3.10%
Miscellaneous					
4837	Miscellaneous	\$ 52	\$ -	\$ -	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
4802	Donations	\$ -	\$ -	\$ -	
4837	Miscellaneous	\$ -			
	Subtotal	\$ 52	\$ -	\$ -	N/A
Transfers In					
4931	Transfer In-General Fund	\$ -	\$ -		N/A
4998	Transfer In-OLOST	\$ -	\$ 220,073		-100.00%
	Subtotal	\$ -	\$ 220,073	\$ -	-100.00%
	Total Revenues	\$ 3,905,514	\$ 4,121,365	\$ 4,022,087	-2.41%

Schedule of Expenditures: Emergency Telephone Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
400	Police				
3220	E-911	\$ 3,375,240	\$ 3,869,578	\$ 3,763,393	-2.74%
	Subtotal	\$ 3,375,240	\$ 3,869,578	\$ 3,763,393	-2.74%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 38,020	\$ 38,325	0.80%
3000	Non Categorical	\$ 207,717	\$ 213,767	\$ 220,369	3.09%
	Subtotal	\$ 207,717	\$ 251,787	\$ 258,694	2.74%
	Total Expenditures	\$ 3,582,957	\$ 4,121,365	\$ 4,022,087	-2.41%

Schedule of Revenues: Economic Development Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
	General Property Taxes				
4001	Real Property	\$ 1,993,790	\$ 2,343,982	\$ 2,364,607	0.88%
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 343,028	\$ -		N/A
4006	Motor Vehicle	\$ 23,035	\$ 24,124	\$ 23,885	-0.99%
4007	Mobile Homes	\$ 1,759	\$ -		N/A
	Subtotal	\$ 2,361,612	\$ 2,368,106	\$ 2,388,492	0.86%
	Use of Fund Balance	\$ 120,567	\$ 240,947		-100.00%
	Revenues Total	\$ 2,361,612	\$ 2,609,053	\$ 2,388,492	-8.45%

Schedule of Expenditures: Economic Development Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,173,353	\$ 1,184,053	\$ 1,194,246	0.86%
2000	Contingency	\$ -	\$ -	\$ 119,246	N/A
3000	Non-Categorical	\$ 1,113,312	\$ 1,425,000	\$ 1,075,000	-24.56%
	Subtotal	\$ 2,286,665	\$ 2,609,053	\$ 2,388,492	-8.45%
	Total Expenditures	\$ 2,286,665	\$ 2,609,053	\$ 2,388,492	-8.45%

Schedule of Revenues: Debt Service Fund					
		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Taxes					
	General Property Taxes				
4001	Real Property	\$ 1,453,652	\$ 1,668,173	\$ 4,251,878	154.88%
4002	Public Utility	\$ -	\$ -		N/A
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 252,122	\$ -		N/A
4006	Motor Vehicle	\$ 18,759	\$ 15,922	\$ 14,746	-7.39%
4007	Mobile Homes	\$ 1,234	\$ -		N/A
4012	Property Not on Digest	\$ -	\$ -		N/A
4015	Recording Intangibles	\$ 63,984	\$ 40,000	\$ 65,605	64.01%
	Subtotal	\$ 1,789,751	\$ 1,724,095	\$ 4,332,229	151.28%
	Other Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 29,572	\$ 20,581	\$ 30,986	50.56%
4151	Penalties & Interest - Auto	\$ 1,464	\$ 3,575	\$ 3,575	0.00%
	Subtotal	\$ 31,036	\$ 24,156	\$ 34,561	43.07%
	Subtotal Taxes	\$ 1,820,787	\$ 1,748,251	\$ 4,366,790	149.78%
Intergovernmental					
	Local Government				
4305	BABs Subsidy	\$ -	\$ -		N/A
4400	Payment in Lieu of Taxes	\$ 3,542	\$ 4,500	\$ 4,500	0.00%
	Subtotal	\$ 3,542	\$ 4,500	\$ 4,500	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ -	\$ -	\$ -	N/A
4779	Other Interest Income	\$ -	\$ -	\$ -	N/A
4780	Investment Interest	\$ 3,361	\$ 31,587	\$ 11,000	-65.18%
	Subtotal	\$ 3,361	\$ 31,587	\$ 11,000	-65.18%
Miscellaneous					
4837	Miscellaneous Revenues	\$ 538,344	\$ 549,114	\$ 560,097	2.00%
	Subtotal	\$ 538,344	\$ 549,114	\$ 560,097	2.00%
Transfers In					
4932	Transfer In-Paving Fund	\$ 255,942	\$ 255,944	\$ 110,269	-56.92%
4936	Transfer In- Integrated Waste Fund	\$ 1,643,711	\$ 1,643,712	\$ 2,149,454	30.77%
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	\$ 7,927,537	\$ 7,695,650	\$ 7,697,962	0.03%
	Subtotal	\$ 9,827,190	\$ 9,595,306	\$ 9,957,685	3.78%
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 12,193,224	\$ 11,928,758	\$ 14,900,072	24.91%

Schedule of Expenditures: Debt Service Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
200					
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	\$ 1,709,643	\$ 1,715,116	\$ 1,718,536	0.20%
3481	2012B Taxable Lease Revenue Bonds	\$ 620,505	\$ 618,335	\$ 625,906	1.22%
3482	2018 Lease Revenue Bonds	\$ -	\$ -		N/A
3483	2019 Lease Revenue Bonds	\$ 5,630,956	\$ 5,625,457	\$ 5,623,458	-0.04%
3484	2019A Lease Revenue Bonds	\$ 311,663	\$ 309,257	\$ 309,910	0.21%
3485	2022A Lease Revenue Bonds			\$ 1,230,952	
3486	2022B Taxable Lease Revenue Bonds			\$ 1,366,990	N/A
3610	City Lease/Purchase Program	\$ 3,884,542	\$ 3,660,593	\$ 4,024,320	9.94%
	Subtotal	\$ 12,157,309	\$ 11,928,758	\$ 14,900,072	24.91%
590					
3000	Non-Categorical	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Total Expenditures	\$ 12,157,309	\$ 11,928,758	\$ 14,900,072	24.91%

Schedule of Revenues: Transportation Fund

		FY21 Actual	FY22 Adopted	FY23 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 3,269,618	\$ 3,850,412	\$ 3,973,474	3.20%
4003	Timber	\$ -	\$ -		N/A
4005	Personal Property	\$ 562,565	\$ -		N/A
4006	Motor Vehicle	\$ 37,778	\$ 34,717	\$ 33,524	-3.44%
4007	Mobile Homes	\$ 2,884	\$ -		N/A
	Subtotal	\$ 3,872,845	\$ 3,885,129	\$ 4,006,998	3.14%
Intergovernmental					
Federal Government					
4301	FTA UMTA Capital Grant	\$ 1,508,229	\$ 2,441,380	\$ 2,934,210	20.19%
4302	FTA Section 9A - Planning (5307)	\$ 200,936	\$ 157,355	\$ 172,246	9.46%
	Subtotal	\$ 1,709,165	\$ 2,598,735	\$ 3,106,456	19.54%
State Government					
4330	DOT Capital Grant	\$ -	\$ -		N/A
4331	DOT Planning	\$ -	\$ -		N/A
4337	DOT Section 9 - Planning	\$ 71,106	\$ 67,980	\$ 68,828	1.25%
4347	FTA Cares Act Reimbursements	\$ 1,432,861	\$ 368,395	\$ 966,683	
	Subtotal	\$ 1,503,967	\$ 436,375	\$ 1,035,511	137.30%
Local Government					
4400	Payment in Lieu of Taxes	\$ 7,903	\$ 7,000	\$ 7,000	0.00%
	Subtotal	\$ 7,903	\$ 7,000	\$ 7,000	0.00%
TSPLOST Projects					
4044	TSPLOST Projects	\$ 1,470,291	\$ 2,973,250	\$ 5,251,191	76.61%
	Subtotal	\$ 1,470,291	\$ 2,973,250	\$ 5,251,191	76.61%
	Subtotal Intergovernmental Revenues	\$ 4,691,326	\$ 6,015,360	\$ 9,400,158	56.27%
Charges for Services					
Operations					
4540	Handicap ID Cards	\$ 4,819	\$ 7,000	\$ 7,000	0.00%
4558	Recycling Fees	\$ -	\$ -		N/A
4560	Subscription Farebox Revenue	\$ 1,815	\$ 2,800	\$ 2,800	0.00%
4561	Passenger Services	\$ 541,439	\$ 538,000	\$ 513,000	-4.65%
4562	Dial-A-Ride Service	\$ 63,799	\$ 85,000	\$ 75,000	-11.76%
4563	Advertising	\$ 15,000	\$ 7,000	\$ 7,000	0.00%
4564	Misc. Transportation Revenue	\$ 12,895	\$ -		N/A
	Subtotal	\$ 639,767	\$ 639,800	\$ 604,800	-5.47%
	Subtotal Charges for Services	\$ 639,767	\$ 639,800	\$ 604,800	-5.47%
Investment Income					
4772	Gain/Losses on Investments	\$ (7,090)	\$ -		N/A
4780	Investment Interest	\$ 16,931	\$ 30,000	\$ 30,000	0.00%
	Subtotal Investment Income	\$ 9,841	\$ 30,000	\$ 30,000	0.00%
Miscellaneous					
4837	Miscellaneous	\$ 113	\$ -	\$ -	N/A
	Subtotal	\$ 113	\$ -	\$ -	N/A

		FY21 Actual	FY22 Adopted	FY23 Recommended Budget	% Change
Other Financing Sources					
Proceeds of General Fixed Asset Disposition					
4906	Property Sales	\$ (10,650)	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ (262,984)	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ -			
	Subtotal	\$ (273,634)	\$ -	\$ -	N/A
Transfers In					
4931	Transfer In-General Fund	\$ 27,289	\$ -	\$ -	N/A
	Subtotal	\$ 27,289	\$ -	\$ -	N/A
	Use of Fund Balance		\$ 157,299	\$ 71,732	-54.40%
	Total Revenues	\$ 8,967,547	\$ 10,727,588	\$ 14,113,688	31.56%

Schedule of Expenditures: Transportation Fund

		FY19 Actual	FY22 Adopted	FY23 Recommended Budget	% Change
260	Public Works				
3710	Other Maintenance/Repairs	\$ 8,819	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 8,819	\$ 15,000	\$ 15,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 73,502	\$ 75,266	2.40%
3000	Non-Categorical	\$ 366,531	\$ 402,573	\$ 421,132	4.61%
	Subtotal	\$ 366,531	\$ 476,075	\$ 496,398	4.27%
610	Transportation				
1000	Director	\$ 238,969	\$ 303,848	\$ 293,211	-3.50%
2100	Operations	\$ 1,746,359	\$ 2,156,260	\$ 2,147,634	-0.40%
2200	Maintenance	\$ 978,679	\$ 1,502,823	\$ 1,520,598	1.18%
2300	Dial-A-Ride	\$ 208,438	\$ 247,222	\$ 247,689	0.19%
2400	FTA	\$ 1,257,869	\$ 3,051,725	\$ 3,667,762	20.19%
2600	CARES Act Stimulus	\$ 390,318	\$ 368,395	\$ 966,683	162.40%
2900	Charter Services		\$ 18,000		-100.00%
3410	Planning-FTA (5303)	\$ 79,007	\$ 84,975	\$ 86,035	1.25%
3420	Planning-FTA (5307)	\$ 182,108	\$ 196,694	\$ 215,308	9.46%
3430	ARRA Section 5340	\$ -			N/A
3440	Clean Fuels Grant Program	\$ -			N/A
	Subtotal	\$ 5,081,747	\$ 7,929,942	\$ 9,144,920	15.32%
	TSPLOST Projects				
2500	TSPLOST Capital	\$ 24,148	\$ 900,000	\$ 2,986,420	231.82%
2510	TSPLOST Administration	\$ 68,239	\$ 156,157	\$ 194,540	24.58%
2520	TSPLOST Operations	\$ 587,460	\$ 697,776	\$ 673,200	-3.52%
2530	TSPLOST Maintenance	\$ 173,274	\$ 376,500	\$ 416,018	10.50%
2540	TSPLOST Dial-A-Ride	\$ 119,546	\$ 176,138	\$ 187,192	6.28%
	Subtotal	\$ 972,667	\$ 2,306,571	\$ 4,457,370	93.25%
	Total Expenditures	\$ 6,429,764	\$ 10,727,588	\$ 14,113,688	31.56%

Schedule of Revenues: Trade Center Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Sales & Use Taxes					
4052	Beer Tax	\$ 712,154	\$ 680,000	\$ 680,000	0.00%
	Subtotal	\$ 712,154	\$ 680,000	\$ 680,000	0.00%
Charges for Services					
	Operations				
4568	Parking Garage	\$ 6,495	\$ 10,000	\$ 10,000	0.00%
4573	Ticket Sales	\$ 12,250	\$ 13,000	\$ 13,000	0.00%
4579	Electrical Usage Fee	\$ 50,157	\$ 40,000	\$ 50,000	25.00%
4580	Convention Services Revenue	\$ 47,228	\$ 15,000	\$ 15,000	0.00%
4581	Food Service Contract	\$ 58,989	\$ 650,000	\$ 650,000	0.00%
4582	Sale of Merchandise	\$ 779	\$ 850	\$ 850	0.00%
	Subtotal	\$ 175,898	\$ 728,850	\$ 738,850	1.37%
Investment Income					
4772	Gains/Losses On Investments	\$ -	\$ -		N/A
4780	Investment Interest	\$ 35,177	\$ 50,000	\$ 50,000	0.00%
	Subtotal	\$ 35,177	\$ 50,000	\$ 50,000	0.00%
Miscellaneous					
	Other Miscellaneous Revenues				
4828	Copy Work	\$ 29	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 403	\$ 5,000	\$ 5,000	0.00%
4842	Vendor Compensation - Sales Tax	\$ 154	\$ 300	\$ 300	0.00%
4909	Capital Contributions	\$ 29,121			
	Subtotal	\$ 29,707	\$ 6,300	\$ 6,300	0.00%
	Rents and Royalties				
4874	Equipment Rental	\$ 59,353	\$ 125,000	\$ 105,000	-16.00%
4875	Space Rental	\$ 728,784	\$ 640,000	\$ 700,151	9.40%
	Subtotal	\$ 788,137	\$ 765,000	\$ 805,151	5.25%
	Subtotal Miscellaneous Revenues	\$ 817,844	\$ 771,300	\$ 811,451	5.21%
Other Financing Sources					
	Transfers In				
4943	Transfer In Hotel/Motel	\$ 479,156	\$ 350,000	\$ 650,000	85.71%
4931	Transfer In General Fund	\$ 208,945			
	Subtotal	\$ 688,101	\$ 350,000	\$ 650,000	85.71%
	Use of Fund Balance	\$ -	\$ 398,442		-100.00%
	Total Revenues	\$ 2,429,174	\$ 2,978,592	\$ 2,930,301	-1.62%

Schedule of Expenditures: Trade Center Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 23,206	\$ 23,333	0.55%
3000	Non-Categorical	\$ 143,873	\$ 147,381	\$ 134,211	-8.94%
	Subtotal	\$ 143,873	\$ 170,587	\$ 157,544	-7.65%
620	Trade Center				
1000	Trade Center	\$ 399,546	\$ 357,051	\$ 399,825	11.98%
2100	Sales	\$ 433,808	\$ 561,456	\$ 584,744	4.15%
2200	Operations	\$ 441,073	\$ 497,432	\$ 583,807	17.36%
2300	Building Maintenance	\$ 821,049	\$ 1,102,296	\$ 913,103	-17.16%
2600	Trade Center - Bonded Debt	\$ 91,509	\$ 289,770	\$ 291,278	0.52%
	Subtotal	\$ 2,186,985	\$ 2,808,005	\$ 2,772,757	-1.26%
	Total Expenditures	\$ 2,330,858	\$ 2,978,592	\$ 2,930,301	-1.62%

Schedule of Revenues: Bull Creek Golf Course

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Charges for Services					
	Operations				
4541	Golf Course Handicap Fees	\$ 530	\$ 500	\$ 500	0.00%
4542	Golf Course Operations	\$ 1,299,929	\$ 1,200,000	\$ 1,250,000	4.17%
4543	Range Fees	\$ 63,098	\$ 30,000	\$ 35,000	16.67%
4544	Snack Bar - Golf Course	\$ 108,075	\$ 105,000	\$ 125,000	19.05%
4582	Sale of Merchandise	\$ 166,800	\$ 113,000	\$ 130,000	15.04%
4681	Fee Based Program Fees	\$ 6,755	\$ 5,000	\$ 5,331	6.62%
	Subtotal	\$ 1,645,187	\$ 1,453,500	\$ 1,545,831	6.35%
Miscellaneous					
	Other Miscellaneous Revenues				
4802	Donations	\$ 1,500	\$ -	\$ -	N/A
4837	Miscellaneous	\$ 65	\$ -	\$ -	N/A
4840	Rebates	\$ 11,685	\$ -	\$ 12,000	N/A
4842	Vendor Comp Sales Tax	\$ 1,185	\$ 1,500	\$ 1,500	0.00%
4851	Damage to City Property	\$ 1,432	\$ -	\$ -	N/A
4908	Gain Sale of Assets	\$ -	\$ -	\$ -	N/A
4832	Special Event Sponsors	\$ 8,600			
	Subtotal	\$ 24,467	\$ 1,500	\$ 13,500	800.00%
	Rents and Royalties				
4878	Rental/Lease	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 24,467	\$ 1,500	\$ 13,500	800.00%
Other Financing Sources					
	Transfer In				
4909	Capital Contributions	\$ -	\$ -	\$ -	
4931	Transfer In - General Fund	\$ 222,431	\$ 50,000	\$ 50,000	0.00%
	Subtotal	\$ 222,431	\$ 50,000	\$ 50,000	0.00%
	Total Revenues	\$ 1,892,085	\$ 1,505,000	\$ 1,609,331	\$ 8

