



City of Macon Budget



July 1, 2013 - June 30, 2014

List of Principal Officials

City Council

President

James E. Timley

Vice-President

Larry Schlesinger

Council Members

Lauren Benedict

Charles Jones

Ed DeFore

Elaine Lucas

Tom Ellington

Lonnie Miley

Henry C. Ficklin

Beverly Olson

Henry Gibson

Frank Louis Tompkins

Rick Hutto

Virgil Watkins, Jr.

Nancy White

Elective and Administrative

Mayor

Robert A.B. Reichert

Chief Administrative Officer

Dale M. Walker

Assistant Chief Adm. Officer

Vacant

Executive Assistant to the Mayor

Sam Henderson

Director of Public Affairs

Chris Floore

Assistant to Chief Adm. Officer

Keith Moffett

Director of Finance

Megan McMahan

Airport Manager

Doug Faour

Central Services Director

Gene O. Simonds

City Attorney

Judd Drake

Clerk of Council

Joyce Humphrey

City Clerk

Jean Howard

Economic & Community Development

Wanzina Jackson

Emergency Management Director

Donald Druitt

Fire Chief

Marvin Riggins

Human Resources Director

Benjamin Hubbard

Information Technology Officer

Steve Masteller

Municipal Court Clerk

John Pattan

Police Chief

Henderson Carswell

Public Works Director

Richard Powell

Vehicle Maintenance Director

Sam Hugley

Judicial

Chief Municipal Court Judge

Robert Faulkner

Macon

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Macon At-A-Glance



Rising 200 feet into the air, the twin cross-topped spires of St. Joseph's Catholic Church add great beauty to the skyline of downtown Macon. The interior features 60 stained glass windows which teach the story of Salvation, a white Carrara marble altar and pulpit, and an organ with 1,000 pipes. The foundation of the church was laid in 1889 and completed 14 years later. It was placed on the National Register of Historical Places in 1971.



Each March, the City of Macon celebrates the blooming of over 300,000 Yoshino Cherry Trees. The ten day festival includes a multitude of events including the annual "Pink Pancake Breakfast." Macon-Bibb Fire Firefighters prepare pink pancakes and sell them to benefit the American Cancer Society.



Mercer University, founded in 1883, sits on the edge of Historic Downtown. The private university enrolls over 8,300 students and boasts of over 11 diversified fields of study. Mercer has seen significant growth in the recent years and is currently constructing a football stadium for its first season starting in 2012.

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Macon Downtown



Each of the pictures represent an iconic Landmarks in Downtown Macon. First, the Grand Opera House (top left), then Macon's own Nu-Way fast food- a true delicacy (top right), the Cox Capitol Theatre (middle), the Bibb Theatre (bottom left), and a column of our historic terminal station, recently renovated (bottom right).



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CITY COUNCIL OF MACON, GEORGIA

WARD I

RICK HUTTO
LONNIE MILEY
ELAINE H. LUCAS

June 19, 2013

WARD II

JAMES E. TIMLEY
(PRESIDENT)
MIKE CRANFORD
ED DeFORE

Citizens of Macon,

Enclosed you will find the annual budget for the City of Macon, Georgia. This budget covers the period of July 1, 2013 through June 30, 2014. During this period the consolidation of the City of Macon and Bibb County will occur. By popular vote in November 2011, the consolidation was approved and the new "Macon-Bibb County" will begin January 1, 2014. The new government will incorporate the best legislation from the City style of government and the best from the County style of government. As a new City-County government these dates are important as you read the document in-order to understand the transition.

WARD III

LARRY SCHLESINGER
(PRESIDENT PRO TEM)
HENRY C. FICKLIN
TOM ELLINGTON

WARD IV

LOUIS F. TOMPKINS
CHARLES JONES
VIRGIL WATKINS, JR.

WARD V

LAUREN BENEDICT
NANCY WHITE
JAIME KAPLAN

The transitional process requires the city to budget revenues for a full fiscal year as the property taxes cover a full fiscal year but develop a six month budget for expenditures. The remaining six month budget will be for the new government to develop and use until the next fiscal cycle. This second six month period is found in the budget as a line item entitled new government. The budget is similar to the prior year's total budget whereby it presents a balance budget, no tax increases, no salary increases, no major capital expenditures in the first half of the fiscal year, and a continuation of improving the cost accounting system to reflect accurate management objectives.

The total budget is \$141,569,159 and of this total the General Fund is 50% or \$71,187,700. The General fund has increased 2.3% over the initial budget approved this time last year. The increase is primarily for 23 fire fighters to be hired for the two additional fire stations. In addition, the pension cost increased 4.79% for the general employees system and 2.91% for the police and fire retirement system, Costing an additional \$1.5 million taken from the normal daily operational needs. Salaries did not increase as there were no increases given but health insurance costs increased by \$1 million. The benefits have hit the various funds hard this year. Our employees are valued in this organization and the budget represents 72% of the total for salaries and benefits which means that there is only 28% discretionary funds available to be used for operating or capital.

In January 2014, we will truly be one community when we come together in a new, consolidated Macon-Bibb County. Striving to have a single vision for our community...by working together in one direction...by streamlining government services...by speaking with one voice...we can realistically identify resources and take advantage of all opportunities presented to make Macon-Bibb County the BEST place to live, work, and play. The City's focus is to:

Build a Sustainable Community.

Educate our Citizens.

Safety and Services in every neighborhood.

Transit and Technology throughout the region.

From cleaning up neighborhoods to volunteering in schools to joining a Neighborhood Watch to riding our new Macon Transit Authority buses, you can help make our community, not just better, but the BEST! The City of Macon is finishing on a high note. With the consolidation of the city and county governments this is the last budget transmittal letter that will be written by the City of Macon and as your President of the City Council. One hundred and ninety years ago this community was formed as a City and now we are on the precipice of a new government that will speak with one voice for central Georgia. I am humbled and honored to have served as the President of the City Council and to be able to serve you and all the citizens of Macon plus be able to deliver to the new government a city that is moving forward with vitality. Please enjoy this financial plan and join me in wishing this new government well.

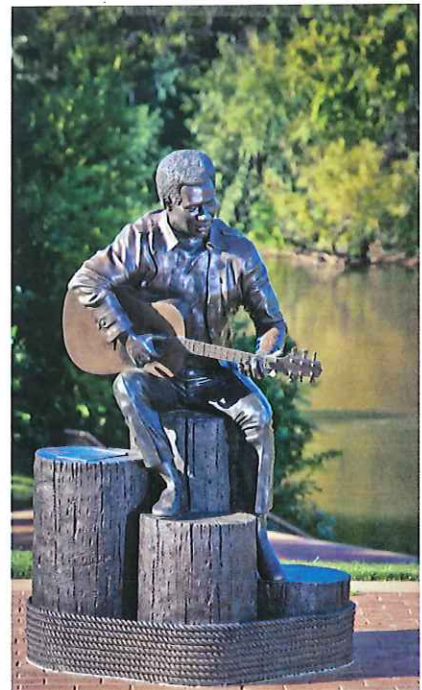
Respectfully,



James E. Timley

President

City Council of Macon, Georgia



Otis Redding Statue Overlooking the Ocmulgee River



ROBERT A.B. REICHERT
MAYOR

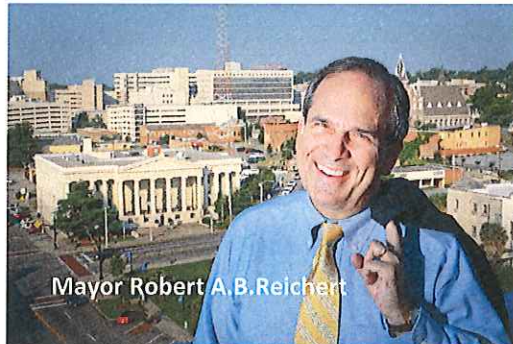
OFFICE OF THE MAYOR

City of Macon

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P.O. Box 247
MACON, GEORGIA 31202-0247
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FAX (478) 751-7931

May 14, 2013

Mayor's Budget Transmittal Letter



Dear President Timley, Members of City Council, and Citizens of Macon,

Attached is the budget for the Fiscal Year 2014 (FY2014). This budget covers the period from July 1, 2013 to June 30, 2014 and represents a significant milestone for the City of Macon. Since 1823, the City of Macon has existed and set the annual budget, but beginning January 1, 2014, a new consolidated Macon-Bibb County government will serve the people of our community. This historic action for our community was approved by public vote and is currently guided by a 15-member Transition Task Force comprised of elected officials and community leaders. With consolidation at the forefront of our minds, this budget reflects a spirit of planning for a new future, increasing fiscal health, and several items which should improve the quality of life for our citizens.

For many weeks, our budget team has worked diligently with departments and community

agencies to be good stewards of your tax dollars and put together a balanced budget that incorporates the following:

- No increase in millage rate;
- Resources for Macon-Bibb Consolidation;
- Additional firefighters for two new stations;
- Ongoing demolitions of dilapidated structures;
- Planting 100 additional hardwood trees;
- Greener Macon initiatives including litter pick-up and the Gateway project (interchange beautification);
- Continuation of the 5x5 programs, enhancing neighborhoods through the city.

The Budget is based on the strategic framework of B.E.S.T.

Build a sustainable community;

Educate all of our citizens;

Safety and Services in every neighborhood;

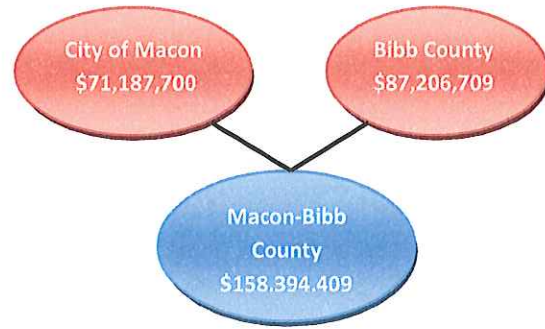
Transit and Technology throughout the region.

With these fundamental objectives in mind, the City has developed several strategic initiatives which have guided the creation of this budget. The strategic initiatives are meant to not only responsibly and effectively merge the City into the new government, but also help us focus on the opportunities and challenges facing the Community in both the short and long term.

Consolidation

Consolidation was *the* key factor in developing this budget and continues to be the main focus of daily operations. This historic opportunity has given departments much to think about and plan for as they combine with counterpart-departments or continue their operating under new polices and processes.

Consolidation will occur in the middle of the fiscal year, so we have been presented with a unique opportunity and challenge in developing this budget. Our millage rate will be set in July and taxes collected in October for the entire fiscal year from July 2013 to June 2014. Revenues are estimated on an annual basis so the total source of funds can be easily identified. Expenditures, though, are divided in to six-month halves. The second half is intended to be combined with Bibb County's second half for a full budget. The first six months are prepared in detail, but the second six months are reflected as a single line item so the new Macon-Bibb County government will have the discretion to build a new financial structure.

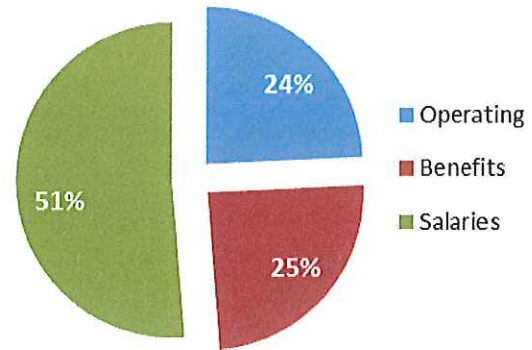


Long range planning for this budget has been challenging due to the uncertainties associated with consolidation. The transition task force has engaged a number of consultants to help with this task. For instance, in concert with financial and investment consultants, the new government has begun developing a long range financial plan for debt management and issuance, and the addressing of ongoing capital and community projects. Consultants have also been hired to help us determine the best way to approach our rising pension costs, while making the new government's retirement system sustainable and attractive. In light of consolidation, some of the City's long term plans are in flux, and therefore the City has placed greater focus on near term factors, including rising health insurance and pension costs, a slowly recovering economy, and continued progress on strategic initiatives outlined in the City's Strategic Plan.

General Fund

The General Fund for FY14 reflects an annual budget of \$71,187,700 or a 2.6% decrease from the previous fiscal year. Sales tax and property tax are the major sources of revenue and reflect a decrease from the previous year, leading to a reduction of expenditures. A 2.6% budget reduction reflects a deeper cut than the numbers show due to the increasing cost of

operating an organization the size of Macon. Health insurance costs have increased, pension contributions are up, and transition costs for the new government are added. In this budget, 76% is salaries and benefits, while the remaining 24% is for operating costs. (See graph.)



Rising pension costs are the major contributor to increased benefits. The actuarial rate of contribution (ARC) for General Employees increased from 17.5% of payroll to 22.29%. Similarly, the Police and Fire pension ARC went from 14.83% to 17.74% of the payroll. These increases are largely due to actuarial process of smoothing. The smoothing takes the previous five years and averages the rate of return on investments. Calendar Years 2008 and 2009 included particularly poor returns related to the overall economy. When the smoothing process drops these two years, it is expected that the ARC's will decrease, releasing much of these committed resources for other operating purposes.

The City continues to support local agencies and organizations by providing more than \$2 million in funding, including the Macon Transit Authority, Middle Georgia Food Bank, Clean Air Coalition, Sports Hall of Fame, Douglass Theatre and more. When these organizations are added to the resources directed towards the landfill, neighborhood cleanup, and economic development, it is clear the General Fund is used to provide services daily and make continual improvements in our community.

Department Heads have sacrificed and been innovative in delivering the expected quality of services to our community. The City eliminated unnecessary items, and if further cuts are required, it will most likely impact the level of availability our services and programs.

SPLOST and Capital Funds

SPLOST funds have been generated from a one cent sales tax which expected to generate almost \$10 million dollars in the upcoming fiscal year. It is estimated that more than half of these dollars are generated from outside the community due the City's location and significant commercial business.

Police (28.1%) and Fire (33.1%) represent the largest portion of our General Fund, and we have increased personnel for both due to grants and the need for additional fire stations. The Fire Department is adding 24 new fire fighters as a result of two new fire stations being constructed with funds from the Special Purpose Local Option Sales Tax (SPLOST) and should both be online in this fiscal year.

The funds are focused on street maintenance, storm drainage, public safety, downtown corridor, and debt repayment. This additional funding has been a great boost in many areas that otherwise would have been a struggle to get accomplished. The City has already used these dollars for several projects including: renovation of Bowden golf course, street designs and construction, updating retaining walls at Rose Hill Cemetery, several public safety items including new police cars, progress at the Tubman Museum and Fort Hawkins, and

planning for the Second Street renovation that will include a connector to Little Richard Penniman Drive and a vision block for our downtown business district.

The Capital Improvement Fund includes \$3 million dollars with most of the items coming in the second half of the fiscal year. Items included in this budget include new software and hardware systems for the new government and fire pumper and equipment for the new fire stations. With consolidation in mind, the City has made a concerted effort to budget only what is needed immediately, so as to allow the new government as much discretion as possible regarding policy and service delivery development.

Enterprise Funds

The enterprise funds are the most challenging as the General Fund has to contribute funds to make the funds balance. The City has been reluctant to address the need to raise rates to cover the costs of the various funds. The Solid Waste Fund is of particular concern because continues to have costs in excess of revenue and the General Fund has to subsidize the operation. Rates need to be increased, but it will be the new government's responsibility to evaluate the viability of the fund. The Bowden Golf Course is beginning to see increased revenue as the course has been improved and business management practices are providing the attention to the business aspect of the fund. While Golf is not anticipated to be a revenue producing fund, it is moving toward a break even scenario.

Budget Influences

Strategic Plan

In fiscal year 2013, a strategic plan was developed that balances three competing issues and seeks to move the City forward to its vision: Day-to-day operations, consolidation, and strategic projects. The plan has over thirty strategic initiatives, each falling under one of the B.E.S.T. categories. Some of those projects include

- Consolidation of the Two Governments
- Development of the Second Street Corridor
- Continual improvement of the 5 x 5 program
- A master plan for waste disposal
- Partnerships throughout the community for Education and development of service delivery
- Development of the Ocmulgee Heritage Trail
- Mowing of the State Routes, rights of way, and interstates
- Passenger and High Speed Rail

This sampling of strategic projects represents both short term and long term goals to be addressed in the coming year. The budget is built with these projects in mind.

One of the initiatives completed this year, the relocation of central services, is expected to generate economic development that will be advantageous to the City for years to come. There is an engaged developer who has taken the option on the land where central services once stood with ideas of multiuse development along the coveted river front of the Ocmulgee River. The community has prepared for this by

developing a Tax Allocation District to continue improvement in the area.

Economy

The economic recovery in Macon has been slow. Increased sales tax collections were experienced in FY2012, but that trend was not extended into FY2013. Later quarters in FY2013 suggest a modestly positive trend, and the City has budgeted cautiously in response. State economic reports predict modest positive growth and our sales tax follow their projection.

The City is encouraged by a positive trend in the housing price index. While the house prices have not returned to prerecession numbers, the trend shows property values rising slightly.

Unemployment continues to be a negative factor affecting our economy. The State of Georgia predicts that unemployment will remain around 9% and Macon has hovered between 8.5-10% for the recent three quarters. This often translates to requirement for social resources in the community.

T-SPLOST

Transportation SPLOST was on the ballot in November of 2011. The voters in Macon's region did not pass the penny-tax. As a result, funding for transportation/infrastructure projects from the State is challenging. The City and County alike have great difficulties in receiving annual road improvement funds (LMIG) from the state because the match required for funding is higher based on the failed T-SPLOST vote. If it had passed, the City would be required to fund a 10% match, but

instead, Macon is required to fund a 30% match. This funding nears one million dollars each year, so the increased in fund match is substantial. This match currently comes from the City SPLOST funds, but this is not sustainable long term.

It is the region's hope that the state will provide another avenue to either try to pass the T-SPLOST again or funding support for desperately needed infrastructure projects.

Economic Development

The City has experience significant growth in the downtown area. The Dannenburg Lofts are slated for completion in the beginning of July 2013. 125 loft apartments will be added to the downtown area. A significant set of public/private partnerships including local governments, state departments, and non-profits made this a reality. This, along with in-fill development of new restaurants, retail, and additional lofts has made downtown a prime destination. This revitalization requires thought on how to properly deliver services and how to encourage this renaissance of the central business district, but also points to cooperation among all aspects of the community.

The City continues to recruit large businesses to bring high-quality jobs to the area. Once Bibb County and the City of Macon consolidate, the new government will be able to compete with the larger cities in the state such as Athens-Clark County, Columbus-Muscogee, and even Atlanta for industry seeking to locate in Georgia. Macon-Bibb County will be a formidable force in economic development.

It is an honor to serve as your Mayor and be able to present this balanced budget. Our Strategic Plan and budget were developed

around the concept that we can be the B.E.S.T community in Georgia:

Build a sustainable community

Educate all of our citizens

Safety and Services in every neighborhood

Transit and Technology throughout the region

While there are many challenges to be faced in the coming fiscal year, they can also be seen as opportunities for our community. We are at an historic turning point for Macon-Bibb County, and we are working towards improving our community, from services to projects to the budget. We are excited about what is possible with this new government.

Respectfully



Robert A.B. Reichert

Mayor

City of Macon

CONSOLIDATION

The consolidation of the City of Macon and Bibb County was approved by local referendum on July 31, 2012. The enabling legislation called for the creation of a Consolidation Task Force to oversee and coordinate the creation of all aspects of the new government to ensure full functionality on day one of its legal existence January 1, 2014.

The name of the new government is to be called “Macon-Bibb County.” It shall consist of an elected Mayor and nine Commissioners. The Commission shall constitute a county as well as a municipality for the purpose of the application of the General Laws and Constitution of Georgia. The Commission has staggered terms and terms limited to two four-year terms.

The Mayor is the Chief Executive Officer and appoints a County Manager with approval of a majority of the Commission. Over the next four years, the enabling legislation indicates that the overall budget will decline five percent per year so by Fiscal 2019 the budget should not exceed 80% of the Fiscal 2015 budget.

Employees holding the positions of Director or Administrative Head of each department shall be abolished after 90 days or April 1, 2014. New job descriptions will be developed and the Mayor will appoint the Director or Administrative Head of each department while serving at the pleasure of the Mayor. The Sheriff will be the top Law Enforcement Officer and is a Constitutional Officer elected by popular vote.

It is the desire of the Transitional Task Force to create a new and vibrant government for Central Georgia. Consolidation has been attempted several times over the past one hundred years and a new exciting energy has developed looking at the possibilities. Upon consolidation the new government will have approximately 2,000 employees, a population of close to 200,000 people, a budget well over 300 million dollars, and a unified governmental structure known as Macon-Bibb County.

The budget presented reflects the City of Macon (July 1, 2013 to December 31, 2013) and the New Government (January 1, 2014 to June 30, 2014). The detail for the City is identified and the New Government is labeled as a line item. The detail will be established once the government officials are in place. Since the property taxes cover the full fiscal year and other revenues can be identified covering the 12 month fiscal year it was concluded this was the best and most comprehensive method to develop this budget. GASB 69 discusses government combinations and disposals of government operations have been implemented wherever possible.

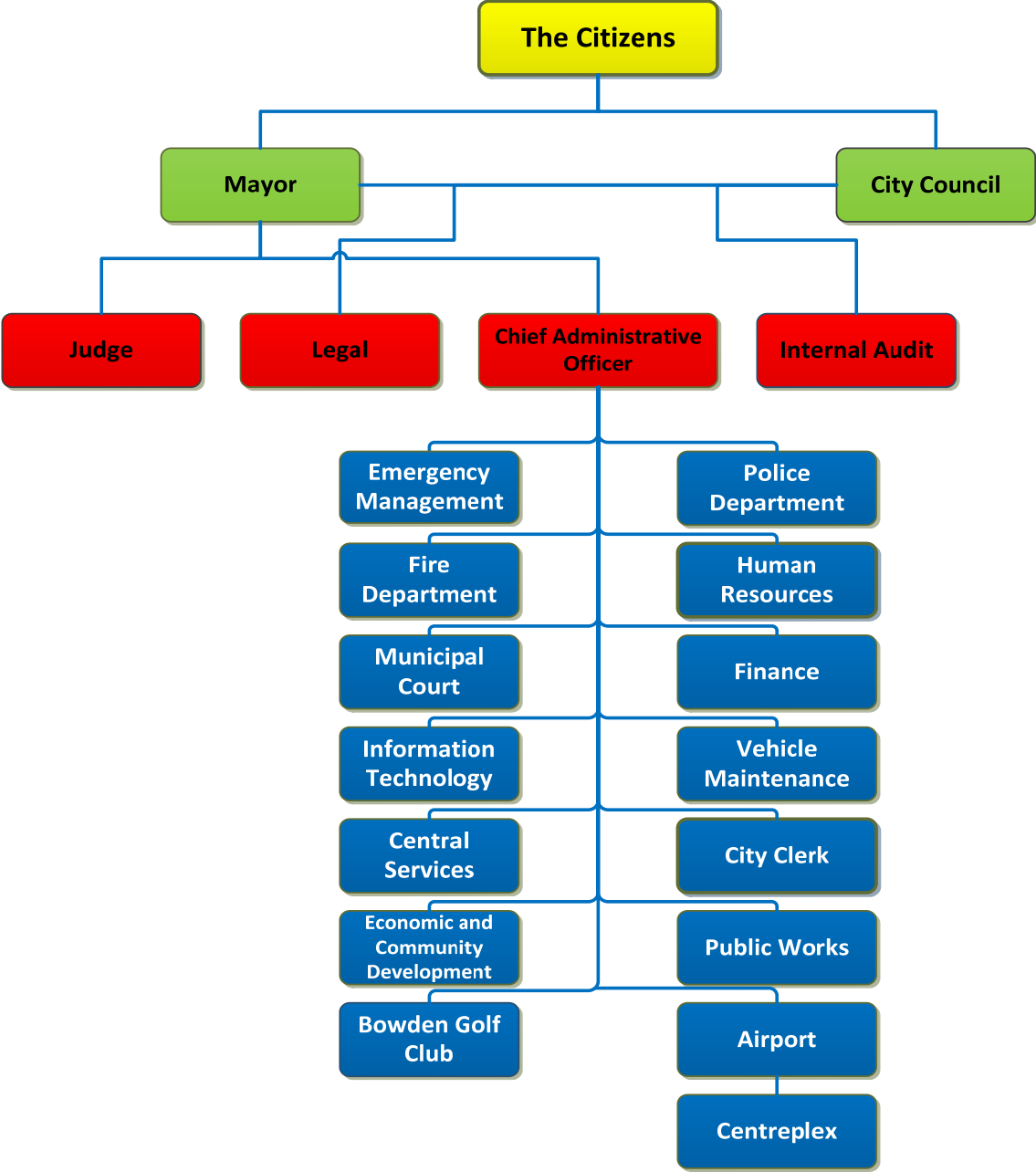


In June 2013, the City of Macon was recognized as a “City of Ethics” by the Georgia Municipal Association. The program, which began in 1999, was set up to persuade cities to adopt and adhere to a set of key ethical principles and adopt a local ethics ordinance. The ordinance sets forth due process for officials accused of violations in areas of ethics. It also, contains penalties for city officials who violate the ordinance. The city must reapply every four years for recertification. The “Certified City of Ethics” logo may be used on city stationary, road signs, vehicles, or any other city display.

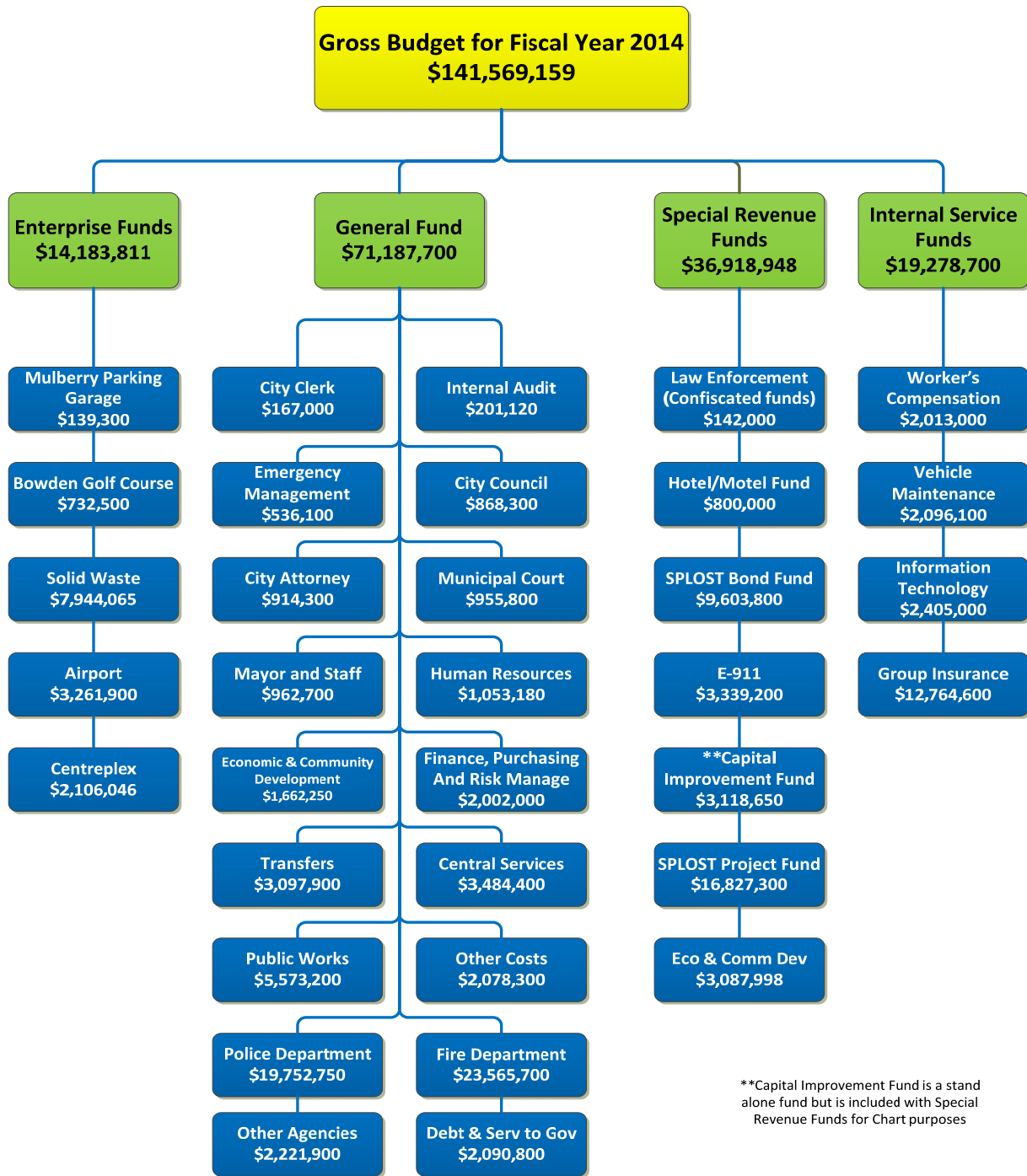
The principle policies set in the code of ethics are as follows:

1. The trust of citizens in their government is cultivated when individual public servants act with integrity and when the public is aware that its servants act with integrity.
2. The constitutions, laws and regulations of the United States and state of Georgia and ordinances of the city of Macon should be upheld as a minimum of standard of conduct.
3. The most effective way to eradicate unethical practices is consistently to act with the highest moral principles and react appropriately to the ethical decisions of others.
4. City officials should exercise sound judgment and apply ethical principles in making decisions that in any manner reflect upon their elected office.
5. All citizens should be treated with courtesy, impartiality, and equality.

City-Wide Organization Chart



Organization by Fund Type



**Capital Improvement Fund is a stand alone fund but is included with Special Revenue Funds for Chart purposes



Overview

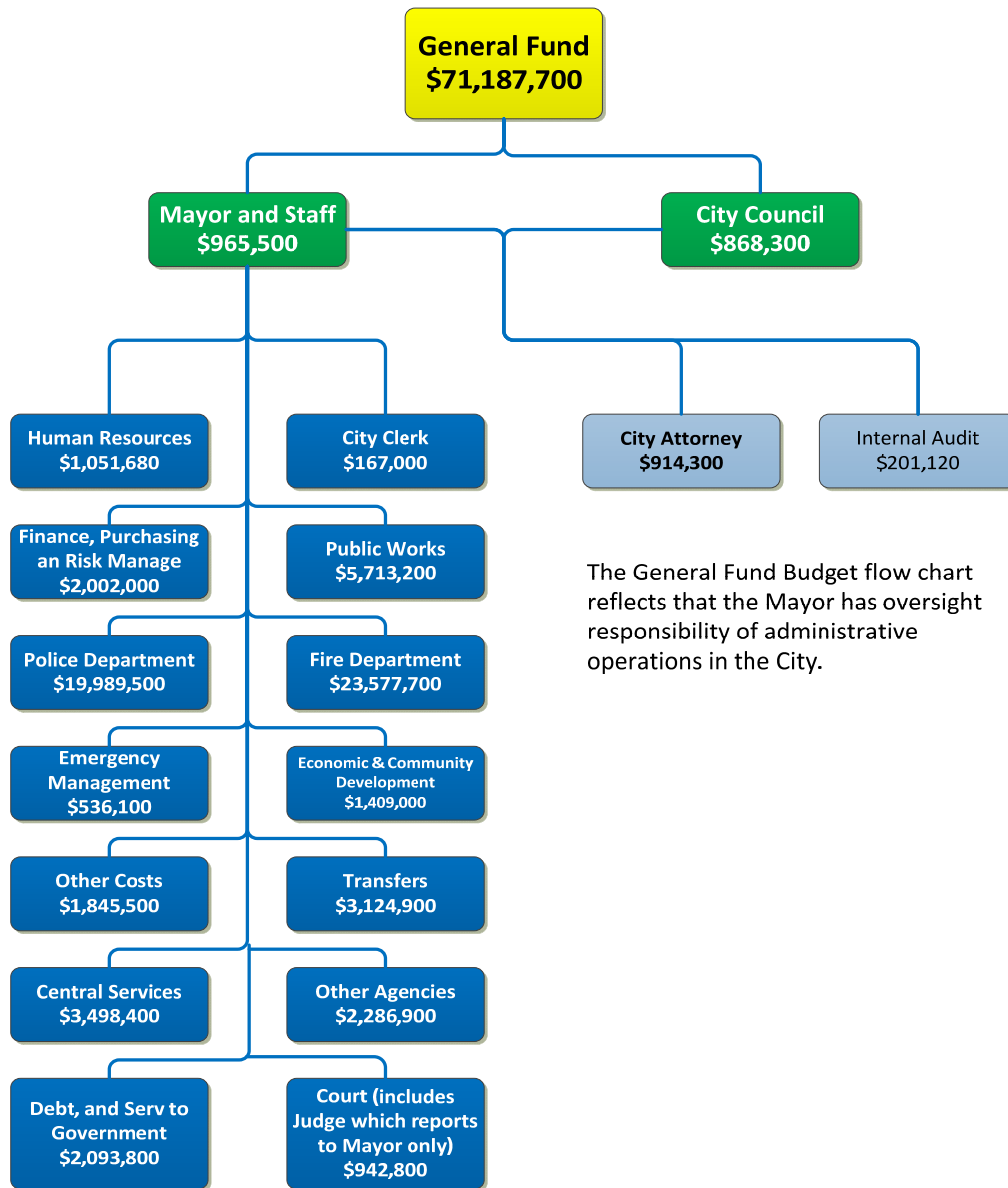
The City of Macon, Georgia General Fund is the source of the majority of the operating activity. In 2013 there was a shortage of estimated revenues due to an uncharacteristic decrease in Local Option Sales Tax (LOST). The City anticipates that this will not be a trend for fiscal year 2014 and that the City will receive amounts similar to prior years. The City anticipates retiring approximately \$2 million of General Fund debt using SPLOST funds.

Salaries and benefits continue to make up the majority of the General Fund expenditures totaling approximately 72% of expenditures. There are no raises anticipated for employees. Both the General Employee Pension and Fire and Police Pension contribution rates increased for fiscal year 2014 due to the reaction to the stock market. The General Fund continues to fund the difference between health insurance deductions and the actual amounts being paid which increases insurance costs significantly.

Due to the consolidation of the City of Macon and Bibb County in January 2014, the City has tried to budget very conservatively so that we can meet the needs of the new government when consolidated. Capital purchases were budgeted at the very minimum for the first 6 months of the fiscal year. There were no increases in travel from the prior year. Recreation was not separately funded by the City for the second half of the year, as consolidated government will do so.

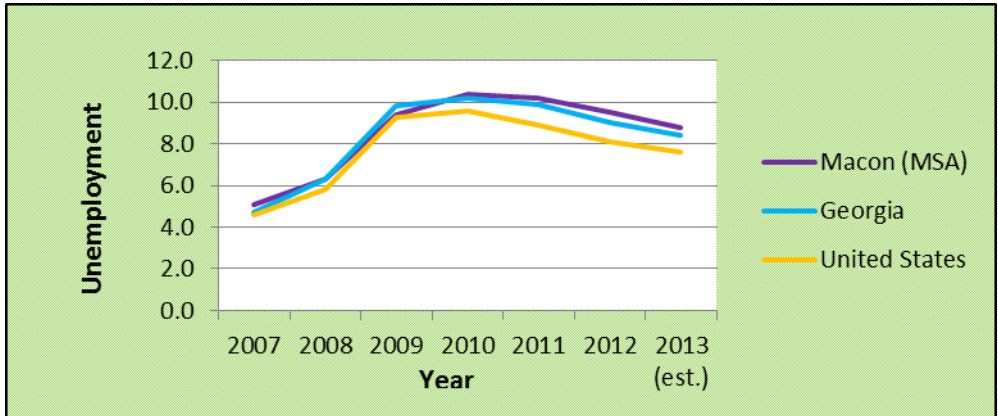
The General Fund is balanced and is not using any prior year's earnings or one time revenues. The fund balance is 12.4% of the operating expenses as of the end of fiscal year 2012. It is the intent of the City to remain conservative, while still maintaining services, so that we will be in the best possible position moving forward into the new consolidated government.

General Fund Organizational Chart By FY 2014 Budget



Economic Trends

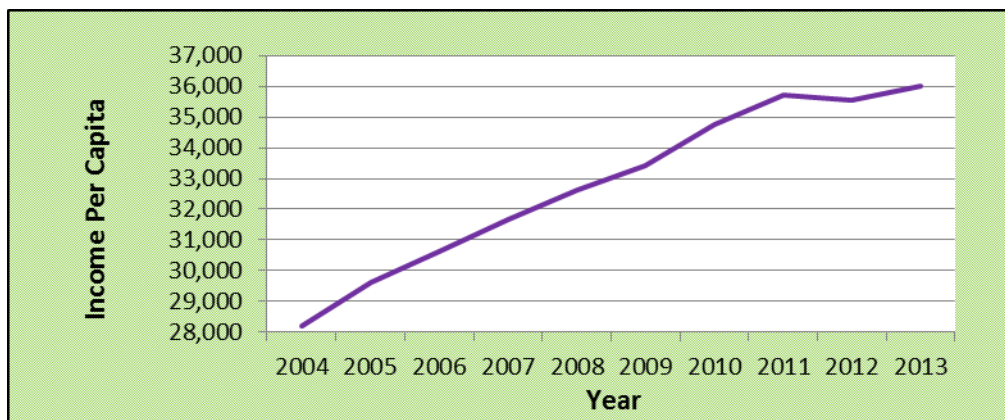
Unemployment



Source: Bureau of Labor Statistics: <http://www.bls.gov/lau/>
 Based on a calendar year

The Unemployment rate peaked around 2010 and has been steadily decreasing over the past couple of years. Because of this, our business licenses revenue has remained stable and therefore we have budgeted accordingly.

Personal Income per Capita



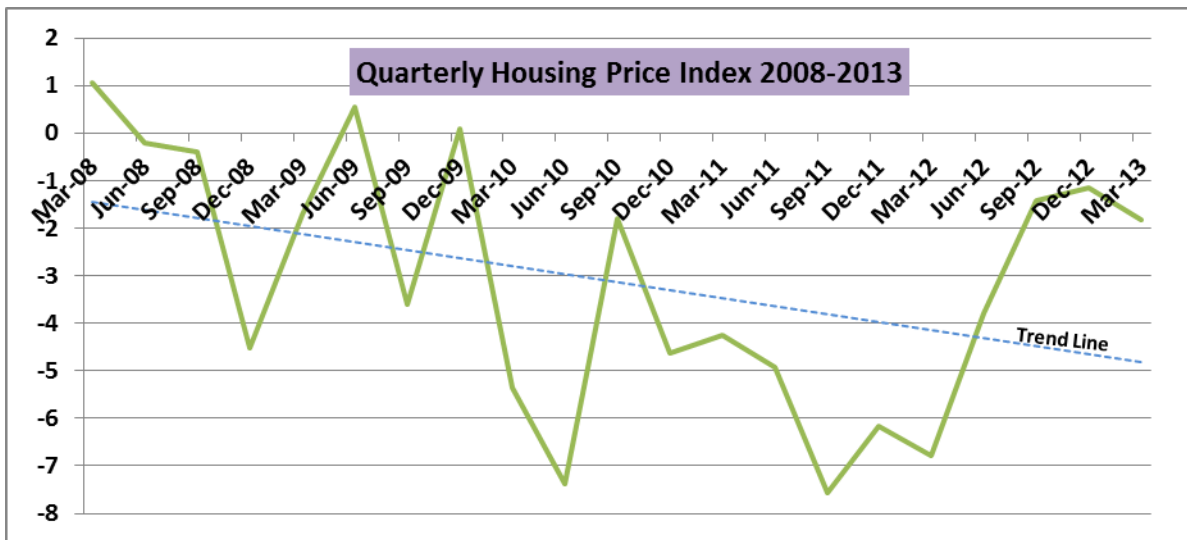
Source: US Bureau of Labor Statistics, Macon Statistical Area

There was a steady increase in income per capita in Macon since 2004. Because of this the City has been able to maintain increasing levels of revenues, such as property tax and sales tax.

Economic Trends

Housing

The Housing Price Index is a broad measure of movement of single family house prices. Macon is comprised of predominantly single family homes, so this index serves as an indicator of home prices and their associated values. The index measures average price changes in repeats sales properties. Data comes from housing values of residential properties on which at least two mortgages were originated and subsequently purchased by Fannie Mae or Freddie Mac.



Source: Federal Housing and Finance Agency, House Price Index:
<http://www.fhfa.gov/Default.aspx?Page=216>

Housing values started to climb in the second half of 2012. Because of the increase, the City has projected revenues to be slightly higher than budgeted in fiscal year 2013. This minor increase is still below prior years.

Budget

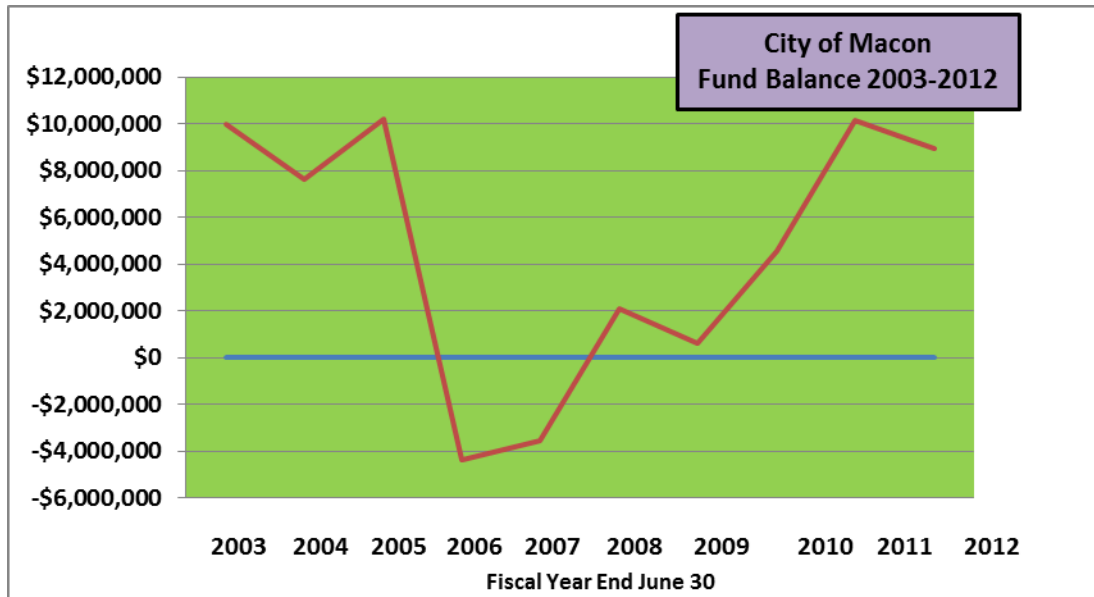
Most of the economic trends reviewed for the budget suggest stability or slight decline. Georgia property values and sales tax revenues do not reflect the same economic growth seen in others parts of the country. For this reason, the 2014 budget has been developed with conservative revenue and expenditure estimates, while continually looking for ways to become more efficient. The City’s conservative approach will also provide for a better start when the City consolidates with the County.

Fund Balance

The Mayor and City Council have been judiciously trying to maintain and continue to maintain the integrity of Macon finances to the betterment of the community and its citizens. They have done this through reduced spending and maximizing revenues.

In July of 2011 the City Council passed an Ordinance to “make it the policy of the City that the fund balance of the General Fund shall be greater than the average quarterly budgeted expenditures of the prior fiscal year, in part through increasing the existing Working Capital Reserve Account, also known as the “Filomena Account.” This Ordinance was put in place to build and maintain a fund balance which is critical to the financial health of the City.

The only time that the Fund Balance can be used would be in the event of an emergency that would require the issuance of a tax anticipation note (“TAN”) or the city of Macon has been declared to be in a state of emergency by the Governor of Georgia.

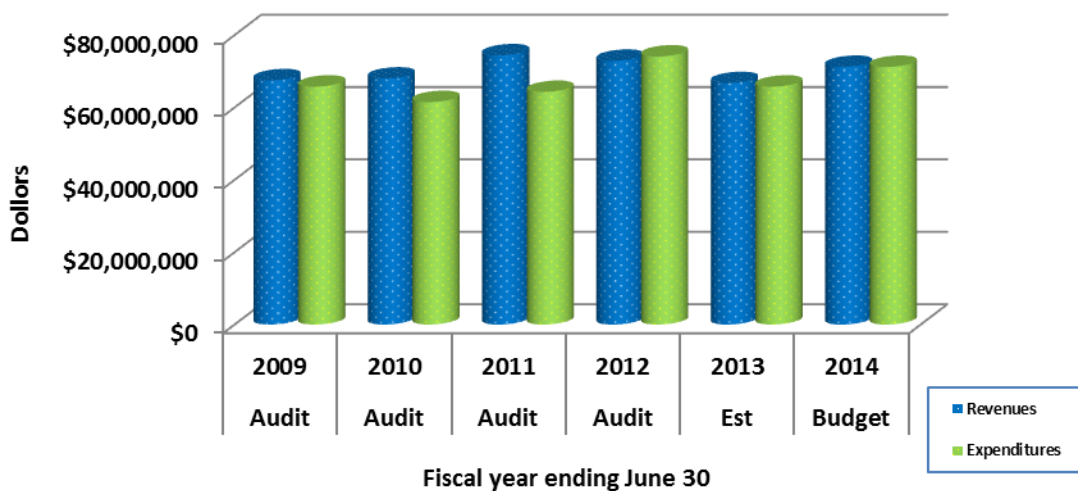


General Fund

	Audit		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenues					
Property Taxes	\$18,945,823	\$17,853,911	\$16,923,000	\$16,980,000	\$17,100,000
Auto Tags and Taxes	\$1,482,311	\$1,497,478	\$1,500,000	\$1,620,671	\$1,500,000
Railroad Equipment Tax	\$13,473	\$16,859	\$13,000	\$13,000	\$14,000
Recording Intangible Tax	\$149,478	\$117,405	\$120,000	\$185,000	\$130,000
Real Estate Transfer Tax	\$41,782	\$38,362	\$35,000	\$37,050	\$39,000
Payments in Lieu of Taxes	\$311,181	\$145,669	\$166,600	\$166,741	\$162,700
Local Option Sales Tax	\$20,456,270	\$20,904,316	\$24,000,000	\$18,031,423	\$20,600,000
Insurance Premium Tax	\$5,235,412	\$4,284,746	\$4,300,000	\$4,551,116	\$4,600,000
Alcoholic Beverage Taxes	\$1,644,147	\$1,659,096	\$1,650,000	\$1,660,025	\$1,659,000
Francise Taxes	\$7,783,541	\$8,129,703	\$8,170,000	\$7,599,085	\$8,173,200
Charges for Services	\$9,893,341	\$10,733,518	\$8,759,600	\$8,314,017	\$9,869,600
Licenses and Permits	\$2,835,722	\$2,643,916	\$2,054,000	\$2,105,969	\$1,980,000
Intergovernmental	\$924,916	\$286,631	\$245,700	\$242,736	\$271,000
Fines & Forfeitures	\$1,545,102	\$1,848,793	\$2,135,300	\$1,863,042	\$1,920,000
Interest Revenue	\$34,578	\$12,985	\$25,000	\$9,003	\$0
Rentals	\$35,275	\$37,946	\$35,000	\$33,400	\$35,000
Other Revenues	\$3,058,050	\$2,661,915	\$2,874,200	\$3,292,366	\$3,084,200
Total Revenues	\$74,390,402	\$72,873,249	\$73,006,400	\$66,704,644	\$71,137,700
Expenditures					
General Government	\$12,409,081	\$10,692,173	\$11,594,800	\$13,774,682	\$11,594,800
Judicial	\$890,092	\$945,261	\$987,000	\$878,297	\$987,000
Public Safety	\$38,374,906	\$46,408,433	\$43,274,600	\$39,500,911	\$43,274,600
Public Works & Cent Serv	\$6,748,716	\$7,387,088	\$8,985,800	\$7,793,639	\$8,985,800
Culture & Recreation	\$4,917,042	\$5,571,531	\$0	\$0	\$0
Debt Service	\$926,520	\$937,069	\$1,694,000	\$968,800	\$1,694,000
Total Expenditures	\$64,266,357	\$71,941,555	\$66,536,200	\$62,916,329	\$66,536,200
Excess of Rev over Exp	\$ 10,124,045	\$ 931,694	\$ 6,470,200	\$ 3,788,315	\$ 4,601,500
Other Financing Sources					
Transfer In	\$6,108,306	\$4,268,990	\$8,431	\$0	\$0
Transfer Out	(\$10,753,466)	(\$6,660,869)	(\$3,020,200)	(\$3,124,900)	(\$3,020,200)
Proceeds Sale of Assets	\$95,769	\$261,126	\$50,000	\$17,000	\$50,000
Total other Fin Sources	(\$4,549,391)	(\$2,130,753)	(\$2,961,769)	(\$3,107,900)	(\$2,970,200)
Net Change in Fund Bal	\$5,574,654	(\$1,199,059)	\$3,508,431	\$680,415	\$1,631,300
Beginning Fund Bal	\$4,549,890	\$10,124,544	\$8,925,485	\$8,925,485	\$9,605,900
Ending Fund Bal	\$10,124,544	\$8,925,485	\$12,433,916	\$9,605,900	\$11,237,200

General Fund

**General Fund Revenue & Expenditures
 2009 - 2014**



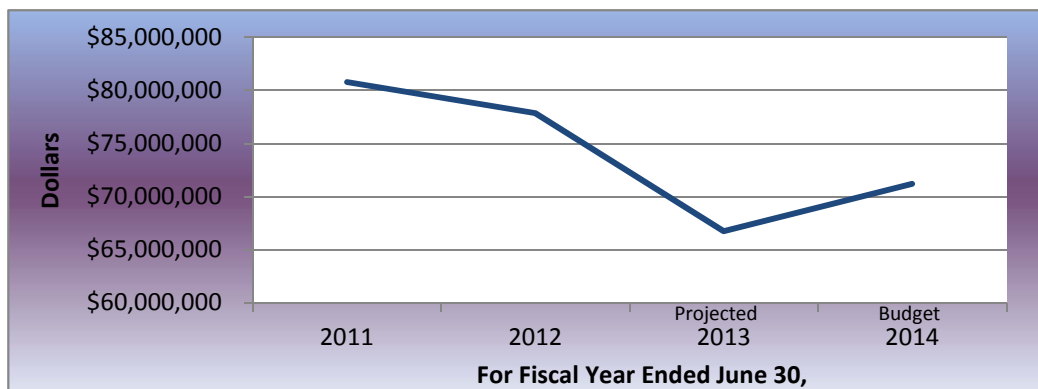
Budget Highlights

The chart reflects only revenues and expenditures and the related differences. It does not include transfers in/out.

Fiscal Year Budget 2014 shows that it is more closely in line with 2012's figures and an increase from 2013. Because there was an abnormal decrease in revenues in 2013 from sales tax, the City put a hold on many of its expenditures. The City projects that the revenues and expenditures will come back to a normal level in 2014.

General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Revenue Summary					
Property Taxes	\$20,301,056	\$19,014,360	\$18,556,000	\$18,798,671	\$18,744,000
Sales Tax	\$22,100,417	\$22,563,412	\$25,650,000	\$19,691,448	\$22,259,000
Gross Receipts	\$13,022,721	\$12,417,385	\$12,470,000	\$12,150,201	\$12,773,200
Pen. & Int. - Taxes	\$290,029	\$355,767	\$250,000	\$306,680	\$300,000
Business Licenses	\$2,140,991	\$2,018,429	\$2,054,000	\$2,105,969	\$1,980,000
Other Licenses	\$694,731	\$609,313	\$0	\$0	\$0
State/Federal Grants	\$72,449	\$55,752	\$55,700	\$55,752	\$0
Payments in Lieu of Taxes	\$833,837	\$680,031	\$701,600	\$683,164	\$701,700
Other Local Government	\$9,372,613	\$10,371,855	\$9,896,700	\$9,422,953	\$11,080,200
General City Government	\$616,919	\$844,928	\$351,400	\$314,896	\$324,000
Highways and Streets	\$234,301	\$228,921	\$152,000	\$193,774	\$359,000
Parks & Recreation:					
Charges for Services	\$224,793	\$205,534	\$59,600	\$85,000	\$69,600
Charges for Tennis Services	\$44,335	\$38,015	\$0	\$0	\$0
Charges for Central City Park	\$83,437	\$105,023	\$0	\$0	\$0
Animal Control - Charges	\$168,518	\$162,569	\$0	\$0	\$0
Mulberry Street Parking	\$180,971	\$183,730	\$0	\$0	\$0
Fines & Forfeitures	\$2,043,827	\$1,853,964	\$1,885,300	\$1,556,362	\$1,620,000
Sales & Refunds	\$322,518	\$649,424	\$162,500	\$319,000	\$162,400
Miscellaneous	\$996,706	\$669,929	\$811,600	\$1,037,775	\$814,600
Safe School Grant Reimb	\$0	\$0	\$0	\$0	\$0
Other Fin Sources- Transfers In	\$6,296,742	\$4,808,118	\$0	\$0	\$0
EECBG-Grants	\$736,373	\$0	\$0	\$0	\$0
Total Revenue	\$80,778,284	\$77,836,458	\$73,056,400	\$66,721,644	\$71,187,700



Macon

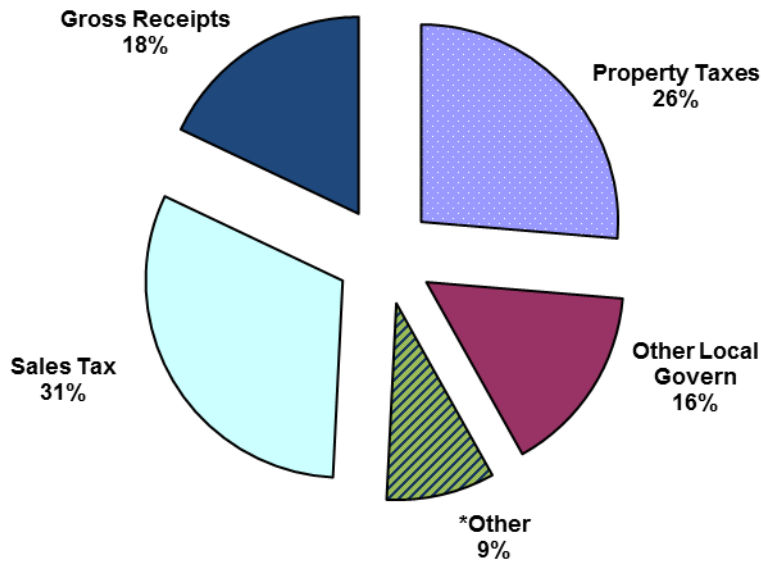
budget | 2014

Georgia

General Fund Revenue

The General Fund is the source of the majority of operating revenue for the City. The annual budget for the General Fund provides for general governmental operations of the City and maintains working capital necessary for the City's financial health and safety.

GENERAL FUND Revenue Sources 2014



***Other includes:**

Business Licenses	\$ 1,980,000
Fines & Forfeitures	1,620,000
Miscellaneous	814,600
Payment in Lieu of Taxes	701,700
Highways & Streets	359,000
General City Government	324,000
Penalties & Interest -Taxes	300,000
Sales & Refunds	162,400
PR services	<u>69,600</u>
TOTAL	\$ 6,331,300

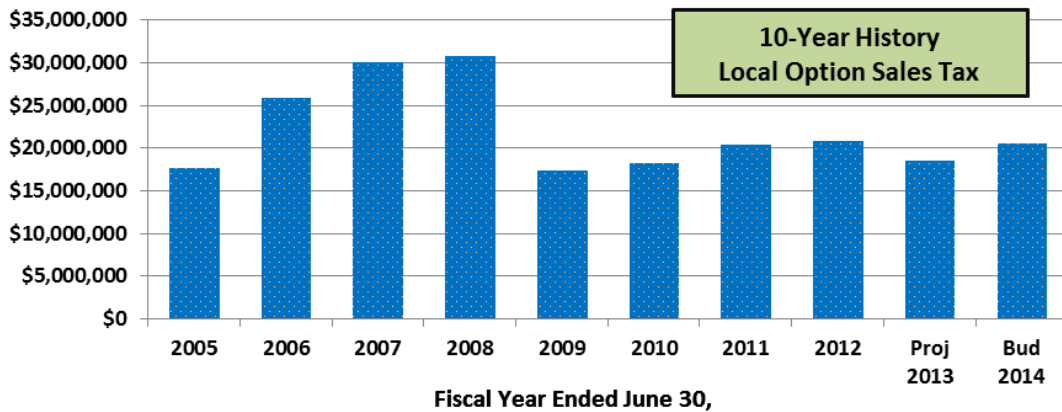
Macon

budget 2014

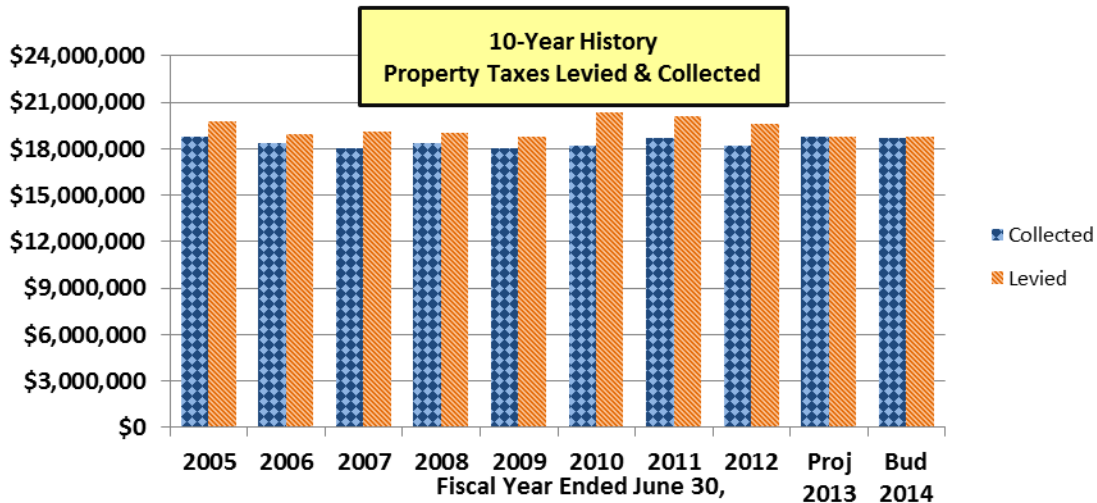
Georgia

Description of the Top Five Revenue Sources

Largest (31%) - Sales tax accounts for the largest revenue source for the General Fund. Under this category falls Local Option Sales Tax (LOST) which represents the largest percentage of this category. The City of Macon shares the proceeds from this 1% sales tax with the Bibb County. Macon receives 60% and Bibb County 40%, a division based on population. Beginning July 1, 2012, 18% of the City's LOST received will be transferred to the County to offset the cost of County-Wide Recreation. This transfer is a result of the 2011 Service Delivery Strategy (SDS). LOST collections declined in 2009 due to the down turn in the economy and have slowly been coming back. After LOST the next largest contributor in this category is Liquor, Beer and Wine tax, which is charged to alcohol distributors and is collected monthly.



Second Largest (26%) – Property Taxes are the second largest revenue source and at one time were the largest for the General Fund. Property taxes are computed by multiplying the millage rate by the property digest. The digest has decreased about .75% from last year; therefore it is anticipated there will be a slight decline in collections for FY 2014. The decrease is a result of declining property values and the overall economy. The millage rate for the City of Macon is 9.7 mills (the same as 2013) with an average collection rate of a 97%.



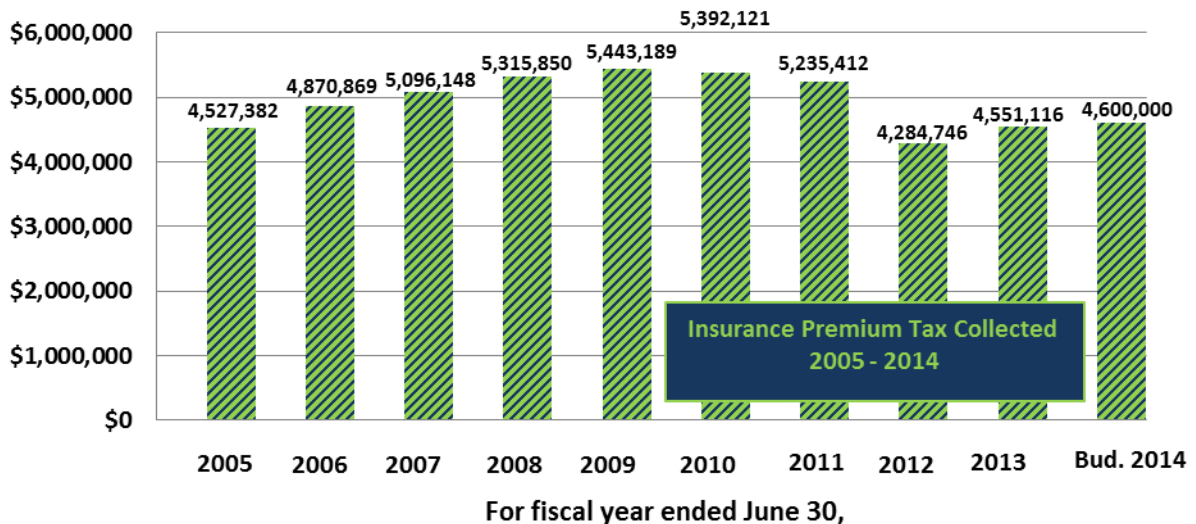
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Year ending June 30

Third Largest (18%) – Gross Receipts category represent franchise fees collected from Georgia Power, Bell South, Georgia Natural Gas and Cox Cable. These companies contract with the City of Macon for the access or use of the City’s property and are charged a percentage of their gross receipts as a fee. Under this category is the Insurance Premium Tax whereby, Georgia requires insurance companies to pay a tax of 1% to 2.5% based on the estimated insurance premiums. The return to the City is based on a population ratio within the State of Georgia. The City of Macon receives 1.18% of the total collected. Our population in relation to the State of Georgia has declined; therefore our percentage ratio reflects a decline.



Fourth Largest (16%) – Other Local Government revenue represents income from Bibb County and the State of Georgia. Bibb County reimburses the City for services which it provides county wide. These services include the following:

- Emergency Management – paid on a 50/50 basis between the City and Bibb County.
- Fire Department – Bibb County pays on the actual costs of Fire Stations located outside the city limits plus 38% of support services.

Within this category is also the lease payment from the State of Georgia for the Secretary of State Building located in downtown Macon which is used as a satellite campus for services provided by the State of Georgia.

Macon

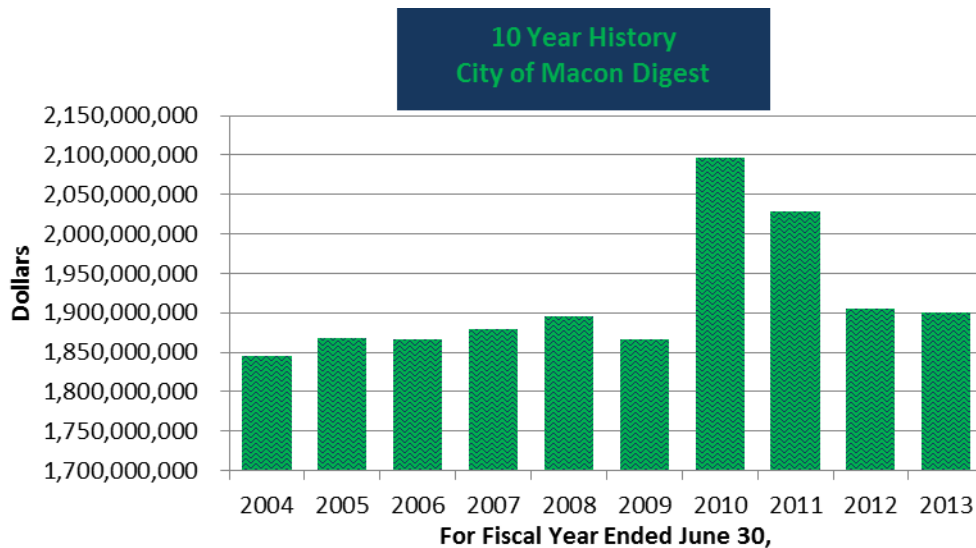
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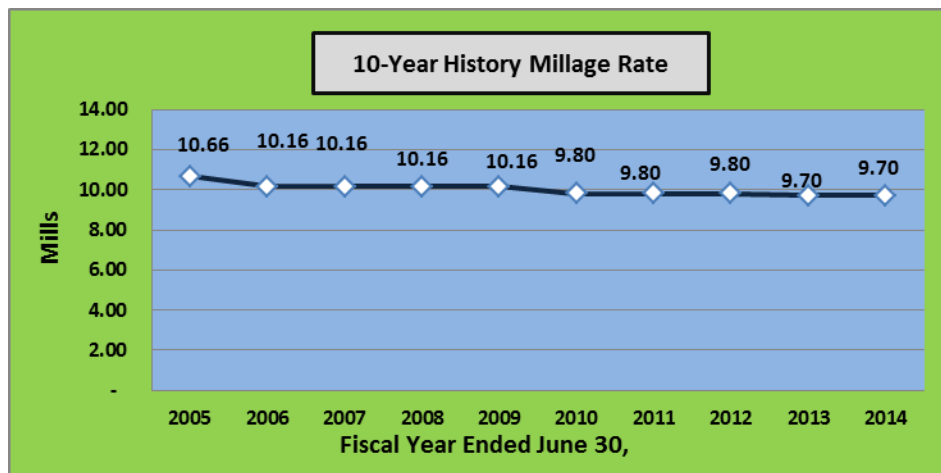
Tax Digest

From 1872 to the current period, state law requires that each county file a copy of its tax digest with the Georgia Department of Revenue. Most tax digests have survived from this early period forward and are in the holdings of the Georgia Archives.

The **Digest** (also called assessment book) is an official listing or book giving the name and address of the property owners who have been assessed, a legal description of the property and the assessed valuation, and other information (such as a breakdown of class of property) as required by state law. This Digest also gives total value of property and total of all taxable property and of all exempt property. In some states it is known as the assessment or tax roll or tax list, but in Georgia it is called the Tax Digest.



The millage rate has been relatively flat for the last 10 years. A reduction of the millage rate as well as the property value has assisted the property owner.



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General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
<u>Revenue</u>					
<u>Property Taxes</u>					
Gen. Prop. Tax	\$18,655,795	\$17,382,618	\$16,923,000	\$16,980,000	\$17,100,000
Auto Tags	\$1,482,311	\$1,497,478	\$1,500,000	\$1,620,671	\$1,500,000
Railroad Equip.	\$13,473	\$16,859	\$13,000	\$13,000	\$14,000
Rec Intangibles	\$149,478	\$117,405	\$120,000	\$185,000	\$130,000
Total	\$20,301,056	\$19,014,360	\$18,556,000	\$18,798,671	\$18,744,000
<u>Sales Tax</u>					
Local Option	\$20,456,270	\$20,904,316	\$24,000,000	\$18,031,423	\$20,600,000
Liquor Case	\$202,191	\$200,373	\$205,000	\$211,558	\$204,000
Malt Bev. Stamp	\$1,260,724	\$1,272,219	\$1,260,000	\$1,265,814	\$1,270,000
Wine Case Tax	\$181,232	\$186,504	\$185,000	\$182,653	\$185,000
Total	\$22,100,417	\$22,563,412	\$25,650,000	\$19,691,448	\$22,259,000
<u>Gross Receipts</u>					
Georgia Power	\$5,458,431	\$5,829,825	\$5,900,000	\$5,341,857	\$5,900,000
GA Natural Gas	\$468,859	\$464,303	\$470,000	\$940,000	\$470,000
Bell South/ATT	\$907,172	\$897,670	\$900,000	\$1,800,000	\$900,000
Cox Cable	\$949,080	\$917,105	\$900,000	\$1,800,000	\$900,000
Southern Telecom	\$0	\$800	\$0	\$3,200	\$3,200
Channel 14	\$0	\$20,000	\$0	\$0	\$0
Other Fran Fees	\$3,767	\$2,936	\$0	\$400	\$0
Ins. Premium	\$5,235,412	\$4,284,746	\$4,300,000	\$4,551,116	\$4,600,000
Total	\$13,022,721	\$12,417,385	\$12,470,000	\$14,436,573	\$12,773,200
<u>Pen. & Int. - Taxes</u>					
Tax Penalties	\$104,164	\$129,101	\$100,000	\$91,267	\$100,000
Tax Interest	\$185,865	\$226,666	\$150,000	\$215,413	\$200,000
Total	\$290,029	\$355,767	\$250,000	\$306,680	\$300,000
<u>Business Licenses</u>					
Occup Tax/BusLic	\$1,680,047	\$1,563,984	\$1,650,000	\$1,406,338	\$1,500,000
Bus License-Priv	\$0		\$4,000	\$300,000	\$100,000
Delinq-Business	\$51,105	\$29,778	\$30,000	\$34,362	\$30,000
Delinq- 2Yr	\$622	\$5,531	\$5,000	\$34,341	\$5,000
Licenses- Depository	\$311,464	\$343,038	\$320,000	\$315,000	\$320,000
Insurance Collections	\$40,868	\$72,413	\$40,000	\$10,928	\$20,000
Miscellaneous	\$56,904	\$1,933	\$5,000	\$5,000	\$5,000
Per Fax Fee	\$0	\$1,752	\$0	\$0	\$0
Over/Short	(\$20)		\$0	\$0	\$0
Total	\$2,140,991	\$2,018,429	\$2,054,000	\$2,105,969	\$1,980,000

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General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
<u>Other Licenses</u>					
<u>Permits</u>					
Building	\$21,385	\$28,000	\$0	\$0	\$0
Plumbing	\$13,503	\$13,500	\$0	\$0	\$0
Heating/AC	\$31,079	\$19,600	\$0	\$0	\$0
Electrical	\$40,562	\$35,000	\$0	\$0	\$0
Gen.Contractors	\$538,728	\$461,590	\$0	\$0	\$0
Plan-Occup Perm	\$42,020	\$47,582	\$0	\$0	\$0
Miscellaneous	\$5,604	\$4,041	\$0	\$0	\$0
Permit Fee	\$1,850	\$0	\$0	\$0	\$0
Total	\$694,731	\$609,313	\$0	\$0	\$0
<u>State/Federal Grants</u>					
GA - EMA	\$55,752	\$55,752	\$55,700	\$55,752	\$0
CitizenCor	\$16,697	\$0	\$0	\$0	\$0
Total	\$72,449	\$55,752	\$55,700	\$55,752	\$0
<u>Payments in Lieu of Taxes</u>					
Macon Housing Auth	\$177,713	\$34,515	\$85,000	\$85,000	\$89,000
Boeing	\$104,661	\$52,331	\$52,300	\$52,330	\$52,300
Zantop	\$28,808	\$58,824	\$29,300	\$29,411	\$21,400
Real Estate Tran.	\$41,782	\$38,362	\$35,000	\$37,050	\$39,000
Conv Ground Lease	\$35,275	\$37,946	\$35,000	\$33,400	\$35,000
Noble Invest Group	\$445,598	\$458,054	\$465,000	\$445,973	\$465,000
Total	\$833,837	\$680,031	\$701,600	\$683,164	\$701,700
<u>Other Local Government</u>					
County - EMA	\$79,818	\$245,359	\$245,700	\$242,736	\$271,000
UDA Exec Director	\$0	\$0	\$0	\$0	\$43,800
Sec. State Bldg. Lease	\$925,658	\$937,069	\$951,000	\$951,200	\$965,400
County-Fire Cont.	\$8,225,710	\$9,053,789	\$8,700,000	\$8,216,478	\$9,800,000
County Traffic Eng	\$141,073	\$135,638	\$0	\$12,539	\$0
Cherry Blossom	\$354	\$0	\$0	\$0	\$0
Total	\$9,372,613	\$10,371,855	\$9,896,700	\$9,422,953	\$11,080,200

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General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
General City Government					
Alcoh.Bev. Affidavits	\$10,350	\$6,750	\$7,000	\$0	\$0
Land Disturb Permits	\$6,476	\$2,410	\$2,000	\$0	\$0
Central Record Fee	\$84,658	\$129,113	\$100,000	\$159,000	\$106,000
Alarm Systems	\$35,951	\$26,520	\$30,000	\$30,589	\$30,000
Employee CU	\$71,974	\$86,183	\$94,400	\$84,863	\$94,000
Clean Cities Coalition	\$27,675	\$11,870	\$0	\$0	\$0
Water Authority	\$25,000	\$25,000	\$0	\$0	\$0
Scrap Material Sales	\$15,155	\$35,965	\$18,000	\$21,000	\$14,000
Signals & Signs	\$155,964	\$74,088	\$100,000	\$74,000	\$80,000
800 MHZ:					
Tower Leases:					
Comm Tower-Other	\$0	\$50,892	\$0	\$0	\$0
MWA Tower	\$14,617	\$15,202	\$0	\$0	\$0
MCCG Tower	\$16,998	\$17,678	\$0	\$0	\$0
Nextel Tower	\$38,693	\$40,628	\$0	\$0	\$0
T-Mobile Tower	\$28,636	\$30,068	\$0	\$0	\$0
Sprint Tower	\$24,015	\$24,976	\$0	\$0	\$0
Bibb BOE	\$2,710	\$2,818	\$0	\$0	\$0
IRS Tower	\$10,557	\$10,979	\$0	\$0	\$0
Bibb County	\$19,286	\$196,282	\$0	\$0	\$0
Cricket	\$28,182	\$57,491	\$0	\$0	\$0
Over/Short	\$23	\$15	\$0	\$0	\$0
Total	\$616,919	\$844,928	\$351,400	\$369,452	\$324,000
Highways and Streets					
GDOT Routes	\$0	\$0	\$0	\$0	\$157,000
Right-of-Way	\$216,941	\$211,688	\$140,000	\$285,000	\$190,000
Street Repair	\$17,360	\$17,233	\$12,000	\$2,000	\$12,000
Total	\$234,301	\$228,921	\$152,000	\$287,000	\$359,000
Parks and Recreation					
Charges for Services					
Co. Pauper Burials	\$0		\$1,600	\$3,000	\$1,600
Cem. Lot / Sales	\$61,338	\$52,575	\$55,000	\$70,000	\$60,000
Cem. Maint.	\$4,370	\$4,000	\$3,000	\$4,000	\$4,000
Senior Citizen Rent	\$8,797	\$7,461	\$0	\$0	\$0
Swimming Pool Fees	\$13,439	\$18,130	\$0	\$0	\$0
Prog. - Classes	\$2,233	\$16,652	\$0	\$0	\$0
Prog.- Fees	\$31,382	\$18,447	\$0	\$0	\$0
Utilities Reimburse	\$33,089	\$14,024	\$0	\$0	\$0

Macon
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Georgia

General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Sports Fees	\$35,022	\$32,129	\$0	\$0	\$0
Non Resid. Fee	\$230	\$250	\$0	\$0	\$0
Rentals	\$33,157	\$32,217	\$0	\$8,000	\$4,000
Sr Cit Memberships	\$450	\$1,030	\$0	\$0	\$0
Concess. Sales	\$1,203	\$2,306	\$0	\$0	\$0
Miscellaneous	\$84	\$6,314	\$0	\$0	\$0
Total	\$224,793	\$205,534	\$59,600	\$85,000	\$69,600

Parks and Recreation

Charges for Tennis	\$44,335	\$38,015	\$0	\$0	\$0
Charges for Cental Park	\$83,437	\$105,023	\$0	\$0	\$0
Total	\$127,772	\$143,038	\$0	\$0	\$0

Animal Control - Charges

Euthan & Other Fees	\$45	\$2,018	\$0	\$0	\$0
Adoption/Shelter Fee	\$10,868	\$18,893	\$0	\$0	\$0
Animal Licenses	\$561	\$0	\$0	\$0	\$0
Bibb Co.- Dogs	\$139,987	\$114,665	\$0	\$0	\$0
Board Of Health	\$17,000	\$17,000	\$0	\$0	\$0
Private Contrib.	\$57	\$9,993	\$0	\$0	\$0
Total	\$168,518	\$162,569	\$0	\$0	\$0

Mulberry Street Parking Garage Revenue

Fees - Monthly	\$169,670	\$168,620	\$0	\$0	\$0
Fees-Daily / Hr	\$11,301	\$15,110	\$0	\$0	\$0
Total	\$180,971	\$183,730	\$0	\$0	\$0

Fines & Forfeitures

Court Cost Fees	\$31,786	\$36,213	\$27,000	\$45,000	\$30,000
A. Dockets	\$0	\$0	\$0	\$0	\$0
Dept. Public Safety	\$27	\$0	\$0	\$0	\$0
Date Surcharge	\$31,120	\$30,572	\$25,000	\$45,000	\$30,000
10% Jail Add-On Srv	\$165,996	\$162,513	\$170,000	\$195,000	\$130,000
ACS Debt Rec.	\$502,923	\$535,101	\$500,000	\$421,000	\$420,000
Municipal Court	\$1,030,774	\$860,845	\$960,000	\$1,200,000	\$800,000
Providence	\$280,320	\$223,549	\$200,000	\$307,500	\$205,000
Miscellaneous	\$5,079	\$5,171	\$3,300	\$7,500	\$5,000
Over/Short Net	\$433	\$0	\$0	\$0	\$0
Over Payment	(\$4,631)	\$0	\$0	\$0	\$0
Total	\$2,043,827	\$1,853,964	\$1,885,300	\$2,221,000	\$1,620,000

Sales & Refunds

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General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
	Inv/Equip. Sales	\$224,750		\$350,658	\$100,000
Sale- Property	\$95,769	\$261,126	\$50,000	\$17,000	\$50,000
Atty & Eng. Fees	\$2,000	\$2,100	\$2,500	\$2,000	\$2,400
Prop. Sale- Non Tax	\$0	\$35,540	\$10,000	\$0	\$10,000
Total	\$322,518	\$649,424	\$162,500	\$319,000	\$162,400

Miscellaneous

Grant Revenue	\$57,325	\$0	\$0	\$0	\$0
Interest on Inv.	\$34,578	\$12,985	\$25,000	\$15,000	\$10,000
Miscellaneous	\$67,429	\$27,941	\$15,000	\$120,000	\$15,000
Rents-City Annex	\$130,984	\$117,511	\$114,000	\$143,332	\$131,000
Airport Police	\$103,149	\$68,806	\$30,000	\$30,000	\$30,000
Impounded Veh. Cont	\$191,023	\$189,152	\$185,000	\$248,000	\$186,000
Paving Assessm.	\$50	\$50	\$0	\$25	\$0
Indirect Charge	\$305,292	\$143,844	\$300,000	\$400,000	\$350,000
Railroad Annuity	\$0	\$14,000	\$7,000	\$7,000	\$7,000
US Marshalls	\$18,331	\$13,696	\$10,000	\$15,000	\$10,000
ATF Reimb	\$0	\$0	\$10,000	\$5,000	\$0
Rent-Inspection & Fees	\$75,600	\$75,600	\$75,600	\$75,600	\$75,600
CB Reim	\$12,946	\$0	\$0	\$0	\$0
City Attorney Coll	\$0	\$6,346	\$0	\$0	\$0
GMA Interest Rev	\$0	\$0	\$40,000	\$40,000	\$0
Total	\$996,706	\$669,929	\$811,600	\$1,098,957	\$814,600

Other Financing Sources- Transfers In

Group Ins	\$2,133,441	\$0	\$0	\$0	\$0
Bowden	\$11,405	\$0	\$0	\$0	\$0
E-911	\$794,995	\$220,751	\$0	\$0	\$0
Hotel/Motel	\$262,975	\$0	\$0	\$0	\$0
Fund Bal	\$4,126	\$0	\$0	\$0	\$0
ECD	(\$113)	\$746,266	\$0	\$0	\$0
Terminal	\$0	\$97,084	\$0	\$0	\$0
SPLOST	\$639,548	\$2,100,267	\$0	\$0	\$0
Centreplex	\$267,124	\$0	\$0	\$0	\$0
UDA	\$210,810	\$0	\$0	\$0	\$0
Cap Improv	\$680,924	\$302,893	\$0	\$0	\$0
S W	\$500,000	\$0	\$0	\$0	\$0
Trans-Veh Maint	\$791,508	\$0	\$0	\$0	\$0
Airport	\$0	\$746,972	\$0	\$0	\$0
1976s Bond	\$0	\$51,258	\$0	\$0	\$0
Work Force	\$0	\$539,128	\$0	\$0	\$0

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General Fund Revenue

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Communications	\$0	\$3,500	\$0	\$0	\$0
Total	\$6,296,742	\$4,808,118	\$0	\$0	\$0
EECBG-Grants					
Federal Grant	\$736,373		\$0	\$0	\$0
Total	\$736,373		\$0	\$0	\$0
Total Revenue	\$80,778,284	\$77,836,458	\$73,056,400	\$69,881,619	\$71,187,700

Other Revenues

Business Licenses

- **Occup Tax/ BusLic , Occupation Tax/ Business License-** Revenue received from each person that is engaged in business, trade, profession, or occupation in the city limits of Macon; whether with a location in the city limits or out-of-state. Fees are assessed on each business based on number of employees.
- **Bus License-Priv, Business License Privilege-** Revenue received from each person receiving a license for any business, trade or occupation defined by city ordinance (Sec. 10-29) as a privilege license. Fees associated with privilege licensees can be found in the supplemental section.
- **Delinq-Business- Delinquent Business Licenses-**Revenues received from fines that each person engaged in business, trade, profession, or occupation in the city limits of Macon pays for being late at renewing their business license by one year.
- **Delinq- 2Yr, Delinquent Business Licenses (2 years)-**Same as above for businesses being late at renewing their business license by 2 years.
- **Licenses- Depository-** Revenue collected from taxes levied on local, state, and national banking associations, federal savings and loan associations, and state building and loan associations within the city.
- **Insurance Collections-** Revenue collected from fees received from each insurer, independent agency and insurance broker where insurance business is conducted in the city. This is also where collections from insurance for damaged property is recorded.
- **Miscellaneous-** Revenue received from fees charged for making certified copies, purchased reports and responding to open records requests
- **Over/Short--**Monies received over or short on receivables for business and privilege licenses.

State and Federal Grants

- All grants are now recorded in separate funds except for the Annual GA-EMA grant. This is a grant that is given to our Emergency Management Agency annually. It is given on the conditions of an in-kind match and meeting of annual Georgia Emergency Management Agency Requirements. Funding can be used for salary, purchasing equipment, software and building upgrades among a few other items.

