

FY23 RECOMMENDED BUDGET OVERVIEW

May 3, 2022



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 2022
 - Budget Review Sessions
 - May 3rd – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
 - May 10th – Department/Office Presentations
 - May 17th – Department/Office Presentations, Add/Delete List
- June 2022
 - Notices in the newspaper for public comment
 - Public Hearings for Taxpayer Bill of Rights
 - First and Second Reading – Budget and Millage Ordinances

FY23 OPERATING FUNDS

- Revenues \$299,390,869
 - Expenditures \$314,425,601
 - Use of Fund Balance \$15,034,732
-
- Note: \$10 million of Fund Balance Total is due to the proposed implementation of a new pay and compensation plan and \$4.78 million is to fund the continued use of a private company for the collection of yard waste.

FY23 ASSUMPTIONS

- No change in the total Millage Rates from FY22
 - USD #1 = 17.51 mills
 - USD #2 = 11.53 mills
 - USD #4 = 10.63 mills
- 2% Increase in the Digest
- 98% Collection Rate
- No subsidy to Civic Center, E911 or Integrated Waste

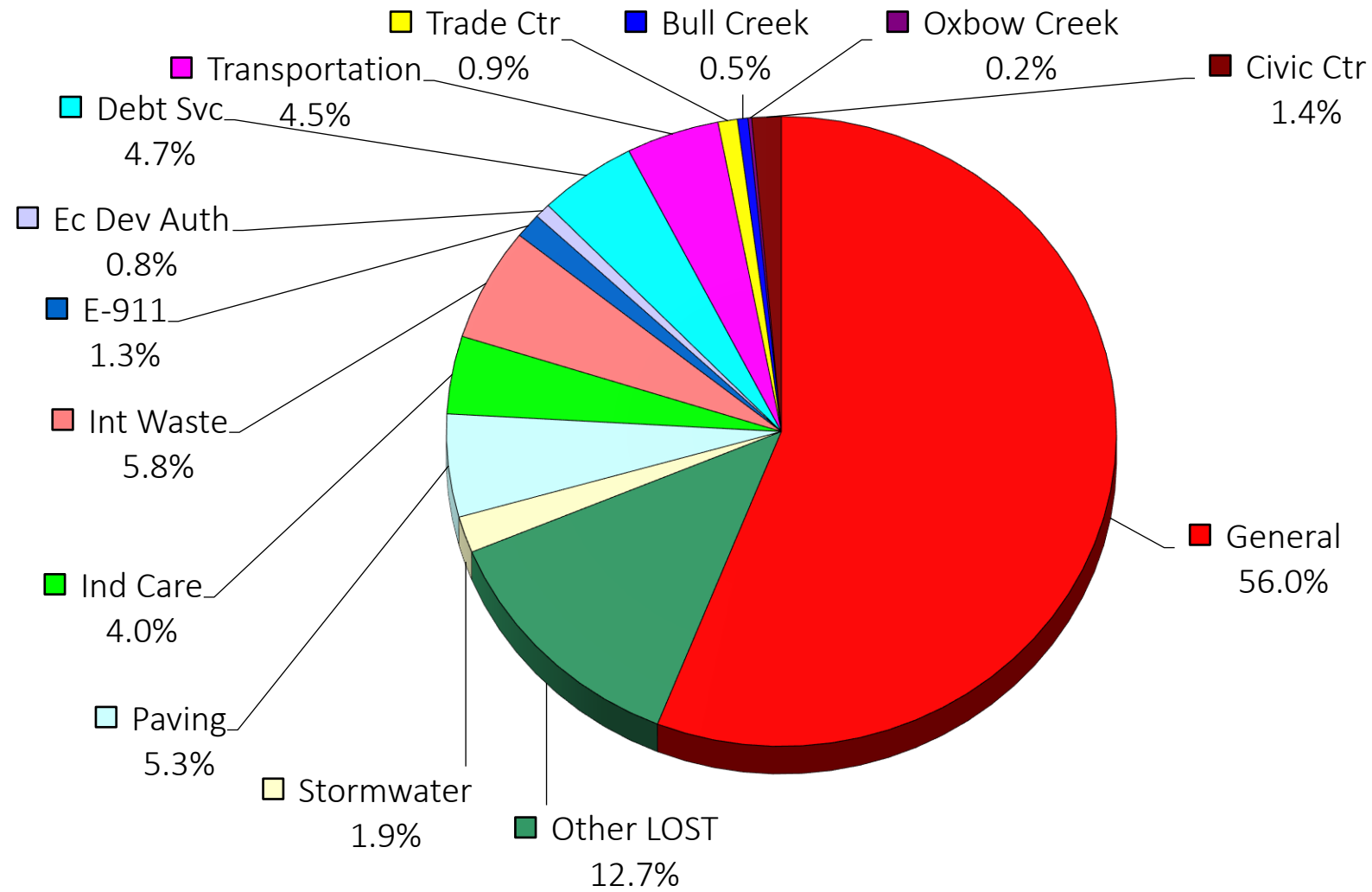
FY23 ASSUMPTIONS

- Subsidies Golf Courses
- Value of one mill (Operating) = \$4,874,473
- Value of one mill (Debt) = \$5,245,419
- COLA included of 2.0% for active employees and 1.0% for retirees effective July 2022 (excluding Elected Officials)
- Health Insurance – Change in contribution share strategy to 73/27 (was 70/30) for active employees, Rates remains unchanged for Wellness Participation

