

FY2016 RECOMMENDED BUDGET

April 7, 2015

AGENDA

- Budget Process/Schedule
- Overview
- Operating Funds Summary (including Capital/CIP)
- Agency Appropriations
- Non-Operating Funds Summary
- Other Local Option Sales Tax (OLOST)
- Transportation Special Purpose Local Options Sales Tax (TSPLOST)

BUDGET PROCESS

- Submitted to the Council by the Mayor no less than 60 days prior to 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

- April 2015
 - Budget Review Sessions
 - April 8th – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, Other Local Option Sales Tax (OLOST), and Transportation Local Option Sales Tax (TSPLOST)
 - April 14th, 21nd, 28th – Department/Agency Presentations

BUDGET SCHEDULE

- May 2015
 - Budget Review Sessions
 - May 5th, 12th, 19th – Department/Agency Presentations
 - May 26th – Add/Delete List
- June 2015
 - Notices in the newspaper for public comment
 - Public Hearings for Taxpayer Bill of Rights
 - First and Second Reading – Budget Ordinance

BUDGET SCHEDULE

- June 2015
 - First and Second Reading – Millage Ordinance
- July 1, 2015
 - Fiscal Year begins

FY16 OPERATING FUNDS

- Revenues \$264,269,433
- Expenditures \$265,676,956
- Use of Fund Balance \$ 1,407,523
 - General Fund \$1,235,273
 - Debt Service \$172,250

FY16 ASSUMPTIONS

- No change in the Millage Rates from FY15
 - USD #1 = 17.88 mills
 - USD #2 = 11.90 mills
 - USD #4 = 11.00 mills
- 1.50% Increase in the Digest
- 96% Collection Rate
- No subsidy to Integrated Waste Fund or the Naval Museum