Payments in Lieu of Taxes

- **Macon Housing Auth, Macon Housing Authority-** Revenue collected from payments from the Macon Housing Authority for a number of housing properties in lieu of paying full property taxes. A contractual agreement is in place for these payments.
- **Boeing-** Revenue collected from payments from the Boeing in place of full property taxes owed on their real estate. This is part of a tax abatement contractual agreement and has a schedule by which the payment increases to the level of full property tax.
- **Zantop-** Revenue received from payments from the Zantop in place of full property taxes owed on their real estate. This is part of a tax abatement contractual agreement and has a schedule by which the payment increases to the level of full property tax.
- **Real Estate Tran., Real Estate Transfer Tax, revenue received from the** tax levied on the sale and transfer of real property or an interest in the property within the city limits

Other Revenues

- **Convention Center, Grounds Lease:** Revenue received for additional parking and grounds leased around the convention center in lieu of property tax. This account records money received from advertisement on the Marquee in the addressed parking lot.
- **Noble Invest Group-** Revenue received from payments from Noble Investment Group in place of full property taxes owed on their real estate. This is part of a tax abatement contractual agreement and has a schedule by which the payment increases to the level of full property tax.

General City Government

- **Alcoh.Bev. Affidavits, Alcohol Beverage Affidavits-**Revenue received from fees collected from Alcohol License Applicants for distance certification from the City-County Engineering Office. (Collected by City-County Engineering)
- **Land Disturb Permits-** Revenue received from fee collected from developers who seek to alter land within the City limits (Collected by City-County Engineering)
- **Central Record Fees-** Revenues received from fees collected for background checks, fingerprints, and accident reports. (Collected by the Police Department)
- **Alarm Systems-** When false alarms occur, the city charges residents and business owners. Revenue from this charge is located here.
- **Employee CU- Employee Credit Union-** The City of Macon receives revenue to pay for Salary and Benefits of the Credit Union. The City also has an expense in the general fund.
- **Scrap Material Sales-** Revenue received from the sale of scrap metal by several departments.
- **Signals & Signs-**Revenue collected for signs & signals maintenance due to accidents and from maintaining the all of Bibb County's Signs and Signals.

Highways and Streets

- **Right-of-Way-** Revenue collected from utilities companies for the continual and new use of the city's right of way to run and connect lines, cables, and wiring.
- **Street Repair-** Revenue collected from contractors who alter city streets and right of ways to serve clients. The City-County Engineering Officer must approve of the repair to the city street or right of way. Contractor pay for the time it takes engineering to inspect the alteration and repair.

Fines and Forfeitures

- **Court Cost Fees**—revenue received from the charge to defendants for appearing in court
- **A. Dockets**—revenue receive from arrest dockets
- **Dept. Public Safety**-revenue received from-infrequent checks of small amounts the court receives on an unpredictable schedule from the State of Georgia based on various types of convictions.
- **Drug Abuse Treatment & Education (DATE) Surcharge-** Revenue collected from the 50% of the base fine for the Drug Abuse Treatment & Education State surcharge.
- **10% Jail Add-On Srv, 10% Jail Add On Service Charge-** Revenues collected by the court for maintaining the county jail- this is assessed at 10% of traffic fine amounts.
- **ACS Debt Rec., ACS Debt Recovery-** revenue received for debts related to unpaid and overdue court fines recovered by Xerox (formerly known as ACS).
- **Municipal Court**—Revenue received for city tickets and court assessed fines.

Other Revenues

- **Providence-** Revenue received from Providence Community Corrections, a private probation service used by the court that takes fines from probationers.
- **Miscellaneous-** Revenue received from fees charged for making certified copies and responding to open records requests
- **Over/Short Net-** Revenue or short fall if deputy clerks inadvertently either give too little or too much change back to customers paying court fines at the windows.

Sales/Refunds-

- **Invty/Equip Sales, Inventory Equipment Sales-** Revenue received from any city equipment or inventory sold.
- **Sale- Property-** Revenue received from any real property sold by the city.
- **Atty & Engineering Fees-** Revenue received from fees associated with sale of property
- **Prop. Sale- Non Tax-** Revenue received from the sale of all property to non-taxable agencies such as other governments, churches, and some non-profit organizations.

Miscellaneous

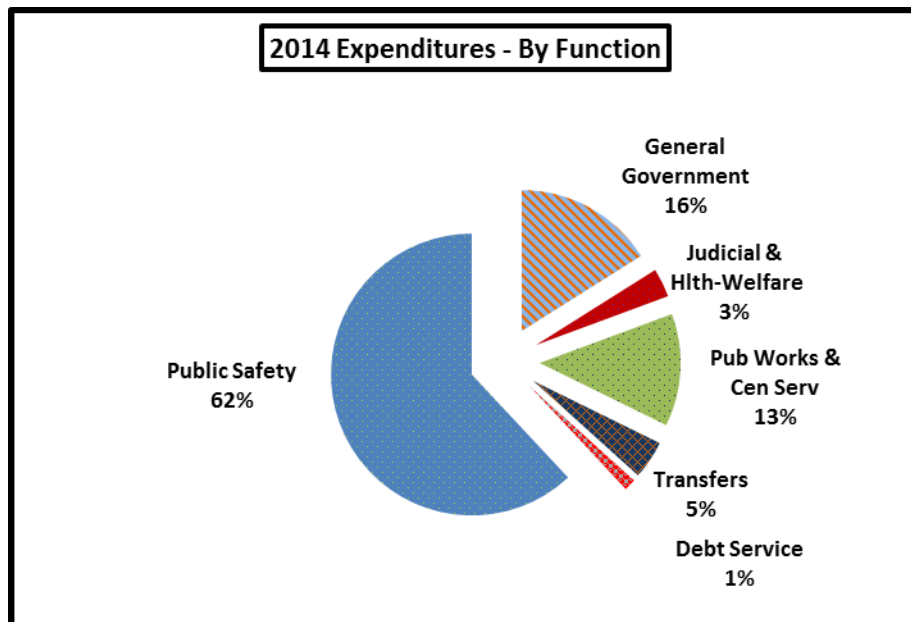
- **Interest on Inv, Interest on Investment-** Revenue earned from interest on investment of various general fund accounts
- **Miscellaneous-** Revenue received from fees charged for making certified copies and responding to open records requests, and any other identified revenue items that once
- **Rents- City Annex-** Monthly lease payments from tenants in City Hall Annex building: Bob Lewis & Associates, Macon Bibb County Land Bank Authority, Community Partnership, Planning & Zoning.
- **Airport Police-** This is a reimbursement type grant used to offset the cost of having law enforcement officers at the Airport.
- **Impounded Veh. Con, Impounded Vehicle Contract,** Revenue related to the franchise agreement with from Ackerman Wrecker Service from the impounding of vehicles in city
- **Indirect Charge-** Revenue received from other funds for performing necessary administrative functions such as invoice processing, payroll and human resource services, management etc.
- **Railroad Annuity- Revenue related to the franchise agreement with Norfolk Southern**
- **US Marshalls-** Revenue received for reimbursement for overtime and fuel usage by the liaison to the U.S. Marshals Service
- **ATF Reimbursement-** Revenue received for reimbursement for overtime and fuel usage by the liaison to the Bureau of Alcohol, Tobacco, and Fire Arms
- **Rent Inspections and Fees-** Revenue received from Inspections and Fees for the Rent they pay for occupying the City Hall Annex
- **GMA Interest Rev, Georgia Municipal Association Revenue-** revenue that is earned on the GMA Lease Pool Money that is set aside for the city's use.

General Fund Expenses

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Expenditure Summary					
City Council	\$649,029	\$687,275	\$844,400	\$737,083	\$868,300
Mayor & Staff	\$859,110	\$912,041	\$1,043,290	\$997,585	\$962,700
City Clerk	\$149,831	\$144,064	\$175,800	\$151,261	\$167,000
Finance	\$1,027,756	\$1,212,604	\$1,295,352	\$1,160,651	\$1,284,500
Purchasing	\$0	\$0	\$218,726	\$192,080	\$197,500
City Attorney	\$979,960	\$887,154	\$983,576	\$844,868	\$914,300
Information Technology	\$971,105	\$1,155,566	\$0	\$0	\$0
Human Resources	\$931,097	\$836,319	\$1,017,064	\$838,394	\$960,100
Credit Union	\$75,563	\$88,937	\$93,000	\$84,863	\$93,080
DCA Grant	\$0	\$0	\$0	\$0	\$0
Middle GA Clean Cities	\$52,748	\$20,074	\$0	\$0	\$0
Risk Management	\$1,865,719	\$596,395	\$470,000	\$512,000	\$520,000
Internal Auditor	\$96,022	\$185,414	\$210,600	\$195,012	\$201,120
Central Services	\$2,648,046	\$3,026,352	\$3,347,758	\$3,037,979	\$3,484,400
Services to Government	\$1,165,436	\$1,464,183	\$1,145,000	\$1,191,103	\$1,122,000
Other Costs	\$665,371	\$397,935	\$4,392,337	\$3,621,472	\$2,078,300
Municipal Court	\$890,092	\$945,261	\$980,315	\$878,297	\$955,800
Police Department	\$17,758,558	\$21,124,151	\$20,327,486	\$18,526,227	\$19,752,750
Fire Department	\$19,278,563	\$23,734,515	\$22,124,958	\$20,515,980	\$23,565,700
Emergency Management	\$291,399	\$333,654	\$492,300	\$458,704	\$536,100
Engineering	\$533,627	\$696,435	\$0	\$0	\$0
Traffic Engineering	\$284,881	\$331,945	\$0	\$0	\$0
Public Works	\$4,617,293	\$6,619,630	\$5,510,087	\$4,755,660	\$5,573,200
Inspection and Fees	\$1,041,019	\$1,216,101	\$0	\$0	\$0
Parks and Rec	\$3,181,997	\$427,545	\$0	\$0	\$0
Mulberry Parking Garage	\$117,995	\$126,579	\$0	\$0	\$0
Miscellaneous (EECBG)	\$131,336	\$0	\$0	\$0	\$0
ECD-Property Inspect	\$564,079	\$649,400	\$689,920	\$600,254	\$813,300
ECD-Demo & Brd-up	\$392,384	\$351,190	\$374,000	\$300,000	\$530,500
ECD-Acquistitions	\$52,065	\$238,743	\$176,000	\$100,000	\$134,200
ECD-Home Match	\$58,032	\$16,890	\$20,000	\$0	\$0
ECD-Mainstreet	\$0	\$2,500	\$73,600	\$69,421	\$85,700
ECD-Economic Dev	\$0	\$0	\$79,233	\$31,054	\$98,550
Debt Service Payments	\$926,521	\$937,069	\$1,694,000	\$954,470	\$968,800
Other Agencies	\$2,880,727	\$1,884,481	\$2,159,400	\$2,147,581	\$2,221,900
Transfers to other funds	\$9,586,906	\$5,659,981	\$3,118,200	\$2,829,100	\$3,097,900
Total Expenditures	\$74,724,267	\$76,910,383	\$73,056,402	\$65,731,099	\$71,187,700

General Fund Expenditures

The General Fund accounts for all financial transactions for the largest portion of activity for general operations of the City. Over sixty-two (62) cents of every dollar received is spent on Public Safety. Public Safety covers Police, Fire and Emergency Management. Sixteen (16) cents of every dollar is spent on General Government.



General Government (Gen Gov't) is composed City Council, Mayor, City Clerk, Finance, Purchasing, City Attorney, Human Resources, Credit Union, Risk Management, Internal Auditor, Services to Government, Other Agencies, and Other Costs.

Judicial and Health & Welfare is made up of Municipal Court and payments to ECD.

Public Works & Central Services is made up of Public Works Administration, Street Cleaning, Street Maintenance, Storm Drainage, and Grounds and Central Services.

Public Safety is made up of Emergency Management, Fire and Police.

Debt Service accounts for payments for the Secretary of State bond payments.

Transfer to Other Funds captures those expenses for Bowden Golf, Capital Projects, UDA Bond, 2007 Hotel Bond Payments, and Coliseum/Auditorium.

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General Fund Expenditures

Within the General Fund are several similar line items. The similar characteristics are outlined below:

Chart of Accounts

In preparation for creating an new chart of accounts for the consolidated government additional accounts were created to improve the definition of how funds are expended. Under the account "Contractual" items identified were transferred to new accounts or put into accounts that better described the function. Some of the new accounts set up are as follows:

Audit Fees	Professional Fees
Copier Lease	Repairs & Maintenance-Building
Software Maintenance	Department New Government
Software License	

Overall Budget

Department Managers brought down their operating expenses due to declining revenues. Departments had to keep travel and training the same as they budgeted for last year. Operating equipment was kept to a minimum and most all CIP approved requests will be delayed until the second half of the year.

Health Insurance

Health Insurance expenses have increased by almost a million dollars due to an increase in large claims and expectations this trend will continue into FY 2014. The City has not raised insurance rates to its employees since October of 2011. Insurance claims had remained constant until FY 2013 at which time employee claims increased by 10%. This is due to six (6) claims exceeding the \$200,000 threshold before stop loss coverage took affect. The threshold limit for FY14 was raised to \$225,000 in an effort to reduce expenses.

Employees

The Fire Department added 23 firefighters for the new fire station. The station will not open until the second half of the year so only \$250,000 was added to the budget for FY 2014. There were seven position changes adding approximately \$42,000 in salaries and benefit expenses to the General Fund.

Uniforms

Many departments are purchasing uniforms but will hold off on this expenditure until the new government is in place. This decision was made in order to have employees of the new government wearing uniforms with the same logo.

Line Item "Depart-New Government"

A line item in each department was set up to budget funds for the new government as per the Charter for the Macon-Bibb County Government, "Until July 1, 2014, the restructured government shall operate under the funds remaining from the fiscal year 2013-2014 of the combined budgets of the City Of Macon and Bibb County".

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General Fund Expenditures

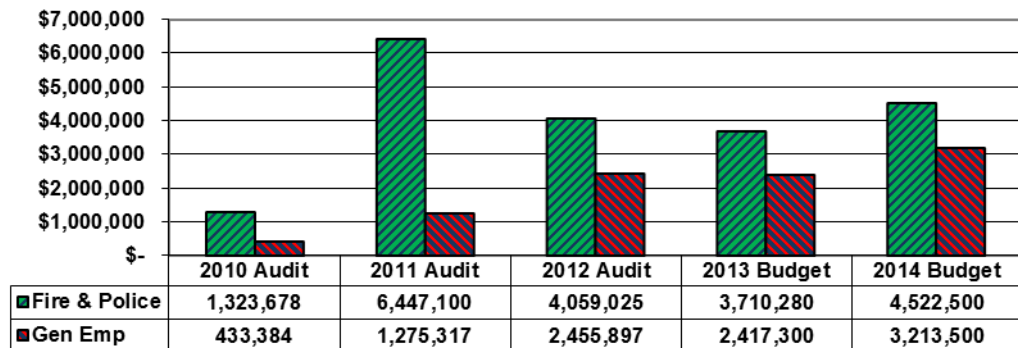
Pension

The City has a defined benefit program and the City contributes 100%. The current funding ratio is 110.42% for general employees and 102.92% for Police and Fire according to the most recent actuarial report. With the plans well-funded the new GASB pronouncement will have minor impact on the City. The new GASB pronouncement requires the unfunded liability to be included in the government-wide financial statements.

The pension contribution rate for the City increased from 17.5% to 22.29% for General Employees and 14.83% to 17.74% for Fire & Police or \$1,600,000 annual increase for total pension costs.

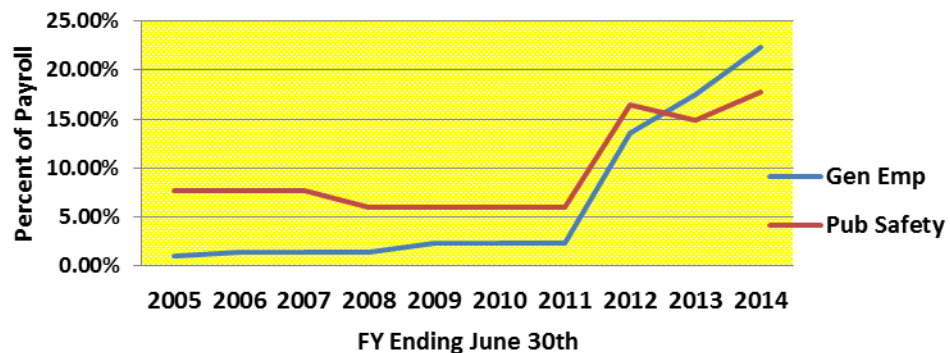
It is very significant to see that the total pension contributions from 2010 to 2014 has increased by \$5,978,938 or 340%.

Five Year Employer Contributions (ARC)



Fiscal Year End June 30

Ten Year History of Pension Contribution as Percentage of Payroll



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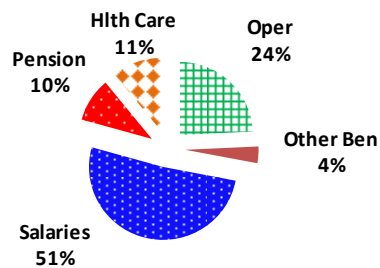
General Fund Expenditures

Major Budget Categories Three Year Comparison 2012-2014

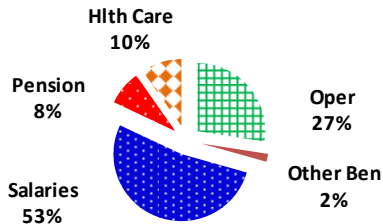
Fiscal Year 2014 Pension was Calculated at 22.29% for General Employees
17.74% for Fire & Police Employees
This represents 10% of the total Gen Fund.

Saleries & Benefits make up 72% of the budget.

Fiscal Year 2014



Fiscal Year 2013



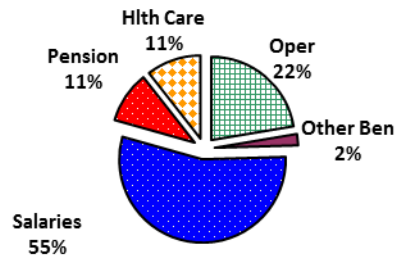
Fiscal Year 2013 Pension was Calculated at 17.50% for General Employees
14.83% for Fire & Police Employees
This represents 8% of the total Gen Fund.

Saleries & Benefits make up 71% of the budget.

Fiscal Year 2012

Fiscal year 2012 Pension was calculated at 13.55% for General Employees
16.44% for Fire & Police
This Represents 11% of the total Gen Fund.

Saleries & Benefits make up 78% of the budget.

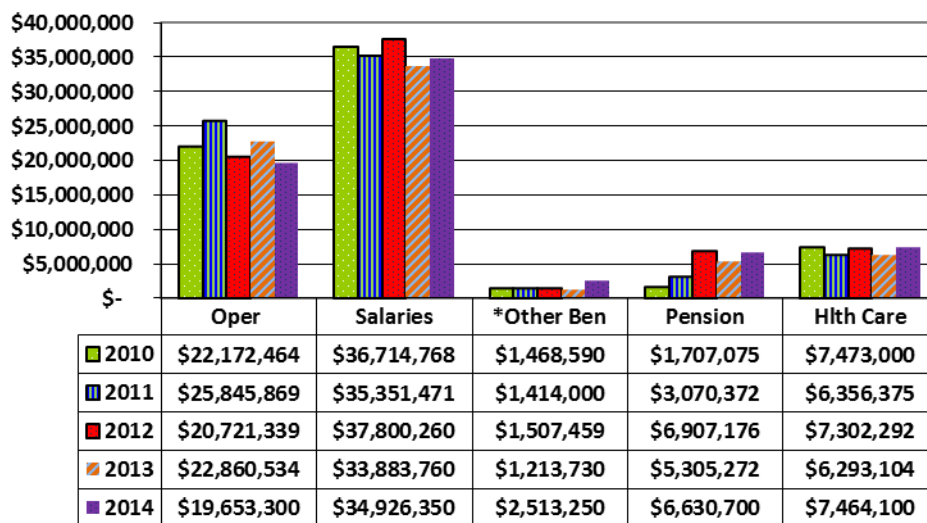


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General Fund Expenditures

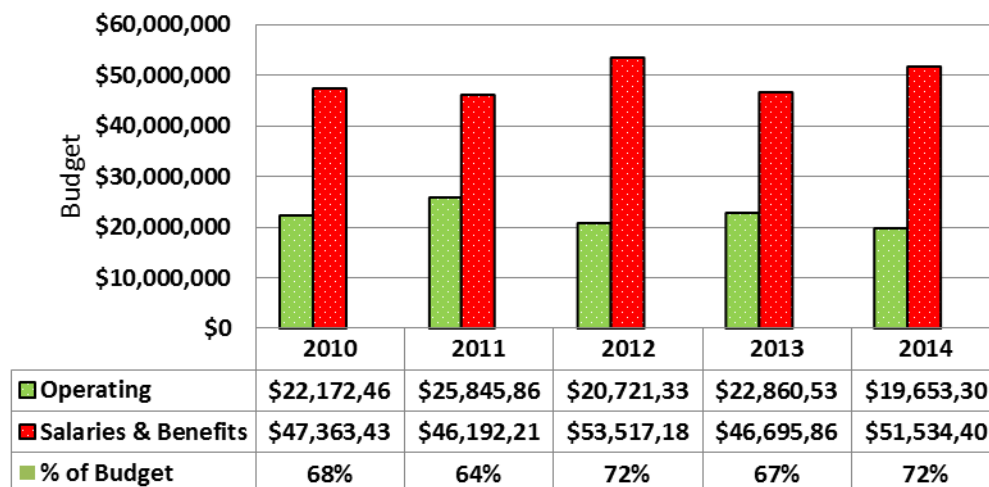
In discussing salaries, health insurance and pension (the three make up the largest expenditures in the General Fund) it is wise to compare those costs to the total budget. The first graph below shows the breakdown of individual benefits and operating expenses and how they have changed over the last five years. The second graph shows total salaries and benefits as a percentage of the total budget. This graph illustrates that the operating budget has been slowly decreasing while the salaries and benefits have increased. It brings home the point that departments are having to do more with less operating resources.

Five Year Comparison Salaries and Benefits to Operating Budget



*Other Benefits include S.S., Medi., and Life Ins.

5 Year Comparison Total Salaries & Benefits to Operating Costs



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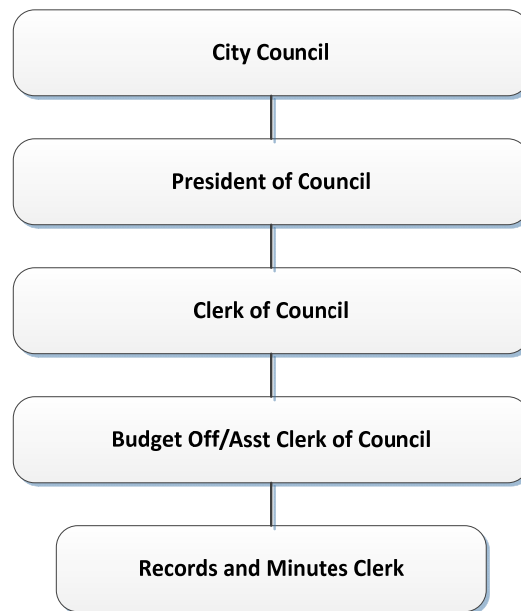
General Fund Expenditures

City Council

The City Council is the legislative branch of government made up of 15 part-time Council Members and three full time support staff. It proposes, debates, and votes on legislation governing and/or affecting the City.

Budget Highlights

City Council's budget has a 2.8% increase. The cost of the the annual audit has decreased; however, due to consolidation, two audits are needed (One for the period ending June 30, 2013 and one for the period ending December 31, 2013). The City as it is known today will end December 31, 2013 so this is the reason for a six month audit. The composition of City Council will change with consolidation- going from 15 council members to 9 commissioners. This decreases the overall salary requirement. The 2.8% increase in the budget is from the extra audit plus IT and Multimedia costs increasing as a result of a revised computer inventory and measurement of multimedia resources use.



Position

Clerk of Council

Budget Officer/ Assistant Clerk

Records and Minutes Clerk

Salary

\$49,486

\$34,598

\$28,397

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>City Council</u>					
Salaries and Benefits					
Full Time	\$123,356	\$123,955	\$132,800	\$116,381	\$56,900
Part Time	\$150,174	\$154,824	\$152,500	\$144,041	\$75,900
Other	\$34,018	\$34,688	\$35,100	\$34,593	\$17,600
Overtime	\$725	\$1,157	\$1,500	\$2,500	\$800
Benefits	\$27,013	\$43,152	\$0	\$0	\$0
Health Costs	\$78,447	\$74,409	\$132,600	\$107,709	\$54,600
Life Insurance	\$0	\$0	\$2,100	\$1,700	\$1,000
FICA	\$0	\$0	\$18,300	\$17,000	\$8,600
Medicare	\$0	\$0	\$4,300	\$3,816	\$2,000
Pension	\$0	\$0	\$24,100	\$22,370	\$13,500
Workers Comp	\$0	\$4,752	\$5,000	\$5,000	\$2,600
Total	\$413,733	\$436,937	\$508,300	\$455,110	\$233,500
Operating Expenses					
Auditing Fees	\$193,772	\$196,949	\$197,000	\$156,373	\$150,000
IT Services	\$0	\$0	\$25,500	\$25,500	\$29,400
Multimedia Services	\$0	\$0	\$45,800	\$45,800	\$30,000
Copier Lease	\$0	\$0	\$0	\$0	\$3,600
Telephone	\$946	\$933	\$2,800	\$2,800	\$1,400
Printing	\$980	\$1,105	\$1,500	\$1,900	\$800
Travel	\$25,365	\$30,846	\$42,000	\$30,000	\$10,000
Contractual	\$6,906	\$9,843	\$8,000	\$6,600	\$0
Op. Supplies	\$2,079	\$2,528	\$2,500	\$3,000	\$1,400
Contingency	\$3,144	\$5,659	\$11,000	\$10,000	\$5,000
Miscellaneous	\$2,104	\$2,475	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$403,200
Total	\$235,296	\$250,338	\$336,100	\$281,973	\$634,800
Total Council	\$649,029	\$687,275	\$844,400	\$737,083	\$868,300

Macon

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Mayor's Office

The Mayor's Office provides the executive and administrative function for City Government, setting the Vision, Mission, and goals through a strategic planning process and managing daily operations to ensure goals within the strategic plan are met and services are provided in an efficient manner. The Mayor's Office is also responsible for compiling the City's annual budget and presenting it to the City Council, which has final approval.



FY2014 Budget Highlights

Based on the Mayor's Strategic Plan for the City of Macon, the general fund budget is **2.6%** less than last fiscal year and **7.4%** less than FY2012. The millage rate is being proposed to remain the same at **9.7 mils**. As a cost cutting mechanism, the Mayor has reduced his contingency by 20%, and the budget for the Mayor's Office has been reduced by 7.7% from the previous budget.

Despite the reduced general fund, we are still able to provide services to our community and support projects and initiatives to improve our neighborhoods. Funding is included for:

- Macon-Bibb County Consolidation;
- Additional firefighters for new stations;
- 100 hardwood trees;
- Greener Macon initiatives, including litter pickup and the Gateway Project;
- Ongoing housing demolition; and
- 5x5 Program.

Additionally, we are funding – for the third year – SeeClickFix, a web-based tool that allows the public to report issues in the community and track its progress to a solution. This system has been very successful in helping citizens report issues in their neighborhoods. Multimedia Services are also included in this budget to better promote communication with the public, including live streaming of public meetings and events, a monthly highlight show, and development of interactive apps for the website.

Strategic Plan

The Mayor's Office of the City of Macon requested assistance from the Middle Georgia Regional Commission to develop a strategic plan that would guide the operations of the Mayor's Office and Departments leading up to the creation of the new Macon-Bibb County government.

The basis for our Strategic Plan is the Mission and Vision for the City that was developed with input from City Council, Department Heads, and other stakeholders, as well as Mayor Reichert's goal for Macon-Bibb County to grow as the hub city of Middle Georgia. Macon-Bibb County already provides – and can provide even more – the higher education, medical, cultural, and economic opportunities in a vibrant urban core in a quality and quantity not found to the same extent anywhere else in the region.

Macon

budget | 2014

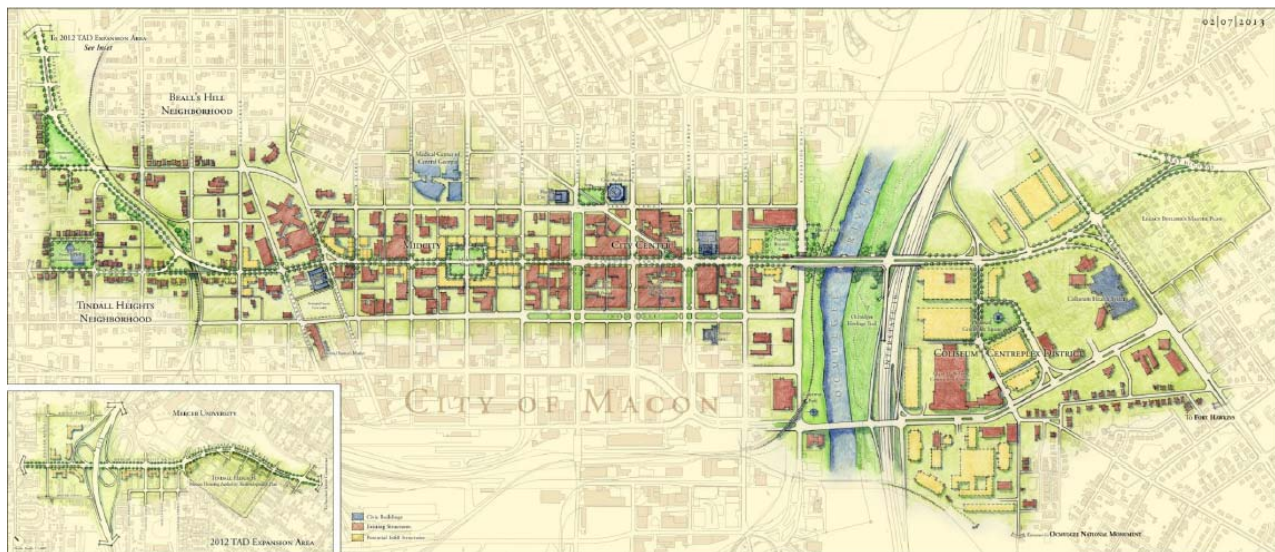
Georgia

Leading up to the new, consolidated Macon-Bibb County in January 2014, the City of Macon is focused on three competing areas.

- 1) Day-to-Day Operations – This requires full-time attention of city staff and elected officials being responsive to citizen concerns and acting in a fiscally responsible manner while providing essential city services.
- 2) Macon-Bibb County Consolidation – This will require the active participation from city staff and elected officials in a compressed timeframe to ensure continuity of services and structuring of a new government for the 21st century.
- 3) Strategic Projects – Specific projects that will have a long-term and lasting impact on Macon-Bibb County have been identified to address current and future challenges in areas like neighborhood improvements and revitalization, economic development, transportation, technology, and safety.

In order to organize these three competing areas, each of which could be full-time work, the administration has adopted the **B.E.S.T.** principles, which provide the framework for addressing strategic priorities and projects for the City.

Build a Sustainable Community
Educate our Citizens.
Safety and Services in Every Neighborhood.
Transit and Technology Throughout the Region.

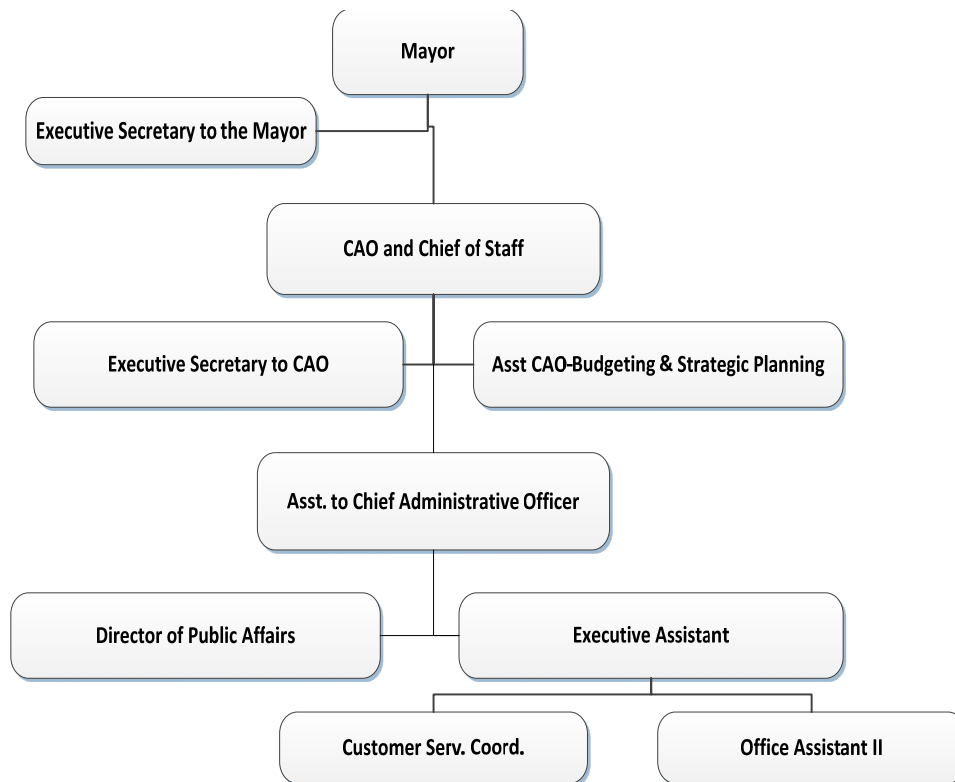


The SPLOST is funding key strategic projects for improving our community, included the construction of a new Visitor Center for Fort Hawkins, the birthplace of Macon (upper left), road improvements like the intersection near the Medical Center of Central Georgia (upper right), and economic development and revitalization projects like the Second Street Corridor (below).



Mayor's Office

**Chart of Organization
 2013-2014**



<u>Position</u>	<u>Salary</u>
Chief Admin Officer	\$140,146
Mayor	\$101,025
Executive Assistant	\$64,143
Assistant CAO- Budget	\$55,311
Assistant to the CAO	\$48,900

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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Mayor</u>					
Salaries and Benefits					
Full-Time	\$612,321	\$595,260	\$589,600	\$563,134	\$263,800
Part Time	\$5,663	\$2,455	\$5,000	\$0	\$0
Benefits	\$60,029	\$107,928	\$0	\$0	\$0
Health Costs	\$77,360	\$73,733	\$86,000	\$85,625	\$42,000
Life Insurance	\$0	\$0	\$3,500	\$3,635	\$1,700
FICA	\$0	\$0	\$31,800	\$31,059	\$15,600
Medicare	\$0	\$0	\$7,500	\$7,849	\$3,800
Pension	\$0	\$0	\$82,000	\$87,851	\$52,400
Workers Comp	\$0	\$17,424	\$16,500	\$16,500	\$8,500
Total	\$755,373	\$796,800	\$821,900	\$795,653	\$387,800
Operating Expenses					
IT Services	\$0	\$0	\$43,800	\$43,800	\$15,900
Multimedia Services	\$0	\$0	\$20,000	\$20,000	\$10,000
Vehicle Labor	\$1,426	\$943	\$1,200	\$500	\$600
Vehicle Parts	\$1,189	\$1,241	\$1,200	\$600	\$600
Repairs & Maint- Bldgs	\$0	\$0	\$6,600	\$3,500	\$2,300
Copier	\$0	\$0	\$0	\$0	\$2,900
Telephone	\$3,930	\$3,964	\$12,000	\$14,123	\$6,300
Communication	\$197	\$287	\$300	\$225	\$200
Public Relations	\$0	\$0	\$4,200	\$4,980	\$600
Printing	\$7,400	\$6,338	\$2,400	\$2,172	\$1,200
Travel	\$2,449	\$21,434	\$29,000	\$18,150	\$8,000
Dues	\$9,970	\$3,984	\$4,790	\$3,970	\$1,000
Contractual	\$11,285	\$10,326	\$11,700	\$11,000	\$500
Op. Supplies	\$6,651	\$7,372	\$7,400	\$7,400	\$3,700
Fuel	\$3,995	\$3,801	\$4,000	\$2,383	\$2,000
Operating Equip.	\$0	\$0	\$4,200	\$2,383	\$0
Contingency	\$45,983	\$46,818	\$50,000	\$49,000	\$20,000
Meeting Exp.	\$9,263	\$8,733	\$10,100	\$9,246	\$4,000
Senior Events	\$0	\$0	\$8,500	\$8,500	\$10,000
Dept-New Government	\$0	\$0	\$0	\$0	\$485,100
Total	\$103,737	\$115,241	\$221,390	\$201,932	\$574,900
Total Mayor	\$859,110	\$912,041	\$1,043,290	\$997,585	\$962,700

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General Fund Expenditures

City Clerk

The City Clerk is responsible for authenticating the Mayor’s signature on all official City documents and also attests all contracts and official documents of the City. This office receives and permanently files all contracts, deeds to the city real estate, abstracts of the city real estate and certificates of title by the city Attorney or other attorneys, leases of city property, city franchise. Election documents are maintained and purged according to election laws in this department. Additionally, the clerk’s office keeps record of all city appointments to boards, authorities and commissions. This office also functions as the records retention officer for the City.

Budget Highlights

There is a 5% reduction over last fiscal year. In effort to achieve an effective succession plan, the mail room/records clerk will complete her clerk’s certification this year through The University of Georgia’s Carl Vinson Institute of Government. The training is located in the travel and training line-item.



Accomplishments – 2012-2013

- The City Clerk completed a ten-course, sixty hours, special Masters Education Management Development Certificate program.
- The office provided training regarding current Secretary of State Records Retention mandates and guidelines to all departments.
- Monthly contract logs were disseminated to all departments, and a monthly log reflecting contracts with a 30-90 days’ notice of expired contracts or contracts nearing expiration.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>City Clerk</u>					
Salaries and Benefits					
Full-time	\$81,179	\$81,892	\$83,500	\$79,130	\$42,400
Benefits	\$9,068	\$19,045	\$0	\$0	\$0
Health Costs	\$7,837	\$3,522	\$4,300	\$4,081	\$2,200
Life Insurance	\$0	\$0	\$600	\$500	\$300
FICA	\$0	\$0	\$5,100	\$4,810	\$2,600
Medicare	\$0	\$0	\$1,200	\$1,200	\$600
Pension	\$0	\$0	\$15,900	\$15,022	\$10,000
Workers Comp	\$0	\$3,168	\$3,300	\$3,300	\$1,700
Total	\$98,085	\$107,627	\$113,900	\$108,043	\$59,800
Operating Expenses					
Mail Room Expense	\$41,102	\$24,993	\$39,000	\$22,317	\$15,000
IT Services	\$0	\$0	\$10,900	\$10,900	\$4,900
Copier Lease	\$0	\$0	\$0	\$0	\$850
Telephone	\$644	\$608	\$1,200	\$1,277	\$750
Printing	\$53	\$55	\$300	\$222	\$200
Travel	\$6,160	\$6,858	\$6,800	\$4,813	\$1,500
Dues	\$82	\$20	\$300	\$279	\$400
Contractual	\$2,414	\$2,414	\$2,000	\$1,787	\$0
Op. Supplies	\$1,291	\$1,489	\$1,400	\$1,623	\$650
Dept-New Government	\$0	\$0	\$0	\$0	\$82,950
Total	\$51,747	\$36,437	\$61,900	\$43,218	\$107,200
Total City Clerk	\$149,831	\$144,064	\$175,800	\$151,261	\$167,000

<u>Performance Measurements</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Updates of Boards, Authorities, etc.	36	35	39	20
Out-going USPS & Priority Mail	95,000	32,000	30,000	25,000

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Georgia

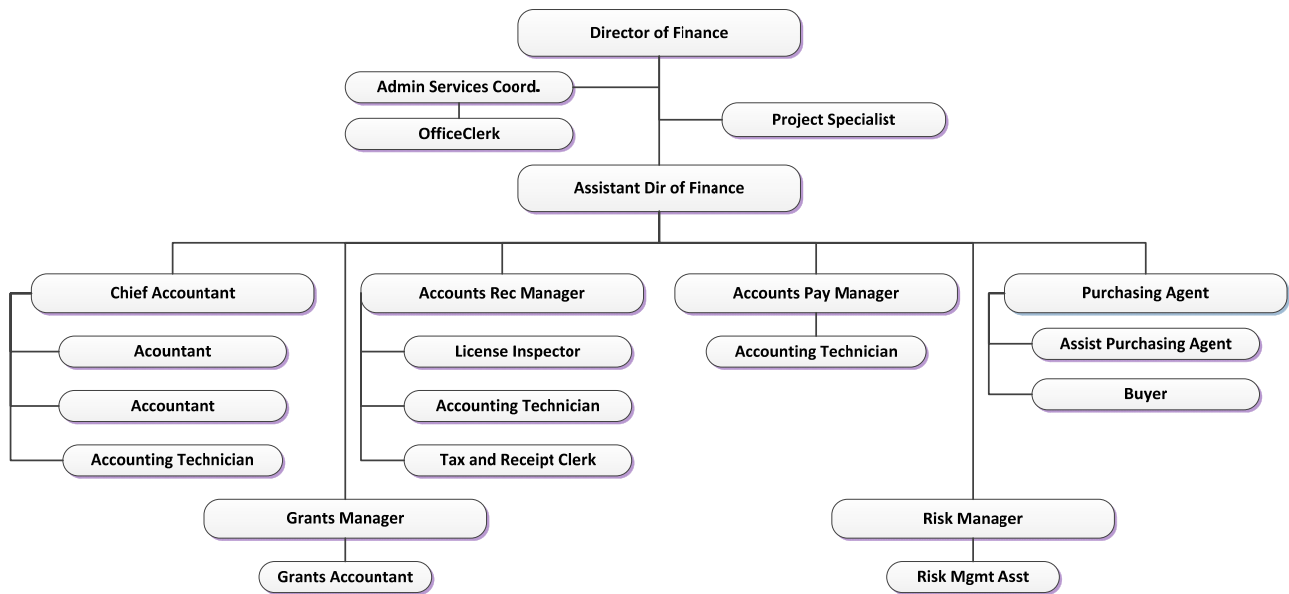
General Fund Expenditures

Finance

The Finance Department is responsible for the financial and procurement operations of the City of Macon and serves as an advisor to the Administration and City Council with respect to financial matters. This department ensures that there are adequate funds available to acquire the resources needed to help the City achieve its goal and objectives.

Budget Highlights

The printing line item increases due to the requirement to print two CAFRS which will be required as the current government ends and the new one begins. Contractual services includes an Other Post-employment benefits (OPEB) actuarial study which is required every two years.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Finance	\$88,253	Accountant (2)	\$41,133-\$43,056
Assistant Director of Finance	\$82,100	Admin. Services Coord.	\$38,189
Chief Accountant	\$67,400	Accounting Technician (3)	\$32,134-\$32,948
Grants Manager	\$53,974	License Inspector	\$29,723
Accounts Rec Manager	\$48,191	Tax and Receipt Clerk	\$25,002
Accounts Payable Manager	\$48,191	Office Clerk	\$23,234
Grants Accountant	\$44,286		

Finance Department Goals

- Obtaining the Excellence in Finance Reporting Award from GFOA
- Receive the Distinguished Budget Award from GFOA
- Assist in Developing financing strategies for Second Street Corridor
- Relocation of Radio Shop financing
- Complete transfer of Workforce Development to the Regional Commission
- Consolidation Plan for Finance

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Account Title	Budget				
	Actual		Adjusted	Projected	Adopted
	2011	2012	2013	2013	2014
Finance Department					
Salaries and Benefits					
Full Time	\$692,884	\$742,335	\$719,100	\$672,519	\$360,000
Part Time	\$55,136	\$69,904	\$54,600	\$45,875	\$27,300
Benefits	\$77,751	\$177,359	\$0	\$0	\$0
Health Costs	\$107,155	\$97,618	\$122,800	\$87,700	\$54,600
Life Insurance	\$0	\$0	\$5,100	\$4,200	\$2,600
FICA	\$0	\$0	\$46,900	\$42,852	\$23,900
Medicare	\$0	\$0	\$10,900	\$10,021	\$5,600
Pension	\$0	\$0	\$137,252	\$126,738	\$86,000
Workers Comp	\$0	\$28,512	\$26,400	\$26,400	\$13,600
Total	\$932,925	\$1,115,728	\$1,123,052	\$1,016,305	\$573,600
Operating Expenses					
IT Services	\$0	\$0	\$65,700	\$65,700	\$30,600
Maintenance	\$125	\$0	\$3,000	\$500	\$250
Vehicle Parts	\$0	\$222	\$700	\$169	\$200
Vehicle Labor	\$120	\$0	\$700	\$514	\$200
Copier Lease	\$0	\$0	\$0	\$0	\$4,900
Telephone	\$2,845	\$3,116	\$4,000	\$7,389	\$3,100
Advertising	\$10,883	\$6,615	\$7,000	\$1,839	\$3,000
Printing	\$13,964	\$13,438	\$22,000	\$19,132	\$12,000
Travel	\$11,610	\$14,511	\$21,800	\$15,539	\$2,500
Dues	\$1,415	\$2,045	\$2,600	\$2,088	\$1,100
Contractual	\$30,755	\$33,464	\$23,300	\$17,942	\$10,000
Op. Supplies	\$17,770	\$18,663	\$15,000	\$12,034	\$7,000
Fuel	\$364	\$181	\$700	\$100	\$200
Oper. Equip	\$0	\$4,237	\$800	\$400	\$1,000
Equipment	\$4,980	\$0	\$0	\$0	\$0
Bldg Improvement	\$0	\$384	\$5,000	\$1,000	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$634,850
Total	\$94,830	\$96,876	\$172,300	\$144,346	\$710,900
Finance	\$1,027,756	\$1,212,604	\$1,295,352	\$1,160,651	\$1,284,500

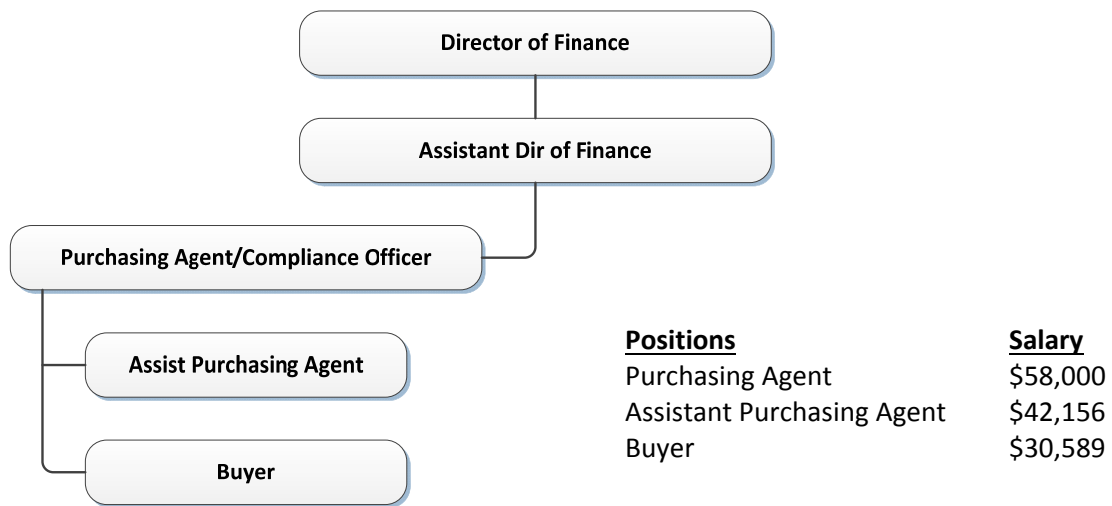
General Fund Expenditures

Purchasing

Purchasing is a division of the Finance Department. This division is responsible for all requisitions and purchase orders issued by the City. All Request for Proposals and Qualifications are issued by this division. Purchasing procedures and policies are guided by the City of Macon code of ordinances.

Budget Highlights

This Division was new in fiscal year 2013. Previously, purchasing was a part of the finance department as a whole. However, as the purchasing function has grown, it has become useful to track expenses of this function separately from the larger finance department. In Fiscal Year 2012, City Council adopted legislation requiring significant tracking of minority vendors selected and used by the city.



Accomplishments

- Reviewed Munis Vendor Files to eliminate duplicate vendor listings.
- Conducted quarterly MWBE Town Halls to provide up-date figures and solicit ideas and suggestions on increasing participation by the local community in providing goods and services to the City of Macon.
- Trained additional buyer in the City of Macon Purchasing processes and procedures.

Goals

- Achieve 8% of purchases from minority or woman owned businesses
- Process all requisitions within two working days of receipt
- Process all bid requests within seven working days
- Process SPLOST purchase orders within two business days or notification

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Purchasing Department					
Salaries and Benefits					
Full Time	\$0	\$0	\$118,000	\$109,117	\$66,200
Health Costs	\$0	\$0	\$5,000	\$3,202	\$2,200
Life Insurance	\$0	\$0	\$800	\$800	\$500
FICA	\$0	\$0	\$7,800	\$6,685	\$4,100
Medicare	\$0	\$0	\$1,800	\$1,563	\$1,000
Pension	\$0	\$0	\$23,326	\$20,981	\$15,500
Workers Comp	\$0	\$0	\$5,000	\$4,949	\$2,600
Total	\$0	\$0	\$161,726	\$147,297	\$92,100
Operating Expenses					
IT Services	\$0	\$0	\$10,900	\$10,900	\$2,500
Telephone	\$0	\$0	\$300	\$300	\$200
Advertising	\$0	\$0	\$5,000	\$2,000	\$2,000
Printing	\$0	\$0	\$300	\$200	\$200
Travel	\$0	\$0	\$9,000	\$4,000	\$2,700
Dues	\$0	\$0	\$1,200	\$700	\$400
Contractual	\$0	\$0	\$26,000	\$24,221	\$0
Op. Supplies	\$0	\$0	\$4,300	\$2,462	\$1,000
Dept-New Government	\$0	\$0	\$0	\$0	\$96,400
Total	\$0	\$0	\$57,000	\$44,783	\$105,400
Total Purchasing	\$0	\$0	\$218,726	\$192,080	\$197,500
Total Finance	\$1,027,756	\$1,212,604	\$1,514,078	\$1,352,731	\$1,482,000

Performance Measurements				
	2011	2012	2013	2014-Proj
Number of Purchase Orders Processed	589	575	535	600
\$ Amount of Purchase Orders Processed	\$17.8Mil	\$9.5Mil	\$15.3Mil	\$10Mil
% of Bids Open	49	83	85	85

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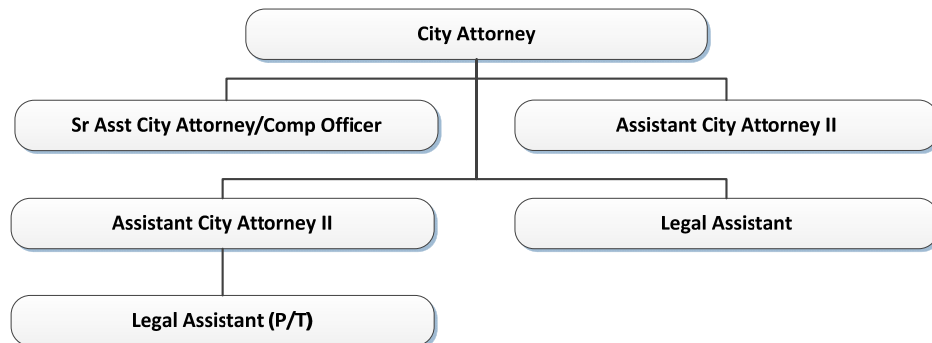
General Fund Expenditures

City Attorney

The City Attorney's office reviews and drafts legal documents, such as contracts, ordinances, resolutions, and policies; provides legal opinions and advice to the mayor, city council, department directors, and pension boards; represents the city and pension boards in judicial and administrative proceedings; manages all litigation in which the city or the pension boards are a party; and attends all meetings of the city council, committees of the council, and pension boards.

Budget Highlights

Salaries decreased from turnover in attorney positions and allowing the legal secretary position to become part time at 28 hours weekly. The goal of the attorney's office is to settle as many cases as possible and reasonable before the January 1, 2014 consolidation, so that litigation does not become unnecessarily more complex. Printing has dropped significantly due to using more online sources and reducing the number of expensive books needed for the law library. This Department is budgeting 7% less than last Fiscal Year.



<u>Position</u>	<u>Salary</u>
City Attorney	\$105,798
Sen. Asst City Atty/Comp. Off	\$80,116
Asst City Attorney II (2)	\$65,751-\$76,253
Legal Assistant	\$31,361
Legal Secretary (P/T)	\$25,989

Accomplishments

- Switch to on-line research saving money on expensive books and subscriptions.
- Developed Title VI EEO Compliance Plan.
- Worked with Consolidation Team on legal issues.

Goals

- Consolidate City and County Legal Departments
- Maintain workload with current staff without replacing vacant position.

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>City Attorney</u>					
Salaries and Benefits					
Full Time	\$378,853	\$357,584	\$355,076	\$311,914	\$156,800
Part Time	\$728	\$25	\$26,000	\$22,985	\$13,000
Over Time	\$0	\$0	\$0	\$0	\$0
Benefits	\$40,605	\$81,322	\$0	\$0	\$0
Health Costs	\$34,673	\$62,216	\$51,600	\$50,197	\$18,200
Life Insurance	\$0	\$0	\$2,500	\$1,998	\$1,300
FICA	\$0	\$0	\$23,100	\$20,276	\$10,300
Medicare	\$0	\$0	\$5,400	\$4,741	\$2,500
Pension	\$0	\$0	\$68,700	\$61,292	\$36,000
Workers Comp	\$0	\$7,920	\$9,900	\$8,249	\$4,300
Total	\$454,859	\$509,067	\$542,276	\$481,652	\$242,400
Operating Expenses					
Outside Counsel	\$0	\$160,824	\$256,199	\$272,630	\$140,000
Solicitor Gen.	\$16,488	\$11,787	\$0	\$0	\$0
Legal Fees	\$93,847	\$7,682	\$0	\$0	\$0
IT Services	\$0	\$0	\$21,900	\$21,900	\$9,800
Repairs & Maintenance	\$118	\$302	\$300	\$100	\$150
Copier Lease	\$0	\$0	\$0	\$0	\$1,700
Telephone	\$1,337	\$1,233	\$2,100	\$2,131	\$1,350
Printing	\$6,718	\$8,997	\$10,300	\$9,462	\$1,100
Travel	\$3,040	\$2,442	\$6,100	\$5,145	\$4,200
Dues	\$2,864	\$2,801	\$2,700	\$2,600	\$500
Contractual	\$6,520	\$8,361	\$8,500	\$3,506	\$2,700
Op. Supplies	\$4,170	\$3,033	\$4,400	\$3,476	\$1,900
Liability Expense	\$389,999	\$170,625	\$128,801	\$42,266	\$125,000
Dept-New Government	\$0	\$0	\$0	\$0	\$383,500
Total	\$525,102	\$378,087	\$441,300	\$363,216	\$671,900
Total Attorney	\$979,960	\$887,154	\$983,576	\$844,868	\$914,300

Performance Measurements				
	2011	2012	2013	2014-Proj
Resolutions/Ordinances Drafted	243	363	170	315
Contracts Reviewed	114	204	171	163

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Information Technology					
<u>Computer Services and Multimedia</u>					
Salaries and Benefits					
Full-Time	\$324,076	\$309,770	\$0	\$0	\$0
Part-Time	\$0	\$100	\$0	\$0	\$0
Benefits	\$34,887	\$87,027	\$0	\$0	\$0
Health Costs	\$52,047	\$59,000	\$0	\$0	\$0
Workers Comp	\$0	\$12,700	\$0	\$0	\$0
Total	\$411,010	\$468,597	\$0	\$0	\$0
Operating Expenses					
Operating Supplies	\$3,449	\$2,100	\$0	\$0	\$0
Channel 14	\$6,504	\$20,000	\$0	\$0	\$0
Fuel, Oil	\$3,865	\$2,400	\$0	\$0	\$0
Motor Vehicle Labor	\$881	\$4,600	\$0	\$0	\$0
Motor Vehicle Parts	\$861	\$2,200	\$0	\$0	\$0
Travel & Training	\$33,795	\$13,400	\$0	\$0	\$0
Telephone	\$2,686	\$5,400	\$0	\$0	\$0
Contractual Services	\$91,187	\$115,300	\$0	\$0	\$0
Dues	\$70	\$900	\$0	\$0	\$0
Other Utility	\$8,820	\$8,800	\$0	\$0	\$0
Computer	\$14,349	\$20,845	\$0	\$0	\$0
Machinery & Equip	\$0	\$24,500	\$0	\$0	\$0
Total	\$166,467	\$220,445	\$0	\$0	\$0
Total I.T.	\$577,477	\$689,042	\$0	\$0	\$0

As of July 1, 2012, Information Technology is now recorded as an Internal Service Fund. This function meets the technology needs of the entire City of Macon.

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Information Technology</u>					
<u>Communications</u>					
Salaries and Benefits					
Full Time	\$242,528	\$266,007	\$0	\$0	\$0
Over Time	\$6,315	\$15,000	\$0	\$0	\$0
Benefits	\$27,260	\$57,950	\$0	\$0	\$0
Health Costs	\$33,343	\$21,000	\$0	\$0	\$0
Workers Comp	\$0	\$8,000	\$0	\$0	\$0
Total	\$309,446	\$367,957	\$0	\$0	\$0
Operating Expenses					
Op. Supplies	\$1,309	\$1,200	\$0	\$0	\$0
Fuel	\$4,156	\$3,600	\$0	\$0	\$0
Vehicle Parts	\$795	\$2,200	\$0	\$0	\$0
Vehicle Labor	\$1,731	\$1,100	\$0	\$0	\$0
Small Tools	\$0	\$1,400	\$0	\$0	\$0
Travel	\$7,074	\$4,200	\$0	\$0	\$0
Maintenance	\$46,867	\$43,567	\$0	\$0	\$0
Contractual	\$22,250	\$39,200	\$0	\$0	\$0
Other Utilities	\$0	\$2,100	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
	\$84,182	\$98,567	\$0	\$0	\$0
Total Comm.	\$393,628	\$466,524	\$0	\$0	\$0
Total IT	\$971,105	\$1,155,566	\$0	\$0	\$0

As of July 1, 2012, Information Technology is now recorded as an Internal Service Fund. This function meets the technology needs of the entire city. More on this department can be found in the internal services fund section.

Macon budget\2014 Georgia

General Fund Expenditures

Human Resources

The Human Resources Department is responsible for all personnel administrative services of the City Government. This department oversees planning, instructing, and administering training for all levels of employees.

Budget Highlights

Per the contractual agreement, the cost of the Medical Dispensary, located in contractual services has increased slightly. The promotional line includes the fire promotional exam contract that will be needed to create and monitor the test for fire Promotions. A 5.6% reduction from last years budget is projected for Fiscal Year 2014

Accomplishments

- The department eliminated all external audit findings related to payroll and pension processing.
- Using a survey of employees opinions, Human Resources has developed a robust wellness program, “Macon Health Habits Optimum Health Program,” that includes a discounted gym membership, healthy eating workshops, personal wellness assessments, and exercise demonstrations among other events.
- An Employee Training Needs Assessment was conducted to determine the top three employee training needs, which are Microsoft Office Suite 2010, customer service, and management training. A training plan is being created to address these needs.

Goals:

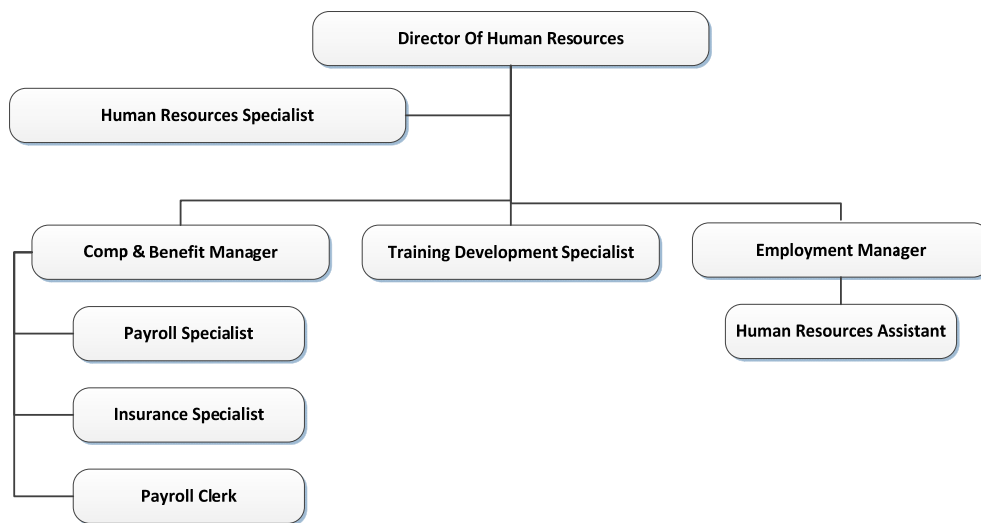
- a. Work on Consolidation of Human Resources Department with Bibb County
- b. Assist in communication to employees
- c. Workforce Development Personnel



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General Fund Expenditures

**Human Resources
 Chart of Organization
 2013-2014**



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Human Resources	\$82,100	Comp & Benefits Manager	\$55,311
Human Resources Asst.	\$26,371	Insurance Specialist	\$39,150
Payroll Technician	\$33,762	Payroll Specialist	\$42,156
Human Resources Specialist	\$37,271	Training Dev. Specialist	\$43,305
Employment Manager	\$44,286	Insurance Specialist	\$39,150

<u>Performance Measures</u>					
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Est</u>
Random Drug Tests Conducted	24	24	24	24	24
Training/ Certs Attended by Employees	12,000	12,240	12,000	12,000	12,000
Number of Applications Received	3,900	4,200	4,000	4,100	4,000
% of Applications Online	50%	50%	75%	80%	85%

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Human Resources-Administration</u>					
Salaries and Benefits					
Full-time	\$396,208	\$386,658	\$412,400	\$352,425	\$200,600
Overtime	\$0	\$0	\$3,000	\$3,000	\$1,500
Benefits	\$43,052	\$89,486	\$0	\$0	\$0
Health Costs	\$72,612	\$68,759	\$73,600	\$54,536	\$26,800
Life Insurance	\$0	\$0	\$3,000	\$2,283	\$1,400
FICA	\$0	\$0	\$26,800	\$20,982	\$12,500
Medicare	\$0	\$0	\$6,300	\$4,907	\$2,900
Pension	\$0	\$0	\$84,364	\$68,710	\$49,200
Workers Comp	\$0	\$15,840	\$16,500	\$16,500	\$8,500
Total	\$511,871	\$560,743	\$625,964	\$523,343	\$303,400
Operating Expenses					
Unemploy. Ins.	\$175,049	\$61,003	\$100,000	\$73,893	\$30,000
Professional Services	\$65,912	\$66,515	\$32,000	\$22,349	\$16,500
Employee Asst.	\$27,000	\$24,750	\$27,000	\$30,000	\$13,500
IT Services	\$0		\$47,400	\$47,400	\$25,700
Repairs & Maintenance	\$1,130	\$474	\$500	\$400	\$250
Copier Lease	\$0	\$0	\$0	\$0	\$1,950
Telephone	\$4,143	\$4,383	\$5,500	\$5,392	\$3,000
Advertising	\$18,721	\$6,398	\$9,500	\$3,676	\$4,800
Printing	\$1,116	\$5,793	\$5,500	\$1,939	\$5,000
Travel	\$30,210	\$5,946	\$10,100	\$4,000	\$2,000
Dues	\$2,384	\$2,106	\$3,000	\$2,500	\$4,000
Promotion (Fire)	\$0	\$0	\$48,300	\$25,000	\$30,000
Software Licenses	\$0	\$0	\$0	\$0	\$1,200
Contractual	\$84,796	\$89,532	\$89,100	\$89,002	\$43,200
Transportation	\$435	\$0	\$0	\$0	\$0
Op.Supplies	\$7,832	\$7,445	\$8,100	\$7,500	\$4,200
Equipment	\$500	\$0	\$0	\$0	\$0
Bld Imp	\$0	\$0	\$3,000	\$1,000	\$0
Oper Equip.	\$0	\$1,231	\$2,100	\$1,000	\$100
Dept-New Government	\$0	\$0	\$0	\$0	\$471,300
Total	\$419,227	\$275,576	\$391,100	\$315,051	\$656,700
Total HR	\$931,097	\$836,319	\$1,017,064	\$838,394	\$960,100

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Credit Union					
Salaries and Benefits					
Full-time	\$59,383	\$66,718	\$67,000	\$63,389	\$34,000
Benefits	\$6,686	\$15,529	\$0	\$0	\$0
Health Costs	\$9,494	\$3,522	\$4,300	\$4,081	\$2,200
Life Insurance	\$0	\$0	\$500	\$500	\$220
FICA	\$0	\$0	\$4,100	\$3,860	\$2,100
Medicare	\$0	\$0	\$1,000	\$1,000	\$500
Pension	\$0	\$0	\$12,800	\$12,033	\$8,100
Workers Comp	\$0	\$3,168	\$3,300	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$45,960
Total Credit Union	\$75,563	\$88,937	\$93,000	\$84,863	\$93,080

Credit Union

City Employees' Credit Union is a cooperative, state chartered financial institution serving all employees (and their immediate families) of the City of Macon, the Macon Housing Authority, and Airport. The credit union is a financially independent legal entity affiliated with the City of Macon under the Human Resources Department. Credit union employees' salaries and benefits are paid through the City's payroll department but are then reimbursed in full from the credit union's operating funds. Our Credit Union has 1,644 members and assets in excess of \$2 million. The Credit Union opened in 1951 and has two full time employees.

Middle Georgia Clean Cities

Total	\$52,748	\$20,074	\$0	\$0	\$0
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Middle Georgia Clean Cities

In 2012, the City of Macon ceased funding for this program as it became less advantageous to have it housed within the City. The Coalition continues to do good work within the region.



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General Fund Expenditures

Risk Management

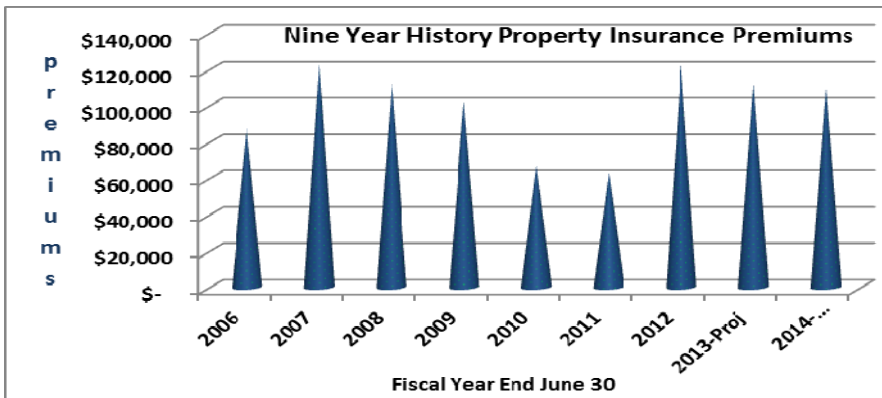
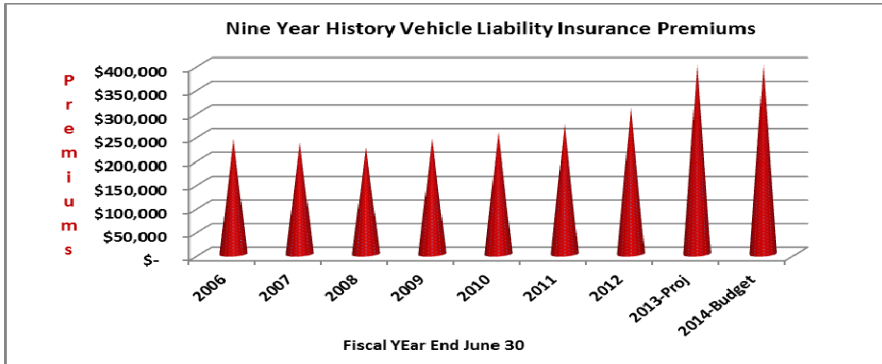
Most of the Risk Management costs can be found in the Worker's Compensation Internal Service Fund. The city-wide property and vehicle liability insurances are reflected to the general fund.

Property Insurance

Property insurance provides protection against risks to property, such as fire, theft or weather damage. The City of Macon carries property insurance on its buildings, contents, and other property per contractual agreements. Coverage is based on the current needs of the City. The number or severity of claims vary from year to year and have ranged from large claims such as the 1994 flood to no claims within the year.

Liability Insurance

The City of Macon carries liability insurance for a variety of reasons with the main reason being vehicles. The City has a fleet of approximately 400 vehicles and this insurance protects the City in the event a city employee is involved in a traffic accident and is at fault. Coverage is based on the current needs of the City which can change based on changes in liability exposure due from operations or laws.



Budget Highlights

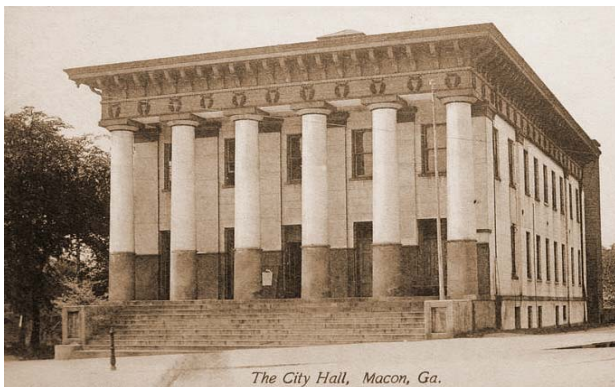
Both Vehicle liability insurance and Property Insurance are expected to remain about the same for FY 2014. As the chart indicates the cost of vehicle liability insurance has steadily increased over the years due to a larger fleet.

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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
Risk Management					
Salaries and Benefits					
Salaries	\$75,461	\$0	\$0		\$0
Benefits	\$8,196	\$0	\$0		\$0
Health Costs	\$6,480	\$0	\$0		\$0
Total	\$90,137	\$0	\$0	\$0	\$0
Operating Expenses					
Travel	\$1,292	\$0	\$0	\$0	\$0
Printing	\$50	\$0	\$0	\$0	\$0
Contractual	\$2,126	\$0	\$0	\$0	\$0
Miscellaneous	\$207	\$897	\$0	\$0	\$0
Claims	\$51,708	\$0	\$0	\$0	\$0
Workers Comp Ins	\$55,012	\$0	\$0	\$0	\$0
Liability - Veh	\$297,732	\$502,790	\$330,000	\$400,000	\$200,000
Judgments	\$1,304,114	\$0	\$0	\$0	\$0
Insurance-Property	\$63,340	\$90,302	\$140,000	\$112,000	\$55,000
Building Improvements	\$0	\$2,406	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$265,000
Total	\$1,775,582	\$596,395	\$470,000	\$512,000	\$520,000
Total Risk Mgt	\$1,865,719	\$596,395	\$470,000	\$512,000	\$520,000



On the left stands City Hall as it looked in 1905; on the right, City Hall in its present-day look. It has undergone significant renovations, additions and enhancements. The building was completed in 1837 for the Monroe Railroad & Banking co. It served as the temporary State Capitol from November 18, 1864 until March 11, 1865. The building was also used as a military hospital from the battle of Chickamauga in 1863 until the close of the Civil War.

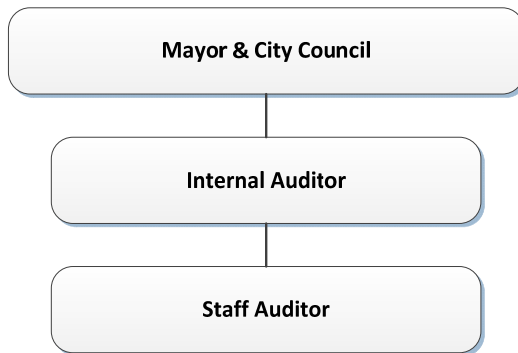
General Fund Expenditures

Internal Audit

The Office of Internal Auditing provides independent, objective assurance and consulting services to the various departments throughout the City of Macon. Internal Audit services are designed to add value and improve the City’s operations while helping the City accomplish its objectives. The office seeks to bring a systematic, disciplined approach to evaluate and improve the effectiveness of control and governance processes.

Budget Highlights

There are few budget changes from fiscal year 2012. Internal Audit uses ACL Software which has associated annual license agreements, which was located in contractual services, but is now located in software maintenance and licenses.



<u>Position</u>	<u>Salary</u>
Internal Auditor	\$84,167
Staff Auditor	\$46,541

Accomplishment

- Completed 10 audits and consulting engagements for various City Departments
- Office staff received over 80 hours of training in accounting and auditing

Goals

- Consolidate office and duties with Bibb County
- Keeping staff updated on all accounting and auditing changes
- Meet deadlines for all audit requests from Mayor and Council

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Internal Audit</u>					
Salaries and Benefits					
Full-time	\$74,172	\$128,642	\$130,300	\$123,531	\$66,200
Benefits	\$8,477	\$29,651	\$0	\$0	\$0
Health Costs	\$9,949	\$14,489	\$19,700	\$13,225	\$6,200
Life Insurance	\$0	\$0	\$900	\$900	\$400
FICA	\$0	\$0	\$7,900	\$7,389	\$4,000
Medicare	\$0	\$0	\$1,900	\$1,900	\$1,000
Pension	\$0	\$0	\$24,400	\$23,451	\$15,300
Workers Comp	\$0	\$3,168	\$3,300	\$3,300	\$1,700
Total	\$92,598	\$175,950	\$188,400	\$173,696	\$94,800
Operating Expenses					
IT Services	\$0	\$0	\$10,900	\$10,900	\$2,500
Repairs & Maint.	\$0	\$0	\$1,500	\$500	\$0
Telephone	\$0	\$0	\$800	\$800	\$600
Printing	\$0	\$0	\$0	\$0	\$200
Travel	\$0	\$4,667	\$4,400	\$4,615	\$2,100
Dues	\$560	\$500	\$800	\$500	\$300
Software License	\$0	\$0	\$0	\$0	\$400
Contractual	\$2,734	\$3,590	\$3,000	\$3,065	\$0
Op. Supplies	\$130	\$664	\$800	\$936	\$400
Fuel, Oil	\$0	\$43	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$99,820
Total	\$3,424	\$9,464	\$22,200	\$21,316	\$106,320
Total Internal Audit	\$96,022	\$185,414	\$210,600	\$195,012	\$201,120

<u>Performance Measurements</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Audits Scheduled	N/A	3	6	8
Number of Audits Completed		2	4	6
Number of Special Audits Req by Mayor/Council		6	2	5
Number of Special Audits Completed		6	2	5
Number of Consulting/Advisory Engagements		0	4	6
Total Number of Audits Completed		8	10	17

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General Fund Expenditures

Central Services

Central Services is comprised of seven functions: general maintenance, electrical, hvac/plumbing, custodial, traffic signs and signals, and administrative. They are responsible for maintaining city owned and operated buildings and facilities. They also conduct surveys on street light requests and provide information to Georgia Power for approved installations.



Key Accomplishment: 1000 Seventh Street

In Fiscal Year 2013, the entire Central Services Department embarked on the great task of completely renovating the Macon Transfer Building and moving all of their functions to this new building. This endeavor was done largely in house with each of the divisions contributing with their diverse skillsets. Great attention was taken to reuse and recycle as much as possible from the old building. As a result, the Central Services department is now comfortably located at 1000 Seventh Street.

Their old building is slated for demolition and the land has been deeded to the Urban Development Authority for redevelopment. This prime riverfront property has attracted significant interest from developers.

One such development, the Renaissance on the River Project, has already drawn plans and has an option agreement on the land.

Administration

The Administrative Function provides administrative support for all functions such as; payroll, purchasing, inventory control, warehouse operations, fleet management, financial budgeting, records maintenance, as well as receive and dispatch service requests, which are recorded and maintained in an electronic work order system.

Performance Measures	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Projected</u>
Requests Received	10,024	12,198	10,177	11,500
Percentage Completed	98%	98%	99%	100%
Capital Projects Completed	10	7	6	8

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Georgia

General Fund Expenditures

Traffic Maintenance Operations

The Signs & Markings Function is responsible for the installation, repair and maintenance of all city owned traffic control signs and markings in the City of Macon according to the standards set forth by the Manual Uniform Traffic Control Devices (MUTCD), federal, state and local governing agencies. Below outlines their major responsibilities:

- Install/replace/remove traffic control, informational, and guide signs and posts
- Fabricate traffic control and general information signs
- Complete sign inspections
- Mark vehicles (city owned)
- Perform maintenance on and maintain signs and markings equipment
- Install/repair/eradicate traffic control pavement markings

Goals

- Replace defective signs throughout the City Of Macon.
- Re-stripe pavement markings throughout the City Of Macon.
- Paint pink center line, cherry blossoms, and arrows for Cherry Blossom Festival

Traffic Signals

This function is responsible for the maintenance and installation of all traffic control devices in the City of Macon. This Function also performs new installations and maintenance for Bibb County signal equipment. This function is responsible for one hundred and two (102) miles of fiber optic cable throughout the City of Macon. This fiber links over one hundred and thirty (130) traffic signal intersections. Below outlines their major responsibilities:

- Install/replaces traffic control devices
- Performs preventative maintenance
- Replace lamp outages, repair inoperable signals, etc.
- Maintain/repair fiber optic cable and equipment

Goals

- Perform preventative maintenance on traffic signal equipment (379 locations).
- Perform preventative maintenance on fiber network and related work.
- Perform preventative maintenance on intersection conflict monitors.

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General Fund Expenditures

Custodial Division

The Custodial Function is responsible for housekeeping and minor maintenance of most City owned and operated buildings. This Function is also responsible for preparing office space at Willie C. Hill Annex for new tenants as space becomes available. Below outlines their major responsibilities:

- Clean, dust, vacuum, mop etc., offices and buildings
- Secure buildings
- Set up for events
- Monitor safety signs and fire extinguishers needed in buildings

Goals

- Provide high standards of custodial services for sixteen (16) buildings.
- Provide floor and carpet maintenance for sixteen (16) buildings.
- Perform set ups and removal for special events and functions.

General Maintenance

The General Maintenance Function is responsible for new construction as well as repairs and renovations to city owned buildings and recreational facilities. Below outlines their major responsibilities:

- Repair/replace fencing and playground equipment
- Repair/replace walls, floors, ceilings, windows, doors, awnings, etc. locks, hasps, hinges, doorknobs, door closures, etc.
- Build specialty items such as; desks, cabinets, tables, and shelving
- Build stairs/steps, ramps, bleachers, lifeguard stands, benches, etc.
- Inspect and provide specifications and cost estimates for roofs, renovations, repairs, etc.
- Complete preventative maintenance programs
- Provide cost estimates for projects
- Repair/remodel leased spaces throughout city buildings and facilities

Goals

- Complete building maintenance/renovation service requests for all departments.
- Maintain all fences/gates on City property.
- Inspect and repair roof systems on City buildings.

<u>Performance Measures</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Requests Received	1,131	1,328	873	1,100
Percentage Complete	96%	94%	96%	100%
Requests for Building Repairs Completed	12/12	22/20	5/5	10/10

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General Fund Expenditures

Electrical Function

The Electrical Function is responsible for the maintenance and installation of all electrical systems located in city owned and operated buildings and facilities. This Function is also responsible for all historical lights located in the Historic District and many roadway streetlights. Below outlines their major responsibilities:

- Install/replace new electrical systems, switches, receptacles, poles, wiring, lamps, fixtures, pumps, regulators, connectors, temporary services, panels, breakers, blown fuses, coaxial cable, light covers, etc.
- Analyze electrical malfunctions and make necessary repairs; such as taxiway lighting, runway lighting, emergency beacon lights, vasi lights, etc.
- Install/remove poles, bases, arms, light fixtures, lamps, etc for street lighting and ballfields.
- Complete preventative maintenance programs on sirens, panic alarms, generators, etc.

Goals

- Complete service requests for departments and public.
- Repair lighting in City buildings and on City streets
- Respond to 800 Dig locates.



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General Fund Expenditures

HVAC/PLUMBING Function

The HVAC Function is responsible for the installation and maintenance of all heating systems and air conditioning systems in City owned and operated buildings and facilities. Below outlines their major responsibilities:

- Heating Systems: Gas fired, steam, hot water and electrical
- Cooling Systems: Air conditioning units on all types and sizes from DX units to chilled water systems
- Controls: Electric, pneumatic, hydronic and combination
- Refrigeration: Air conditioning units, refrigerators, drinking fountains and ice machines
- Ventilation: Bathroom fans, exhaust fans, vent hoods, makeup air, furnace vents, water heater vents, and air cleaning systems
- Installation, maintenance, and operation of building automation systems in several major buildings for energy management and improving comfort in these facilities
- Oversees contracts and compliance of fire sprinkler systems in city buildings.

The Plumbing Function is responsible for all plumbing requirements in all City owned and operated buildings and facilities. This Function is involved in the designing/redesigning of plumbing requirements in new and remodeled City buildings. Below outlines their major responsibilities:

- Install/remove/replace restroom facilities, drains, fittings, pipes, water fountains, water lines, etc.
- Unstop sanitary lines, drains, pipes, etc.
- Regulate water pressure
- Repair leaks, sprinkler systems, broken water pipes, water heaters, showers, etc.

Goals

- Perform maintenance and installation of HAC systems in City owned buildings and facilities
- Provide plumbing services in City owned facilities
- Perform annual inspections and testing on backflow devices.



Macon budget\2014 Georgia

General Fund Expenditures

Central Services Employees Renovating 1001 Seventh Street Building



General Fund Expenditures

Central Services -Administration

Serves to govern and provide administrative support to all the functions (Signals & Signs, Custodial, Electrical, Plumbing, Heating/Ventilating/Air Conditioning, and General Maintenance) that constitute the Central Services Department. One of our major objectives is to provide leadership in establishing and supporting standards of excellence in human resources management. In addition provides departmental support for payroll, purchasing, inventory control, warehouse operations, fleet management, budget records, as well as receive and dispatch service requests.