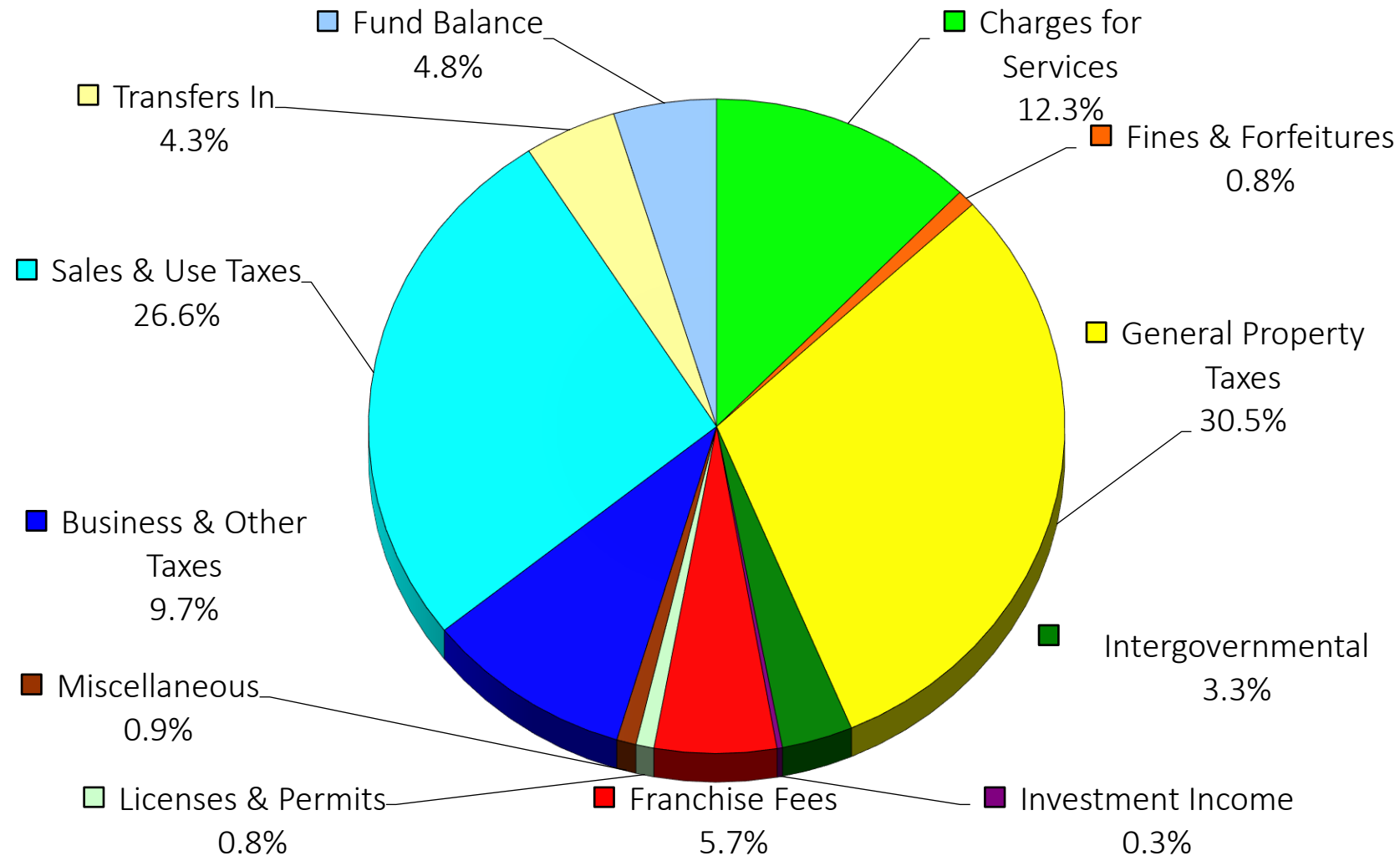
MILLAGE SUMMARY

	USD #1		USD #2		USD #4	
	<u>FY22</u>	<u>FY23</u>	<u>FY22</u>	<u>FY23</u>	<u>FY22</u>	<u>FY23</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	3.00	2.50	3.00	2.50	3.00	2.50
Economic Development	0.50	0.50	0.50	0.50	0.50	0.50
Debt Service	<u>0.33</u>	<u>0.83</u>	<u>0.33</u>	<u>0.83</u>	<u>0.33</u>	<u>0.83</u>
TOTAL	17.51	17.51	11.53	11.53	10.63	10.63

