

FY21 RECOMMENDED BUDGET OVERVIEW

May 5, 2020



AGENDA

- Budget Process/Schedule
- Overview
 - Operating Funds Summary (including Capital/CIP)
 - Agency Appropriations
 - Non-Operating Funds Summary
 - Other Local Option Sales Tax
 - Transportation Special Purpose Local Option Sales Tax (TSPLOST)
 - 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 related ordinances must be approved by July 1st

BUDGET SCHEDULE

- May 2020
 - Budget Review Sessions
 - May 5th – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
 - May 12th & 19th – Department/Office Presentations
 - May 26th – Add/Delete List
- June 2020
 - Notices in the newspaper for public comment
 - Public Hearings for Taxpayer Bill of Rights
 - First and Second Reading – Budget and Millage Ordinances

FY21 OPERATING FUNDS

- Revenues \$278,933,850
- Expenditures \$280,461,642
- Use of Fund Balance \$1,527,792

FY21 ASSUMPTIONS

- Decrease in the Millage Rates from FY20
 - USD #1 = 17.52 mills
 - USD #2 = 11.54 mills
 - USD #4 = 10.64 mills
- 1% Increase in the Digest
- 96% Collection Rate
- No subsidy to Integrated Waste and Civic Center

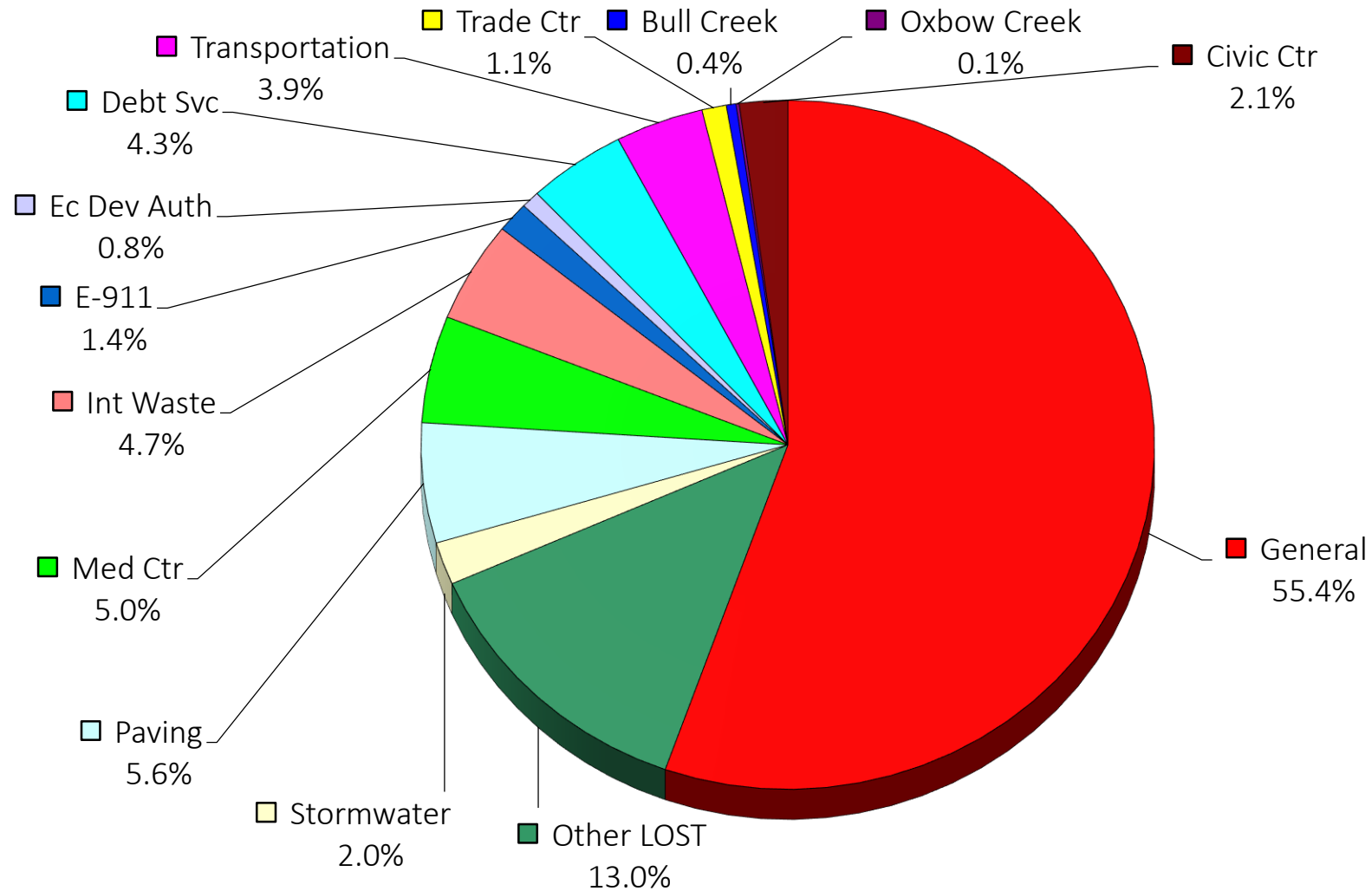
FY21 ASSUMPTIONS

- Subsidies to E911 and Golf Courses
- Value of one mill (Operating) = \$4,705,973
- Value of one mill (Debt) = \$5,095,742
- COLA included of 2.0% for active employees and 1.0% for retirees effective January 2021 (excluding Elected Officials)
- Health Insurance – Continue contribution share strategy of 70/30 for active employees, Rates remains unchanged for Wellness and Non-Wellness Participation

