

~ ~ MINUTES ~ ~

BUDGET REVIEW COMMITTEE



Councilor Judy W. Thomas – Chairperson
Councilor Tyson Begly- Vice Chairperson

Mayor Pro Tem R. Gary Allen

Councilors: Councilor District 1 Seat (Vacant), Joanne Cogle,
Charmaine Crabb, Glenn Davis, R. Walker Garrett,
Bruce Huff and Toyia Tucker

May 7, 2024 / 9:00 AM /
Council Chambers
C. E. “Red” McDaniel City Services Center - Second Floor
3111 Citizens Way, Columbus, Georgia 31906

I. CALL TO ORDER – Chairperson Judy W. Thomas

PRESENT: Chairperson Judy W. Thomas, Mayor Pro Tem R. Gary Allen (arrived at 9:24 a.m.), and Councilors Joanne Cogle (arrived at 9:20 a.m.), Charmaine Crabb, Glenn Davis, R. Walker Garrett, and Toyia Tucker. Mayor B. H. “Skip” Henderson, III, City Manager Isaiah Hugley, Deputy City Managers Lisa Goodwin and Pamela Hodge, City Attorney Clifton Fay, Assistant City Attorney Lucy Sheftall, Finance Director Angelica Alexander, Clerk of Council Sandra T. Davis and Deputy Clerk Pro Tem Tameka Colbert.

ABSENT: Councilors: Bruce Huff and Tyson Begly were absent.

AGENDA

PRESENTATIONS:

1. FY24 Budget Overview - Angelica Alexander, Finance Director
2. FY24 Healthcare Update - Tammi Starkey, NFP Benefits Consultant

3. Infrastructure Update – Pam Hodge, Deputy City Manager
4. Sheriff's Office – Greg Countryman, Sheriff
5. Muscogee County Prison – Herbert Walker, Warden

Chairperson Thomas opened the meeting by expressing words of comfort to the community regarding the death of District Attorney Stacey Jackson. She said he was appointed as District Attorney in 2022 by Governor Brian Kemp. She spoke of how well Mr. Jackson was respected and loved in the community and said he was a tremendous asset to the City of Columbus. She said on the day of his funeral, all flags at city government buildings will be flown at half mass in his honor. She then requested a moment of silence in honor of Assistant District Attorney Jackson.

After sharing in a moment of silence in honor of District Attorney Jackson, Chairperson Thomas read Section 7.401 of the Charter.

Mayor Henderson FY 24 Budget Review Meeting Opening Statement:

Mayor Henderson thanked the Budget Review Committee. He said ultimately the budget is decided by the Budget Review Committee and historically the Council has done a terrific job in weighing all the needs of the city government. He said several department heads came forward with their requests and every one of them is justified in the things that they are asking for. He said 95 individual positions have been added to the FY25 budget and with those additions, there will be a little over 104 days of fund balance remaining. He said there was an additional \$250,000 added to the Crime Prevention Grants this year. He said any personnel adjustments would have to be offset by either budget neutral moves within the department or the Council would have to identify an area to cut.

City Manager Isaiah Hugley's FY 24 Budget Review Meeting Opening Statement:

City Manager Hugley provided a brief explanation of the budget process. He made reference to the 95 positions included in the Mayor's proposed budget and indicated that 8.8 million dollars of the fund balance from the general fund and economic development fund was used to balance the operating budget. He said the Mayor's Proposed FY25 Budget provides citizens with vital quality services and amenities within the confines of the limited resources without draining the long-term reserves of CCG. He pointed out that there is only one proposed major fee adjustment, which is for residential waste collection. He said there are no changes to the total millage rate in the FY25 Budget.

FY25 BUDGET REVIEW SCHEDULE

Before providing the FY25 Recommend Budget Overview, Finance Director Alexander provided the FY25 Budget Review Meeting schedule as well as the add/delete list. She said there is currently one item on the list. She said there is a correction that should have been included in the budget; it was a correction of some pay grades for the Appraisal Technicians in the Tax Assessors Office. She said these positions were not included due to an internal oversight. She said there were (2) Appraisal Technicians where the grades for those positions were recommended by Evergreen, which is the consultant that was utilized to implement the current pay and compensation plan. She said the recommendation was for the Appraisal Technicians positions to be adjusted from a G113 to G115 and that the Senior Appraisal Technicians be adjusted from a G114 to G116. She said the value of these adjustments is \$11,233 or .02 reserve days. She said the beginning balance of the reserve days was 103.83 days and with this adjustment it would bring the balance to 103.81 days.