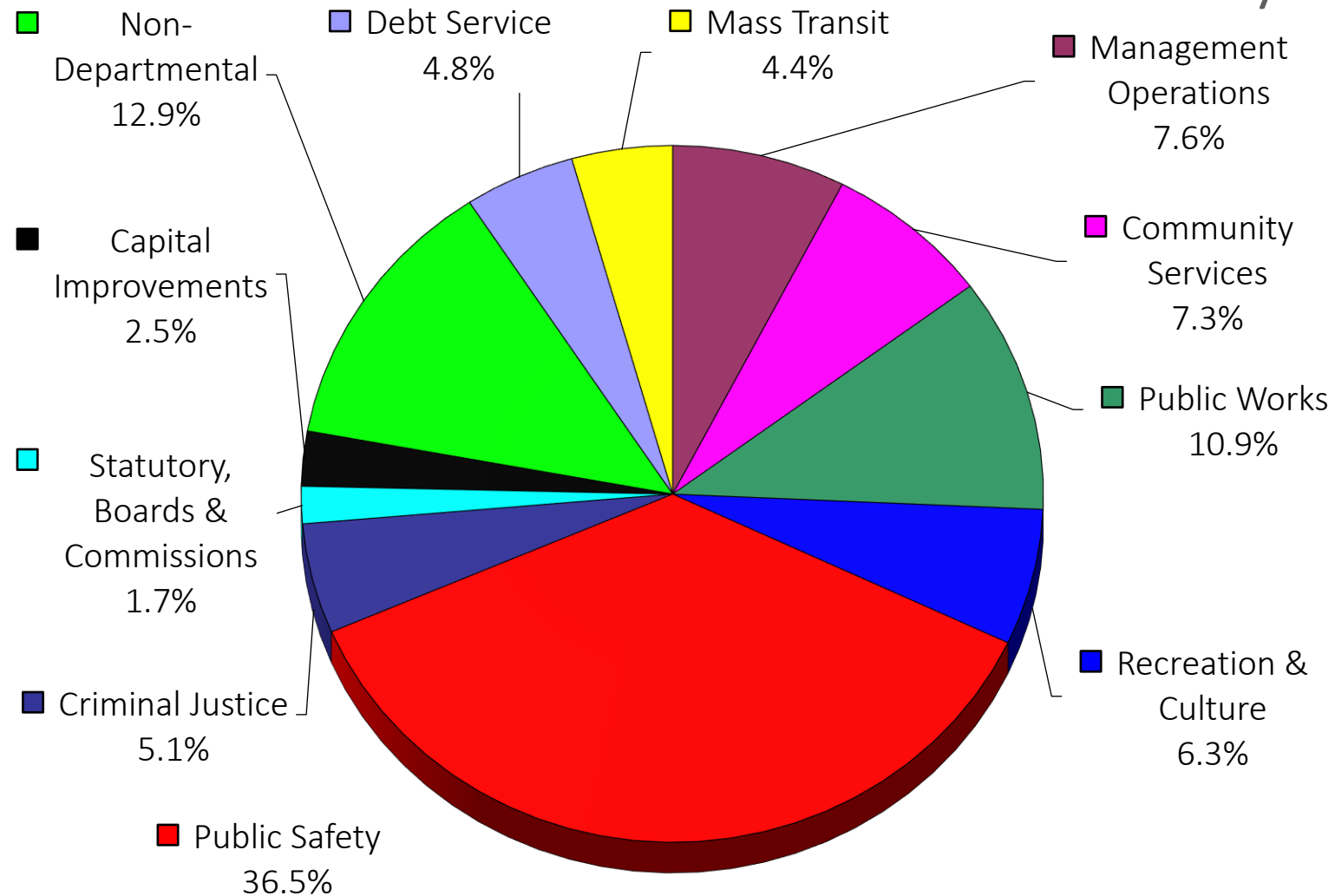
FY23 RECOMMENDED OPERATING BUDGET