Schedule of Expenditures: Bull Creek Golf Course

		FY21 Actual	FY22 Adopted	FY23 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 9,634	\$ 10,211	5.99%
3000	Non - Categorical	\$ 58,627	\$ 57,327	\$ 48,576	-15.27%
	Subtotal	\$ 58,627	\$ 66,961	\$ 58,787	-12.21%
630	Bull Creek Golf Course				
2100	Bull Creek Golf Course Maintenance	\$ 854,222	\$ 990,448	\$ 1,038,944	4.90%
2200	Bull Creek Golf Course Operations	\$ 565,680	\$ 447,591	\$ 511,600	14.30%
	Subtotal	\$ 1,419,902	\$ 1,438,039	\$ 1,550,544	7.82%
	Total Expenditures	\$ 1,478,529	\$ 1,505,000	\$ 1,609,331	6.93%

Schedule of Revenues: Oxbow Creek Golf Course

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Charges for Services					
	Operations				
4541	Golf Course Handicap Fees	\$ -	\$ -		N/A
4542	Golf Course Operations	\$ 365,313	\$ 295,850	\$ 313,000	5.80%
4543	Range Fees	\$ 38,416	\$ 27,000	\$ 28,000	3.70%
4544	Golf Course Snack Bar	\$ 32,316	\$ 24,000	\$ 27,363	14.01%
4582	Sale of Merchandise	\$ 25,974	\$ 25,000	\$ 26,000	4.00%
	Subtotal	\$ 462,019	\$ 371,850	\$ 394,363	6.05%
Miscellaneous					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 400	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 970	\$ -	\$ -	N/A
4826	Special Event Sponsors	\$ 4,000	\$ -	\$ -	
4840	Rebates	\$ 668	\$ -	\$ -	
	Subtotal	\$ 6,038	\$ -	\$ -	N/A
Other Financing Sources					
	Transfer In				
4931	Transfer In - General Fund	\$ 20,275	\$ 150,000	\$ 150,000	0.00%
	Subtotal	\$ 20,275	\$ 150,000	\$ 150,000	0.00%
	Total Revenues	\$ 488,332	\$ 521,850	\$ 544,363	4.31%

Schedule of Expenditures: Oxbow Creek Golf Course

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 3,370	\$ 4,364	29.50%
3000	Non - Categorical	\$ 18,633	\$ 17,105	\$ 19,485	13.91%
	Subtotal	\$ 18,633	\$ 20,475	\$ 23,849	16.48%
640	Oxbow Creek Golf Course				
2100	Oxbow Creek Pro Shop	\$ 206,149	\$ 241,054	\$ 234,299	-2.80%
2200	Oxbow Creek Maintenance	\$ 202,992	\$ 260,321	\$ 286,215	9.95%
2300	Oxbow Creek Debt Service	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 409,141	\$ 501,375	\$ 520,514	3.82%
	Total Expenditures	\$ 427,774	\$ 521,850	\$ 544,363	4.31%

Revenue by Division: Civic Center

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
1000	Operations	\$ 20,000	\$ -	\$ -	N/A
2100	Hockey	\$ 290,398	\$ 345,000	\$ 345,000	0.00%
2200	Football	\$ 28,640	\$ 60,750	\$ 45,750	-24.69%
2500	Events	\$ 315,833	\$ 1,782,000	\$ 2,211,824	24.12%
2700	Ice Rink Operations	\$ 10,422	\$ 1,500	\$ 1,500	0.00%
2750	Ice Rink Events	\$ 73,205	\$ 170,000	\$ 170,000	0.00%
2800	Concessions	\$ 86,928	\$ 310,000	\$ 350,000	12.90%
Total		\$ 825,426	\$ 2,669,250	\$ 3,124,074	17.04%

Schedule of Revenues

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
Charges for Services					
	Operations				
4568	Parking Fee	\$ 830	\$ 40,000	\$ 40,000	0.00%
4573	Ticket Sales	\$ 287,051	\$ 1,595,000	\$ 1,909,824	19.74%
4574	Facility Fees	\$ 715	\$ 80,000	\$ 80,000	0.00%
4576	Catering	\$ 1,116	\$ 25,000	\$ 25,000	0.00%
4582	Sale of Merchandise	\$ 62,222	\$ 212,000	\$ 252,000	18.87%
4587	Food Service Contract	\$ 23,590	\$ 80,000	\$ 80,000	0.00%
	Subtotal	\$ 375,524	\$ 2,032,000	\$ 2,386,824	17.46%
Miscellaneous					
	Other Miscellaneous Revenues				
4801	Private Contributions	\$ 20,000	\$ -		N/A
4802	Donations		\$ -		N/A
4837	Miscellaneous Revenue	\$ 306,058	\$ 345,000	\$ 395,000	14.49%
	Subtotal	\$ 326,058	\$ 345,000	\$ 395,000	14.49%
Rents and Royalties					
4842	Vendors Comp Sales Tax		\$ 2,000	\$ 2,000	0.00%
4862	Sale of Salvage		\$ -		N/A
4872	Sale of Advertisements	\$ 1,250	\$ 151,500	\$ 21,500	-85.81%
4880	Rent Civic Center	\$ 143,386	\$ 300,750	\$ 350,750	16.63%
	Subtotal	\$ 144,636	\$ 454,250	\$ 374,250	-17.61%
	Subtotal Miscellaneous	\$ 470,694	\$ 799,250	\$ 769,250	-3.75%
Other Financing Sources					
Transfers In					
4931	Transfer - in General Fund	\$ 1,641,428	\$ 557,888		-100.00%
4943	Transfer - in Hotel Motel Tax	\$ 958,312	\$ 700,000	\$ 1,300,000	85.71%
	Subtotal	\$ 2,599,740	\$ 1,257,888	\$ 1,300,000	3.35%
	Total Revenues	\$ 3,445,958	\$ 4,089,138	\$ 4,456,074	8.97%

Schedule of Expenses: Civic Center

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
160	Civic Center				
1000	Civic Center Operations	\$ 1,888,423	\$ 1,927,511	\$ 1,948,176	1.07%
2100	Hockey	\$ 319,524	\$ 324,650	\$ 292,355	-9.95%
2200	Football	\$ 27,218	\$ 62,795	\$ 62,795	0.00%
2500	Other Events	\$ 520,775	\$ 1,042,475	\$ 1,378,000	32.19%
2700	Civic Ctr Ice Rink OPS	\$ 140,213	\$ 162,760	\$ 166,266	2.15%
2750	Civic Ctr Ice Rink Events	\$ 50,516	\$ 80,737	\$ 80,737	0.00%
2800	Civic Center Concessions	\$ 40,981	\$ 142,335	\$ 204,226	43.48%
	Subtotal	\$ 2,987,650	\$ 3,743,263	\$ 4,132,555	10.40%
260	Public Works				
3710	Other Maintenance/Repairs	\$ 143,611	\$ 125,000	\$ 125,000	0.00%
	Subtotal	\$ 143,611	\$ 125,000	\$ 125,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 18,710	\$ 19,482	4.13%
3000	Non - Categorical	\$ 209,750	\$ 202,165	\$ 179,037	-11.44%
	Subtotal	\$ 209,750	\$ 220,875	\$ 198,519	-10.12%
	Total Expenditures	\$ 3,341,011	\$ 4,089,138	\$ 4,456,074	8.97%

Schedule of Revenues: Community Development Block Grant

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
099	CDBG	\$ 1,325,280	\$ 1,636,720	\$ 1,736,936	6.12%
	Subtotal	\$ 1,325,280	\$ 1,636,720	\$ 1,736,936	6.12%
	Total Revenues	\$ 1,325,280	\$ 1,636,720	\$ 1,736,936	6.12%

Schedule of Expenditures: Community Development Block Grant

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
245	CDBG	\$ 2,233,196	\$ 1,636,720	\$ 1,736,936	6.12%
	Subtotal	\$ 2,233,196	\$ 1,636,720	\$ 1,736,936	6.12%
	Total Expenditures	\$ 2,233,196	\$ 1,636,720	\$ 1,736,936	6.12%

Schedule of Revenues: Workforce Innovation & Opportunity Act

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%
	Subtotal	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%
	Total Revenues	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%

Schedule of Expenditures: Workforce Innovation & Opportunity Act

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%
	Subtotal	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%
	Total Expenditures	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%

Schedule of Revenues: Employee Health Insurance Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
099	Insurance Contributions	\$ 20,729,515	\$ 23,912,887	\$ 23,912,887	0.00%
	Subtotal	\$ 20,729,515	\$ 23,912,887	\$ 23,912,887	0.00%
	Total Revenues	\$ 20,729,515	\$ 23,912,887	\$ 23,912,887	0.00%

Schedule of Expenditures: Employee Health Insurance Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
220	Health and Life Insurance	\$ 22,838,503	\$ 23,912,887	\$ 23,912,887	0.00%
	Subtotal	\$ 22,838,503	\$ 23,912,887	\$ 23,912,887	0.00%
	Total Expenditures	\$ 22,838,503	\$ 23,912,887	\$ 23,912,887	0.00%

Schedule of Revenues: Risk Management Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
099	Risk Mgmt/Worker's Compensation	\$ 5,035,988	\$ 5,341,962	\$ 5,800,288	8.58%
	Subtotal	\$ 5,035,988	\$ 5,341,962	\$ 5,800,288	8.58%
	Total Revenues	\$ 5,035,988	\$ 5,341,962	\$ 5,800,288	8.58%

Schedule of Expenditures: Risk Management Fund

		FY21 Actuals	FY22 Adopted	FY23 Recommended Budget	% Change
220	Risk Mgmt/Worker's Compensation	\$ 4,577,891	\$ 5,341,962	\$ 5,800,288	8.58%
	Subtotal	\$ 4,577,891	\$ 5,341,962	\$ 5,800,288	8.58%
	Total Expenditures	\$ 4,577,891	\$ 5,341,962	\$ 5,800,288	8.58%

PERSONNEL

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

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PERSONNEL

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

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

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

Major Medical Health Insurance

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

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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 \$147,000. 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.

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Catastrophic Sick Leave

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

Other Benefits

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

Holidays

For several years, the CCG has observed ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 24, 2021. A schedule of holidays is listed below:

HOLIDAY	DATE OBSERVED	DAY
Independence Day	July 4, 2022	Monday
Labor Day	September 5, 2022	Monday
Columbus Day	October 10, 2022	Monday
Veteran's Day	November 11, 2022	Friday
Thanksgiving Day/Day After	November 24 & 25, 2022	Thursday and Friday
Floating Holiday	December 23, 2022	Friday
Christmas Holiday	December 26, 2022	Monday
New Year's Day	January 2, 2023	Monday
Martin Luther King, Jr. Birthday	January 16, 2023	Monday
Memorial Day	May 29, 2023	Monday
Juneteenth	June 19, 2023	Monday

PERSONNEL

Personnel Summary

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 54.6% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

	Compensation and Benefits	
Elements	Budget	% of Net
General Government Salaries, Wages & Overtime	\$57,515,553	33.0%
Public Safety Salaries, Wages, & Overtime	\$64,650,494	37.1%
FICA Contributions	\$9,179,978	5.3%
General Government Retirement	\$3,363,796	1.9%
Public Safety Retirement	\$9,228,153	5.3%
Group Health Care Contribution	\$16,094,740	9.2%
Group Life Insurance	\$551,706	0.3%
Other Benefits & Administrative Fees*	\$13,517,666	7.8%
Total	\$174,102,086	100.0%

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

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

PERSONNEL

	FY21 Adopted			FY22 Adopted			FY23 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		
Total Executive/Legal	23	2		24	2		24	2	
City Manager Administration	8			8			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		
Total City Manager	22		2	22		2	24		2
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		
Total Finance	35			36			36		
Information Technology	25	1		25	1		25	1	
Total Information Technology	25	1		25	1		25	1	
Human Resources	14			14			16		
Inspections	23			23			23		
Special Enforcement	7			7			7		
Total Codes and Inspections	30			30			30		
Planning	4			4			4		
Community Reinvestment	1	1		1			1		
Traffic Engineering	19			19			19		
Total Engineering	19			19			19		
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			30			38		
Total Public Works	93		Varies	93		Varies	101		Varies

PERSONNEL

	FY21 Adopted			FY22 Adopted			FY23 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		66	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	
Total Parks & Recreation	104	40	Varies	104	40	Varies	108	40	Varies
Tax Assessor	26			26			27		
Elections & Registration	6	3	Varies	7	3	5/Varies	7	3	5/Varies
Total Boards & Elections	32	3	5/Varies	33	3	5/Varies	34	3	5/Varies
Chief of Police	10			10			10		
Intelligence/Vice	25			25			25		
Support Services	42			42			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		
Total Police	426			426			428		
Chief of Fire & EMS	5			5			6		
Operations	331			331			331		
Special Operations	10			10			10		
Administrative Services	12			12			12		
Emergency Management	2			2			2		
Logistics/Support	3			3			3		
Total Fire & EMS	363			363			364		
Muscogee County Prison	112			112			112		
Superior Court Judges	17	4	2	17	4	2	17	4	2
District Attorney	34	2		34	2		35	2	
Juvenile Court & Circuit Wide Juvenile Court	14			14			14		
Jury Manager	2	1		2	1		2	1	
Victim Witness – DA	3			3			3		
Clerk of Superior Court	36	4	Varies	38	2	Varies	41	2	Varies

PERSONNEL

	FY21 Adopted			FY22 Adopted			FY23 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
Board of Equalization	1			2			2		
State Court Judges	7			7			7		
State Court Solicitor	14			14			16		
Public Defender	9	1		9	1		9	1	
Municipal Court Judge	6	1		6	1		6	1	
Clerk of Municipal Court	13			13			13		
Municipal Court Marshal	14		Varies	0		Varies	0		
Judge of Probate	7			7			7		
Sheriff	323	2	86	336	1	86	334	1	86
Tax Commissioner	28	2		28	2		28	2	
Coroner	5		1	5		1	5		1
Recorder's Court	17	6		17	6		17	6	
Parking Management	1	13		1	13		1	13	
Total General Fund	1,853	83	Varies	1,859	79	Varies	1,883	81	Varies
	OLOST Fund								
Crime Prevention	1			1			1		
Police	110			110			110		
E911 Communications	9			9			9		
Fire & EMS	20			20			20		
Muscogee County Prison	5			5			5		
District Attorney	2			2			2		
Clerk of Superior Court	1			1			1		
State Solicitor	3			3			3		
Clerk of Municipal Court	2			2			2		
Marshal	5			0			0		
Probate Court	1			1			1		
Sheriff	26			31			31		
Recorder's Court	2			2			2		
Engineering – Infrastructure	0			0			0		
Total LOST Fund ¹	187			187			187		

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

PERSONNEL

	FY21 Adopted			FY22 Adopted			FY23 Recommended		
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
Stormwater Fund									
Drainage	5			5			5		
Stormwater	5			6			6		
Stormwater Maintenance	55			53			53		
Total Stormwater Fund	65			64			64		
Paving Fund									
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	
Total Paving Fund	174	13	17	179	13	17	179	13	17
Integrated Waste Fund									
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			12			11		
Yard Waste Collection	0			27			27		
Park Services Refuse Collection	1			1			1		
Total Integrated Waste Fund	113			114			113		
Emergency Telephone Fund									
E911 Communications	53	1		53	1		53	1	
Total Emergency Telephone Fund	53	1		53	1		53	1	
CDBG Fund									
Community Reinvestment	4	1		5			5		
Total CDBG Fund	4	1		5			5		
HOME Program Fund									
HOME-Community Reinvestment	1			1			1		
Total HOME Program Fund	1			1			1		
Civic Center Fund									
Civic Center Operations	19			19			19		
Ice Rink Operations	2			2			2		
Civic Center Concessions	1			1			1		
Total Civic Center Fund	22			22			22		
Transportation Fund									
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			14			13		
TSPLOST Maintenance	2			2			2		
TSPLOST Dial-A-Ride	4			4			4		
Total Transportation Fund	97	2		97	2		96	2	

PERSONNEL

	FY21 Adopted			FY22 Adopted			FY23 Recommended		
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
JTPA/WIOA Fund									
Job Training	13		Varies	13		Varies	13		Varies
Total JTPA/WIOA Fund	13		Varies	13		Varies	13		Varies
Columbus Ironworks & Trade Center Fund									
Trade Center Operations	25	9		24	8		26	8	
Total Columbus Ironworks & Trade Center Fund	25	9		24	8		26	8	
Bull Creek Golf Course Fund									
Bull Creek Golf Course	10		Varies	10		Varies	11		Varies
Bull Creek Golf Course Fund	10		Varies	10		Varies	11		Varies
Oxbow Creek Golf Course Fund									
Oxbow Creek Golf Course	4		Varies	5		Varies	6		Varies
Oxbow Creek Golf Course Fund	4		Varies	5		Varies	6		Varies
Risk Management Fund									
Risk Management & Workers Compensation	3	6		3	6		3	6	
Risk Management Fund	3	6		3	6		3	6	
Other Funds									
Total Other Funds ²	14		Varies	14		Varies	14		Varies
Total CCG Personnel	2,649	117	Varies	2,640	114	Varies	2,677	111	Varies