| DATE | TIME | | |
|----------------|------------------|---------------------------------------|---|
| April 30, 2024 | | | Presentation of the FY2025 Mayor's Recommended Budget |
| May 7, 2024 | 9 a.m - 3 p.m. | Budget Review Meeting | Overview, Department/Agency Presentations, Health Care Update |
| May 14, 2024 | 12 p.m. - 3 p.m. | Immediately following Council Meeting | Department/Agency Presentations |
| May 21, 2024 | 9 a.m. - 3 p.m. | Budget Review Meeting | Department/Agency Presentations, Add/Delete List |
| May 28, 2024 | | | Advertise FY25 Budget and Taxpayer Bill of Rights Public Hearings for June 4th |
| June 4, 2024 | 9 a.m | | 1st Taxpayer Bill of Rights Public Hearing at 9 a.m. |
| | 6 p.m. | Regular Council Meeting | 2nd Taxpayer Bill of Rights Public Hearing at 6 p.m., 1st Reading of the Budget Ordinance |
| | | | Advertise 5 year Tax Millage History and 3rd Taxpayer Bill of Rights Public Hearing for June 11th |
| June 11, 2024 | 9 a.m. | Regular Council Meeting | 3rd Taxpayer Bill of Rights Public Hearing, 2nd Reading of the Budget Ordinance, 1st Reading of the Millage Ordinance |
| June 18, 2024 | 9 a.m. | Regular Council Meeting | 2nd Reading of the Millage Ordinance |

BUDGET REVIEW ITEM #1

FY25 RECOMMENDED BUDGET OVERVIEW:

Finance Director Angelica Alexander provided an overview of the power point presentation entitled *FY25 Recommended Budget*. *A copy is on file in the Clerk of Council's Office.

FY25 Recommended Budget

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 related ordinances must be approved by July 1st.

Budget Schedule

- May 2024
 - Budget Review Sessions
 - May 7th – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
 - May 14th – Department/Office Presentations
 - May 21st – Department/Office Presentations, Add/Delete List
- June 2024
 - 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 | \$ 353,525,379 |
| • Expenditures | \$ 362,324,040 |
| • Use of Fund Balance | \$ 8,798,661 |

- Note: \$3 million of Fund Balance Total is due to the one-time capital purchases and economic development investments.

FY25 Assumptions

- No change in the total Millage Rates from FY24
 - USD #1 = 16.07 mills
 - USD #2 = 10.09 mills
 - USD #4 = 9.19 mills
- 3% Increase in the Digest
- 99% Collection Rate
- No subsidy to Civic Center or Integrated Waste
 - E911 subsidy - \$679,840
- \$100k subsidy for Oxbow Creek, no subsidy for Bull Creek Golf Course

- Value of one mill (Operating) = \$5,779,077
- Value of one mill (Debt) = \$6,128,026
- COLA included of 2.0% for active employees and 1% for retirees effective July 2024 (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 | |
|-----------------------------|--------------|--------------|--------------|--------------|-------------|-------------|
| | FY24 | FY25 | FY24 | FY25 | FY24 | FY25 |
| Total Gen and Urban | 7.15 | 7.15 | 5.10 | 5.10 | 4.95 | 4.95 |
| METRA | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Total subject to cap | 7.97 | 7.97 | 5.92 | 5.92 | 5.77 | 5.77 |
| 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 |
| Community Care | 2.09 | 2.09 | 2.09 | 2.09 | 2.09 | 2.09 |
| Economic Development | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Debt Service | 0.83 | 0.83 | 0.83 | 0.83 | 0.83 | 0.83 |
| TOTAL | 16.07 | 16.07 | 10.09 | 10.09 | 9.19 | 9.19 |

FY25 Recommended Operating Budget

- General 54.9%
- Other LOST 13.1%
- Stormwater 1.8%
- Paving 5.1%
- Community Care 3.3%
- Integrated Waste 4.2%
- E-911 1.3%
- Economic Development Authority 1.2%
- Debt Services 4.5%
- Transportation 7.0%
- Trade Center 1.1%
- Bull Creek 0.6%
- Oxbow 0.2%
- Civic Center 1.8%

FY25 Revenues: Where does the money come from?