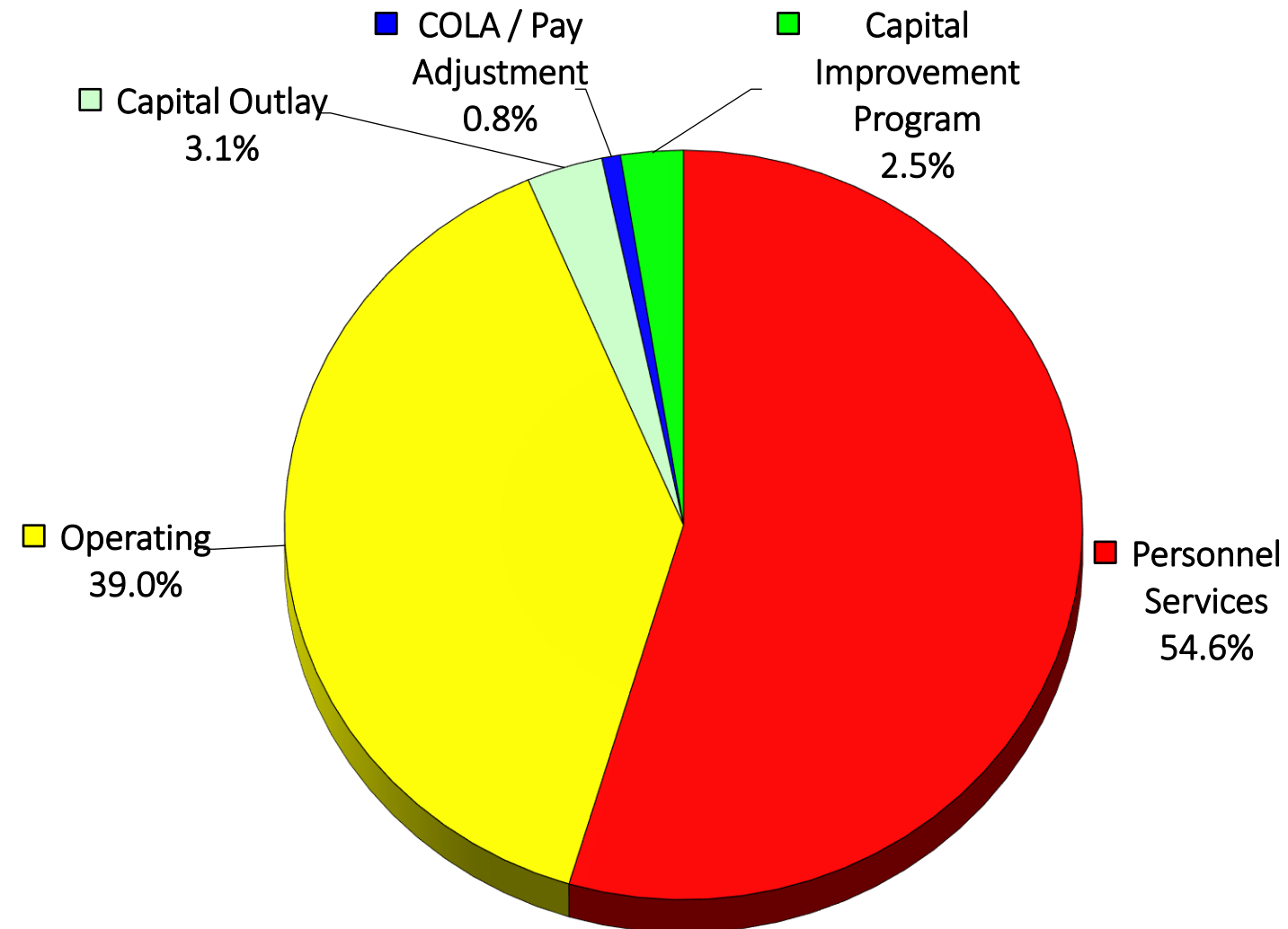
FY23 REVENUES: Where does the Money Come from?