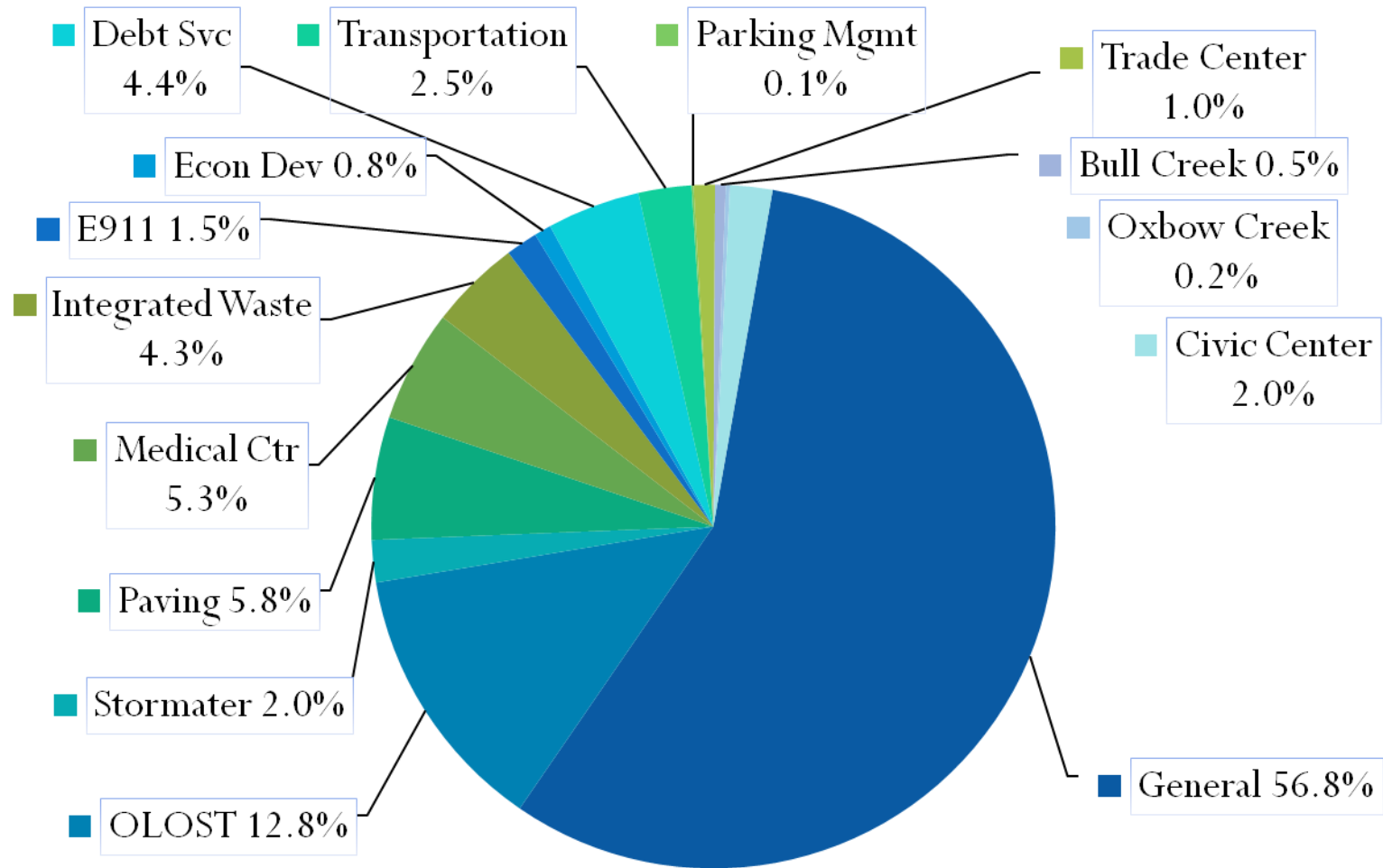
FY16 ASSUMPTIONS

- Subsidies to E911, Golf Courses, Parking Management, and Civic Center
- Value of one mill (Operating) = \$4,638,805
- Value of one mill (Debt) = \$5,067,644
- COLA included of 0.50% for active employees and 0.25% for retirees effective January 2016
- Health Insurance – Continue contribution share strategy of 70/30 for active employees

