

# FY24 RECOMMENDED BUDGET OVERVIEW

May 2, 2023



# AGENDA

- Budget Process/Schedule
- Overview
  - Operating Funds Summary (including Capital/CIP)
  - Agency Appropriations
  - Non-Operating Funds Summary
  - Other Local Option Sales Tax
  - Healthcare
- Department/Office Presentations

# BUDGET PROCESS

- Submitted to the Council by the Mayor no less than 60 days prior to the start of each fiscal year
- Includes operating and capital expenditures accompanied by revenues
- Shall be accompanied by a budget message from the Mayor containing policy, major changes, general summary and other information deemed appropriate
- Made public by advertising in the newspaper and hearings for public comment
- Budget and Millage Ordinances along with other related ordinances must be approved by July 1st

# BUDGET SCHEDULE

- May 2023
  - Budget Review Sessions
    - May 2<sup>nd</sup> – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
    - May 9<sup>th</sup> – Department/Office Presentations
    - May 16<sup>th</sup> – Department/Office Presentations, Add/Delete List
- June 2023
  - Notices in the newspaper for public comment
  - Public Hearings for Taxpayer Bill of Rights
  - First and Second Reading – Budget and Millage Ordinances

## FY24 OPERATING FUNDS

- Revenues \$322,297,849
  - Expenditures \$332,818,834
  - Use of Fund Balance \$10,520,985
- 
- Note: \$4 million of Fund Balance Total is due to the one-time capital purchases, \$3 million for Fire/EMS contingency plan, and \$1.8 million to provide support to the Integrated Waste Fund and related services.

# FY24 ASSUMPTIONS

- No change in the total Millage Rates from FY23
  - USD #1 = 17.51 mills
  - USD #2 = 11.53 mills
  - USD #4 = 10.63 mills
- 2% Increase in the Digest
- 99% Collection Rate
- No subsidy to Civic Center.
  - E911 subsidy - \$253,689
  - Integrated Waste subsidy - \$1,200,000

## FY24 ASSUMPTIONS

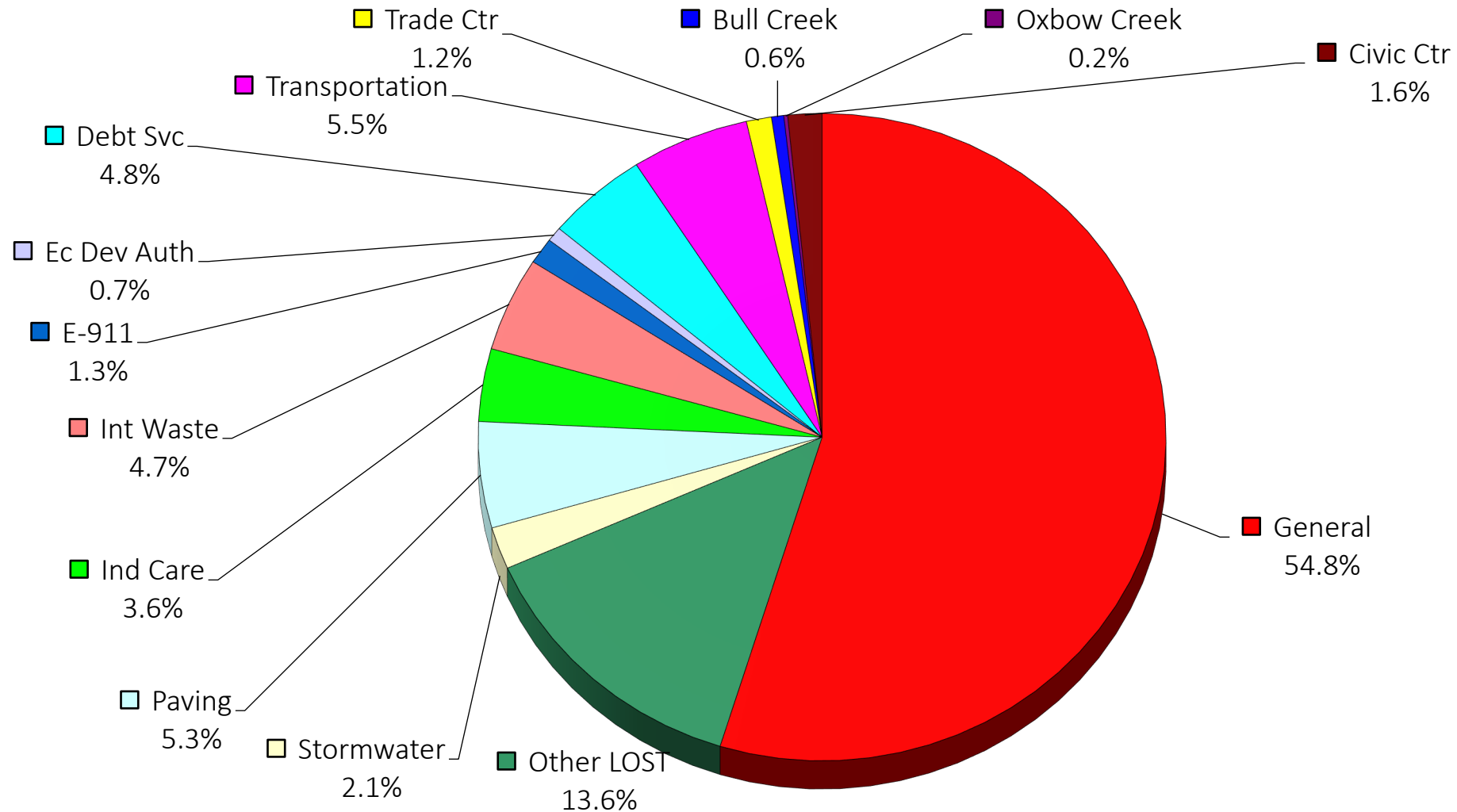
- \$100k subsidy for Oxbow Creek, no subsidy for Bull Creek Golf Course
- Value of one mill (Operating) = \$4,885,427
- Value of one mill (Debt) = \$5,246,769
- COLA included of 1.0% for active employees and 0.5% for retirees effective July 2023 (excluding Elected Officials)
- Health Insurance – Continued contribution share strategy of 73/27 (was 70/30 prior to FY23) for active employees, Rates remains unchanged for Wellness Participation