FY23 EXPENDITURES: Where does the Money Go?



FY23 OPERATING BUDGET BY TYPE



GENERAL FUND

- Revenues \$165,985,363
 - Expenditures \$176,160,363
 - Difference \$10,175,000
-
- 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
 - Proposed Pay Plan Implementation - \$10,000,000
 - New/Transfers
 - City Manager – Family Connection Director G20 (21% General Fund, 79% Grant Fund)
 - City Manager – Keep Columbus Beautiful Executive Director G21 (Transferred from Public Works)
 - City Manager – Director of Community Affairs G23
 - Human Resources – (2) Human Resources Specialists G16
 - Public Works – Plumber I G13 Effective Jan 2023
 - Public Works – HVAC Technician I G13 Effective Jan 2023

GENERAL FUND

- Personnel (continued)

- New/Transfers

- Public Works – (3) Facilities Maintenance Workers I G11 Effective Jan 2023
- Public Works – Electrician I G13 Effective Jan 2023
- Public Works – Custodial Supervisor G16 Effective Jan 2023
- Parks & Recreation – PT Site Supervisor G4
- Parks & Recreation – (2) PT Activity Leaders G2
- Parks & Recreation – Recreation Specialist III G14
- Parks & Recreation – (3) PT Recreation Center Leaders G2
- Tax Assessor – Personal Property Appraiser G14

GENERAL FUND

- Personnel (continued)
 - New/Transfers
 - Police – Administrative Technician G12
 - Police – Criminal Records Technician G10
 - Fire/EMS – Fire Lieutenant PS18
 - District Attorney – Assistant District Attorney G23
 - Superior Court Clerk – Senior Deputy Clerk Appeals G14
 - Superior Court Clerk – (2) Deputy Clerk II Appeals G12
 - State Court Solicitor – (2) Deputy Clerk II G12
 - Sheriff – (2) Sheriff Cadets G10

GENERAL FUND

- Personnel (continued)
 - Reclassifications/Pay Adjustments
 - Information Technology – GIS Coordinator G21 to GIS Division Manager G23
 - Planning – Planning Manager G22 to Assistant Planning Director G24
 - Public Works – Facilities Maintenance Worker I G11 to Carpenter I G13
 - Parks & Recreation – (2) PT Administrative Clerks G9 to (1) FT Administrative Assistant G12
 - Police – Chief of Staff/Public Information Officer PS20 to Director of Community Affairs PS23