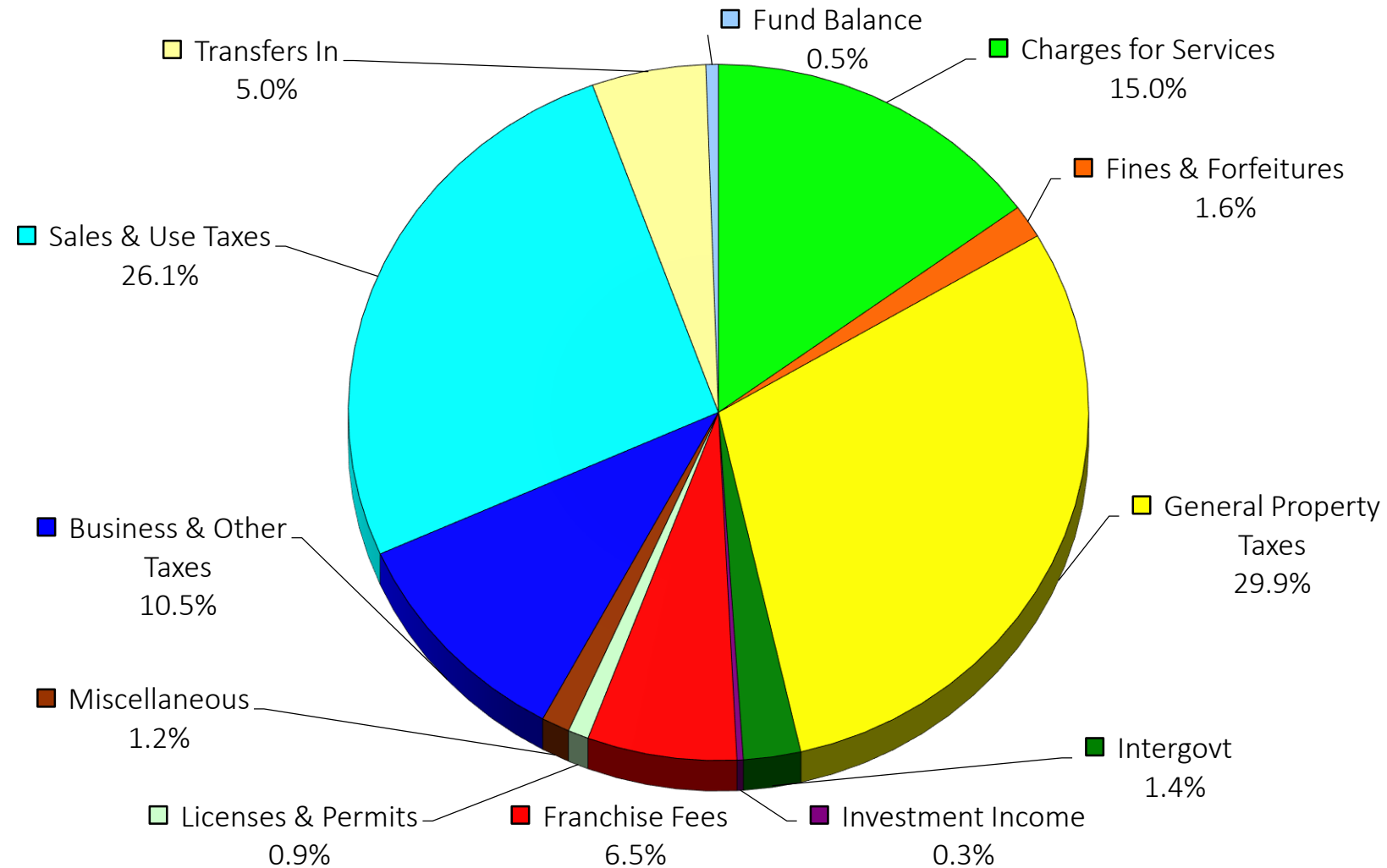
MILLAGE SUMMARY

	USD #1	USD #2	USD #4
Total Gen and Urban	8.18	6.13	5.98
METRA	0.82	0.82	0.82
Total subject to cap	9.00	6.95	6.80
Stormwater	1.24	0.20	N/A
Paving	3.44	0.55	N/A
Medical Center	3.00	3.00	3.00
Economic Development	0.50	0.50	0.50
Debt Service	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>
TOTAL	17.52	11.54	10.64