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

PERSONNEL

<u>Agency/Organization</u>	<u>Position</u>	<u>Effective Date</u>
<u>NEW POSITIONS</u>		
General Fund 0101		
City Manager's Office	(1) Family Connection Director (G20) (21% General Fund, 79% Grant Fund)	7/1/2022
City Manager's Office	(1) Director of Community Affairs (G23)	7/1/2022
Human Resources	(2) Human Resource Specialists (G16)	7/1/2022
Public Works	(1) Plumber I (G13)	1/1/2023
Public Works	(1) HVAC I Technician (G13)	1/1/2023
Public Works	(3) Facilities Maintenance Worker (G11)	1/1/2023
Public Works	(1) Electrician I (G13)	1/1/2023
Public Works	(1) Carpenter (G13)	1/1/2023
Public Works	(1) Custodial Supervisor (G16)	1/1/2023
Parks and Recreation	(1) PT Site Supervisor (G4)	7/1/2022
Parks and Recreation	(2) PT Activity Leaders (G2)	7/1/2022
Parks and Recreation	(1) Recreation Specialist III	7/1/2022
Parks and Recreation	(3) PT Recreation Center Leaders (G2)	7/1/2022
Parks and Recreation	(1) Supervisor (G4)	7/1/2022
Parks and Recreation	(2) Activity Leaders (G2)	7/1/2022
Tax Assessor	(1) Personal Property Auditor/Appraiser (G14)	7/1/2022
Police	(1) Criminal Records Technician (G10)	7/1/2022
Police	(1) Administrative Technician (G12)	7/1/2022
Fire/EMS	(1) Fire Lieutenant (PS18)	7/1/2022
District Attorney	(1) Assistant District Attorney (G23)	7/1/2022
Superior Ct Clerk	(1) Senior Deputy Clerk (G14)	7/1/2022
Superior Ct Clerk	(2) Deputy Clerk II (G12)	7/1/2022
State Court Solicitor	(2) Deputy Clerk II (G12)	7/1/2022
Trade Center Fund 0753		
Trade Center	(1) Conference Facilitator (G15)	7/1/2022
Trade Center	(1) Administrative Secretary (G10)	7/1/2022
<u>DELETIONS</u>		
General Fund 0101		
Sheriff	(2) Deputy Sheriff (G14)	7/1/2022
Transportation Fund 0751		
METRA-TSPLOST	(1) Transit Security Specialist (G10)	7/1/2022

PERSONNEL

RECLASSIFICATION General Fund 0101

Information Technology	(1) GIS Coordinator (21) to (1) GIS Division Manager (G23)	7/1/2022
Planning	(1) Planning Manager (G22) to (1) Assistant Planning Director (G24)	7/1/2022
Public Works	(1) Maintenance Worker I (G11) to (1) Carpenter I (G13)	7/1/2022
Parks & Recreation	(2) PT Administrative Clerks (G9) to (1) FT Administrative Assistant (G12)	7/1/2022
Police	(1) Chief of Staff/Public Officer (PS20) to (1) Director of Affairs (PS23)	7/1/2022
Sheriff	(1) Administrative Coordinator (G14) to (1) Administrative Operations Manager (G18)	7/1/2022
Sheriff	(1) Lieutenant (PS20) to (1) Captain (PS22)	7/1/2022
Sheriff	(1) Investigator (PS16) to (1) Sergeant (PS18)	7/1/2022
Sheriff	(12) Sheriff Correctional Officer (PS12) to (12) Deputy Clerk II (G12)	7/1/2022
Sheriff	(1) Sheriff Correctional Officer (PS12) to (1) Lieutenant (PS20)	7/1/2022
Sheriff	(1) Deputy Clerk II (G12) to (1) Senior Deputy Clerk (G14)	7/1/2022
Sheriff	(12) Deputy Sheriff (PS14) to (12) Correctional Officer (PS12)	7/1/2022
Sheriff	(15) Deputy Sheriff (PS14) to (15) Investigator (PS16)	7/1/2022

PERSONNEL

Community Development Block Grant Fund 0210

Community Reinvestment (1) Program Manager (G19) to 7/1/2022
(1) Assistant Community Reinvestment Director (G21)

Transportation Fund 0751

METRA FTA (1) Principal Transit Planner (G20) to 7/1/2022
(1) Assistant Transportation Director (G24)

Trade Center Fund 0753

Trade Center (1) Conference Facilitator I (G15) to 7/1/2022
(1) Conference Facilitator II (G16)

Transfer - Additions

General Fund 0101

City Manager's Office (1) Keep Columbus Beautiful Executive Director 7/1/2022

Transfer - Deletions

Integrated Waste Fund 0207

Public Works (1) Keep Columbus Beautiful Executive Director 7/1/2022

PERSONNEL

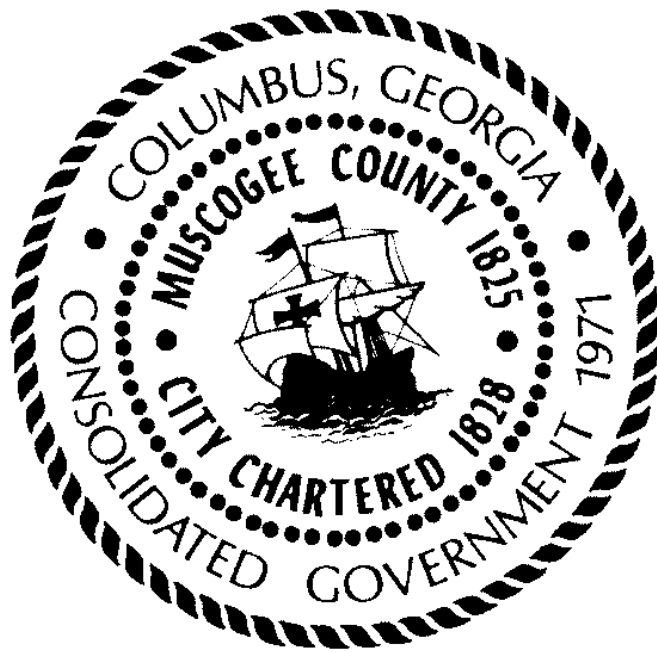
ADDITIONAL COMPENSATION:

This Recommended Budget includes the following pay adjustments and incentives:

- ◆ Effective July 1, 2022, a 2.0% Cost of Living Adjustment (COLA) will be provided to all classified full-time and part-time employees, and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees.
- ◆ Effective July 1, 2022, the annual base salary from Muscogee County Coroner shall be increased to \$82,500 as part of the FY23 Budget.
- ◆ Effective July 2022, the Outdoor Pools & Aquatic Center Staff hourly rate will be increased, adjusting the hourly pay rate as follows:

Outdoor Pool Staff	Existing Starting Wage Per Hour	New Starting Wage Per Hour
Outdoor Pool Concessionaires	\$8.00	\$9.50
Lifeguards	\$9.18	\$14.00
Head Lifeguards	\$10.00	\$16.00
Outdoor Asst. Manager	\$11.00	\$15.00
Outdoor Pool Manager	\$12.00	\$16.50

- ◆ Effective July 1, 2022, the hourly pay rate for Reserve Sheriff Deputies will increase from \$15.00 to \$25.00 per hour as part of the FY23 Budget. There is no change in the \$15.00 per hour per diem rate for bailiffs.
- ◆ Effective July 1, 2022, discretionary funds provided to the District Attorney for recruitment and retention of attorneys for the District Attorney's Office is hereby increased to \$50,000.

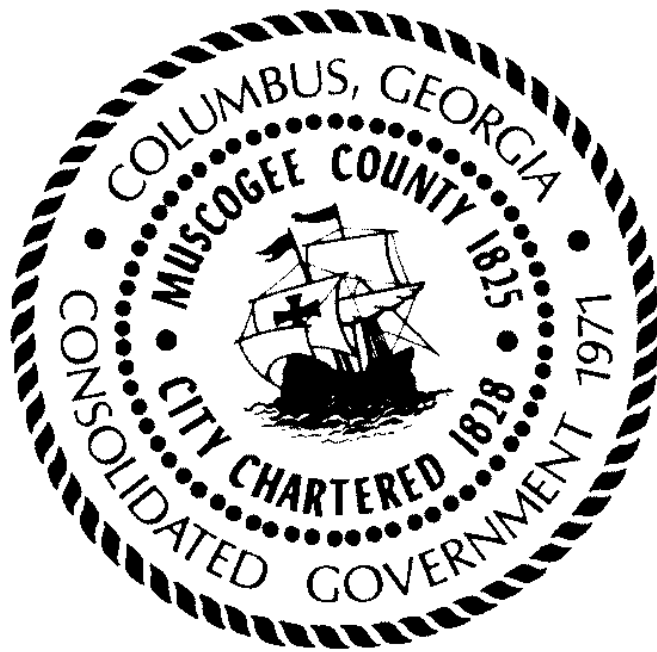


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DEPARTMENT/ OFFICE SUMMARIES

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

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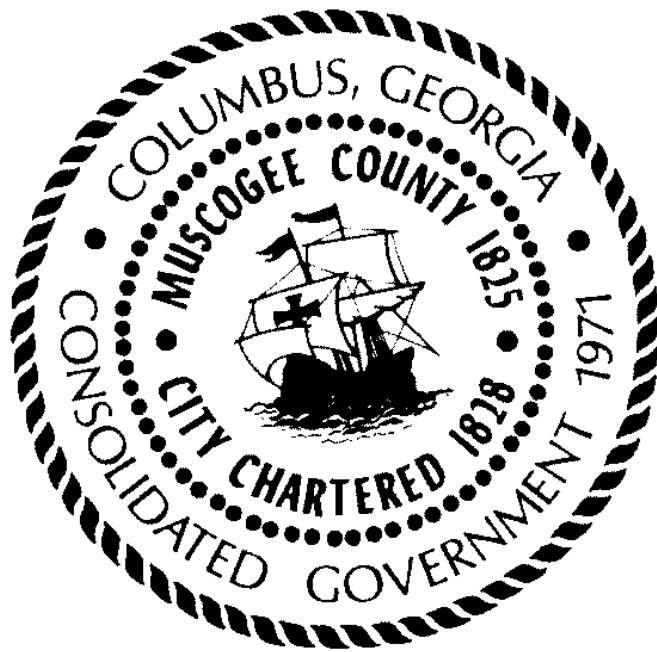


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GENERAL FUND

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

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DEPARTMENTAL SUMMARY

100-1000 CITY COUNCIL GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 258,971	\$ 260,492	\$ 261,239	0.29%
OPERATING	\$ 68,751	\$ 75,350	\$ 103,200	36.96%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 327,722	\$ 335,842	\$ 364,439	8.52%

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:

◆ Operational adjustments of \$27,850 consists of:

- Printing Services increase of \$50
- Mobile Phones increase of \$5,000
- Membership Dues increase of \$22,800
 - Georgia Municipal Association (GMA) - \$42,000
 - Association County Commissioners of Georgia (ACCG) - \$22,000
 - National League of Cities (NLC) - \$13,000
 - National Association of Counties (NACo) - \$3,800

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

100-2000 CLERK OF COUNCIL GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 221,204	\$ 228,746	\$ 235,922	3.14%
OPERATING	\$ 26,926	\$ 30,650	\$ 33,550	9.46%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 248,130	\$ 259,396	\$ 269,472	3.88%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$2,900 consists of:

- Printing Services increase of \$100
- Travel, Schools and Conferences increase of \$1,500
- Newspaper/Periodical Advertising increase of \$300
- Records and Documents increase of \$1,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-1000 MAYOR GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 267,714	\$ 281,276	\$ 281,964	0.24%
OPERATING	\$ 35,083	\$ 24,580	\$ 28,080	14.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 302,797	\$ 305,856	\$ 310,044	1.37%

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:

◆ Operational adjustments of \$3,500 consists of:

- Copier charges decrease of (\$500)
- Special Event supplies increase of \$4,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-2600 INTERNAL AUDITOR GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 232,890	\$ 286,224	\$ 292,376	2.15%
OPERATING	\$ 14,911	\$ 18,425	\$ 18,425	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 247,801	\$ 304,649	\$ 310,801	2.02%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

120 CITY ATTORNEY GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 373,684	\$ 379,544	\$ 425,408	12.08%
OPERATING	\$ 1,719,445	\$ 1,327,857	\$ 1,331,100	0.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,093,129	\$ 1,707,401	\$ 1,756,508	2.88%

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:

◆ Operational adjustments of \$3,243 consists of:

- Contractual Services increase of \$1,122
- Office Equipment Maintenance increase of \$1,121
- Operating Materials increase of \$1,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

130 CITY MANAGER GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,481,363	\$ 1,504,745	\$ 1,763,131	17.17%
OPERATING	\$ 54,666	\$ 73,145	\$ 84,527	15.56%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,536,029	\$ 1,577,890	\$ 1,847,658	17.10%

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

Personal Services:

◆ Personnel adjustments of \$163,912 consists of:

130-1000 City Manager

- Add One (1) Director of Community Affairs (G23) (salary with benefits) - \$82,383

130-2900 Quality Control Program

- Add One (1) Keep Columbus Beautiful Executive Director (G21) (salary with benefits)
- \$67,728 (Transfer - in from Public Works)

130-3710 State Family Connection

- Add One (1) Family Connection Director (G20) (Salary with benefits)
(21% General Fund 79% Grant Fund) - \$13,801

Operations:

◆ Operational adjustments of \$11,382 consists of:

130-2850 Citizen's Service Center

- Office Supplies increase of \$1,382

130-3710 Columbus Family Connection

- Operating Materials increase of \$5,000
- Travel, Schools, and Conferences increase of \$5,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

200 FINANCE DEPARTMENT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,910,291	\$ 2,207,671	\$ 2,235,790	1.27%
OPERATING	\$ 310,766	\$ 377,544	\$ 377,544	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,221,057	\$ 2,585,215	\$ 2,613,334	1.09%

The Finance Department is responsible for all financial transactions, financial management and financial reporting of the Consolidated Government. The departments 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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,759,174	\$ 1,854,223	\$ 1,881,326	1.46%
OPERATING	\$ 3,597,968	\$ 4,177,220	\$ 4,722,081	13.04%
CAPITAL OUTLAY	\$ 2,234,304	\$ 46,067	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 7,591,446	\$ 6,077,510	\$ 6,603,407	8.65%

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:

◆ Personnel adjustment of \$11,297 consists of:

- Reclassification GIS Coordinator G21F to GIS Manager G23D - \$11,297 (salary with benefits)

Operations:

◆ Operational adjustment of \$544,861 consists of:

- Software lease increase of \$284,876
- Computer Software increase of \$254,985 (Additional Microsoft Cloud Storage/Email Addresses)
- Motor Fuel increase of \$5,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

220-1000 HUMAN RESOURCES GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 855,689	\$ 866,670	\$ 984,238	13.57%
OPERATING	\$ 61,750	\$ 420,837	\$ 95,837	-77.23%
CAPITAL OUTLAY		\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 917,439	\$ 1,287,507	\$ 1,080,075	-16.11%

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:

◆ Personnel adjustments of \$105,386 consists of:

- Add two (2) Human Resource Specialist (G16) - \$105,386 (salaries with benefits)

Operations:

◆ Operational adjustments of (\$325,000) consists of:

- Consulting decrease of (\$325,000)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,021,777	\$ 952,053	\$ 912,442	-4.16%
OPERATING	\$ 151,296	\$ 185,200	\$ 185,200	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,173,073	\$ 1,137,253	\$ 1,097,642	-3.48%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

240 INSPECTIONS AND CODES GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,620,523	\$ 1,755,148	\$ 1,775,397	1.15%
OPERATING	\$ 248,289	\$ 303,919	\$ 713,461	134.75%
CAPITAL OUTLAY	\$ -	\$ 241,450	\$ 99,026	-58.99%
TOTAL EXPENDITURES	\$ 1,868,812	\$ 2,300,517	\$ 2,587,884	12.49%

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 \$3,230 consists of:**

240-2200 Inspections and Codes

- Overtime increase of \$3,230 (benefits included)

Operations:

◆ **Operational adjustments of \$409,542 consists of:**

240-2200 Inspections and Codes

- Copier charges increase of \$2,000
- Education/Training increase of \$432
- Mobile Phone decrease of (\$27)
- Uniforms decrease of (\$1,939)
- Postage decrease of (\$3,500)
- Travel, Schools, and Conferences decrease of (\$5,862)
- Motor Fuel decrease of (\$7,962)
- Demolition Services decrease of (\$55,000)

240-2400 Special Enforcement

- Demolition increase of \$450,000
- Motor Fuel increase of \$7,962
- Mobile Phones increase of \$7,607
- Education/Training increase of \$4,328
- Postage increase of \$3,500
- Uniforms increase of \$3,360
- Travel, Schools, and Conferences increase of \$2,131
- Operating Materials increase of \$1,600
- Office Supplies increase of \$912

Capital Outlay:

◆ Total - \$99,026

240-2200 Inspections & Code

- Two (2) Midsize SUV 4-WD (Escape) - \$52,500

240-2400 Special Enforcement

- Two (2) Compact Pick-up (Ford) - \$46,526

DEPARTMENTAL SUMMARY

242 PLANNING GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 261,287	\$ 268,553	\$ 284,189	5.82%
OPERATING	\$ 35,641	\$ 37,265	\$ 37,265	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 296,928	\$ 305,818	\$ 321,454	5.11%

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:

◆ Operational adjustments of \$14,733 consists of:

- Reclass One (1) Planning Manager G22 to One (1) Assistant Planning Director G24 - (salary with benefits)

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

245 COMMUNITY REINVESTMENT - REAL ESTATE GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 44,358	\$ 59,033	\$ 50,532	-14.40%
OPERATING	\$ 119,326	\$ 95,150	\$ 95,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 163,684	\$ 154,183	\$ 145,682	-5.51%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

250 ENGINEERING GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 869,835	\$ 972,287	\$ 968,193	-0.42%
OPERATING	\$ 639,134	\$ 973,369	\$ 1,039,697	6.81%
CAPITAL OUTLAY	\$ 89,840	\$ 29,824	\$ 57,609	93.16%
TOTAL EXPENDITURES	\$ 1,598,809	\$ 1,975,480	\$ 2,065,499	4.56%

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

Personal Services:

◆ Personnel adjustment of \$1,615 consists of:

- Overtime increase of \$1,615 (FICA included)

Operations:

◆ Operational adjustments of \$66,328 consists of:

250-2100 Traffic Engineering

- Operating Materials increase of \$55,921
- Motor Fuel increase of \$6,600

250-3110 Radio Maintenance

- Contractual Services increase of \$3,807

Capital Outlay:

◆ Total - \$57,609

250-2100 Traffic Engineering

- Two (2) Apple iPad - \$1,698
- One (1) ATSI Conflict Monitor Tester - \$15,000
- One (1) Mid-Size SUV 2-WD (Explorer) - \$30,454
- One (1) Paint Machine - \$8,479
- One (1) Post Driver - \$829
- One (1) Generator - \$1,149