GENERAL FUND

- Personnel (continued)
 - Reclassifications/Pay Adjustments
 - Public Defender – Contract Public Defenders \$5,000 Pay Increase
 - Municipal Court Judge – Associate Magistrate Judge Biweekly Supplement Increase from \$332.71 to \$675.75
 - Sheriff – Administrative Coordinator G14 to Administrative Operations Manager G18
 - Sheriff – Lieutenant PS20 to Captain PS22
 - Sheriff – Investigator PS16 to Sergeant PS18
 - Sheriff – (12) Correctional Officers PS12 to (12) Deputy Clerks II G12

GENERAL FUND

- Personnel (continued)
 - Reclassifications/Pay Adjustments
 - Sheriff – Correctional Officer PS12 to Lieutenant PS20
 - Sheriff – Deputy Clerk II G12 to Senior Deputy Clerk G14
 - Sheriff – (12) Deputy Sheriffs PS14 to (12) Correctional Officers PS12
 - Sheriff – (15) Deputy Sheriffs PS14 to (15) Investigators PS16
 - Coroner – Coroner Base Salary Increase from \$60,000 to \$82,500

GENERAL FUND

- Personnel (continued)
 - Deletions
 - Sheriff – (2) Deputy Sheriff PS14

GENERAL FUND

- Capital = \$1,079,104
 - Inspections & Codes = \$99,026
 - 2 Mid-Size SUV's (Replacements) = \$52,500
 - 2 Ford F-150's (Replacements) = 46,526
 - Engineering = \$57,609
 - 2 iPad's = \$1,698
 - ATSI Conflict Monitor Tester = \$15,000
 - Mid-Size Explorer SUV (Replacement) = 30,454
 - Paint Machine = 8,479
 - Post Driver = 829
 - Generator = 1,149

GENERAL FUND

- Capital (continued)
 - Public Works = \$512,162
 - Furniture (Replacement) = \$3,000
 - 14 Mohawk Lifts (Replacement) = \$233,461
 - Animal Adoption Trailer (New) = \$40,697
 - John Deere Mini Excavator (New) = \$30,000
 - Dual Axle Trailer (New) = \$8,000
 - 4 Service Trucks (Replacement) = 197,004
 - Parks and Recreation = \$281,000
 - 15 Heavy Duty Trailers (Replacements) = \$120,000
 - 14 Zero Turn Mowers (Replacements) = \$119,000
 - 2 Ballfield Groomers = \$32,000
 - Minnow Well (Replacement) = \$10,000

GENERAL FUND

- Capital (continued)
 - Tax Assessor = \$73,200
 - Mobile Cama Solution – Commercial Property (New) = \$11,200
 - 2 Full-Size Impalas (New) = \$62,000
 - Homeland Security = \$50,000
 - $\frac{3}{4}$ Ton Pick-Up Truck (New) = \$50,000
 - District Attorney = \$6,107
 - Office Desk (Replacements) = \$4,450
 - Office Chairs (Replacements) = \$872
 - Storage Shelf = 785
- CIP = \$450,000

GENERAL FUND – FUND BALANCE

Reserve Days	FY18	FY19	FY20	FY21	FY22 (est. projection)	FY23 (est. projection)
Traditional Funds	26.52	34.28	59.20	68.50	65.88	61.99
OLOST Funds	41.43	46.95	43.47	50.24	36.04	34.08
TOTAL General Fund	67.84	81.23	102.67	118.74	101.92	96.07

STORMWATER FUND

- Revenues \$5,878,662
 - Expenditures \$5,878,662
 - 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
 - No Adjustments
- Capital = \$419,242
 - Engineering = \$34,775
 - Mid-Size Explorer SUV 4WD (New) = \$34,775

STORMWATER FUND

- Capital (continued)
 - Public Works = \$384,467
 - Full-Size F-250 Crew Cab Truck (New) = \$40,778
 - 7-Yd Dump Truck (Replacement) = \$108,132
 - 18-Yd Dump Truck (Replacement) = 144,493
 - 2 Flatbed Dump Trucks w/ 12' Body = \$91,064

- CIP = \$1,375,163

PAVING FUND

- Revenues \$16,601,709
 - Expenditures \$16,601,709
 - 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 = \$534,775
 - Engineering = \$34,775
 - 1 Mid-Size Explorer SUV (Replacement) = \$34,775
 - Public Works = \$500,000
 - Asphalt Miling Machine (New) = \$500,000
- CIP = \$1,031,765