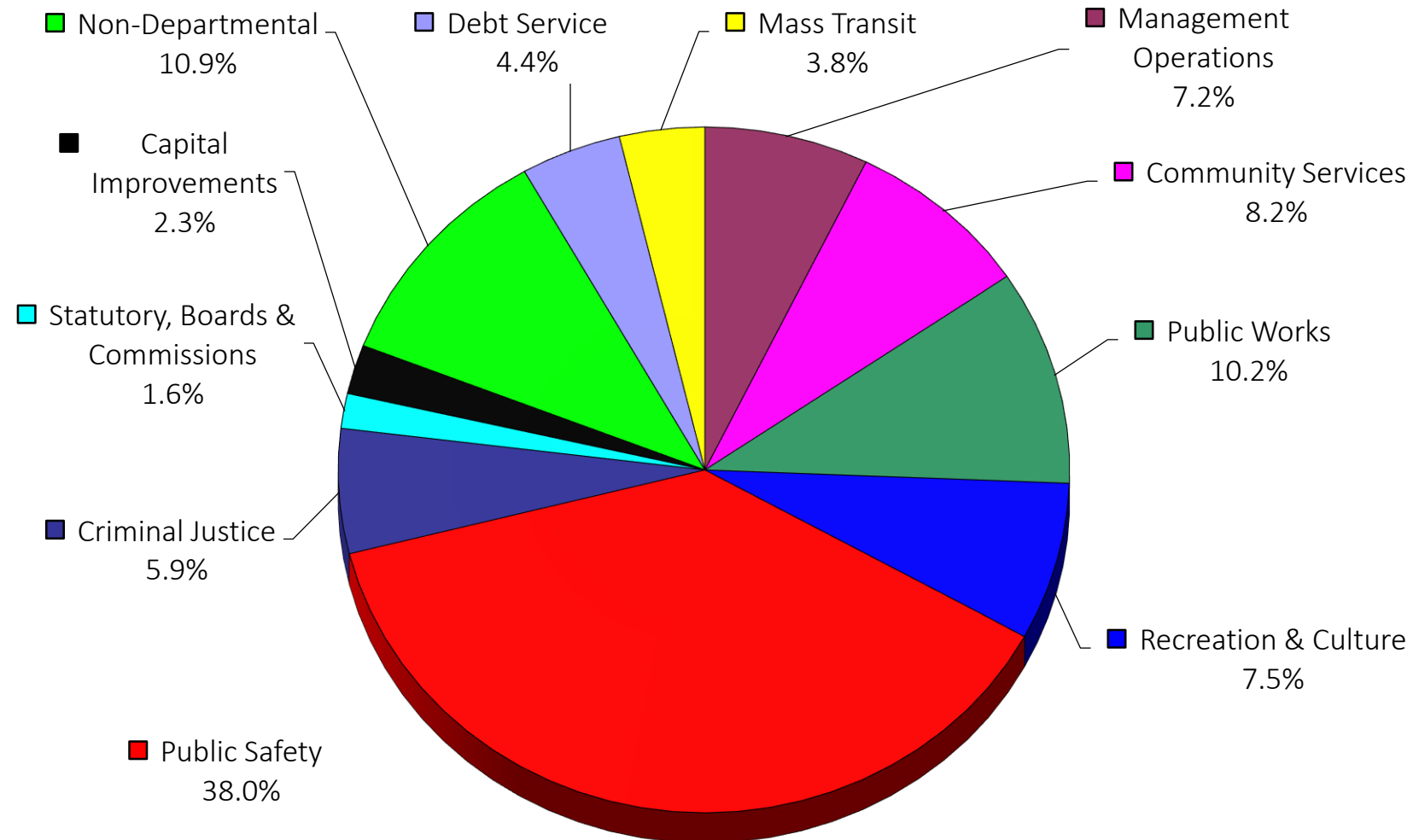
FY21 RECOMMENDED OPERATING BUDGET



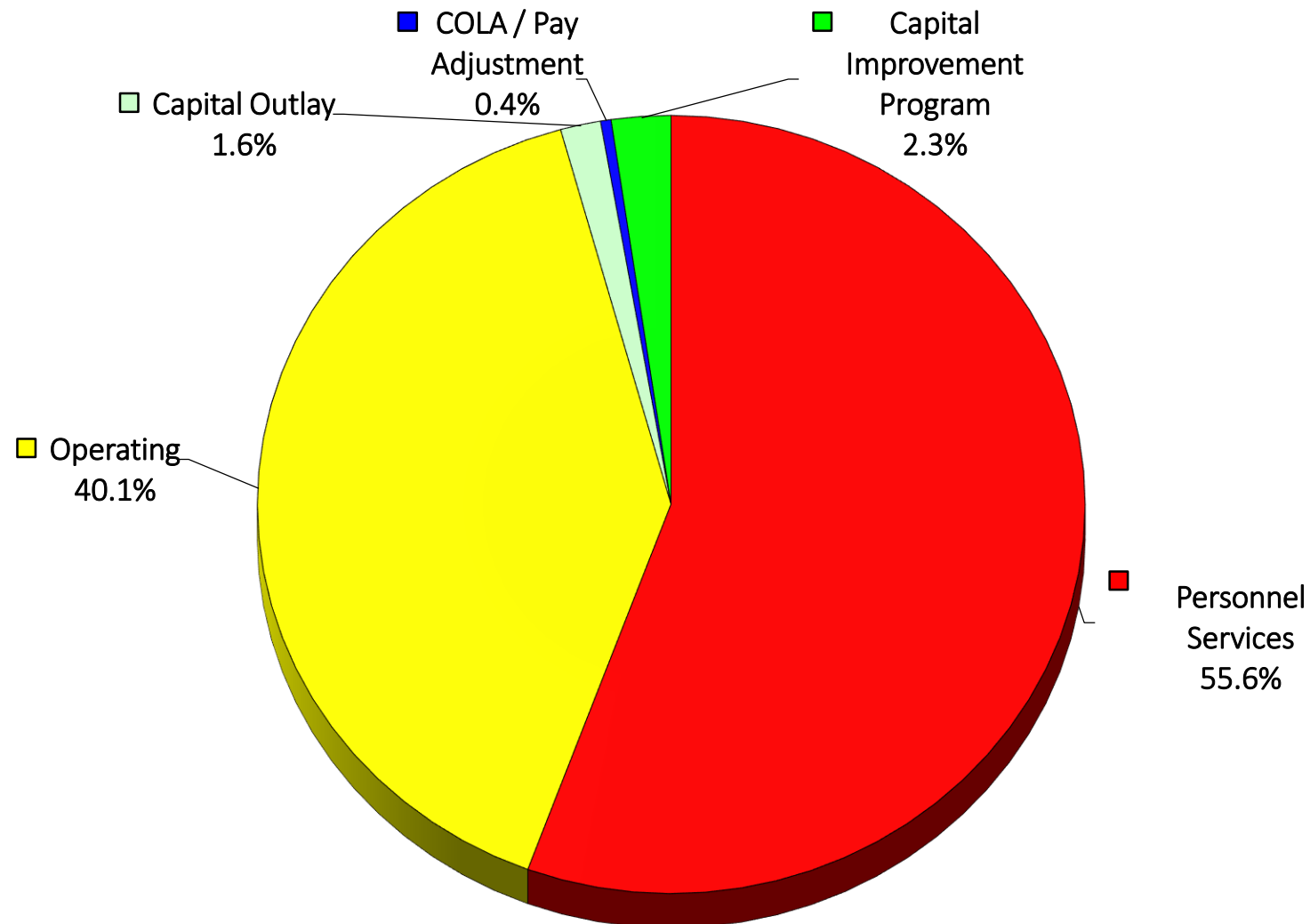
FY21 REVENUES: Where does the Money Come from?



FY21 EXPENDITURES: Where does the Money Go?