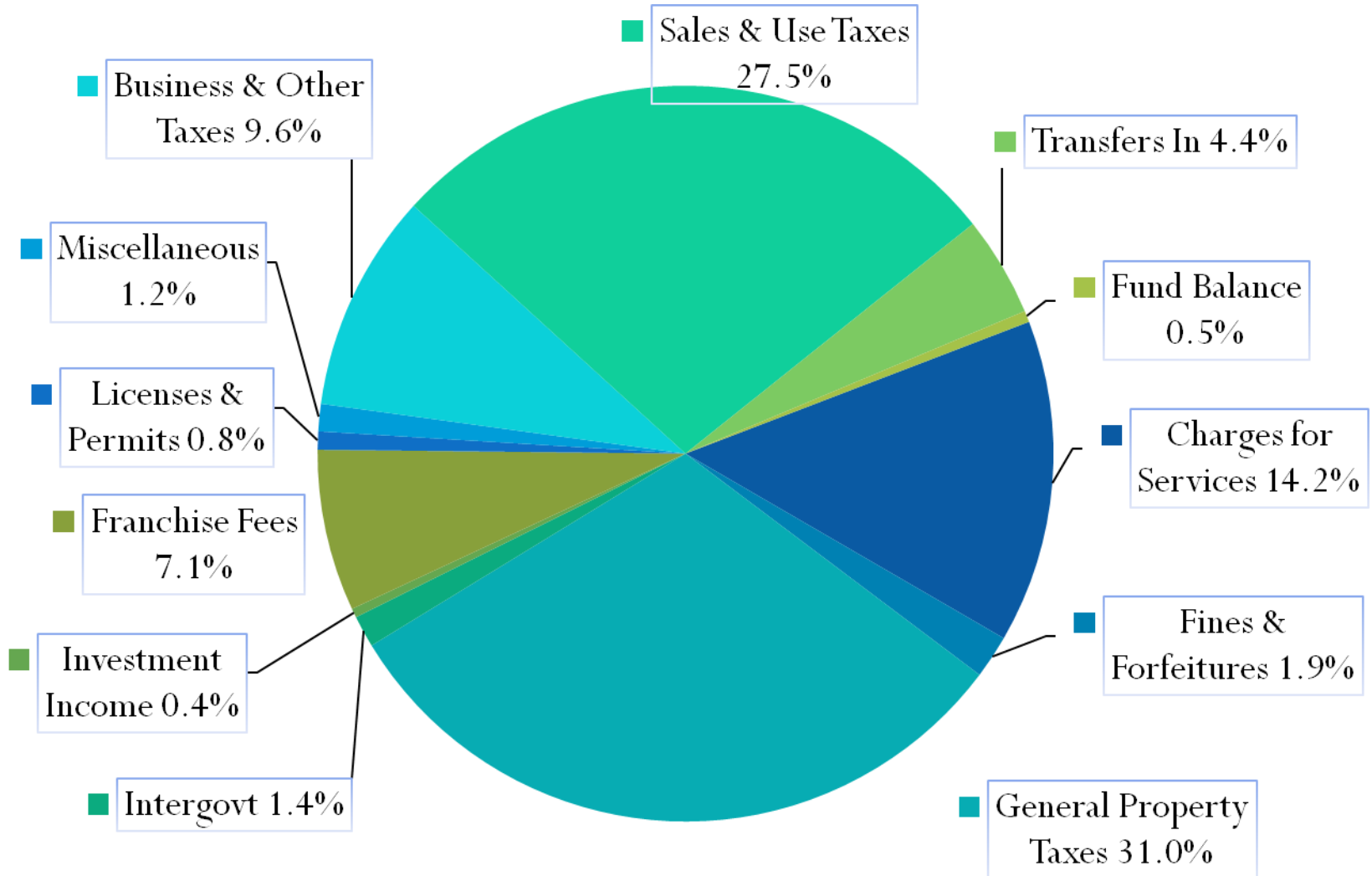
MILLAGE SUMMARY

	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	0.70	0.70	0.70
TOTAL	17.88	11.90	11.00