# MILLAGE SUMMARY

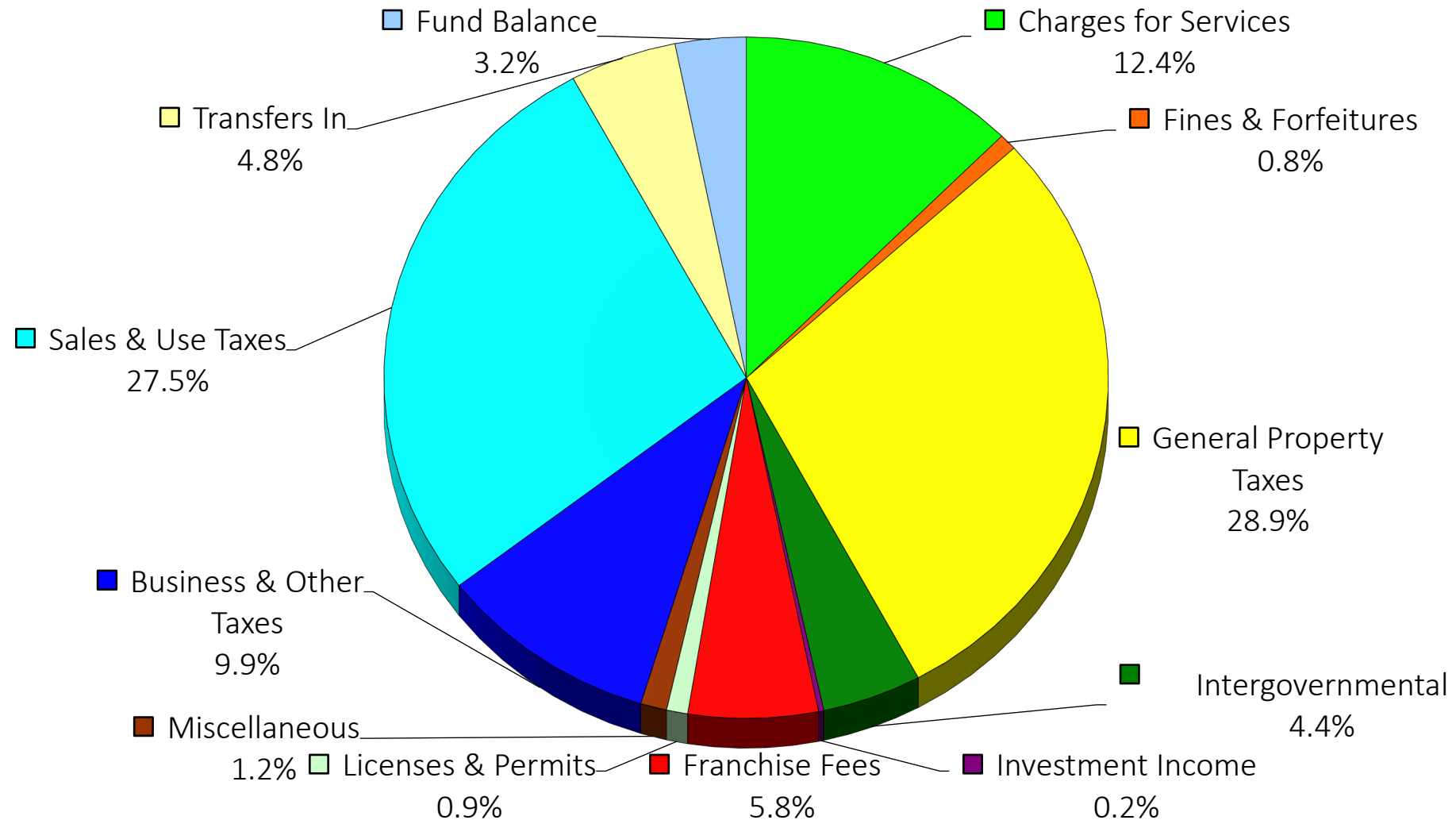
	USD #1		USD #2		USD #4	
	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>
Total Gen and Urban	8.18	8.18	6.13	6.13	5.98	5.98
METRA	0.82	0.82	0.82	0.82	0.82	0.82
Total subject to cap	9.00	9.00	6.95	6.95	6.80	6.80
Stormwater	1.24	1.24	0.20	0.20	N/A	N/A
Paving	3.44	3.44	0.55	0.55	N/A	N/A
Medical Center	2.50	2.50	2.50	2.50	2.50	2.50
Economic Development	0.50	0.50	0.50	0.50	0.50	0.50
Debt Service	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>
TOTAL	17.51	17.51	11.53	11.53	10.63	10.63