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,315,901	\$ 4,856,709	\$ 4,962,969	2.19%
OPERATING	\$ 4,840,401	\$ 3,730,627	\$ 3,995,271	7.09%
CAPITAL OUTLAY	\$ 280,954	\$ 364,198	\$ 512,162	40.63%
TOTAL EXPENDITURES	\$ 9,437,256	\$ 8,951,534	\$ 9,470,402	5.80%

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:

◆ **Personnel adjustments of \$194,325 consists of:**

Fleet Division

- Overtime increase of \$6,794 (FICA included)

Cemeteries Division

- General Government Overtime increase- \$1,054 (FICA included)

Facilities Division

- Add one (1) Plumber I (G13) - \$23,145 (salaries with benefits) (effective Jan 1, 2023)
- Add one (1) HVAC Tech I (G13) - \$23,145 (salaries with benefits) (effective Jan 1, 2023)
- Add three (3) Facilities Maintenance Worker I (G11) - \$63,780 (salaries with benefits) (effective Jan 2023)
- Add one (1) Electrician I (G13) - \$23,145 (salaries with benefits) (effective Jan 1, 2023)
- Add one (1) Carpenter G13) - \$23,145 (salaries with benefits) (effective Jan 1, 2023)
- Add one (1) Custodial Services Supervisor (G16) - \$26,346 (salaries with benefits)
- Reclass one (1) Facilities Maintenance Worker I (G11) to Carpenter I (G13) - \$3,771 (salaries with benefits)

Operations:

◆ **Operating adjustments of \$264,644 consists of:**

Administration Division

- Education/Training increase of \$430
- Postage increase of \$101
- Travel, Schools, Conferences increase of \$6,000

Fleet Division

- Contractual Services increase of \$6,681 (due to new contract with Safety Clean)

Animal Control

- Contractual Services increase of \$29,260 (due to Wildlife Services contract)
- Licenses increase of \$15
- Operating Materials increase of \$11,569
- Uniforms increase of \$340

Cemeteries

- Natural Gas increase of \$59
- Water increase of \$189

Facilities Maintenance

- Contractual Services increase of \$60,000 (due to security requirements/cost for Health Department)
- Service Contracts increase of \$150,000 (due to inadequate funding in the past, as well as new Generator Maintenance Contract)

Capital Outlay:

◆ **Total - \$512,162**

Administration Division

- Miscellaneous Furniture - \$3,000

Fleet Division

- Fourteen (14) Mohawk Lifts - \$233,461 (replacements)

Animal Control

- One (1) Animal Adoption Trailer - \$40,697

Cemeteries

- One (1) John Deere Mini Excavator - \$30,000
- One (1) Dual Axle Trailer - \$8,000

Facilities Maintenance

- Four (4) Service Truck w/ Body (replacement) - \$197,004

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,721,965	\$ 7,109,645	\$ 6,785,426	-4.56%
OPERATING	\$ 2,928,065	\$ 3,970,575	\$ 3,980,217	0.24%
CAPITAL OUTLAY	\$ 188,953	\$ 559,177	\$ 281,000	-49.75%
TOTAL EXPENDITURES	\$ 8,838,983	\$ 11,639,397	\$ 11,046,643	-5.09%

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:

◆ **Personnel adjustments of \$162,304 consists of:**

270-1000 Parks and Recreation

- Reclass Two (2) PT Administrative Clerks G9 to One (1) FT Administrative Assistant G12 (Budget Neutral)

270-2400 Recreation Services

- Add One (1) Rec Specialist III G14 - \$48,320(salary with benefits)
- Add Three (3) Rec Center Leader G2 - \$63,049 (salary with benefits)

270-3505 Community Schools

- Add One (1) Supervisor G4 - \$18,125 (wages with benefits)
- Add Two (2) Activity Leaders G2 - \$32,810 (wages with benefits)

Operations:

◆ **Operational adjustments of \$9,642 consists of:**

270-1000 Parks and Recreation

- Motor fuel increase of \$91

270-2100 Park Services

- Education/Training increase of \$132
- Gas increase of \$88
- Water increase of \$4,778
- Motor fuel increase of \$13,464

270-2400 Recreation Services

- Natural gas increase of \$720
- Water increase of \$1,270
- Motor fuel increase of \$603

270-3410 Athletics

- Motor fuel increase of \$2,000
- Uniforms increase of \$7,150

270-3220 Golden Park

- Water increase of \$400

270-3230 Memorial Stadium

- Water increase of \$324

270-3505 Community Schools

- Training/Education increase of \$400

- Travel, Schools, and Conferences increase of \$1,300

- Motor fuel increase of \$213

270-4049 Lake Oliver Marina

- Water increase of \$20

270-4413 Aquatics

- Operating Materials decrease of (\$25,020)

- Motor fuel increase of \$315

270-4414 Aquatics Center

- Water increase of \$800

270-4433 Therapeutics

- Motor fuel increase of \$68

270-4434 Pottery Shop

- Gas increase of \$26

270-4435 Senior Citizens Center

- Gas increase of \$100

- Water increase of \$320

- Motor fuel increase of \$80

Capital Outlay:

◆ Total - \$281,000

270-2100 Park Services

- Fifteen (15) Heavy Duty Trailers - \$120,000

- Fourteen (14) Zero-Turn Mowers - \$119,000

- Two (2) Ballfield Groomers - \$32,000

270-4049 Lake Oliver Marina

- One (1) Minnow Well - \$10,000

DEPARTMENTAL SUMMARY

280 COOPERATIVE EXTENSION GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 117,576	\$ 120,431	\$ 120,591	0.13%
OPERATING	\$ 14,810	\$ 17,434	\$ 17,274	-0.92%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 132,386	\$ 137,865	\$ 137,865	0.00%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

290-1000 TAX ASSESSOR GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,418,342	\$ 1,431,787	\$ 1,498,291	4.64%
OPERATING	\$ 108,235	\$ 134,288	\$ 180,544	34.45%
CAPITAL OUTLAY	\$ 20,892	\$ 124,300	\$ 73,200	-41.11%
TOTAL EXPENDITURES	\$ 1,547,469	\$ 1,690,375	\$ 1,752,035	3.65%

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

Personal Services:

◆ Personnel adjustments of \$52,052 consists of:

- Add One (1) Personal Property Auditor/Appraiser I G14A - \$48,220 (salary with benefits)
- Overtime increase of \$3,832 (benefits included)

Operations:

◆ Operational adjustments of \$46,256 consists of:

- Contractual Services increase of \$29,400 (Due to QPublic Hosting & Maintenance Fee for Appeals Module)
- Office Equipment Maintenance decrease of (\$139)
- Education/Training increase of \$25
- Mobile Phone increase of \$8,775 (Due to iPads for Field Staff)
- Postage increase of \$1,675
- Printing Services increase of \$299
- Copier Charges increase of \$295
- Membership dues and fees increase of \$985
- Promotion/Advertising service increase of \$201
- Publications/Subscriptions increase of \$4,740 (Due to Costar Subscription)

Capital Outlay:

◆ Total \$73,200

- One (1) Mobile Cama Solution for Commercial Property - \$11,200
- Two (2) Full-size Impalas- \$52,500 - \$52,500

DEPARTMENTAL SUMMARY

290-2000 ELECTIONS & REGISTRATION GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 605,626	\$ 711,228	\$ 739,451	3.97%
OPERATING	\$ 309,076	\$ 622,970	\$ 622,970	0.00%
CAPITAL OUTLAY	\$ 2,277	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 916,979	\$ 1,334,198	\$ 1,362,421	2.12%

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

400 POLICE GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 23,477,102	\$ 24,716,969	\$ 24,837,036	0.49%
OPERATING	\$ 2,511,510	\$ 2,765,896	\$ 3,059,866	10.63%
CAPITAL OUTLAY	\$ 587,464	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 26,576,076	\$ 27,482,865	\$ 27,896,902	1.51%

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

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

Personal Services:

- Includes salary savings of (\$300,000)

- ◆ FY14 - FY23 ten (10) Police Officers transferred from General Fund to LOST (0102) Fund, a decrease of (\$512,590) (salary with benefits)

◆ Personnel adjustments of \$107,637 consist of:

400-1000 Chief of Police

- Reclass One (1) Chief of Staff/Public Information Officer PS20 to Director of Community Affairs PS23 - \$22,508

400-2200 Support Services

- Add One (1) Administrative Technician G12 - \$44,359 (salary with benefits)
- Add One (1) Criminal Records Technician G10 - \$40,770 (salary with benefits)

Operations:

◆ Operational adjustments of \$293,970 consists of:

400-1000 Chief of Police

- Membership dues and fees increase of \$25
- Office Supplies increase of \$400
- Operating materials decrease of (\$400)

400-2200 Support Services

- Other Purchased Services increase of \$144,370
 - Getac Body Cameras
 - Adapttoslove
 - CrimiNet License
 - Property & Evidence tracking system

400-2300 Field Operations

- Other Purchased Services increase of \$82,500 (Due to Flock/Raven Subscription)

400-2800 Administrative Services

- Other Purchased Services increase of \$26,700
 - eSOPH (background investigation software)
 - EyeDetect
 - Policeapp (recruitment and application software)

400-2900 CPD Training

- Uniforms increase of \$2,000

400-3320 Investigative Services

- Other Purchased Services increase of \$38,375 (Due to Graykey Software)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

410 FIRE/EMS GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 23,822,561	\$ 23,825,432	\$ 24,275,802	1.89%
OPERATING	\$ 2,065,110	\$ 1,925,516	\$ 2,131,702	10.71%
CAPITAL OUTLAY	\$ 333,439	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 26,221,110	\$ 25,750,948	\$ 26,407,504	2.55%

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:

-
- | | | |
|--|--|---|
| <ul style="list-style-type: none"> · Chief of Fire/EMS · Fire Prevention | <ul style="list-style-type: none"> · Special Operations · Emergency Management | <ul style="list-style-type: none"> · Operations · Logistics/Support |
|--|--|---|
-

Personal Services:

◆ FY14 - FY23 fourteen (14) positions transferred from General Fund to LOST (0102) Fund, a decrease of (\$717,626) (salary with benefits)

◆ **Personnel adjustments of \$158,847 consists of:**

- Add one (1) Fire Lieutenant (PS18) - 61,100 (salaries with benefits)
- Increase Sworn Personnel Overtime - \$97,848 (FICA included)

Operations:

◆ **Operational adjustments of \$206,186 consists of:**

410-2100 Fire/EMS Operations

- Mobile Phone increase of \$4,395
- Water increase of \$25,355
- Taxes/Licenses increase of \$8,400

410-2600 Fire/EMS Special Operations

- Pre Employment Physical increase of \$68,250 (due to cancer screening test for personnel)
- Miscellaneous Equipment Maintenance increase of \$10,000 (due to cost of inspection and repair of burn building)

410-2800 Admin Services

- Travel, Schools, Conferences increase of \$7,430 (due to enhanced training requirements for investigators)

410-2900 Emergency Management

- Miscellaneous Equipment Maintenance decrease of (\$1,000)
- Education/Training increase of \$112
- Printing services increase of \$400
- Membership Dues and Fees increase of \$250
- Auto Parts and Supplies decrease of (\$10)
- Operating Materials increase of \$25,000 (due to purchase of emergency siren activation system)

410-3610 Logistics/Support

- Pharmacy Services increase of \$20,000 (due to cost of bringing pharmacy management in-house)
- Miscellaneous Equipment Maintenance of \$37,604 (due to annual cost of new medical monitors and stretchers)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

420 MUSCOGEE COUNTY PRISON GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,584,688	\$ 5,993,589	\$ 6,071,488	1.30%
OPERATING	\$ 2,082,458	\$ 2,321,145	\$ 2,356,947	1.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ 7,667,146	\$ 8,314,734	\$ 8,428,435	1.37%

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:

◆ Operational adjustments of \$35,802 consists of:

- Prison Clothing increase of \$35,802

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

450-1000 DEPARTMENT OF HOMELAND SECURITY GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 19,239	\$ 18,322	\$ 18,322	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ 50,000	100.00%
TOTAL EXPENDITURES	\$ 19,239	\$ 18,322	\$ 68,322	272.90%

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:

◆ Total - \$50,000

- One (1) 3/4 Ton Pick Up Truck - \$50,000

DEPARTMENTAL SUMMARY

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

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,138,038	\$ 1,155,784	\$ 1,172,029	1.41%
OPERATING	\$ 170,897	\$ 229,640	\$ 229,640	0.00%
CAPITAL OUTLAY	\$ 64,914	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,373,849	\$ 1,385,424	\$ 1,401,669	1.17%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2000 DISTRICT ATTORNEY GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,112,335	\$ 2,283,932	\$ 2,424,224	6.14%
OPERATING	\$ 57,334	\$ 67,668	\$ 83,916	24.01%
CAPITAL OUTLAY	\$ -	\$ -	\$ 6,106	100.00%
TOTAL EXPENDITURES	\$ 2,169,669	\$ 2,351,600	\$ 2,514,246	6.92%

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:

◆ Personnel adjustments of \$119,873 consists of:

- Increase in Discretionary Fund - \$26,913 (FICA included)
- Add one (1) Assistant District Attorney III (G23)- \$92,960

Operations:

◆ Operational adjustments of \$16,248 consists of:

- Publications/Subscriptions increase - \$16,248 (due to Lexis Nexis)

Capital Outlay:

◆ Capital adjustments of \$6,106 consists of:

- Five (5) Office Desk - \$4,450
- Four (4) Office Chairs - \$871
- One(1) Storage Shelf - \$785

DEPARTMENTAL SUMMARY

500-2110 JUVENILE COURT JUDGE GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 526,536	\$ 548,855	\$ 567,089	3.32%
OPERATING	\$ 131,661	\$ 162,817	\$ 292,817	79.84%
CAPITAL OUTLAY	\$ -	\$ -		N/A
TOTAL EXPENDITURES	\$ 658,197	\$ 711,672	\$ 859,906	20.83%

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:

◆ Operational adjustments of \$130,000 consists of:

- Public Defender increase of \$30,000
- Guardian Ad Litem Increase of \$100,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2125 CIRCUIT WIDE JUVENILE COURT GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 326,812	\$ 329,997	\$ 326,113	-1.18%
OPERATING	\$ 5,350	\$ 14,714	\$ 14,714	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 332,162	\$ 344,711	\$ 340,827	-1.13%

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**

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 123,883	\$ 114,353	\$ 115,196	0.74%
OPERATING	\$ 141,140	\$ 368,315	\$ 368,315	0.00%
CAPITAL OUTLAY	\$ 3,587	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 268,610	\$ 482,668	\$ 483,511	0.17%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 172,389	\$ 168,941	\$ 169,666	0.43%
OPERATING	\$ 10,934	\$ 22,985	\$ 22,985	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 183,323	\$ 191,926	\$ 192,651	0.38%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-3000 CLERK OF SUPERIOR COURT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,843,952	\$ 1,945,966	\$ 2,132,108	9.57%
OPERATING	\$ 74,882	\$ 97,716	\$ 97,716	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,918,834	\$ 2,043,682	\$ 2,229,824	9.11%

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

Personal Services:

◆ Personnel adjustments of \$136,739 consists of:

- Add One (1) Senior Deputy Clerk (G14A) Appeals Division - \$48,220 (salary with benefits)
- Add Two (2) Deputy Clerk II (G12A) Appeals Division - \$88,518 (salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-3310
BOARD OF EQUALIZATION
GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 63,594	\$ 108,129	\$ 64,261	-40.57%
OPERATING	\$ 19,511	\$ 38,650	\$ 38,650	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 83,105	\$ 146,779	\$ 102,911	-29.89%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

510-1000 STATE COURT JUDGES GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 631,215	\$ 644,673	\$ 635,070	-1.49%
OPERATING	\$ 23,577	\$ 30,504	\$ 30,504	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 654,792	\$ 675,177	\$ 665,574	-1.42%

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

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,115,217	\$ 1,108,326	\$ 1,189,379	7.31%
OPERATING	\$ 35,830	\$ 44,309	\$ 44,309	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,151,047	\$ 1,152,635	\$ 1,233,688	7.03%

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:

◆ **Personnel adjustments of \$88,517 consists of:**

- Add two (2) Deputy Clerk II (G12) - \$88,517 (salaries with benefits)

Operations:

◆ **No Issues**

Capital Outlay:

◆ **No Issues**

DEPARTMENTAL SUMMARY

520 PUBLIC DEFENDER GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 487,843	\$ 494,039	\$ 496,253	0.45%
OPERATING	\$ 1,549,514	\$ 1,617,117	\$ 1,715,778	6.10%
CAPITAL OUTLAY	\$ 4,332	\$ 2,000	-	N/A
TOTAL EXPENDITURES	\$ 2,041,689	\$ 2,113,156	\$ 2,212,031	4.68%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$98,661 consist of:

- Public Defender increase of \$90,397 (Includes a requested \$5,000 increase for contract attorneys only)
- Contractual Services increase of \$6,264
- Advertising increase of \$2,000 (reallocation from capital outlay)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-1000 MUNICIPAL COURT JUDGE GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 398,346	\$ 400,736	\$ 411,013	2.56%
OPERATING	\$ 17,571	\$ 19,550	\$ 19,550	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	100.00%
TOTAL EXPENDITURES	\$ 415,917	\$ 420,286	\$ 430,563	2.45%

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:

◆ Personnel Adjustments of \$10,064 consist of:

- Wages increase of \$10,064 (FICA included) for Associate Magistrate Judge

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-2000 CLERK OF MUNICIPAL COURT GENERAL FUND

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 697,046	\$ 708,955	\$ 799,686	12.80%
OPERATING	\$ 24,084	\$ 32,800	\$ 32,800	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 721,130	\$ 741,755	\$ 832,486	12.23%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-3000 MARSHAL DEPARTMENT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 434,571	\$ -	\$ -	N/A
OPERATING	\$ 41,746	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 476,317	\$ -	\$ -	N/A

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

Personal Services:

◆ No Issues

Budget Note:

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

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

540 PROBATE COURT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 489,765	\$ 505,891	\$ 504,293	-0.32%
OPERATING	\$ 49,419	\$ 49,940	\$ 61,345	22.84%
CAPITAL OUTLAY	\$ -	\$ 2,989	\$ -	N/A
TOTAL EXPENDITURES	\$ 539,184	\$ 558,820	\$ 565,638	1.22%