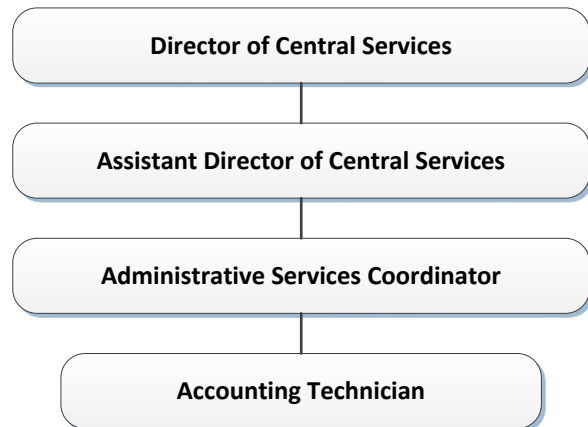
Budget Highlights

In the current fiscal year, the Central Services Department moved to new building where it now houses all of its' seven functions under one roof

Accomplishments

- The Administrative Function wrote specifications, scheduled, monitored and tracked installation and maintenance of 28 historical street lights relocated to back of sidewalk for public safety purposes.
- Over 5,900 work order requests have been received and processed.
- New fiber optic cable was installed between the Terminal Station, Public Works, Vehicle Maintenance, and Central Services' new facility, allowing for more efficient connectivity.
- Administration also oversaw and managed a number of projects including renovating the 3rd Floor of Willie C. Hill City Hall Annex for Congressman Bishop, retrofitting the Vehicle Maintenance, Public Works, and Middle Georgia Airport with energy saving electronic ballasts and T-8 lamps, and completing three projects for the Mayor's 5 x 5 program

<u>Position</u>	<u>Salary</u>
Director of Central Services	\$82,100
Asst- Dir Of Central Services	\$56,689
Admin. Services Coord.	\$38,690
Accounting Technician	\$32,948



Goals:

- Conduct surveys and approve/disapprove new street light requests
- Inspect existing lighting in accordance with the City's Street Light Ordinance
- Process service requests for six (6) functions (ongoing goal).
- Complete renovation of Central Services Building locates at 1000 Seventh St.
- Consolidation with Bibb County

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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Central Services - Administration</u>					
Salaries and Benefits					
Full Time	\$194,108	\$202,002	\$209,700	\$198,872	\$106,500
Benefits	\$22,308	\$45,862	\$0	\$0	\$0
Health Costs	\$31,426	\$24,085	\$28,300	\$26,972	\$14,000
Life Insurance	\$0	\$0	\$1,400	\$1,291	\$700
FICA	\$0	\$0	\$12,600	\$11,913	\$6,400
Medicare	\$0	\$0	\$2,900	\$2,900	\$1,500
Pension	\$0	\$0	\$40,000	\$37,758	\$24,800
Workers Comp	\$0	\$6,336	\$6,600	\$6,600	\$3,400
Total	\$247,842	\$278,285	\$301,500	\$286,306	\$157,300
Operating Expenses					
IT Services	\$0	\$0	\$58,300	\$58,300	\$35,500
Communications Serv	\$0	\$0	\$0	\$0	\$2,700
Repairs & Maintenance.	\$220	\$265	\$200	\$200	\$200
Vehicle Parts	\$0	\$92	\$100	\$100	\$100
Vehicle Labor	\$25	\$40	\$100	\$100	\$100
Repairs & Maint - Bldg	\$0	\$0	\$0	\$0	\$5,000
Copier Lease	\$0	\$0	\$0	\$100	\$1,100
Telephone	\$1,318	\$1,721	\$5,400	\$10,349	\$5,800
Printing	\$48	\$12	\$100	\$100	\$100
Travel	\$106	\$119	\$200	\$100	\$0
Dues	\$60	\$500	\$800	\$286	\$500
Contractual	\$6,435	\$6,385	\$2,800	\$2,472	\$300
Op Supplies	\$1,863	\$2,163	\$4,100	\$2,312	\$2,400
Maint. Supplies	\$151	\$0	\$0	\$0	\$0
Tipping Fees	\$0	\$0	\$600	\$400	\$600
Electricity	\$19,959	\$25,641	\$22,800	\$19,592	\$14,000
Fuel	\$602	\$716	\$800	\$800	\$500
Other Utilities	\$6,072	\$5,172	\$5,000	\$3,817	\$3,800
Oper Equip	\$0	\$759	\$3,000	\$300	\$5,000
Small Tools	\$89	\$0	\$0	\$0	\$0
Cleaning Supp	\$1,553	\$1,598	\$0	\$0	\$0
Emergency Contingency	\$0	\$0	\$12,100	\$6,000	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$220,800
	\$38,502	\$45,183	\$116,400	\$105,328	\$298,500
Total Administration	\$286,343	\$323,468	\$417,900	\$391,634	\$455,800

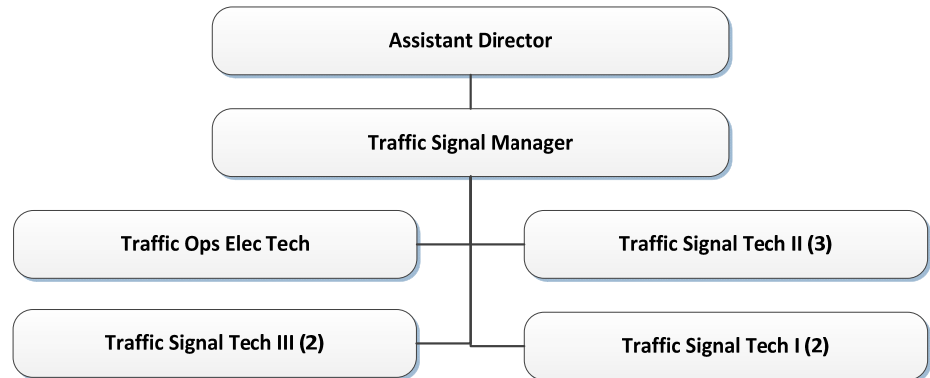
General Fund Expenditures

Central Services-Traffic Signals

Traffic Signals is responsible for the maintenance and installation of all traffic control devices in the City of Macon. This function performs new installations and maintenance for Bibb County signal equipment. In all, they maintain three hundred and seventy-nine (379) traffic control devices, which include school flashers, overhead flashers, reversible lane changers and signalized intersections. They are responsible one hundred and two (102) miles of fiber optic cable and thirty-two (32) video camera systems at various locations throughout the City of Macon.

Budget Highlights

Both operating equipment and operating supplies are up 12%. This is a result of increasing costs of supplies and equipment needed to maintain and install the City's traffic infrastructure. Fiber optic maintenance is essential in the case of a broken wire.



Position	Salary	Position	Salary
Traffic Signal Manager	\$51,489	Traffic Signal Tech III (2)	\$38,690-\$42,469
Traffic Ops Elec. Tech	\$47,084	Traffic Signal Tech II (3)	\$32,948-\$38,189
		Traffic Signal Tech I (2)	\$26,371

Accomplishments

- Installed new fiber optic cable between the Terminal Station, Public Works, Vehicle Maintenance, and Central Services' new facility has been installed.
- The non-Central Business District (out-lying City area) has been re-lamped with new LEDs, red and green lamps for 77 intersections.
- Thirty-six intersections throughout the City and Bibb County damaged due to storms were repaired
- Two traffic cabinets were repaired/replaced due to accidents; 10 damaged pedestrian signals were replaced due to accidents.

Macon
budget | 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Central Services - Traffic Signals</u>					
Salaries and Benefits					
Full Time	\$257,960	\$306,662	\$305,800	\$316,800	\$175,800
Over Time	\$7,527	\$6,243	\$10,500	\$6,363	\$4,000
Benefits	\$29,299	\$71,631	\$0	\$0	\$0
Health Costs	\$44,583	\$26,142	\$38,100	\$33,982	\$18,200
Life Insurance	\$0	\$0	\$2,400	\$2,200	\$1,200
FICA	\$0	\$0	\$22,200	\$19,289	\$11,000
Medicare	\$0	\$0	\$5,200	\$4,510	\$2,700
Pension	\$0	\$0	\$64,825	\$60,581	\$43,700
Workers Comp	\$0	\$14,256	\$14,900	\$14,900	\$7,700
Total	\$339,369	\$424,934	\$463,925	\$458,625	\$264,300
Operating Expenses					
Repairs & Mnt-Fiber opt	\$0	\$0	\$0	\$0	\$5,000
Vehicle Parts	\$6,841	\$8,267	\$8,000	\$4,000	\$4,000
Vehicle Labor	\$7,796	\$8,467	\$9,000	\$4,000	\$4,000
Travel	\$0	\$2,766	\$3,500	\$2,800	\$0
Dues	\$360	\$480	\$600	\$600	\$700
Contractual	\$2,007	\$1,900	\$2,300	\$1,000	\$0
Op Supplies	\$0	\$0	\$41,400	\$28,656	\$34,300
Clothing	\$1,489	\$1,598	\$1,600	\$1,500	\$0
Fuel	\$13,762	\$16,611	\$18,000	\$16,491	\$9,000
Op Equipment	\$0	\$29,739	\$26,400	\$4,401	\$13,000
Small Tools	\$930	\$1,291	\$0	\$0	\$0
Signal Supp	\$46,138	\$41,765	\$0	\$0	\$0
Equipment	\$21,029	\$0	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$313,600
Total	\$100,352	\$112,884	\$110,800	\$63,448	\$383,600
Total Signals	\$439,721	\$537,818	\$574,725	\$522,073	\$647,900

Macon

budget\2014

Georgia

General Fund Expenditures

Central Services-Custodial

The Custodial Function is responsible for housekeeping and minor maintenance of most City-owned and operated buildings, a total of 16 locations. They assist with table setups, chairs, flags, and podiums as needed for events at City Hall and Willie C. Hill Annex. This Function is also responsible for preparing office space at Willie C. Hill Annex for new tenants as space becomes available. In addition monitoring safety signs and fire extinguishers is a vital function.

Budget highlights

Contractual services has been reclassified to Repairs and Maintenance-Building along with elevator maintenance and fire sprinkler inspections. The operating equipment account has increased due to the need to purchase air compressors for City Hall. Overall, this department has a budget increase of 2.6% for Fiscal Year 2014.

Accomplishments

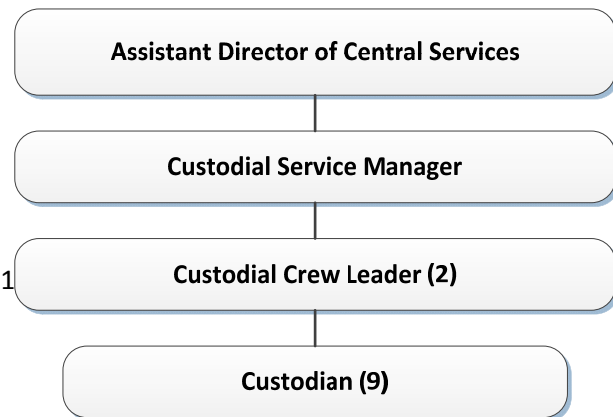
- The second floor of city hall, E-911, and the Police training Center was stripped and waxed.
- Spider webs were removed from the City Hall front portico and the lower front of City Hall was pressure washed and painted.

Positions

Custodial Serv Manager
 Custodial Crew Leader (2)
 Custodian (9)

Salary

\$42,156
 \$28,396
 \$22,446-\$26,371



<u>Performance Measures</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Times Each Building (16) is cleaned per year	173	173	173	173
Requests Completed	135	140	75	100

Macon
budget 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Central Servcies-Building Custodial Service</u>					
Salaries and Benefits					
Full Time	\$262,501	\$281,128	\$308,000	\$278,575	\$157,300
Over Time	\$277	\$87	\$400	\$400	\$200
Benefits	\$28,685	\$64,745	\$0	\$0	\$0
Health Costs	\$67,393	\$34,630	\$49,100	\$41,547	\$24,300
Life Insurance	\$0	\$0	\$2,000	\$1,000	\$1,100
FICA	\$0	\$0	\$18,700	\$16,387	\$9,500
Medicare	\$0	\$0	\$4,400	\$4,400	\$2,200
Pension	\$0	\$0	\$59,600	\$52,253	\$38,400
Workers Comp	\$0	\$19,008	\$19,800	\$19,800	\$10,200
Total	\$358,856	\$399,598	\$462,000	\$414,362	\$243,200
Operating Expenses					
Repairs & Maintenance	\$1,667	\$10,538	\$1,300	\$1,701	\$750
Vehicle Parts	\$132	\$518	\$1,000	\$500	\$800
Vehicle Labor	\$282	\$115	\$800	\$400	\$600
Repairs & Maint - Bldgs	\$0	\$0	\$0	\$0	\$8,000
Telephone	\$173	\$234	\$300	\$310	\$400
Contractual	\$19,607	\$10,367	\$13,500	\$8,100	\$0
Op Supplies	\$0	\$0	\$24,500	\$23,169	\$10,800
Maint. Supplies	\$9,331	\$0	\$0	\$0	\$0
Clothing	\$1,461	\$1,448	\$1,600	\$1,600	\$0
Electricity	\$72,649	\$92,859	\$88,000	\$69,976	\$42,000
Fuel	\$1,903	\$2,103	\$2,200	\$2,200	\$1,500
Other Utilities	\$40,922	\$40,494	\$30,000	\$23,112	\$13,000
Oper. Equipment	\$0	\$0	\$2,000	\$1,860	\$4,200
Small Tools	\$232	\$0	\$0	\$0	\$0
Cleaning Sup	\$13,942	\$13,989	\$0	\$0	\$0
Elec. Signals	\$3,538	\$3,412	\$0	\$0	\$0
Equipment	\$690	\$0	\$0	\$0	\$0
Building Improvements	\$299	\$560	\$800	\$600	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$319,250
	\$166,827	\$176,637	\$166,000	\$133,528	\$401,300
Total Custodial	\$525,683	\$576,235	\$628,000	\$547,890	\$644,500

Macon

budget\2014

Georgia

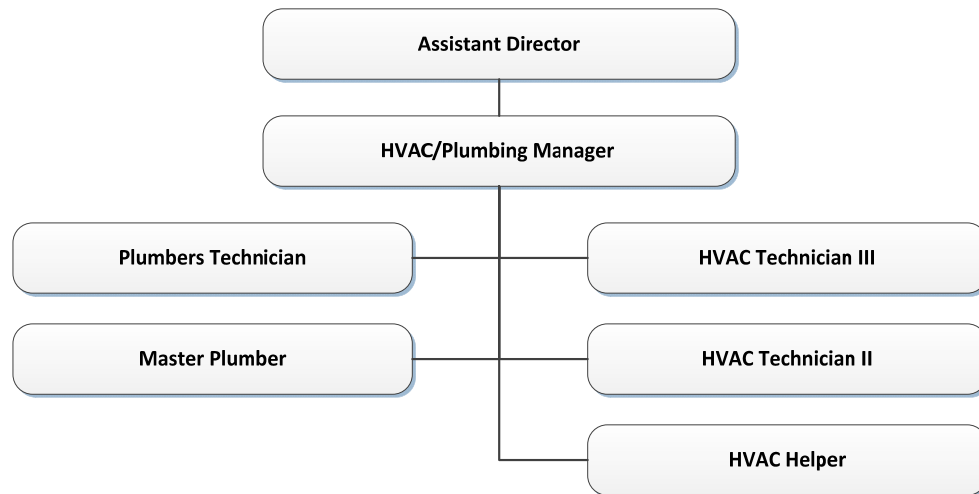
General Fund Expenditures

Central Services- HVAC-Plumbing

The HVAC Shop is responsible for the installation and maintenance of all heating systems and air conditioning systems in City owned and operated buildings and facilities. The Plumbing Function is responsible for all plumbing requirements in all City-owned and operated buildings and facilities; which includes being involved in designing/redesigning plumbing requirements in new and remodeled City buildings. It performs maintenance on irrigation systems in public parks, installs and test all City owned backflow preventers, and performs maintenance and repair on nine (9) fountains.

Budget Highlights

Contractual services has been reclassified. In this case, those costs (sprinkler tests for the City Hall Annex and 100 Seventh Street Building) have been moved to repairs and maintenance building. The operating equipment line has decreased as many of the larger items were purchased in prior fiscal years.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
HVAC/Plumbing Mgr	\$60,886	HVAC Technician	\$36,352
HVAC Technician III	\$42,887	HVAC Helper	\$33,762
Master Plumber	\$38,189	Plumbers Technician	\$29,106

Accomplishments

- The key accomplishments of this division include renovations at the new Central Services location.
 - Oversaw complete operation and construction
 - Installation of 4 restrooms and 6 HVAC systems
- Over 42 black flow devices were tested.
- Over 900 work order requests were completed.

Macon
budget | 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Central Services-HVAC-Plumbing</u>					
Salaries and Benefits					
Full Time	\$243,836	\$249,847	\$262,700	\$241,896	\$129,000
Over Time	\$887	\$656	\$1,500	\$1,500	\$800
Benefits	\$26,649	\$55,847	\$0	\$0	\$0
Health Costs	\$38,049	\$30,381	\$36,900	\$34,117	\$18,200
Life Insurance	\$0	\$0	\$1,800	\$1,800	\$900
FICA	\$0	\$0	\$15,800	\$14,433	\$8,100
Medicare	\$0	\$0	\$3,700	\$3,375	\$1,900
Pension	\$0	\$0	\$50,200	\$44,080	\$31,700
Workers Comp	\$0	\$9,504	\$9,900	\$9,900	\$5,100
Total	\$309,422	\$346,235	\$382,500	\$351,101	\$195,700
Operating Expenses					
Repairs & Maintenance	\$15,346	\$15,167	\$0	\$0	\$0
Vehicle Parts	\$371	\$1,340	\$1,500	\$700	\$2,800
Vehicle Labor	\$840	\$548	\$1,000	\$400	\$500
Travel	\$392	\$158	\$900	\$200	\$600
Contractual	\$1,125	\$1,125	\$1,500	\$750	\$0
Op Supplies	\$0	\$0	\$14,900	\$17,846	\$6,900
Clothing	\$942	\$1,149	\$1,300	\$1,478	\$0
Fuel	\$6,413	\$7,846	\$7,500	\$6,769	\$4,000
Oper. Equip	\$0	\$0	\$7,800	\$7,800	\$700
Small Tools	\$1,439	\$1,293	\$0	\$0	\$0
Printing	\$312	\$0	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$210,000
Total	\$27,179	\$28,626	\$36,400	\$35,943	\$225,500
Total HVAC	\$336,601	\$374,861	\$418,900	\$387,044	\$421,200

Performance Measures				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Requests Received	1,351	1,639	1,360	1400
Percentage Complete	94%	96%	98%	100%
Preventative Maintenance Completed	200	369	6	150

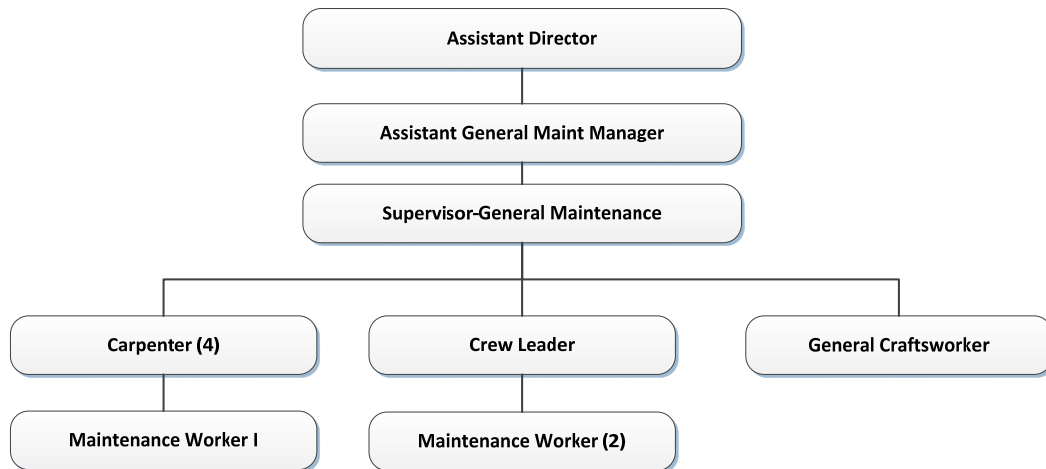
General Fund Expenditures

Central Services-General Maintenance

The General Maintenance Function is responsible for new construction as well as repairs and renovations to city owned buildings and recreational facilities. This function provides repairs to fencing, playground equipment, leased spaces, walls, floors, ceilings, windows and other items. The department builds new desks, tables, shelving, ramps, bleachers, benches, inspects roofs, performs renovations and repairs. Preventive maintenance and cost estimates for projects are also assigned.

Budget highlights

Previous to the 2014 Fiscal Year, General Maintenance was housed in a separate location from the rest of Central Services. By consolidating, some costs are reduced. There will be no electricity or other utility costs. Other efficiencies may be found as the division settles into the new location.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Asst. Gen Maint Mgr.	\$40,131	Carpenter (4)	\$31,361-35,475
Supv-General Maintenance	\$43,221	General Crafts Worker	\$26,270
Crew Leader	\$34,598	Maintenance Worker I (3)	\$22,426-23,886

Accomplishments

- Over 473 maintenance service requests have been processed and 80% of these requested have been completed within 48 hours.
- 900 feet of fencing at sites throughout the city have been installed or repaired.
- Renovated five (5) offices in the City Hall Building/City Hall Annex which included drywall installation, framing, ceiling tile installation, painting and flooring.

Macon
budget | 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Central Services-General Maintenance</u>					
Salaries and Benefits					
Full Time	\$321,236	\$318,016	\$341,100	\$319,940	\$174,800
Over Time	\$502	\$258	\$400	\$0	\$100
Benefits	\$34,698	\$73,502	\$0	\$0	\$0
Health Costs	\$74,595	\$36,716	\$46,700	\$43,961	\$24,300
Life Insurance	\$0	\$0	\$2,300	\$2,076	\$1,200
FICA	\$0	\$0	\$20,700	\$18,909	\$10,500
Medicare	\$0	\$0	\$4,900	\$4,421	\$2,500
Pension	\$0	\$0	\$65,600	\$60,886	\$42,000
Workers Comp	\$0	\$17,424	\$18,200	\$18,200	\$9,400
Total	\$431,031	\$445,916	\$499,900	\$468,393	\$264,800
Operating Expenses					
Repairs & Maintenance	\$6,174	\$10,378	\$1,500	\$1,200	\$0
Vehicle Parts	\$2,585	\$2,702	\$2,800	\$1,400	\$1,500
Vehicle Labor	\$2,496	\$2,446	\$2,500	\$1,000	\$1,300
Repairs & Maint - Bldg	\$0	\$0	\$0	\$0	\$1,800
Telephone	\$173	\$234	\$300	\$310	\$0
Contractual	\$160	\$286	\$400	\$400	\$400
Op Supplies	\$0	\$0	\$2,600	\$2,245	\$1,300
Clothing	\$2,042	\$1,900	\$2,100	\$2,000	\$0
Fuel	\$7,552	\$8,535	\$8,800	\$6,506	\$4,900
Oper Equip	\$0	\$1,193	\$2,100	\$2,245	\$600
Small Tools	\$622	\$569	\$0	\$0	\$0
Bldg Imp Int.	\$966	\$2,942	\$1,900	\$1,000	\$0
Maintenance	\$1,488	\$0	\$0	\$0	\$0
Cleaning Sup	\$469	\$590	\$0	\$0	\$0
Electrical Signals	\$59	\$148	\$0	\$0	\$0
Electricity	\$4,114	\$3,865	\$4,500	\$2,723	\$0
Other Utilities	\$5,954	\$4,438	\$3,300	\$2,431	\$0
Equipment	\$1,630	\$2,523	\$0	\$0	\$0
Bldg Imp Ext	\$457	\$0	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$271,600
	\$36,941	\$42,749	\$32,800	\$23,460	\$283,400
Total Gen Maintenance	\$467,972	\$488,665	\$532,700	\$491,853	\$548,200

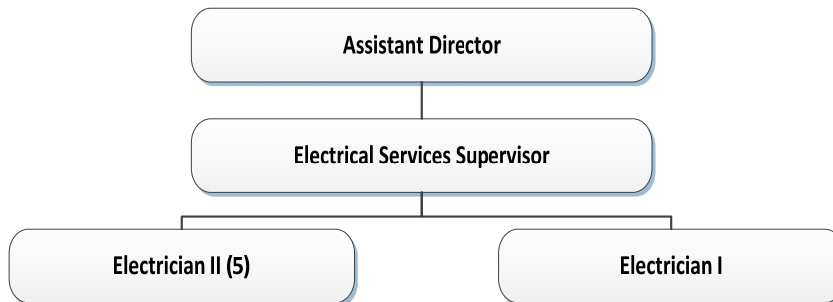
General Fund Expenditures

Central Services- Electrical

The Electrical division is responsible for the maintenance and installation of all electrical systems located in city owned and operated buildings as well as the airports. This division is also responsible for all historical lights located in the Historic District and roadway streetlights located throughout the City, along with the maintenance and repair of emergency generators, sirens and panic alarms.

Budget Highlights

The division experiences very few changes from fiscal year 2013, as staffing levels remain the same.



<u>Position</u>	<u>Salary</u>
Electrical Svcs Supv	\$48,900
Electrician II (5)	\$35,475-\$38,189
Electrician I	\$31,361

Accomplishments

- 28 Historical poles were relocated from the edge of the curb to the backside of the side walk.
- The electrical wiring for the new Central Services building was completely installed by this division.
- Repaired high mast lighting at I-475 and US 80, replacing 12 fixtures, installing panels, and replacing wiring and connectors.
- Upgraded lighting from T-12 to T-8 lighting at the Vehicle Maintenance and Public works and Airport Locations.
- Installed energy efficiency light switched in City Hall and City Hall Annex.

Macon
budget | 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Central Services-Electrical					
Salaries and Benefits					
Full Time	\$251,799	\$254,038	\$271,100	\$254,700	\$135,600
Over Time	\$824	\$1,467	\$2,000	\$1,241	\$800
Benefits	\$27,033	\$57,653	\$0	\$0	\$0
Health Costs	\$51,598	\$38,306	\$46,700	\$43,958	\$23,100
Life Insurance	\$0	\$0	\$1,800	\$1,800	\$900
FICA	\$0	\$0	\$16,200	\$14,881	\$8,300
Medicare	\$0	\$0	\$3,800	\$3,700	\$2,000
Pension	\$0	\$0	\$52,000	\$47,445	\$32,700
Workers Comp	\$0	\$11,088	\$11,600	\$11,600	\$6,000
Total	\$331,255	\$362,552	\$405,200	\$379,325	\$209,400
Operating Expenses					
Vehicle Parts	\$3,472	\$2,699	\$4,000	\$4,710	\$2,000
Vehicle Labor	\$3,194	\$2,674	\$4,000	\$3,774	\$2,100
Repairs & Maint-Bldg	\$0	\$0	\$0	\$0	\$200
Travel	\$0	\$100	\$200	\$0	\$0
Contractual	\$4,929	\$1,675	\$2,400	\$1,000	\$1,000
Op Supplies	\$0	\$0	\$26,000	\$23,531	\$14,000
Clothing	\$1,220	\$1,374	\$1,400	\$1,200	\$0
Maint.Supplies	\$19,873	\$25,666	\$0	\$0	\$0
Small Tools	\$1,690	\$1,694	\$0	\$0	\$0
Fuel	\$9,864	\$12,067	\$10,200	\$9,641	\$5,500
Oper Equip	\$12,297	\$11,024	\$6,600	\$6,190	\$3,300
Dept-New Government	\$0	\$0	\$0	\$0	\$231,800
	\$56,537	\$58,973	\$54,800	\$50,046	\$259,900
Total Electrical	\$387,792	\$421,525	\$460,000	\$429,371	\$469,300

Performance Measures				
	2011	2012	2013	2014-Proj
Requests Received/Completed	2,796	3,369	3,181	3,200
Percentage Complete	95%	95%	99%	100%
Number of Systems Installed	9	19	13	20

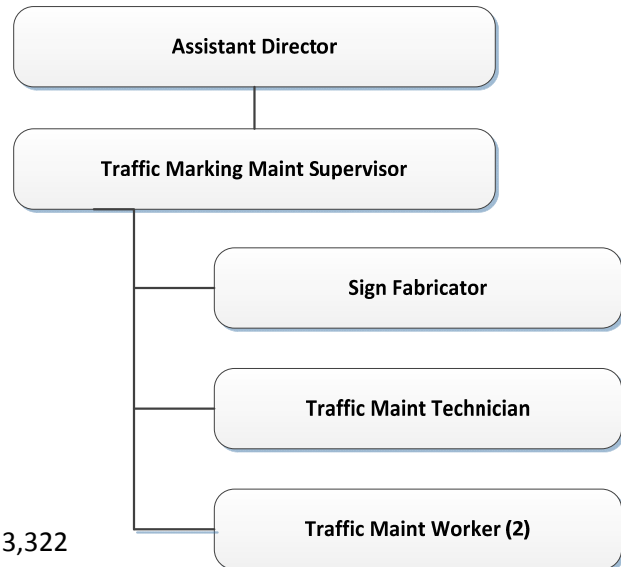
General Fund Expenditures

Central Services-Traffic Maintenance

The Sign Shop is responsible for the installation, fabrication, repair and maintenance of all City owned traffic control signs and markings in the City of Macon according to the standards set forth by the Manual on Uniform Traffic Control Devices (MUTCD), federal, state and local governing agencies. This division is also responsible for the decals of City vehicles as well as the painting of City roadways and parking lots

Budget Highlights

Few changes are expected in this division. The team is continually replacing signs throughout the city with new reflective material in an attempt to reach the 2015 federal reflectivity requirements. Traffic Maintenance is on track to meet this goal.



<u>Position</u>	<u>Salary</u>
Traffic Marking Main. Supv.	\$35,475
Sign Fabricator	\$32,948
Traffic Maint Tech.	\$22,446
Traffic Maintenance Worker (2)	\$22,446-23,322

Goals

- Replace defective signs throughout the City.
- Re-stripe pavement markings throughout the City.
- Paint pink center line, cherry blossoms, and arrows for Cherry Blossom Festival.

Accomplishments

- Installed or removed 184 signs for other departments.
- 1,300 signs have been fabricated.
- 17,000 signs have been inspected for proper reflectivity and 1,000 defective traffic control signs have been replaced.
- Over 280,000 linear feet of pavement markings have been installed.
- Over 1,400 work order request have been completed.

Macon
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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Central Services-Traffic Maintenance (Signs & Signals)</u>					
Salaries and Benefits					
Full Time	\$97,982	\$131,070	\$138,000	\$120,085	\$66,200
Over Time	\$1,757	\$1,065	\$1,800	\$1,500	\$900
Benefits	\$10,728	\$29,482	\$0	\$0	\$0
Health Costs	\$26,933	\$16,274	\$24,600	\$14,433	\$8,500
Life Insurance	\$0	\$0	\$1,000	\$820	\$500
FICA	\$0	\$0	\$8,900	\$7,225	\$4,300
Medicare	\$0	\$0	\$2,100	\$1,689	\$1,000
Pension	\$0	\$0	\$27,833	\$22,532	\$17,000
Workers Comp	\$0	\$7,920	\$8,300	\$8,300	\$4,300
Total	\$137,400	\$185,811	\$212,533	\$176,584	\$102,700
Operating Expenses					
Vehicle Parts	\$2,237	\$3,318	\$3,800	\$4,710	\$2,000
Vehicle Labor	\$3,959	\$3,938	\$4,200	\$3,774	\$2,000
Travel	\$0	\$350	\$2,700	\$1,000	\$0
Dues	\$240	\$280	\$400	\$300	\$0
Op Supplies	\$0	\$0	\$78,200	\$70,243	\$45,400
Maint. Supplies	\$50,574	\$77,778	\$0	\$0	\$0
Clothing & Uniform	\$827	\$1,194	\$1,400	\$1,309	\$0
Fuel	\$8,093	\$10,111	\$10,000	\$8,994	\$5,100
Small Tools	\$478	\$996	\$0	\$0	\$0
Equipment	\$125	\$0	\$0	\$0	\$0
Oper Equip	\$0	\$20,004	\$2,300	\$1,200	\$1,200
Dept-New Government	\$0	\$0	\$0	\$0	\$139,100
Total	\$66,533	\$117,969	\$103,000	\$91,530	\$194,800
Total Traffic	\$203,933	\$303,780	\$315,533	\$268,114	\$297,500
Total Central Services	\$2,648,046	\$3,026,352	\$3,347,758	\$3,037,979	\$3,484,400

Performance Measures				
	2011	2012	2013	2014-Proj
Number of Signs Inspected	2,288	2,726	2,755	2,600
Number of Signs Replaced	1,869	2,147	2,329	2,300
Requests Received/Completed	2,383	3,054	2,302	2,500
% Requests Completed	99%	99%	99%	100%

Macon

budget\2014

Georgia

General Fund Expenditures

Services to Government

These services consist of city wide utility expenses that are not assigned to a specific department or division. The electricity for the interstate and city traffic and street lights is reflected here. The electricity for City Hall is also included here. The other utilities for City Hall and the natural gas for the Veteran's memorial torch in the front of City Hall are recorded in this account. There are no expected changes in this area.



Photo: Ed Jackson

CITY HALL & OLD CAPITOL

The Macon City Hall, built in 1837 for the Monroe Railroad & Banking co and since remodeled, served from Nov. 18, 1864 till March 11, 1865 as temporary Capitol of Ga. Here Gov. Brown had his office and convened the last session of the Ga. legislature under the Confederacy. Here the march session of the Supreme Court was held in 1865. The building was also used as a military hospital from the battle of Chickamauga in 1863 until the close of the war. A picket on guard at the portico was shot when Fed. Gen. Wilson entered the city on April 20, 1865.

Macon

budget | 2014

Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Services to Government</u>					
Telephone	\$106,282	\$135,463	\$80,000	\$134,866	\$30,000
Electricity	\$1,045,005	\$1,313,763	\$1,050,000	\$1,047,295	\$525,000
Other Utilities	\$14,148	\$14,957	\$15,000	\$8,942	\$6,500
Dept-New Government	\$0	\$0	\$0	\$0	\$560,500
Total	\$1,165,436	\$1,464,183	\$1,145,000	\$1,191,103	\$1,122,000
Total Gov.	\$1,165,436	\$1,464,183	\$1,145,000	\$1,191,103	\$1,122,000



Macon State College

Macon

budget\2014

Georgia

General Fund Expenditures

Other Costs

This category contains costs that do not fit in one particular department.

Budget Highlights

During Fiscal Year 2013, Council allocated resources to consolidation. This money was specifically for the consultants that were engaged by the transition task force. As many of those consultants have not finished their work or have not yet started, additional resources are budgeted here. Also budgeted in this account is a partial payment for multimedia services.

Funds were placed in the line item Unallocated Reserve in the amount of \$54,800. The Council moved the 2nd half of the salary (\$34,800) of the ECD-Economic Development Director to this line item so that the new government could decide if they wanted to continue with this program. Part of the Non-governmental funds (\$20,000) was also moved to this line item so that the council would have a better understanding of how this money is used.

The pension fire line represents an old fire pensions system of which the City still pays out benefits. The employees that receive benefits of this fund retired before 1968. The line has reduced slightly each year and will continue to do so.

Municipal Dues are made up of several annual memberships including the U.S. Conference of Mayors and the Georgia Municipal Association. The City is expected to stay a member of these organizations when the City and County Consolidate.

Non-Departmental funds are appropriated to be used for expenses that come up during the year that do not fit into any particular department and have not been budgeted but are an obligation of the Cityl

The Plaques account has increased significantly. The plaques account is for the gold watches given to employees for retirement and plaques placed on the wall in the City Hall lobby that commemorate over 40 years of service. As the City and County consolidate, it is expected that more retirements may occur. As a result, more resources are budgeted in this account.

5x5 is the Mayor's program whereby the City focuses its efforts in a 5 block area for 5 weeks. This means all City Services working together to make a noticeable and sustainable difference in a neighborhood. Coupled with Community events and workdays, the City seeks to make lasting improvements throughout the City.

Inner-Government expenses are budgeted to pay for the City's portion of Recreation per the SDS agreement with the County. The agreement states that both the City and the County will pay 18% of LOST proceeds into a separate fund to operate the Recreation Department.

The Community Garden line item was added this year to help citizens with funds to off-set the cost of a community garden with top soil and seeds. The allocation of funds will be under the direction of Public Works-Grounds division.

Macon

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Georgia

Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
Other Costs					
Bad Debt Exp	\$185,093	\$198,095	\$0	\$0	\$0
Consolid. (Trans task)	\$0	\$0	\$230,000	\$120,000	\$120,000
Unallocated- ear.	\$0	\$0	\$46,000	\$0	\$0
Unall. Reserve	\$0	\$0	\$283,837	\$0	\$54,800
Pension-Fire	\$50,006	\$32,342	\$45,000	\$25,000	\$12,000
Cr Card Fees	\$24,884	\$27,165	\$25,000	\$33,168	\$13,000
Municipal Dues	\$34,991	\$14,016	\$35,000	\$36,200	\$34,000
Plaques	\$5,079	\$8,529	\$10,000	\$5,000	\$11,000
Morale, Welfare, & Rec	\$11,519	\$21,735	\$12,500	\$9,000	\$12,500
UPC Service	\$13,575	\$14,032	\$14,000	\$12,089	\$7,000
Sister City	\$3,693	\$4,187	\$10,000	\$6,022	\$10,000
Taste of Macon	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Non-Depart	\$241,530	\$72,439	\$51,000	\$19,232	\$10,000
Wash. Lobby	\$90,000	\$0	\$80,000	\$0	\$0
Bank Fees	\$0	\$395	\$0	\$0	\$0
Inner Govt Exp 18% ST	\$0	\$0	\$3,500,000	\$3,332,106	\$1,530,000
5 X 5 Exp	\$0	\$0	\$25,000	\$18,655	\$13,000
Vouchers	\$0	\$0	\$20,000	\$0	\$0
Community Garden	\$0	\$0	\$0	\$0	\$5,000
Dept-New Government	\$0	\$0	\$0	\$0	\$241,000
Total	\$665,371	\$397,935	\$4,392,337	\$3,621,472	\$2,078,300
Total Other Costs	\$665,371	\$397,935	\$4,392,337	\$3,621,472	\$2,078,300



Workers patch streets in East Macon's Fort Hill area as they begin the second round of 5x5 services

The City of Macon began the second year of its 5x5 neighborhood beautification program Monday, in which various departments concentrate their efforts on one five-block area at a time, rather than spreading their efforts across the city.

Macon

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Georgia

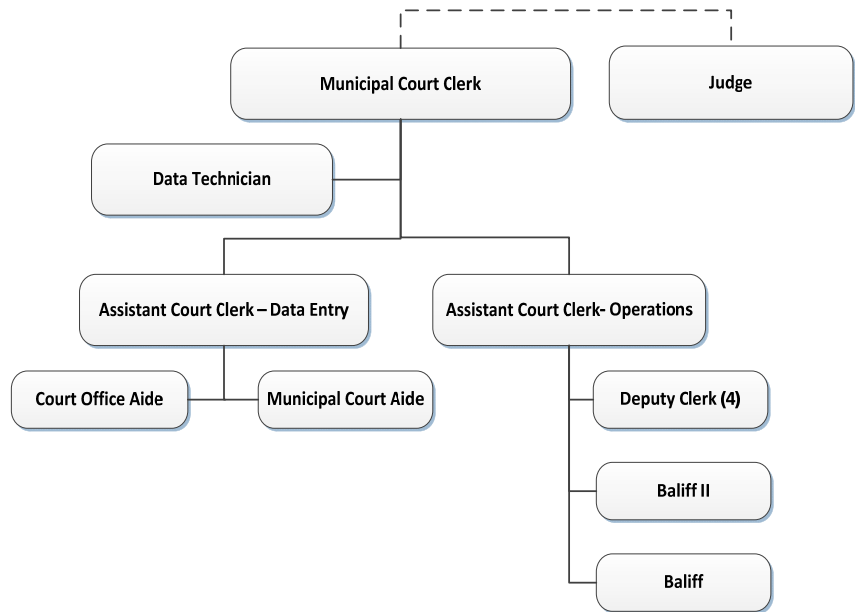
General Fund Expenditures

Municipal Court

The mission for Municipal Court is to administer justice fairly, impartially, efficiently, and courteously. Municipal Court is responsible for receiving, processing and adjudicating all cases of alleged violations of the City Charter, City Ordinances or any State laws where jurisdiction has been granted or allowed by the State of Georgia. Municipal Court pertains to criminal misdemeanors and civil lawsuits involving lesser amounts of money than superior, district or county courts.

Budget Highlights

The Court has been able to make progress with the backlog that was brought to Council's attention in 2013. As a result, overtime has been reduced. Contractual services has also decreased: the ACS contract assesses the City 18% of the Court Collections. Revenues from fines are trending down, therefore costs have been reduced. This department is anticipated to move out of city hall and relocate to court house. There will be moving expenses that will come out of second half funding if the move is in this fiscal year.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Judge	\$70,075	Deputy Clerk (4)	\$23,886-30,589
Municipal Court Clerk	\$73,027	Data Technician	\$23,795
Asst Clerk- Data Entry	\$46,541	Municipal Court Aide	\$22,738
Asst Clerk Operations	\$46,541	Court Office Aide	\$22,738
Baliff II	\$23,907	Part-time Data Entry	\$20,000
Baliff	\$23,907		

Accomplishments

- The Court reviewed job descriptions and work process to realign them with goals and objectives of the department. There are now time and process standards associated with key tasks.
- The backlog was clarified and placed in priority order. Court employees are now addressing the older cases appropriately and efficiently.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Municipal Court					
Salaries and Benefits					
Full-Time	\$412,572	\$455,324	\$443,600	\$415,998	\$231,300
Part-Time	\$0	\$0	\$0	\$0	\$0
Overtime	\$7,950	\$25,346	\$20,000	\$18,356	\$10,000
Benefits	\$46,565	\$109,793	\$0	\$0	\$0
Health Cost	\$58,415	\$33,523	\$41,700	\$46,670	\$30,400
Life Insurance	\$0	\$0	\$3,000	\$3,000	\$1,600
FICA	\$0	\$0	\$28,400	\$25,871	\$15,000
Medicare	\$0	\$0	\$6,700	\$6,700	\$3,600
Pension	\$0	\$0	\$75,115	\$82,635	\$55,700
Workers Compensation	\$0	\$19,008	\$21,500	\$21,500	\$11,100
Total	\$525,502	\$642,994	\$640,015	\$620,730	\$358,700
Operating Expenses					
Prof. Service	\$1,890	\$2,620	\$4,500	\$1,617	\$2,400
Indigent Counsel	\$25,667	\$28,000	\$28,000	\$28,000	\$14,000
IT Services	\$0	\$0	\$32,000	\$32,000	\$22,100
Repairs & Maintenance	\$72	\$3,483	\$800	\$400	\$1,300
Copier Lease	\$0	\$0	\$0	\$0	\$1,200
Telephone	\$3,357	\$3,946	\$3,400	\$4,704	\$2,100
Printing	\$6,612	\$2,761	\$7,000	\$7,000	\$0
Travel	\$1,962	\$2,445	\$4,300	\$2,000	\$2,100
Dues	\$110	\$110	\$300	\$200	\$0
Contractual	\$320,317	\$252,457	\$250,000	\$176,874	\$80,000
Op. Supplies	\$4,580	\$6,403	\$7,000	\$3,972	\$3,500
Clothing	\$23	\$42	\$300	\$200	\$100
Operating Equip.	\$0	\$0	\$700	\$100	\$1,200
Equipment	\$0	\$0	\$0	\$0	\$0
Bldg Improv.	\$0	\$0	\$2,000	\$500	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$467,100
Total	\$364,590	\$302,267	\$340,300	\$257,567	\$597,100
Total Court	\$890,092	\$945,261	\$980,315	\$878,297	\$955,800

Performance Measurements				
	2011	2012	2013	2014-Proj
Number of Tickets Processed	44,914	41,425	29,261	30,000
Days to enter tickets into Data Base	5	5	3	3

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General Fund Expenditures

Macon Police Department

The Macon Police Department (MPD) is nationally accredited and serves as the primary law enforcement agency in the City of Macon. MPD is made up of over 300 sworn officers and approximately 100 non-sworn staff. The Department provides a diverse array of services and is composed of six divisions: Support Services, Administration, Criminal Investigations, Patrol, Management Services, and E-911.

Police Administration

Administration is comprised of the Chief of Police, the Deputy Chief of Police, fiscal management, and internal affairs. The Administrative Division is charged with providing direction, supervision, and management support to the department. They also coordinate departmental resources so that the best possible services are delivered to the community. Police Administration is comprised of Fiscal Management, Internal Affairs, and the offices of the Chief and Deputy Chief.

Budget Highlights

IT Services has decreased as a result of a revised computer and printer inventory. Telephone costs increase as a result of new wireless internet access needs related to new equipment and I-phones for appropriate staff. Previously accounted for in Contractual Services, the software maintenance fees for the security entry system, are located in software maintenance. Jail costs are also increasing; this is a result of increased bookings and incarcerations.

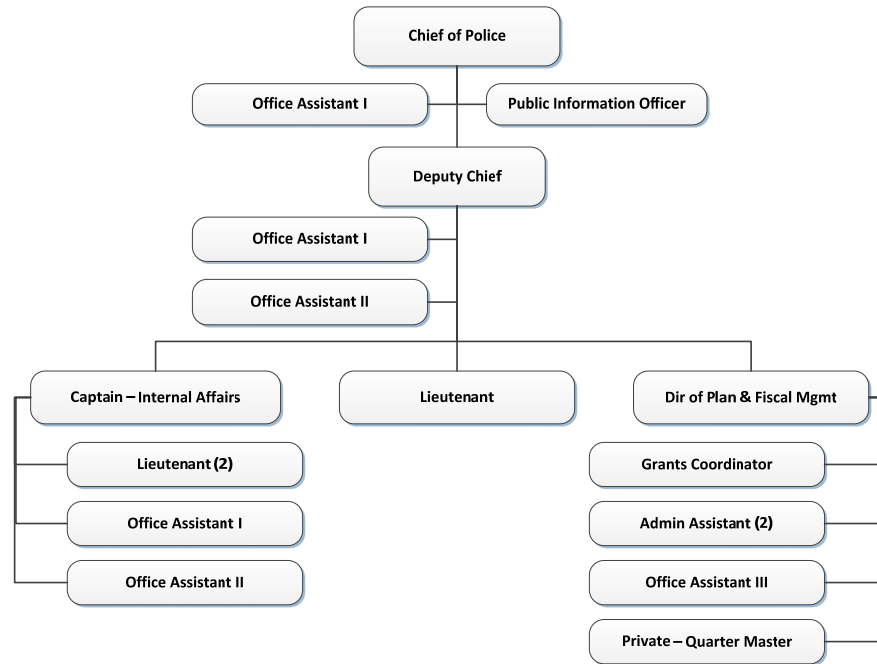
Goals

- Receive the most qualified staff and maintain full staffing for the fiscal year.
- Improve/upgrade technology
- Ensure cases are investigated in a timely and thorough manner.
- Reduce internal allegations

Macon budget\2014 Georgia

General Fund Expenditures

Police Administration



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Chief of Police	\$105,161	Grants Coordinator	\$36,352
Deputy Chief	\$73,727	Private	\$33,867
Captain	\$56,626	Administrative Asst (2)	\$32,948
Dir. Plan. Fiscal Mgmt	\$52,137	Office Assistant III	\$29,106
Lieutenants (3)	\$46,228-\$51,615	Office Assistant I (2)	\$25,626-\$30,950
Public Info. Officer	\$38,043	Office Assistant II (3)	\$23,886-\$31,361



Command Staff

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Georgia

Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Police-Administration</u>					
Salaries and Benefits					
Full Time	\$689,751	\$673,380	\$735,900	\$701,639	\$354,200
Over Time	\$2,292	\$1,760	\$5,000	\$2,713	\$2,500
Clothing	\$2,200	\$5,080	\$3,000	\$3,000	\$1,500
Benefits	\$81,815	\$185,691	\$0	\$0	\$0
Health Costs	\$123,312	\$76,793	\$98,200	\$117,592	\$61,900
Life Insurance	\$0	\$0	\$4,900	\$4,505	\$2,200
FICA	\$0	\$0	\$20,000	\$18,881	\$10,300
Medicare	\$0	\$0	\$10,400	\$6,245	\$4,800
Pension	\$0	\$0	\$123,700	\$116,746	\$72,000
Workers Comp	\$0	\$25,344	\$28,100	\$28,100	\$15,300
Total	\$899,370	\$968,048	\$1,029,200	\$999,421	\$524,700
Operating Expenses					
Prof. Services	\$42,979	\$7,621	\$2,200	\$500	\$0
Disciplinary Board	\$0	\$0	\$600	\$300	\$300
Medical	\$7,885	\$6,693	\$8,000	\$5,000	\$4,000
Repairs & Maintenance	\$17,424	\$50,937	\$5,700	\$1,159	\$1,000
IT Services	\$0	\$0	\$634,500	\$634,500	\$180,100
Multimedia Services	\$0	\$0	\$13,000	\$13,000	\$0
Comm/Radio Services	\$0	\$0	\$94,800	\$94,800	\$28,100
Vehicle Parts	\$405,292	\$407,355	\$6,000	\$1,039	\$1,000
Vehicle Labor	\$362,337	\$366,979	\$5,300	\$1,705	\$1,000
Software Maintenance	\$0	\$0	\$0	\$0	\$10,000
Copier Lease	\$0	\$0	\$0	\$0	\$6,100
Telephone	\$59,362	\$70,410	\$117,300	\$131,766	\$79,000
Printing	\$14,222	\$19,685	\$30,000	\$5,000	\$10,000
Travel	\$7,466	\$15,582	\$19,700	\$15,511	\$17,950
Dues	\$3,083	\$2,297	\$2,800	\$2,781	\$500
Promotional Assess	\$0	\$0	\$53,700	\$1,000	\$0
Contractual	\$153,221	\$142,780	\$71,600	\$69,411	\$1,400
Jail Contract	\$356,228	\$495,905	\$335,000	\$450,506	\$200,000
Awards	\$0	\$0	\$20,900	\$16,000	\$19,300
Local Match	\$0	\$0	\$56,710	\$0	\$0
Op. Supplies	\$86,372	\$89,555	\$18,300	\$17,013	\$10,700
Ammunition	\$38,407	\$91,772	\$0	\$0	\$0
Uniforms	\$120,131	\$95,627	\$1,400	\$4,685	\$1,800
Uniforms- Duty gear	\$0	\$0	\$43,400	\$14,185	\$22,500

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Electricity	\$75,901	\$92,657	\$0	\$0	\$0
Fuel	\$863,308	\$984,434	\$14,600	\$15,019	\$6,500
Other Utilities	\$17,597	\$8,292	\$12,100	\$6,000	\$0
Oper. Equip	\$0	\$0	\$4,500	\$3,786	\$3,900
Mach & Equipment	\$1,500	\$2,500	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$866,600
Total	\$2,632,715	\$2,951,081	\$1,572,110	\$1,504,666	\$1,471,750
Total Adm.	\$3,532,085	\$3,919,129	\$2,601,310	\$2,504,087	\$1,996,450



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General Fund Expenditures

Police -Patrol

This Division is responsible for providing quality police protection to the citizens of this City. Officers assigned to the Patrol Division are responsible for preventive patrol, crime detection, case closure including arrests, traffic matters, and aid to citizens in the community.

The Patrol Division is also responsible for being first responders to any disaster man made or natural. They supply man power for most special details dealing with the response to criminal activity within the city, as well as major events in the city throughout the year such as the Cherry Blossom Festival and Pan African Festival. In fiscal year 2013, the Police contributed over \$52,925 of in-kind services for the Cherry Blossom Festival.

The City is broken up into 2 areas and 4 precincts. A Major is responsible for each area, and a Captain commands each precinct. Each precinct has an office from which patrol officers operate. Beyond patrolling precincts and providing daily law-enforcement needs, the department also has specialized units:

- Bike Patrol
- Parking Enforcement
- Honor Guard
- Pawn- coordinates the activities of all Pawn Shops in the City. This unit also has the capability of running pawned items against the states stolen databases to aid in the recovery of stolen items.

Budget highlights

Contractual services has been reallocated. The largest part of this is the copier lease. Repairs and Maintenance is also reduced as many of those items involve repairing the building and have been moved to building repairs and maintenance. The allocation for uniforms will remain the same. Uniforms are generally ordered in November. New Sheriff's uniforms are expected to be purchased at this time.



The Macon Police Department has heightened its community policing efforts in order to advance public safety in the City's downtown area, which is a very high-traffic and high-pedestrian area. To enhance the police presence in this area, the Macon Police Department decided to relocate its Bike Patrol Office from Martin Luther King, Jr. Boulevard to the heart of downtown, rather than increasing its police force for this purpose.

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General Fund Expenditures

Police – Patrol

Goals

- Increase police visibility and accountability within our communities
- Development of an efficient, effective and professional workforce
- Strengthen and improve police services aimed at reducing crime and violence, as well as sustain the quality of life in our community
- Increase police ability and accountability within the Communities.
- Lower the percentage of residential and commercial burglaries along with larcenies by 15%



Patrol Division responding to a potential threat to City Hall

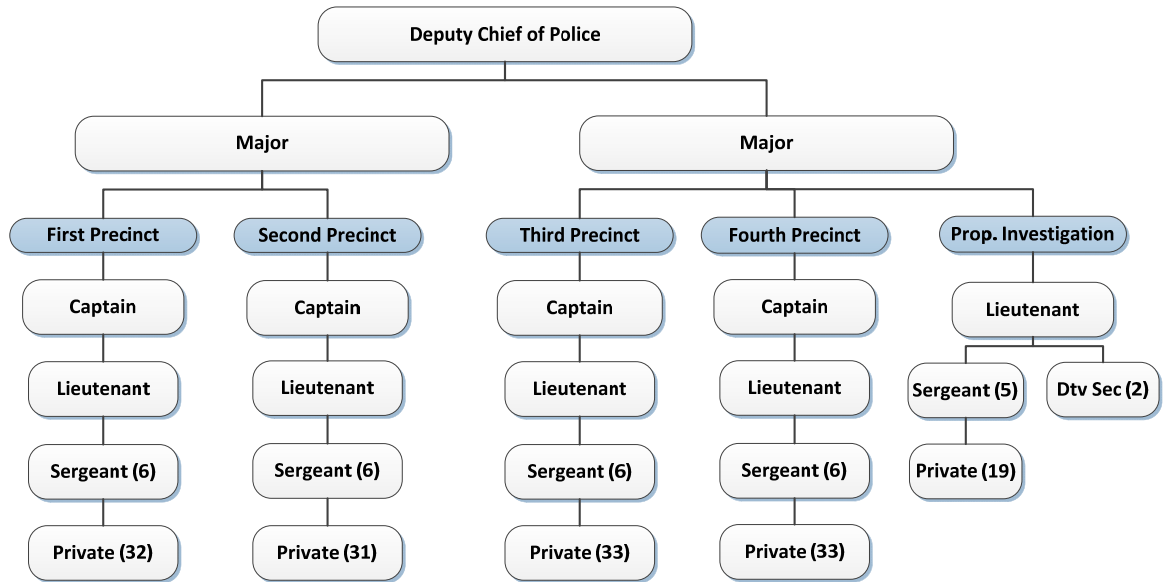
Macon

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General Fund Expenditures

Patrol Division



Position

- Majors (2)
- Captains (4)
- Lieutenants (5)
- Sergeants (29)
- Privates (148)
- Detective Sec. (2)

Salary

- \$65,270
- \$56,626
- \$46,228
- \$37,270-\$41,112
- \$30,380-\$37,396
- \$24,492-26,371



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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Police-Patrol</u>					
Salaries and Benefits					
Full Time	\$6,411,472	\$6,366,131	\$6,244,800	\$5,809,198	\$3,133,700
Over Time	\$39,544	\$48,514	\$70,000	\$65,335	\$25,000
Clothing	\$8,360	\$8,360	\$9,700	\$9,700	\$4,800
Benefits	\$816,487	\$2,026,701	\$0	\$0	\$0
Health Costs	\$1,158,235	\$1,313,850	\$1,343,000	\$1,161,801	\$607,000
Life Insurance	\$0	\$0	\$41,200	\$36,468	\$20,900
FICA	\$0	\$0	\$3,000	\$3,000	\$1,600
Medicare	\$0	\$0	\$88,290	\$72,733	\$44,300
Pension	\$0	\$0	\$934,600	\$833,909	\$566,000
Workers Comp	\$0	\$326,304	\$316,500	\$316,500	\$162,400
Total	\$8,434,099	\$10,089,860	\$9,051,090	\$8,308,644	\$4,565,700
Operating Expenses					
Medical	\$611	\$631	\$2,000	\$1,500	\$1,000
Repairs & Maintenance	\$0	\$0	\$7,700	\$3,387	\$100
Vehicle Parts	\$0	\$0	\$268,000	\$285,753	\$134,000
Vehicle Labor	\$0	\$0	\$234,500	\$229,345	\$117,300
Repairs & Maint - Bldg	\$0	\$0	\$0	\$0	\$1,700
Rent Expense	\$0	\$0	\$49,200	\$49,200	\$24,600
Copier Lease	\$0	\$0	\$0	\$0	\$9,000
Telephone Expense	\$0	\$0	\$0	\$0	\$1,200
Travel	\$9,008	\$7,851	\$10,300	\$5,673	\$0
Dues	\$102	\$550	\$900	\$600	\$500
Contractual	\$67,299	\$69,554	\$29,300	\$22,544	\$0
Operating	\$0	\$0	\$11,200	\$13,741	\$7,600
Uniforms	\$73,515	\$70,827	\$140,300	\$86,543	\$113,000
Electricity	\$0	\$0	\$49,800	\$42,144	\$24,900
Fuel	\$0	\$0	\$648,700	\$600,228	\$305,000
Other Utilities	\$0	\$0	\$1,500	\$3,338	\$1,700
Oper Equip.	\$0	\$0	\$9,800	\$4,448	\$5,000
Equipment	\$3,076	\$4,573	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$5,154,500
Total	\$153,610	\$153,987	\$1,463,200	\$1,348,444	\$5,901,100
Total Patrol	\$8,587,709	\$10,243,847	\$10,514,290	\$9,657,088	\$10,466,800

General Fund Expenditures

Management Services is comprised of multiple units. These units are a critical link in meeting the departments informational and data driven needs.

- *Central Records Unit* processes over 75,000 Accident, Incident, Miscellaneous and Arrest Reports prepared by sworn officers annually.
- *Crime Analysis Unit* - compiles statistical, administrative and tactical analysis for the Department and ensures that all crime related statistical data is submitted to GCIC and FBI in a timely in accurate manner.
- *Accreditation unit* which is also apart of Management Services ties together the whole department in its effort to maintain CALEA Certification. Policy and Procedures-- and adherence to these procedures--are reviewed and documented through Accreditation.

The Management Services Department also houses Emergency-911. E-911 field over 100,000 calls annually and more information can be found in the special revenue section.

Budget Highlights

The most noticeable change in this division is the reduction of contractual services. The Copier lease has been removed from this line and placed in its own line; likewise, the software maintenance used for the live-scan fingerprinting software has been placed in software maintenance. The remaining items in contractual services is for GCIC and annual shredding fees.

Accomplishments

- The Crime Analysis Unit was very productive in 2012 responding to requests for 876 individual specialized reports. This is in addition to the 240 automatically generated statistical based reports.
- The Accreditation Unit went through both a mock assessment and a full onsite assessment in 2012. Reaccreditation was granted in March 2013.
- All archived records were purged and shredded according to the state and departments' retention schedule.
- The Department Received national recognition for National Night Out which is a city-wide event that brings seeks to heighten crime and drug prevention awareness through police-community partnerships. The City of Macon works through a number of partner organizations and hold events such as cook-outs and school-supply drives in neighborhoods throughout the city.

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General Fund Expenditures

Police - Management Services

Goals

- Ensure that citizens are aware of the role that Management Services plays within the Police Department.
- Ensure that the general public is made aware of crime statistics within their community
- Improve the information and access available to all personnel



CrimeStopper Officer at Annual Luncheon



Citizens Academy

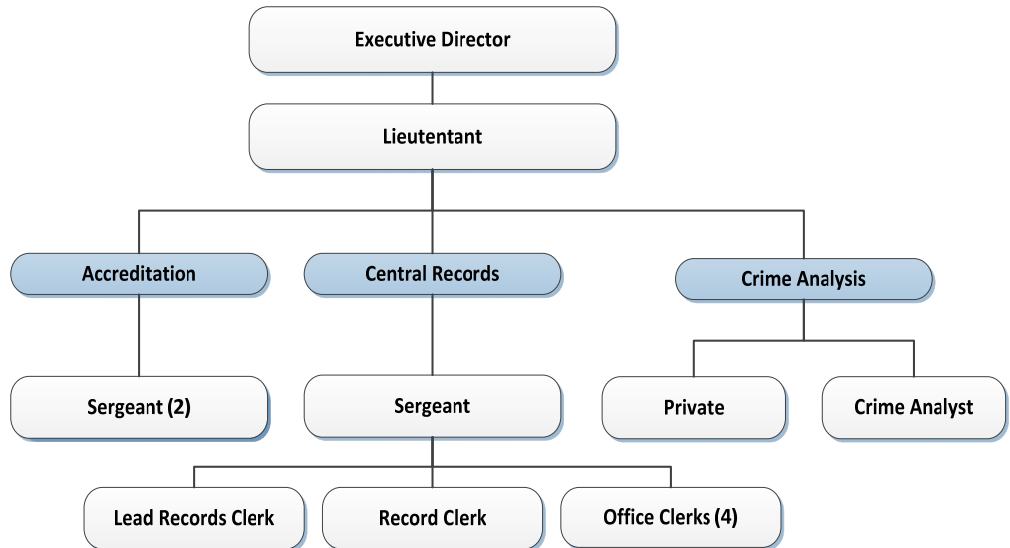


Recruit Swearing In

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Georgia

General Fund Expenditures

Police-Management Services



<u>Position</u>
Executive Director
Lieutenant
Sergeant (3)
Private

<u>Salary</u>
\$56,689
\$46,228
\$37,270
\$31,299

<u>Position</u>	<u>Salary</u>
Office Clerks (4)	\$23,907-\$25,724
Lead Central Records Clerk	\$27,708
Records Clerk	\$23,907
Crime Analyst	\$41,133

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Police-Management Services</u>					
Salaries and Benefits					
Full Time	\$320,950	\$373,152	\$435,800	\$411,757	\$221,300
Over Time	\$0	\$1,634	\$2,000	\$2,000	\$1,000
Clothing	\$880	\$0	\$0	\$0	\$0
Benefits	\$37,184	\$108,954	\$0	\$0	\$0
Health Costs	\$60,391	\$43,640	\$67,500	\$52,080	\$30,300
Life Insurance	\$0	\$0	\$2,900	\$2,900	\$1,500
FICA	\$0	\$0	\$15,800	\$14,237	\$7,800
Medicare	\$0	\$0	\$6,200	\$6,200	\$3,100
Pension	\$0	.	\$75,100	\$70,334	\$47,300
Workers Comp	\$0	\$22,176	\$21,500	\$21,500	\$12,000
Total	\$419,405	\$549,555	\$626,800	\$581,008	\$324,300
Operating Expenses					
Professional Serv.	\$0	\$0	\$7,900	\$1,200	\$0
Repairs & Maintenance	\$0	\$0	\$2,500	\$1,000	\$800
Vehicle Parts	\$0	\$0	\$4,000	\$2,497	\$1,500
Vehicle Labor	\$0	\$0	\$3,500	\$3,318	\$1,800
Software Maintenance	\$0	\$0	\$0	\$0	\$6,000
Copier Lease	\$0	\$0	\$0	\$0	\$7,000
Travel	\$248	\$6,489	\$7,900	\$5,461	\$1,700
Dues	\$0	\$120	\$500	\$300	\$0
Contractual	\$17,168	\$24,940	\$32,800	\$39,900	\$7,400
Operating	\$0	\$0	\$11,800	\$12,766	\$6,000
Uniforms	\$1,035	\$839	\$2,200	\$1,320	\$2,200
Fuel	\$0	\$0	\$9,600	\$9,900	\$5,000
Oper. Equipment	\$0	\$0	\$2,500	\$500	\$900
Dept-New Government	\$0	\$0	\$0	\$0	\$353,100
Total	\$18,451	\$32,388	\$85,200	\$78,162	\$393,400
Total Mgmt. Services	\$437,856	\$581,943	\$712,000	\$659,170	\$717,700

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General Fund Expenditures

Police - Criminal Investigations

Criminal Investigations is primarily responsible on follow-up of felony crimes, stolen property, and other misdemeanors. This division houses the crime lab. They are broken down into several specialized investigative units.

- *Crimes against Persons*- investigates all violent crimes against citizens
- *Narcotics/Vice*- coordinates all drug, gambling, prostitution investigations
- *Juvenile Crime*- focuses on those crimes where children are the victim
- *Specialized Traffic*- handles the majority of all traffic related accident and incidents.
- *Gang*- focuses on gangs and gang related crime.
- *SWAT*- The SWAT Team is made up of personnel throughout the department who come together and train in the use of advanced special weapons and tactics. The SWAT team is always on call for utilization in high-risk events like hostage and barricade situations.
- *STRIKE*- conducts selective enforcement based on statistics and reports of criminal activity as reported by the precincts. This unit also conducts specialized criminal apprehension of wanted felons and those who commit street crime and gun violence within the City of Macon limits.
- *Victim/Witness Assistance*-
- *K-9 Unit*
- *Mobile Command Unit*
- *Traffic Enforcement, including Fatality Investigation and the DUI Squad*
- *Hostage Negotiators*

Budget Highlights

The most notable difference is the reduction in contractual services. This line previously included the copier leases, AFIS Software maintenance and other forensic software maintenance. This division has 8 copiers for its various locations. Repairs and Maintenance building is made up of burglar alarms and other basic repair needs, Operating equipment is made up of many items including ballistic helmets, weapon mounted tactical lights, night visions scopes, button cameras and other tech-investigative gear.

Macon

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Georgia

General Fund Expenditures

Police – Criminal Investigations

Goals

- Adopt policies and procedures that maintain be best practices in the multiple dimensions of crime fighting and law enforcement management.
- Reduce visible signs of disorder/hot spot locations.
- Address traffic Concerns



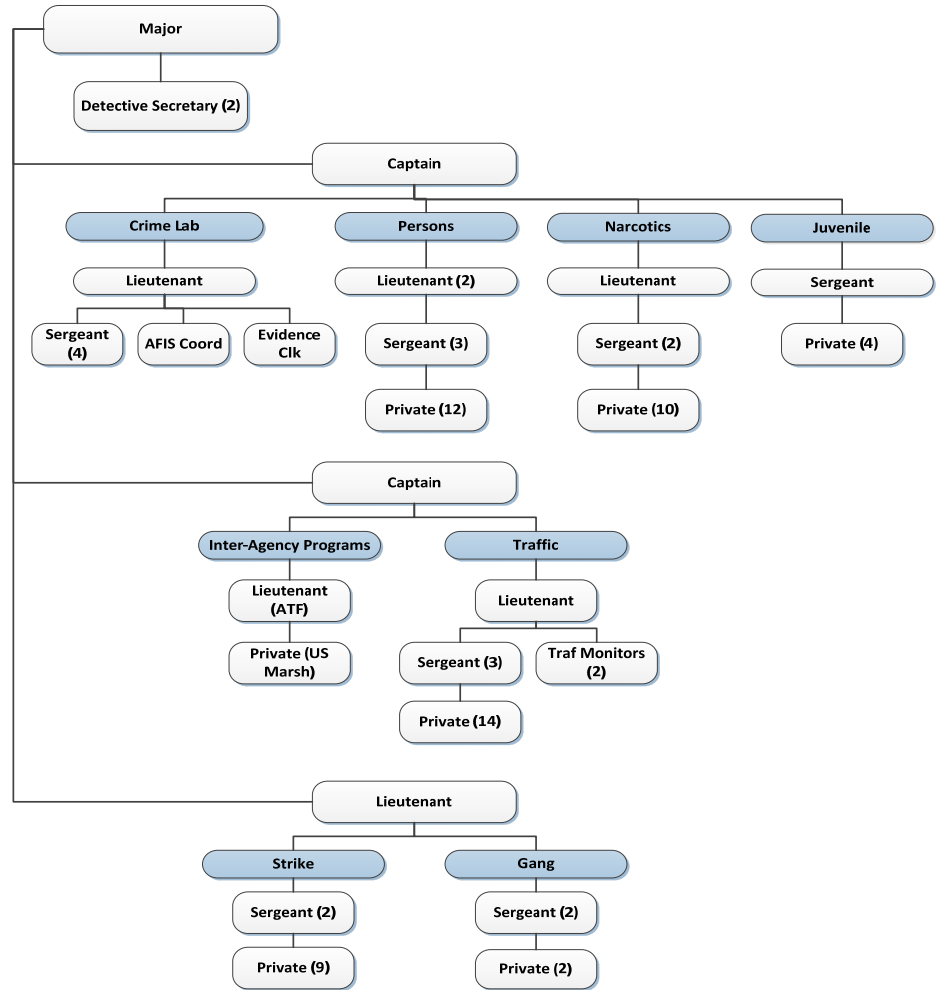
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General Fund Expenditures

Police - Criminal Investigations



Position	Salary
Major	\$65,270
Captain (2)	\$56,626
Lieutenants (7)	\$46,228
Sergeants (17)	\$37,270
Privates (52)	\$30,380-35,579
AFIS Coord	\$32,134
Evidence Clerk	\$23,886
Traffic Monitors (2)	\$23,886
Detective Sec. (2)	\$26,371

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Police-Criminal Investigation Division</u>					
Salaries and Benefits					
Full Time	\$2,692,305	\$2,831,335	\$2,792,037	\$2,553,615	\$1,422,000
Sal Marsh	\$0	\$0	\$10,000	\$9,795	\$5,000
Over Time	\$71,927	\$77,942	\$70,000	\$72,772	\$30,000
Clothing	\$16,180	\$18,480	\$21,600	\$21,120	\$10,800
Benefits	\$348,796	\$867,937	\$0	\$0	\$0
Health Costs	\$493,366	\$422,173	\$546,300	\$508,719	\$303,300
Life Insurance	\$0	\$0	\$19,300	\$15,698	\$9,600
FICA	\$0	\$0	\$9,600	\$8,228	\$4,900
Medicare	\$0	\$0	\$41,000	\$33,033	\$20,300
Pension	\$0	\$0	\$439,787	\$364,804	\$257,000
Workers Comp	\$0	\$136,224	\$141,800	\$141,800	\$72,300
Total	\$3,622,574	\$4,354,092	\$4,091,424	\$3,729,584	\$2,135,200
Operating Expenses					
Repairs & Maint	\$0	\$2,960	\$12,600	\$3,168	\$4,100
Vehicle Parts	\$0	\$0	\$100,000	\$83,978	\$43,000
Vehicle Labor	\$0	\$0	\$87,500	\$82,789	\$44,000
Repairs & Maint - Bldg	\$0	\$0	\$0	\$0	\$1,300
Software Maintenance	\$0	\$0	\$0	\$0	\$6,800
Copier Lease	\$0	\$0	\$0	\$0	\$9,200
Travel	\$4,535	\$3,720	\$13,500	\$7,992	\$13,500
Dues	\$480	\$830	\$1,100	\$800	\$700
Contractual	\$25,283	\$34,023	\$49,200	\$28,952	\$4,400
Operating Supplies	\$0	\$0	\$46,100	\$31,097	\$23,500
Uniforms	\$13,554	\$19,432	\$25,300	\$19,432	\$23,000
Intelligence Use	\$18,000	\$18,000	\$18,000	\$18,000	\$9,000
Electricity	\$0	\$0	\$21,000	\$4,000	\$6,000
Fuel	\$0	\$0	\$242,200	\$233,550	\$118,000
Other Utilities	\$0	\$0	\$600	\$900	\$400
Oper. Equip	\$0	\$0	\$30,000	\$8,000	\$7,500
Equipment	\$13,941	\$19,038	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$2,357,400
Total	\$75,792	\$98,003	\$647,100	\$522,658	\$2,671,800
Total CID	\$3,698,367	\$4,452,094	\$4,738,524	\$4,252,242	\$4,807,000

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General Fund Expenditures

Police - Support Services

Support Services focuses on crime prevention through community-oriented policing and training initiatives. This is the division where law-enforcement connects with citizens.

- *Neighborhood Watch*- is a program designed to help crimes decrease by watching out for any suspicious activity in the neighborhood.
- *CrimeStoppers*- is responsible for ensuring that warrants for fugitives are aired through media and print outlets.
- *Senior Citizens Programs (TRIAD)*
- *Youth at Risk Programs (PAL, etc)*- PAL, Police Athletic League is a program that engages at risk youth in sports and other activities, there is also a mentor program that supports this population and is partially grant funded.
- *AmeriCorps*-a grant that employs 15 cadets that serves in 6 targeted neighborhoods and they assist with other programs within the Police Department.
- *D.A.R.E*-is a drug and alcohol educational program that teaches 5th grade students how to say no to drugs and peer pressure.
- *Citizens on Patrol*-volunteers that patrol the streets and activate traffic hazards and other matters as they occur.
- *Court Services*-assist Municipal Court with security and assists the department issues that occurs in the Court.
- *Warrant/Re-entry*-responsible for serving outstanding warrants.
- *Recruiter and Training Academy*-is responsible for training and all in-service training.

Budget Highlights

Between fiscal year 2010 and now, this division has been transformed. Whereas in 2010 the department only housed youth and intervention type activities, it now houses training, court services, and crimestoppers. This accounts for the tremendous increase over the past few years. The PAL line has decreased because contract with the PAL mentor and the associated grant has ended. The department will buy more ammunition in fiscal year 2014 because additional taser cartridges are needed to equip officers.

Safety training for foster grandparents



Dare Officer & Patrol

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General Fund Expenditures

Police-Support Services

Accomplishments

- In conjunction with each Precinct, the Warrant Unit implemented a weekly Warrant Round-up. This focused on serving of Contempt and City Probation Warrants enabling the Warrant Unit to serve warrants proactively city-wide. Warrant Arrests were up 38% from 2011.
- The Training Academy upgraded the tinker drive training facility including a newly renovated in-door firing range and new audio and training equipment .
- Youth and Intervention certified two new DARE instructors. DARE also partnerships with the Board of Education and Central Georgia Technical college to utilize four different gymnasiums for DARE Summer Camps at no cost
- Began a new partnership with Volunteer Macon to provide life skill training to PAL Kids

Goals

- Adopt policies and procedures that maintain the best practice in the multiple dimension of crime fighting and law enforcement management.
- Conduct Crime Prevention Programs for seniors, youths and other citizens in the City to enhance their knowledge of ways to help prevent crime.
- Provide safety tips for the residents/business in the City and increase police and the community relationship.
- Teach more Crime Prevention Programs.
- Maintain efficiency in conducting recruit training for new hires to better prepare them for the Macon Regional Police Academy and the FTO Program.
- Revamp the in-service training program relating to Firearms/Use of Force/EVOC/P.T. Programs.
- Conduct a series of mandatory Shotgun and Taser Skills classes for Officers that wish to carry shotguns or tasers on duty.



Family Fun Fest



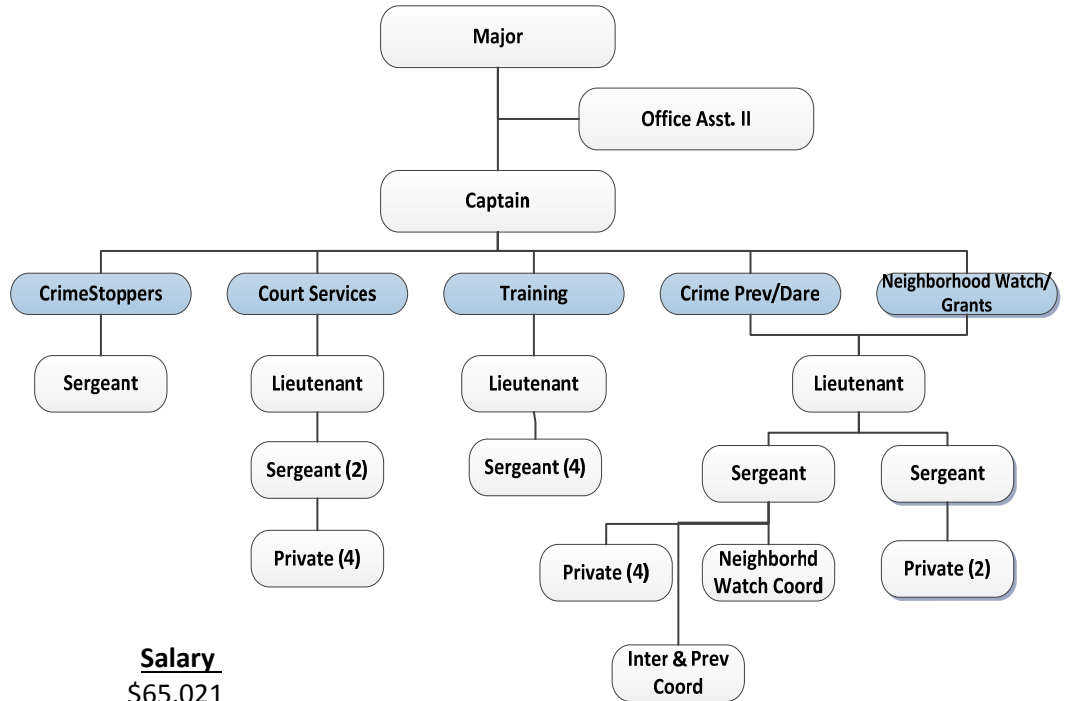
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General Fund Expenditures

Police – Support Services



<u>Position</u>	<u>Salary</u>
Major	\$65,021
Captain	\$56,410
Lieutenant (3)	\$46,051
Private (10)	\$31,179-\$37,253
Prevention Coord.	\$29,106
Office Assistant II	\$29,723
Neigh Watch Coord	\$32,011
Sergeant (9)	\$37,128-\$40,144

Macon
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Georgia

Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Macon Police Department-Support Services</u>					
Salaries and Benefits					
Full Time	\$758,746	\$901,363	\$999,700	\$858,935	\$517,000
Over Time	\$624	\$146	\$1,000	\$0	\$500
Benefits	\$92,800	\$290,274	\$0	\$0	\$0
Health Costs	\$128,267	\$113,404	\$151,600	\$136,413	\$72,800
Life Insurance	\$0	\$0	\$7,400	\$5,568	\$3,400
FICA	\$0	\$0	\$5,200	\$4,214	\$2,900
Medicare	\$0	\$0	\$15,800	\$7,297	\$7,300
Pension	\$0	\$0	\$166,762	\$129,831	\$94,600
Workers Comp	\$0	\$38,016	\$49,400	\$49,400	\$23,000
Total	\$980,438	\$1,343,202	\$1,396,862	\$1,191,658	\$721,500
Operating Expenses					
Repairs & Maintenance	\$0	\$0	\$5,700	\$1,953	\$1,000
Vehicle Parts	\$0	\$0	\$22,000	\$24,426	\$15,000
Vehicle Labor	\$0	\$0	\$19,300	\$18,964	\$10,000
Repairs & Maint Bldg	\$0	\$0	\$0	\$0	\$800
Rent Expense	\$0	\$0	\$0	\$0	\$100
Copier Lease	\$0	\$0	\$0	\$0	\$4,200
Travel Exp	\$0	\$800	\$5,900	\$7,088	\$1,600
Dues	\$742	\$245	\$700	\$300	\$200
Contractual	\$8,870	\$8,021	\$19,000	\$10,479	\$0
DARE	\$20,418	\$17,613	\$22,500	\$27,626	\$12,300
TRIAD	\$11,743	\$10,006	\$12,700	\$4,699	\$10,700
PAL	\$27,139	\$28,580	\$52,100	\$24,164	\$10,300
YES	\$6,269	\$6,788	\$8,000	\$6,300	\$5,900
COP/PAY	\$4,893	\$2,903	\$5,400	\$1,968	\$3,700
ADA-Reflectors	\$0	\$0	\$0	\$0	\$2,500
Operating Supplies	\$0	\$0	\$6,600	\$4,515	\$3,000
Ammunition	\$0	\$0	\$70,000	\$24,112	\$35,500
Clothing	\$8,844	\$9,201	\$9,600	\$9,149	\$10,800
Electricity	\$0	\$0	\$35,400	\$28,735	\$17,700
Fuel	\$0	\$0	\$53,700	\$59,000	\$26,900
Other Utility	\$0	\$0	\$5,700	\$2,988	\$3,100
Oper. Equip.	\$1,147	\$2,063	\$10,200	\$5,516	\$4,000
Dept-New Government	\$0	\$0	\$0	\$0	\$864,000
Total	\$90,064	\$86,220	\$364,500	\$261,982	\$1,043,300
Total Support Serv	\$1,070,502	\$1,429,422	\$1,761,362	\$1,453,640	\$1,764,800
Total Police	\$17,326,518	\$20,626,437	\$20,327,486	\$18,526,227	\$19,752,750

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General Fund Expenditures

Fire Department

The -Bibb Fire Department provides service for both the City of Macon and Bibb County. With 19 Fire stations, the department covers just over 266 square miles. The Department has an ISO Class 1 rating, meaning it provides the best protection on a standardized scale. Only 45 other departments in the county hold this distinction. The Fire Department is comprised of four divisions: Administrative, Suppression, Training, and Fire Prevention.



Administrative

The Division is made up of the Fire Chief and the deputy fire chief and several administrative staff. Providing leadership and setting priorities for the department is a main focus for this division. The Administrative function also provides support for the department through payroll, all purchasing, and other organizational matters.

Suppression

The division is made up of three districts that are staffed in two shifts. In 2010, the suppression division answered 17538 emergency fire calls. The division is divided into several companies and specialized units.

- 19 Engine companies- traditional pumper trucks equipped with hoses and rescue and EMS equipment.
- 7 Aerial Ladder Truck Companies- these trucks are equipped like traditional pumpers, but have ladders for reach to higher elevations to extend water streams.
- Hazard Response- All engine companies serve as hazard response. They are often first responders and provide basic life support in medical emergencies and traumatic incidents. All engines are staffed with Emergency Medical Technicians (EMT). Hazard response also provides extrications and other rescues from other accidents.
- Aircraft Rescue Protection- two stations specially staffed with Airport Rescue Firefighter Quick Response Unit.
- Special Operations
 - Hazardous Mitigation Team- Responds to all hazardous spills, accidents etc.
 - Confined Space Rescue- specialized rescue from tanks, underground pits, etc.
 - Water rescue- rescue and recovery from swift water, impoundments etc. Assist law enforcement investigations. The Department has over 50 divers.
 - Georgia Search and Rescue Team- One of three teams in Georgia- primary response to weapons of mass destructions.