- Charges for Services 12.8%
- Fines & Forfeitures 1.0%

- General Property Taxes 27.7%
- Intergovernmental 5.7%
- Investment Income 0.4%
- Franchise Fees 5.5%
- Licenses & Permits 0.9%
- Miscellaneous 1.1%
- Business & Other Taxes 10.4%
- Sales & Use Taxes 27.5%
- Transfers In 4.5%
- Fund Balance 2.4%

FY25 Expenditures: Where does the money go?

- Recreation & Culture 7.8%
- Public Safety 37.9%
- Criminal Justice 5.3%
- Statutory, Boards & Commissions 1.7%
- Capital Improvements 1.9%
- Non-Departmental 8.4%
- Debt Service 4.5%
- Mass Transit 6.9%
- Management Operations 8.1%
- Community Services 7.1%
- Public Works 10.4%

FY25 Operating Budget by Type

- Personnel Services 54.6%
- Operating 36.6%
- Capital Outlay 6.2%
- COLA/Pay Adjustment 0.7%
- Capital Improvement Program (CIP) 1.9%

General Fund

- Revenues \$191,575,880
- Expenditures \$198,854,863
- Difference \$7,278,983
- 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.

- Personnel

- New/Restore/Transfer Addition

- Manager – Marketing Coordinator G123
- City Finance – (3) License & Tax Clerk G115
- Finance – Administrative Assistant G115
- Finance – Revenue Auditor G121
- Finance – Revenue Analyst G123
- Finance – Purchasing Analyst G123
- Finance – Assistant Finance Director G132
- Information Technology – Field Technician G115
- Information Technology – Junior Network Engineer G124 (Eff Jan 2025)
- Information Technology – Application Developer G124 (Eff Jan 2025)
- Information Technology – GIS Coordinator G126 (Eff Jan 2025)
- Human Resources – Human Resources Research Specialist G122
- Human Resources – Training Coordinator G118
- Public Works – (3) Animal Control Officer G116
- Public Works – Cruelty Investigator G117
- Public Works – Maintenance Worker I – Animal Control G114
- Public Works – Veterinarian G130
- Public Works – Communications Officer G113
- Public Works – Maintenance Worker I – Cemeteries G114
- Public Works – (2) Plumber I G119
- Public Works – (2) HVAC Technician I G119
- Public Works – (2) Electrician I G119
- Public Works – Carpenter I G119
- Parks & Rec – (5) Park Ranger PS1
- Parks & Rec – Chief Park Ranger PS5
- Parks & Rec – (4) Park Maintenance Worker I G114
- Parks & Rec – (2) Rec Program Specialist G117
- Parks & Rec – (2) Athletic Program Specialist G117
- Parks & Rec – Marina Technician G111
- Parks & Rec – (2) Park Maintenance Worker I G114 (Aquatics)
- Tax Assessor – (2) Appraisal Technician G115
- Police – Mental Health Co-Responder G124
- Police – Firearms Examiner G127
- Police – Crime Scene Investigator G119
- Fire/EMS – (21) Firefighter/EMT F1
- Fire/EMS – EMS Billing Program Coordinator G120 (Transferred from Finance)
- MCP – Sergeant C4
- MCP – Lieutenant C5
- MCP – Captain C6
- MCP – Accounting Technician G115
- Homeland Security – Emergency Management Specialist G118
- Municipal Court Judge – Deputy Clerk II G115
- Municipal Court Judge – Support Clerk II G111

- Sheriff – Major PS7
 - Tax Commissioner – Technology Support Analyst G123
 - Coroner – Forensic Transport Driver G116
- Reclassification/Career Ladder/Pay Adjustment
- Mayor – (3) Forensic Auditor G126-1 to (3) Forensic Auditor G126-7
 - City Manager – PT Support Clerk – Mail Room G111 to FT Support Clerk – Mail Room G111
 - City Manager – Print Shop Technician G115 to Administrative Assistant – Communications G115 (Title Change Only)
 - City Manager – CSC Technician I G113 to Senior CSC Administrative Technician G115
 - City Manager – CSC Technician I G113 to Senior CSC Technician Trainer G115
 - City Manager – (3) CSC Technician I G113 to (3) CSC Technician II G114
 - Finance – Accounts Payable Technician I G115 to Accounts Payable Technician II G117
 - Finance – (2) Collection Technician I G115 to (2) Collection Technician II G117
 - Finance – License & Tax Clerk I G115 to Senior License & Tax Clerk G118
 - Finance – License & Tax Clerk II G117 to Senior License & Tax Clerk G118
 - Information Technology – PT Administrative Assistant – I.T. G115 to FT Administrative Assistant – I.T. G115
 - Human Resources – Training & Development Coordinator G123 to Training & Development Manager G124
 - Inspections & Codes – Building Inspector II G121 to Senior Building Inspector G122
 - Inspections & Codes – Chief Inspector G127 to Chief Inspector G128
 - Inspections & Codes – Code Enforcement Manager I G126 to Code Enforcement Manager II G127
 - Tax Assessor – (5) Board Members Annual Supplement Increase from 5,720 to \$6,300
 - Tax Assessor – (2) Appraisal Technician G113 to (2) Appraisal Technician G115
 - Tax Assessor – (2) Senior Appraisal Technicians G114 to (2) Senior Appraisal Technician G116
 - Elections – Elections Operations Manager G122-2 to Elections Operations Manager G122-21
 - Elections – Technician II G117-13 to Election Technician II G117-26
 - Elections – Technician I G115-4 to Election Technician II G115-20
 - Fire/EMS – Fire Payroll Technician G115 to Community Risk Reduction Educator G117
 - Superior Court Judges – (7) Judicial Assistants Annual Supplement Increase from 10,000 to \$11,000