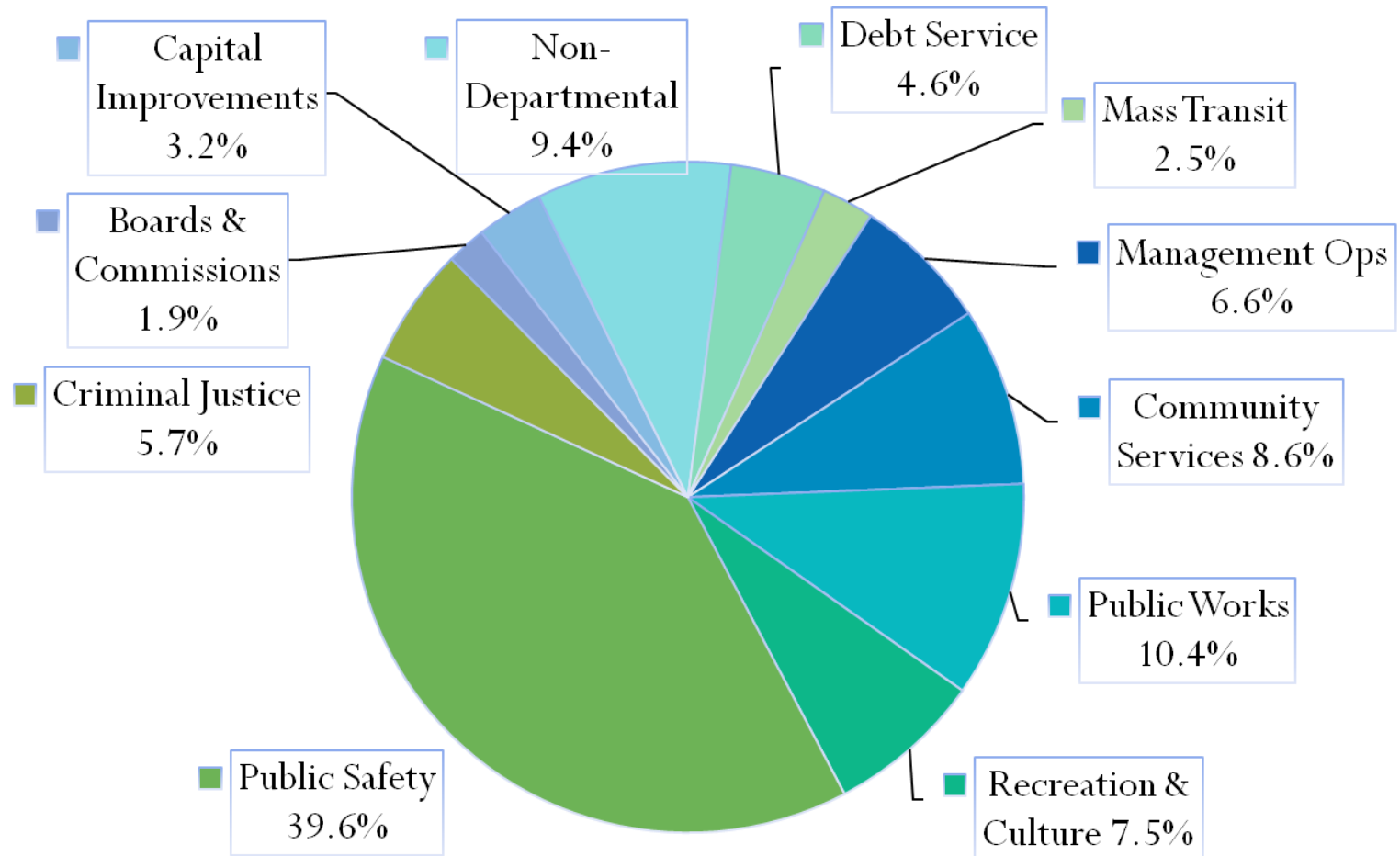
FY16 OPERATING BUDGET BY FUND



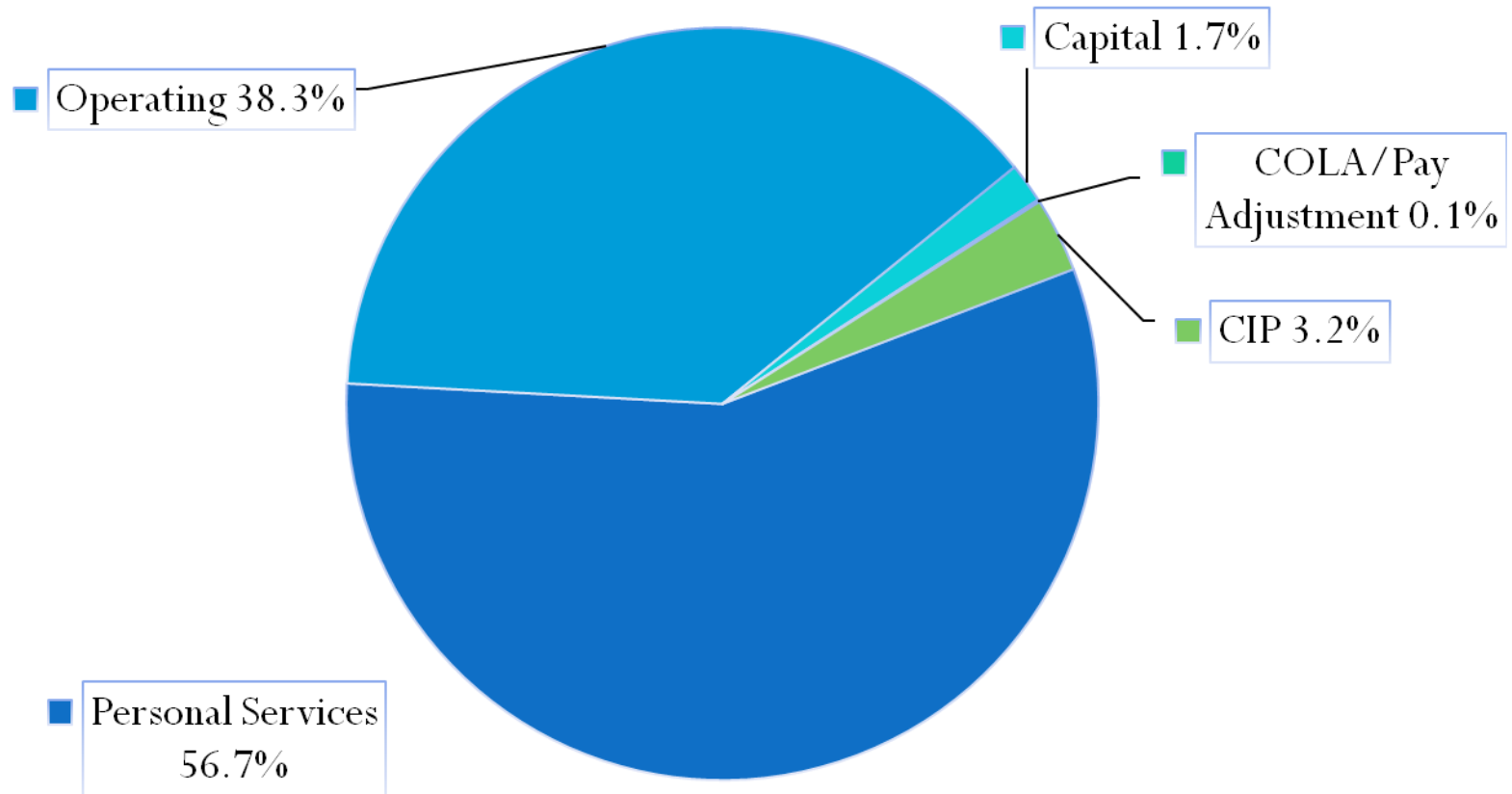
FY16 REVENUES



FY16 EXPENDITURES



FY16 OPERATING BUDGET BY TYPE



GENERAL FUND

- Revenues \$149,642,111
- Expenditures \$150,877,384
- Difference (\$1,235,273)

- 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.
- Proposed Fees Increases = \$233,498

GENERAL FUND

- Personnel
 - Addition - Network Engineer (G19)
 - Addition - Rapid Resolution Initiative
 - 2 Asst. District Attorneys (G22)
 - 1 Investigator (G16)
 - 1 Legal Admin Clerk (G11)
 - 2 Contract Asst. Public Defenders
 - Funding Transfer – 8 Positions from the Sheriff to the Police Dept.
 - Reallocation of funding to Reserve – 6 Marshal Positions, 3 Sheriff Positions
 - Reclass – Host Operations Supervisor (G19) to Telecommunications Supervisor (G19)

GENERAL FUND

- Reclass – GIS Supervisor (G17) to GIS Analyst (G17)
- Reclass – Mayor’s Reorganization
 - Executive Asst (G00) Appointed \$53,718 to \$38,860
 - Executive Asst (G14) to Public Information Officer/Calendar Coordinator (G16B) \$35,303 to \$38,018
 - Administrative Secretary (G10) to Coordinator of Policy and Research (G16B) \$29,700 to \$38,018
- Reclass – Adult Probation Full Time Accounting Clerk (G10) to Part Time Accounting Clerk (G10)
- Police Pay Restructure

GENERAL FUND – FUND BALANCE

Reserve Days	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projection	FY16 Projection
Traditional Funds	79.84	71.57	68.73	38.33	28.32	27.60
OLOST Funds	6.30	5.25	5.35	16.88	32.94	32.77
TOTAL General Fund	86.14	76.82	74.08	55.21	61.26	60.37