General Fund Expenditures

Training

The training division is responsible for training new personnel and continuing education for line personnel. This includes

- 14 weeks of training for new personnel, with over 600 hours of training
- Incumbent firefighters must undergo 240 hours of training annually
- EMT certification and recertification

The department also operates the training complex on Tinker Drive. They maintain classrooms, the lake for testing pumps and diver training, the burn building, burn pits, driver training courses, and confined space and other simulators.

The training division is also responsible for investigations. Investigation personnel take on the duty of investigating all fires and suspected arson cases. In 2009, the division conducted 454 Arson investigations that resulted in 71 Arson cases and 19 arrests.

Prevention

The prevention bureau is charged with enforcing all code that relate to fire safety. In accordance with the Southern Building Code Congress International, local codes, and the rules and regulations of the Georgia Safety fire Commissioner, the division inspects all businesses once a year enforcing all codes and regulations. Some of the responsibilities of the prevention division include:

- Setting occupant loads
- Making voluntary home inspections at request,
- Helping with fire evacuation drills in schools, hospitals etc.
- Issuing permits for fireworks
- Working with architects regarding building construction and water supply



The prevention division is also responsible for education. The Department plays an active role in educating the community about fire safety.

This is completed in several ways:

- Level 6 program- sixth graders get in-school training on fire safety
- Fire Safety for the elderly
- Fire Safety House- this is a 28 foot RV that is designed for fire safety training

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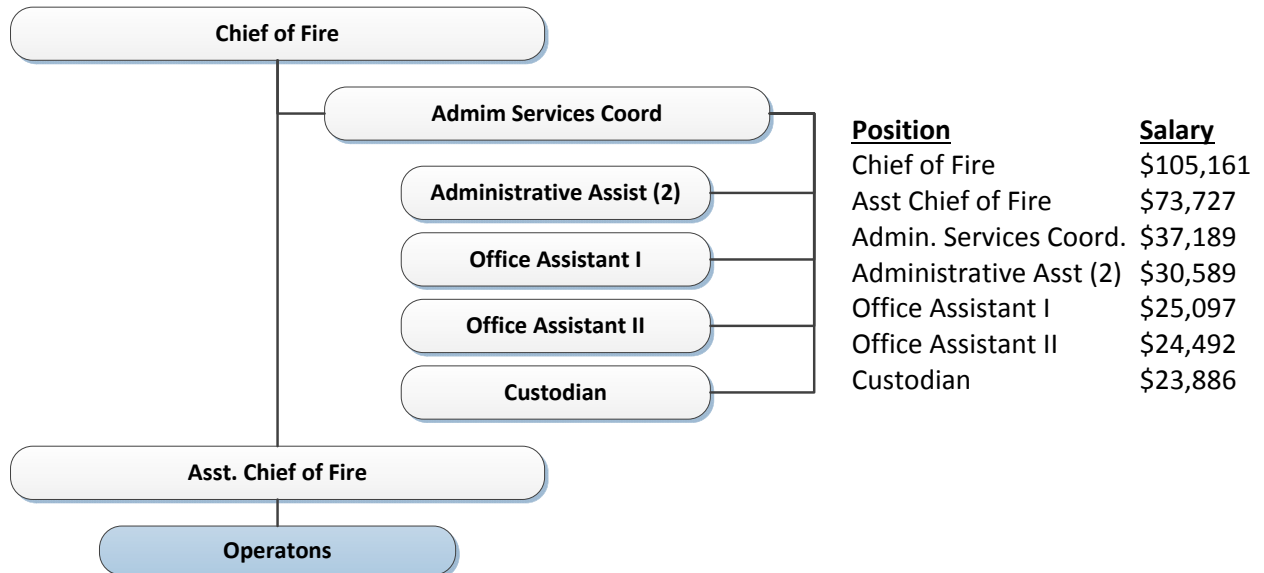
General Fund Expenditures

Fire Administration

The Administrative Division provides the clear and concise direction that our Fire Department will follow with respect to prudent strategic planning and conscientious fiscal management throughout the department.

Budget highlights

IT services have increased as a result of an updated computer and printer inventory. Telephones have also increased, this is related to the addition of an Ipad and smart phone for the chief and assistant chief. The department expects to conduct promotional assessments in the first part of this fiscal year. These resources pay for firefighters from other fire departments to come in and proctor the tests. Multi-media is now calculated differently and this department will no longer be charged.



Accomplishments

- In coordination with Human Resources a promotional contract with the Carl Vinson Institute of Government (CVIOG) was created for promotional examination for lieutenants and captains. .
- The Administration has begun work on the newly devised standards of excellence document formerly known as the strategic plan.
- Using Assistance to Fire-fighters Grant, the second phase of physical fitness and wellness program has completed. Firefighters have been assessed and given personal wellness plans and new fitness equipment has purchased and placed.
- All ISO mandates for year one of our three year term have been completed.
- Station 109 will be completed and operating in FY 14. The land for Station 110 has been acquired and the construction of this station will begin in FY 14.

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Fire Department - Administration</u>					
Salaries and Benefits					
Full Time	\$318,954	\$325,075	\$347,700	\$354,007	\$177,900
Benefits	\$36,825	\$91,760	\$0	\$0	\$0
Health Costs	\$52,042	\$33,785	\$43,000	\$40,113	\$21,900
Life Insurance	\$0	\$0	\$2,300	\$2,300	\$1,200
FICA	\$0	\$0	\$11,000	\$9,403	\$6,400
Medicare	\$0	\$0	\$4,800	\$2,199	\$2,500
Pension	\$0	\$0	\$58,400	\$59,224	\$37,200
Workers Comp	\$0	\$12,672	\$13,200	\$13,200	\$6,800
Total	\$407,821	\$463,292	\$480,400	\$480,446	\$253,900
Operating Expenses					
Discipline	\$0	\$0	\$500	\$0	\$500
IT Services	\$0	\$0	\$51,100	\$51,100	\$63,700
Multimedia Service	\$0	\$0	\$13,000	\$13,000	\$0
Comm/Radio Serv	\$0	\$0	\$16,800	\$16,800	\$7,000
Repairs & Maintenance	\$0	\$0	\$500	\$300	\$200
Vehicle Parts	\$1,235	\$255	\$1,000	\$1,161	\$1,400
Vehicle Labor	\$742	\$0	\$900	\$500	\$700
Repairs & Maint - Bldg	\$0	\$0	\$0	\$0	\$400
Telephone	\$2,014	\$2,411	\$5,300	\$3,189	\$4,100
Printing	\$506	\$755	\$900	\$594	\$700
Travel	\$1,028	\$2,444	\$4,000	\$2,330	\$2,700
Dues	\$429	\$404	\$1,200	\$900	\$800
Promotion	\$13,631	\$0	\$65,000	\$20,000	\$35,000
Contractual	\$2,755	\$1,544	\$0	\$0	\$0
Op. Supplies	\$2,754	\$2,697	\$3,500	\$2,029	\$1,500
Clothing	\$335	\$309	\$600	\$400	\$0
Fuel	\$4,743	\$3,804	\$6,000	\$3,636	\$2,600
Maint. Supplies	\$93	\$114	\$0	\$0	\$0
Oper. Equip	\$0	\$0	\$1,300	\$900	\$1,500
Prof. Services	\$19,136	\$0	\$0	\$0	\$0
Bldg. Improv	\$0	\$774	\$1,700	\$600	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$333,900
Total	\$49,399	\$15,510	\$173,300	\$117,439	\$456,700
Total Adm.	\$457,221	\$478,802	\$653,700	\$597,885	\$710,600

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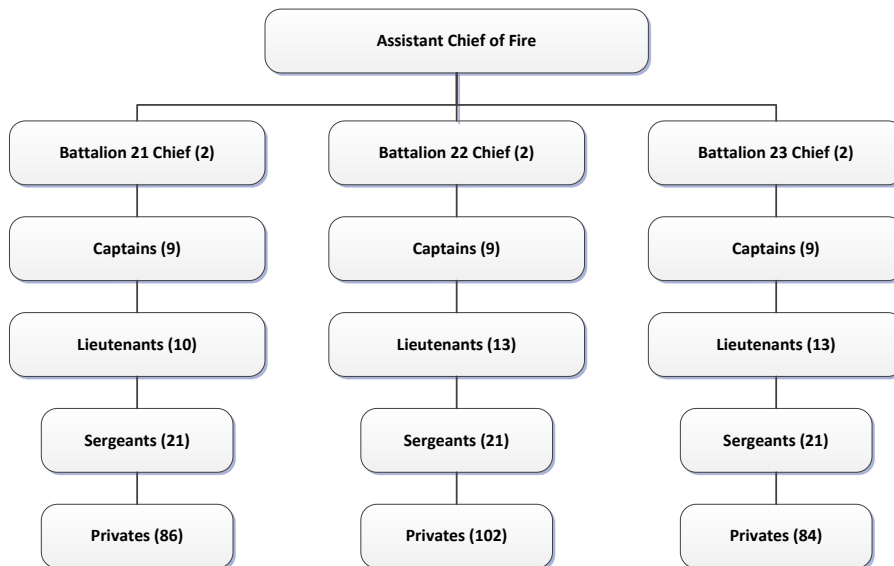
General Fund Expenditures

Fire - Suppression

This division is the core of the department and is responsible for the protection of life and property from fire and other peril. This can include extrications from vehicles, machinery, above and below ground entrapments, and industrial accidents. This division also serves as a first responder to emergencies. The Suppression Division also mediates aircraft rescue protections for the two airports in Bibb County. Our Aircraft Rescue and Fire Fighting (ARFF) personnel are certified through the Federal Aviation Administration and the Georgia Fire Fighters Standards and Training.

Budget Highlights

In January of 2014, the department will hire 20 privates, two sergeants, and one lieutenant to staff Station 110 which is expected to come online in 2014. This accounts for a \$482,000 increase in salaries. Increasing in this division is the repairs and maintenance-building line due to added stations. As many of these fire stations age, significant repair is needed to keep them operational. Clothing is going to increase the second half of the year as a result of the incoming recruits. Lastly, Laundry is also increased because the bunker gear must be professional cleaned. It is required to be cleaned every two years. Electricity will increase in the second half of the year due to the new fire station coming on line.



Position

Battalion Chief (6)
 Captains (27)
 Lieutenants (35)

Salary

\$65,270
 \$56,626
 \$46,228

Position

Sergeants (61)
 Privates (257)

Salary

\$37,272-\$41,112
 \$30,381-\$37,388

Accomplishments

In 2013, this division handled over 12,000 fire and emergency medical calls encompassing over 20,000 emergency vehicle responses. This division continues to maintain a tremendous fire protection infrastructure.

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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
Fire Department- Suppression					
Salaries and Benefits					
Full Time	\$11,025,402	\$11,314,219	\$11,669,000	\$10,853,597	\$6,101,100
FLSA OT	\$1,573,712	\$1,598,593	\$1,700,000	\$1,537,717	\$850,000
Over Time	\$67,474	\$33,058	\$112,000	\$70,807	\$40,000
Benefits	\$1,673,559	\$4,186,041	\$0	\$0	\$0
Health Costs	\$2,451,916	\$2,993,727	\$2,693,000	\$2,547,941	\$1,437,000
Life Insurance	\$0	\$0	\$88,300	\$69,793	\$45,600
Medicare	\$0	\$0	\$187,900	\$136,157	\$96,800
Pension	\$0	\$0	\$2,003,950	\$1,837,903	\$1,235,000
Workers Comp	\$0	\$605,088	\$626,300	\$626,300	\$344,000
Total	\$16,792,063	\$20,730,726	\$19,080,450	\$17,680,215	\$10,149,500
Operating Expenses					
Cleaning Supp	\$28,573	\$32,378	\$39,200	\$33,136	\$20,000
Repair & Maintenance	\$6,759	\$0	\$32,000	\$20,605	\$0
Vehicle Parts	\$206,004	\$224,059	\$210,000	\$268,363	\$100,000
Vehicle Labor	\$270,927	\$266,609	\$270,000	\$261,688	\$100,000
Software Maintenance	\$0	\$0	\$0	\$0	\$1,400
Repair & Maint - Bldg	\$4,158	\$12,595	\$29,700	\$18,209	\$29,000
Copier Lease	\$0	\$0	\$0	\$0	\$3,300
Telephone/ internet	\$14,384	\$16,935	\$18,100	\$22,897	\$22,000
Printing	\$3,867	\$4,280	\$4,500	\$4,500	\$2,700
Travel	\$5,162	\$6,794	\$11,700	\$7,623	\$5,800
Dues	\$390	\$195	\$500	\$500	\$0
Contractual	\$10,472	\$16,873	\$33,000	\$28,085	\$300
Op. Supplies	\$25,987	\$31,813	\$63,300	\$23,257	\$23,000
Maint. Supplies	\$33,934	\$54,822	\$0	\$0	\$0
Clothing	\$115,109	\$131,889	\$142,000	\$131,621	\$24,000
Chemicals	\$8,293	\$8,644	\$8,400	\$7,793	\$4,800
Laundry	\$474	\$494	\$1,300	\$400	\$4,200
Fire Ext Supp	\$786	\$748	\$800	\$800	\$0
Electricity	\$105,226	\$133,308	\$115,000	\$92,171	\$57,000
Fuel	\$201,122	\$261,161	\$235,400	\$260,531	\$120,000
Other Utilities	\$92,514	\$74,428	\$88,400	\$63,282	\$38,000
Oper. Equip.	\$0	\$204,231	\$70,800	\$39,056	\$15,000
Equipment	\$43,139	\$829	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$11,001,400
Total	\$1,177,280	\$1,483,085	\$1,374,100	\$1,284,517	\$11,571,900
Total Suppression	\$17,969,343	\$22,213,811	\$20,454,550	\$18,964,732	\$21,721,400

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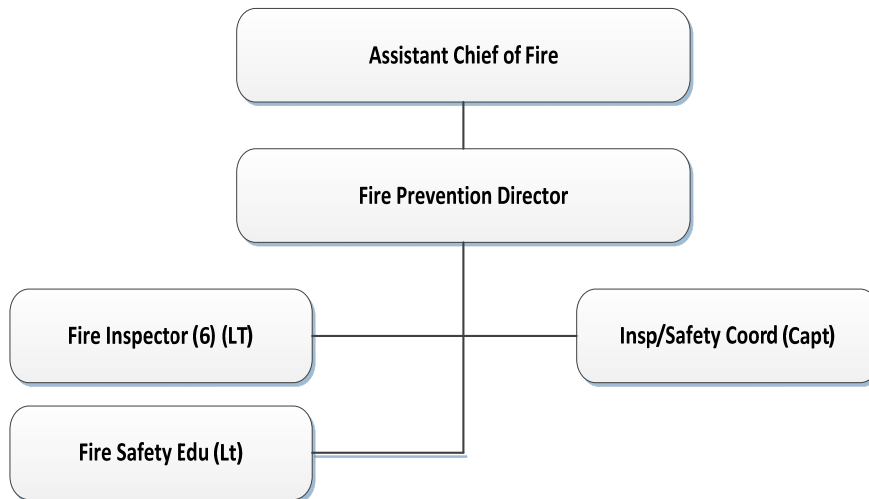
General Fund Expenditures

Fire Prevention

Fire prevention is responsible for inspecting buildings, homes, and flammable liquids and ensuring that buildings are in compliance with fire codes. MBCF have adopted the standard fire prevention codes, of the Southern Building Code Congress International, all local codes and the rules and regulations of the Georgia Safety Fire Commissioner. This department also focuses efforts on educating students about the dangers of fire and prevention techniques.

Budget Highlight

This division reflects a 14% increase. Fuel is increasing as well as telephone costs. The department has elected to use Mi-Fi devices for their field inspectors. With this technology, inspectors will have access to the network and conduct their work more efficiently. Clothing costs are reflected in the second half of the fiscal year.



<u>Position</u>	<u>Salary</u>
Director	\$65,270
Safety Coordinator	\$56,626
Fire Inspectors (5)	\$46,228
Fire Safety Educator	\$46,228

Accomplishments

- The division surpassed its required OCGA inspections for the City in calendar year 2012.
- The department came in below the forecast arson property loss damage by \$750,000.
- Fire Safety Education had a very successful year in meeting our curriculum requirements, teaching over 1,700 six graders in the Bibb County School System.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Fire Department- Fire Prevention					
Salaries and Benefits					
Full Time	\$374,017	\$423,649	\$396,400	\$400,482	\$225,400
Benefits	\$50,631	\$129,583	\$0	\$0	\$0
Health Costs	\$56,043	\$67,951	\$79,800	\$74,881	\$39,500
Life Insurance	\$0	\$0	\$2,300	\$2,300	\$1,500
Medicare	\$0	\$0	\$4,800	\$4,800	\$3,100
Pension	\$0	\$0	\$50,600	\$59,575	\$40,000
Workers Comp	\$0	\$14,256	\$13,200	\$13,200	\$6,800
Total	\$480,690	\$635,438	\$547,100	\$555,238	\$316,300
Operating Expenses					
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$200
Vehicle Parts	\$4,787	\$5,398	\$5,000	\$5,605	\$2,800
Vehicle Labor	\$30	\$300	\$3,300	\$4,659	\$2,000
Repairs & Maint - Bldg	\$0	\$251	\$1,700	\$500	\$1,200
Copier Lease	\$0	\$0	\$0	\$0	\$1,300
Telephone	\$1,450	\$1,890	\$2,900	\$1,922	\$3,300
Printing	\$3,497	\$3,181	\$3,800	\$1,757	\$2,400
Travel	\$588	\$517	\$1,500	\$1,000	\$1,000
Dues	\$335	\$470	\$1,000	\$500	\$100
Contractual	\$2,864	\$3,165	\$2,400	\$2,400	\$0
Jr. Fire Marsh.	\$4,714	\$9,809	\$6,000	\$3,109	\$4,000
Op. Supplies	\$1,133	\$2,077	\$2,900	\$1,969	\$2,000
Clothing	\$2,263	\$1,226	\$2,700	\$1,500	\$0
Cleaning Supplies	\$125	\$0	\$600	\$200	\$300
Small tools	\$0	\$333	\$0	\$0	\$0
Fuel	\$22,899	\$23,377	\$24,000	\$19,477	\$12,000
Other Utilities	\$0	\$0	\$0	\$0	\$1,000
Maint. Supplies	\$1,111	\$549	\$0	\$0	\$0
Oper. Equipment	\$0	\$0	\$500	\$300	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$340,900
Total	\$45,795	\$52,545	\$58,300	\$44,898	\$374,500
Total Fire Prev.	\$526,485	\$687,983	\$605,400	\$600,136	\$690,800

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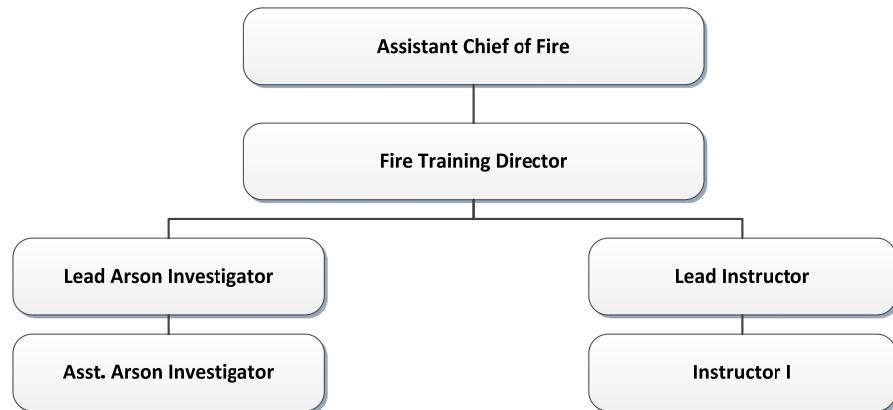
General Fund Expenditures

Fire Training

This division is responsible for the orientation and training of recruited personnel as well as the continuing education and training of sworn personnel. Training for all personnel is also tracked and maintained by this division. All arsons and suspected arsons that occur in the City and County handled by this division.

Budget Highlights

The department has elected to use Mi-Fi devices for their investigators. With this technology, investigators will have access to the network and conduct their work more efficiently. Also changing in this division is the title of the Lead Arson Investigator, Assistant Arson Investigator, Lead Instructor, and Instructor. There is no monetary change, but the position titles have changed slightly. Repairs to building covers additional training tools.



<u>Position</u>	<u>Salary</u>
Training Director	\$65,270
Captain (2)	\$56,626
Lieutenant	\$46,228
Sergeant	\$37,270

Accomplishments

- The division has established an emergency response guideline for electric vehicles.
- The first local vehicular extrication seminar was hosted by training with successful results.
- This division completed our revised infection control document.
- Nineteen new firefighter recruits graduated.
- The Department achieved a 100% pass rate on our department's first National Registry Emergency Response curriculum.

Goals

- Provide CPR (Heart Saver) and First Aid Training to the public utilizing Fire Instructors
- Insure that Firefighters are adequately and properly trained for the next level of operations prior to being promoted.
- Improve the level of awareness within each department for physical health.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Fire Department- Fire Training</u>					
Salaries and Benefits					
Full Time	\$213,036	\$195,030	\$245,908	\$216,806	\$132,600
Part Time	\$0	\$0	\$0	\$0	\$0
Overtime	\$3,748	\$3,773	\$4,000	\$5,014	\$2,000
Benefits	\$26,838	\$70,325	\$0	\$0	\$0
Health Costs	\$36,559	\$34,641	\$41,700	\$39,725	\$24,300
Life Insurance	\$0	\$0	\$1,800	\$1,800	\$900
Medicare	\$0	\$0	\$3,700	\$1,800	\$1,900
Pension	\$0	\$0	\$39,300	\$32,233	\$23,900
Workers Comp	\$0	\$7,920	\$8,300	\$8,300	\$4,300
Total	\$280,182	\$311,689	\$344,708	\$305,678	\$189,900
Operating Expenses					
Repairs & Maintenance	\$376	\$742	\$0	\$0	\$250
Vehicle Parts	\$6,115	\$941	\$7,000	\$4,289	\$3,000
Vehicle Labor	\$1,051	\$169	\$2,000	\$2,969	\$1,200
Repairs & Maint - Bldg	\$435	\$925	\$1,900	\$2,200	\$3,000
Copier Lease	\$0	\$0	\$0	\$0	\$2,200
Telephone	\$1,423	\$1,829	\$2,100	\$1,922	\$2,200
Printing	\$1,758	\$2,698	\$4,900	\$1,818	\$2,000
Travel	\$1,775	\$2,925	\$4,400	\$4,682	\$1,000
Dues	\$0	\$0	\$100	\$100	\$0
Contractual	\$4,501	\$4,936	\$4,900	\$2,708	\$0
Op. Supplies	\$2,301	\$2,055	\$2,600	\$2,100	\$800
Clothing	\$1,149	\$463	\$1,800	\$1,000	\$0
Small Tool	\$0	\$35	\$0	\$0	\$0
Electricity	\$7,281	\$10,333	\$9,000	\$7,774	\$4,900
Fuel	\$10,042	\$9,327	\$13,000	\$8,640	\$5,500
Other Utilities	\$4,854	\$4,854	\$6,000	\$3,347	\$3,000
Oper. Equip	\$0	\$0	\$3,800	\$1,000	\$2,700
Equipment	\$1,546	\$0	\$0	\$0	\$0
Bldg Imp. Ext	\$723	\$0	\$3,100	\$3,000	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$221,250
Total	\$45,332	\$42,231	\$66,600	\$47,549	\$253,000
Total Fire Train.	\$325,513	\$353,920	\$411,308	\$353,227	\$442,900
Total Fire Dept	\$19,278,563	\$23,734,516	\$22,124,958	\$20,515,980	\$23,565,700

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General Fund Expenditures

Public Safety Performance Measurements

Fire Department

Fire Suppression

<u>Performance Measurements</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Answered Emergency Fire Calls	17,654	15,512	15,600	17,500
Average Response Time (minutes)	4.46	4.45	4.0	4.25

Fire Prevention

<u>Performance Measurements</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Students Trained	1,200	3,128	3,300	3,300
Smoke Detectors Installed	379	268	275	382
Inspections Made	2,212	2,443	2,500	2,200
Safety Programs Presented	154	125	140	250

Fire Training

<u>Performance Measurements</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Total # Complete Readiness Testing Req	351	363	376	389
Total # Sgts Complete ISO Certification	62	62	59	61
Total #Complete Airport Firefighter Certification	35	35	40	40
Total # Complete EVO Course	120	120	125	60
Total # Complete Medical/Rescue Taining	351	363	376	389



Eight large, metal crates once used for shipping cargo overseas are being reused at the Macon-Bibb County Fire Department training facility as part of a 4,000-square-foot "burn building."

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General Fund Expenditures
Public Safety Performance Measurements

Police Department

Support Services

<u>Performance Measurements</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Crime Prevention Program Conducted	96	78	338	180
Participation in TRIAD	50	52	72	74
Participation in PAL	207	277	290	300
Participation in YES	30	27	30	30
Participation in COP/PAY	36	31/148	29/	35/
Training Hours Received by Officers	27,494	28,002	32,985	30,000

Administration

<u>Performance Measurements</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Citizen Complaints	62	194	148	150
Number of Promoted Personnel	4	9	7	0
Action Plans Per Precinct	6	7	6	6

Patrol

<u>Performance Measurements</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Robberies	186	244	233	242
Number of Aggravated Assaults	262	250	365	376
Number of Auto Thefts	583	614	480	432
Number of Miles Logged	1,276,138	1,462,485	1,500,000	2,100,000
Average Miles Per Officer	4,184	10,314	4,934	6,000

Management Services

<u>Performance Measurements</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number Of Records Retained	85,860	24,750	36,066	51,000
Number of Records Purchased	11,535	11,889	8,674	9,000
% Compliant with CALEA (468 Standards)	95%	47%	99.9%	N/A

CID

<u>Performance Measurements</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Solved % of Violent Crimes	67%	69%	63%	66%
Solved % of Non-Violent Crimes	21%	11%	23%	22%

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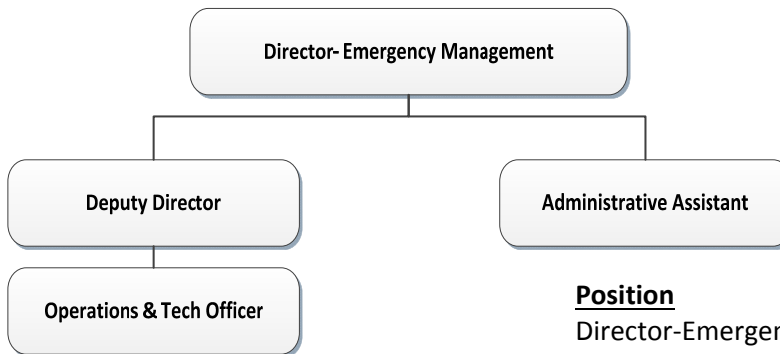
General Fund Expenditures

Emergency Management

Emergency Management is responsible for immediate response in all City and County Emergencies. The four person staff is supplemented with a trained team of volunteers. The City and County share the cost of this department equally. The mission of the Emergency Management Agency is to save lives, protect property and restore essential services and facilities in time of emergencies or disasters.

Budget Highlights

The most noticeable change over fiscal year 2013 is the telephone line. During Fiscal year 2013, the department implemented an independent Voice Over Internet Protocol (VOIP) Telephone. The contractual service associated with this new “trunk line” costs about \$30,000. In event of an emergency and the City/County phone are down, this system will still be connected. Consistent with other departments, CodeRed has been removed from contractual services and placed in the software license line.



<u>Position</u>	<u>Salary</u>
Director-Emergency Mgmt	\$72,578
Deputy Director Emer Mgmt	\$50,112
Operations & Technical Officer	\$39,150
Administrative Assistant	\$32,948

Accomplishments

- The department participated in a full scale exercise in conjunction with multiple counties. They also participated in the GEMA Mobile Communication Interoperability Functional Exercise with multiple counties.
- Local emergency operation plan has been updated and approved.
- The department participated in the nationwide Severe Weather Awareness initiatives activities.
- Upgraded the mobile command post, operations, training, and policy rooms in the EOC, with new computers and audio visual tools which are available in case of emergency, but can be also used as a community training center.

Performance Measures	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Review/Update Emergency Op Plans	27	40	27	40
Number of Staff trained on NUMS	95	80	80	80

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Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Emergency Management</u>					
Salary and Benefits					
Full Time	\$165,214	\$191,299	\$191,000	\$180,250	\$102,600
Over Time	\$0	\$1,633	\$3,000	\$1,606	\$1,000
Part Time	\$3,949	\$0	\$5,000	\$5,914	\$2,000
Benefits	\$25,770	\$44,725	\$0	\$0	\$0
Health Costs	\$11,125	\$4,785	\$7,000	\$7,457	\$4,300
LIFE insurance	\$0	\$0	\$1,300	\$1,200	\$700
FICA	\$0	\$0	\$12,100	\$11,380	\$6,300
Medicare	\$0	\$0	\$2,800	\$2,600	\$1,500
Pension	\$0	\$0	\$37,800	\$34,631	\$23,400
Workers Comp	\$0	\$6,336	\$6,600	\$6,600	\$3,400
Total	\$206,058	\$248,777	\$266,600	\$251,638	\$145,200
Operating Expenses					
IT Services	\$0	\$0	\$87,500	\$87,500	\$47,400
Comm/Radio	\$0	\$0	\$6,600	\$6,600	\$2,500
Repairs & Maintenance	\$1,819	\$0	\$3,000	\$2,400	\$1,500
Repairs & Maint- bldg	\$0	\$0	\$0	\$0	\$500
Vehicle Parts	\$680	\$4,277	\$2,100	\$1,128	\$1,000
Vehicle Labor	\$1,150	\$2,594	\$2,400	\$1,395	\$1,000
Copier Lease	\$0	\$0	\$0	\$0	\$1,200
Telephone	\$3,077	\$3,488	\$5,800	\$7,500	\$22,000
Printing	\$177	\$196	\$400	\$400	\$200
Travel	\$4,726	\$4,883	\$6,000	\$4,000	\$4,000
Dues	\$1,233	\$1,976	\$1,300	\$1,300	\$700
Software License	\$0	\$0	\$0	\$0	\$34,400
Contractual	\$25,086	\$21,962	\$61,600	\$59,342	\$10,200
Op. Supplies	\$2,608	\$8,179	\$8,000	\$7,243	\$4,000
Clothing	\$2,041	\$1,467	\$2,000	\$1,291	\$1,000
Electricity	\$18,205	\$21,359	\$18,000	\$18,497	\$9,000
Fuel	\$3,323	\$3,238	\$5,500	\$5,561	\$3,500
Oper. Equip.	\$0	\$0	\$15,000	\$2,409	\$0
Build Impr.	\$0	\$0	\$500	\$500	\$0
Maint. Supplies	\$1,935	\$4,198	\$0	\$0	\$0
Miscellaneous	\$3,158	\$2,001	\$0	\$0	\$0
Equipment	\$16,122	\$5,059	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$246,800
Total	\$85,341	\$84,877	\$225,700	\$207,066	\$390,900
Total EMA	\$291,399	\$333,654	\$492,300	\$458,704	\$536,100

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Engineering</u>					
Salary and Benefits	\$505,496	\$650,113	\$0	\$0	\$0
Operating Expenses	\$28,131	\$46,322	\$0	\$0	\$0
Total Engineering	\$533,627	\$696,435	\$0	\$0	\$0

Traffic Engineering

Salaries and Benefits	\$229,962	\$265,087	\$0	\$0	\$0
Operating Expenses	54919.63	66857.7	\$0	\$0	\$0
Total Traffic Eng	\$284,881	\$331,945	\$0	\$0	\$0

As of July 1, 2012, Engineering and Traffic Engineering functions were transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.



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General Fund Expenditures

Public Works

The Public Works Department is made up of the streets divisions, storm drainage and the grounds department. In looking to become more efficient, all the right-of-way maintenance, grass cutting, and ground maintenance have been combined under one department. This department will also be responsible for event coordination and reservation of streets and parks. Public Works Director is also responsible for the administration of the landfill, waste collection, and Bowden Golf Course. Their revenue and expense can be found in the enterprise funds section.



Street Cleaning

Street Cleaning is a subdivision of the grounds division that specializes in maintaining right-of-ways which consists of street sweeping, limb and tree removal, drainage easement cleaning, litter control and maintenance of rights-of-way and interstate highways. It is also responsible for demolition

of dilapidated structures in the City.

Goals

- Complete street sweeping requests in a timely manner
- Maintain scheduled streets each quarter.



Macon Public Works employee sweeps debris from the tree he and other workers moved off of Forest Hill Road in Macon after high afternoon winds blew it down.

Street Maintenance

Street Maintenance is responsible for all paving repairs, potholes repairs; maintenance of unpaved alleys and streets; hauling of dirt, concrete, rock and asphalt to job sites. As time permits, this function will provide labor to repair sidewalks with property owner providing materials.

Goals

- Complete customer service requests within 30 days.
- Repair all pothole requests within with in four days.
- Repair all other type asphalt repairs with in eight days.

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General Fund Expenditures

Storm Drainage

This division is responsible for cleaning and maintaining public storm drainage systems. This division uses a specialized piece of equipment, a sewer vac, to unclog and clear up drainage basin, pipes, culverts etc.

Goals

- Complete all stopped up pipe and intakes within 8 days
- Repair all cave-in pipes within 30 days

Grounds and Facilities

The Grounds and Facilities Division of Streets and Parks is responsible for directly maintaining landscaping and beautification of parks throughout the City of Macon. Properties maintained weekly include various park sites such as small neighborhood parks, city buildings including City Hall, downtown Macon pocket parks including downtown fountains, four city cemeteries, various traffic islands and rights-of-way, and any additional areas as needed.

The Division also includes an urban forestry program, headed by a City Forester. The Forester reviews and responds to all tree-related service requests throughout the city. The City Forester advises developers of proper tree care and serves as a technical adviser on various landscaping projects throughout the city. Service requests, which usually include pruning, removing, or planting trees, are completed by one tree crew that has been trained in proper tree maintenance.

In 2013, the City has agreed to begin maintaining state roadways and interstates (including exchanges).



Naomi Johnson, center, supervises as Randell Hunt, Macon's city forester, and Peter Givens, a Pleasant Hill Community Garden volunteer, plant a persimmon tree at the garden Friday.

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General Fund Expenditures

Public Works Performance Measurements

Street Cleaning Division

<u>Performance Measures</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Request Received/Completed	1,650	1,728	1,970	2,000
Number of Miles of ROW Maintained	550	550	550	550
Number of Cycles Comp by Street Sweeper	N/A	N/A	1 per day	2 per day
Tons of Sweeping Debris Removed	458	500	124	150

Street Maintenance Division

<u>Performance Measures</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Requests Received/Completed	1,578	1,683	1,600	1,700
Number of Potholes Repaired	143	160	170	200

Storm Drainage Division

<u>Performance Measures</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-Proj</u>
Number of Storm Drains Cleaned	359	350	350	400
Tons of Debris Removed From Drains	102	100	110	150

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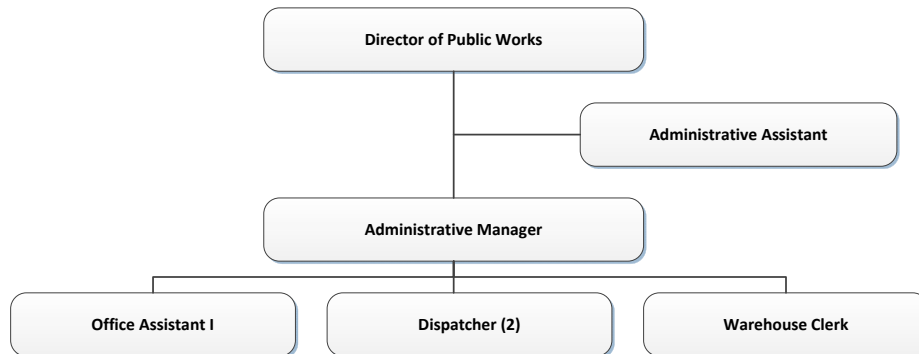
General Fund Expenditures

Public Works Administration

The Administrative division of Public Works oversees the general operations of all functions within the department which includes streets, grounds division, and Bowden. The division is responsible for receiving and dispatching all customer service calls as well as coordinating the event reservation for city parks and streets.

Budget Highlights

The most notable Decrease in this budget is in other Utilities, otherwise the department is relatively flat compared to last years budget. Previously this division has been billed for all the other utilities of every division. In effort to better account for costs, they have been split among the divisions. There are small variances throughout this budget; that is based on specifying needs and changing costs.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Public Works	\$78,153	Office Assistant I	\$25,724
Admin. Serv. Manager	\$36,352	Dispatcher (2)	\$24,492
Admin. Assistant	\$32,948	Warehouse Clerk	\$23,907

Accomplishments

- Customer service is a key responsibility of Public Works Administration. Not only are they ranked high among other Cities using the See, click, Fix program around the county, but they are consistently closing 60% of their work orders within 10 days of receiving them.
- This year this Team has taken on the job of managing the Youth Voucher Program for the City. Over 550 applications have been received and reviewed and over 330 youth have been able to participate in after school/weekend activities.

Goals

- Demolish 100% homes cleared by ECD
- Close 70% of work orders within 10 days of receipt.

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Account Title	Budget				
	Actual		Adjusted	Projected	Adopted
	2011	2012	2013	2013	2014
<u>Public Works-Administration</u>					
Salaries and Benefits					
Full Time	\$208,713	\$267,137	\$209,100	\$197,319	\$104,700
Overtime	\$715	\$872	\$1,000	\$800	\$500
Benefits	\$22,915	\$57,473	\$0	\$0	\$0
Health Costs	\$45,944	\$23,263	\$29,500	\$26,545	\$14,600
Life Insurance	\$0	\$0	\$1,600	\$1,600	\$700
FICA	\$0	\$0	\$14,600	\$11,781	\$6,300
Medicare	\$0	\$0	\$3,400	\$3,400	\$1,500
Pension	\$0	\$0	\$46,800	\$38,116	\$25,400
Workers Comp	\$0	\$11,088	\$11,600	\$11,600	\$6,000
Total	\$278,287	\$359,833	\$317,600	\$291,161	\$159,700
Operating Expenses					
IT Services	\$0	\$0	\$36,500	\$36,500	\$23,300
Radio Comm Servs	\$0	\$0	\$0	\$0	\$3,600
Cleaning	\$1,467	\$2,539	\$2,500	\$3,600	\$1,800
Repairs & Maintenance	\$470	\$0	\$800	\$1,582	\$800
Vehicle Parts	\$1,051	\$674	\$1,300	\$500	\$700
Vehicle Labor	\$918	\$1,435	\$1,100	\$500	\$600
Repairs & Maint-Bldg	\$0	\$0	\$0	\$0	\$300
Copier Lease	\$0	\$0	\$0	\$0	\$2,300
Telephone	\$7,213	\$11,778	\$9,600	\$18,069	\$5,200
Printing	\$146	\$688	\$700	\$700	\$500
Travel	\$1,476	\$1,804	\$1,300	\$2,055	\$2,800
Dues	\$830	\$592	\$500	\$500	\$0
Contractual	\$4,407	\$9,882	\$7,000	\$7,277	\$400
Operating Supplies	\$2,238	\$3,500	\$5,000	\$3,862	\$2,700
Maint. Supp.	\$688	\$1,843	\$0	\$0	\$0
Clothing	\$167	\$55	\$1,500	\$900	\$600
Special Awards	\$674	\$606	\$1,500	\$700	\$900
Electricity	\$23,904	\$29,429	\$26,400	\$25,863	\$14,000
Fuel	\$2,000	\$2,016	\$2,200	\$1,429	\$1,200
Other Utilities	\$15,727	\$16,983	\$18,000	\$20,709	\$2,000
Oper Equip.	\$0	\$3,500	\$4,400	\$3,000	\$1,500
Building Improv	\$0	\$1,598	\$7,100	\$2,000	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$219,300
Total	\$63,376	\$88,919	\$127,400	\$129,746	\$284,500
Total Administration	\$341,663	\$448,752	\$445,000	\$420,907	\$444,200

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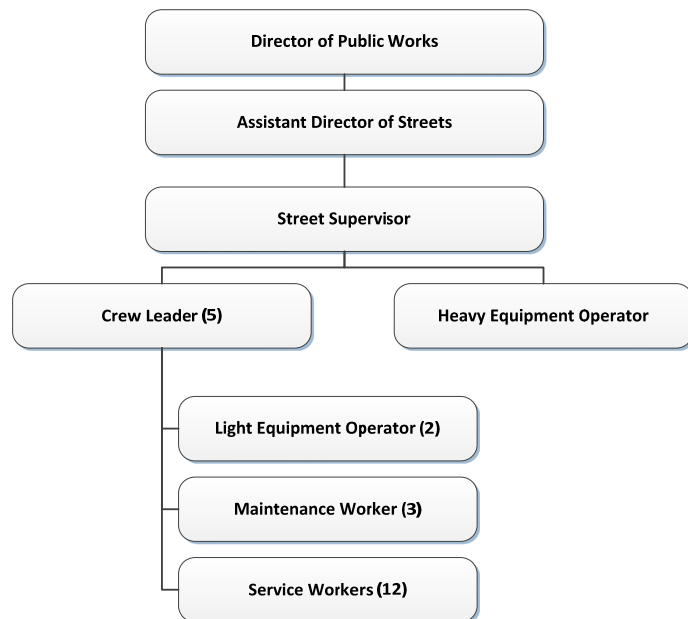
General Fund Expenditures

Public Works- Street Cleaning

Street Cleaning is a subdivision of the grounds division that specializes in maintaining right-of-ways which consists of street sweeping, limb and tree removal, drainage easement cleaning, litter control and maintenance of rights-of-way and interstate highways. It is also responsible for demolition of dilapidated structures in the City. With an increased focus on demolitions, this is an important division.

Budget Highlights

Because this division is highly dependent on vehicles to conduct business, the cost of fuel and parts and labor make up a substantial part of the operational expenses. This year, the Assistant Director has requested that each of his supervisors be given a smart phone so that they can see Click Fix work orders in real-time. Other utilities are in this budget for the first time which were in administration. The department is in need of additional string trimmers and is reflected in the increase in operating equipment.



<u>Position</u>	<u>Salary</u>
Supervisor	\$34,598
Crew Leader (5)	\$28,288-\$33,634
Heavy Equip Operator	\$28,995
Light Equip Operator(2)	\$25,626
Service Worker (12)	\$22,360-\$25,626

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Public Works-Street Cleaning</u>					
Salaries and Benefits					
Full Time	\$537,984	\$507,524	\$583,600	\$531,290	\$305,500
Overtime	\$25,443	\$20,936	\$14,000	\$10,892	\$9,000
Benefits	\$60,486	\$122,652	\$0	\$0	\$0
Health Costs	\$148,145	\$66,996	\$88,400	\$82,020	\$48,600
Life Insurance	\$0	\$0	\$4,000	\$3,370	\$2,100
FICA	\$0	\$0	\$36,400	\$31,957	\$19,500
Medicare	\$0	\$0	\$8,500	\$7,473	\$4,500
Pension	\$0	\$0	\$115,965	\$103,777	\$70,100
Workers Comp	\$0	\$36,432	\$39,600	\$39,600	\$20,400
Total	\$772,058	\$754,539	\$890,465	\$810,379	\$479,700
Operating Expenses					
Vehicle Parts	\$24,320	\$45,171	\$40,000	\$45,164	\$22,000
Vehicle Labor	\$27,621	\$58,955	\$50,000	\$35,003	\$25,000
Telephone	\$0	\$0	\$800	\$800	\$400
Travel	\$0	\$565	\$500	\$0	\$500
Dues	\$0	\$0	\$200	\$200	\$100
Contractual	\$166,525	\$168,555	\$120,000	\$88,387	\$85,000
Op. Supplies	\$10,544	\$9,440	\$11,100	\$1,295	\$8,000
Clothing	\$4,218	\$3,559	\$16,200	\$9,741	\$5,100
Agricultural Sup	\$3,332	\$3,464	\$3,500	\$700	\$500
Small Tools	\$2,993	\$3,008	\$0	\$0	\$0
Tipping Fees	\$0	\$0	\$245,000	\$52,929	\$60,000
Fuel	\$45,083	\$55,701	\$50,100	\$52,979	\$26,000
Other Utilities	\$0	\$0	\$0	\$0	\$8,000
Equipment	\$3,424	\$4,080	\$0	\$0	\$0
Oper. Equip.	\$0	\$0	\$5,000	\$5,000	\$9,000
Dept-New Government	\$0	\$0	\$0	\$0	\$707,600
Total	\$288,059	\$352,498	\$542,400	\$292,198	\$957,200
Total St Cleaning	\$1,060,117	\$1,107,037	\$1,432,865	\$1,102,577	\$1,436,900

Macon

budget\2014

Georgia

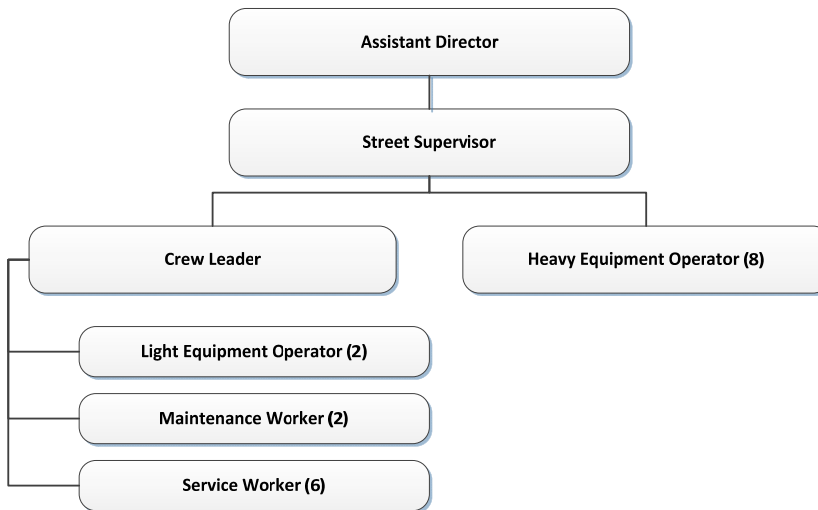
General Fund Expenditures

Public Works- Street Maintenance

Street maintenance is responsible for all paving repairs, pothole repairs; maintenance of unpaved alleys and street; hauling of dirt; concrete, rock and asphalt to job sites. As time permits, this function will provide labor to repair sidewalks with property owner providing materials.

Budget Highlights

Because this subdivision is highly dependent on vehicles to conduct business, the cost of fuel and parts and labor make up a substantial part of the operating expenses. This year, the Assistant Director has requested that each of his supervisors be given a smart phone so that they can see See Click Fix work orders in real-time which appears in the telephone line item. Chain saws, pole saws, and blowers are all needed to maintain City rights-of-way. These costs are reflected in the operating equipment line.



Positions

Assistant Director	\$59,027
Supervisor-Street (1)	\$38,210
Crew Leader	\$30,589
HeavyEquip Op. (8)	\$26,371-\$29,106
Light Equip Op. (2)	\$25,626
Maintenance Workers (2)	\$24,398
Service Workers (6)	\$22,360-\$26,936

Salary

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budget 2014
Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Public Works - Street Maintenance</u>					
Salaries and Benefits					
Full Time	\$542,964	\$594,409	\$596,600	\$570,307	\$301,900
Overtime	\$16,470	\$21,324	\$20,000	\$11,737	\$10,000
Benefits	\$61,574	\$140,002	\$0	\$0	\$0
Health Costs	\$144,836	\$214,432	\$111,700	\$100,256	\$51,000
Life Insurance	\$0	\$0	\$4,000	\$3,656	\$2,000
FICA	\$0	\$0	\$35,400	\$34,091	\$18,500
Medicare	\$0	\$0	\$8,300	\$8,300	\$4,300
Pension	\$0	\$0	\$113,600	\$110,222	\$75,300
Workers Comp	\$0	\$36,432	\$34,700	\$34,700	\$17,900
Total	\$765,844	\$1,006,600	\$924,300	\$873,269	\$480,900
Operating Expenses					
Vehicle Parts	\$127,639	\$100,968	\$120,000	\$100,885	\$55,000
Vehicle Labor	\$139,618	\$111,820	\$120,000	\$104,124	\$60,000
Telephone	\$0	\$0	\$0	\$0	\$900
Travel	\$754	\$927	\$1,000	\$0	\$1,000
Dues	\$0	\$0	\$400	\$400	\$400
Contractual	\$6,075	\$7,110	\$3,600	\$0	\$1,500
Op. Supplies	\$15,145	\$15,259	\$85,200	\$49,025	\$40,000
St. Repair Supplies	\$48,199	\$65,636	\$0	\$0	\$0
Clothing	\$1,815	\$3,362	\$12,700	\$9,635	\$5,800
Small Tools	\$3,477	\$4,079	\$0	\$0	\$0
Tipping Fees	\$0	\$0	\$175,000	\$205,214	\$22,500
Fuel	\$111,441	\$144,921	\$117,000	\$139,070	\$60,000
Equipment	\$5,537	\$9,009	\$0	\$0	\$0
Oper Equip	\$0	\$0	\$9,600	\$4,000	\$7,000
Dept-New Government	\$0	\$0	\$0	\$0	\$732,300
	\$459,700	\$463,091	\$644,500	\$612,353	\$986,400
Total St. Maint.	\$1,225,544	\$1,469,691	\$1,568,800	\$1,485,622	\$1,467,300

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General Fund Expenditures

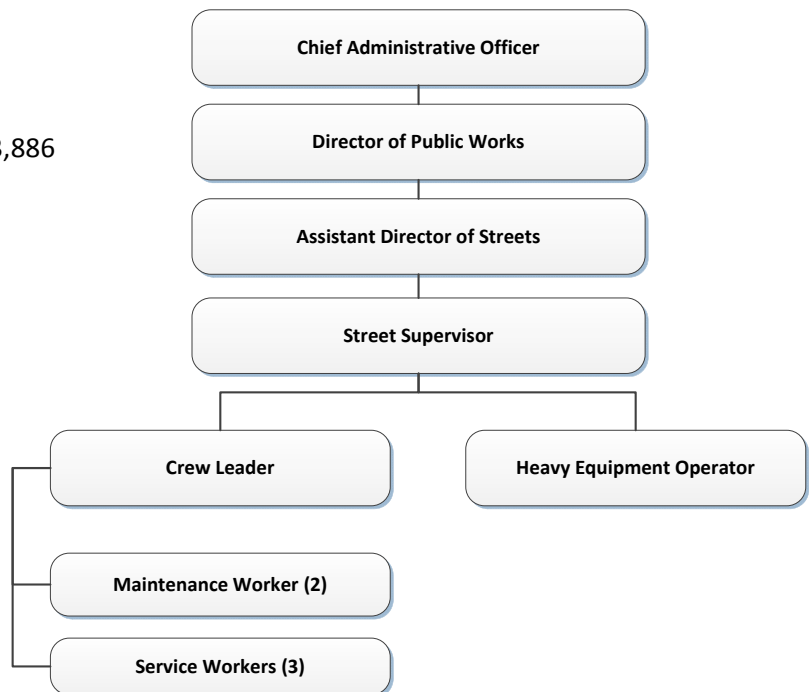
Public Works -Storm Drainage

This subdivision is responsible for cleaning and maintaining public storm drainage systems.

Budget Highlights

This division is highly dependent on specialized equipment such as sewer vacs. This equipment requires constant repair and maintenance which drives vehicle costs up. A new sewer vac was received in fiscal year 2013. As a result, reductions in fuels and vehicle repair labor and parts have been realized This year, the Assistant Director has requested that each of his supervisors be given a smart phone so that they can see See Click Fix work orders come in in real-time. That appears in the telephone line.

<u>Position</u>	<u>Salary</u>
Supervisor	\$35,475
Crew Leader	\$28,396
Heavy Equip Oper	\$26,371
Service Worker	\$23,322-\$23,886
Maintenance Worker	\$23,886



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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Public Works - Storm Drainage</u>					
Salaries and Benefits					
Full Time	\$149,011	\$163,539	\$205,400	\$199,471	\$105,800
Overtime	\$4,397	\$4,674	\$4,000	\$2,002	\$2,000
Benefits	\$16,602	\$38,480	\$0	\$0	\$0
Health Costs	\$43,820	\$26,721	\$37,000	\$35,606	\$21,900
Life Insurance	\$0	\$0	\$1,400	\$1,272	\$700
FICA	\$0	\$0	\$12,500	\$11,745	\$6,400
Medicare	\$0	\$0	\$2,900	\$2,900	\$1,500
Pension	\$0	\$0	\$39,800	\$38,239	\$26,200
Workers Comp	\$0	\$11,088	\$13,200	\$13,200	\$6,800
Total	\$213,830	\$244,502	\$316,200	\$304,435	\$171,300
Operating Expenses					
Vehicle Parts	\$14,115	\$17,978	\$20,000	\$11,899	\$7,500
Vehicle Labor	\$14,115	\$17,978	\$20,000	\$11,899	\$7,500
Telephone	\$0	\$0	\$0	\$0	\$400
Dues	\$0	\$0	\$200	\$200	\$0
Op. Supplies	\$3,038	\$5,327	\$9,300	\$3,681	\$4,000
Clothing	\$352	\$856	\$4,700	\$3,402	\$2,000
Tipping Fees	\$0	\$0	\$40,000	\$18,545	\$15,000
Fuel	\$9,044	\$13,321	\$21,400	\$10,392	\$9,000
Other Utilities	\$0	\$0	\$9,000	\$0	\$4,500
Equipment.	\$2,998	\$3,649	\$0	\$0	\$0
Oper Equip	\$0	\$0	\$3,800	\$500	\$1,900
Dept-New Government	\$0	\$0	\$0	\$0	\$220,200
Total	\$43,661	\$59,110	\$128,400	\$60,518	\$272,000
Total Storm Dr.	\$257,491	\$303,612	\$444,600	\$364,953	\$443,300

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General Fund Expenditures

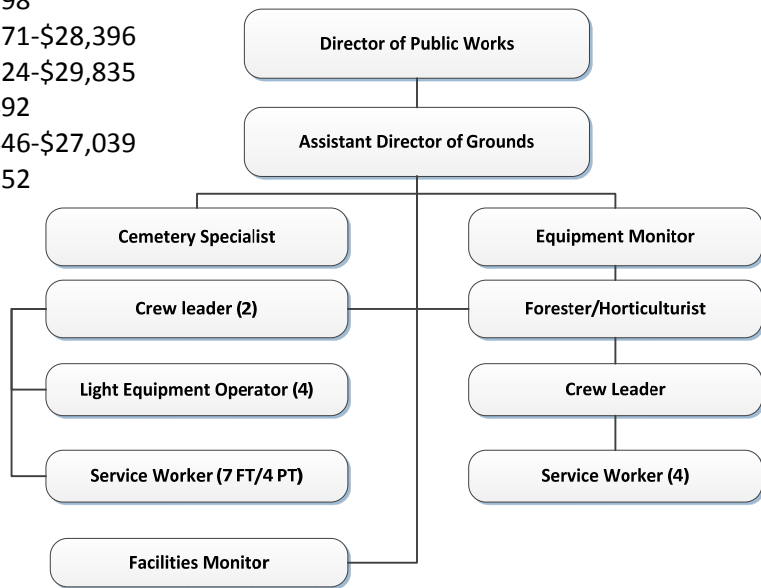
Public Works-Grounds

The grounds division maintains 100 properties. The division is made up of six crews. In addition to these crews, there is a tree crew that specializes in taking care of the City's urban forest and a heavy equipment crew that assists throughout the city. This division also manages a contract for additional beatification of our parks and buildings.

Budget Highlights

In fiscal year 2013, the grounds division took on maintaining all of its properties in house. The department has realized savings compared to the privately contracted work and now many of the line items are readjusted to better allow for in-house care of the passive parks. This budget includes money to purchase 100 hardwood trees and overtime to continue weekend trash pick-up with court-volunteered citizens. This department has also been asked to begin maintaining the interstate.

<u>Position</u>	<u>Salary</u>
Asst. Director of Grounds	\$53,974
Forester/Horticulturist	\$40,131
Cemetery Specialist	\$34,598
Crew Leader (3)	\$26,371-\$28,396
Light Equipment Operator (4)	\$25,724-\$29,835
Facilities Monitor	\$24,492
Service Worker (10)	\$22,446-\$27,039
Service Workers PT (4)	\$11,352



Goals

- Create a plan to maintain the state right-of-ways.
- Maintain a 95% completion record for See-Click-Fix issues within seven days.
- Complete all SPLOST projects for Rose Hill Cemetery by December 31st.
- Complete the work on the Poplar Street fountains.

Macon
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Georgia

Account Title	Budget				
	Actual		Adjusted 2013	Projected 2013	Adopted 2014
	2011	2012			
<u>Public Works-Grounds</u>					
Salaries and Benefits					
Full Time	\$566,296	\$1,436,786	\$564,500	\$510,725	\$292,600
Salaries OT	\$30,176	\$1,174	\$48,200	\$41,716	\$17,000
Salaries PT	\$0	\$45,547	\$0	\$0	\$0
Salaries - Seasonal	\$0	\$50,547	\$23,200	\$18,000	\$22,800
Benefits	\$64,170	\$326,888	\$0	\$0	\$0
Health Care	\$149,955	\$328,745	\$128,800	\$106,163	\$60,700
Life Insurance	\$0	\$0	\$3,700	\$3,700	\$2,000
FICA	\$0	\$0	\$38,900	\$34,565	\$17,500
Medicare	\$0	\$0	\$9,100	\$8,400	\$4,100
Pension	\$0	\$0	\$114,522	\$107,595	\$75,600
Workers Comp	\$0	\$71,280	\$34,700	\$34,700	\$17,900
Total	\$810,596	\$2,260,968	\$965,622	\$865,564	\$510,200
Operating Expenses					
Cleaning Sup	\$5,258	\$33,278	\$3,000	\$1,500	\$1,500
Repairs & Maintenance	\$15,092	\$7,992	\$24,000	\$12,142	\$23,000
Vehicle Parts	\$39,150	\$1,823	\$57,000	\$63,341	\$22,000
Vehicle Labor	\$39,861	\$1,802	\$45,000	\$57,496	\$20,000
Tree Maint.	\$13,423	\$495	\$14,000	\$8,259	\$24,200
Telephone	\$0	\$3,817	\$0	\$900	\$3,500
Travel	\$1,157	\$4,587	\$900	\$900	\$2,400
Dues	\$105	\$695	\$100	\$100	\$300
Contractual	\$410,924	\$248,329	\$204,200	\$97,906	\$84,000
Professional Services	\$0	\$34,704	\$0	\$0	\$0
Interstate Upkeep	\$0	\$0	\$0	\$0	\$43,100
Op Supplies	\$8,387	\$84,117	\$6,000	\$8,141	\$6,000
Maint. Supplies	\$10,383	\$21,297	\$0	\$0	\$0
Clothing	\$8,307	\$7,460	\$12,000	\$6,585	\$6,700
Agricultural Sup	\$44,740	\$15,217	\$38,300	\$34,416	\$20,100
Electrical Sup	\$5,633	\$0	\$4,000	\$1,000	\$2,000
Tipping Fees	\$0	\$0	\$10,000	\$9,171	\$5,000
Electricity	\$113,116	\$326,395	\$65,000	\$60,740	\$30,000
Fuel	\$80,913	\$17,055	\$75,000	\$83,690	\$43,000
Other Utilities	\$85,094	\$155,587	\$70,000	\$70,000	\$45,000
Operating Equip.	\$0	\$20,039	\$22,200	\$6,000	\$18,000
Building Improvements	\$6,447	\$4,189	\$2,500	\$1,000	\$2,500
Equipment	\$33,932	\$19,607	\$0	\$0	\$0
Small Tools	\$2,531	\$0	\$0	\$0	\$0

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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Printing	\$0	\$1,483	\$0	\$0	\$0
Transportation	\$0	\$6,242	\$0	\$0	\$0
Signs & Signals	\$0	\$6,939	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$869,000
Total	\$924,452	\$1,023,149	\$653,200	\$523,287	\$1,271,300
Total Grounds	\$1,735,049	\$3,284,116	\$1,618,822	\$1,388,851	\$1,781,500
Total Public Works	\$4,619,864	\$6,613,208	\$5,510,087	\$4,762,910	\$5,573,200
<u>*Inspection & Fees</u>					
Salary and Benefits	\$899,395	\$1,048,687	\$0	\$0	\$0
Operating Expenses	\$141,624	\$167,414	\$0	\$0	\$0
Total Inspection & Fees	\$1,041,019	\$1,216,101	\$0	\$0	\$0
<u>*Engineering</u>					
Salary and Benefits	\$505,496	\$650,113	\$0	\$0	\$0
Operating Expenses	\$28,131	\$46,322	\$0	\$0	\$0
Total Engineering	\$533,627	\$696,435	\$0	\$0	\$0
<u>*Traffic Engineering</u>					
Salaries and Benefits	\$229,962	\$265,087	\$0	\$0	\$0
Operating Expenses	54919.63	66857.7	\$0	\$0	\$0
Total Traffic Eng	\$284,881	\$331,945	\$0	\$0	\$0

As of July 1, 2012, Inspection & Fees, Engineering and Traffic Engineering functions were transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>*Parks & Recreation -Administrative Services</u>					
Salary and Benefits	\$94,001	\$117,179	\$0	\$0	\$0
Operating Expenses	\$40,237	\$65,251	\$0	\$0	\$0
Total Administrative	\$134,238	\$182,430	\$0	\$0	\$0
<u>*Parks & Recreation -Operation Services</u>					
Salary and Benefits	\$1,788,709		\$0	\$0	\$0
Operating Expenses	\$1,042,688		\$0	\$0	\$0
Total Operations	\$2,831,397	\$0	\$0	\$0	\$0
<u>*Parks & Recreation -Business Services</u>					
Salary and Benefits	\$206,240	\$237,343	\$0	\$0	\$0
Operating Expenses	\$10,122	\$7,772	\$0	\$0	\$0
Total Business	\$216,362	\$245,115	\$0	\$0	\$0
Total Parks & Rec	\$3,181,997	\$427,545	\$0	\$0	\$0
*As of July 1, 2012 Parks & Recreation was transferred to Bibb County. This is part of the Service Delivery Strategy Agreement.					
<u>**Mulberry Street Parking Garage</u>					
Operating Expenses	\$117,995	\$126,579	\$0	\$0	\$0
Total Mulberry Parking	\$117,995	\$126,579	\$0	\$0	\$0
**As of July 1, 2012 Mulberry Street Parking Garage was set up as an enterprise fund.					
<u>EECBG</u>					
Program Costs	\$131,336	\$0	\$0	\$0	\$0
Total EECBG	\$131,336	\$0	\$0	\$0	\$0

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General Fund Expenditures

Debt Service Payment

The City of Macon owns the Secretary of State building located at 237 Coliseum Drive. The building is occupied by the Georgia State - Secretary of State - Professional Licensing Boards. This cost is offset by rent that covers the debt payment.

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Debt Service Payments</u>					
Payments					
Sec.State-Prin	\$749,521	\$803,487	\$861,400	\$875,822	\$455,000
Sec.State-Int	\$173,699	\$133,582	\$89,800	\$75,301	\$27,700
Paying Agent	\$3,300	\$0	\$3,500	\$3,347	\$3,500
GMA Agent	\$0	\$0	\$28,000	\$0	\$0
BB&T Principal	\$0	\$0	\$571,000	\$485,900	\$0
BB&T Interest	\$0	\$0	\$80,900	\$29,800	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$482,600
Total	\$926,521	\$937,069	\$1,634,600	\$1,470,170	\$968,800
Total Debt Ser	\$926,521	\$937,069	\$1,634,600	\$1,470,170	\$968,800



General Fund Expenditures

General Fund Contributions to Economic and Community Development

Economic and Community Development (ECD)

Economic and Community Development has a number of responsibilities some of which are funded by the general fund as listed below:

Property Inspections- Code Enforcement

Property Inspections/Code Enforcement is responsible for enforcing the property codes for the City of Macon. Property Inspectors perform systematic and specific inspections on residential, single family buildings. Codes include inappropriate vehicles, overgrown yards, dilapidated housing among other violations.

Acquisitions

The City of Macon uses these funds to purchase dilapidated, abandoned, as well as other properties associated with developments through-out the City. Acquisition funds are also used for in REM foreclosures. REM is the process by which the City gains access to properties through foreclosure on delinquent taxes through the court system.

ECD- Main Street

The Main Street program is a comprehensive approach to downtown development that seeks to bring all stakeholders together for a common purpose. The program is organized around four points—organization, design, promotion, and economic restructuring. Each point has its own committee of stakeholders who ensure that each point is accounted for by the Main Street program.

Demolitions and Board Ups

The City has a goal of removing 100 severely dilapidated structures per year. Properties that appear on the City's demolition list have a demolition order from the Municipal Court Judge. The cost of the demolition, which generally ranges from \$10,000 to \$35,000, is placed as lien on the property. ECD utilizes the Demolition and Board Up funds to test and abate properties in the Georgia Environmental Protection Department guidelines prior to demolition.

Home Match

The City is a recipient of the Housing and Urban Development (HUD) HOME funding. This allocation is for the required match. Each year HUD publishes a match reduction list. In April 2013 the list showed that the City Of Macon received 100% match reduction, therefore, a match is not required. This is expected to continue into the Fiscal Year 2014.

ECD- Economic Development

The Economic Development Mission is to foster economic development through a sustainable, equitable and comprehensive strategy to increase the City of Macon's tax base. Further the department seeks to attract, retain, and help businesses expand and generate jobs. Creating and promoting a business friendly environment that strengthens the vitality of businesses and neighborhoods for the community is the ultimate goals of the division.

Macon
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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Property Inspection Administration (ECD)</u>					
Transfer to ECD Fund	\$564,079	\$649,400	\$689,920	\$600,254	\$813,300
<u>Acquisition (ECD)</u>					
Transfer to ECD Fund	\$52,065	\$238,743	\$176,000	\$100,000	\$134,200
<u>Mainstreet (ECD)</u>					
Transfer to ECD Fund	\$0	\$2,500	\$73,600	\$69,421	\$85,700
<u>Demolitions and Board Ups (ECD)</u>					
Transfer to ECD Fund	\$392,384	\$351,190	\$374,000	\$300,000	\$530,500
<u>Home Match (ECD)</u>					
Transfer to ECD Fund	\$58,032	\$16,890	\$20,000	\$0	\$0
<u>Economic Development (ECD)</u>					
Transfer to ECD Fund	\$0	\$0	\$78,433	\$30,954	\$98,550
Total Tansfer to ECD Fund	\$1,066,560	\$1,258,723	\$1,411,953	\$1,100,629	\$1,662,250

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General Fund Expenditures

Other Agencies

Middle Georgia Regional Commission - One of twelve regional planning and development agencies serving local governments in the State of Georgia. The MGRC provides services in the areas of planning, public administration, economic development, aging services and information technology. Each government pays a per capita dues to fund the Commission.

Middle Georgia Community Food Bank – Supplies food and other commodities to 501(c)(3) Participating Agencies helping needy people in Middle Georgia. MGCFB serves 24 counties.

Urban Development Authority – Established 11/05/1974 to enable economic development, promote housing options, fostering sustainable development and research.



Children's Museum - The Georgia Children's Museum is a non-profit 501(c)3 educational and cultural museum for children ages two to twelve and their families. Exhibits and Programs are designed to encourage adult and child interaction – encouraging family play and dialogue, supporting curiosity and creativity and sparking a love of learning.

Transit Authority - Macon-Bibb County Transit Authority was formed March 26, 1980 to provide affordable buses and vans to the Macon-Bibb County

Community that will increase the use of public transportation. The Authority is subsidized by Macon (60%) and Bibb County (40%) to cover any deficit

Para Transit Authority - As of July 2007 the Para-transit System began operations through the Macon-Bibb County Transit Authority with the goal to provide transportation services to persons with disabilities whose mobility prevents them having access to the regular MTA buses.

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General Fund Expenditures

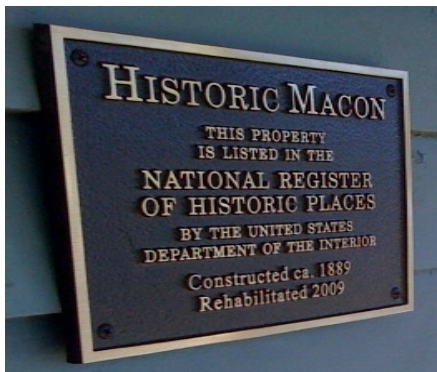
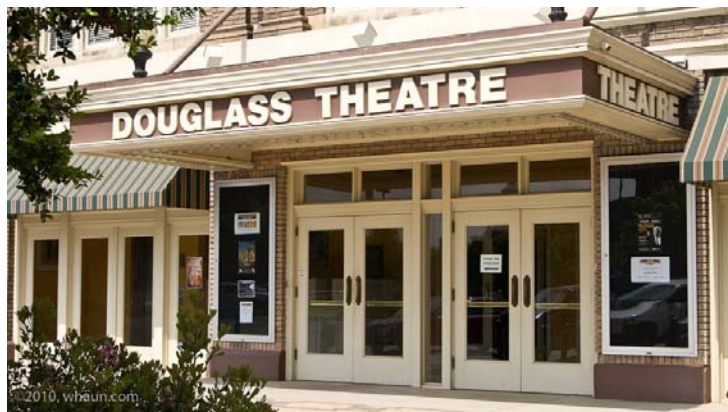
Other Agencies

Land Bank Authority – Acquires property to be redeveloped by non-profit and private developers, allowing for stronger communities throughout Macon and Bibb County and increased tax revenue generated from the redevelopment of underutilized properties.

New Town Macon – a non-profit organization working to revitalize downtown Macon by growing jobs, increasing residents and creating a sense of place.

Payne City – 1992 contractual agreement between Macon and Payne City, that Payne City would make no request to the Dept of Revenue for any share of sales tax proceeds and in return the City of Macon would pay to Payne City \$15,000 annually. This agreement is in effect for 50 years.

Douglas Theatre - Now newly renovated serves all races and cultures, providing multicultural events and films and holding educational performances for area school children.



Historic Hills & Heights – Functions primarily as a housing loan pool for infill home construction in the Beall's Hill Neighborhood. The fund is managed at no cost by College Hill Alliance.

21st Century - The mission of the Partnership is, from a community partner perspective, to enhance the Military Value of Robins Air Force Base and the Military Value of the Middle Georgia community.

Macon budget\2014 Georgia

General Fund Expenditures

Logos for many of the agencies funded by the City of Macon:

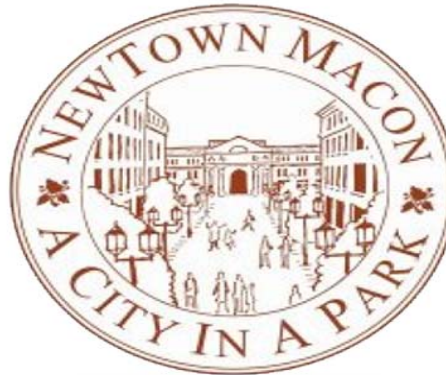


MIDDLE GEORGIA



**Community
FOOD BANK**

*Feeding Neighbors and
Building Hope Since 1981*



THE GEORGIA CHILDREN'S MUSEUM

Macon
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Georgia

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Other Agencies</u>					
Middle Georgia RC	\$76,855	\$77,665	\$77,700	\$77,700	\$39,000
Food Bank	\$8,100	\$8,100	\$8,100	\$8,100	\$4,100
Urban Dev. Authority	\$34,840	\$26,000	\$31,000	\$21,000	\$15,000
Children's Museum	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Transit Auth.	\$1,140,658	\$1,092,085	\$1,353,000	\$1,353,000	\$686,000
Para Transit	\$126,481	\$187,400	\$250,500	\$250,500	\$158,500
Planning/Zoning	\$324,626	\$0	\$0	\$0	\$0
ECD Land Bank	\$100,000	\$103,365	\$100,000	\$100,000	\$51,000
New Town Macon	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Payne City	\$15,000	\$15,000	\$15,000	\$15,000	\$8,000
Douglas Theatre	\$97,259	\$96,942	\$96,000	\$96,000	\$48,000
21st Century	\$0	\$25,877	\$26,000	\$25,944	\$26,000
Hills/Heights	\$75,000	\$67,500	\$67,500	\$67,500	\$0
Clean Air Comm.	\$24,546	\$24,546	\$24,600	\$22,837	\$24,600
Sports Hall of Fame	\$0	\$125,000	\$75,000	\$75,000	\$50,000
* GIS	\$37,165	\$0	\$0	\$0	\$0
*Bibb Co Map	\$128,063	\$0	\$0	\$0	\$0
*Board of Elect	\$378,409	\$0	\$0	\$0	\$0
*MaconBibb Beautiful	\$50,000	\$0	\$0	\$0	\$0
*Macon Arts Alliance	\$32,400	\$0	\$0	\$0	\$0
*Mus. Arts/Science	\$48,615	\$0	\$0	\$0	\$0
*Ind. Authority	\$77,710	\$0	\$0	\$0	\$0
*Econ Dev Comm.	\$40,000	\$0	\$0	\$0	\$0
*Tubman Museum	\$25,000	\$0	\$0	\$0	\$0
*Citizens Advocacy	\$5,000	\$0	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$1,076,700
Total Other Agencies	\$2,880,727	\$1,884,481	\$2,159,400	\$2,147,581	\$2,221,900

*As of July 1, 2011 these payments became the responsibility of Bibb County. This is part of the Service Delivery Strategy Agreement

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General Fund Expenditures

Transfer to Other Funds



2007 Hotel Bond – this bond will continue beyond 2020. The balance of the bond after the 2013 payment is \$10,005,000.

Located in Macon, Georgia, "the Cherry Blossom Capitol of the World" the Macon Marriott City Center is an ideal downtown hotel with convenient access to all of Macon's historical sites, museum district, art galleries, and trendy night spots.

Coliseum/Centreplex –The transfer to the Coliseum/Centreplex is expected to decrease slightly over last year. As the investment group becomes more acclimated to the area and facilities, it is expected for this transfer to reduce. As part of a public/private partnership, the Noble Investment Group markets, manages, and operates the Centreplex, Auditorium, and the Marriott City Center Hotel.

Bowden Golf Course - has a transfer of \$375. This is an increase over the fiscal year 2011 actual. It is expected that renovations and promotions will drive up an increase in revenues.

Capital Proj.- Capital Items that are funded by the general fund are represented here. This sum will be transferred to the Capital Improvement Program Fund to pay for certain capital items. This year, it includes replacing the second precinct roof and bathrooms.

Capital Proj.- GDOT Funds- For transparency and tracking, all purchases that are made for the maintenance of the interchanges are being accounted for separately. The city will need to purchase two tractors with particular mowing attachments to maintain the interstate areas. They cost about \$25,000 each

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Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Transfers To Other Funds</u>					
2007 Hotel Bond	\$760,025	\$587,890	\$783,000	\$783,000	\$560,400
Coli/Auditorium	\$1,064,360	\$745,166	\$600,000	\$641,900	\$305,000
Law Enf. Grant	\$144,226	\$0	\$0	\$0	\$0
Bowden Golf	\$277,976	\$305,446	\$378,000	\$378,000	\$183,400
Capital Proj	\$2,851,553	\$1,650,449	\$722,000	\$545,200	\$0
Capital Proj-GDOT Funds	\$0	\$0	\$0		\$50,300
Vehicle Main.	\$1,269,822	\$0	\$0	\$0	\$0
E-911	\$794,995	\$0	\$0	\$0	\$0
SPLOST	\$2,782	\$0	\$0	\$0	\$0
2002 UDA Bond	\$1,006,289	\$1,033,694	\$545,200	\$0	\$0
ECD	\$52,202	\$46,008	\$0	\$391,000	\$0
Work Force	\$13,738	\$12,206	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$90,000	\$90,000	\$0
Group Ins	\$1,080,000	\$0	\$0	\$0	\$500,000
Workers Comp	\$0	\$49,033	\$0	\$0	\$0
Terminal Station	\$194,398	\$0	\$0	\$0	\$50,000
Employee Pension	\$0	\$0	\$0	\$0	\$0
Fire/Pol Pension	\$0	\$0	\$0	\$0	\$0
Adult Work Force	\$0	\$245,505	\$0	\$0	\$0
DW Work Force	\$0	\$59,445	\$0	\$0	\$0
DW 2 Work Force	\$0	\$13,549	\$0	\$0	\$0
Youth Work Force	\$0	\$208,424	\$0	\$0	\$0
CDBG	\$0	\$561,502	\$0	\$0	\$0
ECD-Home	\$0	\$138,755	\$0	\$0	\$0
Mulberry Street	\$0	\$2,909	\$0	\$0	\$0
Hotel Motel	\$74,539	\$0	\$0	\$0	\$0
Dept-New Government	\$0	\$0	\$0	\$0	\$1,448,800
	\$9,586,906	\$5,659,981	\$3,118,200	\$2,829,100	\$3,097,900
Total Transfer	\$9,586,906	\$5,659,981	\$3,118,200	\$2,829,100	\$3,097,900
Total Expenditures	\$73,476,290	\$75,377,868	\$72,996,202	\$66,253,949	\$71,187,700



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Enterprise Funds

Operation of an Enterprise Fund is to be self-supporting and operated similar to a private business.

Major Proprietary Funds

Solid Waste Management Fund

Used to account for the operations and activities of the City landfill and activities associated with the solid waste pickup within the City's residential areas.

Airport Enterprise Fund

Used to account for the activities of the municipal airport in the City of Macon.

Non-Major Proprietary Funds

Bowden Golf Course Fund

Used to account for the operations and maintenance of the City owned golf course.

Mulberry Parking Garage

Used to account for the activities of the downtown parking garage. Prior to Fiscal year 2012 this fund was accounted for in the General Fund.

Centreplex

Activities of the Auditorium and Coliseum that is managed by a third party are accounted for in this fund.

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Enterprise Funds

Summary of activities

	2011 <u>Audit</u>	2012 <u>Audit</u>	2013 <u>Budget</u>	2013 <u>Projected</u>	2014 <u>Budget</u>
Solid Waste					
Revenues	\$6,197,621	\$ 5,955,839	\$ 8,990,100	\$ 8,633,900	\$ 7,944,065
Expenditures	<u>5,602,556</u>	<u>9,416,445</u>	<u>8,834,959</u>	<u>8,486,040</u>	<u>7,841,565</u>
Change in Net Assets	<u>\$ 595,065</u>	<u>(\$3,460,606)</u>	<u>\$ 155,141</u>	<u>\$ 147,860</u>	<u>\$ 102,500</u>
Airport					
Revenues	\$4,147,347	\$1,488,843	\$3,235,518	\$1,937,297	\$ 2,640,000
Expenditures	1,863,369	1,690,816	3,214,518	2,255,390	3,264,900
Transfer In/(Out)- Net	<u>(172,853)</u>	<u>(746,971)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Net Assets	<u>\$2,111,125</u>	<u>\$ (948,944)</u>	<u>\$ 21,000</u>	<u>\$ (328,093)</u>	<u>\$ (624,900)</u>
Bowden					
Revenues	\$ 538,414	\$ 282,904	\$ 675,800	\$ 679,600	\$ 674,000
Expenditures	528,474	576,753	732,100	714,540	732,500
Transfer In/(Out)- Net	<u>-0-</u>	<u>305,446</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Net Assets	<u>\$ 9,940</u>	<u>\$ 11,597</u>	<u>\$ (56,300)</u>	<u>\$ (34,940)</u>	<u>\$ (58,500)</u>
Mulberry Parking Garage					
Revenues	<u>Activity Reflected in</u>		\$ 185,000	\$ 152,600	\$ 174,000
Expenditures	<u>General Fund</u>		<u>131,700</u>	<u>111,290</u>	<u>139,300</u>
Change in Net Assets			<u>\$ 53,300</u>	<u>\$ 41,310</u>	<u>\$ 34,700</u>
Centreplex					
Revenues	<u>Information not</u>		\$1,772,623	\$1,539,538	\$1,742,585
Expenditures	<u>Available</u>		<u>2,037,841</u>	<u>2,192,671</u>	<u>2,106,046</u>
Net loss before transfer			\$ (265,218)	\$ (653,133)	\$ (363,461)
Transfer From City of Macon			<u>424,380</u>	<u>468,138</u>	<u>218,441</u>
Net Income(loss) for fiscal year			\$ 159,162	\$ (184,995)	\$ (145,020)
Transfer from New Government			<u>-0-</u>	<u>-0-</u>	<u>218,441</u>
Net Income(loss) for Fiscal Year			<u>\$ 159,162</u>	<u>\$ (184,995)</u>	<u>\$ 73,421</u>

Solid Waste Fund

This fund is part of the proprietary fund type group of accounts and is an enterprise fund. It is to be operated as a business-type fund. Revenues should be set to cover the costs of operation as well as depreciation and bond principal payments. This fund is responsible for the sanitary disposal of all solid waste for the City of Macon. This landfill is operated six days per week on a cost recovery basis and creates a reserve fund for future development and eventual closing. This fund is comprised of two types of activities: Waste Collection and Landfill. The fund will rely on the fund balance this year, but will need considerable attention to cover costs in the future. Some suggestions include reviewing routes with County routes to find efficiencies, raise landfill rates, raise garbage collection fees, implement vehicle maintenance and training programs and consideration of privatization.

Consolidation of this fund with Bibb County will create a unique opportunity for the new government. The County outsources their waste collection and they do not have a Landfill. With consolidation the issue becomes a consideration with regards to collections as well as disposal. All operations as well as the Landfill are expected to be part of the new government.

Waste Collection

The Waste Collection function is responsible for the collection of all household waste; yard debris; white goods; from all residences and apartment complexes not contracted to private haulers within the City limits on scheduled collection days. This function is also responsible for the removal of dead animals; maintenance of litter containers in the downtown area, rollout cart replacement and repairs, and enforcement of the City Code of Ordinances as it pertains to Public Works.

Household garbage, yard trimmings, and recyclables are picked up weekly.

Monday – South Macon

Wednesday – North Macon

Thursday – East Macon

Tuesday – West Macon



Budget Highlights

The Director is administrator for both the streets divisions in the General Fund and this Fund; therefore half of the director's salary is located in the waste collection division.