- Superior Court Clerk – (4) Deputy I G113 to (4) Deputy Clerk II G115
 - Municipal Court Clerk – Assistant Chief Deputy Clerk G122-4 to Assistant Chief Deputy Clerk G122-9
 - Municipal Court Clerk – Senior Deputy Clerk G117-4 to Senior Deputy Clerk G117-7
 - Municipal Court Clerk – Deputy Clerk II G115-4 to Deputy Clerk II G115-7
 - Municipal Court Clerk – Deputy Clerk II G115-1 to Deputy Clerk II G115-4
 - Probate Court – Senior Deputy Clerk G117 to Law Clerk/Fiduciary Compliance Officer G123-21
 - Sheriff – Administrative Coordinator G117-13 to Executive Assistant G124-15
 - Sheriff – Deputy Sheriff PS1 to Sheriff Captain PS6
 - Sheriff – (8) Deputy Sheriff PS1 to (8) Correctional Officer C1
 - Sheriff – (24) Correctional Officer C1 to (24) Senior Correctional Officer C2
 - Tax Commissioner – (3) Tax Clerk II G117 to (3) Tax Clerk III G119
 - Tax Commissioner – Accounting Operations Administrator G127-4 to Accounting Operations Administrator G127-12
 - Recorder’s Court – (2) Recorder’s Court Judge Pro Tem Annual Salary Increase from \$115,140 to \$120,000
 - Recorder’s Court – Chief Recorder’s Court Judge Annual Salary Increase from \$121,200 to \$130,000
 - Recorder’s Court – Chief Clerk of Recorder’s Court G126-14 to Chief Clerk of Recorder’s Court G124-21
 - Reclassification/Career Ladder/Pay Adjustment
 - Finance – Collections Supervisor G120 (Transferred to Fire/EMS)
 - Elections – Elections Technician G115
 - Sheriff – (3) Deputy Sheriff PS1
- Capital/CIP = \$1,542,302
 - Information Technology
 - (1) Ford Explorer (replacement) - \$39,900
 - Inspections & Codes
 - (4) 55" Digital Plan Review Monitors - \$34,000
 - (1) 43" Digital Plan Review Monitor - \$4,400
 - (1) Ford Explorer (replacement) - \$43,575
 - (3) Mid-Size w/extended cab (replacement) - \$91,350
 - (10) Two Way Radios - \$56,723
 - (10) Bullet Proof Vests - \$9,000
 - (10) Body Cameras - \$13,500
 - Planning
 - (1) 55" iPlan Tables Flat Sit-Stand Desk - \$8,500
 - (1) 65" iPlan Wallmount Monitor - \$10,500
 - (1) 49" iPlan Desktop Commander - \$4,400