FY21 OPERATING BUDGET BY TYPE



GENERAL FUND

- Revenues \$155,455,189
 - Expenditures \$155,455,189
 - Difference \$ 0
-
- 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

- Budget Neutral Reclassifications

- City Manager – TV Station Manager G19H to TV Station Manager G23C
 - Finance – Accounting Technician G12 to Customer Service Representative G9
 - Finance – Payroll Coordinator G14 to Payroll Specialist G16
 - Info Technology – PT Data Control Technician G12 to PT Administrative Assistant G12 (Title Change Only)
 - Info Technology – Network Manager G22 to Network Operations Manager G22 (Title Change Only)
 - Info Technology – Program & Development Administrator G21 to Program & Development Coordinator G21 (Title Change Only)
 - Info Technology – 3 Application Support Analysts G19 to 3 Application Developers G19 (Title Change Only)

GENERAL FUND

- Personnel (continued)
 - Budget Neutral Reclassifications
 - Info Technology – GIS Supervisor G17 to PC Services Supervisor G17 (Title Change Only)
 - Info Technology – 2 Host Computer Operators G12 to 2 PC Technicians G12 (Title Change Only)
 - Info Technology – Lead Host Computer Operator G13 to Asst. Information Technology Director - Operations G25
 - Inspections & Codes – 2 Permit Technicians G10 to 2 Permit Technicians G12
 - Engineering – Senior Engineering Technician G16 to Senior Traffic Operations Technician G16 (Title Change Only)

GENERAL FUND

- Personnel (continued)
 - Budget Neutral Reclassifications
 - Public Works – Small Engine Supervisor G15 to Small Engine Supervisor G16
 - Public Works – Maintenance Worker I G7 to Communication Officer G10
 - Public Works – Electrician G14 to Maintenance Supervisor – Electrical G16
 - Police – HR Tech Police G12 to Employment Coordinator G14
 - Fire/EMS – Fire Payroll Technician G12 to Employment Coordinator G14
 - Clerk of Superior Court – Senior Deputy Clerk G14E to Senior Deputy Clerk G14G
 - Clerk of Superior Court – Senior Deputy Clerk G14H to Senior Deputy Clerk G14I
 - Clerk of Superior Court – Assistant Chief Deputy Clerk G18A to Assistant Chief Deputy Clerk G18C

GENERAL FUND

- Personnel (continued)
 - Deletions
 - Info Technology – Host Computer Operator G12
 - Public Works – Fleet Maintenance Technician II G12

GENERAL FUND

- Capital = \$489,023
 - Inspections and Codes = \$26,250
 - 1 Mid Size 4WD SUV (Replacement) = \$26,250
 - Engineering = \$23,263
 - F150 Full Size Regular Cab Truck (Replacement) = \$23,263
 - Public Works = \$67,799
 - Coats Tire Machine (New) = \$25,000
 - Livestock Trailer (New) = \$12,975
 - F150 Full Size Crew Cab Truck (New) = \$29,824

GENERAL FUND

- Capital (continued)
 - Parks and Recreation = \$86,145
 - Inmate Van (Replacement) = \$49,145
 - 4 Zero Turn Mowers (Replacements) = \$28,000
 - Brutus Roller (New) = \$9,000
 - Tax Assessor = \$39,466
 - 2 Mid-Size Chevy Malibu's = \$39,466

GENERAL FUND

- Capital (continued)
 - Fire/EMS = \$240,600
 - 100 Personal Protective Equipment (Replacements) = \$168,600
 - 3 Personal Protective Equipment Extractors (New) = \$45,000
 - 3 Personal Protective Equipment Dryers (New) = \$27,000
 - Public Defender = \$5,500
 - Computer Equipment = \$5,500
- CIP = \$250,000

GENERAL FUND – FUND BALANCE

Reserve Days	FY16	FY17	FY18	FY19	FY20 (est. projection)	FY21 (est. projection)
Traditional Funds	14.31	21.07	26.52	34.28	35.09	34.21
OLOST Funds	40.23	42.09	41.43	46.95	40.84	38.31
TOTAL General Fund	54.54	63.16	67.84	81.23	75.93	72.52

STORMWATER FUND

- Revenues \$5,617,620
 - Expenditures \$5,617,620
 - Difference \$ 0
-
- 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.

