

Discussion Questions: 2024 Proposed Budget

General Government:

p. 27 & 40-41 – Regarding the Capital Improvement Fund and the three major special revenue funds that receive income tax revenue, please be prepared to discuss the revenue sources as it seems there is more than just income tax. What year's funds are used for the current year of operational expenses? What is the transfer out line item? What amount of these funds are used for salary and benefits, materials & supplies, and contract services? Please give breakdowns for 2022, 2023, and 2024.

p. 33 – Investment income is currently at a cycle high and expected to fall after fiscal year 2024 as interest rates normalize lower. Are there any estimates of the magnitude of dollar decrease expected in 2025?

p. 37 – Operating Expenses section: The fifth sentence suggests water/sewer fees by the city of Columbus are increasing by 9%. Is that a typo, or what are the services and total amounts being referred to here?

p. 31, 99, 122 & 123 – Reference is made on p. 99 that increased maintenance efforts by the Streets Division could place funding pressures on the General Fund and the Public Service Fund. To what extent would levying the permissive license tax at the ORC cap alleviate cost pressures on these funds?

p. 60 – Please be prepared to discuss the goals and objectives of the Citizen's Advisory program and whether any funding is associated with the program.

p. 62 – 2023 recap mentions use of a grant consultant. Is there any expectation to bring this in house in 2024 and if so, where is funding requested?

Human Resources:

p. ii – Is the proposed salary & benefit projection inclusive of proposed or anticipated increases to employer contributions to OP&F pension fund (e.g. HB 296)?

p. 12 – The 2024 budget request (per p. 12) lists that 2023 appropriated 205 full time, and 212 part time. The 2023 budget request has 196 full time, 161 part time staff (see p. 11 of the 2023 request). Please elaborate and discuss the process of appropriations for staffing, including why the numbers vary so much.

p. 37 – What is the 2024 contribution to the employee HSAs (not subject to collective bargaining agreements)?

p. 37 – How is the \$133,000 refund from COHCC being spent on employee benefits?

p. 69 – What is the driver for the increase in HR revenue of \$137,000? Is this related to the COHCC?

Public Service:

p. 24 – The Public Service special revenue fund shows planned expenditures increasing ~65% YoY. Please be prepared to discuss the key drivers of the planned expenditure growth and whether the spend represents one-time costs or a new expense baseline anticipated to recur.

p. 24 – The Street Tree fund shows funds available but does not list expenditures, however page 170 shows expected expenditures for the program. Please clarify what, if any, activity is planned to occur in 2024 and from which fund(s) will expenditures be made.

Parks & Recreation:

p. 24 – The Parks & Recreation special revenue fund shows planned expenditures increasing ~25% YoY. Please be prepared to discuss the key drivers of the planned expenditure growth and whether the spend represents one-time costs or a new expense baseline anticipated to recur.

Dept. of Law:

p. 55 – Contract services for the Dept. of Law is expecting a decrease of \$46,068 in 2024 from 2023 appropriated. How much has been expended on outside counsel for 2023 and what is driving the expected decrease next year? Has coordination with incoming City Attorney occurred to ensure that this budget aligns with anticipated department needs?

Dept. of Planning:

p. 103 – The need to refresh the Land Use Plan has been mentioned in workshops and elsewhere. Can this be included with funding requests for other plans?

Dept. of Economic Development:

p. 86 – What is driving the \$95k increase in Contract Services – please identify breakdown of contract services request. Generally, how does the requested budget for the Department meet the identified priorities and how does it address the identified challenges?

ARPA Funds:

p. 24 & 128 – What other costs or budget items could ARP dollars be used for to off-set use of GF, proprietary, or special revenue funds?

Opioid Settlement Fund:

P 24 – Is the Opioid Settlement Fund (\$6,258) earmarked for a project or expense? What was the total settlement amount received by the city? If more than the fund balance, please explain how the funds were utilized.

Capital Improvement Plan:

p. 113 – How does the table on page 113 align with the approved Capital Improvement Plan, specifically the line item for Land Acquisition (and tangentially is this for land acquisition or is this for CIC)?

p. 113 – Is it feasible to pause the requested appropriation for the action sports park to explore partnering with the GPR Foundation for a capital campaign, grants, and private support?

p. 113 – Is the Link to Literacy trail eligible for grant funding? Is this taken into consideration with the requested \$710,000 from the Capital Improvement Fund and \$500,000 from Permanent Improvement Fund?

p. 113 – Where are the interactive speed warning indicators planned to be placed in 2024? Is this expected to be a multi-year program requiring funding in subsequent years?

p. 113 – The CIP lists the Hannah to Headley connector trail as receiving the bulk (\$750k) of anticipated funding in 2027. Is the initial \$150k being requested with the anticipation of an eligible grant award that would accelerate this project date up sooner?

p. 114 – Generally speaking, which project areas are planned to be addressed under the \$925k spend in 2024 for Storm Water System Maintenance?