INDIGENT CARE FUND

- 2.5 mills projected at \$12,542,459
- 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 \$13,490,000
 - Expenditures \$18,278,000
 - Difference \$ 4,788,000
-
- 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)
 - Use of fund balance to continue privatization of yard waste collections

INTEGRATED WASTE FUND

- Personnel
 - Transfers
 - Keep Columbus Beautiful Executive Director (Transferred to City Manager's Office)
- No Capital or CIP

E911 FUND

- Revenues \$4,022,087
 - Expenditures \$4,022,087
 - 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 = \$0

ECONOMIC DEVELOPMENT FUND

- Budget = \$2,388,492
- 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) = \$1,194,246
- NCR / BC/BS project commitment = \$800,000 (Year 8 of 10)
- Mercer project commitment = \$100,000 (Year 4 of 5)
- Dev Auth Business Development Initiative = 175,000 (Year 2 of 2)
- Reserves = \$119,246

DEBT SERVICE FUND

- Revenues \$14,900,072
 - Expenditures \$14,900,072
 - Difference \$0
-
- Debt Service accounts for accumulation and disbursement of principal and interest payments.
 - Millage Rate slightly increased to 0.83 mills due to Synovus purchase. (FY22=.33, FY21=.34, FY20/FY19=.47, FY18=0.60, FY17/FY16/FY15=0.70, FY14=0.79)

METRA FUND

- Revenues \$14,041,956
 - Expenditures \$14,113,688
 - Difference \$71,732
-
- 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

- Reclassification

- Principal Transit Planner G20 to Assistant Transportation Director G24

- Deletion

- Transit Security Specialist G10

- Capital = \$5,527,955

(\$1,857,419 – FTA , \$2,986,420 – TSPLOST, \$684,116 - CARES)

TRADE CENTER FUND

- Revenues \$2,930,301
 - Expenditures \$2,930,301
 - Difference \$0
-
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$680k) and Hotel/Motel Tax (\$650k)

TRADE CENTER FUND

- Personnel

- New/Restored

- Trade Center – Conference Facilitator G15
- Trade Center – Administrative Secretary G10

- Reclassification

- Conference Facilitator G15 to Conference Facilitator G16

- Capital = \$90,505

CIVIC CENTER FUND

- Revenues \$4,456,076
 - Expenditures \$4,456,076
 - Difference \$0
-
- Civic Center Fund accounts for the operations of the facility. Primarily funded from event proceeds and Hotel/Motel Tax (\$1.3m)
 - No General Fund Subsidy
 - No Personnel Adjustments

HEALTH CARE FUND

- Total = \$23,912,887
- Change contribution strategy to 73/27 for active employees
- No premium increases for 2023 with wellness incentive option.
- Options/adjustments to be discussed by benefits consultant, NFP.

RISK MANAGEMENT FUND

- Total = \$5,800,288
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.

CDBG Fund

- Revenues \$1,736,936
- Expenditures \$1,736,936
- 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
 - Reclassification
 - Program Manager G19 to Assistant Community Reinvestment Director G21

AGENCY APPROPRIATIONS

	FY22	FY23
River Valley Regional	\$195,769	\$206,922
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	\$924,213	\$935,366

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	\$1,037,335
Multi-Governmental Grants	\$6,297,287
Hotel/Motel Tax Fund	\$5,200,000
Police Forfeiture Fund	\$150,000

NON-OPERATING FUNDS

County Drug Abuse Treatment Fund (DATE)	\$68,000
VICE/Special Operations Forfeiture Fund	\$250,000
County Penalty/Assessment	\$800,000
Sheriff Forfeiture Fund	\$20,000
TAD#1 – Benning Technology Park	\$25,000

NON-OPERATING FUNDS

TAD#2 – 6 th Ave/Liberty District	\$275,000
TAD#3 – Uptown District	\$1,000,000
TAD#4 – 2 nd Ave/City Village	\$400,000
TAD#5 – MidTown West	\$725,000
TAD#6 – MidTown East	\$20,000