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:

◆ Operational adjustments of \$11,405 consists of:

- Guard Ad Lit increase of \$6,000
- Contractual services increase of \$5,300 (due to Kofile and Accurint)
- Other minor operational adjustments of \$105

Capital Outlay:

◆ No issues

DEPARTMENTAL SUMMARY

550 SHERIFF GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 19,160,976	\$ 20,079,358	\$ 20,032,868	-0.23%
OPERATING	\$ 8,131,267	\$ 8,249,158	\$ 9,292,769	12.65%
CAPITAL OUTLAY	\$ -	\$ -		N/A
TOTAL EXPENDITURES	\$ 27,292,243	\$ 28,328,516	\$ 29,325,637	3.52%

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 \$200,890 consists of:

- Increase Baliffs - \$63,191 (FICA included)
- Increase Reserve Deputy - \$91,502 (FICA included)
- Increase Sworn Personnel Overtime - \$6,459 (FICA included)
- Increase Sworn Personnel Overtime - \$538 (FICA included)
- Increase General Government Overtime - \$2,691 (FICA included)
- Increase Sworn Personnel Overtime - \$21,530 (FICA included)
- Delete two (2) Deputy Sheriff (G14) - (\$91,403)
- Add two (2) Cadet (G10) - \$81,540 (salary with benefits) (budget neutral)
- Reclass one (1) Administrative Assistant (G14) to Officer Manager (G18J) - \$9,200 (salary and benefits) (budget neutral)
- Reclass one (1) Lieutenant (PS20J) to Captain (PS22C) - \$1,893 (salary with benefits) (budget neutral)
- Reclass one (1) Investigator (PS16C) to Sergeant (PS18) - \$2,646 (salary with benefits) (budget neutral)
- Reclass (1) Deputy Clerk II (G12) to Senior Deputy Clerk (G14) - \$3,961 (salary with benefits) (budget neutral)
- Reclass twelve (12) Sheriff Correctional Officer (PS12) to (12) Deputy Clerk II (G12) - (\$31,951) (salary with benefits)
- Reclass one (1) Sheriff Correctional Officer (PS12) to Lieutenant (PS20) - \$19,779 (Salary with benefits) (budget neutral)
- Reclass twelve (12) Deputy Sheriff (PS14) to Sheriff Correctional Officer (PS12) - (\$50,853)
- Reclass fifteen (15) Deputy Sheriff (PS14) to Investigator (PS16) - \$70,166 (Salary with benefits)

Budget Note:

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

Operations:

◆ **Operational adjustments of \$1,043,611 consists of:**

550-2100 Operations

- Contractual Services increase of \$32,538 (due to Axon)

550-2300 Training

- Decrease in contractual services of (\$11,520)

- Miscellaneous Equipment Maintenance increase of \$2,000

- Education/Training increase of \$1,810

-Travel, School, Conference increase of \$8,464

- Operating Material increase of \$73,000 (due to the need for ammo)

550-2400 Motor Transportation

- Auto Parts and Supplies increase of \$121,470

- Motor Fuel increase of \$91,900

550-2600 Detention

- Food increase of \$200,000

550-2650 Medical

- Consulting increase \$523,949

Capital Outlay:

◆ **No Issues**

DEPARTMENTAL SUMMARY

560 TAX COMMISSIONER GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,411,201	\$ 1,581,310	\$ 1,592,317	0.70%
OPERATING	\$ 232,337	\$ 267,170	\$ 267,170	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,643,538	\$ 1,848,480	\$ 1,859,487	0.60%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

570 CORONER'S OFFICE GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 336,389	\$ 341,349	\$ 354,819	3.95%
OPERATING	\$ 23,514	\$ 25,250	\$ 31,419	24.43%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 359,903	\$ 366,599	\$ 386,238	5.36%

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:

◆ Personnel adjustments of \$27,674 consists of:

- Salary increase of \$27,516 (salary with benefits) for Coroner
- Wages increase of \$158 (FICA included) for (1) Driver

Operations:

◆ Operational adjustments of \$6,169 consists of:

- Auto Parts and Supplies increase of \$3,000
- Mobile Phone increase of \$1,200
- Travel, Schools & Conferences increase of \$1,000
- Operating Materials increase of \$969

Capital Outlay:

- ◆ No Issues

DEPARTMENTAL SUMMARY

580 RECORDER'S COURT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 923,808	\$ 969,259	\$ 974,991	0.59%
OPERATING	\$ 149,292	\$ 165,865	\$ 165,865	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,073,100	\$ 1,135,124	\$ 1,140,856	0.50%

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				
	FY20 ACTUAL	FY21 ADOPTED BUDGET	FY22 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 2,026,431	\$ 1,774,949	-12.41%
OPERATING	\$ 16,134,109	\$ 11,597,795	\$ 9,433,553	-18.66%
CAPITAL OUTLAY	\$ 132,202	\$ 50,000	\$ 50,000	N/A
TOTAL EXPENDITURES	\$ 16,266,311	\$ 13,674,226	\$ 11,258,502	-17.67%

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 2022, a 2% 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 \$1,774,959.

Agency Appropriations			
Agency	FY21 Appropriation	FY22 Appropriation	FY23 Recommended Appropriation
River Valley Regional Planning Commission	\$ 194,058	\$ 194,160	\$ 206,922
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	\$ -	\$ -
TOTAL	\$ 1,744,329	\$ 922,604	\$ 935,366

Operations:

- ◆ Risk Management/Worker's Compensation - \$3,287,278
- ◆ The following Capital Improvement Projects (CIP) is recommended in the FY23 Budget:
 - Demolition Services decrease in the amount of - (\$1,000,000) (Transferred Budget to Inspections and Codes)

DEPARTMENTAL SUMMARY

610 PARKING MANAGEMENT GENERAL FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 127,594	\$ 162,389	\$ 159,530	-1.76%
OPERATING	\$ 1,873	\$ 20,150	\$ 20,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 129,467	\$ 182,539	\$ 179,680	-1.57%

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:

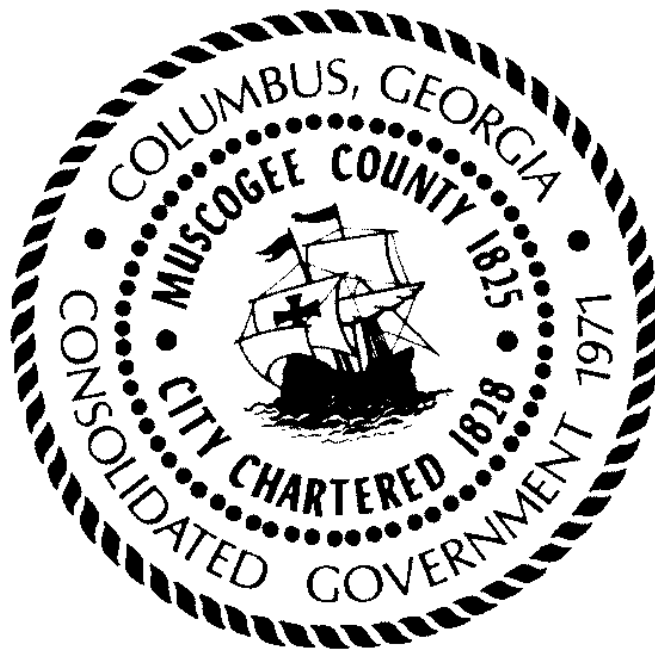
◆ No Issues

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.

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110-9900 CRIME PREVENTION/INTERVENTION OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 84,250	\$ 84,095	\$ 84,287	0.23%
OPERATING	\$ 181	\$ 759,700	\$ 759,700	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 84,431	\$ 843,795	\$ 843,987	0.02%

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

Personal Services:

◆ No Issues

Operations:

◆ Crime Prevention Grants - \$750,000

Capital Outlay:

◆ No Issues

260-9900 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 118,452	\$ 130,945	\$ 129,619	-1.01%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 118,452	\$ 130,945	\$ 129,619	-1.01%

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 \$129,619 (34 officers)**

Operations:

◆ **No Issues**

Capital Outlay:

◆ **No Issues**

270-9900 PARKS & RECREATION OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 44,888	\$ 50,067	\$ 49,560	-1.01%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 44,888	\$ 50,067	\$ 49,560	-1.01%

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

Personal Services:

◆ LOST Supplement with benefits is \$49,560 (13 officers)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,020,636	\$ 9,374,996	\$ 9,402,656	0.30%
OPERATING	\$ 238,077	\$ 435,866	\$ 435,866	0.00%
CAPITAL OUTLAY	\$ -	\$ 2,111,455	\$ 733,372	-65.27%
TOTAL EXPENDITURES	\$ 7,258,713	\$ 11,922,317	\$ 10,571,894	-11.33%

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 \$2,927,481 (468 officers)

Operations:

◆ No Issues

Capital Outlay:

◆ Total: \$733,372

- One (1) Axon Taser 7 Replacement Program - \$115,242
- Ten (10) Pursuit Explorers, Marked w/ Equipment Packages - \$618,130 (replacements)

400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REQ BUDGET	% CHANGE
PERSONAL SERVICES	\$ 350,339	\$ 374,183	\$ 377,446	0.87%
OPERATING	\$ 204,889	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 555,228	\$ 374,183	\$ 377,446	0.87%

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**

	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,519,906	\$ 2,584,779	\$ 2,588,225	0.13%
OPERATING	\$ 100,411	\$ 125,000	\$ 125,000	0.00%
CAPITAL OUTLAY	\$ 2,288,045	\$ 1,607,964	\$ 583,375	-63.72%
TOTAL EXPENDITURES	\$ 4,908,362	\$ 4,317,743	\$ 3,296,600	-23.65%

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 \$1,433,425 (376 officers)**

- Increase in Sown Personnel Overtime - \$2,068 (FICA included)
- Add One (1) LOST Supplement for New Lt Position- \$3,813 (salaries with benefits)

Operations:

◆ **No Issues**

Capital Outlay:

◆ **Total - \$583,375**

- One Hundred Seventy-Five (175) Turnout Gear - \$385,000
- One Hundred Twenty Five (125) Helmets - \$34,375
- Fifteen (15) - Life-Pack 1000 AED - \$40,000
- Four (4) Full Size Impalas (Administrative Vehicles) - \$124,000 (replacements)

420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 673,877	\$ 694,377	\$ 694,642	0.04%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 360,692	\$ 112,879	-68.70%
TOTAL EXPENDITURES	\$ 673,877	\$ 1,055,069	\$ 807,521	-23.46%

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

Personal Services:

◆ **LOST Supplement with benefits is \$434,602 (114 officers)**

Operations:

◆ **No Issues**

Capital Outlay:

◆ **\$112,879**

- One (1) Convection Oven - \$40,155
- Kitchen Equipment - \$39,724
- One (1) key Watcher Key Management System - \$33,000

500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 156,987	\$ 137,014	\$ 165,370	20.70%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 156,987	\$ 137,014	\$ 165,370	20.70%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 45,119	\$ 45,051	\$ 45,312	0.58%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 45,119	\$ 45,051	\$ 45,312	0.58%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 217,375	\$ 216,241	\$ 215,047	-0.55%
OPERATING	\$ 5,959	\$ 14,000	\$ 14,000	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 223,334	\$ 230,241	\$ 229,047	-0.52%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 164,359	\$ 158,875	\$ 187,252	17.86%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 164,359	\$ 158,875	\$ 187,252	17.86%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$28,377 consists of:

- Contractual Services increase of \$28,377 (Includes a requested \$5,000 for all state employees)

Capital Outlay:

◆ No Issues

530-9900 MARSHAL OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 137,767	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 137,767	\$ -	\$ -	N/A

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

Personal Services:

◆ No Issues

Budget Note:

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

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

530-9902 CLERK OF MUNICIPAL COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 55,177	\$ 119,009	\$ 93,358	-21.55%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 55,177	\$ 119,009	\$ 93,358	-21.55%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 45,722	\$ 46,029	\$ 46,290	0.57%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 45,722	\$ 46,029	\$ 46,290	0.57%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,595,543	\$ 3,066,040	\$ 3,123,099	1.86%
OPERATING	\$ 80,000	\$ -	\$ -	N/A
CAPITAL OUTLAY		\$ 718,673	\$ 467,367	-34.97%
TOTAL EXPENDITURES	\$ 2,675,543	\$ 3,784,713	\$ 3,590,466	-5.13%

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 \$1,284,746 (337 officers)**
- Delete 12 LOST Supplements (due to reclassifications) (\$45,748)
- Reclass one (1) Sergeant (P18C) to Lieutenant (G20A) - \$2,920 (salary with benefits)

Operations:

- ◆ **No Issues**

Capital Outlay:

- ◆ **Total \$467,367**
- Axon Officer Safety Plan 7 (OSP7) - \$311,661
- Three (3) Pursuit Vehicles w/ Equipment Packages - \$155,706 (replacement)

570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 11,614	\$ 11,554	\$ 11,437	-1.01%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ 54,000	N/A
TOTAL EXPENDITURES	\$ 11,614	\$ 11,554	\$ 65,437	466.36%

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 \$11,437 (3 sworn officers)

Operations:

◆ No Issues

Capital Outlay:

◆ Total \$54,000

- One (1) Full Size Ford Excursion - \$54,000 (replacement)

580-9900 RECORDER'S COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 72,444	\$ 88,172	\$ 90,637	2.80%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 72,444	\$ 88,172	\$ 90,637	2.80%

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				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 164,564	\$ 166,988	1.47%
OPERATING	\$ 7,504,034	\$ 7,322,410	\$ 7,239,203	-1.14%
CAPITAL OUTLAY		\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 7,504,034	\$ 7,486,974	\$ 7,406,191	-1.08%

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

Personal Services:

- ◆ Effective July 2022, a 2.0% 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 \$166,988

Operations:

- ◆ Debt Service - \$1,889,237

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2019 Bonds	\$124,641	CI and Refunding 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 - \$1,490,622
- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 8 of 10) - \$842,490
- ◆ Motorola Siren Maintenance (Year 7 of 9) - \$104,376
- ◆ Court Management System Upgrade Debt Service - \$122,359 (Year 4 of 5)
- ◆ Court Management System Annual SaaS/Maintenance Fees - \$991,100
- ◆ Verizon Aircards for Internet in Patrol Cars - \$199,200
- ◆ Contingency - \$1,600,000 for Jail Improvements

610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,836	\$ 3,852	\$ 3,813	-1.01%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,836	\$ 3,852	\$ 3,813	-1.01%

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:

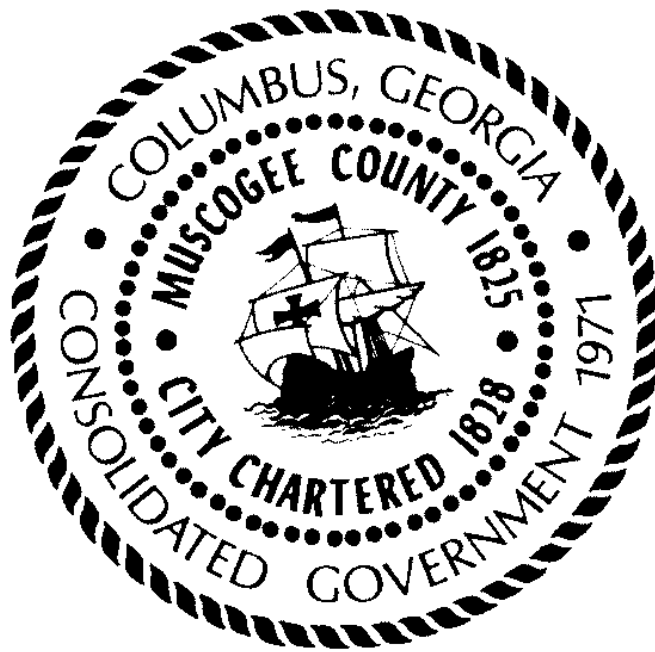
◆ LOST supplement with benefits is \$3,813 (1 officer)

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.