Vehicle Labor and Parts are substantial parts of this department. Equipment such as large equipment and garbage trucks, are necessary to complete services but are ageing and has created costlier repair

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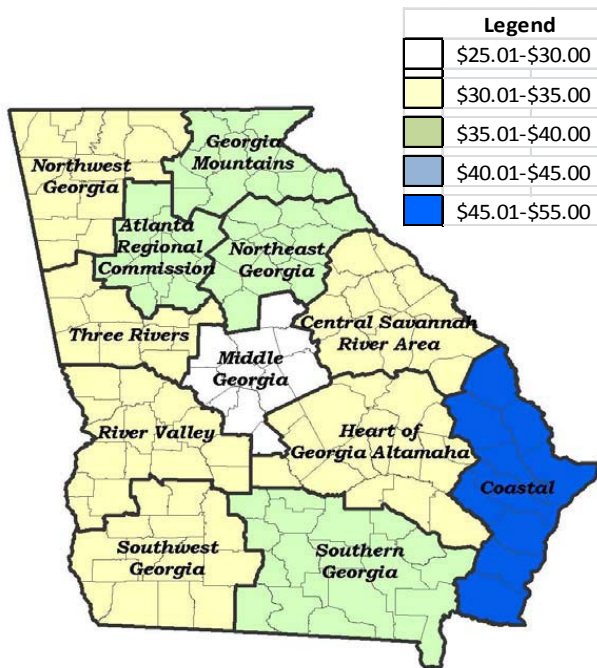
Georgia

Solid Waste Fund

needs. Clothing costs for waste collection have increased substantially to reflect the purchase of a new type of glove that is water resistant with rubber gripping and the purchase of insulated coveralls.

Landfill

This fund is responsible for the sanitary disposal of all solid waste for the City of Macon. The City of Macon manages an inert landfill as well as a municipal solid waste landfill. This landfill is operated on a cost recovery basis and creates a reserve fund for eventual closing. This function also operates a compost site derived from separated yard trash and white goods recycling area. A tipping fee is charged to all commercial business as well as all the city departments using the landfill.



The landfill tipping fees per the Municipal Solid Waste Study in the State of Georgia indicates that Middle Georgia is one of the lowest in the State. \$27.21 is the average for Middle Georgia, while tipping fees at the City of Macon Land Fill are \$27.74 per ton or very close to the average rate.

The landfill has a liability for post-closure, as determined by consultants, of \$12.5 million. The estimated life of the Landfill is 15 years. The annual provision is \$340,000 to amortize the cost of post-closure. The landfill produces methane gas and sells it to Cherokee Brick for a nominal fee to assist in brick production.

Budget Highlights

In Fiscal year 2013, the fund received the \$1.5 million reimbursement from FEMA for disaster clean up from the 2008 Mother's Day Tornado. These funds were used to balance the fund in 2013. The landfill may have to consider raising fees to properly fund the operation, reduce expenses or rely on General Fund money to continue its current operation. Equipment is expensive to replace as they are the large earth movers and compactors and the cost is in excess of half a million dollars each.

The landfill numbers appear very differently from the previous year. Environmental Engineering Services is no longer in the contractual services line item. The landfill will begin paying Macon Water

Solid Waste Fund

Authority for loaned funds used to repair gas wells as part of the Environmental Protection Department of Georgia requirement. The landfill has also budgeted to repair two wells this year under the Gas Well line item. This will become an annual practice. Salary and benefits expense is the biggest factor driving up the cost of operations, largely in part to an increased employer pension contribution.

Accomplishments

- Achieved a 95% compliance rating from the State of Georgia Environmental Protection Division. Operated solid waste Landfill which manages 300 tons of waste daily. As of June 26, 2013 the State of Georgia EPD evaluated the landfill for compliance rating and it dropped to 50%. This rating puts the landfill out of compliance.
- Upgraded the methane gas collection system (11 new wells, header lines, and lateral lines).
- SeeClickFix is being used to improve customer service quality. SeeClickFix tracks incoming calls and requests. The City of Macon is consistently highly ranked across the country for it's response rates.
- The department responded to several special solid waste collection request (parades, festivals, neighborhood cleanups and removal of numerous illegal dump sites) at an additional cost to the department.
- Managed recycling program in compliance with regulations (single system, newspaper, white goods, glass, plastics and metal). Researched and located a new recycling facility reducing costs, creating revenue, and added to the service by including glass.



Solid Waste Fund

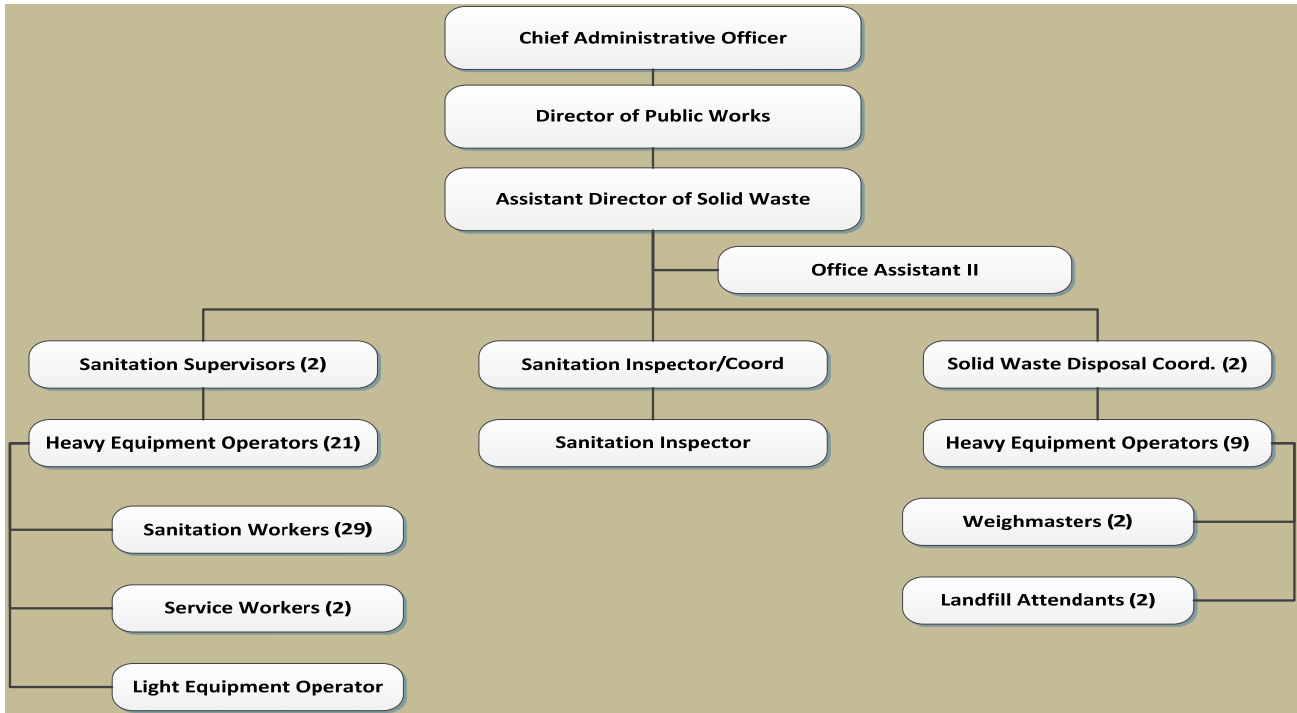


Chart of Organization for fiscal year 2014

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director	\$77,854	Office Assistant II	\$28,288
Warehouse Clerk	\$23,816	Sanitation Inspect (2)	\$27,601-\$38,313
S.W. Coordinator (2)	\$35,399-\$38,043	Admin Serv Manager	\$36,212
Heavy Equip Op(9) L	\$26,270-\$28,288	Heavy Equip Oper (21)	\$26,936-\$31,243
Assistant Director	\$58,801	Service Workers (3)	\$23,795-\$26,936
Attendants (2)	\$22,360-\$23,233	Dispatcher	\$24,398
Office Assistant I	\$25,625	Sanitation Worker(29)	\$22,360-\$25,569
Supervisors (2)	\$35,399-\$43,097	Weighmaster (2)	\$23,806-\$24,398

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Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
COLLECTIONS					
Revenue					
Fees					
Waste Disposal Fees	\$5,010,736	\$4,868,107	\$4,000,000	\$4,700,000	\$4,700,000
Delinquent Fees	\$98,244	\$108,780	\$90,000	\$100,000	\$120,000
FIFA	\$144,905	\$101,947	\$100,000	\$125,000	\$110,000
Interest Fee Late Penalty	\$27,193	\$16,388	\$16,700	\$15,000	\$15,000
Miscellaneous	\$94,522	\$1,727	\$0	\$0	\$0
GMA lease	\$0	\$0	\$56,000	\$0	\$0
Interest Income	\$105,124	\$0	\$0	\$0	\$0
Total Revenue	\$5,480,724	\$5,096,948	\$4,262,700	\$4,940,000	\$4,945,000



Expenditures

Salaries and Benefits

Full-time	\$1,490,562	\$1,530,271	\$1,621,755	\$1,621,755	\$803,300
Overtime	\$22,535	\$18,495	\$20,000	\$10,000	\$5,000
OPEB Liability	\$0	\$118,688	\$0	\$0	\$0
Benefits	\$152,579	\$348,112	\$0	\$0	\$0
Health Care	\$374,309	\$232,238	\$307,000	\$290,000	\$145,600
Life Insurance	\$0	\$188	\$10,500	\$10,000	\$5,300
FICA	\$0	\$1,850	\$94,600	\$94,600	\$47,700
Medicare	\$0	\$433	\$22,200	\$22,200	\$11,200
Pension	\$0	\$4,217	\$304,900	\$304,900	\$202,000
Workers Comp	\$0	\$93,456	\$97,300	\$100,000	\$50,200
Total	\$2,039,985	\$2,347,947	\$2,478,255	\$2,453,455	\$1,270,300

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Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Operating Expenses					
Vehicle Parts	\$181,854	\$244,934	\$250,000	\$300,000	\$90,000
Vehicle Labor	\$234,064	\$256,982	\$250,000	\$300,000	\$100,000
Telephone	\$0	\$0	\$1,400	\$280	\$700
Printing	\$0	\$175	\$3,200	\$0	\$150
Travel & Training	\$0	\$0	\$4,200	\$0	\$4,200
Dues	\$0	\$0	\$500	\$0	\$500
Contractual	\$240,776	\$246,489	\$200,000	\$200,000	\$100,000
Operating Supplies	\$6,643	\$5,559	\$6,100	\$5,700	\$2,900
Clothing	\$3,495	\$8,636	\$23,000	\$20,000	\$17,000
Tipping Fees	\$0	\$0	\$450,000	\$625,000	\$350,000
EPD Surcharge	\$0	\$11,319	\$0	\$0	\$0
Fuel	\$243,719	\$281,853	\$275,000	\$275,000	\$137,500
Oper Equipment	\$0	\$0	\$3,500	\$0	\$600
Indirect Charges	\$0	\$0	\$250,500	\$250,500	\$100,000
Depreciation	\$199,516	\$270,147	\$200,000	\$390,000	\$190,000
BB&T Interest	\$32,705	\$38,992	\$26,700	\$40,000	\$17,200
Machinery	\$0	\$90,000	\$0	\$0	\$0
Capital Projects	\$0	\$3,625	\$0	\$0	\$0
Department New Govern	\$0	\$0	\$0	\$0	\$2,445,150
Total	\$1,142,773	\$1,458,711	\$1,944,100	\$2,406,480	\$3,555,900
Total Expenditures	\$3,182,758	\$3,806,658	\$4,422,355	\$4,859,935	\$4,826,200
Capital Purchases/Debt Pay					
Prior Years Capital Purchases	\$0	\$0	\$56,000	\$16,000	\$0
Blue Recycling Tubs-2nd half	\$0	\$0	\$0	\$0	\$10,000
BB&T Principal	\$0	\$0	\$527,000	\$527,000	\$319,600
Total	\$0	\$0	\$583,000	\$543,000	\$329,600
Transfer General Fund	\$500,000	\$0	\$0	\$0	\$0
Total Expenditures plus Capital and Transfers	\$3,682,758	\$3,806,658	\$5,005,355	\$5,402,935	\$5,155,800
Collections					
Net Increase/(Decrease)Assets	\$1,797,966	\$1,290,290	\$ (742,655)	\$ (462,935)	\$ (210,800)

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Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Disposal					
Revenues					
Fees					
Tipping Fees	\$598,047	\$695,109	\$600,000	\$590,000	\$590,000
Tipping Fees-SW Coll	\$0	\$0	\$450,000	\$700,000	\$710,000
Tipping Fees- GF	\$0	\$0	\$470,100	\$280,000	\$310,000
Landfill Permits	\$7,800	\$7,850	\$8,000	\$7,900	\$7,900
Recycling Recovery	\$37,297	\$21,990	\$25,000	\$16,000	\$21,000
Gas Sales	\$73,752	\$73,756	\$100,000	\$75,000	\$75,000
Trans from Fund Bal.	\$0	\$0	\$912,800	\$0	\$1,169,965
Trans from Gen Fund	\$0	\$0	\$90,000	\$0	\$0
Animal Collections	\$0	\$0	\$57,500	\$0	\$10,000
MWA EPD Advance	\$0	\$99,177	\$300,000	\$300,000	\$0
BB&T	\$0	\$0	\$190,000	\$190,000	\$105,200
FEMA Reimbursement	\$0	\$0	\$1,524,000	\$1,535,000	\$0
Total Revenue	\$716,897	\$897,882	\$4,727,400	\$3,693,900	\$2,999,065
Expenditures					
Salaries and Benefits					
Full-time	\$370,403	\$391,921	\$417,800	\$417,800	\$212,500
Overtime	\$12,424	\$14,785	\$12,000	\$12,000	\$6,000
Benefits	\$41,405	\$93,709	\$0	\$0	\$0
Health Care	\$74,013	\$45,548	\$61,400	\$61,400	\$30,300
Life Insurance	\$0	\$0	\$2,800	\$2,500	\$1,400
FICA	\$0	\$0	\$25,600	\$25,600	\$13,100
Medicare	\$0	\$0	\$6,000	\$6,000	\$3,000
Pension	\$0	\$0	\$81,700	\$81,700	\$52,800
Workers Comp	\$0	\$23,760	\$24,800	\$24,800	\$12,800
OPEB	\$127,773	\$0	\$0	\$0	\$0
Total	\$626,018	\$569,723	\$632,100	\$631,800	\$331,900

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Solid Waste Fund

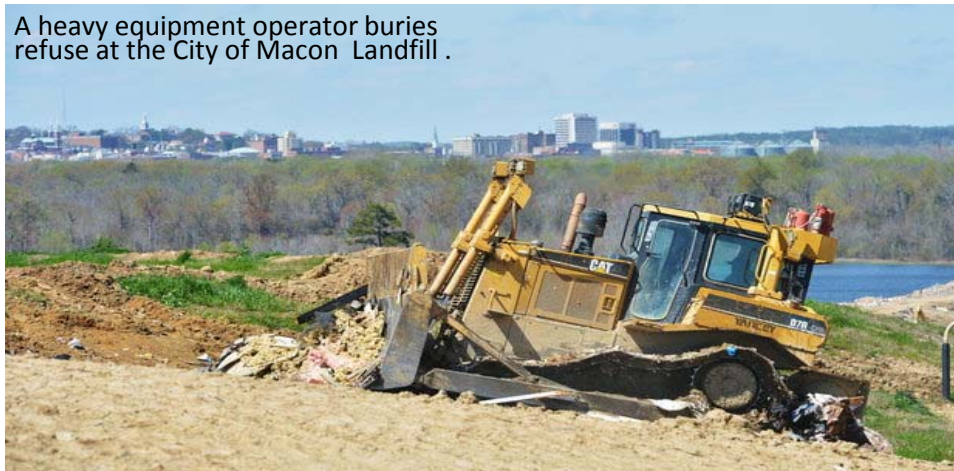
Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Operating Expenses					
Environ Eng Serv	\$0	\$0	\$0	\$0	\$100,000
Cleaning	\$334	\$616	\$1,300	\$800	\$600
Repairs & Maint	\$0	\$0	\$500	\$2,000	\$250
Vehicle Repair	\$113,622	\$198,689	\$129,000	\$120,000	\$60,000
Vehicle Labor	\$106,726	\$179,002	\$105,000	\$50,000	\$50,000
Copier Lease	\$0	\$0	\$0	\$0	\$1,000
Telephone	\$538	\$679	\$2,000	\$1,200	\$700
Printing	\$0	\$88	\$500	\$175	\$350
Travel	\$1,044	\$2,749	\$2,400	\$1,200	\$0
Dues	\$0	\$0	\$1,600	\$0	\$0
Contractual	\$74,324	\$192,379	\$340,407	\$310,000	\$35,000
EPD Surcharge	\$45,445	\$32,015	\$47,000	\$40,000	\$23,500
Operating Supplies	\$7,612	\$30,510	\$57,300	\$30,000	\$15,000
Clothing	\$785	\$2,037	\$7,200	\$5,100	\$3,800
Agriculture	\$7,542	\$28,776	\$33,400	\$30,060	\$15,000
Small Tools	\$94	\$0	\$0	\$0	\$0
Electricity	\$30,923	\$30,866	\$29,800	\$29,800	\$16,000
Fuel, Oil**	\$181,230	\$284,666	\$215,000	\$245,100	\$125,000
Gas Wells	\$0	\$0	\$525,297	\$275,000	\$5,000
Other Utilities	\$1,567	\$1,412	\$2,100	\$1,470	\$750
Oper Equip	\$0	\$0	\$5,000	\$0	\$0
Maintenance	\$402	\$30,548	\$1,000	\$0	\$0
Software Maintenance	\$0	\$0	\$0	\$0	\$600
Subs & Members	\$0	\$0	\$400	\$0	\$0
Indirect Expense	\$0	\$0	\$117,300	\$117,300	\$50,000
Interest Expense	\$0	\$0	\$0	\$0	\$11,682
Depreciation Exp	\$351,592	\$406,723	\$400,000	\$318,100	\$160,000
Machinery	\$0	\$2,300	\$0	\$0	\$0
Professional Serv	\$0	\$35,000	\$0	\$0	\$0
Postclosure Exp	\$370,000	\$3,620,000	\$340,000	\$340,000	\$0
Department New Govt	\$0	\$0	\$0	\$0	\$1,382,700
Total	\$1,293,780	\$5,079,055	\$2,363,504	\$1,917,305	\$2,056,932

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Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Capital Purchases/Debt Pay					
Prior Years Capital Purchases	\$0	\$0	\$834,000	\$534,000	\$0
Weigh Scales-2nd half	\$0	\$0	\$0	\$0	\$80,000
Pick Up Truck-2nd half	\$0	\$0	\$0	\$0	\$22,500
Debt Payment	\$0	\$0	\$0	\$0	\$194,433
Total	\$0	\$0	\$834,000	\$534,000	\$296,933
Total Expenditures plus Capital and Transfers					
	\$1,919,798	\$5,648,779	\$3,829,604	\$3,083,105	\$2,685,765
Disposal					
Net Increase/(Decrease) Assets	(\$1,202,902)	(\$4,750,897)	\$897,796	\$610,795	\$313,300

A heavy equipment operator buries refuse at the City of Macon Landfill .



Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Solid Waste Summary					
<u>Waste Collection</u>					
Revenue	\$5,480,724	\$5,096,948	\$4,262,700	\$4,940,000	\$4,945,000
Expenditures	\$3,682,758	\$3,806,658	\$5,005,355	\$5,402,935	\$5,155,800
Net	\$1,797,966	\$1,290,290	(\$742,655)	(\$462,935)	(\$210,800)
<u>Disposal</u>					
Revenue	\$716,897	\$897,882	\$4,727,400	\$3,693,900	\$2,999,065
Expenditures	\$1,919,798	\$5,648,779	\$3,829,604	\$3,083,105	\$2,685,765
Net	(\$1,202,902)	(\$4,750,897)	\$897,796	\$610,795	\$313,300
Solid Waste					
Net Change in Assets	\$595,064	(\$3,460,607)	\$155,141	\$147,860	\$102,500
Beginning Assets	\$2,637,275	\$3,232,339	(\$228,268)	(\$228,268)	(\$80,408)
Use of Fund Balance	\$0	\$0	(\$912,800)	\$0	(\$1,169,965)
Ending Assets	\$3,232,339	(\$228,268)	(\$1,141,068)	(\$80,408)	(\$1,147,873)

Fiscal year 2012 had a deficit of \$3,460,607 due to the adjustment made by the auditors to the payable for the landfill closure costs. The closure costs are calculated each year to reflect the life expectancy of the landfill.



Solid Waste Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014

Solid Waste -Debt

Payments Due November of each year

Collections

	2013		2014	2015
	Principal	Interest	P& I	P & I
Garbage Trucks - 1	\$30,235	\$844	\$31,080	Paid In Full
Garbage Trucks - 3	\$60,406	\$1,753	\$62,159	Paid In Full
Garbage Trucks - 5	\$145,848	\$9,351	\$155,199	\$155,199
Knuckle Boom Truck	20,946	195	21,140	Paid In Full
Crew Cab	\$4,733	\$289	\$5,022	\$5,022
F-350 Dump Truck	\$6,992	\$758	\$7,749	\$7,749
Short Bed Truck	\$2,913	\$218	\$3,131	\$3,131
Rear Load Refuse Trk	30,013	2,350	32,363	32,363
Roll Out Cart	\$491	\$37	\$528	\$528
Roll Out Cart	\$16,985	\$1,343	\$18,328	\$18,328
Total	\$319,562	\$17,137	\$336,699	\$222,321

Landfill

	2013		2014	2015
	Principal	Interest	P& I	P & I
Bulldozer	\$58,268	\$1,688	\$59,956	Paid in Full
Roll-Off Truck	\$21,351	\$649	\$22,000	Paid in Full
Tractor Mower	\$3,961	\$426	\$4,387	\$4,387
Articulated Dump Trk	\$65,010	\$5,128	\$70,138	\$70,138
Tractor Mower	\$3,535	\$426	\$4,387	\$4,387
Hydraulic Excavator	\$42,308	\$3,364	\$45,672	\$45,672
Total	\$194,433	\$11,682	\$206,540	\$124,584

MWA	\$150,000	\$0	\$125,000	\$125,000
Total	\$236,741	\$15,046	\$252,212	\$170,256

Total Solid Waste Debt	\$556,303	\$32,183	\$588,912	\$392,577
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Employees covering refuse at the City of Macon Landfill

Airport Enterprise Fund

The City of Macon's Aviation Department oversees two airports, Middle Georgia Regional and Macon Downtown Airports. Its primary responsibility is to ensure the safe, secure and efficient operations at both airfields. The department manages CIP projects, airport lease agreements and maintains over 1,600 acres of public property.

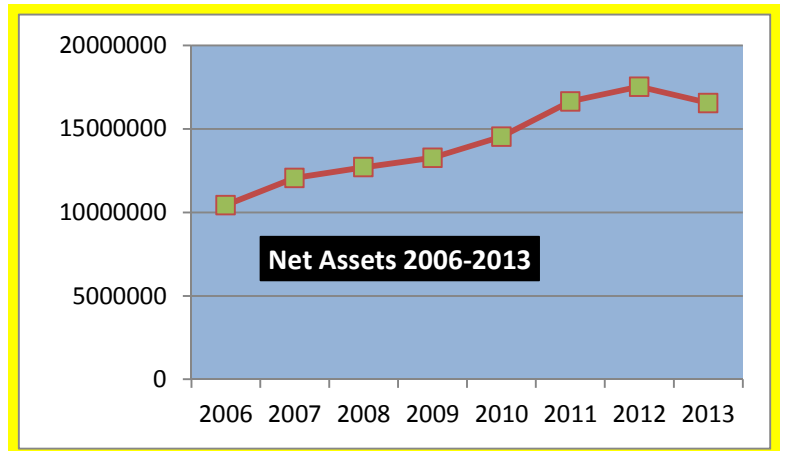
Middle Georgia Regional Airport

Both airports serve a diversified aviation market made up of commercial, corporate and recreational activities. The Middle Georgia Regional Airport is home to Boeing, Bombardier, and Timco aerospace businesses, which provide heavy maintenance to commercial air carriers, as well as aerospace manufacturing for U.S. military defense contracts. The airport indirectly supports approximately 2,000 jobs and provides a \$200,000,000 annual economic impact.

The United States Department of Transportation recently selected Silver Airways as the air carrier to operate the Essential Air Service Program at Middle Georgia Regional Airport. The new carrier will provide nonstop service to Atlanta and Orlando. This gives the citizens of the Middle Georgia Region additional flight options and cost savings opportunities.

Macon Downtown Airport

The Macon Downtown Airport is home to a number of recreational flyers and caters to the community's general aviation needs. Activities ranging from flight training to medical flights take place at the airport on a routine basis. This airport provides over 60 area jobs and generates a total annual economic impact of just over \$7,000,000.



Airport Enterprise Fund

The Airports are funded under the City of Macon Airport Enterprise Fund and sustain their operations through the collection of rent, landing fees, and aviation fuel fees from the airport tenants and users. Major Capital Improvements to the airports are funded by the FAA Airport Improvement Program and the Georgia Department of Transportation Aviation Programs.



Military airports in Georgia contribute an additional 55,000 military and civilian jobs and more than \$11 billion in additional economic impact to the state.

Source: Moody Air Force Base Economic Impact Statement Fiscal Year 2010
Fort Stewart/HAAF Command Data Summary, October 2008
Robins Air Force Base Economic Impact Statement Fiscal Year 2009
Dobbins Air Force Base Economic Impact Analysis Fiscal Year 2010
The Fort Benning Regional Growth Management Plan, April 2009

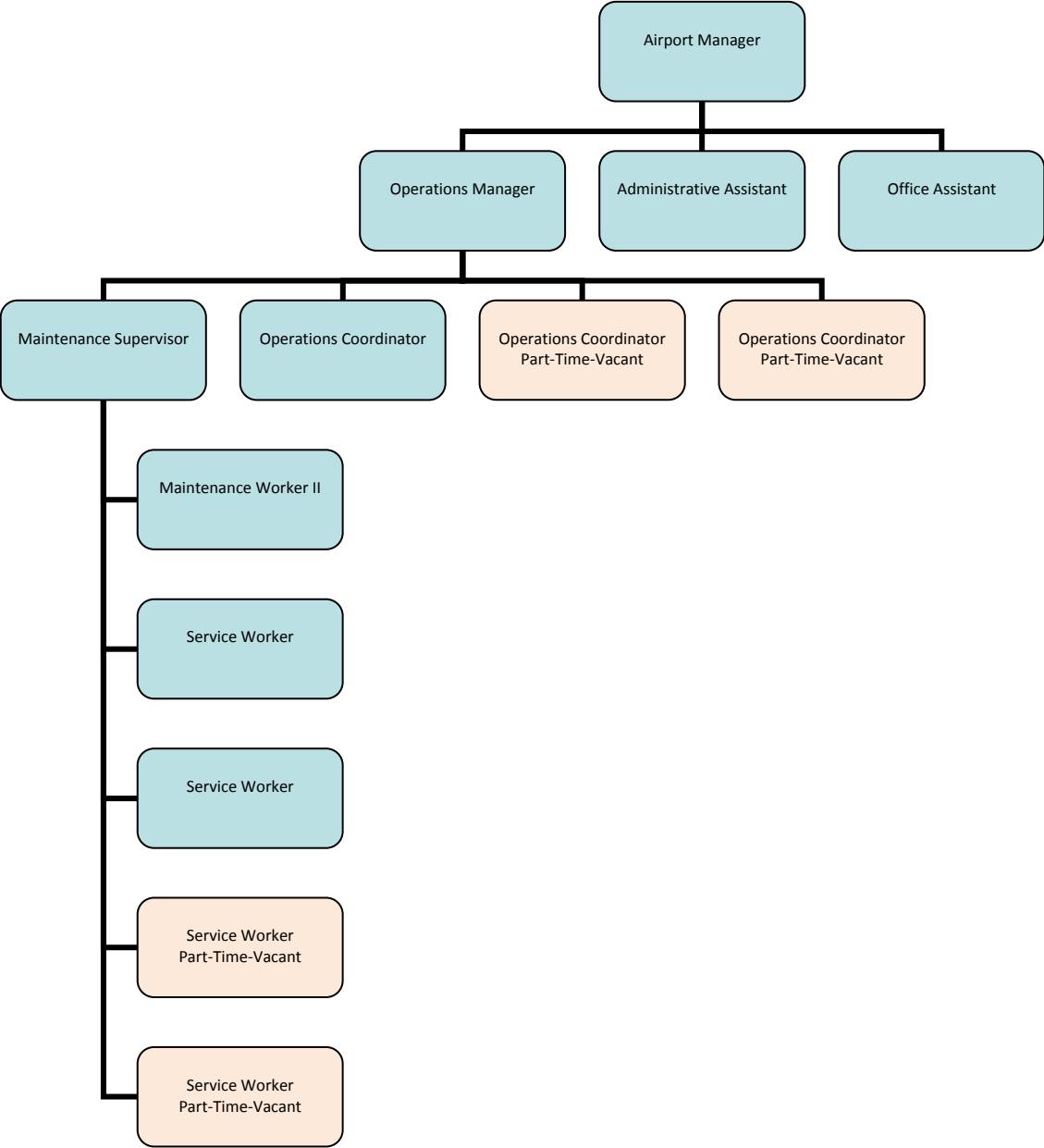
**TOTAL ECONOMIC IMPACTS FOR
COMMERCIAL SERVICE AIRPORTS LEVEL III**

Associated City	ID	Airport Name	Total Jobs	Total Payroll	Total Output
Albany	ABY	Southwest Georgia Regional	548	\$17,106,700	\$54,498,800
Athens	AHN	Athens-Ben Epps Field	172	\$5,662,100	\$20,646,900
Atlanta	ATL	Hartsfield-Jackson Atlanta International	434,434	\$16,313,000,000	\$58,220,000,000
Augusta	AGS	Augusta Regional at Bush Field	1,561	\$59,016,500	\$269,632,600
Brunswick	BQK	Brunswick-Golden Isles	980	\$40,852,600	\$120,572,900
Columbus	CSG	Columbus	622	\$24,421,800	\$70,139,600
Macon	MCN	Middle Georgia Regional	1,925	\$85,596,100	\$198,544,400
Savannah	SAV	Savannah-Hilton Head International	20,383	\$869,501,600	\$2,448,155,200
Valdosta	VLD	Valdosta Regional	260	\$7,781,900	\$25,061,800
Commercial Service Totals			460,885	\$17,422,939,300	\$61,427,252,200



**Airport Organizational Chart
Fiscal Year 2014**

Airport Employees are not City employees, they are contractual with TBI, INC.



Middle Georgia Regional Airport

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Operating</u>					
Mobile Home Land Leases	\$41,171	\$29,997	\$31,500	\$32,000	\$34,000
Airlines	\$59,855	\$25,564	\$63,000	\$30,000	\$106,000
Federal	\$128,900	\$14,031	\$15,500	\$15,000	\$16,000
Other leases	\$667,719	\$649,567	\$675,000	\$600,000	\$680,000
Air leases - Debt	\$685,940	\$686,490	\$689,000	\$689,000	\$700,000
Parking Fees	\$2,454	(\$23,002)	\$0	\$0	\$0
Miscellaneous	\$8,048	\$4,924	\$5,000	\$1,000	\$1,000
GDOT Sale of Land	\$0	\$0	\$560,300	\$560,297	\$0
Sale of Timber	\$0	\$0	\$0	\$0	\$25,000
Fund balance	\$0	\$0	\$93,890	\$0	\$624,900
Total	\$1,594,087	\$1,387,571	\$2,133,190	\$1,927,297	\$2,186,900
<u>Intergovernmental Income</u>					
AIP25FAAMT	\$0	\$0	\$29,328	\$0	\$0
Federal Grants	\$2,553,260	\$101,272	\$1,073,000	\$0	\$1,078,000
Total	\$2,553,260	\$101,272	\$1,102,328	\$0	\$1,078,000
Total Revenue	\$4,147,347	\$1,488,843	\$3,235,518	\$1,927,297	\$3,264,900

The Airport receives revenue from several sources to help offset expenses, they are as follows:

Mobile Home land leases- there is a trailer park located on Airport land and the occupants pay rent to the Airport.

Airlines Fees-fees paid by Silver Airlines to the Airport for landing fees, ticket counter and office rental and terminal use.

Federal Lease-office space leased by the Federal Government (TSA)

Other Leases-rental car companies leases for space.

Air leases-Debt-payments from ASA and Zantop and cover the principal and interest payments on UDA bonds.

Miscellaneous-badge fees

GDOT Sale of Land-funds received from the sale of airport land and is restricted by the FAA on how the money can be spent. This land was needed for the Avondale Mill Road Project.

Sale of Timber-timber harvest of 80 acres.

Middle Georgia Regional Airport

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenditures					
Operating					
Prof svcs	\$0	\$3,000	\$3,000	\$1,000	\$1,000
Repair and Maint	\$7,907	\$12,712	\$9,000	\$8,000	\$4,000
Vehicle Parts	\$11,168	\$14,336	\$16,500	\$11,000	\$2,000
Vehicle Labor	\$9,293	\$11,414	\$11,500	\$11,000	\$2,000
Copier Lease	\$0	\$0	\$0	\$0	\$2,400
Liability Insurance	\$20,505	\$22,497	\$24,000	\$22,000	\$10,500
Telephone	\$10,053	\$10,329	\$10,100	\$12,000	\$8,000
Advertising	\$4,879	\$158	\$300	\$300	\$300
Printing	\$675	\$105	\$300	\$0	\$0
Dues	\$475	\$200	\$600	\$500	\$200
Contractual	\$688,694	\$670,737	\$685,000	\$681,000	\$362,000
Grant Match	\$0	\$0	\$20,000	\$0	\$0
Operating supplies	\$6,820	\$8,841	\$33,300	\$30,000	\$10,000
R & P supplies	\$11,226	\$20,600	\$0	\$0	\$0
Agricultural Supp.	\$3,419	\$2,025	\$0	\$0	\$0
Cleaning	\$2,703	\$3,324	\$0	\$0	\$0
Elect supplies	\$6,254	\$6,504	\$0	\$0	\$0
Clothing	\$1,558	\$1,005	\$1,900	\$1,000	\$1,000
Electricity	\$108,055	\$117,500	\$117,500	\$110,000	\$50,000
Fuel and Oil	\$29,095	\$23,004	\$30,000	\$28,000	\$14,000
Other Utilities	\$21,220	\$20,600	\$23,000	\$14,000	\$3,000
Small Tools	\$741	\$0	\$0	\$0	\$0
Operating Equipment	\$0	\$0	\$3,000	\$2,000	\$0
Building Imprv Int	\$832	\$4,598	\$5,000	\$2,500	\$0
Other imprv	\$224,976	\$41,553	\$29,328	\$0	\$0
Indirect Charges	\$63,940	\$62,000	\$43,300	\$43,000	\$21,500
Depreciation	\$384,591	\$414,211	\$350,800	\$414,200	\$208,000
Bad Debt Expense	\$0	\$0	\$1,000	\$0	\$0
New Government Transfer	\$0	\$0	\$0	\$0	\$784,400
Total Expenditures	\$1,619,079	\$1,471,251	\$1,418,428	\$1,391,500	\$1,484,300

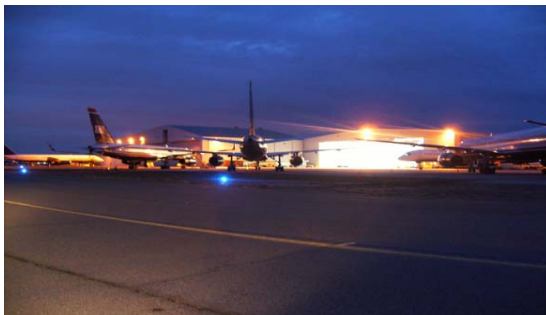
Performance Measures (based on calendar years)	2011	2012	2013	2014(proj)
Annual Aircraft Operations	17,209	18,038	18,980	19,000
Airline Passengers per year	2,597	1,738	2,800	2,800
Air Cargo	706	95,000	-0-	-0-

Air Cargo dropped because FedEx no longer lands at the Macon Airport

Middle Georgia Regional Airport

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Capital Projects					
Taxiway and T-hanger	\$0	\$0	\$12,000	\$0	\$0
Rwy 5 Safety Area Work	\$0	\$0	\$413,000	\$0	\$0
N Ramp Rehab & Rd Reloc	\$0	\$0	\$150,000	\$0	\$0
Master Plan Update	\$0	\$0	\$173,000	\$0	\$0
Design Ramp & Crack Seal	\$0	\$0	\$65,000	\$0	\$0
Fuel Farm	\$0	\$0	\$195,000	\$0	\$0
New Government Transfer	\$0	\$0	\$0	\$0	\$1,078,000
Total Capital Projects	\$0	\$0	\$1,008,000	\$0	\$1,078,000
Transfer-Out	\$172,853	\$746,971	\$0	\$0	\$0
Total Transfers	\$172,853	\$746,971	\$0	\$0	\$0
Other					
2002 ASA Principal	\$0	\$0	\$0	\$0	\$265,000
2002 ASA Interest	\$111,100	\$99,575	\$107,800	\$107,800	\$81,600
1993 Zantop Principal	\$0	\$0	\$0	\$0	\$265,000
1993 Zantop Interest	\$133,190	\$119,990	\$119,990	\$119,990	\$91,000
FAA Land Sale-Fence	\$0	\$0	\$538,360	\$144,160	\$0
Vehicles	\$0	\$0	\$21,940	\$21,940	\$0
Total Other	\$244,290	\$219,565	\$788,090	\$393,890	\$702,600
Total Expenditures					
Cash Outlay	\$2,036,222	\$2,437,787	\$3,214,518	\$1,785,390	\$3,264,900
Change in Net Assets	\$2,111,125	(\$948,944)	\$21,000	\$141,907	\$0
Net Asset - Beginning	\$14,535,065	\$16,646,190	\$15,697,246	\$15,697,246	\$15,839,153
Transfer from net assests					(\$624,900)
Net Asset - Ending	\$16,646,190	\$15,697,246	\$15,718,246	\$15,839,153	\$15,214,253

Fiscal Year 2012 has a deficit of \$948,944 due largely to a transfer to the General Fund to cover expenditures. The Airport 's budgeted expenditures exceeded revenues.



Lowe Aviation is a full service Fixed Base Operation that has served Macon, Georgia since 1946. Operating the Middle Georgia Regional Airport, Lowe Aviation handles refueling of transient aircraft and provides a weather and flight planning center, waiting area for passengers, conference room, courtesy cars for pilots, pilots lounges and pilot supplies. This is just one of the many business that use this Airport.

Middle Georgia Regional Airport

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014

Debt Maturity Schedule

	2014	2015	2016	2017	2018
<u>1993 Zantop</u>					
Beginning Balance	\$1,490,000	\$1,225,000	\$945,000	\$650,000	\$335,000
Principal	\$265,000	\$280,000	\$295,000	\$315,000	\$335,000
Interest	\$90,890	\$74,725	\$57,695	\$39,650	\$39,650
Total Payment	\$355,890	\$354,725	\$352,695	\$354,650	\$374,650
Ending Balance	\$1,225,000	\$945,000	\$650,000	\$335,000	Paid in Full

	2014	2015	2016	2017	2018
<u>2002 ASA</u>					
Beginning Balance	\$1,445,000	\$1,180,000	\$902,500	\$610,000	\$305,000
Principal	\$265,000	\$277,500	\$292,500	\$305,000	\$305,000
Interest	\$81,570	\$66,863	\$51,448	\$30,750	\$30,750
Discount	(\$3,037)	(\$3,037)	(\$3,037)	(\$3,037)	(\$3,037)
Total Payment	\$343,533	\$341,326	\$340,911	\$332,713	\$332,713
Ending Balance	\$1,180,000	\$902,500	\$610,000	\$305,000	Paid in Full

Full service maintenance hanger constructed with Bond proceeds



Bowden Golf Club

Bowden Golf Club is an 18-hole course that opened in 1940, making it the second oldest course in the City of Macon. Bowden can provide a challenge for players of any ability, with four sets of tees on each hole, ranging in length from 4,940 to 6,626 yards.

Bowden Golf Club provides a full service golf facility to the public for individual play, team play, group outings, tournaments, and special events at very affordable rates. In addition, Bowden Golf Club offers a pro shop, a full length driving range, practice bunkers, putting greens and chipping areas.

The organization is unique in that it operates like a business in what is known in the governmental sector as an Enterprise Fund. The goal is to avoid transferring funds from the General Fund so that the Golf Club is making an effort to generate sufficient revenues to cover the operational and capital improvement costs along with debt service. It is important to maintain and manage the fund in a fiscally responsible manner so the users of the golf club not only support the daily operations but also the capital improvements needed to keep it a highly competitive course. The course is projected to operate with a contribution from the General Fund in order to keep the Fund operational.



In 2013, the course underwent irrigation upgrades substantially improving the quality of play through better grass and greens. Also in 2013, the course introduced a Disc Golf Course on the old, no longer used executive 9-hole course. This has increased Bowden's visibility in the community, brings a championship style course, and provides additional revenue.

Disc golf is a lot like traditional "ball" golf, except players use specially made plastic flying discs (Frisbees) instead of golf balls and clubs. Although they throw the discs for 'par' at an above-ground target instead of a hole in the ground, there are different types of discs used for different purposes, much like ball golfers use different clubs for different shots.

Bowden Golf Club

Budget Highlights

Bowden proposes a \$1-2 increase for each type of play. This small increase is an effort to help reduce the dependency on the General Fund and ensure that Bowden gets all of the resources it needs to improve, but also maintain a good quality of play. Pension costs have generated an increase in benefits. Bowden is not any different as the employees are a part of the General Employee Pension system. Cleaning and Sanitation has a slight increase due to re-opening two bathrooms in the grill area. Agriculture supplies have increased in an effort to continue to elevate the play of the golf course by providing quality seeding plus remove diseases to the grass.

Accomplishments - 2013

Over the past two years, the City has made a significant investment into areas of the Club. The main focus for the course this year was Restoration. The following outline some of the key accomplishments:

- SPLOST funds restored an outdated system into a new state of the art irrigation system which offers more turf coverage as well as added efficiency in water usage, electricity, and labor. The new system results in less wear and tear on pipes and more time allotted for addressing other areas on the course in need of daily attention. New pumps in the pump house and additional lines for irrigation have also been installed, increasing coverage of playable acreage and overall golf experience.
- SPLOST funds have also been used to remodel and reopen grill which will result in added revenue and attract more tournaments and regular play by offering food and beverage services. The J.T.'s Dawg House will be ready for activity once a contract is signed with the vendor.
- Additional equipment was purchased with SPLOST funds aiding in improved agronomic practices.
- Restored greens to original size creating more surface area to alleviate and control traffic patterns resulting in healthier turf and additional hole locations.
- Removal of unnecessary trees where roots and shade inhibited grass growth and irrigation coverage in playable areas. All noxious weeds were eradicated, where possible, from fairways and other playable areas with multiple applications of plant specific herbicides enhancing playability and overall appearance.

Bowden Golf Club



- The parking lot was resurfaced, enhancing overall look to the main entrance as well as a new more visible sign made for main entrance.
- The clubhouse roof was repaired.



<u>Position</u>	<u>Salary</u>
General Manager of Golf	\$53,768
Assistant Superintendent	\$28,396
Golf Coordinator	\$26,371
Golf Monitor	\$24,492
Golf Course Attendant	\$22,738
Maint Worker (2)	\$22,446-\$28,605

**BOWDEN
 GOLF CLUB**



Bowden Golf Course

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Fees</u>					
Green	\$78,447	\$86,749	\$80,000	\$92,000	\$96,000
Range	\$18,968	\$23,309	\$22,000	\$24,000	\$25,000
Disc Golf	\$0	\$18	\$5,000	\$2,000	\$2,600
Total	\$97,415	\$110,076	\$107,000	\$118,000	\$123,600
<u>Membership</u>	\$16,507	\$20,474	\$18,000	\$20,000	\$20,000
<u>Cart Rentals</u>	\$139,518	\$143,678	\$140,000	\$150,000	\$152,000
<u>Sales</u>					
Merchandise	\$4,263	\$7,947	\$18,000	\$12,000	\$9,000
Concession	\$0	\$115	\$500	\$1,000	\$2,000
Total	\$4,263	\$8,062	\$18,500	\$13,000	\$11,000
<u>Other</u>					
Transfer from General Fund	\$277,976	\$305,446	\$378,000	\$378,000	\$366,800
Transfer Net Assets	\$0	\$0	\$14,300	\$0	\$58,500
Total	\$280,711	\$306,060	\$392,300	\$378,600	\$425,900
Total Revenue	\$538,414	\$588,350	\$675,800	\$679,600	\$732,500



With the addition of disc golf comes a new source of revenue.

Bowden Golf Course

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenditures					
<u>Salaries and Benefits</u>					
Full-time	\$148,036	\$189,321	\$200,800	\$189,000	\$207,300
Part-time	\$22,603	\$39,054	\$22,700	\$22,000	\$22,000
Seasonal Staff	\$32,113	\$0	\$32,300	\$31,000	\$31,000
OPEB Liability	\$0	\$11,227	\$0	\$0	\$0
Employee Benefits	\$24,408	\$45,580	\$0	\$0	\$0
Health Care	\$42,175	\$38,805	\$45,400	\$40,000	\$50,000
Life Insurance	\$0	\$0	\$1,700	\$1,400	\$1,800
FICA	\$0	\$0	\$15,500	\$15,000	\$16,600
Medicare	\$0	\$0	\$3,600	\$3,600	\$4,000
Pension	\$0	\$0	\$38,660	\$36,000	\$49,100
Worker's Comp	\$0	\$11,088	\$11,600	\$10,000	\$12,000
Total	\$269,335	\$335,075	\$372,260	\$348,000	\$393,800
<u>Operating Expenses</u>					
Cleaning & Sanitation	\$677	\$617	\$1,600	\$1,000	\$2,000
Repairs & Maintenance	\$12,998	\$14,128	\$19,600	\$25,000	\$19,000
Vehicle Parts Repair	\$7,267	\$7,332	\$17,100	\$21,000	\$19,000
Vehicle Parts Labor	\$4,637	\$3,297	\$9,000	\$9,000	\$8,000
Software Maintenance	\$0	\$0	\$0	\$0	\$200
Insurance Property	\$1,000	\$1,000	\$6,500	\$4,000	\$4,600
Telephone	\$2,163	\$3,443	\$3,100	\$3,500	\$4,300
Advertising	\$3,839	\$2,969	\$5,000	\$3,000	\$5,000
Travel Expense	\$100	\$340	\$1,000	\$1,400	\$2,300
Dues and Subscriptions	\$852	\$475	\$600	\$600	\$4,500
Contractual	\$13,801	\$9,147	\$12,200	\$12,500	\$300
Operating Supplies	\$7,089	\$3,892	\$7,200	\$8,000	\$10,800
Clothing	\$942	\$485	\$1,100	\$1,200	\$1,900
Small tools	\$839	\$391	\$0	\$0	\$0
Agriculture Supplies	\$51,579	\$34,519	\$46,000	\$46,000	\$50,000
Electricity	\$33,795	\$49,167	\$42,000	\$42,000	\$40,000
Fuel, Oil	\$8,258	\$11,861	\$11,400	\$12,000	\$15,700
Cost of Goods Sold	\$8,546	\$6,823	\$6,000	\$5,500	\$5,000
Other Utilities	\$14,356	\$22,145	\$18,400	\$18,000	\$10,000

Bowden Golf Course

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Operating Equipment	\$0	\$0	\$3,600	\$3,500	\$6,000
Cash Reserve	\$4,000	\$0	\$0	\$0	\$0
Machinery	\$5,376	\$1,780	\$0	\$0	\$0
Depreciation	\$59,219	\$61,430	\$85,000	\$85,000	\$70,000
Unallocated Reserves	\$0	\$0	\$3,340	\$3,340	\$0
Interest Expense	\$6,401	\$6,437	\$3,800	\$4,800	\$3,800
Transfers General Fund	\$11,405	\$0	\$0	\$0	\$0
Total	\$259,139	\$241,677	\$303,540	\$310,340	\$282,400
Total Expenses	\$528,474	\$576,752	\$675,800	\$658,340	\$676,200
Principal Payments	\$0	\$0	\$56,300	\$56,200	\$56,300
	\$0	\$0	\$56,300	\$56,200	\$56,300
Total Expenditures	\$528,474	\$576,752	\$732,100	\$714,540	\$732,500
Change in Net Asset	\$9,940	\$11,597	(\$56,300)	(\$34,940)	\$0
Net Assets - Beginning	\$561,204	\$571,144	\$582,741	\$582,741	\$547,801
Transfer of net assets			(\$14,300)		(\$58,500)
Net Assets- Ending	\$571,144	\$582,741	\$526,441	\$547,801	\$489,301

Weekend Green Fees and Carts for 18 Holes			
Course	Rate	Course	Rate
Bowden Golf Course	\$27	Idle Hour Country Club	\$90
Lake Jonesco Golf Course	\$25	River Forest Golf Club	\$65
Forsyth	\$26	Barrington Hall Golf	\$25
Oakview	\$32	Brickyard at Riverside	\$72
International-Warner Robbins	\$30	Healy Point Country Club	\$55

Bowden Golf Course

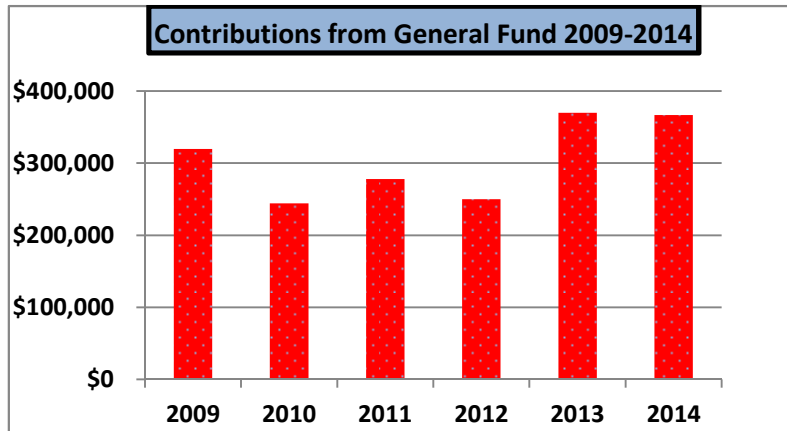
Debt Payment Schedule

	<u>FY 13/14</u>	<u>FY 14/15</u>
<u>BB&T 1033-005a</u>		
Principal	\$27,900	\$0
Interest	\$1,000	\$0
Total	\$28,900	Paid in Full

<u>BB&T 1033-007a</u>		
Principal	\$28,400	\$29,247
Interest	\$2,800	\$1,866
Total	\$31,200	\$31,113

<u>Total Debt Outstanding</u>		
Principal	\$56,300	\$29,247
Interest	\$3,800	\$1,866
Total	\$60,100	\$31,113

This fund is anticipated to be debt free by 2016



The goal for Bowden Golf Course is to reduce the General Fund contribution, but it is recognized that there will be some funding participation. The slight decrease is due to the fact that revenues have increased due to improvements to the course and addition of new programs.

Mulberry Street Parking Garage

The Mulberry Street Parking Garage was built in 1980 replacing a dilapidated area and became a major enhancement to the Central Business District. The parking garage is located in downtown Macon with 743 spaces. The city took over the administration of this parking facility on October 31, 1993.

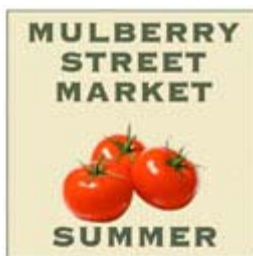
The parking garage charges fees on a monthly, daily, or hourly basis depending on the contract. This is the second year that the Mulberry Street Parking Garage has operated as an Enterprise Fund. Previously, these expenses and revenues were recorded in the General Fund.

The City makes available parking so that tourists or residents can access many museums, ranging from the Georgia Sports Hall of Fame to the Tubman African American Museum. Downtown Macon is home to numerous antebellum homes, including the Woodruff House, the Hay House, and the Cannonball House. As seen below the garage is available for parking of the various activities located downtown such as the Farmers Market.

Budget Highlights

Revenues and expenditures remain stable for the Mulberry Street Parking Garage. Because, it is operating as an Enterprise fund, the intention is for the Mulberry Street Parking Garage to build a fund balance and fully support its self without funding from the City's General Fund.

In 2014, the Parking Garage will undergo lighting enhancements that will make the garage more aesthetically pleasing, safer, and more energy efficient. This is expected to take place in the middle of the 2014 fiscal year.



Fresh. Fit. Green.

Mulberry Street Market is a producer-only farmers' market in downtown Macon, GA each Wednesday (year-round) from 4 to 7 pm

Mulberry Street Parking Garage Fund

Account Title	Actual		Budget		
	2011	2012	Amended 2013	Projected 2013	Adopted 2014
Revenue					
Service Fees					
Fees-Monthly	\$0	\$0	\$170,000	\$142,600	\$162,000
Fees-Daily/Hourly	\$0	\$0	\$15,000	\$10,000	\$12,000
Total Revenue	\$0	\$0	\$185,000	\$152,600	\$174,000
Expenses					
Operating Expenses					
Repairs & Maint	\$0	\$0	\$2,500	\$1,990	\$1,500
Liability Insurance	\$0	\$0	\$8,100	\$7,400	\$4,250
Telephone	\$0	\$0	\$1,800	\$1,600	\$1,050
Contractual Services	\$0	\$0	\$73,200	\$69,000	\$37,000
Operating Supplies	\$0	\$0	\$2,000	\$1,900	\$1,000
Electricity	\$0	\$0	\$31,500	\$29,100	\$17,050
Other Utilities	\$0	\$0	\$600	\$300	\$300
Building Improvement	\$0	\$0	\$12,000	\$0	\$0
Dept - New Government	\$0	\$0	\$0	\$0	\$77,150
Total Expenses	\$0	\$0	\$131,700	\$111,290	\$139,300
Change in Net Asset	\$0	\$0	\$53,300	\$41,310	\$34,700
Net Assets - Beginning	\$0	\$0	\$0	\$0	\$41,310
Net Assets- Ending*	\$0	\$0	\$53,300	\$41,310	\$76,010

As an Enterprise Fund this fund is able to build up net assets which can be used for building improvements without a cost to the General Fund. No funds were budgeted for projects in fiscal year 2014 so that all decisions concerning the garage would be at the discretion of the new government. The anticipated projects are as follows:

Projects	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Cosmetic Facility Reno	\$0	\$0	\$0	\$15,000	\$15,000
Power Wash Building	\$0	\$15,000	\$0	\$0	\$15,000
Replace Signage	\$0	\$30,000	\$0	\$0	\$30,000
Structural Repair	\$0	\$50,000	\$50,000	\$50,000	\$150,000

Centreplex

The City of Macon owns and operates an Auditorium and a 9,252 seat Coliseum. The City also helped finance a 230 room hotel next to the Coliseum. While the local government does not have staff with expertise to manage or operate such a facility to its fullest extent, it was decided several years ago to contract with Noble Investment Corporation to operate and maintain the facilities. Their ability to bring acts to the venues has assisted to bring the overall local government obligation down. A percentage of staff works at the hotel and at both the Auditorium and Coliseum when events occur. This allows the City to have quality services at a fraction of the cost.

The Auditorium has the world's largest copper dome. It is a hundred years old and is used for shows, banquets, and many graduations and dances for the community.

The Edgar Wilson Convention Center is referred to as the Coliseum and can host large musical concerts such as Elton John to ice skating performances such as Disney Productions.

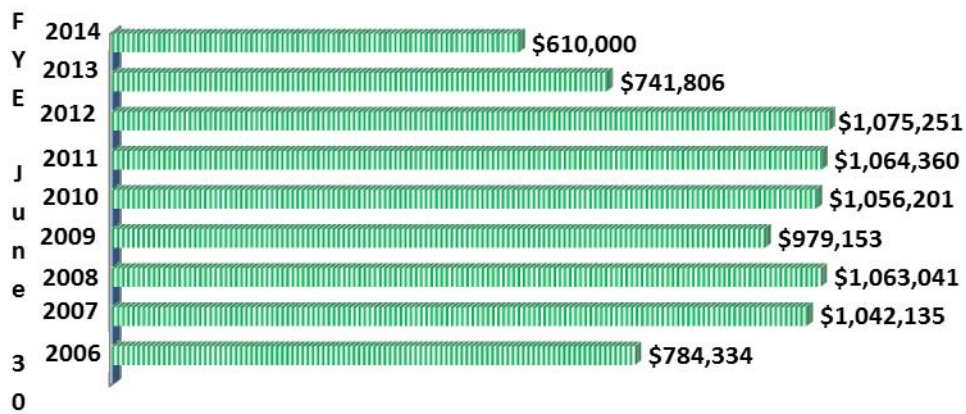
These two facilities are called the Centreplex and bring a great deal of business to the Macon area. The City of Macon, through the Special Purpose Local Option Sales Tax (SPLOST), is contributing over five million dollars to refurbish the exterior and interior of each facility. Noble Investment Group is providing the oversight and leadership necessary.



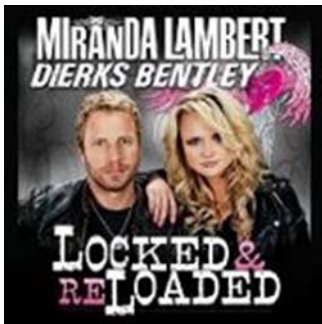
Centreplex

As the chart below indicates the City is decreasing it's contribution. This is due to a dynamic effort by the sales department to book more events at the Auditorium and Coliseum.

**9 Year History - City Contributions
to Macon Centreplex**



FY 2006 - 2012 Actuals ; FY 2013 - 2014 Budget



A few of the performances that have been at the Coliseum over the past year have ranged from Elton John to Disney.



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Centreplex

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Fees</u>					
Food	\$0	\$0	\$855,814	\$918,052	\$382,322
Beverage	\$0	\$0	\$292,317	\$196,558	\$148,162
Event	\$0	\$0	\$1,174,957	\$864,691	\$388,135
Miscellaneous	\$0	\$0	\$32,190	\$29,508	\$8,308
New Government	\$0	\$0	\$0	\$0	\$1,415,823
Total	\$0	\$0	\$2,355,278	\$2,008,809	\$2,342,750
General Fund Transfer	\$1,064,360	\$745,166	\$600,000	\$641,900	\$305,000
New Government Transfer	\$0	\$0	\$0	\$0	\$305,000
Total Revenue	\$1,064,360	\$745,166	\$2,955,278	\$2,650,709	\$2,952,750

City of Macon obligation in 2014

Revenues		\$2,355,278	\$2,008,809	\$2,342,750
Expenses		\$2,881,097	\$3,006,553	\$2,706,209
Net Loss before transfer		(\$525,819)	(\$997,744)	(\$363,459)
Transfer from general fund to cover deficit- City of Macon		\$600,000	\$641,900	\$305,000
Net Income or (loss) for fiscal year		\$74,181	(\$355,844)	(\$58,459)
Transfer from New Government to cover deficit		\$0	\$0	\$305,000
Net Income or (loss) for fiscal year		\$74,181	(\$355,844)	\$246,541

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Centreplex

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Expenditures					
<u>Departmental</u>					
Food	\$0	\$0	\$964,290	\$949,180	\$437,044
Beverage	\$0	\$0	\$75,668	\$75,199	\$37,632
Event	\$0	\$0	\$639,192	\$549,929	\$252,613
Telephone	\$0	\$0	\$20,199	\$38,041	\$15,372
New Government	\$0	\$0	\$0	\$0	\$888,173
Total	\$0	\$0	\$1,699,349	\$1,612,349	\$1,630,834
<u>Other</u>					
Administrative	\$0	\$0	\$442,913	\$500,636	\$225,754
Sales and Marketing	\$0	\$0	\$269,677	\$358,105	\$159,132
Energy	\$0	\$0	\$464,647	\$470,056	\$241,806
Repairs and Maintenance	\$0	\$0	\$224,152	\$277,999	\$109,995
Management Fees	\$0	\$0	\$102,959	\$102,959	\$51,478
Insurance Property	\$0	\$0	\$67,122	\$117,512	\$55,590
Leases	\$0	\$0	\$10,278	\$525	\$0
Miscellaneous	\$0	\$0	(\$400,000)	(\$433,588)	(\$357,785)
New Government	\$0	\$0	\$0	\$0	\$589,405
Total	\$0	\$0	\$1,181,748	\$1,394,204	\$1,075,375
Total Expenses	\$0	\$0	\$2,881,097	\$3,006,553	\$2,706,209
Net Income/(loss)	\$1,064,360	\$745,166	\$74,181	(\$355,844)	\$246,541

The Centreplex is the consolidation of the Coliseum and the Auditorium. They are reflected in detail on the following pages to assist management to understand which of the facilities is making money or needs fiscal attention.

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Macon Coliseum

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Fees</u>					
Food	\$0	\$0	\$540,931	\$603,493	\$233,965
Beverage	\$0	\$0	\$149,954	\$117,259	\$88,109
Event	\$0	\$0	\$1,053,233	\$801,348	\$354,088
Miscellaneous	\$0	\$0	\$28,505	\$17,438	\$7,148
New Government	\$0	\$0	\$0	\$0	\$1,059,275
Total	\$0	\$0	\$1,772,623	\$1,539,538	\$1,742,585
General Fund Transfer	\$745,052	\$521,616	\$424,380	\$468,138	\$218,441
New Government Transfer	\$0	\$0	\$0	\$0	\$218,441
Total Revenue	\$745,052	\$521,616	\$2,197,003	\$2,007,676	\$2,179,467

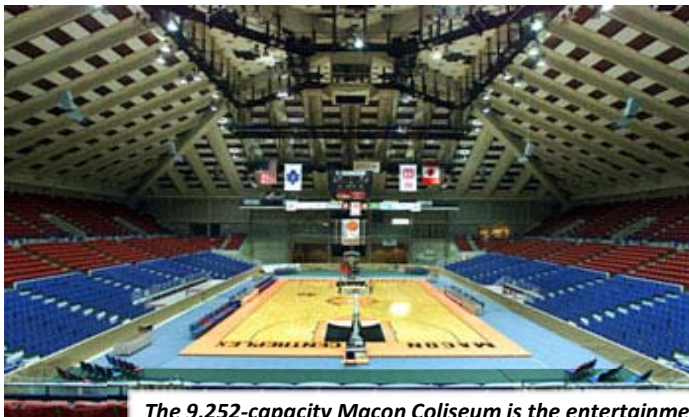
City of Macon obligation in 2014

Revenues	\$1,772,623	\$1,539,538	\$1,742,585
Expenses	\$2,037,841	\$2,192,671	\$2,106,046
Net Loss before transfer	(\$265,218)	(\$653,133)	(\$363,461)
Transfer from general fund to cover deficit- City of Macon	\$424,380	\$468,138	\$218,441
Net Income or (loss) for fiscal year	\$159,162	(\$184,995)	(\$145,020)
Transfer from New Government to cover deficit	\$0	\$0	\$218,441
Net Income or (loss) for fiscal year	\$159,162	(\$184,995)	\$73,421

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Macon Coliseum

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenditures					
<u>Departmental</u>					
Food	\$0	\$0	\$678,907	\$715,671	\$311,711
Beverage	\$0	\$0	\$42,025	\$45,353	\$20,755
Event	\$0	\$0	\$563,786	\$502,048	\$225,098
Telephone	\$0	\$0	\$19,035	\$36,973	\$14,838
New Government	\$0	\$0	\$0	\$0	\$687,412
Total	\$0	\$0	\$1,303,753	\$1,300,045	\$1,259,814
<u>Other</u>					
Administrative	\$0	\$0	\$344,903	\$382,689	\$178,113
Sales and Marketing	\$0	\$0	\$214,803	\$276,348	\$126,763
Energy	\$0	\$0	\$296,259	\$305,670	\$164,743
Repairs and Maintenance	\$0	\$0	\$171,867	\$223,721	\$86,049
Management Fees	\$0	\$0	\$51,479	\$51,479	\$25,739
Insurance Property	\$0	\$0	\$45,438	\$85,782	\$40,425
Leases	\$0	\$0	\$9,339	\$525	\$0
Miscellaneous	\$0	\$0	(\$400,000)	(\$433,588)	(\$209,221)
New Government	\$0	\$0	\$0	\$0	\$433,621
Total	\$0	\$0	\$734,088	\$892,626	\$846,232
Total Expenses	\$0	\$0	\$2,037,841	\$2,192,671	\$2,106,046
Net Income/(loss)	\$745,052	\$521,616	\$159,162	(\$184,995)	\$73,421



The 9,252-capacity Macon Coliseum is the entertainment center for Macon and Middle Georgia's 30 surrounding counties. Built in 1968 and renovated in 1996, it was the first facility of its size and type in the state and has housed full-house crowds for greats such as Elvis, The Jacksons, Billy Joel and Reba McEntire!

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Macon Auditorium

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Fees</u>					
Food	\$0	\$0	\$314,884	\$314,559	\$148,357
Beverage	\$0	\$0	\$142,363	\$79,299	\$60,053
Event	\$0	\$0	\$121,724	\$63,344	\$34,047
Miscellaneous	\$0	\$0	\$3,685	\$12,070	\$1,160
New Government	\$0	\$0	\$0	\$0	\$356,548
Total	\$0	\$0	\$582,656	\$469,272	\$600,165
General Fund Transfer	\$319,308	\$223,550	\$175,620	\$173,762	\$86,559
New Government Transfer	\$0	\$0	\$0	\$0	\$86,559
Total Revenue	\$319,308	\$223,550	\$758,276	\$643,034	\$773,283

City of Macon obligation in 2014

Revenues	\$582,656	\$469,272	\$600,165
Expenses	\$843,259	\$813,883	\$600,163
Net Loss before transfer	(\$260,603)	(\$344,611)	\$2
Transfer from general fund to cover deficit- City of Macon	\$175,620	\$173,762	\$86,559
Net Income or (loss) for fiscal year	(\$84,983)	(\$170,849)	\$86,561
Transfer from New Government to cover deficit	\$0	\$0	\$86,559
Net Income or (loss) for fiscal year	(\$84,983)	(\$170,849)	\$173,120

Macon's musical legacy is the single most recognizable attribute associated with the community. Macon is the birthplace of southern rock and the Allman Brothers Band, Sea Level, Wet Willie, and Marshall Tucker. Hip Hop artist Sonny Spoon and Grammy-winning country singer, Jason Aldean, call Macon home, too.



Macon Auditorium

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenditures					
<u>Departmental</u>					
Food	\$0	\$0	\$285,383	\$233,509	\$125,333
Beverage	\$0	\$0	\$33,643	\$29,846	\$16,877
Event	\$0	\$0	\$75,406	\$47,882	\$27,515
Telephone	\$0	\$0	\$1,164	\$1,068	\$534
New Government	\$0	\$0	\$0	\$0	\$200,761
Total	\$0	\$0	\$395,596	\$312,305	\$371,020
<u>Other</u>					
Administrative	\$0	\$0	\$98,009	\$117,947	\$47,642
Sales and Marketing	\$0	\$0	\$54,874	\$81,758	\$32,369
Energy	\$0	\$0	\$168,388	\$164,386	\$77,063
Repairs and Maintenance	\$0	\$0	\$52,285	\$54,278	\$23,946
Management Fees	\$0	\$0	\$51,479	\$51,479	\$25,739
Insurance Property	\$0	\$0	\$21,684	\$31,730	\$15,165
Leases	\$0	\$0	\$944	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0	(\$148,565)
New Government	\$0	\$0	\$0	\$0	\$155,784
Total	\$0	\$0	\$447,663	\$501,578	\$229,143
Total Expenses	\$0	\$0	\$843,259	\$813,883	\$600,163
Net Income/(loss)	\$319,308	\$223,550	(\$84,983)	(\$170,849)	\$173,120

The largest copper dome building in the United States and it is almost 100 years old. The Auditorium has recently held venues for many stars such as Jerry Seinfeld and various others.





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Internal Service Funds

Internal service funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Vehicle Maintenance Fund

Accounts for servicing the City of Macon and other agencies preventive maintenance of vehicles and anything related to transportation equipment.

Self-Funded Health Insurance Fund

Accounts for the healthcare services provided by the City of Macon to its' employees and their dependents as well as retirees.

Workers Compensation Fund

Accounts for all Workers Compensation expense for the employees of the City of Macon. It ensures that injured employees receive the benefits that they are entitled to.

Information Technology Fund

Information Technology costs will include radios, telephones, computers, towers and networks, etc. Costs are charged back to all users either by usage or device (i.e. computer, radio). This Fund is comprised of three division, IT, Communications and Multimedia.

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Internal Service Funds

Summary of Activity

	Audit		Budget		
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013-Proj</u>	<u>2014</u>
<u>Vehicle Maintenance</u>					
Revenues	\$2,382,273	\$ 1,990,662	\$ 2,182,800	\$2,212,459	\$ 2,198,300
Expenditures	<u>1,801,112</u>	<u>\$ 2,023,092</u>	<u>\$ 2,374,301</u>	<u>2,204,700</u>	<u>\$ 2,096,100</u>
Change Net Assets	<u>\$ 581,161</u>	<u>\$ (32,430)</u>	<u>\$ (191,501)</u>	<u>\$ 7,759</u>	<u>\$ 102,200</u>
<u>Self Insurance</u>					
Revenues	***	\$12,148,304	\$10,880,000	\$11,634,000	\$12,306,600
Expenditures		<u>\$11,689,382</u>	<u>\$10,880,000</u>	<u>11,634,000</u>	<u>\$12,764,600</u>
Change Net Assets		<u>\$ 458,922</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (458,000)</u>
<u>Workers Compensation</u>					
Revenues	***	\$ 2,049,625	\$ 1,885,500	\$1,910,000	\$ 2,013,000
Expenditures		<u>\$ 2,049,625</u>	<u>\$ 1,866,900</u>	<u>1,910,000</u>	<u>\$ 2,013,000</u>
Change Net Assets		<u>\$ -0-</u>	<u>\$ 18,600</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Information Technology</u>					
Revenues	***	***	\$ 2,827,400	\$2,110,539	\$ 2,404,950
Expenditures			<u>\$ 2,791,100</u>	<u>1,928,466</u>	<u>\$ 2,404,950</u>
Change Net Assets			<u>\$ 36,300</u>	<u>\$ 182,073</u>	<u>\$ -0-</u>

***These Funds were included in the General Fund. In an attempt to develop an improved cost accounting system and management analysis the funds were broken out of the General Fund and made separate funds.

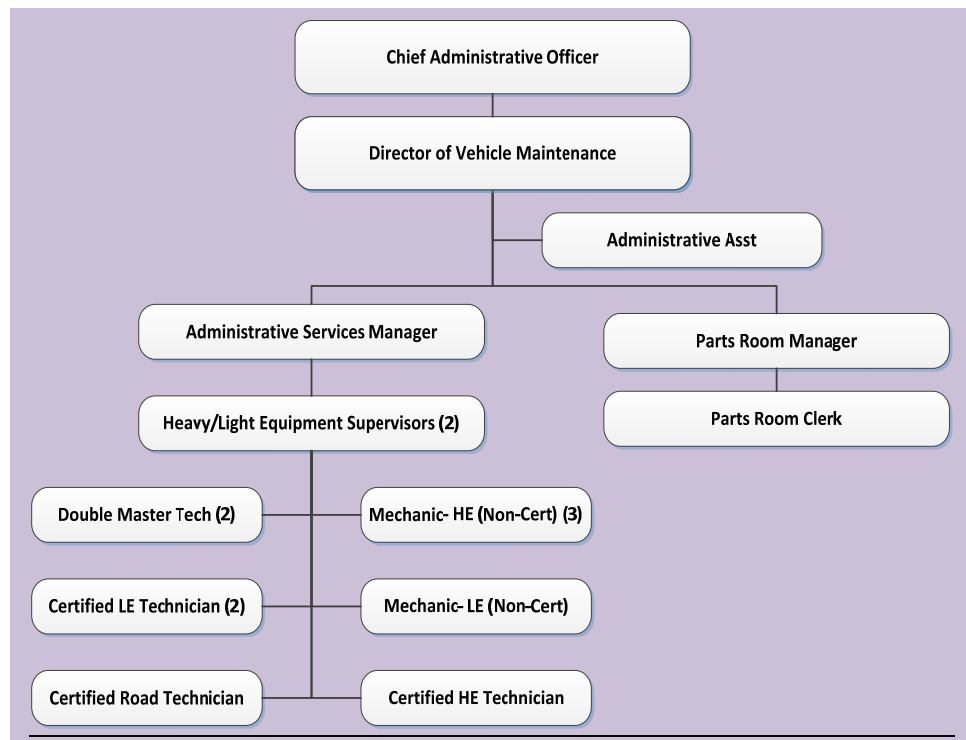
Vehicle Maintenance Fund

The Vehicle Maintenance Fund is an internal service fund that focuses on preventative maintenance, operational efficiency, and fleet availability for the vehicles owned by the City of Macon. This department manages a fleet of over 1,000 vehicles and equipment assigned to the various departments of the City. Revenues consist of fees charged to the departments within the City for maintaining their vehicles and equipment.

Budget Highlights

Fuel and parts costs continue to rise. It is the policy of the City to purchase the most fuel efficient cars reasonable in order to reduce fuel costs. Vehicle Maintenance's intent remains the same, in that they should be able to support themselves without receiving funds from the General Fund.

The Vehicle Maintenance facility had a new roof installed in fiscal year 2013, thereby reducing repairs and maintenance for the facility. In FY2014, the IT department will finish installing a Voice Over Internet Protocol (VOIP) in this location generating savings as they will no longer need the traditional telephone connection. Operating equipment has increased which includes shop equipment such as heavy impact wrenches, a plasma cutter, a press, hydraulic jacks, and other needed items to continual the efficient operation of this department.



Vehicle Maintenance Fund

Staffing by position and salaries

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director	\$74,395	Parts Room Manager	\$32,948
Administrative Manager	\$46,541	Certified LE Tech (2)	\$30,589-36,352
Hvy/Light Equip Suprv (2)	\$42,156	Mechanic (HE) (3)	\$29,106-\$32,134
Double Master Technician (2)	\$40,131-40,256	Admin Assistant	\$29,106
Certified Road Tech	\$40,235	Mechanic LE	\$27,707
Certified HE Tech (1)	\$40,235	Parts Room Clerk (1)	\$23,322

Goals - 2014

- Introduce Vehicle tracking for 10 City of Macon Vehicles
- Improve vehicle maintenance scheduling and performance
- Establish effective fleet replacement program
- Test at least 10 green filters to efficiency
- Increase employee engagement in day-to-day operations
- Continue to improve surplus program.

Accomplishments - 2013

* In line with the environmental and service mission, Vehicle Maintenance carved out an area on the yard for onsite salvaging of downed vehicles. This allows the recycling and reuse of salvageable materials and parts. It is cost saving as well as environmentally friendly.

* As a result of consistent urging and negotiating, Vehicle Maintenance secured a state of the art, ARFF (Air Rescue Fire Fighting) Truck for use at the Aviation Department. We acquired it for \$250k refurbished with a warranty - \$550k less than the cost for a new one. Much consideration was given in this purchase, ensuring workmanship and availability of parts. Additionally, it increases Aviation Department's market appeal when they have up-to-dates apparatus. The two fire trucks that were housed at the Airport were grossly out-of-date and not capable of meeting the facility's fire emergency needs.

*Review all vehicles requested for purchase to ensure the best quality for the price.

Vehicle Maintenance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Service Fees</u>					
Fuel Vehicles	\$119	\$139	\$200	\$159	\$200
Parts Vehicles	\$1,146	\$1,602	\$1,000	\$1,040	\$1,000
Labor Vehicles	\$40	\$208	\$300	\$60	\$300
Total	\$1,305	\$1,949	\$1,500	\$1,259	\$1,500
<u>Billings to other Funds</u>					
General Fund- Labor	\$730,775	\$693,531	\$740,000	\$655,000	\$725,000
General Fund- Fuel	\$29,386	\$30,747	\$40,000	\$26,000	\$96,000
General Fund- Parts	\$699,000	\$703,261	\$750,000	\$715,000	\$730,000
Bowden	\$8,332	\$6,712	\$7,000	\$18,000	\$10,000
Coliseum	\$3,318	\$3,337	\$3,000	\$3,100	\$3,000
Solid Waste	\$398,251	\$499,103	\$440,000	\$600,000	\$545,000
E-911	\$328	\$212	\$1,000	\$0	\$0
Airport	\$19,047	\$20,895	\$28,000	\$20,000	\$17,000
ECD	\$4,302	\$7,443	\$5,000	\$9,000	\$8,000
I.T.	\$0	\$0	\$5,900	\$3,800	\$4,000
Total	\$1,892,739	\$1,965,241	\$2,019,900	\$2,049,900	\$2,138,000
<u>Billings to other Agencies</u>					
Planning and Zoning	\$518	\$473	\$1,000	\$300	\$500
CAB Inspections	\$901	\$200	\$1,000	\$200	\$500
Workforce	\$739	\$7,092	\$800	\$2,100	\$800
Miscellaneous	\$7,757	\$15,706	\$7,000	\$7,100	\$7,000
Total	\$9,915	\$23,472	\$9,800	\$9,700	\$8,800
<u>Non-Operating Revenue</u>					
GMA Lease	\$0	\$0	\$151,600	\$151,600	\$50,000
Total	\$0	\$0	\$151,600	\$151,600	\$50,000
Total Revenue	\$1,903,959	\$1,990,662	\$2,182,800	\$2,212,459	\$2,198,300

Vehicle Maintenance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenses					
<u>Salaries and Benefits</u>					
Full-time	\$551,415	\$566,525	\$611,400	\$602,000	\$639,500
Additional Regular	\$135,730	\$135,494	\$125,500	\$153,000	\$125,600
Benefits	\$73,492	\$187,190	\$0	\$0	\$0
Health Care	\$108,330	\$135,466	\$122,800	\$121,000	\$121,200
Life Insurance	\$0	\$0	\$4,900	\$4,000	\$5,000
FICA	\$0	\$0	\$44,500	\$44,000	\$45,400
Medicare	\$0	\$0	\$10,500	\$10,300	\$10,700
Pension	\$0	\$0	\$141,633	\$144,000	\$179,900
Workers Comp	\$0	\$26,928	\$28,000	\$22,000	\$29,000
Total	\$868,967	\$1,051,603	\$1,061,233	\$1,078,300	\$1,156,300
<u>Operating Expenses</u>					
Cleaning Supplies	\$477	\$557	\$900	\$900	\$1,000
Repairs & Maint.	\$2,427	\$1,248	\$3,000	\$2,600	\$3,400
Vehicle Parts	\$913	\$1,423	\$2,000	\$1,600	\$2,200
Vehicle Labor	\$105	\$208	\$700	\$500	\$900
Repairs & Maint Supp.	\$780,891	\$865,228	\$769,500	\$810,000	\$700,000
Mach/Equip Repair	\$14,096	\$5,143	\$8,500	\$7,100	\$8,300
Copier Lease	\$0	\$0	\$0	\$0	\$1,000
Telephone	\$7,007	\$8,646	\$8,400	\$11,500	\$10,000
Printing & Books	\$904	\$1,380	\$600	\$500	\$1,300
Travel Exp.	\$2,968	\$1,742	\$3,200	\$200	\$3,200
Dues & Fees	\$5,928	\$5,000	\$5,000	\$500	\$5,400
Software License	\$0	\$0	\$0	\$0	\$1,700
Contractual	\$3,213	\$2,413	\$1,900	\$2,000	\$700
Operating Supplies	\$3,115	\$3,757	\$3,000	\$1,700	\$2,200
Clothing & Uniforms	\$3,276	\$3,477	\$3,800	\$2,700	\$4,000
Electricity	\$31,221	\$37,911	\$36,900	\$33,000	\$37,500
Fuel	\$5,899	\$6,251	\$8,000	\$7,600	\$8,000

Vehicle Maintenance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
	Other Utilities	\$21,191	\$13,870	\$18,500	\$15,000
Operating Equipment	\$0	\$0	\$10,000	\$6,000	\$20,000
Fuel	\$192	\$0	\$700	\$0	\$0
Vehicle Parts	\$233	\$0	\$200	\$0	\$0
Vehicle Labor	\$0	\$0	\$200	\$0	\$0
Machinery & Equip	\$4,740	\$1,860	\$0	\$0	\$0
Depreciation	\$15,000	\$11,374	\$15,000	\$11,000	\$12,000
Unallocated Reserves	\$28,349	\$0	\$11,468	\$0	\$0
Total	\$932,145	\$971,489	\$911,468	\$914,400	\$838,800
Total Expenses	\$1,801,112	\$2,023,092	\$1,972,701	\$1,992,700	\$1,995,100
Capital Improvement					
CIP purchases prior years	\$0	\$0	\$401,600	\$212,000	\$0
A/C Recovery Charger	\$0	\$0	\$0	\$0	\$5,000
Card Reader @ 3 pumps	\$0	\$0	\$0	\$0	\$50,000
Service Truck, rpl	\$0	\$0	\$0	\$0	\$30,000
Tire Changer, rpl	\$0	\$0	\$0	\$0	\$8,000
Water Cool Fan, 2 units	\$0	\$0	\$0	\$0	\$8,000
Total CIP Purchases	\$0	\$0	\$401,600	\$212,000	\$101,000
Total Expenditures plus Capital	\$1,801,112	\$2,023,092	\$2,374,301	\$2,204,700	\$2,096,100
Transfers out	(\$791,508)	\$0	\$0	\$0	\$0
Transfers in	\$1,269,822	\$0	\$0	\$0	\$0
Total	\$478,314	\$0	\$0	\$0	\$0
Change in Net Assets	\$581,161	(\$32,430)	(\$191,501)	\$7,759	\$102,200
Net Assets-Beginning	(\$617,710)	(\$36,549)	(\$68,979)	(\$68,979)	(\$61,220)
Net Assets-Ending	(\$36,549)	(\$68,979)	(\$260,480)	(\$61,220)	\$40,980

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Vehicle Maintenance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Cash Flow Analysis					
Net Change in Assets	\$581,161	(\$32,430)	(\$191,501)	\$7,759	\$102,200
Add:					
Other					
Depreciation	\$15,000	\$11,307	\$15,000	\$11,000	\$12,000
Total	\$15,000	\$11,307	\$15,000	\$11,000	\$12,000
Deduct:					
Other	\$594,856	\$0	\$0	\$0	\$0
Capital:					
Exhaust Venti System	\$0	\$0	\$63,600	\$38,998	\$0
Replace Roof	\$0	\$0	\$250,000	\$133,810	\$0
Auto Lift	\$0	\$0	\$58,000	\$38,259	\$0
Propane Gas Tank	\$0	\$0	\$30,000	\$0	\$0
	\$594,856	\$0	\$401,600	\$211,067	\$0
Increase/ (Dec) in Cash	\$1,305	(\$21,123)	(\$578,101)	(\$192,308)	\$114,200
Cash - Beginning Bal.		\$0	(\$21,123)	(\$21,123)	(\$213,431)
Transfer in			\$0	\$0	
Cash - Ending Balance	\$0	(\$21,123)	(\$599,224)	(\$213,431)	(\$99,231)

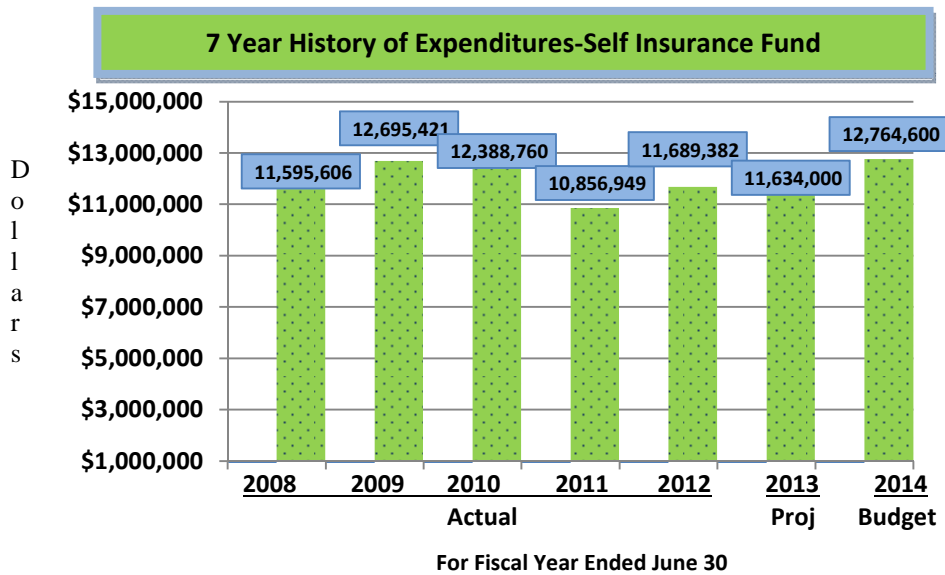


Self-Insurance Internal Service Fund

The Self Insurance Fund is an internal service fund designed to provide all employees with the choice of choosing health insurance coverage. As an internal service fund it is designed to accumulate a fund balance so that the impact to the General Fund is consistent. The City can maintain a consistent cash flow not only in the General Fund but also in this fund.