STORMWATER FUND

- Personnel
 - Budget Neutral Adjustments
 - Correctional Detail Officer PS12 (Deletion)
 - Equipment operator G12 (Addition)

- Capital = \$124,641
 - Engineering = \$2,109
 - Laptop with Docking Station (Replacement) = \$2,109

STORMWATER FUND

- Capital (continued)
 - Public Works = \$122,532
 - Attachments for Skid Steer Loader (New) = \$34,000
 - Gator w/ Herbicide Spray Attachment (New) = \$36,000
 - 10 Tablets = \$10,000
 - Flat Bed Dump Truck with 12' Body (New) = \$45,532
 - Dual Axle Utility Trailer = \$6,000
 - Dual Axle Equipment Trailer = \$12,000

- CIP = \$1,398,661

PAVING FUND

- Revenues \$15,772,479
 - Expenditures \$15,772,479
 - Difference \$ 0
-
- 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.

PAVING FUND

- Personnel
 - No Personnel Adjustments

- Capital = \$173,807
 - Public Works = \$173,807
 - 2 Trailer Mounted Attenuators (New) = \$40,000
 - Flat Bed Dump Truck with 12' Body (New) = \$45,532
 - 11 Zero Turn Mowers (Replacements) = \$88,275

- CIP = \$1,334,380

MEDICAL CENTER FUND

- 3 mills projected at \$13,481,063
- Proposed budget = \$14,081,063
- Medical Center Fund accounts for funding for indigent hospital care. Funded with property taxes.
- Contract includes inmate medical expenses.
- \$600,000 Transfer from the General Fund included for excess inmate medical expenses.

INTEGRATED WASTE FUND

- Revenues \$13,270,000
 - Expenditures \$13,270,000
 - Difference \$ 0
-
- 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 (\$1,643,711 for existing leases)

INTEGRATED WASTE FUND

- Personnel

- Budget Neutral Reclassifications

- Compost Manager G16D to Recycling Center Line Supervisor G15F (Title Change Only)
- Landfill Supervisor G16 to Compost Manager G16 (Title Change Only)

- Capital = \$276,364

- Public Works = \$276,364

- Grab-All Trash Loader (Replacement) = \$151,175
- Full Size F150 Crew Cab 2WD (Replacement) = \$29,824
- Forklift (Replacement) = \$35,000
- Inmate Van (Replacement) = \$49,145
- Trailer for Glass (New) = \$11,220

E911 FUND

- Revenues \$4,000,627
 - Expenditures \$4,000,627
 - Difference \$ 0
-
- E911 accounts for telephone subscriber surcharges and collection for emergency dispatch. Primarily funded with landline, wireless and prepaid phone charges.
 - Public Safety OLOST subsidy = \$600,627

ECONOMIC DEVELOPMENT FUND

- Budget = \$2,258,867
- 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) = \$1,129,434
- NCR / BC/BS project commitment = \$800,000 (Year 6 of 10)
- Mercer project commitment = \$100,000 (Year 2 of 5)
- Reserve for Economic Development = \$229,434

DEBT SERVICE FUND

- Revenues \$12,157,347
- Expenditures \$12,157,347
- Difference \$0

- Debt Service accounts for accumulation and disbursement of principal and interest payments.
- Millage Rate slightly decreased to 0.34 mills.

(FY20/FY19=.47, FY18=0.60, FY17/FY16/FY15=0.70, FY14=0.79, FY13/FY12=0.95)

METRA FUND

- Revenues \$10,897,319
 - Expenditures \$10,897,319
 - 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
 - Budget Neutral Adjustments (TSPLOST)
 - 4 Bus Operators G12 (Deletion)
 - Chief Safety Officer G20 (Addition) (FTA Mandated)
 - 2 Transit Specialists G10 (Addition)
 - 1 FT Bus Operator G12 to 2 PT Administrative Assistants G12 (Reclassification)
- Capital = \$2,316,681 (\$1,866,681 – FTA , \$450,000 – TSPLOST)

TRADE CENTER FUND

- Revenues \$3,018,339
 - Expenditures \$3,018,339
 - Difference \$0
-
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$646k) and Hotel/Motel Tax (\$450k)
 - No Personnel Adjustments
 - Capital = \$254,426

GOLF COURSES

- Bull Creek \$1,207,000
 - General Fund Subsidy \$50,000
- Oxbow Creek \$381,000
 - General Fund Subsidy \$150,000

CIVIC CENTER FUND

- Revenues \$5,972,000
 - Expenditures \$5,972,000
 - Difference \$ 0
-
- Civic Center Fund accounts for the operations of the facility. Primarily funded from event proceeds and Hotel/Motel Tax (\$900k)
 - No General Fund Subsidy

HEALTH CARE FUND

- Total = \$23,912,887
- Continue 70/30 contribution strategy for active employees
- No premium increases for 2021 with wellness incentive option.
- Options to be discussed by benefits consultant, NFP.