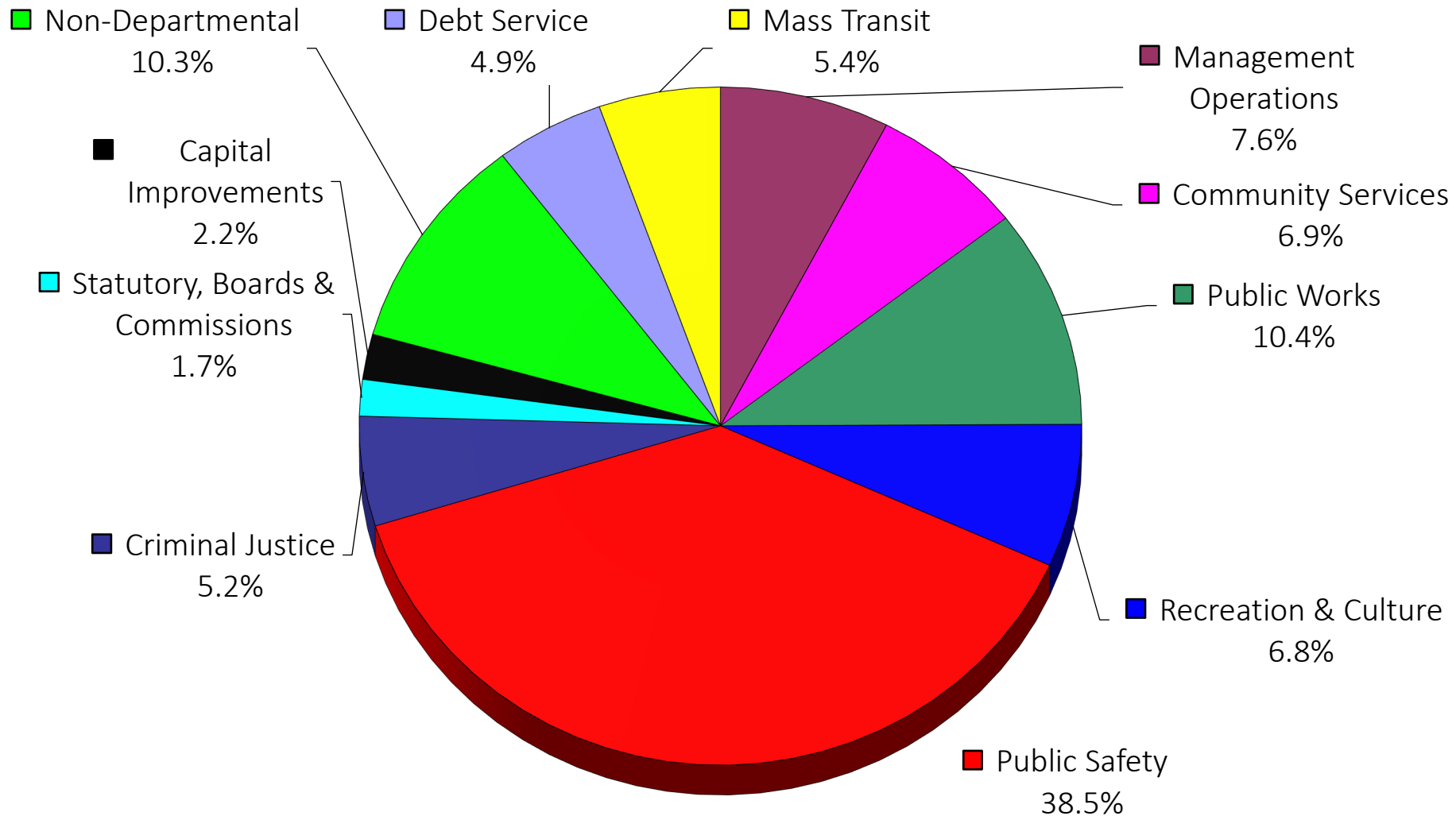
# FY24 RECOMMENDED OPERATING BUDGET