STORMWATER FUND

- Revenues \$5,366,111
- Expenditures \$5,366,111
- 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 in USD#1, 0.20 in USD#2

STORMWATER FUND

- Capital = \$253,000
 - Engineering
 - Computer Stations = \$34,000
 - Public Works
 - 2 - 7 yard Dump Truck (Replacement) = \$180,000
 - Mini Excavator (Replacement) = \$39,000
- CIP = \$1,013,711

PAVING FUND

- Revenues \$15,280,919
- Expenditures \$15,280,919
- Difference \$0
- Paving Fund accounts for maintenance and improvements to roads and bridges. Primarily funded with property taxes.
- Millage rate remains the same at 3.44 in USD#1, 0.55 in USD#2

PAVING FUND

- Capital = \$463,500
 - Engineering
 - Computer Stations = \$59,500
 - Public Works
 - Bucket Loader = \$258,000
 - Boom Mower = \$85,000
 - Mid Size SUV (Replacement) = \$28,000
 - Pick up Truck (Replacement) = \$33,000
- CIP = \$2,259,747

MEDICAL CENTER FUND

- 3 mills projected at \$13,359,759 (based on expected collections not digest)
- Proposed budget = \$13,959,759
- 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

INTEGRATED WASTE FUND

- Revenues \$11,375,000
- Expenditures \$11,375,000
- Difference \$0
- Integrated Waste accounts for refuse collection and disposal, recycling, landfill operations.
- Residential Fee remains at \$15.00/month

INTEGRATED WASTE FUND

- Proposed to change collection to once per week
- Prohibit of the use of plastic bags for yard waste
- Personnel
 - Addition - 2 Correctional Detail Officers
 - Transfer - 1 Keep Columbus Beautiful
- Capital = \$210,000
 - Articulated Loader = \$150,000
 - 6 – Drop off Trailers = \$60,000