Rates have not been adjusted since FY 2011 and should be reviewed before the next budget. The rates originally reflected 25% for active employee reimbursement and 75% employer cost but the percentages have drifted to the employer paying a larger share. In the new consolidated government this should be reviewed.

Due to a fiscally conservative approach, the city council has been able to contain costs in an inflationary environment for fiscal years 2010 thru 2012. Fiscal year 2013 the fund experienced a loss due in part to five individual claims exceeding \$2,000,000. The payout for these claims was limited by stop loss insurance at the \$200,000 threshold. The fund received refunds in excess of \$1,000,000 on the five claims from stop loss insurance. In 2014 the threshold for stop loss will increase from \$200,000 to \$225,000.



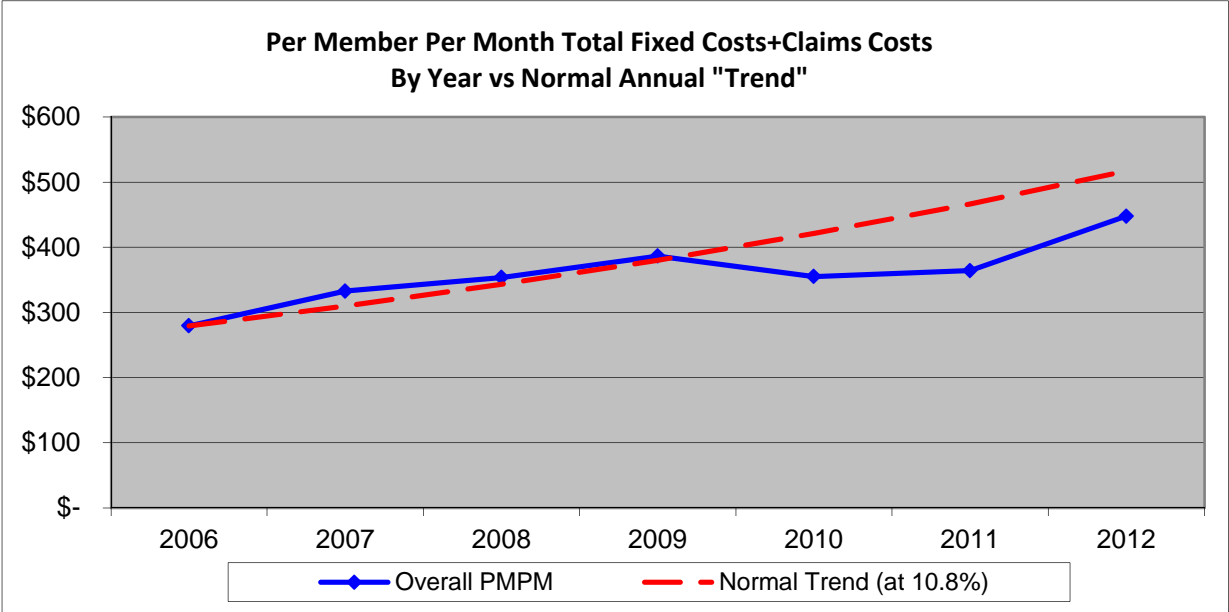
Self-Insurance Internal Service Fund

The number of people covered has declined each year which is due to change in benefits and a decrease in employees.

Total Members (Including Dependents)

Calendar Years	2007	2008	2009	2010	2011	2012	2013
Actives	2,460	2,433	2,401	2,184	1,959	1,927	1,857
Medical Retirees	179	181	175	122	-	-	-
Non Medicare Retirees	203	258	283	284	241	227	209
COBRA	8	9	9	12	9	6	4

The chart below shows that the City’s plan has gone up in costs at a slower rate than the normal trend (industry average), but that we are still going up.



Self-Insurance Internal Service Fund

Budget Highlights

- In 2013 an insurance consultant was hired to help find a third party administrator. expires June 30. The consultant will also assist with the complexity of the many changes in the federal health care legislation as well as move employees to the new government plan.
- The increase in active employee claims has created an anticipated deficit for FY 2013 and as a result of this position there was a need to increase contributions of \$1,000,000 from the General Fund to cover the increase in costs.
- Retirees claims have decreased by 25% while active employee claims have increased by 46%. It is anticipated that this 46% increase only reflects an abnormal year of high dollar claims.

Accomplishments

- The City's Human Resources Department arranged a discount at the Wellness Center and Macon Health Club for employees enrolled in the health plan.
- Human Resources administered an Optimal Health program for employees. This is a 16 week team based program that includes fitness and nutrition assessment and supervised exercise.
 - Human Resources held seminars for employees that included information on weight management and blood pressure control as well as healthy behavior guidelines.



Goals- 2014

- Bid out third party administrator
- Blend the City and Counties health plans

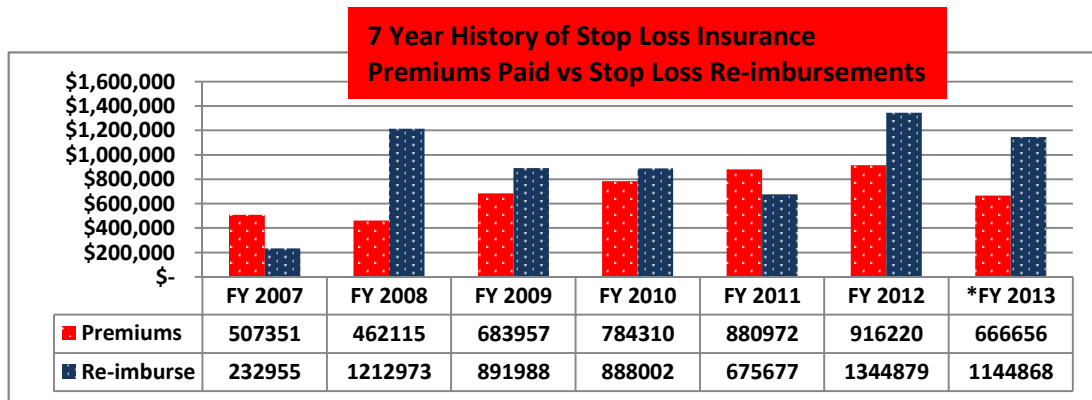
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Self Insurance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
<u>Employees and Retirees-Contributions</u>					
Health - Active	\$1,928,949	\$1,848,156	\$2,050,000	\$1,878,000	\$2,058,000
Health- Retiree	\$526,552	\$495,993	\$520,000	\$480,100	\$563,000
Cobra	\$12,641	\$17,555	\$10,000	\$15,000	\$10,000
Dental	\$432,527	\$438,363	\$400,000	\$440,000	\$440,000
Vision	\$43,741	\$50,314	\$50,000	\$49,400	\$50,000
Life Insurance	\$39,019	\$31,884	\$40,000	\$36,000	\$40,000
Total	\$2,983,428	\$2,882,265	\$3,070,000	\$2,898,500	\$3,161,000
<u>Employer-Contributions</u>					
Health - Active	\$7,830,305	\$4,975,543	\$6,070,000	\$5,927,000	\$6,737,000
Health - Retiree	\$1,080,000	\$1,053,616	\$1,370,000	\$1,368,500	\$563,000
Health Active Deficit	\$0	\$0	\$0	\$0	\$1,000,000
Dependents	\$244	\$163	\$0	\$0	\$0
Other	\$12,360	\$0	\$7,500	\$0	\$0
Premium	\$5,394	\$0	\$0	\$0	\$0
Life Insurance	\$231,467	\$233,677	\$290,000	\$240,000	\$272,600
Total	\$9,159,770	\$6,262,999	\$7,737,500	\$7,535,500	\$8,572,600
<u>Other</u>					
Transfer from Fund Bal	\$0	\$0	\$0	\$0	\$458,000
Wellnes Reimb	\$0	\$878	\$0	\$0	\$0
Stop Loss	\$847,192	\$1,121,615	\$72,500	\$1,200,000	\$573,000
Total	\$847,192	\$1,122,493	\$72,500	\$1,200,000	\$1,031,000
Total Revenue	\$12,990,390	\$12,148,304	\$10,880,000	\$11,634,000	\$12,764,600



Fiscal Year Ending June 30

*FY 2013 thru April, 2013

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Self Insurance Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenses					
<u>Active</u>					
Medical	\$6,370,758	\$6,381,396	\$5,500,000	\$7,300,000	\$8,020,000
Pharmacy	\$814,876	\$742,138	\$750,000	\$625,000	\$692,000
Administration	\$710,644	\$1,281,696	\$1,050,000	\$1,105,000	\$1,100,000
Total	\$7,896,278	\$8,405,230	\$7,300,000	\$9,030,000	\$9,812,000
<u>Retirees</u>					
Medical	\$1,513,535	\$1,951,616	\$2,300,000	\$1,400,000	\$1,700,000
Pharmacy	\$378,086	\$289,441	\$300,000	\$271,000	\$300,000
Administration	\$217,941	\$193,459	\$150,000	\$140,000	\$150,000
Total	\$2,109,562	\$2,434,515	\$2,750,000	\$1,811,000	\$2,150,000
<u>Combined</u>					
Dental - Active & Ret	\$490,693	\$486,148	\$400,000	\$440,000	\$440,000
Vision - Active & Ret	\$50,987	\$50,679	\$50,000	\$49,000	\$50,000
Miscellaneous	\$3,377	\$0	\$0	\$0	\$0
Life	\$306,052	\$310,192	\$330,000	\$304,000	\$312,600
Total	\$851,109	\$847,019	\$780,000	\$793,000	\$802,600
<u>Other</u>					
Professional	\$0	\$2,618	\$50,000	\$0	\$0
Total	\$0	\$2,618	\$50,000	\$0	\$0
Total Expenditures	\$10,856,949	\$11,689,383	\$10,880,000	\$11,634,000	\$12,764,600
Change in Net Asset	\$2,133,441	\$458,921	\$0	\$0	\$0
Net Assets - Beginning	\$0	\$0	\$458,921	\$458,921	\$458,921
Use of fund balance	\$0	\$0	\$0	0 \$	(458,000)
Net Assets-Ending	\$0	\$458,921	\$458,921	\$458,921	\$921





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Workers' Compensation Fund

The City of Macon's Workers' Compensation Program as mandated by the State of Georgia Workers' Compensation laws and City policies is developed to ensure that City of Macon's injured employees receive the benefits that they are entitled to receive. The City is self-insured and uses a third-party-administrator to help manage the costs and claims.

The Worker's Compensation Internal Service Fund was established in fiscal year 2012. The initial reason for the creation of this fund was to more fairly distribute workers' compensation costs across departments and to stabilize financial impact on the City budget. The fund is anticipated to finish the 2013 fiscal year with a positive net assets figure that may be used in future years to offset the cost to the General Fund.

Budget Highlights

The Claims Payment line is increasing by \$121,000 as the department begins a strategy to settle more claims before consolidation takes place to avoid unnecessary complexities. There is very little change in the fund otherwise.

<u>Position</u>	<u>Salary</u>
Risk Manager	\$55,311
Risk Management Assistant	\$25,724



Workers' Compensation Fund

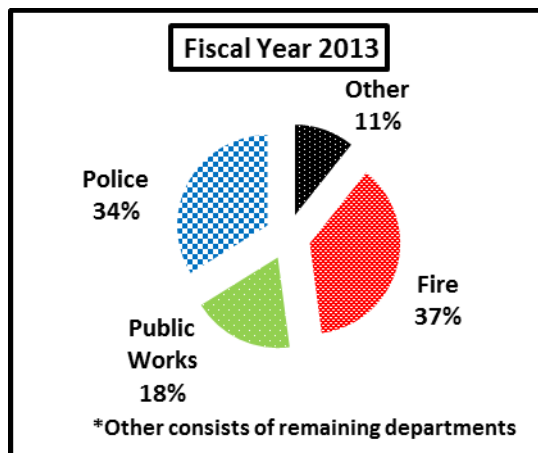
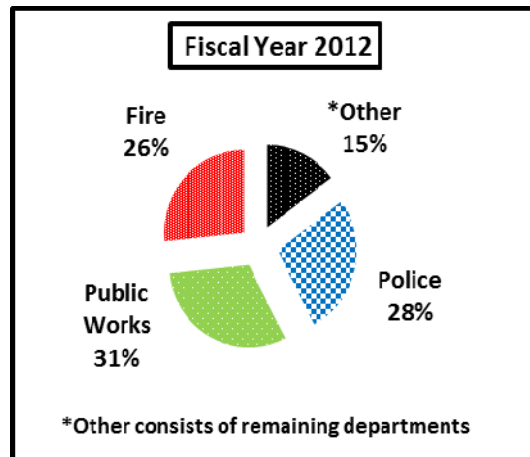
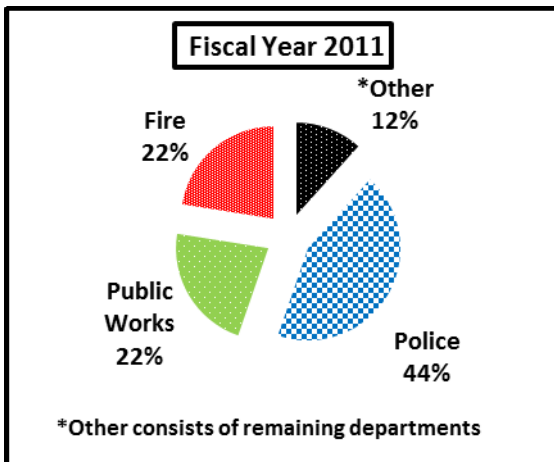
Goals

- Continue training classes to minimize injuries City wide
- Consolidate City and County Workers' Compensation program

Accomplishments

- Settled four (4) workers compensation cases from prior years
- Held four (4) training classes for Sgt, Capt and Lt from the Fire Department

Graphs showing three years of workers compensation claims by Function



Workers Compensation Fund

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Revenue					
General Fund	\$0	\$1,715,401	\$1,580,900	\$1,600,500	\$1,690,000
Bowden Golf Course	\$0	\$11,088	\$11,600	\$11,550	\$12,000
Waste Collection	\$0	\$93,456	\$97,300	\$97,300	\$100,200
Landfill	\$0	\$23,760	\$24,800	\$24,750	\$25,600
E-911	\$0	\$98,208	\$103,900	\$104,000	\$107,200
Vehicle Maintenance	\$0	\$26,928	\$28,000	\$28,100	\$29,000
Information Tech	\$0	\$0	\$0	\$24,000	\$25,600
Workers Comp Fund	\$0	\$0	\$0	\$0	\$3,400
Work Force	\$0	\$20,592	\$0	\$0	\$0
Police Grant	\$0	\$22,176	\$0	\$0	\$0
Economic Comm Dev	\$0	\$38,016	\$39,000	\$19,800	\$20,000
Total Revenue	\$0	\$2,049,625	\$1,885,500	\$1,910,000	\$2,013,000



Workers Compensation Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Expenses					
<u>Salaries and Benefits</u>					
Full-time	\$0	\$75,857	\$80,800	\$79,200	\$81,000
Benefits	\$0	\$17,405	\$0	\$0	\$0
Health Care	\$0	\$10,788	\$13,500	\$12,900	\$13,000
Life Insurance	\$0	\$0	\$600	\$600	\$600
FICA	\$0	\$0	\$4,800	\$4,700	\$4,900
Medicare	\$0	\$0	\$1,200	\$1,100	\$1,200
Pension	\$0	\$0	\$15,400	\$15,100	\$19,200
Workers Comp	\$0	\$3,168	\$3,300	\$3,300	\$3,400
OPEB	\$0	\$3,208	\$0	\$0	\$0
Total	\$0	\$110,425	\$119,600	\$116,900	\$123,300
<u>Operating Expenses</u>					
Copier Lease	\$0	\$0	\$0	\$0	\$2,700
Telephone	\$0	\$0	\$500	\$0	\$500
Printing & Books	\$0	\$35	\$1,300	\$100	\$700
Travel & Training	\$0	\$2,354	\$2,900	\$1,600	\$2,800
Dues	\$0	\$65	\$600	\$600	\$600
Operating Supplies	\$0	\$1,476	\$3,500	\$1,300	\$2,000
Operating Equipment	\$0	\$0	\$0	\$0	\$400
Claims Handling	\$0	\$56,225	\$67,000	\$60,000	\$67,000
Stop Loss Ins	\$0	\$63,367	\$65,000	\$84,000	\$87,000
Claims Payments	\$0	\$1,811,946	\$1,600,000	\$1,642,900	\$1,721,000
Safety Equipment	\$0	\$1,414	\$4,000	\$500	\$1,900
Medical-Prisoner Detail	\$0	\$0	\$0	\$0	\$3,100
Contractual	\$0	\$2,318	\$2,500	\$2,100	\$0
Total	\$0	\$1,939,200	\$1,747,300	\$1,793,100	\$1,889,700
Total Expenses	\$0	\$2,049,625	\$1,866,900	\$1,910,000	\$2,013,000
Change in Net Assets	\$0	\$0	\$18,600	\$0	\$0
Net Assets - Beginning	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending	\$0	\$0	\$18,600	\$0	\$0

2011 was reflected in the General Fund



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Information Technology and Communication Internal Service Fund

Information Technology Internal Service Fund, known as “IT”, is composed of three divisions: Communications, Computer Services, and Multimedia Services. Their role within the City is to maintain, trouble-shoot, and upgrade computer technology, maintain network operations, maintain and upgrade the 800 Megahertz (800 MHz) Radio System, and serve as a training center for systems and technology. They are also responsible for maintaining the Cable Access Channel.

New Fund

In Fiscal Year 2013, Information Technology and Communications began functioning as an internal services fund. As a result, there is little financial history within this new fund, but previously, the department received a budget allocated from the General Fund. Information Technology and Communications serves every department through one or more of their divisions, therefore much of their revenue is based on departmental contributions. IT purchases all the computers and other technology devices and replaces the older outdated equipment as necessary. This department will also be responsible for technology training.

Revenue sources

The *Computer Services Division* receives no outside funding and is funded solely from internal departments. Departmental contributions are determined by number of computer/electronic devices within the department. The cost per device is \$2,600, which includes the hardware, software, use of staff from IT, and connectivity to all departments within the city.

The *Communication Division* of Information Technology receives just under \$300,000 in revenue from various partners who use the 800 MHz System. The 2011 Service Delivery Strategy agreement also requires Bibb County to fund half of the costs for maintenance of the system. The remainder of revenue is made up from departments who utilize the technology consistently such as Police, Fire, and Emergency Management. Their contributions are determined by the number of radios consistently used. As the Computer Aided Dispatch System used in E-911 is also a critical part of the system, E-911 also contributes.

Information Technology and Communication Internal Service Fund

The *Multimedia Services Division* receives revenue from Cox Communications as a part of the franchise agreement with the City. This money is to be specifically used for the Cable Access Channel, Channel 14. Another source of funding comes from the Macon Water Authority, who pays the City to broadcast their meetings on Channel 14. The remaining funding is generated from departments who use the service such as City Council, Mayor's Office, and Consolidation Task Force.

Accomplishments

Systems & Network:

- P.C. roll-out replacement of 120 computers City wide
- Updated Windows 7 operating system, Microsoft Office 2010, including Exchange Outlook 2010
- Infrastructure upgrade of old slow network devices with new faster and efficient devices
- Incorporated network redundancy in the form of multiple data pathways and data traffic load-balancing
- Initiated work on the consolidation of the City & County network infrastructures

Communications:

- Implementation of the Harris 800Mhz emergency public radio system
- Deployed Harris radios throughout the Fire Department and a few within MPD
- Continued with the roll-out of Voice Over Internet Protocol (VOIP) phone system

Multimedia:

- Implemented video streaming to the web
- Continued to expand coverage to include the consolidation discussions

Goals

Systems & Network:

- Complete roll-out replacement of 35 additional P.C.s
- Continue the consolidation of the City & County network infrastructures
- Implement New World Financial Software and Public Safety Software
- Maintain needed updates to infrastructure including installation of fiber optics to outlying buildings.

Communications:

- Deploy Harris radios to the Police Department and Sheriff's Department
- Continue roll-out of Voice Over Internet Protocol (VOIP) phone system

Multimedia:

Information Technology and Communication Internal Service Fund

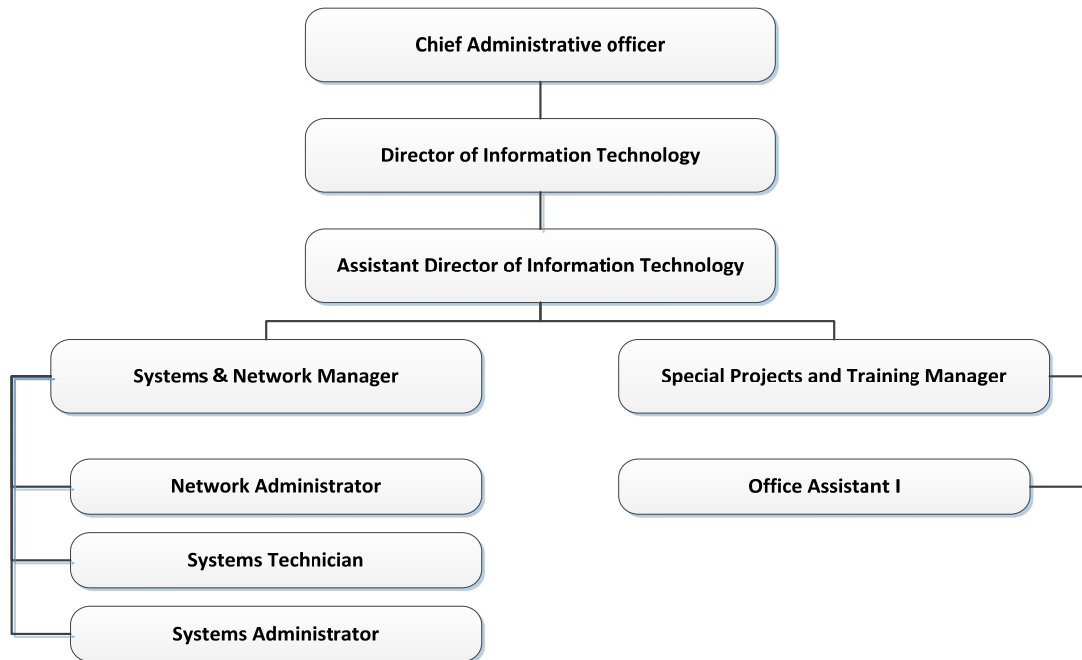
- Work with new government to facilitate best news coverage for citizens
- Continue implementation of video streaming to the web

Computer and Network Services

The Computer Services Division strives to provide the highest level of support and service relating to the facilitation of electronic data delivery and technology solutions. The division is charged with supporting and updating all electronic devices and the network connections.

Budget Highlights

The contractual services line has been moved into many other lines including software and hardware maintenance. The department also pays for the City wide access to the internet, this is represented in a new line called City-Wide Communication. The repairs and maintenance-building line includes heavy metal doors to help secure the server rooms at the Terminal Station.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of IT	\$78,153	Projects and Training Mgr	\$48,191
Assistant Director of IT	\$62,577	Office Assistant II	\$26,371
Systems & Network Mgr	\$55,311	Systems Technician	\$33,762
System Administrator	\$48,900	Network Administrator	\$49,944

Information Technology and Communication Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Computer Services					
<u>Revenue</u>					
IT General Fund	\$0	\$0	\$1,170,900	\$1,170,900	\$1,049,600
IT E911	\$0	\$0	\$73,000	\$73,000	\$34,200
GMA Lease- IT	\$0	\$0	\$385,000	\$255,000	\$657,500
GMA Lease- Comm			\$600,000	\$0	\$0
Total Revenue	\$0	\$0	\$2,228,900	\$1,498,900	\$1,741,300
<u>Expenses</u>					
<u>Salary and Benefits</u>					
Full-Time	\$0	\$0	\$400,900	\$372,889	\$404,000
Health Cost	\$0	\$0	\$55,300	\$52,001	\$41,400
Workers Comp	\$0	\$0	\$13,200	\$13,200	\$13,600
FICA	\$0	\$0	\$23,000	\$21,563	\$24,500
Medicare	\$0	\$0	\$5,400	\$5,043	\$5,700
Pension	\$0	\$0	\$76,200	\$69,453	\$94,200
Life Insurance	\$0	\$0	\$2,600	\$2,367	\$2,600
Total	\$0	\$0	\$576,600	\$536,516	\$586,000
<u>Operating Expenses</u>					
Repairs & Maint- Bldg	\$0	\$0	\$0	\$0	\$20,000
Computer Net. Maint.	\$0	\$0	\$20,100	\$19,700	\$20,000
Hardware Maintenance	\$0	\$0	\$0	\$0	\$24,000
Vehicle Labor	\$0	\$0	\$1,200	\$800	\$2,000
Vehicle Parts	\$0	\$0	\$1,200	\$500	\$2,000
Software Maintenance	\$0	\$0	\$0	\$0	\$75,200
Copier Lease	\$0	\$0	\$0	\$0	\$2,400
Telephone	\$0	\$0	\$2,800	\$12,000	\$13,500
City Wide Communication	\$0	\$0	\$0	\$0	\$37,500
Travel	\$0	\$0	\$3,800	\$3,000	\$5,700
Dues	\$0	\$0	\$900	\$400	\$300
Contractual	\$0	\$0	\$114,000	\$112,000	\$0
Op. Supplies	\$0	\$0	\$4,800	\$4,800	\$3,600
Fuel	\$0	\$0	\$2,700	\$1,400	\$1,800

Information Technology and Communication Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Other Utility	\$0	\$0	\$9,000	\$9,000	\$9,000
Building Impr	\$0	\$0	\$10,000	\$10,000	\$0
Oper. Equip	\$0	\$0	\$19,500	\$17,000	\$4,000
Depreciation	\$0	\$0	\$100,000	\$100,000	\$120,000
Debt (bb&t)	\$0	\$0	\$0	\$0	\$69,800
Total	\$0	\$0	\$290,000	\$290,600	\$410,800
Total Expenses	\$0	\$0	\$866,600	\$827,116	\$996,800
Computer Services					
Net Increase/(Decrease)	\$0	\$0	\$1,362,300	\$671,784	\$744,500

Communications

Revenue

MWA- Subs Fees	\$0	\$0	\$15,000	\$15,810	\$16,400
MCCG- Subs Fees	\$0	\$0	\$17,000	\$18,385	\$19,000
Nextel- Tower lease	\$0	\$0	\$41,800	\$42,659	\$43,000
Sprint Tower Lease	\$0	\$0	\$26,000	\$25,965	\$26,000
Board of Ed Subs Fee	\$0	\$0	\$2,500	\$12,339	\$2,500
IRS Tower Lease	\$0	\$0	\$11,400	\$11,000	\$11,800
Bibb Co Subs Fee	\$0	\$0	\$20,400	\$0	\$0
Cricket Tower Lease	\$0	\$0	\$28,100	\$30,481	\$31,600
Bibb Co. 1/2 Tower Maint.	\$0	\$0	\$131,300	\$150,000	\$211,200
Comm General Fund	\$0	\$0	\$118,200	\$118,200	\$108,400
E- 911 Fund	\$0	\$0	\$50,000	\$50,000	\$40,000
Total Revenue	\$0	\$0	\$461,700	\$474,839	\$509,900

Information Technology and Communication Internal Service Fund

Communication Division

The Communication Division is dedicated to maintaining the highest level of quality service involving all aspects of the 800 MHz Radio System and E-911 Center. The Division also acts as an extension of the computer services division in the support and service of the public safety departments regarding department computing and network needs.

Budget Highlights

There are two notable changes in the Fiscal Year 2014 Budget. First, the repair and maintenance line has increased by \$9,000. As the City continues to implement the Harris Radio solution, more repairs and maintenance supplies are needed.

In final implementation, the system will be state-of-the-art. The other noticeable change is the \$12,000 placed in the budget for rent. It is currently unclear where the Radio Shop will be housed. This nominal amount is there for the possibility that this division may need to pay rent.



<u>Position</u>	<u>Salary</u>
Communications Div. Mgr	\$62,577
Radio Tech Supervisor	\$50,842
Electrician III	\$48,900
Radio/Phone Tech II (2)	\$38,189-\$44,286

Information Technology and Communication Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Expenses</u>					
<u>Salary and Benefits</u>					
Full-Time	\$0	\$0	\$242,600	\$242,000	\$245,000
Overtime	\$0	\$0	\$25,000	\$26,000	\$25,000
Health Cost	\$0	\$0	\$26,000	\$23,628	\$24,600
Workers Comp	\$0	\$0	\$8,300	\$8,300	\$8,600
FICA	\$0	\$0	\$14,400	\$17,672	\$16,400
Medicare	\$0	\$0	\$3,400	\$4,132	\$3,900
Pension	\$0	\$0	\$50,000	\$53,649	\$62,900
Life Insurance	\$0	\$0	\$1,800	\$1,524	\$1,800
Total	\$0	\$0	\$371,500	\$376,905	\$388,200
<u>Operating</u>					
Repair and Maint	\$0	\$0	\$45,000	\$43,500	\$43,500
Vehicle Labor	\$0	\$0	\$1,000	\$1,000	\$1,000
Vehicle Parts	\$0	\$0	\$1,000	\$1,000	\$1,000
Telephone	\$0	\$0	\$0	\$0	\$3,800
Travel	\$0	\$0	\$3,600	\$3,600	\$2,000
Dues	\$0	\$0	\$300	\$300	\$300
Contractual	\$0	\$0	\$35,700	\$35,000	\$40,000
Rent	\$0	\$0	\$0	\$0	\$12,000
Op. Supplies	\$0	\$0	\$1,600	\$1,500	\$2,000
Fuel	\$0	\$0	\$3,000	\$3,000	\$3,000
Other Utility	\$0	\$0	\$8,000	\$0	\$8,000
Oper. Equip	\$0	\$0	\$2,000	\$300	\$2,000
Total	\$0	\$0	\$101,200	\$89,200	\$118,600
Total Expenses	\$0	\$0	\$472,700	\$466,105	\$506,800
<u>Communications</u>					
Net Increase/ (Decrease)	\$0	\$0	(\$11,000)	\$8,734	\$3,100

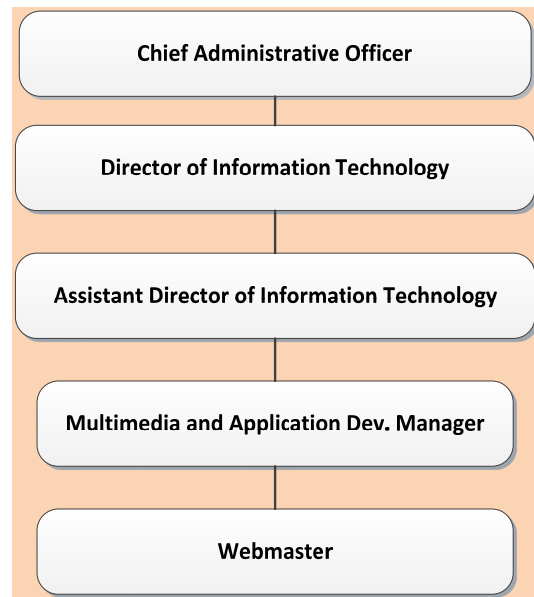
Information Technology and Communication Internal Service Fund

Multimedia Services

Multimedia Services supports and maintains the Cable Access Channel, Channel 14. They are also responsible for maintaining the website and developing web applications for the City. Multimedia Services creates original content for both the Cable Channel and the Website. They record as requested items for Channel 14, including Mayor’s night-in. This year, they have spent a great deal of time with the Transition task force.

Budget highlights

Multimedia has spent a great deal of time with the Consolidation Task Force this year. As a result, some of their revenue will come from the general fund line associated with Consolidation Costs. The Division intends to buy a camera and other small items needed to continue live broadcasting meetings and on channel 14.



<u>Position</u>	<u>Salary</u>
Multimedia and App Develop Manager	\$47,689
Webmaster	\$34,598

Information Technology and Communication Fund

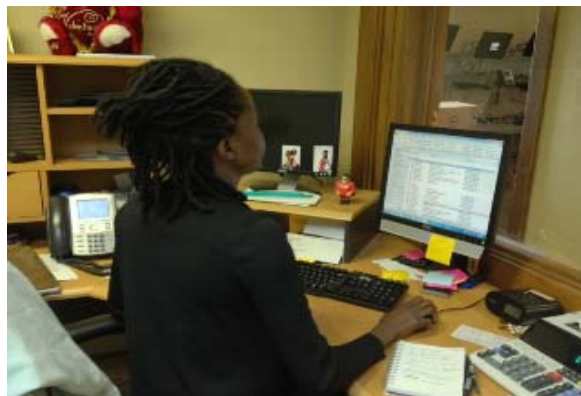
Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Multimedia Services					
<u>Revenue</u>					
Cox Cable	\$0	\$0	\$20,000	\$20,000	\$20,000
Macon Water Authority- Meeting Fi	\$0	\$0	\$25,000	\$25,000	\$25,000
General Fund	\$0	\$0	\$91,800	\$91,800	\$100,000
Total	\$0	\$0	\$136,800	\$136,800	\$145,000
<u>Expenses</u>					
<u>Salary and Benefits</u>					
Full-Time	\$0	\$0	\$82,000	\$75,743	\$82,400
Health Cost	\$0	\$0	\$18,400	\$13,167	\$13,000
Life Insurance	\$0	\$0	\$600	\$550	\$600
FICA	\$0	\$0	\$3,300	\$4,448	\$4,900
Medicare	\$0	\$0	\$800	\$1,040	\$1,200
Pension	\$0	\$0	\$15,600	\$14,497	\$19,400
Workers Comp	\$0	\$0	\$3,300	\$3,300	\$3,400
Total	\$0	\$0	\$124,000	\$112,745	\$124,900
Operating Expenses					
Repair and Maint	\$0	\$0	\$2,000	\$2,000	\$500
Vehicle Labor	\$0	\$0	\$0	\$0	\$500
Vehicle Parts	\$0	\$0	\$0	\$0	\$500
Telephone	\$0	\$0	\$0	\$0	\$1,600
Travel	\$0	\$0	\$500	\$0	\$0
Dues	\$0	\$0	\$300	\$0	\$300
Software License	\$0	\$0	\$0	\$0	\$1,450
Op. Supplies	\$0	\$0	\$2,000	\$2,000	\$5,100
Fuel	\$0	\$0	\$2,000	\$500	\$2,000
Oper. Equip	\$0	\$0	\$6,000	\$3,000	\$7,000
Total	\$0	\$0	\$12,800	\$7,500	\$18,950
Total IT- Multimedia Div	\$0	\$0	\$136,800	\$120,245	\$143,850
Multimedia Services					
Total Increase/(Decrease)	\$0	\$0	\$0	\$16,555	\$1,150

Information Technology and Communication Fund

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Capital Improvement					
Prior Year	\$0	\$715,000	\$1,315,000	\$615,000	\$0
Network Infrastructure	\$0	\$0	\$0	\$0	\$90,000
Mobility Initiative	\$0	\$0	\$0	\$0	\$10,000
Computer Replacement	\$0	\$0	\$0	\$0	\$75,000
Public Service 880 mghz	\$0	\$0	\$0	\$0	\$250,000
Office Furniture/Cubicles	\$0	\$0	\$0	\$0	\$60,000
Fiber- STRIKE	\$0	\$0	\$0	\$0	\$20,000
Fiber- Precinct 1	\$0	\$0	\$0	\$0	\$25,000
Fiber- Crime Lab	\$0	\$0	\$0	\$0	\$75,000
Fiber Precinct 3	\$0	\$0	\$0	\$0	\$25,000
Fiber Precinct 4	\$0	\$0	\$0	\$0	\$25,000
Fiber Youth Services	\$0	\$0	\$0	\$0	\$25,000
PS- Fire Walls- Fire Stations	\$0	\$0	\$0	\$0	\$9,500
PS-Routers for Public Safety	\$0	\$0	\$0	\$0	\$21,000
PS-Public Safety Switches	\$0	\$0	\$0	\$0	\$35,000
PS-MDF Refits	\$0	\$0	\$0	\$0	\$12,000
Total	\$0	\$715,000	\$1,315,000	\$615,000	\$757,500
Total Expenditures + Capital	\$0	\$0	\$2,780,100	\$2,037,200	\$2,408,050
Change in Net Assets	\$0	\$0	(\$414,400)	(\$401,500)	(\$521,800)
Net Assets Beginning	\$0	\$0	\$0	\$0	(\$401,500)
Net Assets Ending	\$0	\$0	(\$414,400)	(\$401,500)	(\$923,300)

Information Technology and Communication Fund

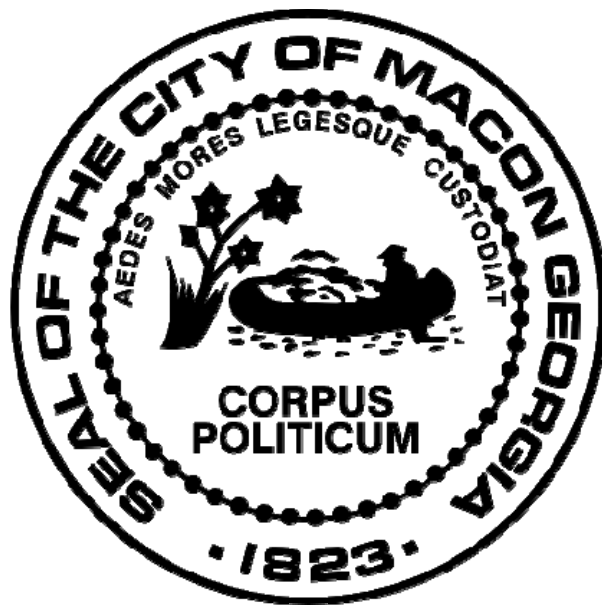
Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Summary					
<u>Computer Services</u>					
Total Revenue	\$0	\$0	\$2,228,900	\$1,498,900	\$1,741,300
Total Expenses	\$0	\$0	\$866,600	\$827,116	\$996,800
Net change in Assets	\$0	\$0	\$1,362,300	\$671,784	\$744,500
<u>Communications</u>					
Total Revenue	\$0	\$0	\$461,700	\$474,839	\$509,900
Total Expenses	\$0	\$0	\$472,700	\$466,105	\$506,800
Net change in Assets	\$0	\$0	(\$11,000)	\$8,734	\$3,100
<u>Multimedia Services</u>					
Total Revenue	\$0	\$0	\$136,800	\$136,800	\$144,950
Total Expenses	\$0	\$0	\$136,800	\$120,245	\$143,850
Net change in Assets	\$0	\$0	\$0	\$16,555	\$1,100
Information Technology					
Total Increase/(Decrease)	\$0	\$0	\$1,835,000	\$1,154,445	\$1,252,400



Information Technology and Communication Fund

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
<u>Debt Schedule</u>					
	2013/14	2014/15	2015/16	2016/17	2017/18
<u>Projects covered</u>					
Fiber Optics	\$2,410	\$2,410	\$2,410	\$2,410	<i>Paid in Full</i>
Portable Radios	\$6,003	\$6,003	\$6,003	\$6,003	<i>Paid in Full</i>
SUV	\$4,286	\$4,286	\$4,286	\$4,286	<i>Paid in Full</i>
Computer Equip-Sch Upgrd	\$31,268	\$31,268	\$31,268	<i>Paid in Full</i>	<i>Paid in Full</i>
Computer Equip-Sch Upgrd	\$11,053	\$11,053	\$11,053	<i>Paid in Full</i>	<i>Paid in Full</i>
Computer Equip-Sch Upgrd	\$553	\$553	\$553	<i>Paid in Full</i>	<i>Paid in Full</i>
Computer Equip-Sch Upgrd	\$973	\$973	\$973	<i>Paid in Full</i>	<i>Paid in Full</i>
Netgear OTB Readydate	\$9,993	\$9,993	\$9,993	<i>Paid in Full</i>	<i>Paid in Full</i>
Duel Monitor Decking Sta	\$3,197	\$3,197	\$3,197	<i>Paid in Full</i>	<i>Paid in Full</i>
Total	\$69,737	\$66,540	\$66,540	\$12,699	\$0





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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources that are restricted to expenditures for specified purposes.

Hotel and Motel Tax Fund

Accounts for the Hotel/Motel accommodation excise tax receipts and distributions to tourism promoting organizations as required by agreements with these organizations.

Enhanced 911 Fund

Used to account for the operations and activities of the emergency telephone system.

Law Enforcement Confiscated Funds

Accounts for amounts confiscated from criminal activity and the expenditure of these funds in compliance with Federal and State laws.

SPLOST 2012 Fund

This account records the special local sales tax used for specific purposes. A new tax was approved November 2011 and became effective April 1, 2012 and will end March 31, 2017

Community and Economic Development Fund

This fund records the transactions for the operation Home Administration Program, Redevelopment Administration Program, Property Inspection Administration, Main Street, Demolitions, Board-Ups and Acquisitions, Economic Development and demolitions.

Special Revenue Funds

Summary of Funds

	Audit		Budget		
	<u>2011</u>	<u>2012</u>	<u>2013-Adj</u>	<u>2013-Proj</u>	<u>2014-Adopted</u>
<u>Hotel and Motel Tax</u>					
Revenues	\$ 807,471	\$ 885,490	\$ 750,000	\$ 800,000	\$ 800,000
Expenditures	<u>807,471</u>	<u>885,490</u>	<u>750,000</u>	<u>800,000</u>	<u>800,000</u>
Net Change in Net Assets	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>E-911</u>					
Revenues	\$2,836,196	\$ 3,528,662	\$ 3,606,000	\$ 2,882,100	\$ 3,339,200
Expenditures	<u>4,601,222</u>	<u>3,552,346</u>	<u>3,606,000</u>	<u>3,292,480</u>	<u>3,339,200</u>
Net Change in Net Assets	<u>\$1,765,026</u>	<u>\$ (23,684)</u>	<u>\$ -0-</u>	<u>\$ (410,380)</u>	<u>\$ -0-</u>
<u>Law Enforcement And Confiscated Funds</u>					
Revenues	\$ 129,095	\$ 66,181	\$ 243,221	\$ 80,000	\$ 142,000
Expenditures	<u>47,120</u>	<u>58,366</u>	<u>243,221</u>	<u>238,200</u>	<u>142,000</u>
Net Change in Net Assets	<u>\$ 81,975</u>	<u>\$ 7,815</u>	<u>\$ -0-</u>	<u>\$ (158,200)</u>	<u>\$ -0-</u>
<u>SPLOST Funds</u>					
Revenues(Bonds & Coll)	\$ * N/A	\$20,588,261	\$11,378,699	\$10,994,322	\$ 14,746,000
Expenditures	* N/A	<u>3,426,283</u>	<u>12,359,857</u>	<u>14,886,573</u>	<u>26,540,924</u>
Net Change in Net Assets	<u>\$ * N/A</u>	<u>\$17,161,978</u>	<u>\$ (981,158)</u>	<u>\$ (3,892,251)</u>	<u>\$ (11,824,924)</u>
<u>Economic and Community Development Fund</u>					
Revenues	\$ 3,802,209	\$ 3,178,555	\$ 3,494,034	\$ 2,536,181	\$ 3,904,548
Expenditures	<u>1,961,984</u>	<u>2,321,984</u>	<u>2,919,000</u>	<u>1,607,473</u>	<u>3,807,998</u>
	<u>\$ 1,840,225</u>	<u>\$ 856,571</u>	<u>\$ 575,034</u>	<u>\$ 928,708</u>	<u>\$ 816,550</u>

* Fund was not established until FY 2012

Hotel and Motel Tax Fund

The City of Macon levies a six percent tax of the rent on occupancy of guest rooms in a hotel or motel in the city. This tax began in 1994 and is for the encouragement, development, growth and expansion of tourism and conventions within the city. Macon has a desire to be a tourism and convention center in the state and should have the financial ability to attract and promote tourism and conventions, and to provide the necessary public facilities to compete in the domestic and international travel and convention markets. The City believes that tourism and convention industry should pay for the delivery of the services and facilities requested by them to promote and attract visitors and convention delegates.

The monies raised should be spent as follows:

- An amount equal to 42.86 percent of the total taxes should go to support the Macon Centreplex
- An amount equal to 47.43 percent of the total taxes should go to
 - 34.29 % Macon-Bibb County Convention and Visitors Bureau, Inc.
 - 6.00% Macon, Georgia Cherry Blossom Festival, Inc.
 - 7.14% Georgia Sports Hall of Fame, provided that it remains in the Macon.
- An amount equal to 9.71 percent of the total taxes should go to support
 - 2.57% Macon Centreplex and/or the associated lodging facility
 - 7.14% Douglass Theatre.



Hotel and Motel Tax Fund

Account Title	Actual		Budget		
	2011	2012	Amended 2013	Projected 2013	Adopted 2014
Revenue					
<u>Taxes</u>					
Hotel/Motel Tax Levy	\$807,471	\$885,490	\$750,000	\$800,000	\$800,000
Total Revenue	\$807,471	\$885,490	\$750,000	\$800,000	\$800,000
Expenditures					
<u>42.86% of taxes raised</u>					
Macon Centreplex	\$346,082	\$330,144	\$321,450	\$342,800	\$171,400
Total	\$346,082	\$330,144	\$321,450	\$342,800	\$171,400
<u>47.43% of taxes raised</u>					
Macon-Bibb County					
Conv & Visitor Bureau (34.29%)	\$276,882	\$303,628	\$257,175	\$274,400	\$137,100
Cherry Blossom Festival (6%)	\$48,448	\$53,123	\$45,000	\$48,000	\$24,000
Sports Hall of Fame (7.14)	\$38,436	\$42,165	\$35,700	\$57,100	\$28,600
* Music Hall of Fame/or Desginee	\$38,436	\$42,166	\$35,700	\$0	\$0
Total	\$402,202	\$441,082	\$373,575	\$379,500	\$189,700
<u>9.71% of taxes raised</u>					
Macon Centreplex (2.57%)	\$20,752	\$72,098	\$19,275	\$20,500	\$10,300
Douglass Theatre (7.14%)	\$38,436	\$42,166	\$35,700	\$57,200	\$28,600
Total	\$59,188	\$114,264	\$54,975	\$77,700	\$38,900
Transfer New Government	\$0	\$0	\$0	\$0	\$400,000
Total Expenditures	\$807,471	\$885,490	\$750,000	\$800,000	\$800,000
Net Increase or (Decrease) Before Transfers	\$0	\$0	\$0	\$0	\$0
Change in Net Asset	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning	\$0	\$0	\$0	\$0	\$0
Net Assets- Ending	\$0	\$0	\$0	\$0	\$0

*The Music Hall of Fame was closed June 11, 2011. The funds that were designated to the Music Hall of Fame were split between the Douglass Theatre and the Sports Hall of Fame.

E- 911 Fund

The emergency operators are a vital part of Public Safety in Macon as in any other community. This program is funded from a fee imposed on the users of the fixed land lines as well as the mobile devices. FY2013 has a new fee on Prepaid cell phones. This fee is collected by the State and the State in turn reimburses the funds to each E-911 center. Over the years there has been a gradual growth of portable telephones; however, this growth is beginning to stabilize.

The subscriber of an exchange access facility may be billed for the monthly 9-1-1 charge, if any, imposed with respect to that facility by the service supplier. Such 9-1-1 charge may not exceed \$1.50 per month per exchange access facility provided to the telephone subscriber. For wireless telecommunications it is \$1.00 per month.

A wireless service supplier may recover its costs expended on the implementation and provision of wireless enhanced 9-1-1 services to subscribers in an amount not to exceed 30¢ of each 9-1-1 charge collected from a place of primary use that is within the geographic area that is served by the local government or would be served by the local government for the purpose of such emergency 911 system.

Accomplishments

- Purchase and installation of 13 ergonomic workstations.
- Installation of updated lighting fixtures throughout the operation to optimize the available lighting.
- Participated in three crime reduction special details

Goals

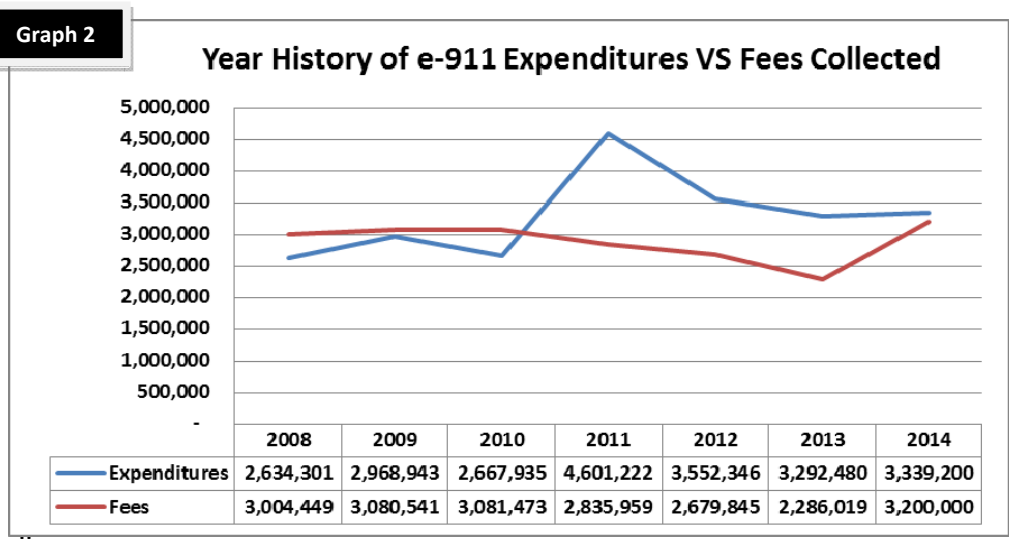
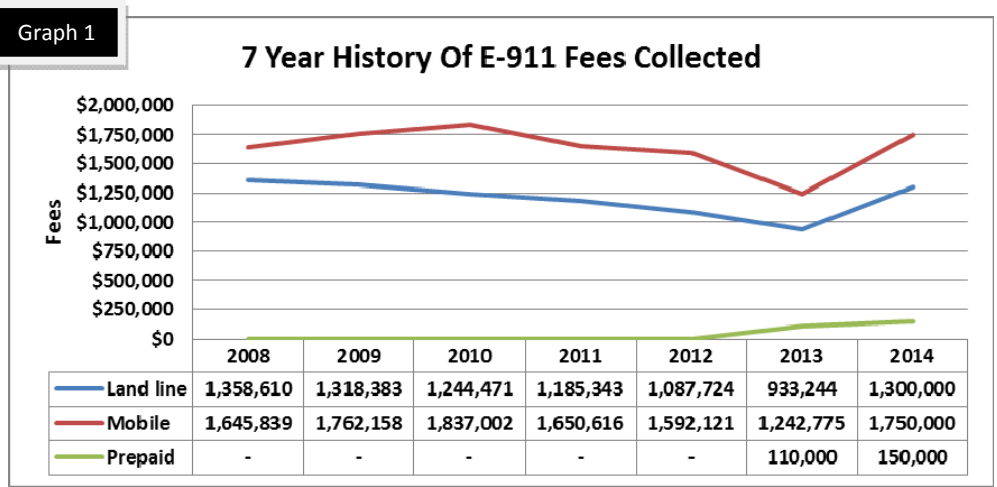
- Prepare for and successfully complete the GCIC Audit
- Plan for and successfully implement the merger of the 911 center and the Bibb County Sheriff's Office radio room into one unit.
- Participate in the purchase, training and implementation of a new CAD system.

Budget Highlights

The extensive upgrading of this facility over the past few years has resulted in rising operating costs. Rising software and hardware maintenance costs, along with the need for continual upgrades have made this fund somewhat unstable. Charges to mobile and fixed lines will not fully cover the costs in the future. FY2015 will require methods of efficiency and sustainability to close this upcoming gap. The addition of public safety enterprise-wide software is expected to relieve some of these software maintenance costs this year, but will need to be budgeted in

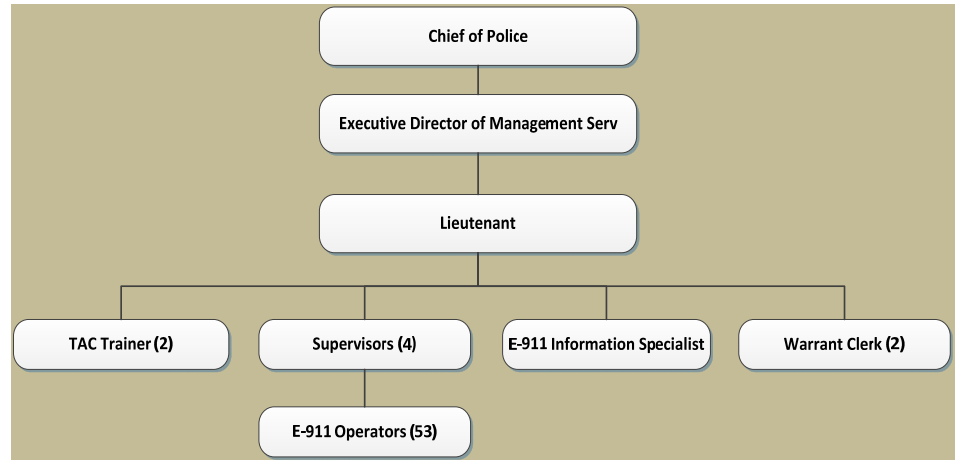
E- 911 Fund

the following year. Graph 1 illustrates the decline of revenue, while graph 2 illustrates the rise in expenditures and the decrease in revenues. This fund will not be able to sustain itself unless operational costs are cut or fees are increased.



The spike in 2011 expenditures is a result of the upgrading of the E-911 Center. The cost of the upgrade was approximately \$1,300,000.

E- 911 Fund



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Police Lieutenant (1)	\$46,228	E-911 Information Specialist	\$25,724
Supervisor Op. (4)	\$32,948-\$40,131	E-911 Operators (53)	\$25,097-\$32,131
TAC/Trainer- CJIS Liaison (2)	\$30,589-\$32,94	Warrant Entry Clerk (2)	\$24,492-\$26,371

Performance Measurements				
	2011	2012	2013	2014-Proj
Number of Calls Received	469,124	482,947	592,549	600,000
Number of Calls Dispatched	310,596	325,516	270,433	300,000



Macon
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Georgia

E-911 Fund

Account Title	Actual		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
<u>Revenue</u>					
<u>Fees</u>					
Subscriber Fees- Prepaid	\$0	\$0	\$0	\$110,000	\$150,000
Subscriber Fees- Fixed	\$1,185,343	\$1,087,724	\$1,300,000	\$1,100,000	\$1,300,000
Subscriber Fees- Mobile	\$1,650,616	\$1,592,121	\$1,700,000	\$1,672,000	\$1,750,000
Total	\$2,835,958	\$2,679,845	\$3,000,000	\$2,882,000	\$3,200,000
<u>Non-Operating Revenue</u>					
Interest	\$0	\$0	\$100	\$100	\$100
Other	\$238	\$0	\$0	\$0	\$0
E-911 BB&T Revenue		\$848,817	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$605,900	\$0	\$139,100
Total	\$238	\$848,817	\$606,000	\$100	\$139,200
Total Revenue	\$2,836,196	\$3,528,662	\$3,606,000	\$2,882,100	\$3,339,200

Macon
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Georgia

E-911 Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
<u>Expenditures</u>					
<u>Salaries and Benefits</u>					
Full-time	\$1,286,140	\$1,399,807	\$1,569,162	\$1,470,000	\$755,000
Overtime	\$211,895	\$159,340	\$175,000	\$170,000	\$75,000
Employee Benefits	\$163,115	\$357,846	\$0	\$0	\$0
Health Care	\$311,218	\$169,584	\$245,500	\$220,000	\$109,200
Life Insurance	\$0	\$0	\$11,500	\$9,300	\$5,600
FICA	\$0	\$0	\$108,500	\$95,200	\$50,900
Medicare	\$0	\$0	\$25,450	\$22,300	\$11,900
Pension	\$0	\$0	\$338,580	\$315,550	\$210,000
Workers Compensation	\$0	\$98,208	\$103,900	\$103,950	\$54,000
Total	\$1,972,369	\$2,184,784	\$2,577,592	\$2,406,300	\$1,271,600
<u>Operating Expenses</u>					
IT Services	\$0	\$0	\$73,000	\$73,000	\$18,200
Radio/Comm Services	\$0	\$0	\$50,000	\$50,000	\$20,000
Repairs & Maintenance	\$4,993	\$2,641	\$14,000	\$17,260	\$4,000
Vehicle Parts Repair	\$118	\$0	\$100	\$20	\$0
Vehicle Parts Labor	\$210	\$0	\$300	\$0	\$0
Software Maintenance	\$0	\$0	\$0	\$0	\$76,000
Copier Lease	\$0	\$0	\$0	\$0	\$1,800
Telephone	\$225,137	\$215,509	\$236,000	\$225,000	\$115,000
Sys Telephone Contract	\$136,189	\$98,023	\$225,000	\$130,000	\$70,000
Travel Expense	\$2,928	\$3,618	\$7,000	\$7,500	\$4,800
Dues and Subscriptions	\$222	\$222	\$300	\$200	\$400
Software License	\$0	\$0	\$0	\$0	\$1,800
Contractual	\$212,714	\$175,396	\$152,200	\$131,000	\$300
Operating Supplies	\$12,378	\$18,544	\$18,900	\$13,000	\$9,000
Clothing	\$10,604	\$20,362	\$19,300	\$17,500	\$0

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E-911 Fund

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
	Electricity	\$22,949	\$28,018	\$28,800	\$23,000
Other Utilities	\$2,092	\$2,227	\$2,600	\$2,000	\$1,200
Operating Equip	\$0	\$0	\$22,100	\$12,000	\$1,000
Printing, Binding & Books	\$138	\$0	\$408	\$0	\$0
Insurance	\$104,030	\$0	\$0	\$0	\$0
Machinery	\$1,894,151	\$624,748	\$0	\$0	\$0
BB&T Interest	\$0	\$6,536	\$14,300	\$10,200	\$10,800
BB&T Lease Principal	\$0	\$171,718	\$164,100	\$174,500	\$167,500
Dept - New Government	\$0	\$0	\$0	\$0	\$1,550,800
Total	\$2,628,853	\$1,367,561	\$1,028,408	\$886,180	\$2,067,600
Total Expenditures	\$4,601,222	\$3,552,346	\$3,606,000	\$3,292,480	\$3,339,200
Net Increase or (Decrease) Before Transfers	(\$1,765,026)	(\$23,684)	\$0	(\$410,380)	\$0
Net Assets - Beginning	\$2,559,826	\$794,800	\$550,366	\$550,366	\$139,986
Transfer	\$0	(\$220,751)	\$0	\$0	\$0
Net Assets- Ending	\$794,800	\$550,366	\$550,366	\$139,986	\$139,986

Debt Schedule

BB&T Lease Purchase	2013/14	2014/15	2015/16
Beginning Balance	513,064.01	345,584.37	174,587.66
Principal	(167,479.64)	(170,996.71)	(174,587.66)
Interest	(10,774.34)	(7,257.27)	(3,666.32)
Ending Balance	345,584.37	174,587.66	Paid in Full

Law Enforcement Confiscated Funds

Confiscated funds are made up of money and property seized by Federal, State and Local Law Enforcement Agencies for criminal activity involving illegal drugs. This property may be converted for use by the police department in their efforts to prevent crime and to improve its quality of service to the Community. These funds cannot be used to supplant the normal budgetary items and their use is at the sole discretion of the Chief of Police. Revenues are unpredictable and are based on funds confiscated from arrests and then awarded to the Macon Police Department from the Courts.

	<u>Actual</u>		<u>Budget</u>		
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013-Proj</u>	<u>2014</u>
Revenues	\$ 129,095	\$ 66,181	\$243,221	\$ 80,000	\$ 142,000
Expenditures	42,994	58,366	243,221	238,200	142,000
Transfers Out	(4,126)	-0-	-0-	-0-	-0-
Change in Net Assets	<u>\$ 81,975</u>	<u>\$ 7,815</u>	<u>\$ -0-</u>	<u>\$(158,200)</u>	<u>\$ -0-</u>

Some of the items purchased this year include:

- Evidence Tracker Software
- Pole Camera
- Crime lab Camera
- Night Optics
- Three Camera Mini Split Mobile System
- Weapons
- Mascot for GunSafe School Programs



Law Enforcement Confiscated Funds

Account Title	Actual		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Revenue					
Local/State	\$63,078	\$59,275	\$35,000	\$35,000	\$41,000
Federal	\$66,017	\$6,906	\$45,000	\$45,000	\$50,000
Transfer Fund Bal	\$0	\$0	\$163,221	\$0	\$51,000
Total Revenue	\$129,095	\$66,181	\$243,221	\$80,000	\$142,000
Expenditures					
Operating	\$0	\$0	\$10,000	\$8,000	\$8,500
Travel & Training	\$13,227	\$11,121	\$30,000	\$30,400	\$20,500
Contractual Svcs	\$18,100	\$0	\$15,000	\$12,800	\$13,000
Patrol Dog	\$0	\$0	\$10,000	\$0	\$0
Trnsfr to LE Grant Fund	\$0	\$1,420	\$0	\$0	\$0
Machinery & Equip	\$11,667	\$45,825	\$178,221	\$187,000	\$100,000
Total Expenditures	\$42,994	\$58,366	\$243,221	\$238,200	\$142,000
Net Increase or (Decrease)	\$86,101	\$7,815	\$0	-\$158,200	\$0
Transfer to General Fund	-\$4,126	\$0	\$0	\$0	\$0
Change in Net Asset	\$81,975	\$7,815	\$0	-\$158,200	\$0
Net Assets - Beginning use of fund balance	\$148,008	\$229,983	\$237,798	\$237,798	\$79,598
Net Assets- Ending	\$229,983	\$237,798	\$237,798	\$79,598	\$28,598



Special Purpose Local Option Sales Tax 2012

On November 8, 2011 the citizens of Macon vote for and approved a once cent sales tax for a six year period. The city began receiving funds from SPLOST in May of 2012. A six year, 18 Million Dollar, general obligation bond was sold as a six year bond with repayment from the SPLOST collections. The bond was sold to infuse projects with the necessary cash to begin and complete them quickly.

The bond Issue needs to be completely used within three years and it should be spent on projects by the end of fiscal year 2014. Almost half of the projects approved by the voters will be completed by then. The consolidation of the City and County in January 2014 will not have an impact on the SPLOST projects. By

Complete Projects - 2013	
Tubman Museum	\$2,500,000
Fort Hawkins	\$750,000
Projects in-progress with anticipated completion 2014	
800 Megahertz System	\$8,000,000
Bowden Golf Course	\$600,000
Rose Hill Cemetery	\$300,000
Centreplex	\$5,000,000

law, the City and County SPLOST monies will be separate until of the projects approved by the voters are completed. The New Government will have oversight of the remaining projects.

Revenues are currently 9.6% below the anticipated level. As the Economy moves forward, it is projected that funds will return to expected levels. In Fiscal year 2014 work begins on the downtown corridor. The block between Poplar and Cherry Street, plus the connection with Little Richard Penniman Boulevard will begin. Storm Drainage projects of \$7 million have been identified and it is anticipated only \$2 million will be accomplished by the end of 2014. Street Maintenance is designed to stretch dollars as far as possible, using the funds to leverage larger grants (LMIG) from the State. Public Safety assigned \$2.5 million to a new public safety software for the new government. The software is split between the City and County and is for a new computer aided dispatch system, records management, training, and testing.

The SPLOST funding is anticipated to generate \$63 million over six years. The end of fiscal year 2013 will be the second full year for the funds. Forty three percent of projects will be completed with the remaining to be covered in the next four fiscal years.

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SPLOST Debt Maturity Schedule

Debt Maturity schedule					
	FY Year End	Principal	Interest	Total	
	2012		\$116,142	\$116,142	Paid
	2013		\$503,750	\$503,750	Paid
1)	2014	\$250,000	\$501,250	\$751,250	
1)	2015	\$3,375,000	\$465,000	\$3,840,000	
2)	2016	\$3,485,000	\$378,995	\$3,863,975	
2)	2017	\$3,560,000	\$273,300	\$3,833,975	
2)	2018	\$3,630,000	\$165,450	\$3,795,450	
2)	2019	\$3,700,000	\$55,500	\$3,755,500	



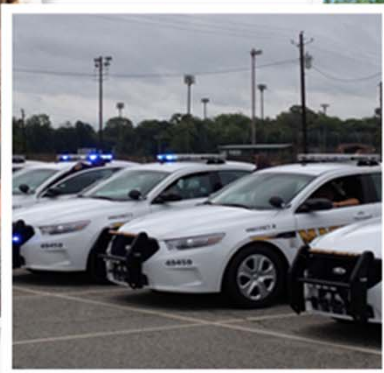
Special Purpose Local Option Sales Tax (2012)

Account Title	Actuals		Budget		
	2011	2012	Adjusted 2013	Projected 2013	Adopted 2014
Debt Service					
Revenue					
Bond Proceeds	\$0	\$19,350,503	\$0	\$0	\$0
Transfer from Projects	\$0	\$0	\$503,750	\$753,750	\$3,840,000
Total	\$0	\$19,350,503	\$503,750	\$753,750	\$3,840,000
Expenditures					
Tubman Museum	\$0	\$2,500,000	\$0	\$0	\$0
Fort Hawkins	\$0	\$0	\$750,000	\$750,000	\$0
Centreplex	\$0	\$59,823	\$1,940,177	\$1,940,177	\$0
Downtown Corridor	\$0	\$93,000	\$407,000	\$338,811	\$3,000,000
Storm Drainage Projects	\$0	\$26,924	\$1,023,076	\$400,000	\$2,000,000
Street Maintenance	\$0	\$0	\$3,437,646	\$400,000	\$2,200,000
Public Safety	\$0	\$47,598	\$1,139,055	\$1,139,055	\$1,300,000
Principal & Interest	\$0	\$322,758	\$503,750	\$251,875	\$753,800
Bowden Golf	\$0	\$0	\$600,000	\$400,000	\$200,000
800 Mghz	\$0	\$0	\$410,000	\$4,896,830	\$0
Rose Hill Cemetery	\$0	\$0	\$300,000	\$200,000	\$150,000
Total	\$0	\$3,050,103	\$10,510,704	\$10,716,748	\$9,603,800
Net Debt Service	\$0	\$16,300,400	(\$10,006,954)	(\$9,962,998)	(\$5,763,800)
Beginning Balance	\$0	\$0	\$16,300,400	\$16,300,400	\$6,337,402
Ending Balance	\$0	\$16,300,400	\$6,293,446	\$6,337,402	\$573,602

**MACON-BIBB COUNTY
 SPLOST**

Special Purpose Local Option Sales Tax (2012)

Account Title	Actuals		Adjusted 2013	Budget	
	2011	2012		Projected 2013	Adopted 2014
Project Account					
Revenue					
SPLOST Collections	\$0	\$2,497,192	\$11,613,228	\$10,240,572	\$10,876,000
Total	\$0	\$2,497,192	\$11,613,228	\$10,240,572	\$10,876,000
Expenditures					
Principal & Interest	\$0	\$376,180	\$503,750	\$753,750	\$3,840,000
Debt Retirement	\$0	\$1,259,434	\$9,124,393	\$2,026,075	\$8,374,100
Centralplex	\$0	\$0	\$0	\$0	\$2,900,000
800 Mghz	\$0	\$0	\$1,390,000	\$1,390,000	\$1,713,200
	\$0	\$1,635,614	\$11,018,143	\$4,169,825	\$16,827,300
Net Project Account	\$0	\$861,578	\$595,085	\$6,070,747	(\$5,951,300)
Beginning Balance	\$0	\$0	\$861,578	\$861,578	\$6,932,325
Ending Balance	\$0	\$861,578	\$266,493	\$6,932,325	\$981,025
Summary- Ending Balances					
Debt Service	\$0	\$16,300,400	\$6,293,446	\$6,337,402	\$573,602
Projects	\$0	\$861,578	\$266,493	\$6,932,325	\$981,025
Total	\$0	\$17,161,978	\$6,559,939	\$13,269,727	\$1,554,627



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Economic and Community Development Fund

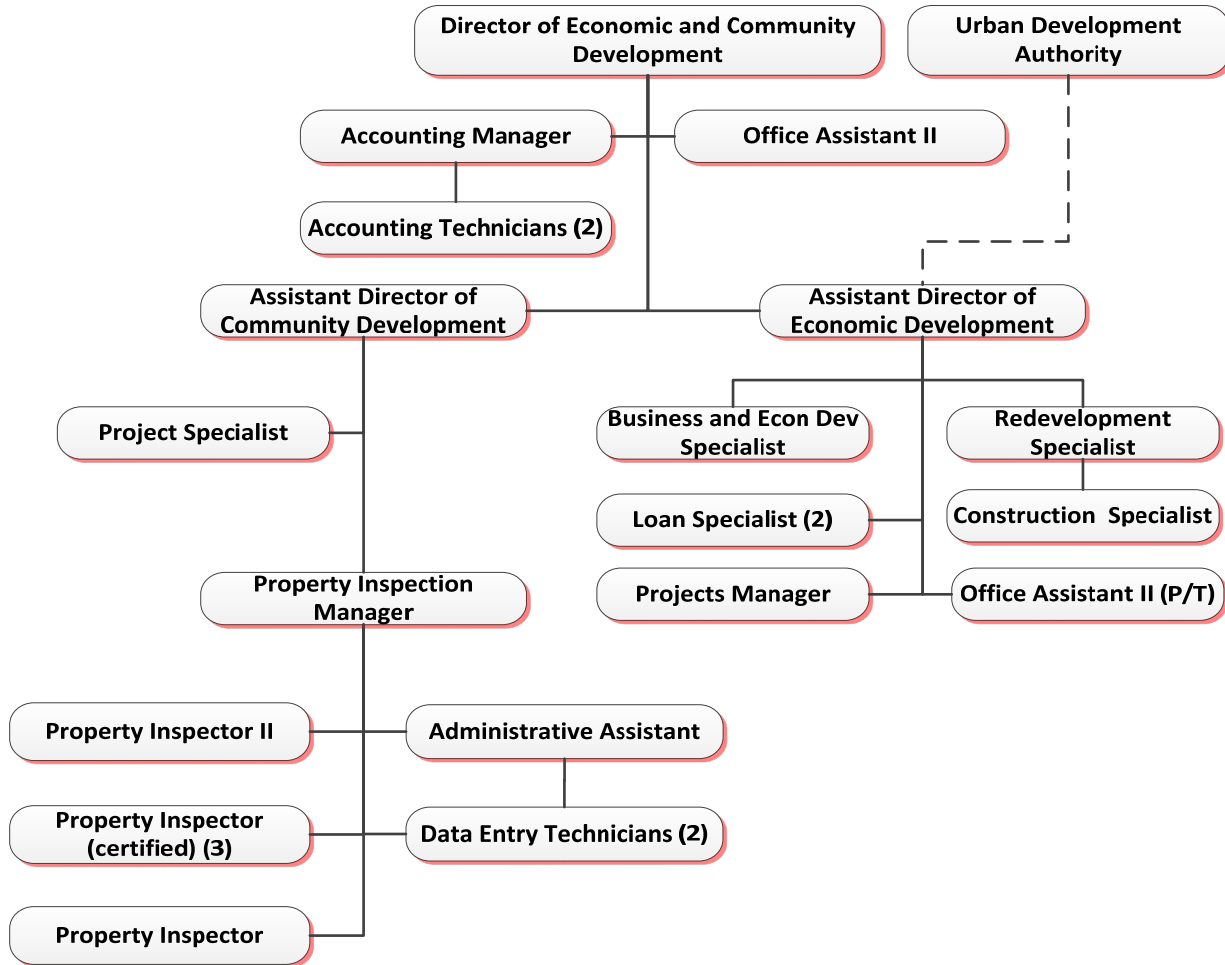


Bartletts Crossing Before Revitalization



Bartletts Crossing After Revitalization

**Economic & Community Development-Full Chart
 Organizational Chart FY 2014**



Position	Salary
Property Inspector (4)	\$29,106- 32,948
Property Inspector II	\$35,475
Property Inspector Mgr	\$53,703
Data Entry Tech (2)	\$23-322-34,492
Administrative Asst (2)	\$32,134- 34,598
Dev. Div. Administrator	\$59,716
Director ECD	\$84,167
Acct Tech (2)	\$32,948-36,978
Accounting Mgr	\$48,191

Position	Salary
Bus. & Econ Dev Specialist	\$41,133
Projects Manager	\$44,286
Office Assistant I	\$25,097
Loan Specialist	\$27,707
Construction Specialist	\$36,352
Program Specialist	\$39,150
Loan Specialist II	\$29,106
Assistant Director	\$68,806
Redevelopment Mgr	\$56,062

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
<u>Revenue</u>					
<u>Community Development Block Grant (CDBG)</u>					
CDBG Entitlement	\$1,391,800	\$939,152	\$1,011,814	\$852,035	\$1,011,814
Program Income	\$507,433	\$244,006	\$200,000	\$148,316	\$200,000
Housing Loan Funds	\$577,800	\$242,005	\$300,000	\$122,745	\$300,000
Total	\$2,477,033	\$1,425,163	\$1,511,814	\$1,123,096	\$1,511,814
<u>Home Funds</u>					
Home Entitlement	\$106,503	\$215,845	\$525,620	\$98,708	\$530,484
Program income	\$210,145	\$514,408	\$0	\$180,015	\$200,000
Total	\$316,648	\$730,253	\$525,620	\$278,723	\$730,484
<u>General Fund Transfer</u>					
Property Inspection Admin	\$564,079	\$649,400	\$741,600	\$634,980	\$407,000
Acquisitions	\$52,065	\$21,187	\$176,000	\$25,992	\$50,000
MainStreet	\$0	\$0	\$73,600	\$71,717	\$49,750
Demolitions	\$392,384	\$352,552	\$374,000	\$373,985	\$281,300
Economic Development	\$0	\$0	\$91,400	\$27,688	\$49,850
New Government	\$0	\$0	\$0	\$0	\$824,350
Total	\$1,008,528	\$1,023,139	\$1,456,600	\$1,134,362	\$1,662,250
Total Revenue	\$3,802,209	\$3,178,555	\$3,494,034	\$2,536,181	\$3,904,548

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
Expenditures					
<u>Home Administration</u>					
Salaries and Wages	\$41,102	\$46,569	\$30,010	\$32,949	\$29,863
Employee Benefits	\$9,943	\$19,466	\$11,479	\$14,183	\$13,249
Contractual Services	\$21,409	\$7,260	\$11,073	\$10,372	\$29,936
Total	\$72,454	\$73,295	\$52,562	\$57,504	\$73,048
<u>Home Project Year 2012</u>					
Developer Projects	\$0	\$237	\$194,215	\$0	\$547,863
CHDO Development Activities	\$0	\$303,821	\$78,843	\$45,090	\$109,573
Homebuyer	\$75,000	\$20,000	\$200,000	\$0	\$0
Total	\$75,000	\$324,058	\$473,058	\$45,090	\$657,436
Total Home Operating	\$147,454	\$397,353	\$525,620	\$102,594	\$730,484
<u>Community Development Block Grant (CDBG)</u>					
<u>Planning and Administration</u>					
Salaries and Wages	\$247,016	\$165,476	\$147,255	\$140,000	\$122,955
Employee Benefits	\$59,308	\$59,791	\$51,833	\$60,000	\$54,375
Training	\$1,429	\$2,697	\$5,500	\$845	\$1,626
Contractual Services	\$28,814	\$19,710	\$31,029	\$27,684	\$31,029
Total	\$336,567	\$247,674	\$235,617	\$228,529	\$209,985

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
Redevelopment Administration					
Salaries and Wages	\$138,520	\$200,124	\$284,837	\$192,958	\$296,312
Employee Benefits	\$36,395	\$79,918	\$108,359	\$82,741	\$133,774
Operating Supplies	\$1,365	\$2,752	\$3,500	\$2,872	\$3,500
Clothing and Uniforms	\$0	\$0	\$1,500	\$0	\$1,500
Fuel, Oil, and Lubricants	\$156	\$1,248	\$2,000	\$838	\$2,000
Motor Vehicle- Parts	\$0	\$434	\$1,000	\$1,269	\$1,000
Motor Vehicle-Labor	\$80	\$446	\$639	\$1,842	\$639
Professional Services	\$1,207	\$18,572	\$32,500	\$10,295	\$32,500
Mileage Reimbursement	\$0	\$297	\$0	\$0	\$3,089
Travel, Training and Certification	\$1,092	\$625	\$8,934	\$830	\$8,934
Advertising	\$1,423	\$549	\$2,000	\$819	\$2,000
Printing, Binding, and Books	\$640	\$244	\$2,000	\$1,398	\$2,000
Telephones	\$0	\$0	\$1,800	\$397	\$1,800
Contractual Services	\$21,129	\$26,427	\$64,785	\$57,628	\$64,785
Dues, Subs, Memberships	\$967	\$741	\$3,000	\$2,865	\$3,000
Postage	\$0	\$0	\$7,000	\$0	\$7,000
Property Insurance	\$0	\$0	\$1,500	\$0	\$1,500
Total	\$202,974	\$332,377	\$525,354	\$356,752	\$565,333
Other Projects					
Facility/Infrastructure/Acquisition	\$103,624	\$31,921	\$75,642	\$0	\$161,890
Rehab Program and Demolition	\$392,384	\$328,651	\$310,367	\$0	\$234,606
Total	\$496,008	\$360,572	\$386,009	\$0	\$396,496
Volunteer Programs and Minor Home Repair					
Rebuilding Macon					
Minor Home repair	\$100,000	\$105,573	\$100,000	\$3,583	\$120,000
Emergency Repair	\$10,000	\$30,078	\$10,000	\$10,000	\$0
Mission Serve Youth Labor	\$25,006	\$10,443	\$40,000	\$34,607	\$30,000
EOC Minor Home Repair	\$0	\$9,000	\$40,000	\$33,455	\$40,000
Total	\$135,006	\$155,094	\$190,000	\$81,645	\$190,000

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
<u>Public Services</u>					
HomeFirst	\$54,599	\$33,690	\$70,000	\$69,883	\$45,000
Loaves and Fishes Ministries	\$20,000	\$20,000	\$15,000	\$15,000	\$15,000
River Edge Behavioral Health	\$2,739	\$0	\$6,000	\$2,956	\$6,000
Crisis Line and Safe House	\$9,777	\$10,081	\$10,000	\$9,242	\$13,000
Family Advancement Ministries	\$6,430	\$23,025	\$5,000	\$3,074	\$6,000
Family Counseling Center	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Mentors Project-Bibb County	\$5,000	\$5,000	\$9,000	\$9,000	\$9,000
Meals on Wheels	\$0	\$0	\$10,000	\$10,000	\$10,000
Macon Area Habitat	\$0	\$0	\$0	\$0	\$2,000
Motivating Youth	\$0	\$0	\$0	\$8,000	\$9,000
Public Works Vouchers	\$15,550	\$16,325	\$0	\$7,175	\$20,000
Total	\$129,095	\$123,121	\$140,000	\$149,330	\$150,000
Total CDBG	\$1,299,650	\$1,218,838	\$1,476,980	\$816,256	\$1,511,814

Economic and Community Development (ECD)

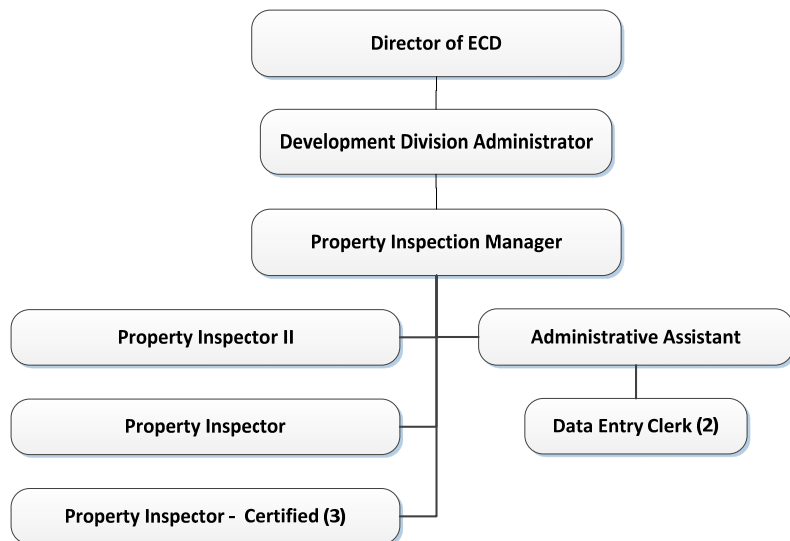
Economic and Community Development has a number of responsibilities some of which are funded by the general fund, some of which are grant funded. The general fund responsibilities include property inspections, Downtown Main Street, and Economic and Community Development. The General Fund also allocates monies for demolition, property acquisition, and HOME Match.