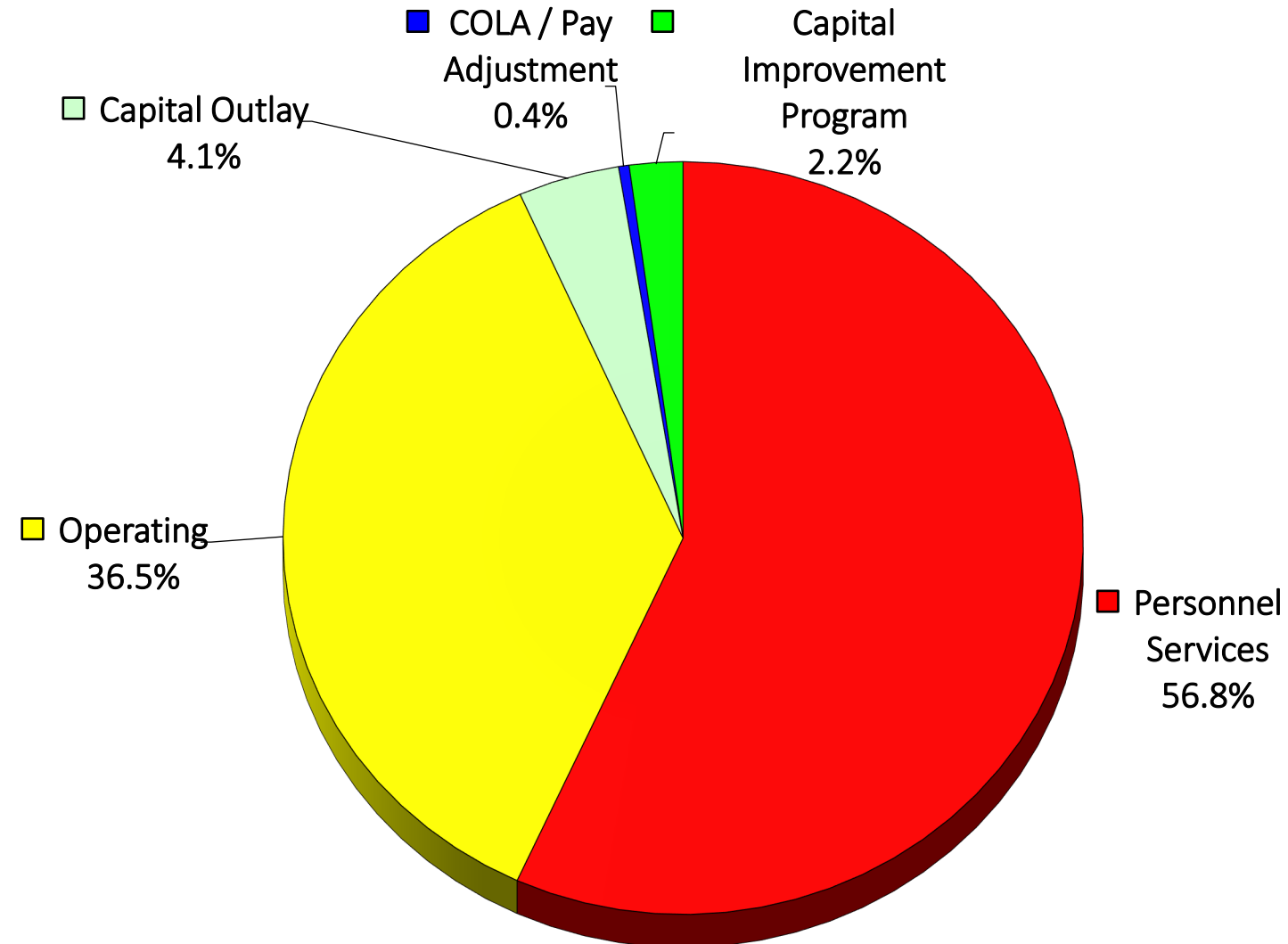
# FY24 REVENUES: Where does the Money Come from?