NON-OPERATING FUNDS

TAD#7 – Midland Commons	\$61,000
TAD#8 – South Columbus River District	\$2,000
Law Library Fund	\$300,000
2021 Sales Tax Proceeds Fund	\$50,000,000
Capital Projects Fund	\$26,559,073
TSPLOST	\$36,200,000

NON-OPERATING FUNDS

1999 SPLOST Project Fund	\$5,208,000
Columbus Building Authority Lease Revenue Bonds Series 2003A	\$448,000
Columbus Building Authority Lease Revenue Bonds Series 2003B	\$4,462,000
Columbus Building Authority Lease Revenue Bond Series 2018	\$130,000
Columbus Building Authority Lease Revenue Bonds Series 2022A	\$26,449,379

NON-OPERATING FUNDS

Columbus Building Authority Lease Revenue Bonds Series 2022B	\$105,457
2021 SPLOST Project Fund	\$28,136,446
G.O. Sales Tax Bonds Series 2022	\$150,021,538
Family and Youth Coalition Fund	\$52,500
American Rescue Plan Fund	\$18,433,325

OLOST FUND

- Revenues \$40,000,000
 - Expenditures \$40,000,000
 - Difference \$0
-
- 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.

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
 - 84 Police Officers
 - 9 E911 Technicians
- Fire Department
 - 20 Firefighters

OLOST – Public Safety

- Muscogee County Prison
 - 4 Correctional Officers
 - 1 Sergeant
- Sheriff
 - 16 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 = \$0
- 800 MHz Radio System Upgrade = \$842,490 (Year 8 of 10)
- Warning Siren Maintenance = \$104,376 (Year 7 of 9)
- Crime Prevention Grants = \$750,000
- Court Management System Debt Service = \$122,359 (Year 4 of 5)
- Court Management System Annual SaaS/Maintenance Fees = \$991,110
- Debt Service for Existing Capital Equipment Leases = \$1,764,595

OLOST – Public Safety

- Transfer for Debt Service = \$1,889,237
 - CBA 2019 Refunding Bonds \$124,641
 - GMA Lease #4 \$52,988 (1 Fire Truck – FY16)
 - GMA Lease #9 \$346,897 (5 Fire Trucks – FY17)
 - GMA Lease #10 \$283,252 (4 Fire Trucks (refinanced #6) – FY17)
 - GMA Lease #15 \$263,477 (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 = \$1,950,993
 - Police = \$733,372
 - Axon Taser 7 Replacement Program = \$115,242
 - 10 Pursuit Explorers w/ Build-out Packages (Replacements) = \$618,130
 - Fire/EMS = \$583,375
 - 175 Personal Protective Equipment (Turnout Gear) = \$385,000
 - 125 Protective Helmets = \$34,375
 - Life Pack 1000 AED = \$40,000
 - 4 Full-Size Impalas = \$124,000

OLOST – Public Safety

- Capital (continued)
 - MCP = \$112,879
 - Convection Oven (Replacement) = \$40,155
 - Kitchen Equipment (Replacements) = \$39,724
 - Key Watcher Key Management System (New) = \$33,000
 - Sheriff = \$467,367
 - Axon Officer Safety Plan 7 = \$311,661
 - 3 Pursuit Vehicles w/ Build-out Packages = \$155,706
 - Coroner = \$54,000
 - Full-Size Excursion SUV = \$54,000

OLOST – Infrastructure

- Roads/Bridges = \$1,500,000
- Flood Abatement/Stormwater = \$1,200,000
- Technology Improvements = \$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

OLOST - Infrastructure

- Facility Improvements = \$1,000,000
- Debt Service = \$5,808,726
 - CBA 2019 Refunding Bonds = \$5,498,816
 - CBA 2019 Series A Bond = \$309,910
- 800 MHz Radio System Upgrade = \$260,480 (Year 8 of 10)
- Court Management System Debt Service = \$800,000 (Year 4 of 5)

TSPLOST

- Discretionary Project Funding = \$5,000,000
- Additional project information to be discussed during FY23 Transportation Update.

QUESTIONS?