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210-9901 INFORMATION TECHNOLOGY OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 86,843		\$ -	N/A
CAPITAL OUTLAY	\$ 94,205	\$ 601,088	\$ 1,418,040	135.91%
TOTAL EXPENDITURES	\$ 181,048	\$ 601,088	\$ 1,418,040	135.91%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$1,418,040

- Computer Equipment - \$250,000
- City Fiber Upgrade - \$800,000
- Energov Upgrade - \$58,040
- MCP Software Upgrade - \$50,000
- Eagle Recorder Cloud Implementation - \$80,000
- GIS System Aerial Imagery Upgrade - \$150,000
- DataWorks System Migration - \$30,000

250-9901 ENGINEERING OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 169,158	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 849,625	\$ 2,200,000	\$ 2,700,000	22.73%
TOTAL EXPENDITURES	\$ 1,018,783	\$ 2,200,000	\$ 2,700,000	22.73%

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 - \$2,700,000

- Allocation for Roads - \$1,500,000

- Allocation for Stormwater - \$1,200,000

260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES		\$ -	\$ -	N/A
OPERATING	\$ 435,532	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 85,910	\$ 1,500,000	\$ 1,000,000	-33.33%
TOTAL EXPENDITURES	\$ 521,442	\$ 1,500,000	\$ 1,000,000	-33.33%

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:

◆ OLOST Allocation for Facilities - \$1,000,000

590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 6,597,953	\$ 6,925,761	\$ 6,881,960	-0.63%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 6,597,953	\$ 6,925,761	\$ 6,881,960	-0.63%

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 - \$12,754

◆ Debt Service - \$5,808,726

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2019 Bonds	\$5,498,816	CI and Refunding Lease Revenue Bonds
2019 Series A Bond	\$309,910	CI Lease Revenue Bond
	\$5,808,726	

◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)
(General Government portion of the agreement - Year 8 of 10) - \$260,480

◆ Court Management System Upgrade Debt Service - \$800,000 (Year 4 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**

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DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 429,988	\$ 630,542	\$ 651,000	3.24%
OPERATING	\$ 40,188	\$ 100,030	\$ 99,525	-0.50%
CAPITAL OUTLAY	\$ 62,801	\$ 39,818	\$ 34,775	-12.67%
TOTAL EXPENDITURES	\$ 532,977	\$ 770,390	\$ 785,300	1.94%

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

Personal Services:

- ◆ No Issues

Operations:

- ◆ Operational adjustments of (\$505) consists of:

250-2300 Drainage

- Software lease decrease of (\$7,250)
- Education/Training increase of \$425
- Operating Materials increase of \$1,200

250-2600 Stormwater

- Education/Training increase of \$820
- Auto Parts & Svc increase of \$3,500
- Uniforms increase of \$800

Capital Outlay:

- ◆ Total \$34,775
- One (1) Mid-Size SUV 4-WD (Explorer) - \$ 34,775

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS STORMWATER (SEWER) FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,176,111	\$ 2,455,810	\$ 2,270,132	-7.56%
OPERATING	\$ 522,950	\$ 594,043	\$ 642,987	8.24%
CAPITAL OUTLAY	\$ 147,280	\$ 125,500	\$ 384,467	206.35%
TOTAL EXPENDITURES	\$ 2,846,341	\$ 3,175,353	\$ 3,297,586	3.85%

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:

◆ Personnel adjustments of \$2,153 consists of:

- General Government overtime increase - \$2,153 (FICA included)

Operations:

◆ Operational adjustments of \$48,944 consists of:

- Mobile Phone increase of \$3,521
- Membership Dues and Fees increase of \$500
- Auto Parts and Supplies increase of \$38,970
- Natural Gas increase of \$59
- Water increase of \$115
- Motor Fuel increase of \$5,779

Capital Outlay:

◆ Total \$384,467

- One (1) Full Size F-250 Crew Cab 4-WD - \$40,778
- One (1) 7-YD Dump Truck - \$108,132 (replacement)
- One (1) 18-YD Dump Truck - \$144,493 (replacement)
- Two (2) Flatbed Dump Truck w/ 12' Body DL - \$91,064

DEPARTMENTAL SUMMARY

590				
NON-DEPARTMENTAL				
STORMWATER (SEWER) FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 48,098	\$ 49,525	2.97%
OPERATING	\$ 1,791,510	\$ 3,489,002	\$ 1,746,251	-49.95%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,791,510	\$ 3,537,100	\$ 1,795,776	-49.23%

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.

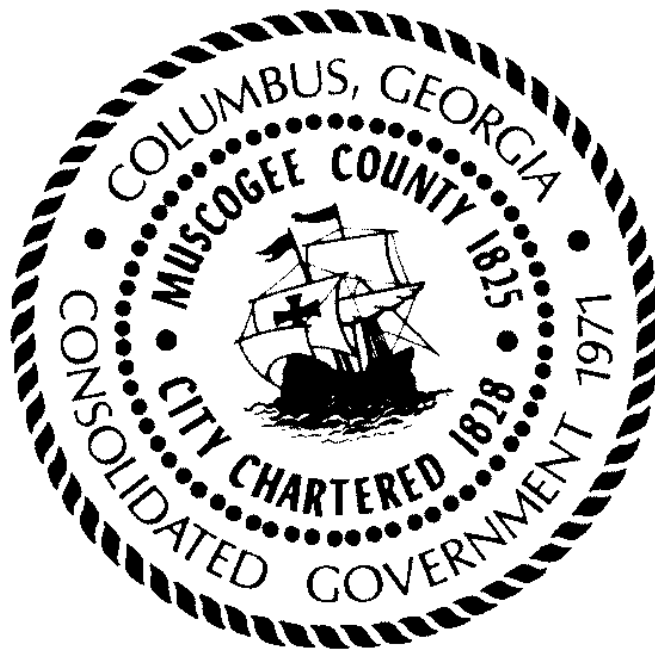
Personal Services:

- ◆ Effective July 2022, a 2.0% 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 \$49,525

Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$371,088

- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY21 Budget:
 - Pipe Rehabilitation Replacement in the amount of \$1,375,163



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PAVING FUND

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

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DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT PAVING FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 831,091	\$ 1,014,479	\$ 1,015,261	0.08%
OPERATING	\$ 98,670	\$ 190,838	\$ 201,760	5.72%
CAPITAL OUTLAY	\$ 99,672	\$ 77,864	\$ 34,775	-55.34%
TOTAL EXPENDITURES	\$ 1,029,433	\$ 1,283,181	\$ 1,251,796	-2.45%

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments 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 \$10,922 Consists of:

- Auto Parts and Svc increase of \$1,620
- Road Maintenance Material increase of \$5,000
- Operating Materials increase of \$1,302
- Motor Fuel increase of \$3,000

Capital Outlay:

◆ Total \$34,775

- One (1) Mid-Size SUV 4-WD (Explorer) - \$34,775

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS PAVING FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,841,255	\$ 7,424,826	\$ 7,450,349	0.34%
OPERATING	\$ 4,187,448	\$ 4,668,953	\$ 4,976,103	6.58%
CAPITAL OUTLAY	\$ 888,357	\$ 270,000	\$ 500,000	85.19%
TOTAL EXPENDITURES	\$ 11,917,060	\$ 12,363,779	\$ 12,926,452	4.55%

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

Personal Services:

◆ Personnel adjustments of \$538 consists of:

Community Service Division

- Overtime increase of \$538 (FICA included)

Operations:

◆ Operational adjustments of \$1,766,970 consists of:

Repairs and Maintenance Division

- Contractual Services increase of \$20,000 (due to Argo Concrete and Georgia Fencing Company)

- Road Maintenance Materials increase of \$35,000

- Natural Gas increase of \$41

- Water increase of \$544

- Motor Fuel increase of \$35,000

- Special Event supplies increase of \$1,200

Right of Way Maintenance

- Contractual Services increase of \$200,000 (due to an addition of maintenance routes added to current ground maintenance contract)

- Water increase of \$6,200

- Motor Fuel increase of \$10,000

- Special Event supplies increase of \$165

Community Service Division

- Education/Training decrease of (\$1,000)

Capital Outlay:

◆ \$500,000

- One (1) Asphalt Milling Machine (new) - \$500,000

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL PAVING FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 127,066	\$ 134,965	6.22%
OPERATING	\$ 2,835,426	\$ 2,343,814	\$ 2,288,496	-2.36%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,835,426	\$ 2,470,880	\$ 2,423,461	-1.92%

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 2022, a 2.0% 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 \$134,965.

Operations:

- ◆ GA Forestry Association - \$4,300
- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,142,163
- ◆ Transfer to Debt Service Fund - \$110,268
- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY23 Budget:
 - Road Resurfacing and Improvements Projects in the amount of \$1,031,765

INDIGENT CARE FUND

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

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DEPARTMENTAL SUMMARY

0204 INDIGENT CARE INDIGENT CARE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 15,032,965	\$ 14,808,633	\$ 12,542,459	-15.30%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 15,032,965	\$ 14,808,633	\$ 12,542,459	-15.30%

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 approval of said services by the Consolidated Government.

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

INTEGRATED WASTE FUND

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

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DEPARTMENTAL SUMMARY

260 PUBLIC WORKS INTEGRATED WASTE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,833,826	\$ 5,951,962	\$ 5,850,875	-1.70%
OPERATING	\$ 3,903,880	\$ 4,314,714	\$ 8,921,939	106.78%
CAPITAL OUTLAY	\$ 2,969,464	\$ -	\$ -	100.00%
TOTAL EXPENDITURES	\$ 12,707,170	\$ 10,266,676	\$ 14,772,814	43.89%

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

Personal Services:

◆ Personnel adjustments of (\$67,728) consists of:

- Delete one (1) Keep Columbus Beautiful Executive Director - (\$67,728) (Transfer-out to General Fund)

Operations:

◆ Operational adjustments of \$4,607,225 consists of:

Solid Waste Collection

- Contractual Services increase of \$79,873 (due to Go Fleet, Re Collect, and Time Plus)
- Solid Waste Fees increase of \$915
- Equipment Rental/Lease decrease of (\$2,200)
- Education/Training increase of \$1,100
- Operating Material increase of \$19,053
- Natural Gas increase of \$20
- Water increase of \$224

Recycling Division

- Contractual services increase of \$5,000 (due to ReCollect)
- Software Lease decrease of (\$2,200)
- Auto Parts and Supplies decrease of (\$36,000)
- Operating Materials decrease of (\$90,000)
- Natural Gas increase of \$10
- Water increase of \$80

Granite Bluff Division

- Water increase of \$8
- Electricity increase of \$792

Pine Grove Division

- Contractual Services increase of \$20,903 (due to Atlantic Coast Consultants, Quality Tire, and Furniture Bank of Atlanta)
- Water increase of \$93

Recycling Center Division

- Promotion/Advertising Services increase of \$6,000
- Education/Training decrease of (\$2,975)
- Travel, Schools & Conferences decrease of (\$11,250)
- Local Mileage Reimbursement increase of \$900
- Membership Dues and Fees decrease of (\$650)
- Licenses decrease of (\$200)
- Office Supplies increase of \$550
- Water increase of \$120
- Uniforms increase of \$120
- Special Event Supplies increase of \$500

Yard Waste Collections Division

- Contractual Services increase of \$4,768,000 (due to AmWaste Contract)
- Software Lease decrease of (\$3,950)
- Equipment Rental/Lease decrease of (\$3,000)
- Education/Training decrease of (\$1,500)
- Travel, School, Conferences decrease of (\$850)
- Natural Gas increase of \$20
- Water increase of \$160
- Auto Parts and Supplies decrease of (\$142,441)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION INTEGRATED WASTE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 28,350	\$ 56,096	\$ 56,359	0.47%
OPERATING	\$ 12,817	\$ 41,000	\$ 42,722	4.20%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 41,167	\$ 97,096	\$ 99,081	2.04%

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:

◆ Operational adjustment of \$1,722 consists of:

270-3150 Parks and Recreation Refuse

- Motor fuel increase of \$1,722

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

590				
NON-DEPARTMENTAL				
INTEGRATED WASTE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ (35,379)	\$ 86,210	\$ 88,318	2.45%
OPERATING	\$ 2,719,693	\$ 2,741,218	\$ 3,317,787	21.03%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,684,314	\$ 2,827,428	\$ 3,406,105	20.47%

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

Personal Services:

◆ Effective July 2022, a 2.0% 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 \$88,318.

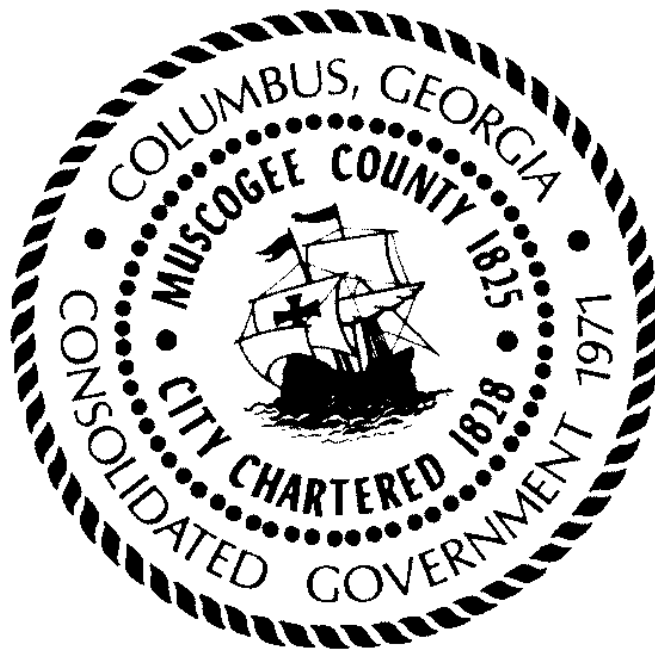
Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,168,333
- ◆ Transfer to Debt Service for Capital Leases - \$2,149,454

EMERGENCY TELEPHONE FUND

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

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DEPARTMENTAL SUMMARY

0209 EMERGENCY TELEPHONE (E-911) EMERGENCY TELEPHONE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,175,265	\$ 2,557,095	\$ 2,553,527	-0.14%
OPERATING	\$ 1,407,692	\$ 1,514,070	\$ 1,468,560	-3.01%
CAPITAL OUTLAY	\$ -	\$ 50,200	\$ -	N/A
TOTAL EXPENDITURES	\$ 3,582,957	\$ 4,121,365	\$ 4,022,087	-2.41%

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 2022, a 2.0% 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 \$38,325.
- ◆ No Issues

Operations:

◆ **Operational adjustments of (\$45,510) consists of:**

- Service Contracts increase of \$57,500
- Allocated Workers Compensation increase of \$3,427
- Cost Allocation Services increase of \$3,175
- Miscellaneous Equipment Maintenance decrease of (\$9,612)
- Other Purchased Services decrease of (\$100,000)

Capital Outlay:

- ◆ No Issues

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

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DEPARTMENTAL SUMMARY

0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 206,760	\$ 289,829	\$ 325,244	12.22%
OPERATING	\$ 1,168,979	\$ 662,181	\$ 726,982	9.79%
CAPITAL OUTLAY	\$ 857,457	\$ 684,710	\$ 684,710	0.00%
TOTAL EXPENDITURES	\$ 2,233,196	\$ 1,636,720	\$ 1,736,936	6.12%

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 2022, a 2.0% 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 \$5,171.

◆ Personnel adjustments of \$8,611 consists of:

- Reclass One (1) Program Manager (G19) to Assistant Director (G21) - \$8,611 (salary with benefits)

Operations:

◆ Operational adjustments of \$64,801 consist of:

- Travel, Schools & Conferences increase of \$8,600
- Education/Training increase of \$2,040
- Software Lease increase of \$180
- Printing Services decrease of (\$152)
- Promotion/Advertising Services decrease of (\$1,500)
- Professional Services decrease of (\$8,988)
- Cost Allocation Services increase of \$64,621

Capital Outlay:

◆ Total - \$684,710

245-1000 CDBG Administration

- Furniture - \$1,500
- Computer Equipment - \$500

245-2100 Neighborhood Redevelopment

- Site Improvements - \$250,000

245-3110 Land Acquisition

- General Construction - \$170,267

245-3140 Neighborhood Parks

- Site Improvements - \$262,443

DEPARTMENTAL SUMMARY

0213 COMMUNITY REINVESTMENT HOME FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 116,815	\$ 98,988	\$ 105,607	6.69%
OPERATING	\$ 974,672	\$ 887,752	\$ 931,728	4.95%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,091,487	\$ 986,740	\$ 1,037,335	5.13%

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:

◆ No Issues

Operations:

◆ Operational adjustments of \$43,976 consists of:

- Aid to Other Agencies increase of \$30,585
- Cost Allocation Services increase of \$13,391

Capital Outlay:

◆ No Issues

WORKFORCE INNOVATION & OPPORTUNITY FUND

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

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DEPARTMENTAL SUMMARY

0220 WORKFORCE INNOVATION & OPPORTUNITY (WIOA) WORKFORCE INNOVATION & OPPORTUNITY (WIOA) FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -		N/A
OPERATING	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,046,650	\$ 3,802,332	\$ 3,405,720	-10.43%

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

ECONOMIC DEVELOPMENT AUTHORITY FUND

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

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DEPARTMENTAL SUMMARY

0230				
ECONOMIC DEVELOPMENT AUTHORITY				
ECONOMIC DEVELOPMENT AUTHORITY FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 2,286,665	\$ 2,609,053	\$ 2,388,492	-8.45%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,286,665	\$ 2,609,053	\$ 2,388,492	-8.45%

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 \$2,388,492 consists of:

- .25 mills to Development Authority in FY23 - \$1,194,246
- BCBS/NCR payment in FY23 - \$800,000 (Year 8 of 10)
- Mercer Project Commitment in FY23 - \$100,000 (Year 4 of 5)
- Business Development Initiative in FY23 - \$175,000 (Year 2 of 2)
- Economic Development Reserve in FY23 - \$119,246

Capital Outlay:

◆ No Issues

DEBT SERVICE FUND

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

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DEPARTMENTAL SUMMARY

0405 DEBT SERVICE DEBT SERVICE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 12,157,309	\$ 11,928,758	\$ 14,900,072	24.91%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 12,157,309	\$ 11,928,758	\$ 14,900,072	24.91%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

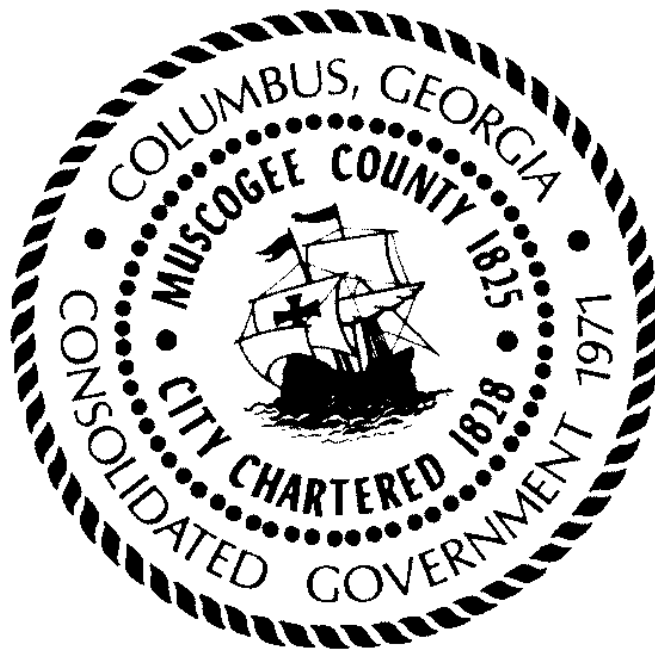
Capital Outlay:

◆ No Issues

TRANSPORTATION FUND

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

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DEPARTMENTAL SUMMARY

0751 METRA TRANSPORTATION FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 3,945,561	\$ 4,948,689	\$ 5,006,304	1.16%
OPERATING	\$ 1,991,705	\$ 3,424,353	\$ 3,579,429	4.53%
CAPITAL OUTLAY	\$ 492,498	\$ 2,354,546	\$ 5,527,955	134.78%
TOTAL EXPENDITURES	\$ 6,429,764	\$ 10,727,588	\$ 14,113,688	31.56%

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 2022, a 2.0% 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 \$75,266.