# FY24 EXPENDITURES: Where does the Money Go?



# FY24 OPERATING BUDGET BY TYPE



## GENERAL FUND

- Revenues \$176,523,366
  - Expenditures \$182,360,395
  - Difference \$5,837,029
- 
- General Fund accounts for normal “day to day” activities (i.e. Police, Fire, Public Works, Parks & Recreation, courts, etc.) Primarily funded from sales tax, property taxes and franchise fees.

# GENERAL FUND

- Personnel

- Reclassifications/Pay Adjustments

- Inspections & Codes – Electrical Inspector Coordinator G122 to Electrical Inspector III G122 (Title Change Only)
    - Inspections & Codes – Plumbing/Mechanical Coordinator (G122) to Plumbing/Mechanical Inspector I G120
    - Inspections & Codes – Building Inspector Coordinator G122 to Building Inspector III G122 (Title Change Only)
    - Sheriff – Deputy Sheriff PS1 to Accounting Clerk G113
    - Sheriff – (5) Deputy Sheriff PS1 to (5) Sheriff Correctional Officers C1

# GENERAL FUND

- Personnel (continued)
  - Reclassifications/Pay Adjustments
    - Sheriff – (5) Deputy Sheriff PS1 to (5) Investigator PS2
    - Sheriff – Deputy Sheriff FTO P2-6 to Sergeant PS3
    - Sheriff – Director of Community Affairs G130-3 to Director of Community Affairs PS7

## GENERAL FUND

- Personnel (continued)
  - Deletions
    - Sheriff – Administrative Support Specialist II – PT G113
- Capital/CIP = \$0



## GENERAL FUND – FUND BALANCE

Reserve Days	FY19	FY20	FY21	FY22	FY23 (est. projection)	FY24 (est. projection)
Traditional Funds	34.28	59.20	68.50	86.54	82.45	74.64
OLOST Funds	46.95	43.47	50.24	45.79	46.80	40.74
TOTAL General Fund	81.23	102.67	118.74	132.33	129.25	115.38

## STORMWATER FUND

- Revenues \$5,935,897
  - Expenditures \$6,991,007
  - Difference \$1,055,110
- 
- Stormwater Fund accounts for activities restricted for stormwater and drainage. Primarily funded from property taxes.
  - Millage Rate remains the same at 1.24 for USD #1 and 0.20 for USD #2.
  - Use of Fund Balance is due to the one-time capital purchases.

# STORMWATER FUND

- Personnel
  - No Adjustments
- Capital = \$1,055,110
  - Engineering = \$382,500
    - IBAK SD E350 Truck with Equipment (Replacement) = \$341,000
    - 8 Passenger Van (Replacement) = \$41,500

# STORMWATER FUND

- Capital (continued)
  - Public Works = \$672,610
    - Eductor Truck (New) = \$260,000
    - Excavator (Replacement) = 175,000
    - Full-Size F250 Crew Cab 4WD Truck (Replacement) = 40,778
    - 7 Yd Dump Truck (Replacement) = \$108,132
    - Portable Crawler Pipe Inspection Camera (New) = \$75,000
    - Angled Broom Detachment for Skid Steer (New) = \$8,500
    - 2 Hand Tamps (New) = \$5,200
  
- CIP = \$1,045,705

## PAVING FUND

- Revenues \$16,487,894
  - Expenditures \$17,614,761
  - Difference \$ 1,126,867
- 
- Paving Fund accounts for maintenance and improvements to roads and bridges. Primarily funded by property taxes.
  - Millage Rate remains the same at 3.44 in USD #1 and 0.55 in USD #2.
  - Use of Fund Balance is due to the one-time capital purchases.

## PAVING FUND

- Personnel
  - No Personnel Adjustments
- Capital = \$1,126,867
  - Engineering = \$63,660
    - Full-Size Explorer SUV 4WD (Replacement) = \$56,700
    - (2) Lenovo X1 Extreme G5 Touch (Replacement) = \$6,960
  - Public Works = \$1,063,207
    - Crew Cab Pothold Patch Truck (Replacement) = \$280,000
    - (3) Street Sweepers with Maintenance Package = \$783,207
- CIP = \$0

## INDIGENT CARE FUND

- 2.5 mills projected at \$12,091,432
- Indigent Care Fund accounts for funding health care services for medically indigent residents of Muscogee County to include certain services for inpatient and outpatient care for inmates at the Muscogee County Jail.