- Engineering
 - (2) F150 Crew Cab 2-WD (replacement) - \$92,400
 - (1) Earthcam Mobile Trailer with High Resolution Camera (replacement) - \$41,400
- Public Works
 - (1) Ford Explorer - \$39,900
 - (1) Fuel Tank Sump Pumps - \$30,000
 - (1) Car Wash Upgrade - \$40,000
 - (1) Paint Booth - \$19,500
 - (1) Walk-In Freezer - \$50,000
 - (2) Zero Turn Mower - \$11,000
 - (2) Scagg Stand on Blower - \$13,000
 - (1) Inmate Van - \$63,000
 - (2) 15 Passenger Van - \$121,800
 -
- Parks & Recreation
 - (16) Zero Turn Mowers (replacement) - \$160,480
 - (1) 14 Passenger Bus - \$114,300
 - (8) Commercial Treadmills (replacement) - \$32,000
 - (1) Audio/Visual Equipment - \$80,000
 - (1) Dock Bumpers (replacement) - \$25,000
 - (3) Full-Size Extended Cab F-150 - \$138,600
 - (26) Commercial Grade Pottery Wheels (replacement) - \$55,874
 - (2) Electric Kilns (replacement) - \$10,000
- Tax Assessor
 - (2) Ford Escapes (replacement) - \$77,700
- Recorder's Court
 - Courtroom Furniture (replacement) - \$10,500

REFERRAL(S):

- A request was made for information pertaining to Career Ladder Maintenance. *(Councilor Davis)*
- A request was made for a listing of personnel recommendations from recent audits. *(Councilor Davis)*
- A request was made for staff to provide information on the TAD funds regarding the baseball venue, the subsidy to Oxbow Creek Golf Course and the Economic Development Fund would like to see the funds available and the funds already allocated. *(Councilor Davis)*
- A request was made for a financial statement from the Development Authority. *(Councilor Davis)*
- A request was made for information on how much is available and what has been committed in the Economic Development Fund. *(Councilor Davis)*

General Fund – Fund Balance

| Reserve Days | FY20 | FY21 | FY22 | FY23 | FY24 (est. projection) | FY25 (est. projection) |
|---------------------------|-------------|-------------|-------------|-------------|-------------------------------|-------------------------------|
| Traditional Funds | 59.20 | 68.50 | 86.54 | 81.81 | 69.23 | 62.62 |
| OLOST Funds | 43.47 | 50.24 | 45.79 | 50.20 | 45.56 | 41.21 |
| TOTAL General Fund | 102.67 | 118.74 | 132.33 | 132.01 | 114.79 | 103.83 |

Storm Water Fund

- Revenues \$6,602,311
- Expenditures \$6,602,311
- 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.
- Personnel
 - No Adjustments
- Capital = \$648,104
 - Engineering = \$100,244
 - (1) Ford Explorer (Replacement) - \$43,575
 - (5) iPads - \$6,269
 - (1) F150 4WD - \$50,400
 - Public Works = \$1,087,937
 - 3 Educator Trucks via GMA Lease Purchase Program (replacement) = \$540,077
 - Mini Excavator (replacement) = \$75,000
 - Full-Size F350 Herbicide Truck (replacement) = 120,000
 - 7 Yd Dump Truck (replacement) = \$193,260
 - Heavy Equipment Trailer (replacement) = \$17,000
 - Skid Steer Track (replacement) = \$12,000
 - Closed Cab Tractor w/ Bush Hog (replacement) = \$55,000
 - Flat Bed Truck with 12' Body = \$75,600
- CIP = \$432,880

Paving Fund

- Revenues \$18,415,329
- Expenditures \$18,415,329
- 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.

- Personnel
 - No Personnel Adjustments
- Capital = \$1,163,220
 - Engineering = \$152,320
 - 40' Bucket Truck (replacement) - \$147,000
 - (2) iPad Pro (replacement) - \$5,320
 - Public Works = \$933,900
 - Tailgate Conveyor - \$15,000
 - 25 Ton tilt Trailer - \$62,000
 - 7 YD Dump Truck with Swing Gate – \$304,500
 - (5) Inmate Vans (replacement) – \$315,000
 - (2) 15 Diameter Self Feeding Chipper – \$180,000
 - 15 Passenger Van – \$60,900
 - Flat Bed Dump Truck with 10' Body – \$73,500

- CIP = \$0

Community Care Fund

- 2.09 mills projected at \$ 11,957,488.
- Community 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

- | | |
|----------------|--------------|
| • Revenues | \$15,307,047 |
| • Expenditures | \$15,307,047 |
| • Difference | \$ 0 |
-
- Integrated Waste accounts for refuse collection and disposal, recycling, and landfill operations.
 - Residential Rate = \$21/month (\$18/month for FY19 – FY24)
 - Operating budget includes debt service payment on new and existing capital leases for equipment (\$937,646 for existing leases, \$567,679 for new lease)
 - Personnel
 - New
 - (2) Motor Equipment Operator III G121 (Parks and Rec)

 - No CIP

E911 Fund

- Revenues \$4,714,478
- Expenditures \$4,714,478
- 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 = \$679,840
- Personnel
 - New
 - E911 Director G130