◆ **Personnel adjustments of \$126,005 consists of:**

- Reclass One (1) Principal Transit Planner (G20) to Assistant Director (G24) \$23,092 (salary with benefits)
- Delete One (1) Transit Security Specialist (G10) (\$40,671) (salary with benefits)
- Overtime increase of \$58,131 (FICA included)
- Unused Sick increase of \$4,111

Operations:

◆ **Operational adjustments of \$182,295 consists of:**

- Contractual Services increase of \$5,000
- Vehicle Operation & Maintenance increase of \$200,000
- Software Lease increase of \$345
- Motor Fuel decrease of (\$25,044)
- Uniforms increase of \$7,044
- Natural Gas decrease of (\$5,000)
- Cost Allocation Services increase of \$6,762
- Allocated Workers Compensation increase of \$6,284
- Allocated Uninsured Loss increase of \$5,513

◆ **TSPLOST Operational adjustments of 40,000 consists of:**

- Fuel increase of \$40,000

◆ **CARES Operational adjustments of (\$85,828) consists of:**

- Professional Services increase of \$13,567
- Operating Materials decrease of (\$99,395)

Capital Outlay:

◆ Total (FTA) - \$1,857,419

- One (1) Scissor Lift - \$50,000
- Intergrated Trasit System - \$100,000
- Four (4) Backup Generators - \$100,000
- One (1) Storage Shed (20x10) - \$15,000
- Thirty-Five (35) Driver Protective Barriers - \$210,000
- One (1) Lower Shop Heavy Duty Metal Shelving - \$40,000
- One (1) Tire Machine - \$40,000
- One (1) Re-Built Engine - \$80,000
- One (1) Re-Built Transmission - \$50,000
- One (2) Trolley - 600,000
- One (3) Farebox - \$54,000
- Three (3) Cameras - \$13,500
- Three (3) Radios - \$13,500
- Three (3) Bike Racks - 2,400
- Operational Equipment - \$489,019

◆ Total (TSPLOST) - \$2,986,420

- Asphalt Paving/Resurfacing - \$500,000
- Exit Door: Planning Department - \$36,420
- Promotional Advertisement - \$50,000
- Park & Ride - \$1,500,000
- Two (2) Club Carts - \$50,000
- River Center Garage Floor Drain - \$20,000
- Sweeper Vacuum - \$60,000
- Parking Garage Improvements - \$500,000
- Historic Bus Upgrade - \$10,000
- Operational Equipment - \$260,000

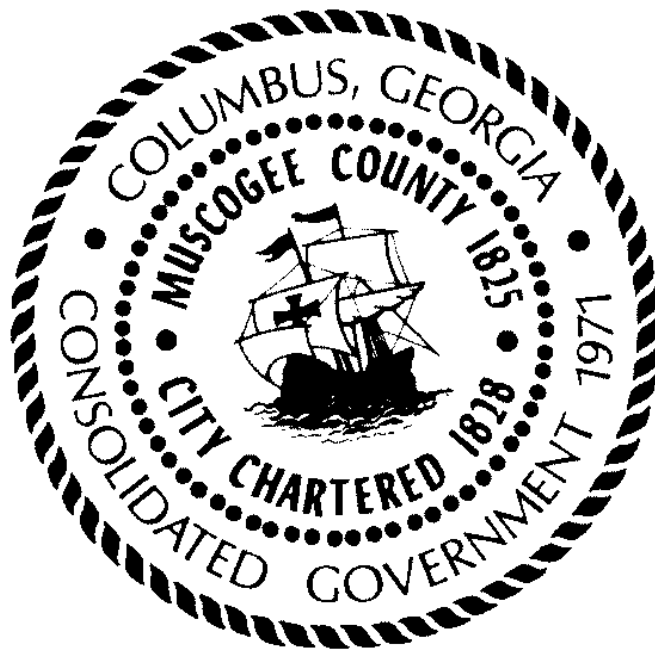
◆ Total (CARES) - \$684,116

- One (1) Trolley - \$569,116
- Intergrated Trasit System - \$115,000

COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

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

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DEPARTMENTAL SUMMARY

0753 TRADE CENTER TRADE CENTER FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,183,902	\$ 1,363,662	\$ 1,527,632	12.02%
OPERATING	\$ 969,892	\$ 1,314,945	\$ 1,312,164	-0.21%
CAPITAL OUTLAY	\$ 177,064	\$ 299,985	\$ 90,505	-69.83%
TOTAL EXPENDITURES	\$ 2,330,858	\$ 2,978,592	\$ 2,930,301	-1.62%

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 2022, a 2.0% 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 \$23,333.

◆ **Personnel adjustments of \$119,490 consists of:**

- Reclass one (1) Conference Facilitator I (G15) to Conference Facilitator II (G16) -\$2,241 (salary with benefits)
- Add one (1) Conference Facilitator (G15) - \$50,453 (salary with benefits)
- Add one (1) Administrative Secretary (G10) - \$40,771 (salary with benefits)
- Increase General Government Overtime - \$2,692 (FICA included)
- Other Employee Benefits - \$23,333

Operations:

◆ **Operational adjustments of (\$2,781) consists of:**

620-1000 Trade Center Director

- Contractual Services increase of \$17,000 (due to delay in installation of security system)
- Education/Training increase of \$3,000
- Computer Software increase of \$1,500 (Canva, Social Tables, Event Booking, Flo Desk, Honey Book, and more)
- Mobile Phone increase of \$22
- Office Supplies increase of \$1,900
- Special Event Supplies increase of \$2,250
- Membership Dues and Fees increase of \$500
- Auto Parts and Supplies decrease of (\$200)
- Motor Fuel decrease of (\$600)
- Employee Gift increase of \$450
- Cost Allocation Service decrease of (\$11,909)
- Allocated Workers Compensation decrease of (\$1,752)
- Allocated Uninsured Loss increase of \$491

620-2100 Trade Center Sales

- Promotion and Advertising decrease of (\$5,000)
- Contractual Services decrease of (\$9,556)
- Catering Services decrease of (\$96,000)
- Education/Training increase of \$4,500
- Travel, Schools, Conferences increase of \$1,000
- Convention Services Expenses increase of \$8,650
- Software increase of \$25,000

620-2300 Trade Center Maintenance

- Contractual Services increase of \$3,565
- Building Maintenance decrease of (\$500)
- Auto Parts and Supplies increase of \$200
- Education/Training increase of \$1,300
- Natural Gas increase of \$12,740
- Water increase of \$7,560
- Electricity increase of \$29,000
- Motor Fuel increase of \$600

620-2400 Trade Bonded Debt

- Bonded Debt increase of \$17,392
- Bonded Debt decrease of (\$15,884)

Capital Outlay:

◆ **Total - \$90,505**

620-2200 Trade Center Operations

- Two (2) Amplifiers - \$5,000
- One (1) Tall Pipe and Drapery Kit - \$13,000
- Ten (10) 8' Tables - \$3,500
- Ten (10) 72" Round Tables - \$3,500
- Ten (10) 60" Round Tables - \$3,500
- Thirty (30) Aluminum Table Edge Kits - \$3,000
- One (1) Chauvet DJ Ezpar 64 RGBA Bundle - \$2,500
- One (1) Backpack Vacuum and Battery w/ charger - \$500
- One (1) DA-Lite 9x12 Projector Screen - \$3,500
- Two (2) Projector Screen Drapery Dress Kits - \$4,000
- One (1) Table/Cart Repair Kit - \$2,055
- Eight (8) Replacement Power Tools - \$4,400
- One (1) Banquet Chair Repair Kit - \$1,500
- One (1) Drapery Pipe Repair Kit - \$1,000
- Five (5) Wall Repair Kits - \$875
- One (1) Table Repair Kit - \$1,000
- One (1) Pressure Washer & Accessories - \$6,500
- One (1) Gas Leaf Blower - \$2,000
- Custom Cart Repairs - \$1,500
- Miscellaneous Equipment for Operations - \$3,175

620-2300 Trade Center Maintenance

- Bridge Air Circulation - \$2,500
- Twenty (20) Light Motion Sensors - \$2,000
- Fountain Cleaner - \$2,500
- Elevator Renovations - \$17,000
- One (1) Milwaukee Air Snake Drain Cleaner - \$500

BULL CREEK GOLF COURSE FUND

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

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DEPARTMENTAL SUMMARY

0755 BULL CREEK GOLF COURSE BULL CREEK FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 651,994	\$ 648,780	\$ 719,222	10.86%
OPERATING	\$ 824,117	\$ 748,860	\$ 825,109	10.18%
CAPITAL OUTLAY	\$ 2,418	\$ 107,360	\$ 65,000	39.46%
TOTAL EXPENDITURES	\$ 1,478,529	\$ 1,505,000	\$ 1,609,331	6.93%

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 2022, a 2.0% 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 \$10,211.

◆ Personnel adjustments of \$16,958 consists of:

- Wages increase of \$16,958 (FICA included)

Operations:**◆ Operational adjustments of \$76,249 consists of:**

- Merchandise for Redistribution increase of \$64,947
- Horticulture/ Landscaping Supplies increase of \$24,000
- Equipment Rental/Lease increase of \$27,000
- Travel, Schools & Conferences increase of \$4,000
- Local Mileage increase of \$3,500
- Mobile Phone increase of \$500
- Contractual Services decrease of (\$14,000)
- Food decrease of (\$24,947)
- Cost Allocation Services decrease of (\$10,689)
- Allocated Workers Compensation increase of \$1,938

Capital Outlay:**◆ Total - \$65,000**

- One (1) 15 Passenger Van - \$33,000
- One (1) Toro Sand Pro Bunker Rake - \$32,000

OXBOW CREEK GOLF COURSE FUND

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

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DEPARTMENTAL SUMMARY

0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 241,295	\$ 284,700	\$ 267,747	-5.95%
OPERATING	\$ 182,513	\$ 184,952	\$ 253,353	36.98%
CAPITAL OUTLAY	\$ 3,966	\$ 52,198	\$ 23,263	N/A
TOTAL EXPENDITURES	\$ 427,774	\$ 521,850	\$ 544,363	4.31%

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 2022, a 2.0% 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 \$4,364.

◆ **Personnel adjustments of (\$6,218) consist of:**

- Wages decrease of (\$6,218) (FICA included)

Operations:

◆ **Operational adjustments of \$66,021 consists of:**

- Equipment Rental/Lease increase of \$20,000
- Operating Materials increase of \$16,176
- Horticulture/Landscaping Supplies increase of \$10,000
- Food increase of \$9,000
- Auto Parts & Supplies increase of \$7,000
- Merchandise for Redistribution increase for \$2,000
- Travel, Schools & Conferences increase of \$1,500
- Membership Dues and Fees increase of \$545
- Contractual Services decrease of (\$200)
- Allocated Workers Compensation increase of \$1,620
- Cost Allocation Services increase of \$760

Capital Outlay:

◆ **Total: \$23,263**

- One (1) Ford F-150 - \$23,263 (replacement)

CIVIC CENTER FUND

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

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DEPARTMENTAL SUMMARY

0757 CIVIC CENTER CIVIC CENTER FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,539,553	\$ 1,607,775	\$ 1,767,137	9.91%
OPERATING	\$ 1,683,112	\$ 2,481,363	\$ 2,688,937	8.37%
CAPITAL OUTLAY	\$ 118,346	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 3,341,011	\$ 4,089,138	\$ 4,456,074	8.97%

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 2022, a 2.0% 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 \$19,482.

◆ No Issues

Operations:

◆ Operational adjustments of \$230,702 consists of:

160-1000 Civic Center

- Education/Training increase of \$1,702
- Office Supplies decrease of (\$1,000)
- Travels, Schools, and Conferences decrease of (\$5,500)
- Operating Materials decrease of (\$7,500)
- Allocated Uninsured Loss increase of \$2,129
- Allocated Workers Compensation increase of \$1,394
- Cost Allocation Services decrease of (\$26,654)

160-2500 Other Events

- Operating Materials increase of \$125,000
- Contractual Services increase of \$50,000
- Credit Card Fees increase of \$1,500
- Printing Services increase of \$500

160-2800 Civic Center Concessions

- Merchandise for Redistribution increase of \$50,000
- Operating Materials increase of \$15,000
- Uniforms increase of \$1,000

Capital Outlay:

◆ No Issues

EMPLOYEE HEALTH CARE FUND

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

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DEPARTMENTAL SUMMARY

0850 HEALTH INSURANCE HEALTH INSURANCE FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 19,064,962	\$ 23,912,887	\$ 23,912,887	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 19,064,962	\$ 23,912,887	\$ 23,912,887	0.00%

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

RISK MANAGEMENT FUND

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

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DEPARTMENTAL SUMMARY

0860 RISK MANAGEMENT RISK MANAGEMENT FUND				
	FY21 ACTUAL	FY22 ADOPTED BUDGET	FY23 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,716,211	\$ 2,222,748	\$ 2,225,484	0.12%
OPERATING	\$ 2,861,680	\$ 3,119,178	\$ 3,574,804	14.61%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 4,577,891	\$ 5,341,926	\$ 5,800,288	8.58%

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 2022, a 2.0% 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 \$3,503.

◆ **No Issues**

Operations:

◆ **Operational adjustments of \$455,926 consists of:**

- Contractual Services increase of \$175,026 (due to Ergonomics contract, Aclaimant Safety Reporting, and standard increase in existing services)
- Liability increase of \$68,828
- Property and Casualty decrease of (\$24,575)
- Contingency increase of \$233,007
- Surety Bonds increase of \$3,340

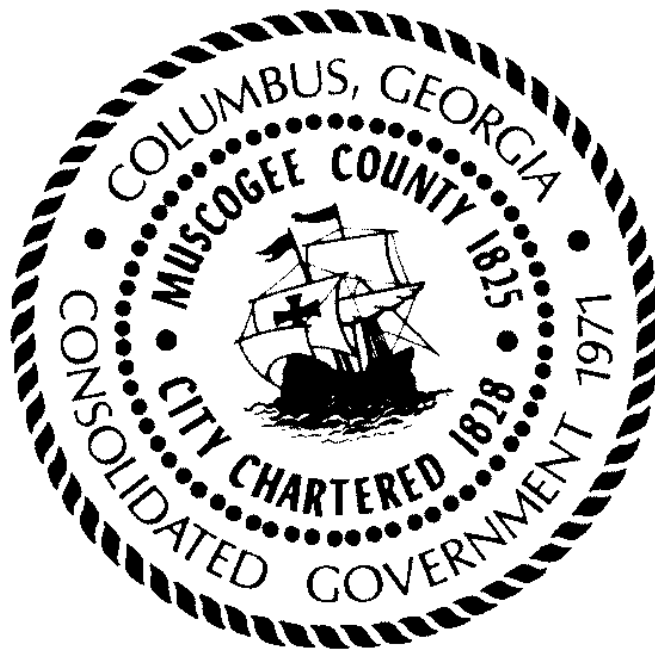
Capital Outlay:

◆ **No Issues**

CAPITAL IMPROVEMENT PROGRAM

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

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CAPITAL IMPROVEMENT PROJECTS (CIP)

2009 OTHER LOCAL OPTION SALES TAX

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

1999 SPLOST

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

TSPLOST

The Transportation Investment Act of 2010 provides a legal mechanism in which regions throughout the state have the ability to impose a 1% sales tax to fund needed transportation improvements within their region. Muscogee County is part of the River Valley Region. The voters of the River Valley Region successfully passed the Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the summer of 2012. The TSPLOST became effective January 1, 2013 and remains in effect for 10 years. The Final Investment List of projects was submitted by the local governments, MPOs and GDOT and has been approved. This list is constrained by the projected tax revenues for the region. The list of projects is funded by 75% of the TSPLOST collected and the remaining 25% is distributed to the local governments by a formula for projects that are more local in nature, called Discretionary Funds. This TSPLOST ends December 31, 2022.

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

CAPITAL IMPROVEMENT PROJECTS (CIP)

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 FY23 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)

STORMWATER (SEWER) FUND SUPPORTED

Project	FY23 Recommended	Description
Pipe Rehab/Replacement	\$1,375,163	Repair and replacement of stormwater pipes
Total – Stormwater Fund	\$1,375,163	

PAVING FUND SUPPORTED

Project	FY23 Recommended	Description
Resurfacing/Road Improvements	\$1,031,765	Resurface and improvements as approved
Total – Paving Fund	\$1,031,765	

2009 OTHER LOCAL OPTION SALES TAX SUPPORTED

Project Name	FY23 Recommended	Description
Roads/Bridges	\$1,500,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	1,200,000	Drainage improvements
Technology	1,418,040	City-wide technology improvements
Facilities	1,000,000	Facility improvements/renovations
Total 2009 Other LOST	\$5,118,040	

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED

Project Name	FY23 Recommended	Description
Discretionary Funds	\$5,000,000	
Total TSPLOST	\$5,000,000	

1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED

Project Name	FY23 Recommended	Description
Enterprise Zone	\$ -	Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation.
Liberty District	699,302	Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district.