# INTEGRATED WASTE FUND

- Revenues                    \$14,966,647
  - Expenditures            \$15,645,647
  - Difference                \$ 679,000
- 
- Integrated Waste accounts for refuse collection and disposal, recycling, and landfill operations.
  - Residential Rate = \$18/month (no change since FY19)
  - Operating budget includes debt service payment on existing capital leases for equipment (\$2,149,453 for existing leases)
  - Revenues include subsidy from General Fund = \$1.2 million
  - Use of fund balance to continue privatization of yard waste collections with a 3-month phase out.



## INTEGRATED WASTE FUND

- Personnel
  - No Adjustments
- No Capital or CIP

## E911 FUND

- Revenues \$4,343,689
  - Expenditures \$4,343,689
  - Difference \$ 0
- 
- E911 accounts for telephone subscriber surcharges and collection for emergency dispatch. Primarily funded with landline, wireless and prepaid phone charges.
  - Revenues include subsidy from Public Safety OLOST = \$253,689

# ECONOMIC DEVELOPMENT FUND

- Budget = \$2,418,286
- Economic Development Fund accounts for 0.50 mills used for attracting quality companies, broadening the tax base, job creation and retention.
- Development Authority (0.25 mills) = \$1,209,143
- NCR / BC/BS project commitment = \$800,000 (Year 9 of 10)
- Mercer project commitment = \$100,000 (Year 5 of 5)
- Dev Auth Robotics Initiative = 150,000 (Year 1 of 3)
- Reserves = \$159,143

## DEBT SERVICE FUND

- Revenues \$15,898,027
  - Expenditures \$15,898,027
  - Difference \$0
- 
- Debt Service accounts for accumulation and disbursement of principal and interest payments.
  - Millage Rate remains unchanged at 0.83 mills.  
(FY22=.33, FY21=.34, FY20/FY19=.47, FY18=0.60, FY17/FY16/FY15=0.70, FY14=0.79)

## METRA FUND

- Revenues \$18,451,236
  - Expenditures \$18,451,236
  - Difference \$0
- 
- METRA Fund accounts for the operations of the public transportation system. Primarily funded from property taxes, federal and state grants, service charges, and TSPLOST.

# METRA FUND

- Personnel

- New

- (4) Bus Operators (No-CDL) G116

- Reclassification

- Transit Security Specialist G113 to Transit Security Specialist G116

- Capital = \$8,894,521

(\$2,875,224 – FTA , \$1,000,000 – TSPLOST, \$19,297 – CARES, \$5,000,000 – (CDS) Congressional Discretionary Spending)

## TRADE CENTER FUND

- Revenues \$3,935,301
  - Expenditures \$3,935,301
  - Difference \$0
- 
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$680k) and Hotel/Motel Tax (\$725k)

# TRADE CENTER FUND

- Personnel

- New

- Trade Center Operations – Events Attendant Crew Leader G115
- Trade Center Operations – Events Attendant I G112
- Trade Center Operations – (4) Custodians G111

- Reclassification

- Trade Center Maintenance – Facilities Maintenance Supervisor G121 to Operations Manager G124

- Deletion

- Trade Center Operations – (2) Events Attendants I – PT G112

- Capital = \$323,262



# GOLF COURSES

- Bull Creek                    \$1,915,000
  - No General Fund Subsidy
  - Personnel Adjustments
    - Add Maintenance Intern
    - Reclass Grill Server to Grill Server Manager
  - Capital - \$0
  
- Oxbow Creek                    \$595,000
  - General Fund Subsidy    \$100,000
  - No Personnel Adjustments
  - Capital – \$5,000

# CIVIC CENTER FUND

- Revenues                      \$5,336,074
  - Expenditures                \$5,336,074
  - Difference                    \$0
- 
- Civic Center Fund accounts for the operations of the facility. Primarily funded from event proceeds and Hotel/Motel Tax (\$1.45M)
  - No General Fund Subsidy
  - Personnel Adjustments
    - Delete Food & Beverage Coordinator G119
    - Add Event/Cultural Affairs Coordinator G119
    - Reclass Event Services Manager G124 to Civic Center/Cultural Affairs Assistant Director G131

## HEALTH CARE FUND

- Total = \$25,108,531
- Continued contribution strategy of 73/27 for active employees (was 70/30 prior to FY23)
- No premium increases for 2024 with wellness incentive option.
- Options/adjustments to be discussed by benefits consultant, NFP.

## RISK MANAGEMENT FUND

- Total = \$6,231,702
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.