Property Inspections- Code Enforcement

Property Inspections/Code Enforcement is responsible for enforcing the property codes for the City of Macon. Property Inspectors perform systematic and specific inspections on residential, single family buildings. Codes include inappropriate vehicles, overgrown yards, dilapidated housing among other violations.

Budget Highlights

Prior to fiscal year 2013, Property Inspection has been represented in a single line-item called Administration. This year, all the costs have been displayed to ensure better cost accounting. The Director of ECD is partially funded by the general fund. In fiscal year 2014, the most notable difference is the removal of rent from contractual services. Also the General fund portion of the ECD pays for the IT costs of the entire department.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director ECD	\$84,167	Property Inspector (4)	\$32,011-\$32,822
Development Div Manager	\$59,716	Administrative Asst (1)	\$32,011

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
<u>Property Inspection Administration</u>					
<u>Salaries and Benefits</u>					
Salaries	\$353,518	\$358,254	\$365,000	\$289,888	\$183,400
Health Costs	\$85,088	\$170,623	\$57,500	\$59,469	\$34,000
Life Insurance	\$0	\$0	\$2,400	\$1,882	\$1,200
FICA	\$0	\$0	\$22,700	\$16,721	\$10,900
Medicare	\$0	\$0	\$5,300	\$3,910	\$2,600
Pension	\$0	\$0	\$70,400	\$56,588	\$43,600
Workers Compensation	\$0	\$0	\$16,900	\$17,307	\$8,500
New Government	\$0	\$0	\$0	\$0	\$279,100
Total	\$438,606	\$528,877	\$540,200	\$445,765	\$563,300
<u>Operation Expenditures</u>					
Professional Services	\$2,325	\$57,847	\$60,000	\$58,141	\$31,000
IT Services	\$0	\$0	\$34,000	\$33,997	\$36,700
Vehicle Parts	\$1,387	\$2,856	\$1,500	\$2,160	\$1,300
Vehicle Labor	\$998	\$2,935	\$1,500	\$1,949	\$1,300
Rent Expense	\$0	\$0	\$0	\$0	\$27,000
Copier Lease	\$0	\$0	\$0	\$0	\$1,200
Telephone	\$0	\$194	\$4,900	\$6,222	\$2,200
Advertising	\$540	\$65	\$4,000	\$325	\$1,000
Printing	\$1,405	\$983	\$3,500	\$1,353	\$1,700
Travel and Training	\$3,720	\$3,763	\$10,000	\$3,440	\$3,700
Dues	\$1,083	\$750	\$1,100	\$1,074	\$1,700
Contractual	\$48,272	\$36,928	\$50,000	\$53,018	\$1,200
Operating Supplies	\$2,601	\$1,327	\$14,500	\$16,571	\$10,000
Clothing	\$117	\$0	\$1,500	\$1,398	\$2,000
Fuel	\$7,983	\$8,212	\$14,900	\$9,594	\$7,000
New Government	\$0	\$0	\$0	\$0	\$129,400
Total Property Inspection	\$70,431	\$115,860	\$201,400	\$189,242	\$258,400

Economic and Community Development (ECD)

ECD- Economic Development

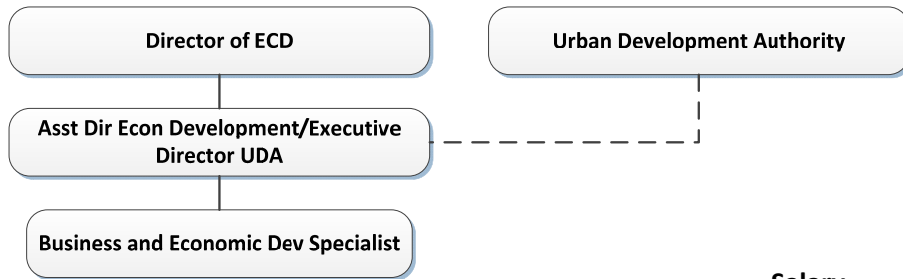
The Economic Development Mission is to foster economic development through a sustainable, equitable and comprehensive strategy to increase the City of Macon’s tax base. Further the department seeks to attract, retain, and help businesses expand and generate jobs. Creating and promoting a business friendly environment that strengthens the vitality of businesses and neighborhoods for the community is the ultimate goals of the division.

ECD- Main Street

The Main Street program is a comprehensive approach to downtown development that seeks to bring all stakeholders together for a common purpose. The program is organized around four points— organization, design, promotion, and economic restructuring. Each point has its own committee of stakeholders who ensure that each point is accounted for by the Main Street program. The main objective of the program is the economic revitalization of the downtown area by increasing the number of jobs and residents downtown.

Budget Highlights

This is the second year that these divisions have been funded by the general fund. At the end of Fiscal Year 2013, Council elected to combine the position of executive director of the Urban Development Authority (UDA) and the Assistant Director of Economic Development. The City is responsible for 55% of the position’s salaries and benefits and the UDA contributes 45%. The positions share many duties and responsibilities and the combination creates savings and reduces the redundancy of work that could otherwise occur.



<u>Salary</u>	<u>Position</u>
Assistant Director	\$62,337.60

Accomplishments

- For the second year, Main Street Macon hosted Christmas in Downtown promoting holiday events, local shopping opportunities and organizing the Middle Georgia Christmas Parade.
- Partnerships with Public Works and Keep Macon-Bibb Beautiful have resulted in a more comprehensive approach to Downtown beautification.
- Main Street Macon successfully hosted The Heart & Soul Bus Tour in April 2013 featuring The Dannenberg Loft project and the new football and lacrosse complex at Mercer University.

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
<u>Demolitions, Board Up, and Acquisitions</u>					
Demolitions	\$392,384	\$351,190	\$374,000	\$373,985	\$150,000
New Government	\$0	\$0	\$0	\$0	\$117,900
Acquisitions	\$52,065	\$238,743	\$176,000	\$25,992	\$50,000
New Government	\$0	\$0	\$0	\$0	\$84,200
Total Demo and Acquisitions	\$444,449	\$589,933	\$550,000	\$399,977	\$402,100
 <u>Economic Development</u>					
<u>Salaries and Benefits</u>					
Salaries	\$0	\$0	\$62,900	\$16,900	\$34,500
Health Costs	\$0	\$0	\$6,300	\$2,277	\$2,100
Life Insurance	\$0	\$0	\$400	\$100	\$300
FICA	\$0	\$0	\$3,900	\$918	\$2,100
Medicare	\$0	\$0	\$1,000	\$215	\$500
Pension	\$0	\$0	\$11,800	\$3,227	\$7,900
Workers Compensation	\$0	\$0	\$1,700	\$1,698	\$900
New Government	\$0	\$0	\$0	\$0	\$48,100
Total	\$0	\$0	\$88,000	\$25,335	\$96,400
 <u>Operation Expenditures</u>					
Travel and Training	\$0	\$0	\$2,600	\$2,274	\$500
Dues	\$0	\$0	\$800	\$81	\$200
Operating Supplies	\$0	\$0	\$0	\$0	\$300
New Government	\$0	\$0	\$0	\$0	\$2,100
Total	\$0	\$0	\$3,400	\$2,355	\$3,100
Total Economic Development	\$0	\$0	\$91,400	\$27,690	\$99,500

Economic and Community Development Fund

Account Title	Actual		Adjusted Budget	Projected Actual	Approved Budget
	2011	2012	2013	2013	2014
<u>MainStreet</u>					
<u>Salaries and Benefits</u>					
Salaries	\$0	\$0	\$41,000	\$39,463	\$20,800
Health Costs	\$0	\$0	\$6,600	\$7,395	\$4,000
Life Insurance	\$0	\$0	\$300	\$266	\$200
FICA	\$0	\$0	\$2,600	\$2,373	\$1,300
Medicare	\$0	\$0	\$600	\$555	\$300
Pension	\$0	\$0	\$7,900	\$7,733	\$4,900
Workers Compensation	\$0	\$0	\$1,700	\$1,695	\$900
New Government	\$0	\$0	\$0	\$0	\$31,800
Total	\$0	\$0	\$60,700	\$59,480	\$64,200
<u>Operation Expenditures</u>					
Professional Services	\$0	\$0	\$6,500	\$6,395	\$14,000
Printing	\$0	\$0	\$2,000	\$1,788	\$1,000
Travel and Training	\$0	\$0	\$1,500	\$1,327	\$700
Dues	\$0	\$0	\$400	\$640	\$600
Operating Supplies	\$0	\$0	\$2,500	\$2,084	\$1,300
New Government	\$0	\$0	\$0	\$0	\$3,900
Total	\$0	\$0	\$12,900	\$12,234	\$21,500
Total Mainstreet	\$0	\$0	\$73,600	\$71,714	\$85,700
Total Expenditures	\$1,961,984	\$2,321,984	\$2,919,000	\$1,607,473	\$3,087,998
Net Operating Income/(loss)	\$1,840,225	\$856,571	\$575,034	\$928,708	\$816,550



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Capital Improvement Program

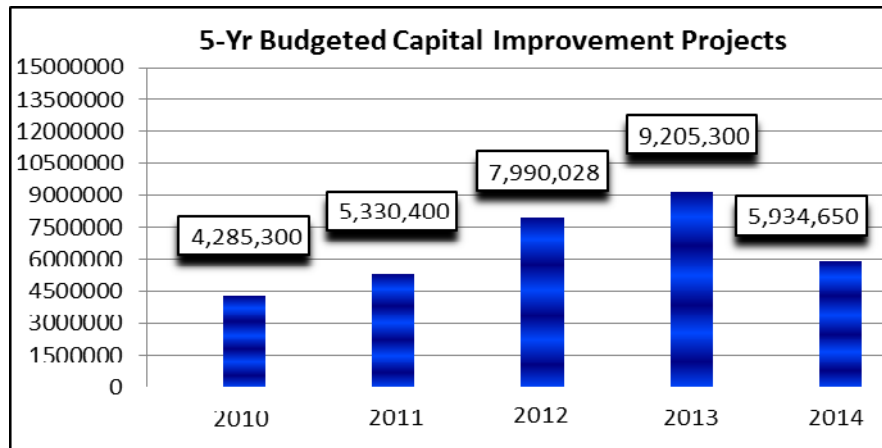
The Capital Improvement Program (CIP) is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. The City of Macon defines capital items as any item or project with a cost greater than \$5,000 that has a useful life of more than five years. The City of Macon extends this definition to include any technology upgrades regardless of prices or useful life. In the event a department upgrades equipment used by its employees and purchases all at once this will be categorized as a project and purchased under CIP.

Capital items include replacement and purchase of new vehicles, major infrastructure improvements and repair, technology improvements, replacement and purchase of new equipment, and land acquisition. Vehicles and equipment requests must be vetted by the Director of Vehicle Maintenance; technology requests, by the Director of Information Technology; and Infrastructure Improvements, by the Director of Central Services. Other requests may come directly from Departments.

The Capital Improvement Program estimates expenditures for a five year period and the City Council approves only the annual purchases as a part of the Budget as a whole. The 5-year plan is revisited, revised and approved on a yearly basis, usually in the fall. The Capital Improvement plan is a dynamic document that can change based on the availability of funds and the priorities of the Mayor and City Council.

Starting with FY 2013 Capital Improvement Fund (included as part of Capital Improvement Projects) only accounts for those capital items that are purchased for the General Fund, all other funds account for their capital within their own budget. All funds are accounted for within the Capital Improvement Plan.

The table “5-Yr Budgeted Capital Improvement Projects” includes all capital spending except SPLOST. The decrease is attributable to the decrease in revenues for 2014. The majority of spending will be done from January, 2014 to July, 2014. This has been budgeted this way to allow the Consolidated Government to determine how or if the funds need to be spent.



Capital Projects Summary

	2014 Budget
<u>Source of Funds General Fund</u>	
General Fund	\$ 215,000
GMA Lease	2,853,350
GDOT	<u>50,300</u>
 Total Source of Funds	 <u><u>\$ 3,118,650</u></u>

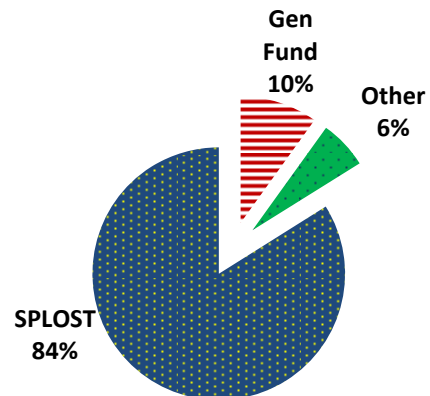
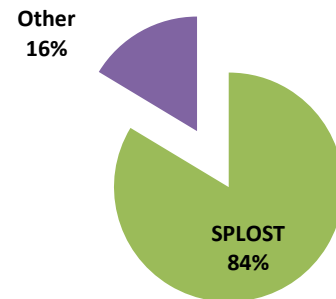
<u>Use of Funds General Fund</u>	
Finance	\$ 615,000
Central Services	363,150
Police	772,000
Fire Department	921,000
Emergency Management	22,200
Public Works	400,300
Economic & Comm Dev	<u>25,000</u>
 Total CIP Fund (G/F)	 <u><u>\$ 3,118,650</u></u>

<u>Source of Funds All Other Funds</u>	
Fees	\$ 131,000
GMA Lease	840,000
FAA/State	1,078,000
SPLOST	<u>26,430,200</u>
	<u><u>\$ 28,479,200</u></u>

<u>Use of Funds All Other Funds</u>	
Vehicle Maintenance	\$ 101,000
Information & Technology/Comm x	757,500
Solid Waste-Collections	10,000
Solid Waste-Disposal	102,500
Airport	1,078,000
SPLOST	<u>26,430,200</u>
 Total All Other Funds	 <u><u>\$ 28,479,200</u></u>

Total All Capital Projects	<u><u>\$ 31,597,850</u></u>
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Total Source of All Funds 2014



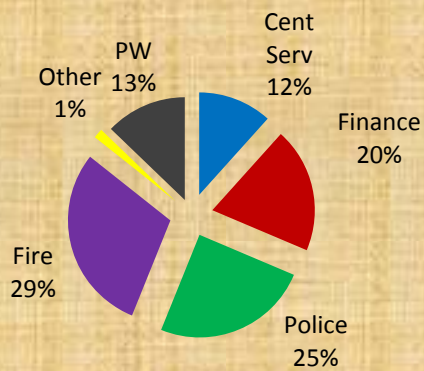
Total Use of All Funds 2014

**Capital Improvement Program-General Fund
 Five Year Plan**

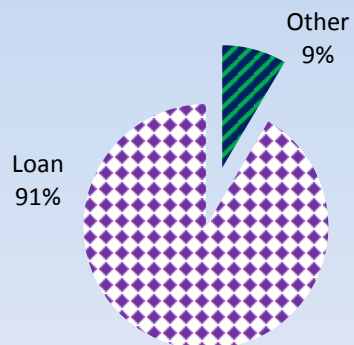
Five Year
Total

<u>Source of Funds</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
General Fund	\$215,000	\$500,000	\$600,000	\$700,000	\$800,000	\$2,815,000
Georgia DOT	\$50,300	\$0	\$0	\$0	\$0	\$50,300
Loan	\$2,853,350	\$6,654,050	\$10,603,450	\$23,811,950	\$5,333,100	\$49,255,900
Total General Fund	\$3,118,650	\$7,154,050	\$11,203,450	\$24,511,950	\$6,133,100	\$52,121,200

Use of Funds by Department 2014



Source of Funds 2014



City of Macon
Capital Improvement Program-All Funds
Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>General Fund</u>							
<u>Mayor</u>							
Rosa Park Square Impr	Other	\$0	\$0	\$0	\$0	\$750,000	750,000
7th St Truck Route	Other	\$0	\$0	\$4,000,000	\$0	\$0	\$4,000,000
Term Station Tunnel	Other	\$0	\$0	\$500,000	\$0	\$0	\$500,000
Pedestrian Plaza	Other	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Cherry Street Lane	Other	\$0	\$0	\$1,250,000	\$0	\$0	\$1,250,000
2nd Street TAD	Other	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000
Community Outreach	Other	\$0	\$15,000	\$15,000	\$0	\$15,000	\$45,000
Total Mayor		\$0	\$15,000	\$6,765,000	\$0	\$3,765,000	\$10,545,000
<u>Finance</u>							
ERP Software	GMA	\$615,000	\$0	\$0	\$0	\$0	\$615,000
Office Chairs	Fund	\$0	\$5,000	\$5,000	\$0	\$5,000	\$15,000
Carpet, Replace	Fund	\$0	\$16,000	\$10,000	\$4,000	\$0	\$30,000
Total Finance		\$615,000	\$21,000	\$15,000	\$4,000	\$5,000	\$660,000
<u>Central Services</u>							
<u>Traffic Maintenance-Signals</u>							
Bucket Truck, rpl	GMA	\$95,000	\$95,000	\$0	\$0	\$100,000	\$290,000
Napier Ave Upgrade	GMA	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$68,000
Fusion Splicer, rpl	GMA	\$0	\$25,500	\$0	\$0	\$0	\$25,500
5 Intersection upgrade	GMA	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$90,000
4 Intersection upgrade	GMA	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$80,000
4 Intersection upgrade	GMA	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$92,000
Pedestrian Actuation	GMA	\$32,000	\$44,000	\$44,000	\$0	\$0	\$120,000
Total Traffic Maint		\$205,000	\$242,500	\$122,000	\$78,000	\$118,000	\$765,500

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>General Maintenance</u>							
Annex- carpet, paint	Fund	\$0	\$11,000	\$0	\$0	\$0	\$11,000
Paint City Hall Ext	Fund	\$0	\$190,000	\$0	\$0	\$0	\$190,000
Vehicle-Van, rpl	GMA	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Pickup Truck, rpl	GMA	\$0	\$0	\$20,000	\$20,000	\$16,500	\$40,000
Total Gen Maint		\$0	\$231,000	\$20,000	\$20,000	\$16,500	\$271,000
<u>Electrical</u>							
Service Truck, rpl	GMA	\$35,000	\$35,000	\$0	\$0	\$0	\$70,000
Historical lighting	GMA	\$25,000	\$26,000	\$28,000	\$0	\$0	\$79,000
Colliseum Dr Lighting	GMA	\$33,750	\$33,750	\$33,750	\$33,750	\$0	\$135,000
Welder, rpl	GMA	\$0	\$7,600	\$0	\$0	\$0	\$7,600
Band Saw, Metal	GMA	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Drill Press	GMA	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Council Lights	GMA	\$0	\$12,000	\$0	\$0	\$0	\$12,000
Bucket Truck	GMA	\$0	\$0	\$189,000	\$0	\$0	\$189,000
Pickup Truck, rpl	GMA	\$0	\$0	\$0	\$26,000	\$0	\$26,000
Re-lamp Interstate Lightin	GMA	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
City Hall Alarm, rpl	GMA	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Total Electrical		\$125,750	\$134,350	\$270,750	\$94,750	\$20,000	\$645,600

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>HVAC/Plumbing</u>							
HVAC - Annex	Fund	\$0	\$119,000	\$100,000	\$0	\$0	\$219,000
HVAC - City Hall	Fund	\$0	\$0	\$170,000	\$0	\$0	\$170,000
Total HVAC/Plumbing		\$0	\$119,000	\$270,000	\$0	\$0	\$389,000
<u>Traffic Maintenance- Signs</u>							
Truck 450 Chassis, rpl	GMA	\$0	\$79,000	\$0	\$0	\$39,500	\$118,500
Pick-Up, rpl	GMA	\$0	\$0	\$0	\$16,500	\$0	\$16,500
Thermoplastic App	GMA	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Thermoplastic Kettle	GMA	\$18,400	\$0	\$0	\$0	\$0	\$18,400
Total Traffic Signs		\$32,400	\$79,000	\$0	\$16,500	\$39,500	\$167,400
Total Central Services		\$363,150	\$805,850	\$682,750	\$209,250	\$194,000	\$2,238,500
<u>Municipal Court</u>							
X-Ray Security Scanner	Fund	\$0	\$12,500	\$0	\$0	\$0	\$12,500
Surveillance Cameras	Fund	\$0	\$7,000	\$0	\$0	\$0	\$7,000
Phone Answering Mach	Fund	\$0	\$40,000	\$0	\$0	\$0	\$40,000
E-Payment Software	Fund	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Total Municipal Court		\$0	\$59,500	\$40,000	\$0	\$0	\$99,500

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>Police</u>							
Gang Unit Vehicle	GMA	\$0	\$30,000	\$0	\$0	\$0	\$30,000
In Car Cameras, 8	GMA	\$44,000	\$100,000	\$100,000	\$100,000	\$100,000	\$444,000
Pat Vehicles, rpl 8	GMA	\$264,000	\$600,000	\$600,000	\$600,000	\$600,000	\$2,664,000
Unmarked Vehicles, rpl 3	GMA	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000	\$460,000
Traffic Vehicles	GMA	\$0	\$30,000	\$30,000	\$0	\$0	\$60,000
Tasers W/Ammo	GMA	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Motorcycles w/radio	GMA	\$0	\$27,000	\$27,000	\$27,000	\$27,000	\$108,000
Re-Roof Prct 2	Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Bathroom -Crime Lab	Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Live GPS Tracking	GMA	\$0	\$13,000	\$13,000	\$0	\$0	\$26,000
Cell Phone Imaging Sys	GMA	\$0	\$8,600	\$0	\$0	\$0	\$8,600
File Cabinets - Crime Lab	GMA	\$19,000	\$19,400	\$19,800	\$20,200	\$20,600	\$99,000
EVOC Track	Fund	\$0	\$52,700	\$0	\$0	\$0	\$52,700
Crime Lab Van	GMA	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Youth & Interv Van	GMA	\$0	\$25,000	\$0	\$0	\$0	\$25,000
New Hdqt w E-911	Other	\$0	\$0	\$0	\$19,000,000	\$0	\$19,000,000
Laser Speed Detect	Fund	\$0	\$10,000	\$0	\$10,000	\$10,000	\$30,000
AK47 Rifles	GMA	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Parking Monitor Veh	Fund	\$0	\$10,000	\$10,000	\$0	\$0	\$20,000
Meth Response Vehicle	GMA	\$0	\$0	\$34,000	\$0	\$0	\$34,000
Cone Course Track	Fund	\$0	\$0	\$30,400	\$0	\$0	\$30,400
Moblle Command Post	GMA	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Firing Simulator	GMA	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Driving Simulator	GMA	\$0	\$0	\$0	\$0	\$130,000	\$130,000
Pole Camera, rpl	Fund	\$0	\$0	\$0	\$0	\$13,500	\$13,500
Total Police		\$772,000	\$1,210,700	\$1,314,200	\$19,907,200	\$1,001,100	\$24,205,200

City of Macon
Capital Improvement Program-All Funds
Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Fire							
Fire Pumper	GMA	\$485,000	\$490,000	\$495,000	\$505,000	\$515,000	\$2,490,000
Fire Fighting Ensemble	GMA	\$72,000	\$75,000	\$78,000	\$81,000	\$84,000	\$390,000
Breathing Apparatus	GMA	\$68,000	\$69,000	\$71,000	\$72,000	\$74,000	\$354,000
Rescue Extric Vehicle	GMA	\$0	\$130,000	\$0	\$0	\$0	\$130,000
Thermal Camera	GMA	\$18,000	\$18,500	\$19,000	\$19,500	\$20,000	\$95,000
Extracation Units	GMA	\$0	\$30,000	\$30,000	\$0	\$30,000	\$90,000
Emergency Fleet Veh	GMA	\$36,000	\$38,000	\$40,000	\$0	\$0	\$114,000
Rebuild/Relocate Sta 8	Other	\$0	\$200,000	\$500,000	\$1,000,000	\$0	\$1,700,000
Refurbish:							
Station 1	Other	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Station 2	Fund	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000
Station 12	Other	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Station 10	Other	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Station 6	Other	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Station 9	Other	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Sttation 7	Other	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Station 102	Other	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Station 11	Other	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Station 5	Other	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Hybrid Vehicles	GMA	\$25,000	\$50,000	\$50,000	\$50,000	\$0	\$175,000
Training Van	GMA	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Diesel Exhaust System	Fund	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$112,000
HVAC Equip -Various	Fund	\$27,000	\$20,000	\$22,000	\$24,000	\$26,000	\$119,000
Box Truck	GMA	\$0	\$55,000	\$0	\$0	\$0	\$55,000
Generator	Fund	\$0	\$5,500	\$6,000	\$6,500	\$7,000	\$25,000
Roof Repair	Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Fire Invest Vehicles	GMA	\$36,000	\$38,000	\$0	\$0	\$0	\$74,000

City of Macon
Capital Improvement Program-All Funds
Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Overhead Door, rpl	GMA	\$44,000	\$21,000	\$22,000	\$23,000	\$23,000	\$133,000
Lot Resurfacing	Fund	\$0	\$35,000	\$40,000	\$40,000	\$40,000	\$155,000
Comm Gear Extractor	GMA	\$0	\$0	\$0	\$0	\$13,000	\$13,000
ARFF Fire Engine	Fund	\$0	\$0	\$0	\$650,000	\$0	\$650,000
Aerial Ladder Truck	Fund	\$0	\$952,000	\$0	\$990,000	\$0	\$1,942,000
Command Staff Veh	Fund	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Educator Vechicle A	Fund	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Storage Building	Fund	\$0	\$0	\$0	\$500,000	\$0	\$500,000
Total Fire		\$921,000	\$3,815,000	\$1,766,000	\$4,114,000	\$885,000	\$11,501,000
<u>Emergency Management Authority</u>							
SUV, rpl	Fund	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Siren Replacement	Fund	\$22,200	\$22,400	\$22,500	\$22,500	\$25,000	\$114,600
Total EMA		\$22,200	\$62,400	\$22,500	\$22,500	\$25,000	\$154,600
<u>Public Works</u>							
<u>Streets</u>							
Tractor w/Bush Hog,rpl	GMA	\$47,000	\$0	\$0	\$0	\$60,000	\$107,000
Track Hoe, Small,add'l	GMA	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Sewer Vac,rpl	GMA	\$0	\$310,000	\$0	\$0	\$0	\$310,000
Street Sweeper	GMA	\$0	\$170,000	\$0	\$170,000	\$1	\$340,001
Backhoe, new	GMA	\$0	\$90,000	\$100,000	\$0	\$0	\$190,000
Dump Truck, rpl	GMA	\$0	\$95,000	\$105,000	\$0	\$0	\$200,000
Front End Loader, rpl	GMA	\$140,000	\$0	\$145,000	\$0	\$0	\$285,000
Gravel/Salt Spreader, rpl	GMA	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Mowers, new	Fund	\$0	\$0	\$24,000	\$0	\$0	\$24,000
Patch Truck,rpl	GMA	\$80,000	\$0	\$0	\$0	\$90,000	\$170,000
Pick Up, rpl	Fund	\$0	\$16,000	\$16,000	\$0	\$0	\$32,000
Low Boy Trailer	GMA	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Total Streets		\$267,000	\$731,000	\$490,000	\$170,000	\$150,001	\$1,808,001

City of Macon
Capital Improvement Program-All Funds
Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>Grounds</u>							
Truck, Tree Spade, new	GMA	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Tractor w/Bush Hog.rpl	GMA	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Tractor ,rpl	GMA	\$25,000	\$0	\$0	\$25,000	\$0	\$50,000
Stump Grinder, rpl	GMA	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Mowers,2 for GDOT	GDOT	\$50,300	\$0	\$0	\$0	\$0	\$50,300
Mowers, rpl, 4	GMA	\$48,000	\$48,000	\$0	\$48,000	\$48,000	\$192,000
Knuckle Boom Truck, rpl	GMA	\$0	\$125,000	\$0	\$0	\$0	\$125,000
Equipment Trailers,upgrat	Fund	\$0	\$0	\$12,000	\$12,000	\$0	\$24,000
Crew Cab, rpl	GMA	\$0	\$35,000	\$0	\$0	\$35,000	\$70,000
Chipper,rpl	GMA	\$0	\$0	\$36,000	\$0	\$0	\$36,000
Bobcat, new	GMA	\$0	\$47,000	\$0	\$0	\$0	\$47,000
Pressure Washer, rpl	Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Playground borders	Fund	\$0	\$28,600	\$0	\$0	\$0	\$28,600
Renov-Washington Park	Fund	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Total Grounds		\$133,300	\$408,600	\$88,000	\$85,000	\$108,000	\$822,900
Total Public Works		\$400,300	\$1,139,600	\$578,000	\$255,000	\$258,001	\$2,630,901
<u>Economic & Community Development</u>							
Van, rpl	Fund	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Vehicle, rpl Director	Fund	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Truck, rpl Inspector	Fund	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total ECD		\$25,000	\$25,000	\$20,000	\$0	\$0	\$70,000
Total General Fund		\$3,118,650	\$7,154,050	\$11,203,450	\$24,511,950	\$6,133,101	\$52,104,701

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Internal Service Funds							
<u>Vehicle Maintenance</u>							
A/C Recovery Recharge, r	Fee	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Canopy,at Fueling Port	Fee	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Card Reader	GMA	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Front End Alignment	GMA	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Manifold, Lower Poplar, r	Fee	\$0	\$12,000	\$0	\$0	\$0	\$12,000
Air Line Shop Walls, rpl	GMA	\$0	\$0	\$55,000	\$0	\$0	\$55,000
Oil,Water,Grease Reels, r	Fee	\$0	\$0	\$16,000	\$0	\$0	\$16,000
Pick Up, rpl	Fee	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Service Trucks, rpl	GMA	\$30,000	\$0	\$30,000	\$0	\$30,000	\$90,000
Renovate Lobby Area	Fee	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Replace Rollup Doors	Fee	\$0	\$0	\$0	\$8,000	\$0	\$8,000
Tire Changer,rpl	Fee	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Upgrade Car Wash	Fee	\$0	\$12,000	\$0	\$0	\$0	\$12,000
Walkie Talkie Units	Fee	\$0	\$0	\$0	\$0	\$17,500	\$17,500
Water Cool Fan,	Fee	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Total Vehicle Maint		\$101,000	\$74,000	\$101,000	\$23,000	\$77,500	\$376,500
<u>Information Technology</u>							
Network Infrast -Gen	Fee	\$90,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,090,000
Network Infrastr -PS	Fee	\$77,500	\$0	\$0	\$0	\$0	\$77,500
Fiber Optics	Fee	\$195,000	\$200,000	\$200,000	\$200,000	\$200,000	\$995,000
Mobility Initiative	Fee	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000
PC Life Cycle Upgrade	GMA	\$75,000	\$50,000	\$250,000	\$250,000	\$250,000	\$875,000
Radio	GMA	\$0	\$0	\$110,000	\$110,000	\$110,000	\$330,000
MDT Upgrade	GMA	\$0	\$0	\$275,000	\$280,000	\$280,000	\$835,000
E-911 & Phone Upgrd	GMA	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Office Furniture	GMA	\$60,000	\$0	\$0	\$0	\$0	\$60,000

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Vehicle Repl- SUV	GMA	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Vehicle Repl- Van	GMA	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Lic Plate Recog -Police	GMA	\$0	\$0	\$26,000	\$0	\$0	\$26,000
EOC Equip -EMA	GMA	\$0	\$23,000	\$24,000	\$0	\$0	\$47,000
Total Information Technology		\$757,500	\$558,000	\$1,140,000	\$1,095,000	\$1,125,000	\$4,675,500
Total Int Service Funds		\$858,500	\$632,000	\$1,241,000	\$1,118,000	\$1,202,500	\$5,052,000

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Enterprise Funds							
<u>Mulberry Street Parking Garage</u>							
Power Wash Building	Fee	\$0	\$0	\$0	\$0	\$0	\$0
Replace Signage	Fee	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Cosmetic Renovations	Fee	\$0	\$0	\$15,000	\$0	\$0	\$15,000
Structural Repair	Fee	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Total Mulberry Street Parking		\$0	\$80,000	\$65,000	\$50,000	\$50,000	\$245,000
<u>Bowden</u>							
New Maint Facility	Other	\$0	\$0	\$450,000	\$0	\$0	\$450,000
Aerifyer	Fee	\$0	\$0	\$0	\$0	\$0	\$0
Toro Workman	Fee	\$0	\$0	\$0	\$0	\$0	\$0
Mower	Fee	\$0	\$0	\$0	\$0	\$0	\$0
Greens Renovation	Other	\$0	\$300,000		\$0	\$0	\$300,000
Restrooms/ Shelters	Other	\$0	\$153,000		\$0	\$0	\$153,000
Cart Barn Renovation	Other	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Fairway Cutters (2)	Other	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Utility Vehicles	Fee	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Electric Golf Cart Fleet	GMA	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Skid Steer	GMA	\$0	\$0	\$0	\$0	\$45,000	\$45,000
Total Bowden Golf Course		\$0	\$453,000	\$680,000	\$0	\$295,000	\$1,428,000

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>Solid Waste</u>							
<u>Collection</u>							
Pick Up, rpl	Fee	\$0	\$16,000	\$0	\$16,000	\$0	\$32,000
Roll-Off Truck, rpl	GMA	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Garbage Truck,	GMA	\$0	\$150,000	\$150,000	\$150,000	\$0	\$450,000
Blue Recycling Tubs	Fee	\$10,000	\$0	\$0	\$0	\$10,000	\$20,000
Total Collection		\$10,000	\$316,000	\$150,000	\$166,000	\$10,000	\$652,000
<u>Disposal</u>							
Weigh Scales	GMA	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Tract Excavator	GMA	\$0	\$310,000	\$0	\$0	\$0	\$310,000
Roll-Off Truck	GMA	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Roll Off Containers	Fee	\$0	\$20,000	\$0	\$0	\$20,000	\$40,000
Radios & Base Station	Fee	\$0	\$0	\$0	\$26,000	\$0	\$26,000
Pick Up, rpl	Fee	\$22,500	\$0	\$0	\$22,500	\$0	\$45,000
Dump Truck	GMA	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Dump Truck, Off Road	GMA	\$0	\$450,000	\$0	\$0	\$500,000	\$950,000
Water Pump, rpl	Fee	\$0	\$17,500	\$20,000	\$0	\$0	\$37,500
Total Disposal		\$102,500	\$1,047,500	\$20,000	\$48,500	\$520,000	\$1,738,500
Total Solid Waste		\$112,500	\$1,363,500	\$170,000	\$214,500	\$530,000	\$2,390,500

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>Airport</u>							
Mowers/Tractors	Grnt	\$0	\$14,000	\$30,000	\$0	\$0	\$44,000
Runway 5 Safety Grade	Grnt	\$483,000	\$0	\$0	\$0	\$0	\$483,000
Master Plan Update	Grnt	\$173,000	\$0	\$0	\$0	\$0	\$173,000
N/Rmp Rehab	Grnt	\$150,000	\$900,000	\$0	\$0	\$0	\$1,050,000
Crack Seal Runway 13	Grnt	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Design Rwy 5/23 Ext	Grnt	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Land Acq:Rwy 5/23 Ext	Grnt	\$12,000	\$540,000	\$0	\$0	\$0	\$552,000
Construct Rwy 5/23 Ext	Grnt	\$0	\$0	\$14,750,000	\$0	\$0	\$14,750,000
A/fld Light Rehab 5/23&B	Grnt	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Fuel Farm	Grnt	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Twy & T-Hanger	Grnt	\$0	\$350,000	\$0	\$0	\$0	\$350,000
Airfield Drainage	Grnt	\$0	\$55,000	\$175,000	\$0	\$0	\$230,000
Auto Weather Obs Sys	Grnt	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Crack Sealing	Grnt	\$0	\$0	\$0	\$0	\$75,000	\$75,000
TOTAL-Airport		\$1,078,000	\$2,109,000	\$15,080,000	\$0	\$275,000	\$18,542,000
Total Enterprise Funds		\$1,190,500	\$4,005,500	\$15,995,000	\$264,500	\$1,150,000	\$22,605,500

City of Macon
 Capital Improvement Program-All Funds
 Five Year Plan Detail

<u>Use of Funds</u>	Funding <u>Source</u>	Fiscal Years ending June 30,					Five Year <u>Total</u>
		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
<u>Capital SPLOST Projects</u>							
Downtown Corridor	SP	\$3,000,000	\$0	\$0	\$0	\$0	3,000,000
Centreplex	SP	\$2,900,000	\$0	\$0	\$0	\$0	2,900,000
Storm Drainage	SP	\$2,000,000	\$0	\$0	\$0	\$0	2,000,000
Street Maintenance	SP	\$2,200,000	\$0	\$0	\$0	\$0	2,200,000
Public Safety Equip	SP	\$1,300,000	\$0	\$0	\$0	\$0	1,300,000
Principle & Interest	SP	\$4,593,800	\$0	\$0	\$0	\$0	4,593,800
Debt Retirement	SP	\$8,810,700	\$0	\$0	\$0	\$0	8,810,700
Bowden	SP	\$200,000	\$0	\$0	\$0	\$0	200,000
Rose Hill Cemetery	SP	\$150,000	\$0	\$0	\$0	\$0	150,000
800 Mhz	SP	\$1,713,200	\$0	\$0	\$0	\$0	1,713,200
TOTAL SPLOST		\$26,867,700	\$0	\$0	\$0	\$0	26,867,700
Total General Fund		\$3,118,650	\$7,154,050	\$11,203,450	\$24,511,950	\$6,133,101	\$52,104,701
Total Internal Serv Funds		\$858,500	\$4,005,500	\$15,995,000	\$264,500	\$1,150,000	\$22,605,500
Total Enterprise Funds		\$1,190,500	\$4,005,500	\$15,995,000	\$264,500	\$1,150,000	\$22,605,500
Total Special Rev Funds		\$26,867,700	\$0	\$0	\$0	\$0	\$26,867,700
TOTAL ALL CAPITAL PRO		\$32,035,350	\$15,165,050	\$43,193,450	\$25,040,950	\$8,433,101	\$124,183,401

Capital Improvement Fund

General Fund

Finance

ERP Software – In anticipation of the consolidation to from the new government, new software for public administration was purchased. The cost was split evenly between the City and Bibb County. Software selected was New World System. The current City/County software is antiquated and needed replacement.

Central Services

Bucket Truck, #46424 – Scheduled replacement due to normal usage.

Napier Avenue Upgrade- Upgrade four intersection signal cabinets to 2070 technology from NEMA standards. Intersection locations are at Log Cabin Drive, Mumford Road, Brookdale Avenue and Park & Ayers. Each intersection cabinet replacement is approximately \$17,000. This total project was not budgeted so only one of the intersections will be replaced. This will be an ongoing project.

5 Intersection Upgrade- Upgrade five intersection signal cabinets to 2070 technology from NEMA standards. Intersection locations are Montpelier @ Oakland, Napier @ Hendley, Vineville @ Forest Hill, Broadway @ Raines and Forest Hill @ Wimbush. Each intersection cabinet replacement is approximately \$18,000. This total project was not budgeted so only one of the intersections will be replaced. Upgrading signal cabinets will be an ongoing project.

4 Intersection Upgrade- Upgrade four intersection signal cabinets to 2070 technology from NEMA standards. Intersection locations are Forsyth Road @ Tucker Road, Forsyth Road @ Wesleyan Drive, and Broadway @ Houston. This total project was not budgeted so only one of the intersections will be replaced. This will be an ongoing project.

4 Intersection Upgrade- Upgrade four intersection signal cabinets to 2070 technology from NEMA standards. Intersection locations Anthony Road @ Key Street, Second Street @ Ell Street, Little Richard Blvd @ Telfair & Liberty, and Jeffersonville Road @ Millerfield Road. This total project was not budgeted so only one of the intersections will be replaced. This will be an ongoing project.



Intersection and Pedestrian Actuation- Upgrade intersections in Downtown area along Walnut Street, Pine Street, Plum Street, Hemlock/Oak Street, and Oglethorpe Street. Budget permitting, this project will be broken up into a three year time span completing eight intersections per year.

Capital Improvement Fund

Service Truck, rpl #45333- Scheduled replacement due to normal usage.

Historical Lighting Relocation – Relocate and raise the lighting system that is now located next to the curb. This will provide better lighting and help keep poles from being knocked down. This is an ongoing project with approximately 117 lights remaining to be relocated and raised.

Coliseum Drive Upgrade Lighting- Project to change poles to aluminum with an aluminum break-away base. This is an ongoing project to be done as funds are available.

Band Saw- Scheduled Replacement of a metal band saw 10” X 18” used to cut metal, poles, pipes etc.

Drill Press- Scheduled replacement of a 20” geared head drill press used for drilling holes in metal.

Thermoplastic Applicator- Replacement of equipment used to install thermoplastic on crosswalks, street markings, and stop bars throughout the City of Macon.

Thermoplastic Kettle- Replacement of equipment used to melt thermoplastic.

Re-Lamp Interstate Lighting- Ongoing project to change all lamps on the Interstate due to age and lamp failure. Life expectancy for lamps is four years.

A dozen employees from across Central Services' seven divisions volunteered to work 10 hours per night, four nights a week when traffic is lightest, on the project.



Police

In-Car Cameras – Equip all marked vehicles with cameras. Currently about 75 vehicles are equipped and about 135 vehicles are not. This equipment will reduce the risk and liability of officers and the City in various dangerous situations. This is an ongoing project.



Patrol Vehicles – Scheduled replacement of 8 patrol vehicles. Budgeted price includes radio, striping, lights/sirens and in-car camera.

Unmarked Vehicles – Scheduled replacement of 3 unmarked vehicles. Budgeted price includes vehicle only.

Bathroom Renovation – Personnel who work in the Crime Lab have to use the facilities in Precinct 2 and they need a more convenient facility to be able to clean up after processing a crime scene.

Tasers -Project to equip all officers with tasers. Taser guns are designed to allow police officers to subdue criminals with limited injury to both officer and suspect.

Capital Improvement Fund

Re-Roof Precinct 2 – Project to re-roof the building that houses the Crime Lab, Precinct 2, and Narcotics.

Crime Lab Fire Proof Cabinets – Replace Crime lab file cabinets for fireproof cabinets at the recommendation of the Internal Auditor.

Fire

Fire Pumper – Scheduled replacement of equipment.

Firefighting Ensemble – Replace old and worn out firefighting protective gear that is greater than 5 years of age and has extensive usage. Each set costs approximately \$1,800.



Self-Contained Breathing Apparatus– Replace outdated equipment with carbon wrapped cylinders which are NFPA compliant. Currently old steel cylinders are in use. Each unit costs approximately \$3,700.

Thermal Imaging Camera- Ongoing project to equip all fire pumpers with cameras. These are vital to the safety of our fire fighters.

Emergency fleet Vehicle- Purchase of vehicle to be used by Battalion Chiefs as mobile command units in the mitigation of fire emergencies and medical service calls. This will be a NIMS compliant vehicle.

Refurbish Station #2- Project to refurbish station #2 that is over a 100 years old. It is in need to structural repairs including anchorages and brick work repairs.

Hybrid Vehicles- Replace 7 year old vehicle with a more efficient one to be used by Fire Inspectors.

Training Van- Replace 15 year old vehicle that has reached and exceeded its useful life expectancy.

HVAC Equipment- Replace ductwork and HVAC units located at Fire Administration Building, Tinker Training Complex and Stations 8, 9, and 11.

Roof Repairs- Ongoing project to eventually repair the roofs at stations 6, 9, and 12.

Fire Investigator Vehicles- Scheduled replacement with amore fuel efficient vehicle.

Overhead Door Replacements- Ongoing project to replace overhead doors at stations 10,11, 1, 9, and 102. The high volume use of these doors results in the breakdown of the moving parts.

Capital Improvement Fund

Emergency Management Agency

Siren Replacement – Scheduled replacement or installation of a siren at a new site as dictated by changes in population.

Public Works-Streets

Tractor with Bush Hog – Scheduled replacement due to normal wear and tear.

Front End Loader- Scheduled replacement due to normal wear and tear.

Patch Truck- Scheduled replacement due to normal wear and tear.

Public Works-Grounds

Tractor- Scheduled replacement due to normal wear and tear.

Mowers- Purchase two new mowers that will be used for interstate mowing.

Mowers- Scheduled replacement of 4 mowers due to normal wear and tear.

Pressure Washer- Scheduled replacement due to normal wear and tear.



Economic & Community Development

Truck- Scheduled replacement of the vehicle used by the property inspectors.

Capital Improvement Fund

Internal Service Funds

Vehicle Maintenance

A/C Recovery Recharge- Existing equipment to be replaced to maintain environmental compliance.

Card Reader- Replace 12 year old card readers at three locations for fuel tanks at the fuel farm.

Service Truck - Replacement due to normal wear and tear of the truck used for roadside assistance.

Tire Changer- Replace outdated equipment to accommodate changes in tire sizes.

Water Cool Fan- Purchase of two units for the shop. These units are necessary for the safety of employees. The Shop is not air conditioned.

Information Technology

Network Infrastructure-Public Safety- Purchase of fire walls, routers switches and MDF refits for Fire and Police.

Network Infrastructure – Ongoing project to continue network WAN/LAN build-out with an emphasis on extending the fiber and expand the network band width.

Fiber Network Expansion- On-going project to connect all Fire Stations and Police Stations to the City network.



Electronic Mobility Initiative- Project to incorporate electronic devices such as I-pads, Tablets and other portable computing devices into various departments.

P.C. Life Cycle Upgrades – Ongoing project to replace outdated computers throughout the City. P.C. and related equipment have approximately a 3 year life. All Computers and devices will be budgeted under this project. The “LifeCycle” is the period that a device is technologically viable and dependable.

Phone Upgrade Final Payment- Final payment to Motorola for the upgrade of the City phone system and the 911 center. This has been a three year project.

Office Furniture- Upgrade offices within the IT Department.

Capital Improvement Fund

Enterprise Funds

Solid Waste-Collections

Blue Recycling Tubs- Purchase of containers for recyclables.

Solid Waste-Disposal

Weigh Scales- Replace worn out scales

Pickup Truck – Scheduled replacement due to normal wear and tear.



Airport

Runway 5 Safety Grading - This project is in compliance with an FAA request and will correct terrain deficiencies in the runway safety area. The safety area is an area immediately adjacent to the runway surface and must adhere to certain specifications that will protect an aircraft should it inadvertently depart the runway edge.

Master Plan Update – The Master Plan is a working airport document that strategically defines the airports future. It provides a direction for capital improvement projects, revenue sources, and business development. This update has already started and should be completed in FY2014.

North Ramp Rehab 1 & 2 road relocation – This project will rehabilitate our North Ramp, an area that is riddled with cracks and other pavement deficiencies. The project will include new pavement and markings; it will essentially provide a facelift for the airport's main aircraft entrance to the terminal and FBO (fixed based operator) ramp. Additionally, it will improve the overall image of the airport. The road relocate portion will redefine an airport road that serves Bombardier and Timco; two of the airport's main tenants. The project will allow the airport to maximize the use of land that is currently undeveloped and redefine it as usable property with direct airfield access for future expansion.

Crack Seal Runway 13/31 – This project is a cost effective alternative to repaving the airport's secondary runway. Correcting the runway deficiencies, by sealing the cracks in the asphalt, it will preserve the integrity of the runway until funds are available for a complete overlay.

Fuel Farm -This project is to replace the fuel farm at the Macon Downtown airport. The fuel farm is the facility which allows the safe control and storage of aviation fuel at the airfield until it is needed by aircraft operators.



Capital Improvement Fund

Special Revenue Funds

SPLOST

Projects funded through SPLOST are not included in the CIP Fund but are included in the Capital Projects. Funding comes from two sources, the balance of the Bond issue proceeds and the one cent sales tax that is paid each month. The following are additional capital projects the City is funding using these funds:

Downtown Corridor – The budgeted funds for FY 2014 will be used to develop one block between Cherry Street and Poplar Street as a model of what the completed project will look like. The balance is for the Second Street extension.



This is a view of the current Second Street. The City hired CHA Huntley to review and make recommendations for renovations of Second Street and the Tax Allocation District that overlays the area. The Master Plan Connects the Eisenhower Parkway with Downtown creating a new entrance to the central business District

Centreplex- Renovate Auditorium and Coliseum.

Storm Drainage- Projects of the highest priority are identified by Macon Water Authority and Bibb County Engineers.

Street Maintenance - Street repairs to Log Cabin Drive (\$1,140,500), College Street Bridge (\$225,000) and LMIG match (\$250,000)

Public Safety Equipment – Purchase of the public safety software used County-wide.

Principle & Interest – Scheduled principal (\$250,000) and interest (\$501,250) payments on the \$18,000,000 bond

Debt Retirement- Scheduled payments for Series 2002A and B Macon-Bibb County Urban Development Revenue Bonds.

Capital Improvement Fund

Bowden Golf Course – Complete irrigation system and equipment.

Rose Hill Cemetery – Complete improvements.



Bowden Golf Course

800 MHz – Complete project to purchase and update radios for Public Safety Departments as well as upgrading the system as a whole.

GMA Lease – Scheduled payments for lease purchase equipment.

Several projects are being completed in fiscal year 2014, 800Mhz, Bowden Golf Course, Rose Hill Cemetery and the renovation of the Centreplex.



Rose Hill Cemetery

Capital Activity Impacting Operational costs

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Bucket Truck	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Service Trucks	(\$1,000)	(\$750)	(\$750)	(\$500)	(\$500)
Historical Light Relocation	(\$100)	(\$200)	(\$200)	(\$300)	(\$300)
Band Saw	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)
Drill Press	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)
Thermoplastic Applicator	\$500	\$500	\$500	\$500	\$500
Thermoplastic Kettle	\$500	\$500	\$500	\$500	\$500
Patrol Vehicles w/cameras (8)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)
Unmarked Vehicles (3)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
Tasers	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Re-roof Prct 2	\$0	(\$1,000)	(\$1,000)	(\$500)	(\$500)
Bathroom Renovations	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Fire Pumper	(\$5,000)	(\$5,000)	(\$4,000)	(\$4,000)	(\$4,000)
Emergency Fleet Vehicle	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Refurbish Sta #2	\$0	\$500	\$500	\$500	\$500
Hybrid Vehicle	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Training Van	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
HVAC Equip	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Roof Repairs	\$0	(\$1,500)	(\$1,500)	(\$1,000)	(\$1,000)
Fire Investigator Vehicle	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Overhead Door Replacements	\$0	(\$100)	(\$100)	(\$100)	(\$100)
Tractor w/Bush hog	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)
FrontEnd Loader	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$1,500)
Patch Truck	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
Tractor	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Mowers (2) new	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Mowers (4)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Truck, ECD rpl	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
Card Reader, 3 pumps	(\$200)	(\$200)	(\$200)	(\$200)	(\$200)
Tire Changer	(\$200)	(\$200)	(\$200)	(\$200)	(\$200)
Water Cool Fan (2)	(\$200)	(\$200)	(\$200)	(\$200)	(\$200)
Service Truck, VM	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
PC Life Cycle Upgrade	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)
Office Furniture	(\$200)	(\$200)	(\$200)	(\$200)	(\$200)
Pickup Truck, SW	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
Runway 5 Safety Grading	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
N/Ramp Rehab	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
Seal Crack Runway	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)
Fuel Farm	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Downtown Corridor	(\$10,000)	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)
Centreplex	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)

Capital Activity Impacting Operational costs

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Storm Drainage	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
Street Maintenance	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Public Safety Equipment	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Bowden	(\$2,000)	(\$2,000)	(\$1,000)	(\$1,000)	(\$1,000)
Total	<u>(\$93,100)</u>	<u>(\$102,050)</u>	<u>(\$101,050)</u>	<u>(\$99,900)</u>	<u>(\$96,400)</u>

For several years in the early 2000's, the City did not purchase any capital. As a result much of the machinery, equipment, and buildings are in need of replacement and or repair. The Capital program seeks to reduce daily repair and replacement costs over time. The financial impact in most areas reduces maintenance costs and ensures a normal replacement cycle.

Capital Asset Policy

PURPOSE – The Capital Asset Policy is designed to provide a comprehensive description of the capital asset and property systems of the City of Macon. The primary purpose of the policy is to provide for consistent and uniform accounting of capital asset transactions throughout the City; to establish guidelines for physical control and accountability of capital assets; and to set guidelines for disposal and depreciation of capital assets.

POLICY:

1.) CLASSIFICATION CATEGORIES

Land: The City will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) ancillary charges; (3) the assumption of any liens or mortgages on the property; and (4) improvements made to the land that are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

Improvements other than Buildings (IMP): The City classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements. These improvements will be depreciated over the estimated useful lives.

Buildings (BLD): If the City purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt.

Building Improvements: The City capitalizes costs of improvements to a building it owns if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., meet the capitalization threshold of this policy.

- a) Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.
- b) Repairs to a building are not considered an improvement unless these extend the useful life of the structure or increase the value of the structure (i.e., a betterment). The City considers ordinary repairs as operating costs.

Construction in Progress (CIP): Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction in progress account will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).

Moveable Equipment (EQP): Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible, as outlined previously.

Infrastructure: Long-lived capital assets that normally are stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirements of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

2) ANNUAL INVENTORY

Annually, an asset listing is sent to each department for verification of the existence of the department's capital assets. The department should identify any assets held by the department, which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the user department. Significant unaccounted for losses of assets will be brought to the attention of the Finance Director and Chief Administrative Office for further actions. The Finance department may make an annual physical inventory to verify the accuracy of inventory records.

3) TRANSFER OR DISPOSAL OF ASSETS

All capital assets are the property of the City. They may not be donated, discarded, or transferred to another owner without the Finance Department's direct authorization. Departments should notify the Finance Department of all surplus assets and follow instructions issued by the Finance Department for dispositions of surplus assets.

The disposition of capital assets that the City purchased with federal grant funds must follow federal guidelines. The guidelines for the specific grant, or federal general guidelines, will dictate the duration of time that the asset must remain in the property of the City. The guidelines also will indicate the disposition of the proceeds from the sale of the asset.

All sales by the City of real property or personal property with an assigned value equal to or more than \$2,500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. The City's Purchasing Manager (or designee) shall be responsible for managing and conducting such sale process. Notice of the sale must be published once in the official

newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not fewer than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. Electronic auctions are an acceptable method of sale. In any case, the bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$2,500.00 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance bids. The City has the power to estimate the value of the property being sold. The City's Purchasing Manager (or designee) shall be responsible for managing and conducting sales described herein.

4) DEPRECIATION

The City records depreciation for its capital assets in accordance with governmental accounting standards, as determined in consultation with the City's external auditors. Depreciation should be calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the City will use the invoice date as the in-service date.

5) ESTIMATED USEFUL LIFE

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the City's experience.

6) RESPONSIBILITY FOR CAPITAL ASSET AND PROPERTY INVENTORY AND CONTROL

It is the responsibility of the Department of Finance to establish and maintain an accurate accounting of capital assets and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all City departments to cooperate in the capitalization process and to perform the annual inventory.



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Debt Fund

Debt Management

Macon’s primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by Georgia Law. Presently, the City’s debt levels are well within its limits. Debt service expenditures are the result of bonds issued by the City or contractual obligations and include principal and interest payments.

The City of Macon has three (3) categories of debt. Revenue bonds - which are issued by Authorities such as the Industrial Authority (created by the government) and by virtue of going through an authority, the bonds are considered to be an indirect debt of the City and constitute a contractual debt with the authority. The other two categories are Contractual Obligations, and General Revenue Bonds – which are voted on by citizens.

The following is a summary of all debt that is currently being serviced by the City of Macon and approved in the fiscal year 2014 budget.

<u>Summary</u>	<u>07/01/2013</u> <u>Beginning Debt</u>	<u>06/30/2014</u> <u>Ending Debt</u>
2002 ASA Airport Improvement Bond	\$ 1,427,536	\$ 1,162,563
1993 Zantop Bond	1,490,000	1,225,000
Series 2002A Macon-Bibb UDA Rev	5,670,000	5,310,000
Series 2002B Macon-Bibb UDA Rev	3,335,000	3,181,637
Convention/Hotel Public UDA Rev	10,005,000	9,665,000
1999 Secretary of State	1,245,083	322,967
1998 GMA Lease	4,611,363	5,191,363
BB&T Lease	4,442,175	3,742,175
General Employee Pension Note	429,741	220,146
SPLOST Series 2012 GO Bond	<u>18,000,000</u>	<u>17,750,000</u>
Total Debt	<u>\$ 50,955,898</u>	<u>\$ 47,770,851</u>

6.25% reduction in debt



Debt Fund

Business Type Activities Debt

The two debts below are paid from the rent paid by the tenants of the airport.

2002 ASA Airport Improvement Bond

\$3,600,000, 2002 Macon-Bibb County Industrial Authority (Airport Improvement – Atlantic Southeastern Airlines Project) due in annual installments of \$325,500 to 337,250 through April 1, 2018, interest at 4% to 5%. The Bonds financed the acquisition, construction and installation of a 7,500 square foot training and storage facility and an aircraft wash facility. The principle balance of this obligation as of 6/30/2013 is \$1,427,536. The last payment is due FY 2018. This is a revenue bond.

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	1,427,536	1,162,536	885,036	592,536	282,536
Principal	265,000	277,500	292,500	310,000	282,536
Interest	81,570	66,863	51,448	30,750	15,550
Discount	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)
Total Payment	343,533	341,326	340,911	332,713	295,049
Ending Balance	1,162,536	885,036	592,536	282,536	Paid in Full

1993 Zantop Bond

\$4,500,000, 1993 Macon-Bibb County Industrial Authority Airport Improvement Revenue Bonds are due in annual installment of \$257,208 to 355,435 through May 1, 2018, interest at 3.9% to 6.1%. These Bonds were used to finance the acquisition, construction and installation of a new maintenance hangar at the Middle Georgia Regional Airport. The balance of this obligation as of June 30, 2013 is \$1,490,000. Last payment is due Fiscal Year 2018.

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	1,490,000	1,225,000	945,000	650,000	335,000
Principal	265,000	280,000	295,000	310,000	335,000
Interest	90,890	74,725	57,645	39,650	20,435
Total Payment	355,890	354,725	352,645	354,650	355,435
Ending Balance	1,225,000	945,000	650,000	335,000	Paid in Full

Debt Fund

Governmental Activities Debt

The City has elected to include revenue bonds and contractual obligations in the governmental activities as it has been accepted practice to pay these from the General Fund without reference to the adequacy or inadequacy of designated revenue sources.

Revenue Bonds

Series 2002A and 2002B Macon-Bibb County Urban Development Authority Revenue Bonds, totaling \$7,860,000 and \$4,165,000, respectfully, are due in annual installments through August 1, 2024 and have an interest rate of 2.5% to 6.0%. As of June 30, 2013, the balance of these obligations (including un-amortized bond premiums) is \$9,051,637. Bond proceeds were used to aid in redevelopment projects within the central business district of Macon, Georgia., Series 2002A and 2002B premiums will be paid from SPLOST 2012 proceeds.

Series 2002A (\$7,860,000)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	5,670,000	5,310,000	4,935,000	4,545,000	4,135,000
Principal	360,000	375,000	410,000	410,000	430,000
Interest	285,588	271,188	232,938	232,938	212,438
Total Payment	645,588	646,188	642,438	642,938	642,438
Ending Balance	5,310,000	4,935,000	4,545,000	4,135,000	3,705,000

Series 2002B (4,165,000)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	3,335,000	3,135,000	2,925,000	2,705,000	507,780
Principal	200,000	210,000	220,000	2,197,220	507,780
Interest	200,100	188,100	175,000	162,300	65,420
Premium	5,829	5,829	5,829	5,829	29,150
Total Payment	400,100	398,100	395,000	403,129	573,200
Ending Balance	3,135,000	2,925,000	2,705,000	507,780	-0-
Plus Premium	46,637	40,808	34,979	29,150	-0-
End Bal w/Prem	3,181,637	2,965,808	2,739,979	436,930	Paid in Full

Convention Center Hotel Public Contribution Project

In December 2007, the City issued \$10,340,000 Macon-Bibb County Urban Development Authority (Georgia) Revenues Bonds. The Series 2007 Bonds were issued for the purpose of paying a portion of the cost of: (a) the construction and installation of a 220-room full-service

Debt Fund

Convention Center and (b) the renovation of the Convention Center. Interest on these bonds will be payable in semi-annual installments on April 1 and October 1 each year, commencing on April 1, 2008. Interest rates on these bonds vary annually ranging between 3.27% and 4.77%. Principal amounts are due each October 1 and range annual amounts of \$285,000 to \$580,000 through 2034. The balance of this bond as of June 30, 2013 is \$10,005,000.

Series 2007 Bond (\$10,340,000)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	10,005,000	9,665,000	9,315,000	8,960,000	8,595,000
Principal	340,000	350,000	355,000	365,000	370,000
Interest	434,075	420,275	406,175	399,075	384,475
Total Payment	774,075	770,275	761,175	764,075	754,475
Ending Balance	9,665,000	9,315,000	8,960,000	8,595,000	8,225,000

Capital Leases

The City has entered into lease agreements as lessee for financing the acquisition of various buildings and equipment. The lease agreement qualifies as capital leases for accounting purpose (titles transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inceptions.

A lease purchase agreement entered into in 1999 in the amount of \$8,958,310 is due in varying monthly installments of \$65,313 to \$81,626 with an interest rate of 5.16%. The lease purchase agreement is serviced by rentals from the Georgia Secretary of State. The balance of this obligation at June 30, 2013 is \$1,245,739.

Georgia Secretary of State

	2013/2014	2014/2015	2015/2016	2016/2017	2017/18
Beginning Balance	1,245,083	322,967			
Principal	922,116	322,967			
Interest	43,276	2,882			
Total Payment	965,392	325,849			
Ending Balance	322,967	Paid in Full			

Georgia Municipal Association Capital Leases Payable and Certificates of Participation

In 1990 and 1998, the City entered into two master lease agreements with other local governments in the State of Georgia through the Georgia Municipal Association, Inc. (also known as the GMA). While the basic purpose is the same for both master lease agreements, the form of the 1990 agreement is not the same as the 1998 agreement, and they are required to be accounted for differently.

Debt Fund

1990 Capital Lease Payable (BB&T Lease pool).

The 1990 GMA, now referred to as BBT master lease agreement is a capital lease. As of June 30, 2013 the total amount due is \$4,442,175. It is the intentions of the City to decrease purchases and increase payments to eventually get the City to a “pay as you go” program.

BB&T(*additions & payments are determined by approved budgets)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	4,442,175	3,742,175	3,042,175	2,342,175	1,642,175
Additions	500,000	500,000	500,000	500,000	500,000
Payments	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Ending Balance	3,742,175	3,042,175	2,342,175	1,642,175	942,175

1998 Certificates of Participation (GMA Lease pool).

In June 1998, the City entered into a lease pool agreement with GMA. The funding of the lease pool was provided by the issuance of \$150,126,000 Certification of Participation (COP) by the GMA. Unlike the 1990 capital lease pool payable, the 1998 COP immediately passed the net proceeds through to the participating municipalities with the City’s participation totaling \$6,300,000. The lease pool agreement with GMA provides that the City owns their portion of the assets invested by the pool and is responsible for the payment of the principal and interest of the COP. The principal of \$6,300,000 is due in a lump sum payment on June 1, 2028. Interest is payable at the rate of 4.75% each year. The lease pool agreement requires the City to make lease payments back into its investment account to fund the principal and interest requirements of the 1998 GMA Certificate of Participation. The amount that is listed as debt to the City is that portion of the fund that has been drawn down from the \$6,300,000 and needs to be re-paid to the pool. The total amount due to the pool as of June 30, 2013 is \$4,611,363.

GMA (*additions & payments are determined by approved budgets)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	\$4,611,363	5,171,363	4,671,363	4,171,363	3,671,363
Additions	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Payments	1,440,000	2,500,000	2,500,000	2,500,000	2,500,000
Ending Balance	\$5,171,363	4,671,363	4,171,363	3,671,363	3,171,363

Note Agreements

June 2011, the City entered into an agreement with the Fire & Police and the General Employees’ Pension Plans to make up required contributions that were not made in previous years. The City Council approved the payout of \$2.5 million to pay off the Fire & Police debt in June 2012.

Payments are due to General Employees' Pension Plan in monthly installments of \$12,855 through June 1, 2015. The balance of this obligation at June 30, 2013 is \$429,741. This note is calculated at a 10% interest rate.

General Employees' Pension Plan (\$900,000)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	429,741	220,146			
Principal	209,595	220,146			
Interest	26,808	9,408			
Total Payment	236,400	229,554			
Ending Balance	220,146	Paid In Full			



General Obligation Bonds

City of Macon General Obligation Sales Tax Bonds, Series 2012

The Bonds are a general obligation of the City. Principal and interest on the Bonds are payable from the City's receipts of the Special Purpose Local Option Sales Tax (SPLOST). Principal payments are due December 1 of each year ending December, 2018. The City issued these Bonds to provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for the City and the costs of issuance of the Bonds. The balance of the obligation as of 06/30/2013 is \$17,750,000.

GO Sales Tax Bonds, Series 2012 (\$18,000,000)

	2013/14	2014/15	2015/16	2016/17	2017/18
Beginning Balance	18,000,000	17,750,000	14,375,000	10,890,000	7,330,000
Principal	250,000	3,375,000	3,485,000	3,560,000	3,630,000
Interest	501,250	465,000	378,975	273,300	165,450
Total Payment	751,250	3,840,000	3,863,975	3,833,300	3,795,450
Ending Balance	17,750,000	14,375,000	10,890,000	7,330,000	3,700,000

Debt Fund

Legal Debt Margin

The Legal Debt limit for the City for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The Legal Debt Margin as of July 1, 2012 is \$171,325,276 as determined by the following computation (figures based on the 2013 preliminary digest):

REAL	\$1,773,948,374
MOTOR VEHICLES	157,057,470
MOBILE HOMES	284,380
HEAVY DUTY EQUIPMENT	1,295,177
Less EXEMPTIONS	<u>(39,332,643)</u>
TOTAL ASSESSED VALUE	<u>\$1,893,252,748</u>
BONDED DEBT LIMIT	\$ 189,325,276
(10% of assessed value)	
Less GENERAL OBLIGATION	
BONDS OUTSTANDING	<u>(18,000,000)</u>
LEGAL DEBT MARGIN	<u>\$ 171,325,276</u>

Bond Rating

Bond ratings are a measure of the City's credit worthiness. The rating agencies analyze the City's economic condition, debt management, administrative leadership and fiscal planning and management to determine the City's credit rating. The City's bonds have favorable ratings from Standard & Poor's and Moody's Investors Service. The current ratings are A+ and A1, respectively. These ratings allow the City to broaden the market for its bonds and lower the interest cost for issuing bonds. The last rating report was issued by the rating agencies was February 2012 in connection with the 2012 Sales Tax Bond. The rating agencies found the City's strengths to be a sizable tax base serving an important economic role in Central Georgia; improved fund balance and liquidity; and manageable debt burden. In contrast the credit challenges were below average socioeconomic factors and high poverty plus outgoing transfers to enterprise funds.

Debt Fund

Debt Management Policy

Dated: February 16, 2012

PURPOSE:

Because of its conservative basis of accounting for tax revenues, the city of Macon is not required to borrow money for operations. When incurred, the City's long term general obligation and other debt are handled through a debt service fund. The revenue bond requirements are handled through an Enterprise Fund. The following objectives are employed by the City of Macon in managing its debt:

POLICY:

- 1) Long term debt will be confined to capital improvements that cannot be financed from current revenues.
- 2) The payback period of the debt will not exceed the expected useful life of the project.
- 3) The total general obligation debt will not exceed ten percent of the assessed valuation to the taxable property.
- 4) Long term debt will not be used for operations.
- 5) The City of Macon will maintain good communication with the bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus.



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Georgia

History



*Nathaniel Macon, North Carolina statesman
for whom Macon was named.*

Macon, Georgia, located along the banks of the Ocmulgee River, is named after North Carolina statesman Nathaniel Macon. Macon enjoys a prime geographic location along the fall line in the middle of the State of Georgia.

This gift of geography fueled the City's economy in the early 1800s, as trade bustled on the Ocmulgee and later on the railroads. Macon soon became known as the "Queen Inland City of the South."

Macon was incorporated in 1823, just one year after the creation of Bibb County by the Georgia legislature, and is by far the oldest and largest of the six cities and towns in the U.S. that share her name.

Macon has an unparalleled collection of historic architecture, stretching back 200 years, including more than 6,000 buildings listed on the National Register in 12 historic districts. This history lays the foundation for an exceptional quality of life for residents and a fun and educational experience for visitors.

Just the Facts

Macon is the county seat of Bibb County and ranks 8th in population of Georgia cities with 91,351 according to the 2010 Census.

Macon is part of the Middle Georgia Metropolitan Statistical Area (MSA) and includes Bibb, Crawford, Jones, Monroe, and Twiggs Counties and the encompassed cities. This MSA is part of a Combined Statistical Area (CSA) that includes Houston and Peach Counties.

The city of Macon covers 63 square miles of metropolitan Bibb County, which has 255 square miles.

Macon is located 85 miles south of Atlanta, 127 miles west of Augusta, 174 miles northwest of Savannah, and 95 miles east of Columbus. The city is served by Interstates 75, 16, and 475, four U.S. highways, and eight state highways.

Macon's climate is generally mild year round, with mean temperatures of 49.1 and 93.5 degrees Fahrenheit for January and July, respectively.

Macon's City Hall is located only 17 miles northwest of the geographic center of the state.



Macon

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Georgia

Economy



City Auditorium

Macon's economy remains steady despite the recession. Major employers include The Medical Center of Central Georgia, GEICO, the Board of Education, Coliseum Health System, City of Macon, Mercer University, Bibb County, and YKK USA, Inc. The Middle Georgia Regional Airport and the ports in Savannah have a combined economic impact on Macon and Bibb County of more than \$400 million and thousands of jobs.

Macon's innovative cooperative of business recruitment entities and tax incentives continue to attract new businesses and industries to locate here and existing businesses and industries to expand. We are working closely with our government, business, and community partners to make Macon a transportation, logistics, and cultural hub for Georgia and the Southeast region.



Terminal Station

The Georgia Sports Hall of Fame, the renovated and historic Douglass Theatre, the Tubman African-American Museum, the Cox Capitol Theater, and the Grand Opera House anchor the City's downtown entertainment district with diverse programming year round.

Located at the end of Cherry Street, Macon's Historic Terminal Station – one of the only original Union Station's still standing in America – anchors the museum district and provides a unique location for offices, meetings, and events. The City of Macon and the Macon-Bibb County Transit Authority continue to renovate the landmark into a well-utilized office building and bus transportation hub for the City. Long-range plans are for it to serve as a regional hub for transportation and as a stop on a passenger rail line from Atlanta.

Demographics

The median household income in Macon is \$44,498 according to the U.S. Census, which is below the national average of \$62,363. Macon's low cost-of-living means a purchasing power of about \$10,000 more than the average income would suggest, and the \$100,928 median price of houses listed for sale make Macon a very affordable place to live (cnnmoney.com, and Zillow Home Values).

The median age of Macon's population is 33.4 years, and the average household includes 2.47 persons.

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Education

Comprised of 25 elementary schools, 7 middle schools, 7 high schools and 4 other programs, the Bibb County School District enrollment was 24,730 in the 2011-2012 school year.

Approximately 4,000 students attend 20 private and parochial schools and almost 500 students are home schooled.

Macon is also home to several institutions of higher learning. Central Georgia Technical College, Macon's vocational/technical school, has an enrollment of 8,800 students.

Opened in 1968, Macon State College is a part of the University System of Georgia and continues to increase the number of two and four year degrees that it offers. offers four-year degree programs.

Founded in 1836, Wesleyan College is the world's first college chartered for women and also boasts the birthplaces of the first Greek societies for women - Alpha Delta Pi in 1851 and Phi Mu in 1852.

Mercer University is located in beautiful downtown Macon and features a College of Liberal Arts, the Walter F. Georgia School of Law, the Stetson School of Business & Economics, and a school of engineering. The University is expanding into the former site of the Georgia Music Hall of Fame.



Mercer University

Public Safety

With 305 sworn officers in the nationally accredited Police Department, Macon's police force is well-equipped and highly qualified in modern law enforcement. Using funds from a Special Purpose Local Option Sales Tax approved by the citizens in November 2011, the City will be installing a new 800MHz radio system that will allow all law enforcement agencies to communicate with each other seamlessly and more effectively. Additionally, SPLOST funds will be purchasing new patrol cars and other equipment to help improve public safety in all neighborhoods.

With 19 fire stations and 398 sworn firemen, Macon's Fire Department boasts a Class 1 fire insurance rating within the city and a Class 3 in the county. The City of Macon is one of only a 45 cities in the United States with a Class 1 Fire Department and a nationally accredited Police Department. SPLOST funds are being used to construct new fire stations and purchase additional equipment.

Air Service

Two public airport facilities provide air service in Macon. The Middle Georgia Regional Airport provides commercial service while the Downtown Airport serves private users. According to a recent study conducted by the Georgia Department of Transportation, the Airport has an economic impact of more than \$200 million and is responsible for almost 2,000 jobs. The City is taking steps to have the runway extended by 1,500 feet so fully loaded cargo planes can take off and land here, providing another method by which Macon can become a transportation and logistics hub for the state and region.

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Public Transportation

Funded jointly by the City of Macon and Bibb County, the Macon-Bibb County Transit Authority (MTA) provides public bus transportation service and a transportation system for handicapped citizens.

The MTA has continue to enhance its services and fleet by increasing efficiency, purchasing more fuel and cost efficient buses, and expanding routes and ridership. Additionally, due to recent legislation, the MTA now has the ability to operate service in other counties and is exploring what options are available for growth. The MTA currently boasts an on-time rate of almost 95%.

Arts and Entertainment

Macon offers cultural enrichment to its citizens through several local museums, Sports Halls of Fame, an historic theatre, several local arts organizations and a thriving non-profit community.

The Museum of Arts & Sciences offers permanent and traveling exhibits and a planetarium. The Harriet Tubman Museum is the largest African-American museum in the state and offers numerous exhibits of black heritage and culture.



Live Music at the Cox Capitol Theatre

Inspired by the legacies of Maconites such as Lena Horne, Otis Redding, and the Allman Brothers Band, live music continues to play an important role in community life, with concerts at restored venues like the Douglass Theatre, Cox Capitol Theatre, and the Grand Opera House.

Since the 1990s, Macon has been home to the Georgia Sports Hall of Fame. The Douglas Theatre is an African-American landmark that provides a variety of live programming. Further, the Macon Arts Alliance promotes arts and events around the City, County, and Middle Georgia region.

Baseball

Luther Williams Field is the second-oldest minor league baseball park in the country, and many famous players honed their skills in this historic structure, most notably Pete Rose and Chipper Jones.

Recently Luther Williams Field was used in the filming of 'Trouble With the Curve' (starring Clint Eastwood) and '42' (starring Harrison Ford), both baseball movies.



Luther Williams Field

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Famous Maconites

Three Healy brothers from Macon blazed a trail for human rights by becoming the first African-Americans to become a bishop in the United States in the Roman Catholic Church (James Augustine Healy, 1851), earn a doctorate (Patrick Francis Healy, 1850), and command a U.S. government ship (Michael Augustine Healy, 1882).

Poet, musician, author, and Civil War soldier Sidney Lanier was born in Macon in 1842 and resided here for a time.

Neva Langley Fickling, a resident of Macon, was crowned Miss America in 1953.

Macon takes special pride in serving as the final resting place of local son and war hero Rodney Davis, who is a Medal of Honor recipient.

Celebrities from Macon

Otis Redding, who sang hits like "Sittin' On the Dock of the Bay" and "Ole Man Trouble" spent a number of years in Macon, playing at then-segregated venues such as the Douglass Theatre. Today, the Douglass Theatre is preserved by the City of Macon and open to the public.



Otis Redding

Lena Horne lived on Lower Century Street. She is a four-time Grammy winner and appeared in 22 films.

The Hall of Fame offensive lineman for the Baltimore Colts, Jim Parker, lived in Macon.

Maconite John "Blue Moon" Odom was an All-Star pitcher for the Oakland Athletics.

"Little Richard" Penniman, who penned the famous "Tutti Frutti," frequently entertained at Anne's Tic Toc in Macon, a building which now operates as the Tic Toc Room on Martin Luther King, Jr. Boulevard.

Ted Turner spent his first year in his father's advertising agency selling billboard space in Macon.

Mike Mills and Bill Berry, both hailing from Macon, were two of the founding members of Athens-based group R.E.M.

Nancy Grace, host of the "Nancy Grace" show on the Headline News Network, was a resident of Macon and double graduate of Mercer University.

Jason Aldean, Top New Male Vocalist at the 2006 Academy of Country Music Awards, lived in Macon and still visits and performs in the area.

Russell Henley, PGA golfer, graduate from Macon in his rookie season on the tour.

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Making Macon Unique

- The Ocmulgee National Monument and Indian Mounds are located just northeast of Downtown Macon.
- The Macon Telegraph is one of the nation's oldest newspapers, founded in 1826.
- Built in 1837 as a bank building, Macon City Hall also served briefly as the State Capitol during the Civil War.
- Rose Hill Cemetery serves as the resting place for three governors, 31 mayors, more than 1,000 soldiers, and Duane Allman and Berry Oakley, both founding members of the Allman Brothers Band.
- The kazoo was introduced in 1852 at the Georgia State Fair in Macon.
- The Medical Center of Central Georgia is the second-largest hospital in Georgia, founded in 1894.
- Wallace McCaw created the famous formula for Crisco in Macon in 1909.
- Nu-Way Weiners, founded in 1916, is one of the city's most famous eateries, and serves up one of the ten best hot dogs in America, according to the New York Times.
- The first enclosed mall in the state of Georgia, Westgate Mall, is located in Macon.
- Phil Walden and Alan Walden housed Capricorn Records in Macon, which produced the Allman Brothers Band, Wet Willie, and the Marshall Tucker Band.
- The Macon Whoopee are hailed by Sports Illustrated magazine as the greatest sports team nickname of all time.
- Founded by Carolyn Crayton in 1983, the Cherry Blossom Festival brings thousands of tourists to Macon each year to view more than 300,000 Yoshino cherry trees.
- YKK, Georgia's first Japanese-owned factory and producer of millions of zippers per day, is housed in Macon.
- The Macon Water Authority won the 2009 Best of the Best Drinking Water Taste Test at the AWWA conference in San Diego.
- There are 15 downtown streets named after trees – Walnut, Mulberry, Cherry, Poplar, Plum, Pine, Hemlock, Orange, Magnolia, Hazel, Chestnut, Maple, Elm, Oak and Ash.



Macon's Cherry Blossom Festival

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Principal Property Taxpayers
Fiscal Year 2012 compared to nine years ago Fiscal Year 2003

Taxpayer	Fiscal year 2012			Fiscal year 2003		
	Taxable Assessed	Rank	Percentage of Total Taxable Assessed	Taxable Assessed	Rank	Percentage of Total Taxable Assessed
	Value		Value	Value		Value
Graphic Packaging	\$62,647,406	1	3.06%	\$87,614,949	1	4.71%
Coliseum Medical Center	\$41,325,017	2	2.02%	\$41,454,584	2	2.23%
Georgia Power Co.	\$32,980,965	3	1.61%	\$23,243,501	5	1.25%
Armstorng World Ind., Inc.	\$23,156,047	4	1.13%	\$17,769,070	6	0.96%
Verizon Wireless East, LLP	\$16,322,097	5	0.80%			
DDRTC Eisenhower Crossing	\$14,624,205	6	0.71%			
Bellsouth Telecommunications	\$12,602,984	7	0.62%			
Cherokee Brick & Tile	\$8,227,198	8	0.40%	\$37,084,364	3	1.99%
Norfolk Southern Combined Rail	\$7,911,467	9	0.39%			
Atlanta Gas Light Company	\$7,900,986	10	0.39%			
Macon Mall				\$33,388,910	7	1.79%
Keebler Company				\$12,890,073	7	0.69%
Inland Southeast				\$9,601,200	8	0.52%
Walmart				\$8,079,790	9	0.43%
Freudenberg Texbond LP				\$7,364,488	10	0.40%
Total	\$227,698,372		11.13%	\$278,490,929		14.97%

Source: Macon-Bibb County Tax Commissioner's Office

Principal Employers
Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>Fiscal Year 2012</u>			<u>Fiscal Year 2003</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Employees per Major Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Employees per Major Employer</u>
Medical Center of Central GA	4,000	1	19.30%	4,446	1	32.27%
GEICO	3,800	2	18.34%			
Bibb County Board of Education	3,300	3	15.92%	3,700	2	26.85%
Mercer University	1,441	4	6.95%	1,290	5	9.36%
City of Macon	1,400	5	6.76%	1,635	3	11.87%
Coliseum Medical Centers	1,200	6	5.79%	1,500	4	10.89%
Bibb County	889	7	4.29%	696	6	5.05%
United States Postal Service	807	8	3.89%			
Walmart Super Stores	726	9	3.50%			
YKK (U.S.A), Inc.	650	10	3.14%			
Georgia Farm Bureau Federation	551	11	2.66%			
Graphic Packaging Company	512	12	2.47%			
The Boeing company	505	13	2.44%			
IKON Office Solutions	490	14	2.36%			
Armstrong World Industries	454	15	2.19%	512	7	3.72%
Total Major Employers	20,725		100%	13,779		100%

Sources: Greater Macon Chamber of Commerce; Georgia Department of Labor

2014 Budget Calendar

December

- ✓ Meeting with the Mayor to discuss the overall philosophical approach sought in the budget
- ✓ Budget Team plans and prepares forms and personnel cost projections.