RISK MANAGEMENT FUND

- Total = \$4,967,608
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.

CDBG Fund

- Revenues \$1,573,432
- Expenditures \$1,573,432
- 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
 - Community Reinvestment Director G24 to Director of Community Reinvestment and Real Estate G24 (Title Change Only)

AGENCY APPROPRIATIONS

	FY20	FY21
River Valley Regional	\$194,058	\$194,160
New Horizons	\$144,932	\$144,932
Health Dept Services	\$502,012	\$502,012
Health Dept Rent	\$321,827	\$0
DFACS	\$41,500	\$41,500
Airport Commission	\$40,000	\$40,000
TOTAL	\$1,244,329	\$922,604

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	\$15,000
HOME Program	\$1,087,336
Multi-Governmental Grants	\$6,158,190
Hotel/Motel Tax Fund	\$3,600,000
Police Forfeiture Fund	\$100,000

NON-OPERATING FUNDS

County Drug Abuse Treatment Fund (DATE)	\$68,000
METRO Drug Task Force Fund	\$150,000
County Penalty/Assessment	\$1,200,000
Sheriff Forfeiture Fund	\$50,000
TAD#1 – Benning Technology Park	\$4,000

NON-OPERATING FUNDS

TAD#2 – 6 th Ave/Liberty District	\$1,000
TAD#3 – Uptown District	\$800,000
TAD#4 – 2 nd Ave/City Village	\$115,000
TAD#5 – MidTown West	\$140,000
TAD#6 – MidTown East	\$25,000

NON-OPERATING FUNDS

TAD#7 – Midland Commons	\$1,000
Capital Projects Fund	\$27,533,041
TSPLOST	\$39,290,000
1999 SPLOST	\$5,050,000
Columbus Building Authority Lease Revenue Bonds Series 2003A	\$600,000

NON-OPERATING FUNDS

Columbus Building Authority Lease Revenue Bonds Series 2003B	\$4,450,000
Columbus Building Authority Lease Revenue Bonds Series 2010B	\$123,000
Columbus Building Authority Lease Revenue Bonds Series 2010C	\$40,000
Columbus Building Authority Lease Revenue Bond Series 2018	\$3,500,000
Family and Youth Coalition Fund	\$50,000

OLOST FUND

- Revenues \$34,845,000
- Expenditures \$36,372,792
- Difference \$ 1,527,792

- OLOST Fund is a sub-fund of the General Fund and accounts for 70% allocated to Public Safety and 30% allocated to Infrastructure.

OLOST – Public Safety

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

OLOST – Public Safety

- Muscogee County Prison
 - 4 Correctional Officers
 - 1 Sergeant
- Marshal
 - 5 Marshal Deputies
- Sheriff
 - 13 Deputy Officers
 - 2 Sergeants
 - 9 Correctional Officers
 - 2 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
- \$3,121 Annual Supplement for sworn Public Safety Officers (excludes Elected Officials)

OLOST – Public Safety

- E911 Subsidy = \$600,627
- 800 MHz Radio System Upgrade = \$842,490 (Year 6 of 10)
- Warning Siren Maintenance = \$104,376 (Year 5 of 9)
- Crime Prevention Grants = \$750,000
- Court Management System Debt Service = \$122,359 (Year 3 of 5)
- Court Management System Annual SaaS/Maintenance Fees = \$799,000
- Motorola Radio Upgrade = \$1,646,969 (Year 2 of 3)
- Debt Service for Existing Capital Equipment Leases = \$1,940,910

OLOST – Public Safety

- Transfer for Debt Service = \$2,065,717
 - CBA 2019 Refunding Bonds \$124,806
 - GMA Lease #4 \$52,989 (1 Fire Truck – FY16)
 - GMA Lease #5 \$179,977 (4 Ambulances – FY16)
 - GMA Lease #9 \$346,897 (5 Fire Trucks – FY17)
 - GMA Lease #10 \$283,252 (4 Fire Trucks (refinanced #6) – FY17)
 - GMA Lease #11 \$117,352 (2 Ambulances – FY17)
 - GMA Lease #15 \$263,475 (30 Pursuit Vehicles for Police – FY19)
 - GMA Lease #17 \$696,969 (80 Pursuit Vehicles for Various Agencies – FY20)

OLOST – Public Safety

- Capital = \$776,034
 - Police
 - E-Citations Equipment & Installation (353 Units using MDT's) = \$730,529
 - Sheriff
 - E-Citations Equipment & Installation (15 Units using MDT's) = \$45,505