E911 FUND

- Revenues \$3,958,789
- Expenditures \$3,958,789
- Difference \$0
- E911 accounts for telephone subscriber surcharges and collection for emergency dispatch. Primarily funded with land line, wireless and prepaid phone charges.
- OLOST Subsidy = \$1,128,789

ECONOMIC DEVELOPMENT FUND

- Budget $\$2,226,627$
- 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) = $\$1,113,314$
- NCR / BC/BS project commitment = $\$800,000$ (Year 1 of 10)
- Reserve for Economic Development = $\$313,313$

DEBT SERVICE FUND

- Revenues \$11,564,505
- Expenditures \$11,736,755
- Difference \$172,250
- Debt Service accounts for accumulation and disbursement of principle and interest payments.
- Millage rate remains the same at 0.70 mills (FY15=0.70, FY14=0.79, FY13/FY12=0.95)

METRA FUND

- Revenues \$6,685,248
- Expenditures \$6,685,248
- Difference \$0
- METRA Fund accounts for the operations of the public transportation system. Primarily funded from property taxes, federal and state grants, and service charges.
- Capital = 937,700 (80% Federal, 10% State, 10% Local)

PARKING MANAGEMENT FUND

- Revenues \$393,273
- Expenditures \$393,273
- Difference \$0
- Parking Management Fund accounts for the operation of the public parking and parking garages. Primarily funded by parking fees.
- General Fund subsidy = \$135,273

TRADE CENTER FUND

- Revenues \$2,649,791
- Expenditures \$2,649,791
- Difference \$0
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$770k), and Hotel/Motel Tax (\$610k).
- Personnel
 - Addition – 1 Facilities Engineer (G23)
 - Reclass – Facility Maintenance Supervisor (G15) to Facilities Maintenance Worker I (G11)
- Capital = \$25,600

GOLF COURSES

- Bull Creek \$1,248,800
 - General Fund Subsidy \$50,000
- Oxbow Creek \$490,500
 - General Fund Subsidy \$250,000

CIVIC CENTER FUND

- Revenues \$5,428,000
- Expenditures \$5,428,000
- Difference \$0
- Civic Center Fund accounts for the operations of the facility. Primarily funded from Hotel/Motel Tax (\$1.22 million) and event proceeds.
- General Fund Subsidy \$200,000
- Personnel
 - Reclass – Maintenance Supervisor (G15) to Food and Beverage Coordinator (G15)

HEALTH INSURANCE FUND

- Total = \$21,632,650
- Hospital Authority (Muscogee Manor) employees no longer covered on the city's plan effective January 1, 2015
- Continue 70/30 contribution strategy
- Expect minimal increase for active employees ranging from \$3-\$10 per pay period effective January 1, 2016

RISK MANAGEMENT FUND

- Total = \$5,486,983
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.
- Worker's Comp administrative savings in FY16 at \$200,000

AGENCY APPROPRIATIONS

	FY15	FY16
Health Dept Services	\$502,012	\$502,012
Health Dept Rent	\$315,713	\$318,595
Dept of Family & Children	\$48,135	\$48,135
River Valley Regional	\$198,413	\$202,824
New Horizons	\$144,932	\$144,932

AGENCY APPROPRIATIONS

	FY15	FY16
Airport Commission	\$40,000	\$40,000
Uptown Columbus	\$44,988	\$44,988
Keep Columbus Beautiful	\$49,854	\$0
TOTAL	\$1,344,047	\$1,301,486

NAVAL MUSEUM

- Personnel Expenses \$231,396
- Revenues \$231,296
- Subsidy \$0
- Naval Museum responsible for all operating and personnel expenses.
- FY99-FY03 = \$78,840 subsidy
- FY04-FY07 = \$103,840 subsidy
- FY08-FY11 = \$300,000 subsidy
- FY12 = \$250,000 subsidy
- FY13 = \$200,000 subsidy
- FY14 = \$175,000 subsidy
- FY15 = \$135,000 subsidy
- TOTAL = \$2,769,560 subsidy

NON-OPERATING FUNDS

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

NON-OPERATING FUNDS

Urban Development Action Grant	\$15,000
Economic Development Program	\$15,000
HOME Program	\$587,589
HUD Section 108	\$831,600
Multi-Governmental	\$3,239,750