REFERRAL(S):

- A request was made for the total amount in the Community Health Care Fund. (*Councilor Davis*)
- A request was made for staff to provide the steps and the process to implement a transient fee in addition to the integrated waste fee. (*Councilor Davis*)

Economic Development

- Budget = \$2,860,643
- 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) = \$1,430,322
- NCR / BC/BS project commitment = \$800,000 (Year 10 of 10)
- Dev Auth Robotics Initiative = \$150,000 (Year 2 of 3)
- 2025 Initiative = \$1,000,000 (Year 2 of 3)
- Chips4Chips = \$1,000,000
- Use of Reserves = \$1,519,678

Debt Service Fund

- Revenues \$ 16,154,724
- Expenditures \$ 16,154,724
- 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 \$ 25,297,579
- Expenditures \$ 25,297,579
- 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.

- Personnel

- New

- (4) Bus Operators (No-CDL) G116
 - Transit Supervisor G123

- Capital = \$15,399,706

(\$3,421,279 – FTA , \$5,096,826 – TSPLOST, \$1,407,601 – CARES/ARPA, \$5,000,000 – (CDS) Congressional Discretionary Spending), \$474,000 – Dial-A-Ride (Local)

Trade Center Fund

- Revenues \$ 4,065,743
- Expenditures \$ 4,065,743
- Difference \$0

- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$650k) and Hotel/Motel Tax (\$837k)

- Personnel

- No Personnel Adjustments

- Capital = \$246,751

Golf Courses

- Bull Creek \$2,207,179
 - No General Fund Subsidy
 - Personnel Adjustments
 - Assistance Golf Professional I G105
 - Capital - \$0
 - Oxbow Creek \$654,842
 - General Fund Subsidy \$100,000
 - No Personnel Adjustments
 - Capital – \$0
-

Note: Councilor Davis and Mayor Henderson left the meeting at 11:13 a.m.

BUDGET REVIEW ITEM #2

HEALTHCARE UPDATE:

NFP Benefits Consultant Vanessa Stephens, provided an overview of the power point presentation entitled *Columbus Consolidated Government FY25 Healthcare Budget Recommendations*. **A copy is on file in the Clerk of Council's Office.*

Recommendations

- 1) FY25 Total projected Cost-3.77%
- 2) Pre-65 Retirees dependent coverage \$6.88 monthly increase for gold plan members
- 3) No increase in contributions for active employees to include the wellness plan and the non-wellness plan.

REFERRAL(S):

- A request was made to bring the Health & Wellness staff in for a presentation. *(Councilor Thomas)*

FY25 RECOMMENDED BUDGET OVERVIEW (continued):

Civic Center Fund

- Revenues \$ 6,412,136
- Expenditures \$ 6,412,136
- Difference \$ 0
- Civic Center Fund accounts for the operations of the facility. Primarily funded from event proceeds and Hotel/Motel Tax (\$1.67M)
- No General Fund Subsidy
- No Personnel Adjustments

- Capital = \$15,234

Health Care Fund

- Total = \$25,347,660
- Continued contribution strategy of 73/27 for active employees (was 70/30 prior to FY23)
- No premium increases for 2025 with wellness incentive option.
- Options/adjustments to be discussed by benefits consultant, NFP.

Risk Management Fund

- Total = \$7,204,360
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.
- Using \$3.5 million Worker's Compensation Reserves

CDBG Fund

- Revenues \$1,666,654
- Expenditures \$1,666,654
- 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

| | FY24 | FY25 |
|----------------------------|------------------|------------------|
| River Valley Regional | \$205,617 | \$206,998 |
| New Horizons | \$144,932 | \$144,932 |
| Health Department Services | \$502,012 | \$502,012 |
| DFACS | \$41,500 | \$41,500 |
| Airport Commission | \$40,000 | \$40,000 |
| TOTAL | \$934,061 | \$935,442 |