## CDBG Fund

- Revenues \$1,777,400
  - Expenditures \$1,777,400
  - Difference \$0
- 
- CDBG Fund accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.
- 
- Personnel
    - No Personnel Adjustments

# AGENCY APPROPRIATIONS

	FY23	FY24
River Valley Regional	\$206,922	\$205,617
New Horizons	\$144,932	\$144,932
Health Dept Services	\$502,012	\$502,012
DFACS	\$41,500	\$41,500
Airport Commission	\$40,000	\$40,000
TOTAL	\$935,366	\$934,061

## NON-OPERATING FUNDS

- Funds not for the general operations of the government
- Restricted for a specific purpose
- Must be budgeted annually
- Each maintained in a separate fund

## NON-OPERATING FUNDS

Urban Development Action Grant	\$10,000
HOME Program	\$1,071,257
Multi-Governmental Grants	\$9,498,437
Hotel/Motel Tax Fund	\$5,800,000
Police Forfeiture Fund	\$100,000



## NON-OPERATING FUNDS

County Drug Abuse Treatment Fund (DATE)	\$85,000
VICE/Special Operations Forfeiture Fund	\$300,000
County Penalty/Assessment	\$1,200,000
Sheriff Forfeiture Fund	\$50,000
TAD#1 – Benning Technology Park	\$25,000

## NON-OPERATING FUNDS

TAD#2 – 6 <sup>th</sup> Ave/Liberty District	\$300,000
TAD#3 – Uptown District	\$1,000,000
TAD#4 – 2 <sup>nd</sup> Ave/City Village	\$415,000
TAD#5 – MidTown West	\$748,000
TAD#6 – MidTown East	\$25,000

## NON-OPERATING FUNDS

TAD#7 – Midland Commons	\$60,000
TAD#8 – South Columbus River District	\$2,000
Law Library Fund	\$300,000
2021 Sales Tax Proceeds Fund	\$43,000,000
Capital Projects Fund	\$21,535,117
TSPLOST	\$55,350,000

## NON-OPERATING FUNDS

1999 SPLOST Project Fund	\$4,729,190
Columbus Building Authority Lease Revenue Bonds Series 2003A	\$445,000
Columbus Building Authority Lease Revenue Bonds Series 2003B	\$4,581,804
Columbus Building Authority Lease Revenue Bond Series 2018	\$130,000
Columbus Building Authority Lease Revenue Bonds Series 2022A	\$9,497,288

## NON-OPERATING FUNDS

Columbus Building Authority Lease Revenue Bonds Series 2022B	\$105,457
2021 SPLOST Project Fund	\$33,201,349
G.O. Sales Tax Bonds Series 2022	\$150,038,947
Family and Youth Coalition Fund	\$52,500
American Rescue Plan Fund	\$50,033,989

## OLOST FUND

- Revenues \$43,400,000
  - Expenditures \$45,222,979
  - Difference \$1,822,979
- 
- OLOST Fund is a sub-fund of the General Fund. However, sales tax proceeds are segregated with 70% of proceeds allocated to Public Safety and 30% allocated to Infrastructure.
  - Use of Fund Balance due to one-time capital purchases.

# OLOST FUND

## Core Objective:

Funding the primary mission of Public Safety Departments within the Consolidated Government.

## Funding Priorities:

Includes:

- Improve response time of emergency services.
- Increase Public Safety presence in community.
- Expand crime prevention programs.
- Improve non-emergency Public Safety services.
- Decrease length of time for adjudication of criminal cases.

# OLOST FUND

## **Definition: Public Safety**

Includes:

- Police Department
- Fire and EMS Department
- Sheriff's Office
- Muscogee County Prison
- Addt'l Correctional Officers (Metra, Public Works, and Parks & Recreation)
- Coroner's Office
- District Attorney
- Public Defender
- Associated Court personnel
- Other Public Safety agencies, programs and functions



# OLOST FUND

## Public Safety Expenditures

Includes:

- Personnel costs including salary and benefits.
- Personal equipment such as clothing, weapons, cars, etc.
- Operating expenses of Public Safety departments.
- Capital expenditures associated with Public Safety functions.
- Funding allocated and administered by the City for community-based programs designed to reach young children, at-risk youth, and those who are returning to the community after serving time in prison.

# OLOST FUND

## Definition: Infrastructure

Includes:

- Roads and bridges.
- Storm water and flood abatement projects.
- Technology.
- Capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house governmental operations.

# OLOST FUND

## Infrastructure Improvements:

Includes:

- “Pay as you go” projects that are funded from proceeds of current sales tax collection to include road resurfacing, park maintenance and improvements, and government facilities maintenance and improvements.
- “Long term” projects that are funded from bonds using sales tax proceeds to pay debt service to include major road improvements, flood abatement, and construction of facilities such as the City Services Center, Natatorium, and Ice Rink.