NON-OPERATING FUNDS

Hotel/Motel Tax	\$4,880,000
Police Forfeiture	\$100,000
County Drug Abuse Treatment (DATE)	\$68,000
Metro Drug Task Force	\$200,000
County Penalty/Assessment	\$1,400,000

NON-OPERATING FUNDS

Sheriff Forfeiture	\$100,000
Marshal Forfeiture	\$0
Capital Projects	\$15,273,458
TSPLOST	\$60,500,000
1999 SPLOST	\$18,900,000

NON-OPERATING FUNDS

Columbus Building Authority Lease Revenue Bonds Series 2003A	\$700,000
Columbus Building Authority Lease Revenue Bonds Series 2003B	\$4,000,000
Columbus Building Authority Lease Revenue Bonds Series 2010B	\$15,000,000
Columbus Building Authority Lease Revenue Bonds Series 2010C	\$400,000
Family and Youth Coalition	\$45,000

OLOST FUND

- Revenues \$34,000,000
- Expenditures \$34,000,000
- Difference \$0
- OLOST Fund 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
 - 2 Correctional Officers
 - 1 Sergeant
- Marshal
 - 5 Deputy Officers
- 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
- District Attorney
 - 2 Asst. District Attorneys
- Recorder's Court
 - 2 Judicial Admin Technicians

OLOST – Public Safety

- Municipal Court Clerk
 - 1 Sr. Deputy Clerk
 - 1 Deputy Clerk II
- Probate Court
 - 1 Deputy Clerk
- \$3,121 Annual Supplement for sworn Public Safety Officers (excludes Elected Officials)

OLOST – Public Safety

- E911 Subsidy = \$1,128,789
- E911 System upgrade = \$352,478
 - (Year 2 of 5)
- Transfer for Debt Service = \$120,355
- 800 MHz Radio System upgrade = \$842,490
 - (Year 1 of 10)
- Crime Prevention Grants = \$750,000
- Capital Reserve = \$147,261

OLOST – Public Safety

- Capital
 - Police = \$1,482,515
 - 20 Pursuit Vehicles with Technology Package = \$1,007,300
 - 3 Harley Davidson Motorcycles with Radar Unit = \$80,835
 - 21 Unmarked Police Vehicles = \$394,380
 - Fire = \$2,010,000
 - Burn Building = \$1,300,000
 - 40 SCBA Cylinders = \$44,000
 - 120 Sets of Protective Clothing = \$156,000
 - 2 Ambulances = \$510,000

OLOST – Public Safety

- Muscogee County Prison = \$69,710
 - Motorola Radios & equipment = \$41,355
 - 1 Pursuit Vehicle with Emergency Package = \$28,355

OLOST – Public Safety

- Sheriff = \$237,200
 - Washer = \$47,350
 - Dryer = \$9,800
 - Tilt Kettle = \$16,793
 - 2 Food Warmer = \$9,370
 - 12 Motorola Radios & equipment = \$39,600
 - 4 Ice machines = \$7,964
 - Panic Alarm System = \$9,648
 - Fire Alarm System = \$58,000
 - EKG = \$6,200
 - 8 AEDs = \$24,000
 - Oxygen Concentrator = \$2,375
 - 2 Hospital beds = \$4,400
 - Specialized Lift for Oversize Wheelchair Patients = \$1,700

OLOST - Infrastructure

- Roads/Bridges = \$1,552,964
- Flood Abatement/Stormwater = \$500,000
- Technology Improvements = \$600,000
 - Core Switch = \$250,000
 - City Fiber Interconnections = \$100,000
 - Technology Improvements = \$250,000
- 800 MHz Radio System upgrade = \$260,480
 - (Year 1 of 10)

OLOST - Infrastructure

- Facility Improvements = \$1,195,000
 - Elevators (Government Center) = \$240,000
 - Energy Improvements = \$75,000
 - HVAC Upgrades = \$180,000
 - Roof Replacements = \$200,000
 - Cooper Creek Expansion (MOU with CORTA/CSU) = \$500,000
- Debt Service = \$6,010,833
- Cost Allocation = \$80,723
- Personnel
 - Delete 1 Project Engineer (G22)

TSPLOST

- FY16 Discretionary Funding = \$2,500,000
- Current Discretionary Projects Approved
 - Boxwood Blvd Bridge Replacement = \$680,000
 - Victory Drive Improvements = \$250,000

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QUESTIONS???