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
-
- Urban Development Action Grant \$15,000
 - HOME Program \$1,230,820
 - Multi-Governmental Grants \$8,332,487
 - Hotel/Motel Tax Fund \$6,700,000
 - Police Forfeiture Fund \$100,000
 - County Drug Abuse Treatment Fund (DATE) \$170,000
 - Vice/Special Operation Forfeiture Fund \$300,000
 - County Penalty/Assessment \$1,800,000
 - Sheriff Forfeiture Fund \$100,000
 - TAD#1 – Benning Technology Park \$70,000
 - TAD#2 – 6th Ave/Liberty District \$1,600,000
 - TAD#3 – Uptown District \$2,500,000
 - TAD#4 – 2nd Ave/City Village \$1,100,000

| | | |
|--|---------------|---------------|
| • TAD#5 – MidTown West | \$1,800,000 | |
| • TAD#6 – MidTown East | \$170,000 | |
| • TAD#7 – Midland Commons | \$295,000 | |
| • TAD#8 – South Columbus River District | \$435,000 | |
| • Law Library Fund | \$300,000 | |
| • 2021 Sales Tax Proceeds Fund | \$47,000,000 | |
| • Capital Projects Fund | \$25,315,801 | |
| • TSPLOST | \$102,250,000 | |
| • 1999 SPLOST Project Fund | \$4,601,557 | |
| • Columbus Building Authority Lease Revenue Bonds Series 2003A | | \$501,060 |
| • Columbus Building Authority Lease Revenue Bonds Series 2003B | | \$4,829,506 |
| • Columbus Building Authority Lease Revenue Bonds Series 2018 | | \$130,000 |
| • Columbus Building Authority Lease Revenue Bonds Series 2022A | | \$3,288,740 |
| • Columbus Building Authority Lease Revenue Bonds Series 2022B | | \$105,457 |
| • 2021 SPLOST Project Fund | | \$46,692,791 |
| • G.O. Sales Tax Bonds Series 2022 | | \$152,376,973 |
| • Family and Youth Coalition Fund | | \$52,500 |
| • American Rescue Plan Fund | | \$29,407,196 |

OLOST FUND

- | | |
|----------------|--------------|
| • Revenues | \$47,300,000 |
| • Expenditures | \$47,300,000 |
| • 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.

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.

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

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.

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.

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
- Muscogee County Prison
 - 4 Correctional Officers
 - 1 Sergeant

- Sheriff
 - 25 Deputy Officers
 - 3 Sergeants
 - 9 Correctional Officers
 - 3 Lieutenants
- Crime Prevention
 - 1 Crime Prevention Director
- Solicitor General
 - 2 Asst. Solicitor Generals
 - 1 Deputy Clerk II
- District Attorney
 - 2 Asst. District Attorneys
- Juvenile Court
 - 1 Deputy Clerk II
- Clerk of Superior Court
 - 1 Deputy Clerk II
- Recorder's Court
 - 2 Deputy Clerk II
- Municipal Court Clerk
 - 4 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)
- E911 Subsidy = \$679,840
- 800 MHz Radio System Upgrade = \$842,490 (Year 10 of 10)
- Warning Siren Maintenance = \$104,376 (Year 9 of 9)
- Crime Prevention Grants = \$1,000,000
- Court Management System Annual SaaS/Maintenance Fees = \$1,086,864
- Debt Service for Existing Capital Equipment Leases = \$1,501,119
- Transfer for Debt Service = \$2,632,504
 - CBA 2019 Refunding Bonds \$124,635
 - CBA 2022C Revenue Bonds \$1,006,750 (Sheriff's Admin Building)
 - 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 #17 \$696,970 (80 Pursuit Vehicles for Various Agencies – FY20)
 - GMA Lease #18 \$121,012 (1 Ladder Truck – FY22)
- Capital = \$3,130,495
 - Police = \$1,304,191
 - (10) Pursuit Explorers w/ Build Out – \$783,750
 - (120) GETAC Body Worn Cameras - \$299,410
 - (1) Axon Taser 7 Packages - \$115,435
 - (1) Plotter- \$7,236
 - (2) Toughbooks - \$8,000

- (5) Cameras - \$10,000
- (1) Crash Data Retrieval Package- \$10,900
- (40) Rapid Response Riot Pack- \$32,000
- (3) Wireless Motorcycle Helmets- \$5,460
- (1) MRAP Ballistic Window- \$9,000
- (2) GETAC Video Systems-\$15,000
- (1) Sniper Rifle w/ Optics- \$8,000
- Fire/EMS = \$715,812
 - (144) Turnout Gear - \$322,700
 - (70) Helmets - \$51,450
 - Station Alerting System - \$240,989
 - (12) Breathing Apparatus - \$77,040
 - (1) OSCR Camera - \$13,208
 - (1) Forcible Entry Door Simulator - \$8,700
 - (1) Fire Extinguisher Trainer - \$1,725
- MCP = \$242,782
 - (1) Intercom System - \$59,782
 - Kitchen Equipment - \$183,000
- Sheriff = \$867,710
 - (1) Pursuit Tahoe w/ Buildout - \$82,575
 - (1) Pursuit Explorer w/ Buildout - \$78,375
 - (1) Ford F-150 - \$50,400
 - Axon Taser System (Year 4 of 5) - \$272,015
 - Axon Fleet Car Camera System - \$48,877
 - (20) Motorola Hand-Held Radios - \$104,000
 - Furniture for New Office - \$206,468
 - Repeater System -\$25,000