CAPITAL IMPROVEMENT PROJECTS (CIP)

Need For Land (NFL)	343,823	Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.
Walking Trails	-	Development of the Walking Trail
Stormwater	4,164,875	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
Total 1999 SPLOST	\$5,208,000	

2021 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED

Project Name	FY23 Recommended	Description
Roads	\$ 1,500,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition.
Stormwater	2,700,000	Drainage improvements
Recreation	\$16,850,000	Infrastructure improvements to parks and greenspaces to public pools/splash pads at Shirley Winston, Psalmnd 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	\$2,586,446	Facility improvements/renovations at public safety facilities as well as equipment/vehicles for various public safety agencies.
Infrastructure	\$1,500,000	City-wide technology improvements as well as heavy equipment/vehicles for general government departments.
Economic Development	\$3,000,000	Facility improvements/renovations at various facilities to promote economic development.
Total 2021 SPLOST	\$28,136,446	

NON-OPERATING FUNDS

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

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NON-OPERATING FUNDS

The non-operating budgets for FY23 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY23 Recommended
<u>0211 Urban Development Action Grant</u> To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.	\$ 15,000
<u>0213 HOME Program Fund</u> During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.	\$ 1,037,335
<u>0216 Multi-Governmental Fund Budget</u> Established to account for grant monies from various federal and state agencies.	\$ 6,297,287
<u>0222 Hotel/Motel Tax Fund</u> To account for hotel/motel tax revenue designated for the funding of the Columbus Convention and Visitors Bureau, River Center for the Performing Arts, Columbus Sports Council, Columbus Trade and Convention Center and the Civic Center.	\$ 5,200,000
<u>0223 Police Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for police department expenditures.	\$ 150,000
<u>0224 County Drug Abuse Treatment Fund</u> To account for additional penalties imposed by Georgia State Law 15-21-100, Article Six designated for drug abuse treatment and education programs relating to controlled substances and marijuana. Allocation to be \$40,000-Police Dept (DARE Program), \$14,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$14,000-Juvenile Drug Court (Participant treatment and programming).	\$ 68,000
<u>0225 VICE/Special Operations Forfeiture Fund</u> To account for monies forfeited under the Controlled Substances Act designated for the joint law enforcement activities of the Columbus Police Department and the Muscogee County Sheriff's Department.	\$ 250,000
<u>0227 Penalty and Assessment Fund</u> To account for monies collected under the Jail Construction and Staffing Act (Ga.L1989 p.1753) to provide for constructing, operating, and staffing jails, correctional institutions and detention facilities of the Consolidated Government.	\$ 800,000
<u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures.	\$ 20,000

NON-OPERATING FUNDS

The non-operating budgets for FY23 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY23 Recommended
<u>0236 TAD#1 - Benning Technology Park TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Benning Technology Park Tax Allocation District whose designated boundaries includes 51 tax parcels and 299 acres located within the confines of the Southeast Columbus Redevelopment Area.	\$ 25,000
<u>0237 TAD#2 - 6th Avenue/Liberty District TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 6th Avenue/Liberty District Tax Allocation District whose designated boundaries includes 599 tax parcels and 296 acres located within the boundaries of the River District Redevelopment Area.	\$ 275,000
<u>0238 TAD#3 - Uptown District TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Uptown Tax Allocation District whose designated boundaries includes 389 tax parcels and 194 acres located within the boundaries of the River District Redevelopment Area.	\$ 1,000,000
<u>0239 TAD#4 - 2nd Avenue/City Village TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 2nd Avenue/City Village Tax Allocation District whose designated boundaries includes 990 tax parcels and 371 acres located within the boundaries of the River District Redevelopment Area.	\$ 400,000
<u>0240 TAD#5 - MidTown West TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown West Tax Allocation District whose designated boundaries includes 942 tax parcels and 325.1 acres located within the boundaries of the MidTown Redevelopment Area.	\$ 725,000
<u>0241 TAD#6 - MidTown East TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown East Tax Allocation District whose designated boundaries includes 61 tax parcels and 92.9 acres located within the boundaries of the MidTown Redevelopment Area.	\$ 20,000
<u>0242 TAD#7 - Midland Commons TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes whose designated boundaries includes five (5) tax parcels and approximately 289 acres located within the boundaries of the Midland Commons Redevelopment Area.	\$ 61,000
<u>0243 TAD#8 - South Columbus River District TAD Fund</u> 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.	\$ 2,000
<u>0250 Law Library Fund</u> 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.	\$ 300,000

NON-OPERATING FUNDS

The non-operating budgets for FY23 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY23 Recommended
<u>0440 2021 Sales Tax Proceeds Fund</u>	\$ 50,000,000
To account for proceeds of the 2021 special purpose local option sales tax (\$40,000,000 for FY23 and \$10,000,000 carried over from prior fiscal years) and to comply with interest and principal requirements of the general obligation sales tax bonds.	
<u>0508 Capital Projects Fund</u>	\$ 26,559,073
To account for projects supported by the General Fund, Stormwater (Sewer) Fund and the Paving Fund for acquisition, construction and equipping of various Capital projects. (\$2,406,928 for FY23 allocation and \$24,152,145 carried over from prior fiscal years)	
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u>	\$ 36,200,000
To account for projects supported by the TSPLOST Discretionary Funds (\$5,000,000 for FY23 and \$8,700,000 carried over from prior fiscal years) and TSPLOST projects (\$22,500,000 carried over from prior fiscal years). TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Buena Vista Rd Improvements, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction.	
<u>0540 1999 Sales Tax Proceeds Project Fund</u>	\$ 5,208,000
To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	
<u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u>	\$ 448,000
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>	\$ 4,462,000
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>	\$ 26,449,379
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.	
<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>	\$ 28,136,446
To account for projects supported by the 2021 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	
<u>0568 G.O. Sales Tax Bonds, Series 2022 Fund</u>	\$ 150,021,538
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.

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ACRONYMS

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

ACFR: Annual Comprehensive Financial Report

CBA: Columbus Building Authority

CCG: Columbus Consolidated Government.

CDBG: Community Development Block Grant.

CIP: Capital Improvement Program.

CPI: Consumer Price Index.

DFACS: Department of Family and Children Services.

EMS: Emergency Medical Service.

GASB: Governmental Accounting Standards Board.

G. O. Bond: General Obligation Bond.

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

HAZMAT: Hazardous Materials.

LOST: Local Option Sales Tax.

MCP: Muscogee County Prison.

OLOST: Other Local Option Sales Tax.

SPLOST: Special Purpose Local Option Sales Tax.

TSPLOST: Transportation Special Purpose Local Option Sales Tax.

WIOA: Workforce Innovation & Opportunity Act.

Glossary

SEE ALSO: ACRONYM

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

ACCOUNT NUMBER: A line item code defining an appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

SEE ALSO: ACRONYM

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

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

CCG: The acronym for Columbus Consolidated Government.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

SEE ALSO: ACRONYM

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

SEE ALSO: ACRONYM

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

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

HAZMAT: An abbreviation for Hazardous Materials.

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

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

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

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

INTERFUND TRANSFERS: See "Transfers In/Out".

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

INTERMENT: Placing of a corpse in a grave.

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

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

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

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

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

MCP: The acronym for Muscogee County Prison.

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

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

Glossary

SEE ALSO: ACRONYM

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

SEE ALSO: ACRONYM

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

SEE ALSO: ACRONYM

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.

FY23 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY23 RECOMMENDED
GENERAL FUND			
240-2200 Inspections & Codes			
Mid-size SUV 4WD (Escape) (replacement)	\$ 26,250	2	\$ 52,500
	Subtotal		\$ 52,500
240-2400 Special Enforcement			
Ford F-150	\$ 23,263	2	\$ 46,526
	Subtotal		\$ 46,526
250-2100 Engineering Traffic			
Apple iPad	\$ 849	2	\$ 1,698
ATSI Conflict Monitor Tester	\$ 15,000	1	\$ 15,000
Mid-size SUV 4WD (Explorer)	\$ 30,454	1	\$ 30,454
Paint Machine	\$ 8,479	1	\$ 8,479
Post Driver	\$ 829	1	\$ 829
Generator	\$ 1,149	1	\$ 1,149
	Subtotal		\$ 57,609
260-1000 Public Works-Administration			
Miscellaneous Furniture	\$ 3,000	1	\$ 3,000
	Subtotal		\$ 3,000
260-2300 Public Works - Fleet			
Mohawk Lift (replacement)	\$ 16,675	14	\$ 233,461
	Subtotal		\$ 233,461
260-2400 Public Works - Animal Control			
Animal Adoption Trailer	\$ 40,697	1	\$ 40,697
	Subtotal		\$ 40,697
260-2600 Public Works - Cemeteries			
John Deere Mini Excavator	\$ 30,000	1	\$ 30,000
Dual Axel Trailer	\$ 8,000	1	\$ 8,000
	Subtotal		\$ 38,000
260-2700 Public Works - Facilities Maintenance			
Service Truck w/ Body (replacement)	\$ 49,251	4	\$ 197,004
	Subtotal		\$ 197,004
270-2100 Parks & Recreation - Park Services			
Heavy Duty Trailers	\$ 8,000	15	\$ 120,000
Zero-Turn Mowers	\$ 8,500	14	\$ 119,000
Ballfield Groomers	\$ 16,000	2	\$ 32,000
	Subtotal		\$ 271,000
270-4049 Parks & Recreation - Lake Oliver Marina			
Minnow Well	\$ 10,000	1	\$ 10,000
	Subtotal		\$ 10,000
290-1000 Tax Assessor			
Mobile Cama Solution	\$ 11,200	1	\$ 11,200
Two Vehicles	\$ 31,000	2	\$ 62,000
	Subtotal		\$ 73,200
450-1000 Homeland Security			
3/4 Ton Pick-Up Truck	\$ 50,000	1	\$ 50,000
	Subtotal		\$ 50,000
500-2000 District Attorney			
Office Desk	\$ 890	5	\$ 4,450
Office Chair	\$ 218	4	\$ 872
Storage Shelf	\$ 785	1	\$ 785

FY23 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY23 RECOMMENDED
	Subtotal		\$ 6,107
GENERAL FUND	TOTAL		\$ 1,079,104
OTHER LOCAL OPTION SALES TAX FUND			
400 Police			
Axon Taser 7 Replacement Program	\$ 115,242	1	\$ 115,242
Pursuit Explorers w/ Equipment Packages	\$ 61,813	10	\$ 618,130
	Subtotal		\$ 733,372
410-9900 Fire			
Turnout Gear	\$ 2,200	175	\$ 385,000
Helmet	\$ 275	125	\$ 34,375
Life Pack 1000 AED	\$ 2,667	15	\$ 40,000
Full Size Imapala (replacement)	\$ 31,000	4	\$ 124,000
	Subtotal		\$ 583,375
420-990 MCP			
Convection Oven	\$ 40,155	1	\$ 40,155
Kitchen Equipment	\$ 39,724	1	\$ 39,724
Key Watcher Key Management System	\$ 33,000	1	\$ 33,000
	Subtotal		\$ 112,879
550 Sheriff			
Axon Officer Safety Plan 7 (OSP7)	\$ 311,661	1	\$ 311,661
Pursuit Vehicles w/ Equipment Packages	\$ 51,902	3	\$ 155,706
	Subtotal		\$ 467,367
570-9900 Coroner			
Full Size Ford Excursion	\$ 54,000	1	\$ 54,000
	Subtotal		\$ 54,000
OTHER LOCAL OPTION SALES TAX FUND	TOTAL		\$ 1,950,993
STORMWATER FUND			
250-2300 Drainage			
Mid-Size SUV 4WD	\$ 34,775	1	\$ 34,775
	Subtotal		\$ 34,775
260-3210 Stormwater Maintenance			
Full Size F-250 Crew Cab 4WD	\$ 40,778	1	\$ 40,778
7-YD Dump Truck (replacement)	\$ 108,132	1	\$ 108,132
18-Yd Dump Truck (replacement)	\$ 144,493	1	\$ 144,493
Flatbed Dump Truck w/ 12' Body DL	\$ 45,532	2	\$ 91,064
	Subtotal		\$ 384,467
STORMWATER FUND	TOTAL		\$ 419,242
PAVING FUND			
250-2200 Highways and Roads			
Mid-Size SUV 4WD (Explorer)	\$ 34,775	1	\$ 34,775
	Subtotal		\$ 34,775
260-3110 Repairs and Maintenance			
Asphalt Miling Machine	\$ 500,000	1	\$ 500,000
	Subtotal		\$ 500,000

FY23 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY23 RECOMMENDED
PAVING FUND	TOTAL		\$ 534,775
TRANSPORTATION FUND			
610-2400 METRA			
Scissor Lift	\$ 50,000	1	\$ 50,000
Integrated Transit System	\$ 100,000	1	\$ 100,000
Backup Generators	\$ 25,000	4	\$ 100,000
Storage Shed	\$ 15,000	1	\$ 15,000
Driver Protective Barriers	\$ 6,000	35	\$ 210,000
Lower Shop Heavy Duty Protective Barriers	\$ 40,000	1	\$ 40,000
Tire Machine	\$ 40,000	1	\$ 40,000
Re-Built Engine	\$ 80,000	1	\$ 80,000
Re-Built Transmission	\$ 50,000	1	\$ 50,000
Trolley	\$ 600,000	1	\$ 600,000
Farebox	\$ 54,000	1	\$ 54,000
Camera	\$ 4,500	3	\$ 13,500
Radio	\$ 4,500	3	\$ 13,500
Bike Rack	\$ 800	3	\$ 2,400
Operational Equipment	\$ 489,019		\$ 489,019
	Subtotal		\$ 1,857,419
610-2500 TSPLOST Funded			
Asphalt Paving/Resurfacing	\$ 500,000		\$ 500,000
Exit Door - Planning Department	\$ 36,420		\$ 36,420
Promotional Advertising	\$ 50,000		\$ 50,000
Park & Ride	\$ 1,500,000		\$ 1,500,000
Club Cart	\$ 50,000	1	\$ 50,000
River Center Garage Floor Drain	\$ 20,000		\$ 20,000
Sweeper Vacuum	\$ 60,000	1	\$ 60,000
Parking Garage Improvments	\$ 500,000		\$ 500,000
Historic Bus Upgrade	\$ 10,000		\$ 10,000
Operational Equipment	\$ 260,000		\$ 260,000
	Subtotal		\$ 2,986,420
610-2600 CARES			
Bus	\$ 569,116	1	\$ 569,116
Integrated Transit System	\$ 115,000	1	\$ 115,000
	Subtotal		\$ 684,116
TRANSPORTATION FUND	TOTAL		\$ 5,527,955
TRADE CENTER FUND			
620-2200 Trade Center Operations			
Amplifier	\$ 2,500	2	\$ 5,000
Tall Pipe and Drape Kit	\$ 13,000	1	\$ 13,000
8' Tables	\$ 350	10	\$ 3,500
72" Round Table	\$ 350	10	\$ 3,500
60" Round Table	\$ 350	10	\$ 3,500
Aluminum Table Edge Kits	\$ 100	30	\$ 3,000
Chauvet DJ Ezpar 64 RGBA Bundle	\$ 2,500	1	\$ 2,500
Backpack Bacuum and Battery w/ Charger	\$ 500	1	\$ 500
DA-Lite 9x12 Projector Screen	\$ 3,500	1	\$ 3,500

FY23 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY23 RECOMMENDED
Projector Screen Drapery Dress Kit	\$ 2,000	2	\$ 4,000
Cart Repair Kit	\$ 2,055	1	\$ 2,055
Replacement Power Tools	\$ 550	8	\$ 4,400
Banquet Chair Repair Kit	\$ 1,500	1	\$ 1,500
Drape Rope Repair Kit	\$ 1,000	1	\$ 1,000
Wall Paper Removing Kit	\$ 175	5	\$ 875
Table Repair Kit	\$ 1,000	1	\$ 1,000
Pressure Washer & Accessories	\$ 6,500	1	\$ 6,500
Gas Leaf Blower	\$ 2,000	1	\$ 2,000
Custom Cart Repairs	\$ 1,500		\$ 1,500
Misc Equipment	\$ 3,175		\$ 3,175
	Subtotal		\$ 66,005
620-2300 Trade Center Maintenance			
Bridge Air Circulation	\$ 2,500		\$ 2,500
Light Motion Sensor	\$ 100	20	\$ 2,000
Fountain Cleaner	\$ 2,500		\$ 2,500
Elevator Renovations	\$ 17,000		\$ 17,000
Milwaukee Air Snake Drain Cleaner	\$ 500	1	\$ 500
	Subtotal		\$ 24,500
TRADE CENTER FUND	TOTAL		\$ 90,505
BULL CREEK FUND			
630-2100 Bull Creek Maintenance			
15 Passengar Van	\$ 33,000	1	\$ 33,000
Toro Sand Pro Bunker Rake	\$ 32,000	1	\$ 32,000
	Subtotal		\$ 65,000
BULL CREEK FUND	TOTAL		\$ 65,000
OXBOW CREEK FUND			
640-2200			
Ford F-150 (replacement)	\$ 23,263	1	\$ 23,263
	Subtotal		\$ 23,263
OXBOW CREEK FUND	TOTAL		\$ 23,263
ALL CAPITAL OUTLAY	TOTAL		\$ 9,690,837

CITY OF COLUMBUS - ACKNOWLEDGMENTS

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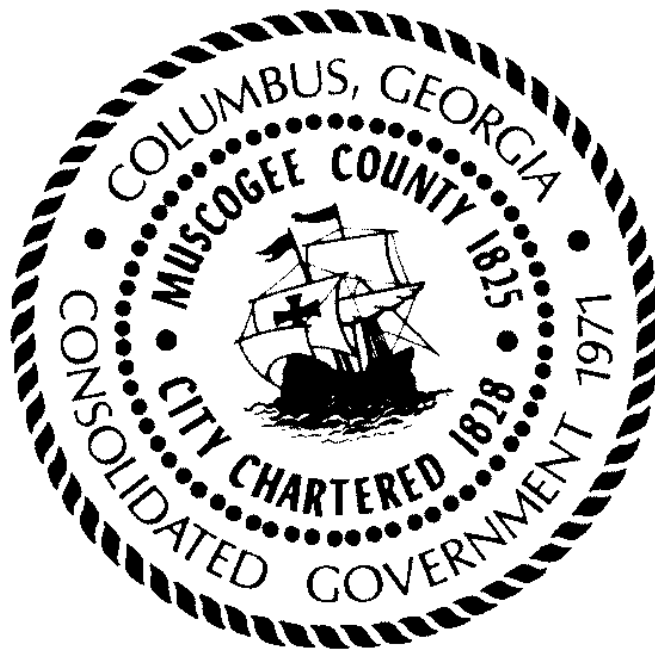
Budget Preparation:

Angelica Alexander, Finance Director

Nicholas Clinkscales, Assistant Finance Director

Shannel Johnson, Budget and Management Analyst

Anthony Montgomery, Budget and Management Analyst



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