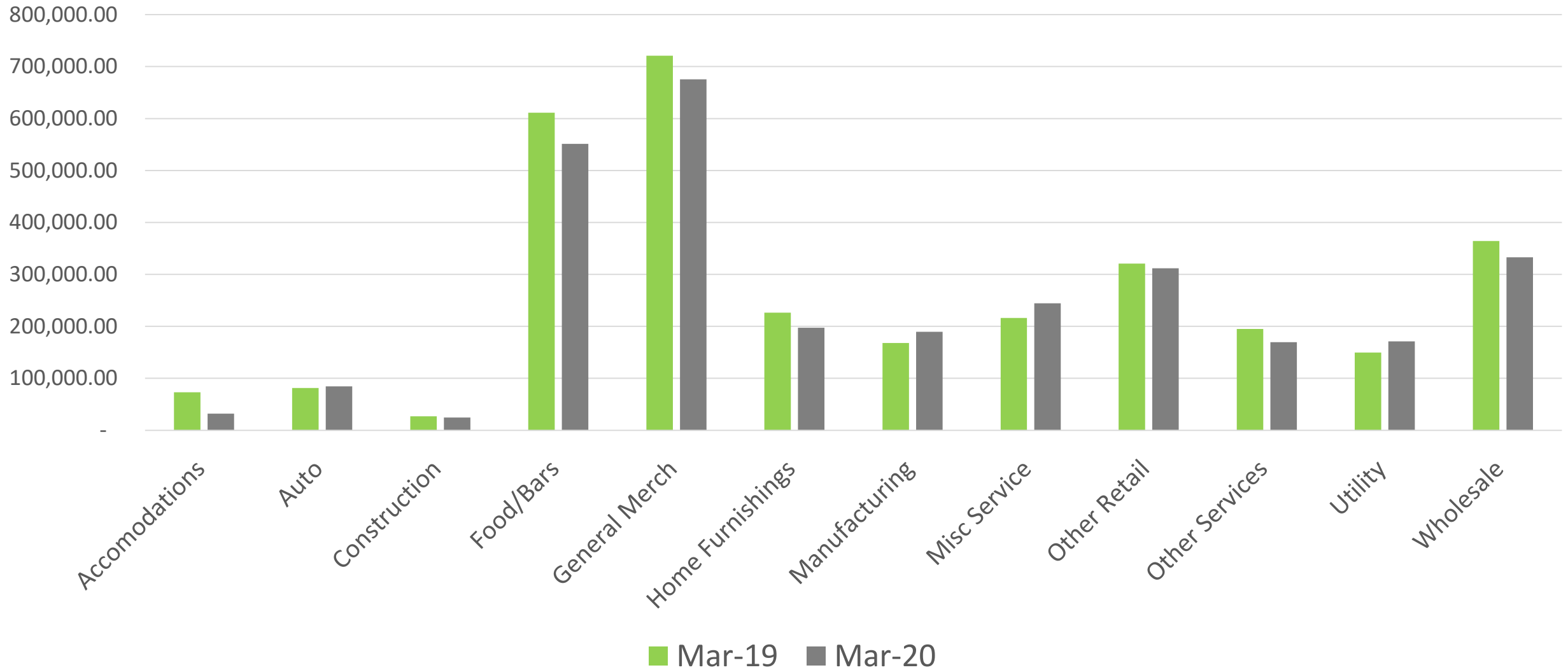
OLOST – Infrastructure

- Roads/Bridges = \$1,500,000
- Flood Abatement/Stormwater = \$600,000
- Technology Improvements = \$827,739
 - Computer Equipment = \$250,000
 - Finance/Payroll/HR System Upgrade = \$518,669
 - Energov Upgrade = 59,070

OLOST - Infrastructure

- Facility Improvements = \$600,000
- Debt Service = \$5,861,821
 - CBA 2019 Refunding Bonds = \$5,506,150
 - CBA 2019 Series A Bond = \$311,663
 - GMA Lease #7 = \$44,008 (Computer Equipment for Tax Assessor Upgrade)
- 800 MHz Radio System Upgrade = \$260,480 (Year 6 of 10)
- Court Management System Debt Service = \$800,000 (Year 3 of 5)

Sales Tax Industry Mix - March 20 vs March 2019



TSPLOST

- Discretionary Project Funding = \$2,250,000
- Additional project information to be discussed during FY21 Transportation Update.

QUESTIONS?

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