OLOST – Infrastructure

- Roads/Bridges = \$1,200,000
- Flood Abatement/Stormwater = \$1,800,000
- Technology Improvements = \$750,000
 - Computer Equipment = \$400,000
 - City Fiber Upgrade = \$350,000
- Facility Improvements = \$2,525,927
- Debt Service = \$7,640,859
 - CBA 2019 Refunding Bonds = \$5,498,572
 - CBA 2019 Series A Bond = \$305,905
 - CBA 2024 Taxable Bonds = \$1,836,382
- 800 MHz Radio System Upgrade = \$260,480 (Year 10 of 10)

TSPLOST

- Discretionary Project Funding = \$3,500,000
- Additional project information to be discussed during FY25 Infrastructure Update.

Note: Councilor Garrett left the meeting at 12:00 p.m.

BUDGET REVIEW ITEM #4

SHERIFF'S OFFICE:

Sheriff Gregg Countryman came forward with the following requests.

Request(s)

- Increase of \$250,000 for \$200/day stipend for hospital work on off-day for Deputies
- Increase of \$300,000 for Reserve Deputy Funding

ADD LIST: Request for \$200/day stipend in the amount of \$250,000 (Councilor Tucker placed on the Add List.)

ADD LIST: Request for Reserve Deputy Funding in the amount of \$300,000. (Councilor Tucker placed on the Add List.)

BUDGET REVIEW ITEM #5

MUSCOGEE COUNTY PRISON:

Warden Herbert Walker came forward with the following requests.

Request(s)

- Increase of \$20,000 for training and travel budget
- Increase of \$2,500 for base pay increase for MCP Sworn Officers
- Increase of \$300,000 for animal care training program

ADD LIST: Request for an increase in the training and travel budget in the amount of \$20,000. (Councilor Tucker placed on the Add List.)

ADD LIST: Request for a \$2,500 base pay increase for MCP Sworn Officers in the amount of \$346, 920. (Councilor Tucker placed on the Add List.)

ADD LIST: Request \$300,000 for animal care training program. (Councilor Tucker placed on the Add List.)

BUDGET REVIEW ADD-ON ITEM

DISTRICT ATTORNEY'S OFFICE:

Assistant District Attorney Don Kelly came forward with the following requests.

Request(s)

- Increase of \$47,098 for (1) Legal Administrative Clerk G115
- Increase of \$201,560 for (4) Victim Advocate positions G117

ADD LIST: Request for (1) Legal Administrative Clerk G115 in the amount of \$47,098. (Mayor Pro Tem Allen placed on the Add List.)

ADD LIST: Request for (4) Victim Advocates G117 at \$50,390 in the amount of \$201,560. (Mayor Pro Tem Allen placed on the Add List.)

REFERRAL(S):

- A request was made for Finance Director Alexander and Assistant District Attorney Kelly to meet regarding the budget needs for the District Attorney's Office. *(Councilor Thomas)*

BUDGET REVIEW ITEM #3

INFRASTRUCTURE PROJECT UPDATE:

Deputy City Manager Pam Hodge provided an overview of the power point presentation entitled *FY25 Budget – Transportation, Stormwater and SPLOST Projects*. **A copy is on file in the Clerk of Council's Office.*

Deputy City Manager Hodge provided the breakdown for the FY25 Budget – Transportation of \$6,700,000; Stormwater - \$2,232,880 for pipe rehabilitation; SPLOST of \$24,728,500 for Pay As You Go Projects. She also provided a list of 2021 SPLOST Projects for the amount of \$400,000,000, as well as the FY25 SPLOST Allocation Pay As You Go Projects for Year 3.

With there being no further business to discuss, Chairperson Thomas adjourned the May 7, 2024, Budget Review Committee Meeting, at 1:42 p.m.

A handwritten signature in black ink, appearing to read 'Tameka C', written over a horizontal line.

Tameka Colbert

Deputy Clerk Pro Tem