# OLOST – Public Safety

- Current Personnel
- Police Department
  - 12 Sergeants
  - 14 Corporals
  - 114 Police Officers
  - 9 E911 Technicians
- Fire Department
  - 20 Firefighters

# OLOST – Public Safety

- Muscogee County Prison
  - 4 Correctional Officers
  - 1 Sergeant
- Sheriff
  - 25 Deputy Officers
  - 3 Sergeants
  - 9 Correctional Officers
  - 3 Lieutenants

# OLOST – Public Safety

- Crime Prevention
  - 1 Crime Prevention Director
- Solicitor General
  - 2 Asst. Solicitor Generals
  - 1 Deputy Clerk II
- District Attorney
  - 2 Asst. District Attorneys
- Clerk of Superior Court
  - 1 Deputy Clerk II

## OLOST – Public Safety

- Recorder's Court
  - 2 Deputy Clerk II
- Municipal Court Clerk
  - 2 Deputy Clerk II
- Probate Court
  - 1 Deputy Clerk II
- \$5,121 Annual Supplement for CPD, \$3,121 for other Sworn Public Safety Officers (excludes Elected Officials)

## OLOST – Public Safety

- E911 Subsidy = \$253,689
- 800 MHz Radio System Upgrade = \$842,490 (Year 9 of 10)
- Warning Siren Maintenance = \$104,376 (Year 8 of 9)
- Crime Prevention Grants = \$750,000
- Court Management System Debt Service = \$122,359 (Year 5 of 5)
- Court Management System Annual SaaS/Maintenance Fees  
=\$1,018,255
- Debt Service for Existing Capital Equipment Leases = \$1,764,595



## OLOST – Public Safety

- Transfer for Debt Service = \$2,894,090
  - CBA 2019 Refunding Bonds \$124,552
  - CBA 2022C Revenue Bonds \$1,004,939 (Sheriff's Admin Building)
  - GMA Lease #4 \$52,988 (1 Fire Truck – FY16)
  - GMA Lease #9 \$346,898 (5 Fire Trucks – FY17)
  - GMA Lease #10 \$283,253 (4 Fire Trucks (refinanced #6) – FY17)
  - GMA Lease #15 \$263,478 (30 Pursuit Vehicles for Police – FY19)
  - GMA Lease #17 \$696,970 (80 Pursuit Vehicles for Various Agencies – FY20)
  - GMA Lease #18 \$121,012 (1 Ladder Truck – FY22)

# OLOST – Public Safety

- Capital = \$2,221,841
  - Police = \$479,252
    - Axon Taser 7 Replacement Program = \$115,242
    - Firearms Training Simulator = \$12,000
    - (42) Getac In-Car Video Systems = \$332,010
    - Real Time Crime Center Updates = \$20,000
  - Fire/EMS = \$917,800
    - Station Calling Alert System = \$145,000
    - (2) Ambulances = \$772,800

# OLOST – Public Safety

- Capital (continued)
  - MCP = \$187,644
    - (2) 15 Passenger Vans (Replacements) = \$103,636
    - F250 Crew Cab Truck (Replacement) = \$40,778
    - Pursuit Tahoe (Replacement) = \$43,230
  - Sheriff = \$584,686
    - Axon Officer Safety Plan 7 = \$272,015
    - (13) Fireproof Filing Cabinets (New) = \$28,990
    - Shredder/Printer (New) = \$1,770
    - (9) Verkada Systems w/ TV's (New) = \$35,100

# OLOST – Public Safety

- Capital (continued)
  - Autoclear X-Ray Machine (New) = \$17,200
  - iPad Pro (New) = \$800
  - (105) Ballistic Vests (Replacements) = \$128,820
  - (10) Handguns (Replacements) = \$4,280
  - Commercial Washer (Replacement) = \$31,000
  - Commercial Dryer (Replacement) = \$24,000
  - Convection Oven (Replacement) = \$25,126
  - Buffalo Chopper (New) = \$8,750
  - Walkthrough Metal Detector (New) = \$6,835

## OLOST – Public Safety

- Capital (continued)
  - Coroner = \$52,459
    - Ford Cargo Van (New) = \$48,701
    - Mortuary Cot (Replacement) = \$3,758

## OLOST – Infrastructure

- Roads/Bridges = \$1,200,000
- Flood Abatement/Stormwater = \$2,000,000
- Technology Improvements = \$746,183
  - Computer Equipment = \$300,000
  - City Fiber Upgrade = \$200,000
  - Finance/Payroll/HR System Upgrade = \$246,183
- Facility Improvements = \$2,200,000

## OLOST - Infrastructure

- Debt Service = \$5,805,364
  - CBA 2019 Refunding Bonds = \$5,494,905
  - CBA 2019 Series A Bond = \$310,459
- 800 MHz Radio System Upgrade = \$260,480 (Year 9 of 10)
- Court Management System Debt Service = \$800,000 (Year 5 of 5)

# TSPLOST

- Discretionary Project Funding = \$3,500,000
- Additional project information to be discussed during FY24 Infrastructure Update.



QUESTIONS?

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