January

- ✓ Monthly Cabinet Meeting to pass out budget handbook to Directors and discuss expectations (Jan 9)
- ✓ Training for budget entry and strategic planning (Jan 14-18)
- ✓ Fee Change Proposals submitted (Jan 31)

February

- ✓ Directors submit their budget requests to Finance along with personnel staffing and travel requests (Feb 15)
- ✓ Review Director's submissions with the Director and staff along with capital requests (Feb 25-Mar 1)

March

- ✓ Budget team reviews and analyzes all department requests including personnel and capital
- ✓ Submissions are combined and budget documents are created (March 22)

April

- ✓ Budget Team prepares recommended budget the with Chief Administrative Officer (April 1-5)
- ✓ Mayor reviews budget, makes any amendments (April 8-10)
- ✓ Budget is finalized for Council

May

- ✓ Mayor presents budget to City Council, first reading of the budget ordinance (May 7)
- ✓ Public Notice of Proposed Budget (May 7 week of)
- ✓ Appropriations Committee Budget Review (May 14-May31)

June

- ✓ Appropriations completes review and finalizes budget
- ✓ Public Notice (June 4) and Public Hearing (June 11)
- ✓ City Council adopts budget (June 18)

January						
S	M	T	W	Th	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February						
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17	18	19	20	21	22	23
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March						
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31						

April						
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28	29	30				

May						
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June						
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23	24	25	26	27	28	29
30						

Financial Policies

The City has an important responsibility to its citizens to correctly account for public funds, manage municipal finances, and to plan for adequate funding of services desired by citizens. Long-term city-wide policies provide guidance for maintaining consistency and stability throughout unpredictable economic environments.

The following are the City's major financial policies

General Budget Policy

The City will develop and adopt an annual budget in accordance with Georgia State. The budget must be balanced for all funds, where current revenues equal anticipated expenditures, without undue reliance on one-time revenues or reserve funds.

Adjusted Budget Change Procedure

This is the process by which changes are introduced to budget given the Council's Line Item approval requirement.

Expenditure

Departments shall not incur expenditures unless an appropriation is available.

Accounting

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised.

Investment Policy

It is the policy of the City of Macon to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the City and comply with all state statutes governing the investment of public funds.



GENERAL BUDGET POLICY

PURPOSE – The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. The budget policy guides this process, with its implementation intended to protect the City’s financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) establishes the budget requirements for Georgia local governments. The information below provides an outline of the City’s application of those laws. In addition, the City’s Budget shall be adopted and executed in compliance with provisions included in the City’s Code of Ordinances.

The City’s goal will be to adopt operating budgets where current revenues equal anticipated expenditures, without undue reliance on one-time revenues or reserve funds. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary cash flow shortages, or operating deficits, may occur during the fiscal year, but total annual expenditures may not exceed a combination of total annual revenues and balances carried forward from prior years.

A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government on a long-term basis. This policy should be applied to budget entities over periods of time which extend beyond current appropriations. The future impacts of budgetary decisions should be considered prior to such changes being approved and the analysis of proposed changes shall be presented in conjunction with consideration of any actions which affect the current or future budget.

All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically for them. The department director has primary responsibility for proper management of departmental resources. The Finance Department shall monitor budget execution by City departments and work with them to resolve any issues. The Finance Department shall provide the Chief Administrative Officer a monthly report regarding any budget issues which have been identified and the status of resolution.

POLICY:

1) SCOPE

This policy applies to all budgeting funds which are the responsibility of the Mayor and Council and which are under the management of the City of Macon through its Chief Administrative Officer and Director of Finance. While the budget for grant funds may initially be established outside the normal budget cycles, these funds shall be subject to at least the same budget management process as all other funds in the City; however, grant funds shall also be managed so as to comply with all applicable requirements of the grantor agency, as well as general laws and regulations.

2) FINANCING CURRENT COSTS

Current costs should be financed with current revenues, including the use of authorized fund balances. The City should avoid balancing current operating expenditures through the

GENERAL BUDGET POLICY

obligation of future years' resources. The City will manage short-term borrowing to meet cash flow requirements within statutory restrictions in the best interest of the City overall.

3) BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

- a) **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
- b) **Special Revenue Fund(s)** – The City adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.
- c) **Capital Project Fund(s)** – The City adopts project budget for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.
- d) **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus the current year's projected revenues shall be sufficient to meet all annual debt service requirements.
- e) **Enterprise Fund(s)** – Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City will adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City will employ a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when a financial break-even is not possible.
- f) **Fiduciary Fund(s)** – The City Council does not approve a budget for fiduciary funds.

Additionally, the City classifies funds as either operating funds or capital funds. Operating funds are those funds that provide appropriations covering the daily operations of the City and that are structured primarily for on-going operations and maintenance purposes. The General Fund will always be an operating fund. Capital funds are those funds that provide funding for capital projects, as defined elsewhere in this Policy. The time horizon of capital funds typically exceeds any specific fiscal year and is focused on project periods rather than an annual period.

4) APPROVAL PROCESS

With Guidance from the Mayor, the administrative staff prepares the annual budget. Information is solicited from departments and staff throughout the city. The Chief Administrative Officer then presents the Budget to the Mayor for review and modification. The Mayor presents the Budget to City Council. The budget is then referred to the Appropriations Committee who reviews the budget for over a month. A copy of the budget is also made public. A public hearing is held to receive any citizen input. Once input is gathered and implemented as necessary, the Appropriations Committee approves the budget and sends it to full City Council for Final Approval.

GENERAL BUDGET POLICY

5) DELEGATION OF RESPONSIBILITY AND AUTHORITY FOR IMPLEMENTATION

Responsibility for implementing the provisions of the Budgetary Policy is assigned to the Chief Administrative Officer and the Assistant Chief Administrative Officer for Budget and Strategic Planning and the Finance Director will assist with associated tasks and activities. The Chief Administrative Officer is granted the authority necessary to manage the City's budget in accordance with the intent of this Policy to the extent that such authority has not been otherwise reserved to the Mayor and Council.

ADJUSTED BUDGET CHANGES

PURPOSE – In light of the City Council's desire to approve the budget on a line item basis, accounts will often go over their budgeted line item. In order to make provisions, Adjusted Budget Changes (ABC) are recommended whenever a Director realizes the line item has the potential of exceeding the budget. It is the Director's responsibility to be cognizant of the financial activity within the department budget.

POLICY:

- 1)** The department submits a written request for an ABC. This request should be in the form of a memo and should be attached to an email to the Assistant Chief Administrative Officer for Budget and Strategic Planning. The memo should include:
 - a. Explanation for needed increase in the budget line, i.e. what's happening to cause an increase overrun.
 - b. Account numbers associated with the increased line.
 - c. Suggestions of what line items to move money from, if applicable.

Any supporting documentation should also be attached to the email.

- 2)** The ABC is created and submitted to Council for referral to the Appropriations Committee. ABCs are due every other Thursday. ABCs should be submitted at least three days before the Thursday deadline to be included.
- 3)** The Ordinance and Resolutions Committee reviews the ABC and, barring any questions, places it on the Full City Council Agenda for referral.
- 4)** City Council, barring any objection, places the ABC on the Appropriations Committee Agenda.

ADJUSTED BUDGET CHANGES

- 5) The Appropriations Committee reviews and discusses the ABC. The Department Head or a representative should be present for this discussion. With approval, the Appropriations Committee forwards the ABC to Full Council for Final Approval.
- 6) The Budget Manager forwards the Council Meeting Brief including all approved ABCs to the Assistant Finance Director who makes changes in the financial accounting system. The forwarding serves as a sign of the budget changes. No budget changes should take place without approval of the Budget Manager.

EXPENDITURE POLICY

PURPOSE – This section provides guidance on authorized expenditures of all departments under the authority of the Mayor and City Council. This section shall cover those costs incurred for normal business operations, including those associated with salaries and benefits.

POLICY:

1) APPROPRIATION

In conjunction with the annual budget process, the City Council shall authorize departments' appropriations consistent with the annual adopted operating and capital budgets. Departments shall not incur expenditures unless an appropriation is available.

2) EXPENDITURE APPROVAL

All expenditures relating to City operations shall be processed consistent with procurement/purchasing guidelines. Once the Finance Department receives the proper documentation from the incurring departments, the execution of payment shall occur. The Finance Department shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

EXPENDITURE POLICY

3) SETTLEMENT OF DISPUTE

The Department of Finance shall review expenditure documents for compliance and appropriateness with all City policies and procedures. Expenditure documents that are not in compliance with these policies and procedures shall be returned to the originating department with Finance Department recommendations for changes (e.g., travel issues, cellular phone use). In the event the department does not agree with the Finance Department's recommendations, the Chief Administrative Officer shall make the final decision.

4) ELECTED OFFICIALS ALLOCATION

During the annual budget process, an appropriation may be allocated to each elected official to be used at his/her discretion for the benefit of the City (e.g., travel costs incurred at the annual Georgia Municipal Association conference). The amount appropriated will be dependent upon the approval during the budget process.

ACCOUNTING POLICY

PURPOSE – The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the information needed to make sound financial decisions.

POLICY:

1) SCOPE

This policy applies to all accounting records for the City and its operations, unless specifically excluded by federal, state or local laws. The City acknowledges that certain minimum standards for local government financial reporting are established by State of Georgia statutes and those additional requirements for grant funds are set by the granting entities, including the federal and state governments. The City shall meet all such minimum requirements but also commits to excellence in its financial accounting and reporting, as defined by the Governmental Accounting Standards Board. All accounting funds of the City shall be subject to this policy.

ACCOUNTING POLICY

2) BASIS OF ACCOUNTING

The basis of accounting is the same for the annual audit and the annual budget. Government fund types follow modified basis of accounting, which recognizes revenues in the accounting period in which they become available and expenditures when the obligation is incurred. Propriety fund types will follow full accrual basis, which recognizes transactions when they occur, regardless of time of related cash flow.

3) GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles within the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

4) FUND STRUCTURE

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the chart of accounts established for local governments by the State of Georgia. Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements, unless it is deemed appropriate by the Finance Director and external auditor to exclude a particular fund based on accounting standards.

5) CHART OF ACCOUNTS

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the Department of Community Affairs (DCA) to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the City's Finance Department to implement and utilize the account classifications as the chart of accounts prescribes.

6) DELEGATION OF AUTHORITY TO FINANCE DIRECTOR

Part III, Chapter 2, Article VI, Division 8 of the City Code of Ordinances provides that the Director of Finance for the City is assigned the duty of accounting for all funds of the City. Accordingly, authority is delegated to the Director of Finance to determine and enforce standards and procedures for financial accounting for all funds of the City. All accounting systems and processes shall be under the direction of the Director of Finance and shall be managed within the Finance Department unless determined otherwise by the Director of Finance.

INVESTMENT POLICY

PURPOSE- It is the policy of the City of Macon to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the City and comply with all state statutes governing the investment of public funds.

SCOPE- This investment policy applies to all financial assets of the City of Macon. These assets are accounted for in the various funds of the City and include the general fund, special revenue funds, debt service funds and capital project funds (unless bond ordinances and resolutions are more restrictive), enterprise funds, internal service funds, trust and agency funds and any new funds established by the City of Macon.

OBJECTIVES- The primary objectives, in priority order, of the City's investment activities shall be:

SAFETY- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

DIVERSIFICATION- The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

LIQUIDITY- The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

RETURN ON INVESTMENT- The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

DELEGATION OF THE AUTHORITY TO MAKE INVESTMENTS- Authority to manage the investment program is derived from the following: The City of Macon Council's most current resolution designating the Director of Finance to be the custodian of the City's funds and shall establish the written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, cash purchase or delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

INVESTMENT POLICY

The Director of Finance is limited to investments established by Georgia Code Section 36-83-4, and may invest in the following:

- (a) Obligations of this state or of other states;
- (b) Obligations issued by the United States government;
- (c) Obligations fully insured or guaranteed by the United States Government or a United States government agency;
- (d) Obligations of any corporation of the United States government;
- (e) Prime bankers' acceptances
- (f) The local government investment pool established by Code Section 36-83-8;
- (g) Repurchase agreements; and
- (h) Obligations of other political subdivisions of this state.

SAFEKEEPING AND CUSTODY- All security transaction, including financial institution deposits, entered into by the Director of Finance shall be on a delivery vs. payment basis. Securities may be held by a third party custodian designated by the Director of Finance and evidenced by safekeeping receipts.

DIVERSIFICATION- The City of Macon will diversify its investments by security type and institution. With exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type of with a single financial institution.

AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS- The City of Macon finance department will maintain a list of financial institutions authorized to provide investment services in Georgia as well as their credit worthiness. No public deposit shall be made except in a qualified public depository as established by the State of Georgia. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the City with certification of having read this investment policy.

MAXIMUM MATURITIES- To the extent possible, the City of Macon will attempt to match its investment with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities exceeding three years from the date of purchase. Reserve funds may be invested in securities exceeding there years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of funds.

REPORTING- The Director of Finance shall provide to the City Council quarterly investment reports which provide a clear picture of the status of the current investment portfolio. The management report should include comments of the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going

INVESTMENT POLICY

forward and thoughts of investment strategies. Schedules in the quarterly report should include the following:

- A listing of individual securities held at the end of the reporting period by authorized investment category
- Average life and final maturity of all investments listed
- Coupon, discount or earnings rate
- Par value, amortized book value and market value
- Percentage of the portfolio represented by each investment category

PERFORMANCE STANDARDS- The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. The City's investment strategy can be either active or passive depending on the fund and objectives. The basis to determine whether market yields are being achieved shall be the average daily FED fund rates and the six-month U.S. Treasury bill.

ETHICS AND CONFLICTS OF INTEREST- Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution to the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment official shall disclose to the Chief Administrative Officer any material financial interest in financial institutions that conduct business within the City, and shall further disclose any large personal financial/investment positions that could be related to the performance of the City, particularly with regard to the time of purchases and sales.

PRUDENCE- Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

INVESTMENT POLICY ADOPTION- This policy supersedes any previously adopted investment policies. The City of Macon's investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually and any modifications will be approved by the City Council.

Additional **Debt Management** and **Capital Assets** Policies are found under their respective sections.

City Wide Fees

The City has several fees associated with regulation and services. Below is a listing of all fees that have been legislated by the City

Finance-Business Licenses

Adult Entertainment

Adult Entertainer Permit.....	\$65
Adult Entertainment Establishment.....	\$1,300

Bail Bonding

Bail Bonding Company	\$700
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Beer and Liquor

Beer or Malt Beverages, Retail (Consumer on Premises)	\$420
Beer or Malt Beverages, Retail (Packaged to Go)	\$420
Beer or Malt Beverages, Retail (Consumed on Premises and Packaged to Go)	\$488
Beer or Malt Beverages, Retail (Draft Beer in Connection with other Beer License).....	\$70
Beer or Malt Beverages, Wholesale.....	\$1,310
Wine, Retail (Consumed on Premises).....	\$279
Wine, Retail (Packaged to Go).....	\$279
Wine, Retail (Wholesale).....	\$612
Liquor, Retail (Package to Go).....	\$1,548
Liquor, Retail (Sales by the Drink/Consumed on Premises).....	\$2,097
Liquor, Retail (Wholesale).....	\$4,193
Brown Bagging Permit (with Beer and Wine License).....	\$700
Brown Bagging Permit (with Liquor, Beer and Wine License).....	\$500
Liquor-Catered License.....	\$100
Beer-Catered License.....	\$100
Wine-Catered License.....	\$100
Alcoholic Beverage Special Event Permit (Per Item Sold).....	\$25

Specific business types

Billiard or Pool Hall.....	\$87
Dance Hall	\$262
Massage Therapists, Massage Parlors.....	\$150
Dealers in Precious Metals and Gems.....	\$700
Pawnbroker	\$350
Watches, Clocks or Jewelry at Auction	\$787
Private Detective (State License Required).....	\$176
Commercial Waste Haulers.....	\$300
Shooting Range (Indoors)	\$87

City Wide Fees

Taxi Cabs

Taxicab Company (per Vehicle).....	\$100
Taxicab Driver Permit.....	\$19
Taxicab Company - 5 Taxicabs.....	\$500
Taxicab Company - 10 Taxicabs.....	\$1,000
Taxicab Company - 15 Taxicabs.....	\$1,500
Taxicab Company - 20 Taxicabs	\$2,000

Specific Merchants

Transient Merchant (per Day).....	\$19
Door-to-Door Solicitation.....	\$110

Insurance

Insurance (Credit Life in Connection with Money Lenders).....	\$150
Insurance (Life, Accident, Sickness-Each Agency or Brokers)	\$150
Insurance (Property, Casualty, Surety Each-Agency or Broker).....	\$150

Sidewalk Permits

Sidewalk Café Permit (Insurance Required).....	\$130
Sidewalk Food Vendor Permit (Insurance Required) Each Cart.....	\$130

Going Out of Business

Going Out of Business for 30 Days (Not Adding to Stock).....	\$33
Going Out of Business for 60 Days (Not Adding to Stock).....	\$65
Going Out of Business for 90 Days (Not Adding to Stock).....	\$98
Going Out of Business for 30 Days (Adding to Stock).....	\$130
Going Out of Business for 60 Days (Adding to Stock).....	\$260
Going Out of Business for 90 Days (Adding to Stock).....	\$390

Other

Fortune Tellers.....	\$100
Yard Sale.....	\$2

General Business Fees

General Business Fee Per Employee.....	\$39
Adminstrative Fee.....	\$65

Police-Central Records

Incident Reports, per page.....	\$0.10
State Background Checks.....	\$20

City Wide Fees

Fingerprints (per card).....	\$10
Notary Public Services.....	\$3
Expungement Application.....	\$25
GCIC Business License.....	\$45
Burglar Alarms (first 2 are free).....	\$25

Police-E-911

Wireless Subscriber.....	\$2
Landline Subscriber.....	\$2
Pre-Paid VOIP Subscriber.....	\$1

Bowden

Golfing Fees 9 Holes (Walking Mon-Thurs).....	\$10
Golfing Fees 9 Holes (Riding Mon-Thurs).....	\$18
Golfing Fees 9 Holes (Walking Fri-Sat)	\$12
Golfing Fees 9 Holes (Riding Fri-Sat)	\$19
Golfing Fees 18 Holes (Walking Mon-Thurs).....	\$14
Golfing Fees 18 Holes (Riding Mon-Thurs).....	\$25
Golfing Fees 18 Holes (Walking Fri-Sat).....	\$19
Golfing Fees 18 Holes (Riding Fri-Sat).....	\$28
Senior/Junior Rate Riding (Mon-Thurs).....	\$24
Senior/Junior Rate Riding (Fri-Sat).....	\$27
Driving Range Balls (Small Bucket).....	\$3
Driving Range Balls (Large Bucket).....	\$5
Disc Golf	\$3
5 Day Membership (Mon.-Fri.) 12 Month.....	\$600
5 Day Membership (Mon.-Fri.) 6 Month.....	\$420
7 Day Membership 12 Month.....	\$730
7 Day Membership 7 Month.....	\$480
Senior (55+)/Student(under 22)/Ladies Membership- 5 Day, 12 Month.....	\$380
Senior (55+)/Student(under 22)/Ladies Membership- 5 Day, 6 Month.....	\$175
Senior (55+)/Student(under 22)/Ladies Membership- 7 Day, 12 Month.....	\$600
3 Month Membership (May-July).....	\$300
Family 7 Day Membership.....	\$1,020
Driving Range Membership- 6 Month.....	\$200

City Wide Fees

Public Works

Landfill Permit.....	\$121
Tipping Fee (per ton) Citizens recent 1 load (of 500 lbs or less) per month free	\$27.75
Garbage Fees (quarterly).....	\$45
Roll off container fee	
Container drop-off fee.....	\$50
Per ton fee.....	\$27.75
Dead Animal Pick-up Fee (for Veterinarian) (per animal)	
Less than 1 pound.....	\$5
Between 1 and 5 pounds.....	\$10
Between 5 and 50 pounds.....	\$15
Greater than 50 pounds.....	\$50

Miscellaneous

Affidavits.....	\$150
Land Disturbance Permit.....	\$25
Flood Plan Permit.....	\$50
Excavation Permits (per hour).....	\$20
Right of Way Use Permits (per foot).....	\$.947/ \$4.50

These fees are reviewed annually and adjusted during the budget.

**Authorized Personnel Full Time Equivalent
 Fiscal Year 2007 through 2014**

<u>Department</u>	Fiscal Year ending June 30,								
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
Airport	15	15	used consulting company to run airport						
Bowden Golf Course	8	8	8	8	7	7	7	7	
Central Services	64	61	62	62	54	54	54	54	
City Attorney	10	10	10	10	6	5	5	5	
City Clerk	2	2	2	2	2	2	2	2	
City Council	3	3	3	3	3	3	3	3	
City Engineer	16	16	17	17	14	14	0	0	
Econ.& Comm. Devl.	28	30	30	28	24	24	24	24	
Emergency Mgt.	3	4	4	4	4	4	4	4	
Finance	20	22	22	22	19	18	16	16	
Purchasing	0	0	0	0	0	0	3	3	
Fire Department	393	393	393	393	404	408	403	426	
Human Resources	16	17	17	17	12	12	12	11	
Information Tech	13	14	15	16	12	13	15	15	
Inspection & Fees	24	20	20	20	19	19	0	0	
Internal Auditor	2	2	2	2	2	2	2	2	
Mayor & Staff	11	11	11	11	13	13	10	10	
Municipal Court	12	12	12	14	12	12	13	13	
Parks & Recreation	94	92	92	88	74	74	0	0	
Police Department	413	413	413	413	404	410	396	396	
Public Works	79	80	80	80	60	60	81	81	
Solid Waste	85	84	84	84	74	74	74	74	
Terminal Station	0	1	0	0	0	0	0	0	
Vehicle Maintenance	17	18	18	18	17	17	17	17	
Clean Cities Coordinator	1	1	1	1	1	1	0	0	
Workers Compensation	2	2	2	2	2	2	2	2	
Total	1,316	1,316	1,318	1,315	1,239	1,248	1,143	1,165	

2012 Per-Capita Comparison	(1)	(2)	
	<u>Population</u>	<u>Employees</u>	<u>FTE /1000 Residents</u>
Macon	91,234	1,165	12.77
Albany	77,431	930	12.01
Athens	118,999	1,570	13.19
Savannah	142,022	2,559	18.02

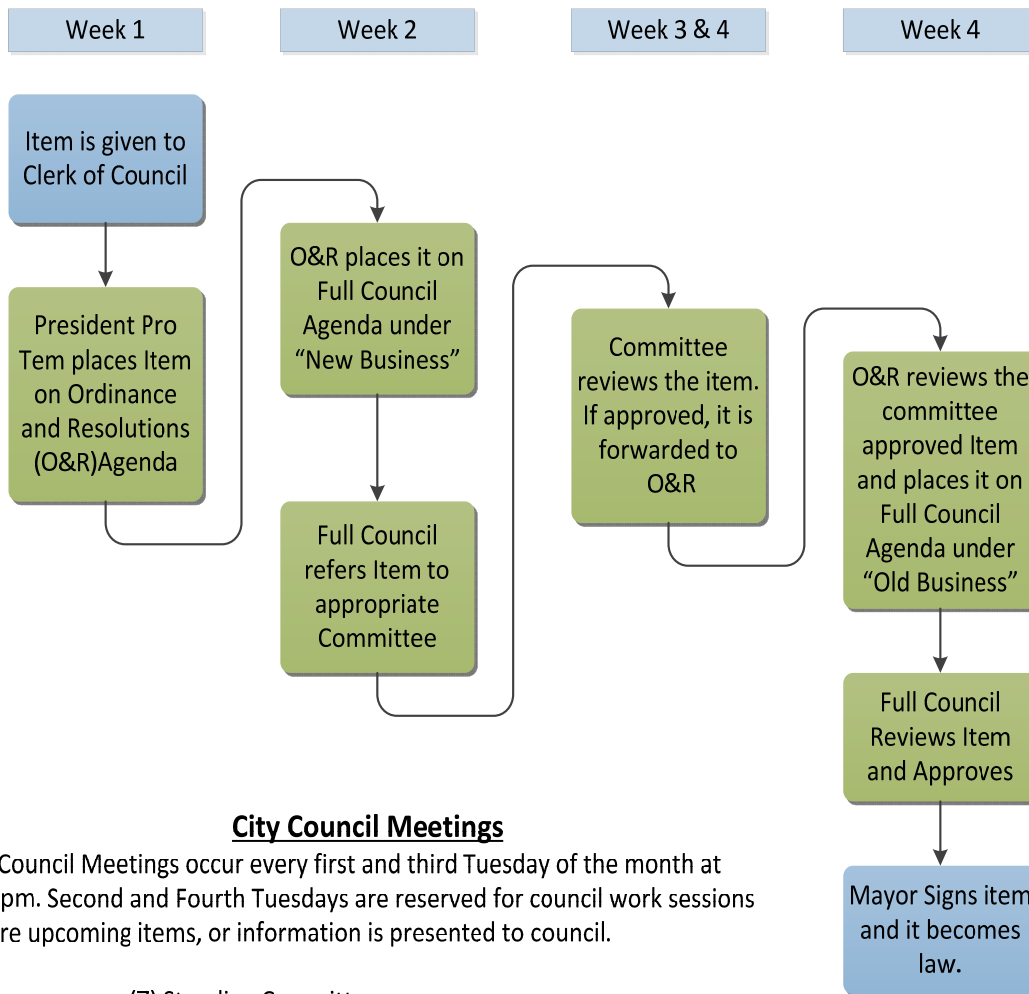
This reflects the efficiency of employees service to our residents. The lower the per resident number also indicates the employees are spread over a greater resident base.

The Fire Department increased in 2014 due to an additional fire station coming on line .

(1) source: quickfacts.census.gov

(2) source: online FY 2013 budget documents

Legislative Process



City Council Meetings

Full Council Meetings occur every first and third Tuesday of the month at 6:00pm. Second and Fourth Tuesdays are reserved for council work sessions where upcoming items, or information is presented to council.

There are seven (7) Standing Committees:

- **Appropriations** (1st & 3rd Monday., 4:00 P.M.)
- **Public Works** (2nd & 4th Tuesday., 3:30 P.M.)
- **Public Properties** (2nd & 4th Tuesday., 4:00 P.M.)
- **Public Safety** (2nd & 4th Monday., 4:00 P.M.)
- **Community Resources and Development** (1st & 3rd Tuesday., 4:00 P.M.)
- **Employee Development and Compensation** (2nd & 4th Wednesday., 4:00 P.M.)
- **Ordinance and Resolutions** (1st & 3rd Monday., 4:30 P.M. or immediately following the Appropriations Committee.)

2013

Macon, Georgia
Robert A. B. Reichert, Mayor



[STRATEGIC PLAN]

This plan outlines the Mayor's Strategic initiatives for 2013 as we continue efforts to improve our community, increase opportunities for businesses and industry, and prepare for the new, consolidated Macon-Bibb County.



Vision

To create a more cohesive community that attracts opportunity, enhances the quality of life, promotes pride, and inspires hope.

Mission

Provide municipal services needed and desired by citizens in an effective equitable manner.

B.E.S.T

Build a Sustainable Community.

Educate our Citizens.

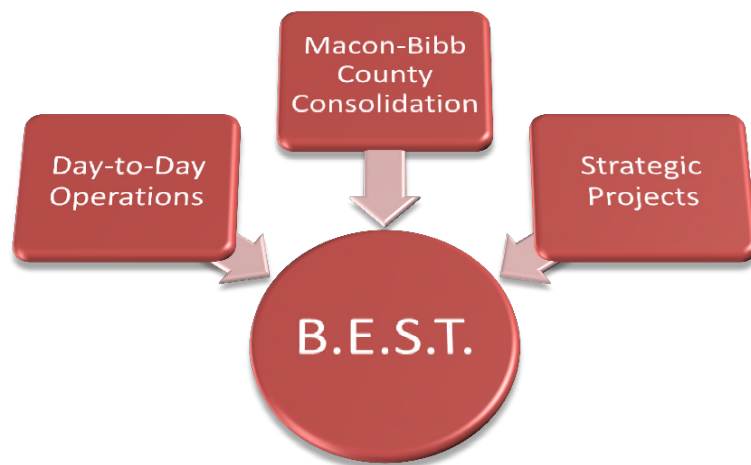
Safety and Services in every neighborhood.

Transit and Technology throughout the region.

To complement the City's Vision and Mission, Mayor Reichert's vision is for Macon-Bibb County to be the hub city of Middle Georgia by providing educational, medical, cultural, and economic opportunities in both quantity and quality in a vibrant urban core.

With pending consolidation of city and county governments leading to a new Macon-Bibb County, the administration of the City of Macon is focused on three competing – but complimentary – areas through January 2014. Projects have been selected and organized because of their importance and long-lasting impact to Macon-Bibb County.

In order to effectively manage and guide projects and priorities in these three areas – each of which would be full-time work – the administration adopted the B.E.S.T. principles.



Day-to-Day Operations

This requires full-time attention of city staff and elected officials being responsive to citizen concerns and acting in a fiscally responsible manner while providing essential city services.

Macon-Bibb County Consolidation

The creation of a new, consolidated Macon-Bibb County and the closure of the City of Macon will require active participation from city staff and elected officials in a compressed timeframe to ensure continuity of services and structuring of a new government for the 21st century.

Strategic Projects

There are critical projects that address current and future challenges and lay the foundation for accomplishing the City's and Mayor's vision.

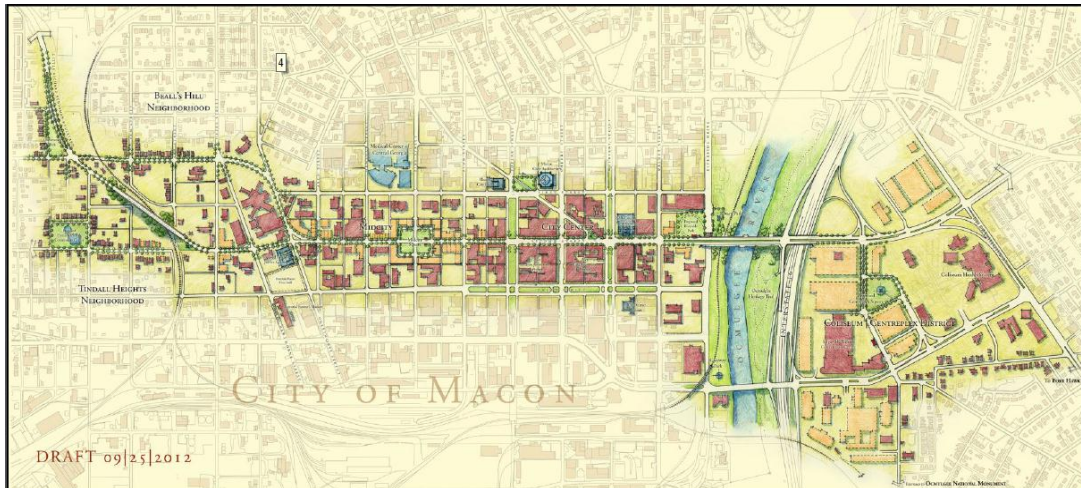
BUILD A SUSTAINABLE COMMUNITY

[A sustainable community is one that is focused on long-lasting solutions that are self-perpetuating and based on the community's assets.]



Creating a New, Consolidated Macon-Bibb County

The creation of the new Macon-Bibb County government is one of the three areas that will be competing for time and resources of the City of Macon and Bibb County. Consolidation brings with it a myriad of challenges and opportunities to create a sustainable community. In order to respond quickly to the tasks of the transition, the City of Macon has formed an action team that includes representatives from several key areas charged with fielding requests for information, providing input and direction, and working with other city staff to accomplish the transition.



Development of the Second Street Downtown Corridor

In 2011, the City of Macon hired CHA & Huntley Partners to develop a master plan for the Second Street Downtown Corridor, with three components: a TAD Master Plan, a Boulevard Master Plan, and a Multi-Modal Transportation Analysis. This planning process has involved significant public input and is anticipated to be completed by the first quarter of 2013, with implementation beginning immediately thereafter.

BUILD A SUSTAINABLE COMMUNITY

[A sustainable community is one that is focused on long-lasting solutions that are self-perpetuating and based on the community's assets.]



800 MHz Emergency Radio System

Macon and Bibb County, through funding provided by the 2012 SPLOST, are joining together on the installation of a new, unified 800 MHz communication system to be used by all emergency personnel, law enforcement agencies, and first responders. The full system is expected to be operational by August 2013. Pictured above is the first shipment of radios and the City's Communications Team.

Road and Complete Street Projects

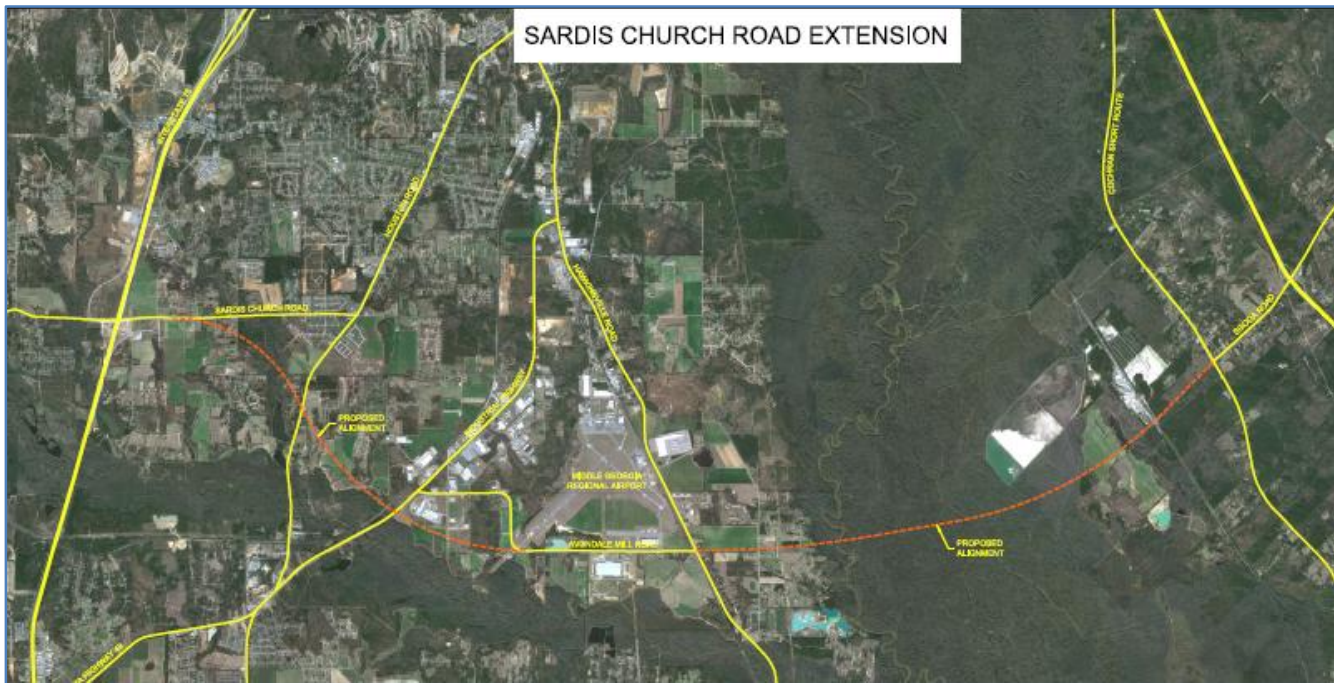
The City of Macon has several road and complete street projects funded by various sources. The City of Macon and Bibb County have also been designated as an "Age-Friendly Community" highlighting the importance of mobility and complete streets. Pictured to the left is the New and Pine Streets Improvement Project which is funded through the SPLOST, by the Medical Center of Central Georgia, and with Georgia DOT grant funds.

BUILD A SUSTAINABLE COMMUNITY

[A sustainable community is one that is focused on long-lasting solutions that are self-perpetuating and based on the community's assets.]

Relocation of Central Services and Radio Shop

The relocation of Central Services was the last hurdle to the development of a large and marketable property strategically located at the intersection of Spring Street and Riverside Drive along the Ocmulgee River and serves as a gateway to downtown. There is current interest in redeveloping that area into a mixed use development known as Renaissance on the River.



Sardis Church Road / Sgoda Road Connection

In 2011, the Georgia Department of Transportation completed a limited feasibility study assessing the potential development of a new river crossing in Macon from Sardis Church Road at State Route 247 to I-16 at Sgoda Road. This east-west connector will provide easy access from I-16 to I-75 and eliminate the need for truck traffic to travel through downtown Macon. In addition, the location of the Middle Georgia Regional Airport, Robins Air Force Base, and Brosnan Yard provides a unique opportunity to develop a multi-modal center for freight and logistics in Middle Georgia. Lastly, as the GaDOT and Robins Air Force Base evaluate options for the alternate road access, the City of Macon should ensure that the plans for Sgoda Road/Sardis Church Road are complementary and not contradictory to the recommended alternatives.

BUILD A SUSTAINABLE COMMUNITY

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Middle Georgia Regional Airport Master Plan

The Middle Georgia Regional Airport has initiated a five-year master planning project that will evaluate the facilities and programs available at the airport. This vital infrastructure asset could be the cornerstone of a freight and logistics hub.

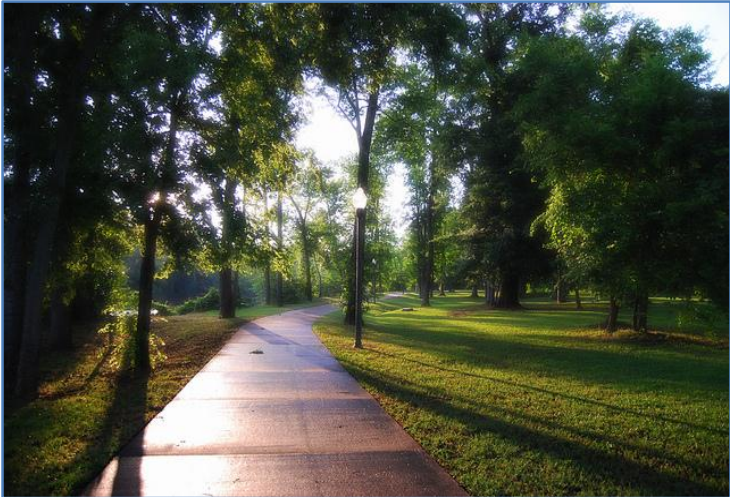


Lower Cherry Street Plaza

Create a Lower Cherry Street Plaza and connection through a former pedestrian tunnel under the railroad connecting to the Terminal Station.

BUILD A SUSTAINABLE COMMUNITY

[A sustainable community is one that is focused on long-lasting solutions that are self-perpetuating and based on the community's assets.]



Ocmulgee Heritage Trail-Ocmulgee Blueway

NewTown Macon is the implementing party for the Ocmulgee Heritage Trail (OHT) program, and the City of Macon is the fiscal agent for grant funds. There is a new effort to create an Ocmulgee Blueway as a way to connect all of the river corridor projects along the Ocmulgee.

Interstate 16/75 Interchange Mitigation

The additional right-of-way required for I-16/I-75 entrance ramp from Hardeman Avenue has precipitated a mitigation plan for the Pleasant Hill neighborhood to include moving and rehabilitating a number of structures on Middle Street, the enclosure of the storm water drainage, the construction of a multi-use path and a heritage tour, among other improvements. The City needs to be engaged and promote the immediate implementation of the mitigation plan.

Recreation Master Planning

As a result of the 2012 SPLOST referendum and the transition of recreation from the City of Macon to Bibb County, Bibb County will be conducting a master planning initiative for recreation in Macon-Bibb County, including but not limited to Central City Park. This County-driven initiative is consistent with the B.E.S.T. vision. Therefore, the City of Macon will participate fully in the planning process to provide input and link improvement efforts in the passive parks with those in the active parks.



EDUCATE OUR CITIZENS

[While the primary responsibility for education rests with the Bibb County Board of Education and institutions of higher learning, the City of Macon supports these entities in their missions and also seeks to engage citizens in their government.]

Communicate with Citizens

Through a variety of tools, the City of Macon will communicate and engage with citizens. The tools include Mayor's Night In, SeeClickFix, the City website, media releases, public forums and input sessions, community events, and presentations.



Implement Consolidation Communication Plan

As the Transition Task Force and city and county staff move through the process to create the new Macon-Bibb County government, every effort must be made to engage and communicate with employees and the public about the process. A communication strategy, coordinated with the City, County, and Transition Task Force will be used to ensure the public is provided multiple opportunities to remain informed about the process and outcomes.



www.maconbibb.tv



www.facebook.com/MayorReichert
www.facebook.com/MaconBibbCounty



@Mayor Reichert
@MaconBibb

EDUCATE OUR CITIZENS

[While the primary responsibility for education rests with the Bibb County Board of Education and institutions of higher learning, the City of Macon supports these entities in their missions and also seeks to engage citizens in their government.]

Build the Beloved Community

Plan and execute an eight-month-long education and awareness and involvement program for creating a “Beloved Community” as articulated by Reverend Martin Luther King, Jr.

Workforce Development

Initiated in late 2011, the Mayor’s Office of Work Force Development is transitioning to a fully functioning 501 (c) (3) organization, and the City is working closely with it and the state to clearly define the work needing to be done to improve our community through training and employment.



Participate in Macon Promise Neighborhoods

The City of Macon will participate in the Champion’s Roundtable to encourage dialogue between the stakeholders and identify additional opportunities for collaboration and services.

Explore Partnerships with Schools & District

The Administration of the City of Macon will meet regularly and intentionally with the Board of Education to identify opportunities for collaboration which enhance education for all students.

SAFETY & SERVICES IN EVERY NEIGHBORHOOD

[Personal safety from criminal activity, environmental hazards, and financial distress is paramount for Macon-Bibb County to achieve its vision to be a hub city. In addition, services must be readily available to all citizens and visitors.]



Improve Neighborhoods with the 5x5 Program

The 5x5 Initiative is a program that concentrates city services in a five-block area for five weeks. After a year of implementation, an analysis of the impact of the 5x5 program should be conducted and the next 5x5 areas for the next six months identified. The plan should be updated monthly with future 5x5 areas added.

Expand SeeClickFix to Other Departments

In 2012, through Knight Foundation funding, Macon launched SeeClickFix in the Public Works Departments as a tool to increase citizen engagement, transparency, and accountability. The program will be expanded to include other departments.



Solid Waste Disposal Solutions

A master plan for solid waste disposal, alternative waste options, and the closing of the landfill needs to be developed and implemented.

Participate in AARP Age-Friendly Community Program

Macon and Bibb County are the first city and county in Georgia – and Georgia one of only seven states – to pilot a new nationwide program designed to make U.S. cities better places for Americans of all ages to live. Work will continue throughout the five year program to provide community input in neighborhood and community planning that will make the area more attractive for residents.

Crime Prevention, Intervention, & Youth Programs

The City of Macon has authorized the hiring of a Crime Prevention Coordinator. Filling this position and developing a program of work that crosses departmental lines and includes partners like the Board of Education are critical.

Levee Sustainability

The City of Macon will pursue discussions with the U.S. Army Corps of Engineers in order to develop a sustainable plan for the levee and maintain protection against flood.

Improve & Maintain Macon's Gateways

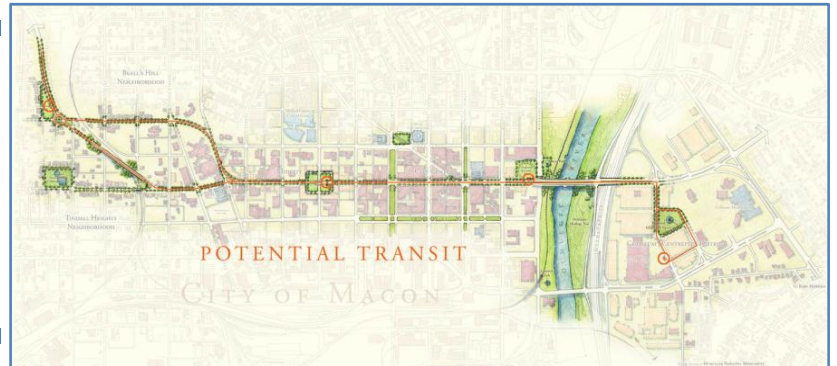
State resources are insufficient to maintain the right-of-way (ROW) along the gateways to Macon-Bibb County. The City of Macon will develop a mechanism for maintaining the right-of-way.

TRANSIT & TECHNOLOGY THROUGHOUT THE REGION

[The availability, quantity, and quality of technology are an essential component in economic and community development. In today's fast moving global environment, a 21st century city must ensure that technology is deployed and engaged as much as possible. In addition, the geographic location of Macon-Bibb County makes it ideal as a spoke in the transportation wheel of the southeast to move not only people but also freight.]

Second Street Transit Plan

The Second Street Master Plan being developed by CHA / Huntley Partners will include a public transit recommendation to provide connectivity along Second Street. The City of Macon may also be the conduit for grant funding to expand the system, such as the NewStarts program.



Expansion of Local & Regional Transit Service

Macon-Bibb County Transit Authority is actively pursuing expansion of the transit system as a way to help Macon-Bibb County become a transportation hub for the entire region. In addition to new routes and additional transit buses, the Macon Transit Authority needs a new maintenance facility.



Expand Broadband/Dark Fiber

Over the past few years, through its annual budget process, Macon has invested in the installation of dark fiber to expand the network of broadband access throughout downtown with the goal of a wireless urban core. A map of the current location and type of fiber is needed, and a plan for where fiber is desired should be developed in order to capitalize on other infrastructure projects.

Macon Terminal Station Transfer

The transfer of ownership, management, operations, and maintenance of the Terminal Station to the Macon-Bibb County Transit Authority will better leverage that agency to become a regional transit system. It will be eligible for additional federal funds and would be a savings to the local government.

High Speed Passenger Rail

Macon-Bibb County is ideally situated to support the deployment of high speed passenger rail across the Southeast. The administration will monitor the regional and national discussions of passenger and high speed rail.

City of Macon

Grant Overview

City of Macon Grants

Quarterly Report ending June 30, 2013

Grants are revenue which is conditional or restricted and provided for a specific purpose. They typically involve formal agreements or contracts describing those specific purposes and restrictions.

Funding Sources

Federal, State, and local foundations provide funding for various grants. The Federal Transportation Administration (FTA), Georgia Department of Transportation (GDOT), Department of Justice (DOJ), Housing and Urban Development (HUD), Economic Development Agency (EDA), Federal Emergency Management Agency (FEMA), Georgia Emergency Management Agency (GEMA), Department of Natural Resources (DNR), Department of Labor (DOL), The Peyton Anderson Foundation, and The Community Foundation of Central Georgia are our main funding sources.

Department Grants

The City of Macon maintains a balance of approximately seven million dollars in funding associated with grants. The Grants Manager for the City of Macon provides oversight of all department grants and management of grants which do not originate through the following departments: Airport, Economic and Community Development Department, Macon Police Department, Macon-Bibb Fire Department, and Workforce Development.

Strategic Framework

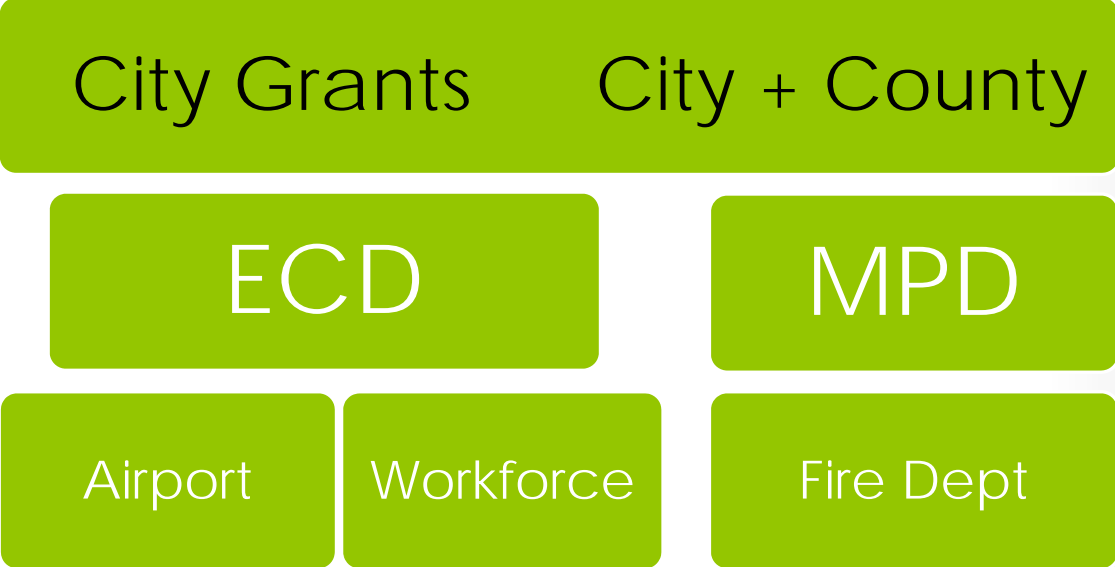
When seeking and implementing grants, our work is focused on working within the City's B.E.S.T framework:

Build a sustainable community

Educate our citizens;

Safety and Services in every neighborhood

Transit and Technology throughout our region.



Grant Responsibility

Both the Macon Police Department and the Macon- Bibb Fire Department share grant responsibilities and dollars with Bibb County. Typically, the grants are divided on a 60-40 basis unless otherwise stated in the application. The City of Macon is solely responsible for the Economic and Community Development Department, Airport, Office of Workforce Development, and additional grants which do not originate from a department.

Active Grant balance ending June 30, 2013

Airport	\$712,696	Trails/Streets	\$1,149,318
ECD	\$4,698,274	Fire/EMA	\$24,295
Additional	\$65,000	Workforce	\$211,758
MPD	\$300,601	Total	\$7,161,942

Funding is provided as reimbursable, drawdowns, or cash. Reimbursement grants require us to spend some or the entire grant amount before requesting payment. Grants which permit the grantee to receive revenue prior to expenditure of funds are considered drawdown. Approximately 15 % of the grants administered are cash. Those dollars are sent to the City of Macon at the beginning of the project.

AIRPORT

	Grant	Expended	Balance
Balance			\$712,696
Security Fence	\$134,768	\$119,053	\$15,716
Master Plan	\$173,372	\$104,003	\$69,369
Runway Rehab	\$3,175,882	\$2,548,271	\$627,611
Total	\$3,484,022	\$2,771,327	\$712,696

Security Fence

A chain link security fence will be installed at the Macon Downtown Airport with FAA funds. Costs will cover clearing and grinding of land, removal of existing hog wire fence, installing a chain link fence topped with barbed wire, and remote controlled gate, seeding of land, and covering electricity costs.

Master Plan Update

The GDOT Aviation programs funding, provided by the FAA Airport Improvement Program, will update the 2001 Master Plan for the Middle Georgia Regional Airport. The Master Plan process involves community input meetings, an inventory of existing infrastructure, forecasting demand in various categories such as airline and air cargo, and development of design alternatives. Alternate designs are narrowed to a single plan, and further evaluations of environmental, financial, and timelines are developed. A Master Plan and airport layout plans are then finalized.



Runway Rehab The FAA grant will improve runway safety area and rehabilitate the runway and taxiway.

ECONOMIC & COMMUNITY DEVELOPMENT

Grant Balance \$4,698,274

Grant	Balance
CDBG Community Development Block Grant (All years)	\$ 2,104,416
HOME Grant (All years)	\$ 1,572,925
Neighborhood Stabilization1	\$ 255,557
Neighborhood Stabilization 3	\$ 765,375
Total	\$ 4,698,274



HOME Investment

This program is designed to increase homeownership and affordable housing opportunities for low- and very low income Americans. Eligible uses of funds include tenant-based rental assistance; housing rehabilitation; assistance to homebuyers; and new construction of housing. HOME funding may also be used for site acquisition, site improvement, demolition, relocation, and other necessary and reasonable activities related to the development of non-luxury housing.

Community Development Block Grant

This program provides the entitlement community with annual grants based on a formula to address a wide range of unique community development needs.

Entitlement communities develop their own programs and funding priorities and may include activities such as: acquisition of real property; rehabilitation of residential and nonresidential properties; provision of public facilities and improvement, such as water and sewer, streets, and neighborhood centers; public services; homeownership assistance; and assistance to for-profit businesses for economic development activities.



Neighborhood Stabilization

HUD provides grants to communities hardest hit by foreclosures and delinquencies to purchase, rehabilitate, or redevelop homes and stabilize neighborhoods.

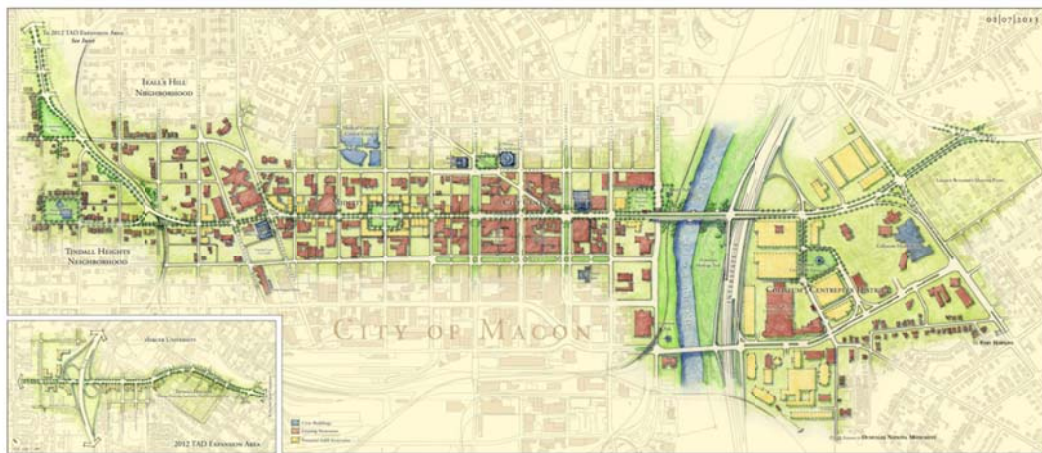
ADDITIONAL GRANTS

Grant Balance \$65,000

	Grant	Expended	Balance
Peyton Anderson 2 nd Street	\$150,000	\$87,500	\$62,500
DCA/CDBG- Dannenberg Grant	\$1,500,000	\$1,497,500	\$2,500
Total	\$1,650,000	\$1,585,000	\$65,000

The Peyton Anderson Foundation provided funding for the project manager of the 2nd Street Corridor SPLOST project.

DCA provided the funding to facilitate the rehabilitation of the Dannenberg building on the corner of Third and Poplar streets.



CONCEPTUAL MASTER PLAN
Corridor Redevelopment & Connection to Little Richard Poiniman Boulevard

SECOND STREET BOULEVARD MASTER PLAN
 MACON, GEORGIA

MACON POLICE DEPARTMENT

Grants Balance \$300,601

	Total Award	Total Spent	Balance
ARRA JAG 2009	\$572,142	\$526,690	\$45,452
JAG Tech Equip 2009	\$139,466	\$138,625	\$841
JAG Enhancement 2011	\$96,117	\$44,631	\$51,486
JAG Tech Equip 2012	\$83,145	\$48,832	\$34,313
JAG Tech Equip 2010	\$128,482	\$74,248	\$54,234
COPS	\$1,700,160	\$1,685,534	\$14,626
PSN 2011 Fingerprint	\$21,600	\$16,321	\$5,279
Bulletproof Vests 2011	\$50,176	\$43,264	\$6,912
TSA- airport officers	\$209,017	\$131,337	\$77,680
PAL Mentoring	\$15,000	\$3,355	\$0
GEMA Fingerprint	\$21,350	\$17,244	\$4,106
GEMA K-9	\$7,000	\$3,205	\$3,795
PSN 2012	\$2,361	\$484	\$1,877
GEMA Bearcat	\$250,653	\$250,653	\$0
GEMA Trailer	\$330,880	\$330,880	\$0
Total	\$3,627,549	\$3,311,948	\$300,601

JAG grants provide technical equipment for the MPD and Bibb County Sherriff's office.

The COPS grant enables the department to hire additional police officers.

TSA supplies reimbursement of salaries for police officers assigned to the airport.

GEMA and FEMA grants supply bullet proof vests, fingerprint software, robot units, food and veterinary services for police dogs, and a sports utility vehicle for the MPD.

TRAILS/STREETS

Grant Balance \$1,149,318

	Grant	Expended	Balance
Camellia Garden Trail	\$127,987	\$0	\$127,987
Riverside Streetscape	\$625,000	\$367,696	\$257,304
LMIG	\$667,424	\$0	\$667,424
Tree Ordinance	\$25,000	\$12,900	\$12,100
Pine Street (GDOT)	\$875,000	\$790,497	\$84,50
Total	\$2,320,411	\$1,171,093	\$1,149,318



Camellia Gardens Trail will provide a connection between Jackson Springs Park and the Ocmulgee Heritage Trail and provide a walking path through the William Lee Camellia Gardens. The Riverside streetscape project has installed sidewalks providing access to pedestrians and cyclists. The GATEway grant has provided landscaping on the Mercer University Exit off I-75. The Tree Ordinance grant has funded the study and recommendations for an updated version of the city ordinance. Pine Street construction is almost completed. The LMIG street repaving projects should be completed by Dec. 2013.

FIRE DEPARTMENT

EMA

Grant balance \$24,295

	Grant	Expended	Balance
GEMA Hazmat 2009	\$15,000	\$12,000	\$3,000
GEMA Hazmat 2011	\$20,000	\$0	\$20,000
Citizens Corp	\$10,000	\$7,651	\$1,295
GEMA PPA	\$55,752	\$55,752	\$0
Total	\$100,752	\$75,403	\$24,295

The HAZMAT 2009 grant will be used to purchase console dispatch equipment.

The HAZMAT 2011 grant will be used to purchase flash suits for use when dealing with hazardous materials.

Citizens Corp grant will be used to train citizens for appropriate response to disasters.

The GEMA PPA grant will be used to purchase equipment and technology for EMA.



WORKFORCE

Grant Balance \$211,758

	Grant	Expended	Balance
WIA Adult	\$553,043	\$553,026	\$16
WIA Adult-FY 2013	\$435,044	\$330,216	\$104,828
WIA Youth- PY2012	\$486,523	\$462,258	\$24,265
WIA Dislocated Workers-PY 2010	\$105,530	\$105,530	\$0
WIA Dislocated Workers-FY2013	\$284,666	\$202,017	\$82,649
Total	\$1,864,806	\$1,653,047	\$211,758

The Department of Labor funds this program which includes 4 main categories of jobseekers served through Workforce Development.

Adult over 21; Dislocated Workers- laid off at no fault of their own

In-School Youth ages 14-18; Out of School Youth ages 16-21 that have dropped-out of high school, graduated, or earned a GED.

The Office of Workforce Development is employer-focused with the goal to meet business workforce needs, support skill development, assist employers in finding qualified workers, and giving youth exposure to positive working environments.

As of July 1, 2012, the Macon-Bibb County Office of Workforce Development functions as its own entity with the City of Macon serving as fiscal agent for a service fee of 10% of the department's revenues. As of July 1, 2013 the Middle Georgia Regional Commission will serve as the fiscal agent as designated by the CLEO.





Acknowledgements

The annual city budget is the collection of the City's financial plans. It lists anticipated revenues and expenditures in the coming fiscal year. A cost-effective budget establishes a compelling relationship between what departments plan on doing and what they plan on spending. The preparation of the annual budget requires the cooperation of the City Administration, the City Council, departments of the City, and various local authorities.

This budget has incorporated many new elements including the Service Delivery Strategy, a new internal service fund, and the implementation of second phase of the payscale. These challenges have required immense commitment, patience, and considerable willingness to adopt and incorporate new ideas.

This budget document is the result of the combined efforts of:

- Mayor Robert A.B. Reichert
- James Timley , City Council President, and all of City Council
- City Council Appropriations Committee – Tom Ellington, Chair, Virgil Watkins, Jr., Vice Chair, Henry Ficklin, Elaine Lucas, and Beverly Olsen.
- Administrative Budget Team – Dale Walker, Chief Administrative Officer, Megan McMahon, Finance Director, Amanda Deaton, Assistant Chief Administrative Officer- Budget and Strategic Planning, Arnitral King, Bookkeeper, and Gail Kohler, Project Specialist, Julie Moore, Grants Manager. A special thanks goes to Gail Kohler who worked on key detail work and served as the backbone of our team.
- Department Heads and their staff members tasked with preparing the departmental budgets.
- Special thanks to all City employees who contributed their expertise to this project.

FLOOR AMENDMENT

SPONSOR: MAYOR ROBERT A.B. REICHERT

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF MACON, GEORGIA, TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF CITY GOVERNMENT FOR FISCAL YEAR 2013-2014; TO REPEAL CONFLICTING LAWS; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Mayor and Council of the City of Macon, Georgia, and it is hereby so ordained by the authority of the same:

Section 1.

Exhibit "A," attached hereto and by this reference made a part hereof, shall be the City of Macon's Budget for Fiscal Year 2013-2014, and each line item expenditure listed in Exhibit "A" is hereby appropriated for the purposes specified.

Section 2.

Acquisitions of capital equipment shall be conducted pursuant to code requirements provided that acquisitions of such equipment completed within the dollar limits specified shall require no further action of Council. Any monies appropriated in any capital improvement account remaining and not used after completion of the particular project to which such account applies, or at the end of the fiscal year, must be reallocated by an appropriations ordinance. If not reappropriated, such funds shall lapse.

Section 3.

Exhibit "B," attached hereto and by this reference made a part hereof, shall be the authorized number of employees for each department, office, bureau, and function of the City of Macon for Fiscal year 2013-2014. The authorized number of employees may be increased only by resolution of Mayor and Council.

**Note- Exhibit "B" Authorized Personnel located in Supplemental Section*

Section 4.

Exhibit "C," attached hereto and by reference made a part hereof, shall be the authorized organizational structure for each respective department and office of the City of Macon for Fiscal Year 2013-2014. Any changes in the organizational structure of any department or office of the City of Macon may be made only by an ordinance of the Mayor and Council.

**Note-Exhibit "C" Organizational Charts located in Departments*

Section 5.

Exhibit "D," attached hereto and by reference made a part hereof, shall be the authorized annual regulatory fee schedule for privilege licenses for businesses licensed by the City of Macon for 2013 and each year thereafter, until otherwise amended. No part of the business license fee imposed by this ordinance shall be prorated to wit: when a person commences business on or after January 1 in any year, the regulatory fee shall be one-hundred (100%) percent of the amount shown in Exhibit "D."

**Note-Exhibit "D" City Wide Fees located in Supplemental Section*

Section 6.

The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

Section 7.

All ordinances or parts thereof in conflict with this Ordinance are hereby repealed.

SO ORDAINED this 19th day of June, 2013.

James J. Timley
President, City Council

SO ADOPTED this 21st day of June, 2013.

Robert A. B. Reichert
Mayor

F:\ORD\Appropriations Ordinance For FY 2014, Floor Amendment.Docdoc

City of Macon, Ga.
I do hereby certify that the above and foregoing Ordinance was duly passed at the Regular Meeting of the Council of the City of Macon, held 6-19-2013
Witness my hand and seal of the City of Macon this 6-20-2013
Joyce L. Humphrey
Clerk of Council

SUBMITTED TO MAYOR'S OFFICE

June 20, 2013

RETURNED FROM MAYOR'S OFFICE

EXHIBIT A
BUDGET FY 2013/2014

approved 06/19/2013

ORG	OBJ	TITLE / DESCRIPTION	
GENERAL FUND REVENUES			
1000001		PROPERTY TAXES	
	311000	General Property Tax	17,100,000
	311310	Auto Tags & Tax	1,500,000
	311350	Railroad Equipment Tax	14,000
	311340	Recording Intangible Tax	130,000
		FUNCTION TOTAL	18,744,000
1000002		SALES TAXES	
	313100	Local Option Sales Tax	20,600,000
	314200	Liquor Case Tax	204,000
	314201	Malt Beverage Stamps	1,270,000
	314202	Wine Case Tax	185,000
		FUNCTION TOTAL	22,259,000
1000003		GROSS RECEIPTS	
	311710	Georgia Power Company	5,900,000
	311730	Georgia Natural Gas	470,000
	311760	AT&T	900,000
	311750	Cox Cable	900,000
	311720	Southern Telecom	3,200
	316200	Insurance Premium	4,600,000
		FUNCTION TOTAL	12,773,200
1000004		TAX PENALTIES AND INTEREST	
	324000	Tax Penalties	100,000
	324001	Tax Interest	200,000
		FUNCTION TOTAL	300,000
1000005		BUSINESS LICENSES	
	321000	Occup.Tax/Business Lic.	1,500,000
	321001	Bus License-Privilege	100,000
	321002	Licenses-Depository	320,000
	324100	Delinquent-Business	30,000
	324101	Delinquent-2 yr.	5,000
	389000	Collections	20,000
	389001	Miscellaneous	5,000
		FUNCTION TOTAL	1,980,000

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ORG	OBJ	TITLE / DESCRIPTION	
1000007		PAYMENTS IN LIEU OF TAXES	
	355100	Macon Housing Authority	89,000
	355101	McDonnell-Douglas-Boeing	52,300
	355102	Zantop-Pmt Lieu of Taxes	21,400
	355103	Real Estate Transfers	39,000
	355104	Ground Lease Conv. Center Hotel	35,000
	355105	Noble Investment Group	465,000
		FUNCTION TOTAL	701,700
1000008		OTHER LOCAL GOVERNMENT	
	337000	Bibb County - EMA	271,000
	337001	Sect. State Bldg. Lease	965,400
	337002	Bibb Co. Fire	9,800,000
	337006	UDA Executive Director	43,800
		FUNCTION TOTAL	11,080,200
1000009		GENERAL CITY GOVERNMENT	
	341101	Central Record Fees	106,000
	341900	General Employee C.U.	94,000
	342130	Alarm Systems	30,000
	344310	Scrap Metal Sales	14,000
1001000	345613	Signs & Signals	80,000
		FUNCTION TOTAL	324,000
1000009		HIGHWAYS AND STREETS	
	343101	Right of Way	190,000
	343100	Street Repair	12,000
	343102	GDOT R-O-W	157,000
		FUNCTION TOTAL	359,000
1000010		SERVICES	
	349100	Bibb Co. Pauper Burials	1,600
	349101	Cemetery Lot / Sales Interment	60,000
	349102	Cemetery Maintenance	4,000
	347507	Rentals	4,000
		FUNCTION TOTAL	69,600
1000012		FINES AND FORFEITURES	
	341100	Court Cost Fees	30,000
	341102	Date Surcharge	30,000
	341103	10% Jail Add-On Service	130,000
	341104	ACS Debt Recovery Revenue	420,000

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ORG	OBJ	TITLE / DESCRIPTION	
	341105	Municipal Court Revenue	800,000
	341106	Maximus	205,000
	389001	Miscellaneous	5,000
		FUNCTION TOTAL	1,620,000
1000013		SALES AND REFUNDS	
	392100	Inventory/Equipment Sales	100,000
	392200	Sale of Real Property (Atty)	50,000
	392201	Atty & Eng. Fees	2,400
	392102	Property Sale-Nontax	10,000
		FUNCTION TOTAL	162,400
1000014		MISCELLANEOUS	
	345311	Airport Police - Reimbursement	30,000
	361000	Interest on Investments	10,000
	381000	Rents-City Hall Annex	131,000
	389001	Miscellaneous	15,000
	389002	Indirect Charge Revenue	350,000
	389003	Railroad Annuity	7,000
	389004	US Marshall	10,000
	389005	Rent-Inspection & Fees	75,600
	389007	Impound Vehicle Contract	186,000
		FUNCTION TOTAL	814,600
		TOTAL GENERAL FUND REVENUES	71,187,700

GENERAL FUND EXPENDITURES

1001120		CITY COUNCIL	
	511100	Salaries Full-Time	56,900
	511200	Salaries Part-Time	75,900
	511203	Salaries - Other	17,600
	511300	Salaries Overtime	800
	512100	Employer Health Cost	54,600
	512101	Life Insurance	1,000
	512200	FICA	8,600
	512300	Medicare	2,000
	512400	Pension	13,500
	512700	Workers Compensation	2,600
	521220	Auditing Fees	150,000
	521300	IT Services	29,400

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ORG	OBJ	TITLE / DESCRIPTION	
	521302	Multimedia Services	30,000
	522321	Copier Lease	3,600
	523200	Telephone/Cell Phone/Internet	1,400
	523400	Printing, Binding & Book	800
	523500	Travel	10,000
	523850	Contractual Services	0
	531100	Operating Supplies	1,400
	579000	Contingency Expense	5,000
	579003	Department New Government	403,200
DEPARTMENT TOTAL			868,300
1001310	MAYOR & STAFF		
	511100	Salaries Full-Time	263,800
	511200	Salaries Part-Time	0
	512100	Employer Health Cost	42,000
	512101	Life Insurance	1,700
	512200	FICA	15,600
	512300	Medicare	3,800
	512400	Pension	52,400
	512700	Workers Compensation	8,500
	521300	IT Services	15,900
	521302	Multimedia Services	10,000
	522202	Mtr. Vehicle Repair-Parts	600
	522203	Mtr. Vehicle Repair-Lab.	600
	522219	Repairs & Maintenance-Building	2,300
	522321	Copier Lease	2,900
	523200	Telephone/Cell Phone/Internet	6,300
	523201	Communication- Mayor's	200
	523202	Public Relations	600
	523400	Printing, Binding & Book	1,200
	523500	Travel & Training	8,000
	523600	Dues, Subs & Memberships	1,000
	523850	Contractual Services	500
	531100	Operating Supplies	3,700
	531270	Fuel	2,000
	531600	Operating Equipment	0
	579000	Contingency	20,000
	579001	Business Meeting	4,000
	579002	Senior Events	10,000
	579003	Department New Government	485,100
DEPARTMENT TOTAL			962,700

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ORG	OBJ	TITLE / DESCRIPTION	
1001330		CITY CLERK	
	511100	Salaries Full-Time	42,400
	512100	Employer Health Cost	2,200
	512101	Life Insurance	300
	512200	FICA	2,600
	512300	Medicare	600
	512400	Pension	10,000
	512700	Workers Compensation	1,700
	521208	Mailroom	15,000
	521300	IT Services	4,900
	522321	Copier Lease	850
	523200	Telephone/Cell Phone/Internet	750
	523400	Printing, Binding & Book	200
	523500	Travel & Training Expense	1,500
	523600	Dues, Subs & Memberships	400
	531100	Operating Supplies	650
	579003	Department New Government	82,950
		DEPARTMENT TOTAL	167,000
1001510		FINANCE /PURCHASING	
	511100	Salaries Full-Time	360,000
	511200	Salaries Part-Time	27,300
	512100	Employer Health Cost	54,600
	512101	Life Insurance	2,600
	512200	FICA	23,900
	512300	Medicare	5,600
	512400	Pension	86,000
	512700	Workers Compensation	13,600
	521300	IT Services	30,600
	522200	Repairs & Maintenance	250
	522202	Mtr. Vehicle Parts	200
	522203	Mtr. Vehicle Repair-Lab.	200
	522321	Copier Lease	4,900
	523200	Telephone/Cell Phone/Internet	3,100
	523300	Advertising	3,000
	523400	Printing, Binding & Book	12,000
	523500	Travel & Training	2,500
	523600	Dues, Subs & Memberships	1,100
	523850	Contractual Services	10,000
	531100	Operating Supplies	7,000

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ORG	OBJ	TITLE / DESCRIPTION	
	531270	Fuel, Oil	200
	531600	Operating Equipment	1,000
	579003	Department New Government	634,850
		DIVISION TOTAL	1,284,500
1001517		PURCHASING (new division as of 07/01/12)	
	511100	Salaries Full-Time	66,200
	512100	Employer Health Cost	2,200
	512101	Life Insurance	500
	512200	FICA	4,100
	512300	Medicare	1,000
	512400	Pension	15,500
	512700	Workers Compensation	2,600
	521300	IT Services	2,500
	523200	Telephone/Cell Phone/Internet	200
	523300	Advertising	2,000
	523400	Printing, Binding & Book	200
	523500	Traveling & Training	2,700
	523600	Dues, Subs & Memberships	400
	531100	Operating Supplies	1,000
	579003	Department New Government	96,400
		DIVISION TOTAL	197,500
		DEPARTMENT TOTAL	1,482,000
1001530		CITY ATTORNEY	
	511100	Salaries Full-Time	156,800
	511200	Salaries Part-Time	13,000
	512100	Employer Health Cost	18,200
	512101	Life Insurance	1,300
	512200	FICA	10,300
	512300	Medicare	2,500
	512400	Pension	36,000
	512700	Workers Compensation	4,300
	521201	Outside Counsel	140,000
	521300	IT Services	9,800
	522200	Repairs & Maintenance	150
	522321	Copier Lease	1,700
	523200	Telephone/Cell Phone/Internet	1,350
	523400	Printing, Binding & Books	1,100
	523500	Travel & Training	900
	523600	Dues, Subs & Memberships	500

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ORG	OBJ	TITLE / DESCRIPTION	
	523850	Contractual Services	2,700
	531100	Operating Supplies	1,900
	552300	Liability Expense	125,000
	579003	Department New Government	386,800
DEPARTMENT TOTAL			914,300
1001540	HUMAN RESOURCES ADMINISTRATION		
	511100	Salaries Full-Time	199,200
	511200	Salaries Over Time	1,500
	512100	Employer Health Cost	27,900
	512101	Life Insurance	1,500
	512200	FICA	12,500
	512300	Medicare	3,000
	512400	Pension	49,300
	512700	Workers Compensation	8,500
	512701	Unemployment Insurance	30,000
	521200	Professional Service	16,500
	521207	Employee Assistance Program	13,500
	521300	IT Services	25,700
	522200	Repair & Maintenance	250
	522321	Copier Lease	1,950
	523200	Telephone/Cell Phone/Internet	3,000
	523300	Advertising	4,800
	523400	Printing, Binding & Books	5,000
	523500	Travel & Training	2,000
	523600	Dues, Subs & Memberships	4,000
	523701	Promotion	30,000
	523801	Software License	1,200
	523850	Contractual	43,200
	531100	Operating Supplies	4,200
	531600	Operating Equipment	100
	579003	Department New Government	471,300
DEPARTMENT TOTAL			960,100
1001541	HUMAN RESOURCES - CREDIT UNION		
	511100	Salaries Full-Time	34,000
	512100	Employer Health Cost	2,200
	512101	Life Insurance	220
	512200	FICA	2,100
	512300	Medicare	500
	512400	Pension	8,100

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ORG	OBJ	TITLE / DESCRIPTION	
	579003	Department New Government	45,960
		DEPARTMENT TOTAL	93,080
1001555		RISK MANAGEMENT	
	523101	Liability Insurance	200,000
	523102	Property Insurance	55,000
	579003	Department New Government	265,000
		DEPARTMENT TOTAL	520,000
1001560		INTERNAL AUDIT	
	511100	Salaries Full-Time	66,200
	512100	Employer Health Cost	6,200
	512101	Life Insurance	400
	512200	FICA	4,000
	512300	Medicare	1,000
	512400	Pension	15,300
	512700	Workers Compensation	1,700
	521300	IT Services	2,500
	522216	Software Maintenance	0
	523200	Telephone/Cell Phone/Internet	600
	523400	Printing, Binding & Book	200
	523500	Travel & Training Expense	2,100
	523600	Dues, Subs & Memberships	300
	523801	Software License	400
	531100	Operating Supplies	400
	579003	Department New Government	99,820
		DEPARTMENT TOTAL	201,120
1001563		CENTRAL SERVICES-ADMINISTRATION	
	511100	Salaries Full-Time	106,500
	512100	Employer Health Cost	14,000
	512101	Life Insurance	700
	512200	FICA	6,400
	512300	Medicare	1,500
	512400	Pension	24,800
	512700	Workers Compensation	3,400
	521300	IT Services	35,500
	521301	IT Communications	2,700
	522200	Repairs & Maintenance	200
	522202	Mtr. Vehicle Repair-Parts	100
	522203	Mtr. Vehicle Repair-Lab.	100

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ORG	OBJ	TITLE / DESCRIPTION	
	522219	Repairs & Maintenance-Building	5,000
	522321	Copier Lease	1,100
	523200	Telephone/Cell Phone/Internet	5,800
	523400	Printing, Binding & Book	100
	523500	Travel & Training	0
	523600	Due, Subs & Membership	500
	523850	Contractual Services	300
	531100	Operating Supplies	2,400
	531210	Tipping Fees	600
	531230	Electricity	14,000
	531270	Fuel, Oil	500
	531590	Other Utilities	3,800
	531600	Operating Equipment	5,000
	579003	Department New Government	220,800
		DIVISION TOTAL	455,800
1001564		CS -TRAFFIC SIGNALS	
	511100	Salaries Full-Time	175,800
	511300	Salaries Overtime	4,000
	512100	Employer Health Cost	18,200
	512101	Life Insurance	1,200
	512200	FICA	11,000
	512300	Medicare	2,700
	512400	Pension	43,700
	512700	Workers Compensation	7,700
	522200	Repairs & Maintenance- Fiber Optics	5,000
	522202	Mtr. Vehicle Repair-Parts	4,000
	522203	Mtr. Vehicle Repair-Lab.	4,000
	523500	Travel & Training Expense	0
	523600	Dues, Subs & Memberships	700
	523850	Contractual Services	0
	531100	Operating Supplies	34,300
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	9,000
	531600	Operating Equipment	13,000
	579003	Department New Government	313,600
		DIVISION TOTAL	647,900
1001565		CS-BLDG. CUSTODIAL SERVICE	
	511100	Salaries Full-Time	157,300
	511300	Salaries Overtime	200

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ORG	OBJ	TITLE / DESCRIPTION	
	512100	Employer Health Cost	24,300
	512101	Life Insurance	1,100
	512200	FICA	9,500
	512300	Medicare	2,200
	512400	Pension	38,400
	512700	Workers Compensation	10,200
	522200	Repairs & Maintenance	750
	522202	Mtr. Vehicle Repair-Parts	800
	522203	Mtr. Vehicle Repair-Lab.	600
	522219	Repairs & Maintenance-Building	8,000
	523200	Telephone/Cell Phone/Internet	400
	531100	Operating Supplies	10,800
	531103	Clothing & Uniforms	0
	531230	Electricity	42,000
	531270	Fuel, Oil & Lubricants	1,500
	531590	Other Utilities	13,000
	531600	Operating Equipment	4,200
	579003	Department New Government	319,250
		DIVISION TOTAL	644,500
1001566		CS - HVAC/PLUMBING	
	511100	Salaries Full-Time	129,000
	511300	Salaries Overtime	800
	512100	Employer Health Cost	18,200
	512101	Life Insurance	900
	512200	FICA	8,100
	512300	Medicare	1,900
	512400	Pension	31,700
	512700	Workers Compensation	5,100
	522202	Mtr. Vehicle Repair-Parts	2,800
	522203	Mtr. Vehicle Repair-Lab.	500
	522219	Repairs & Maintenance-Building	0
	523500	Travel & Training	600
	531100	Operating Supplies	6,900
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	4,000
	531600	Operating Equipment	700
	579003	Department New Government	210,000
		DIVISION TOTAL	421,200

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ORG	OBJ	TITLE / DESCRIPTION	
1001567	CS - GENERAL MAINTENANCE		
	511100	Salaries Full-Time	174,800
	511300	Salaries Overtime	100
	512100	Employer Health Cost	24,300
	512101	Life Insurance	1,200
	512200	FICA	10,500
	512300	Medicare	2,500
	512400	Pension	42,000
	512700	Workers Compensation	9,400
	522202	Mtr. Vehicle Repair-Parts	1,500
	522203	Mtr. Vehicle Repair-Lab.	1,300
	522219	Repairs & Maintenance-Building	1,800
	523850	Contractual Services	400
	531100	Operating Supplies	1,300
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	4,900
	531600	Operating Equipment	600
	579003	Department New Government	271,600
		DIVISION TOTAL	548,200
1001568	CS - ELECTRICAL		
	511100	Salaries Full-Time	135,600
	511300	Salaries Overtime	800
	512100	Employer Health Cost	23,100
	512101	Life Insurance	900
	512200	FICA	8,300
	512300	Medicare	2,000
	512400	Pension	32,700
	512700	Workers Compensation	6,000
	522202	Mtr. Vehicle Repair-Parts	2,000
	522203	Mtr. Vehicle Repair-Lab.	2,100
	522219	Repairs & Maintenance-Building	200
	523500	Travel & Training	0
	523850	Contractual Services	1,000
	531100	Operating Supplies	14,000
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	5,500
	531600	Operating & Equipment	3,300
	579003	Department New Government	231,800
		DIVISION TOTAL	469,300

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ORG	OBJ	TITLE / DESCRIPTION	
1001569	CS - TRAFFIC MAINTENANCE (Signs & Signals)		
	511100	Salaries Full-Time	66,200
	511300	Salaries Overtime	900
	512100	Employer Health Cost	8,500
	512101	Life Insurance	500
	512200	FICA	4,300
	512300	Medicare	1,000
	512400	Pension	17,000
	512700	Workers Compensation	4,300
	522202	Mtr. Vehicle Repair-Parts	2,000
	522203	Mtr. Vehicle Repair-Lab.	2,000
	531100	Operating Supplies	45,400
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	5,100
	531600	Operating & Equipment	1,200
	579003	Department New Government	139,100
		DIVISION TOTAL	297,500
		CENTRAL SERVICES DEPARTMENT TOTAL	3,484,400
1001595	SERVICES TO GOVERNMENT		
	523200	Telephone	30,000
	531230	Electricity	525,000
	531590	Other Utilities	6,500
	579003	Department New Government	560,500
		DEPARTMENT TOTAL	1,122,000
1001597	OTHER COSTS		
	571000	Consolidation-Transition Task Force	120,000
	573000	Reserved-Earmarked	0
	573001	Unallocated Reserve	54,800
	573024	Experimental Community Gardens	5,000
	573002	Pension	12,000
	573003	Credit Card Fee	13,000
	573004	Municipal Dues	34,000
	573005	Morale, Welfare & Recreation	12,500
	573006	UPC Services	7,000
	573007	Sister City	10,000
	573008	Taste of Macon	5,000
	573009	Non-Departmental Miscellaneous	10,000
	573015	Plaques, Monuments & Awards	11,000
	573012	5 X 5	13,000

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ORG	OBJ	TITLE / DESCRIPTION	
	573022	Inter Gov't Exp 18% of LOST	1,530,000
	579003	Department New Government	241,000
		DEPARTMENT TOTAL	2,078,300
1002650		MUNICIPAL COURT	
	511100	Salaries Full-Time	231,300
	511200	Salaries-Part-Time	0
	511300	Salaries Over-Time	10,000
	512100	Employer Health Cost	30,400
	512101	Life Insurance	1,600
	512200	FICA	15,000
	512300	Medicare	3,600
	512400	Pension	55,700
	512700	Workers Compensation	11,100
	521200	Professional Service	2,400
	521202	Indigent Counsel	14,000
	521300	IT Services	22,100
	522200	Repairs & Maintenance	1,300
	522321	Copier Lease	1,200
	523200	Telephone/Cell Phone/Internet	2,100
	523400	Printing, Binding & Book	0
	523500	Travel & Training	2,100
	523600	Dues, Subscriptions, & Membership	0
	523850	Contractual Services	80,000
	531100	Operating Supplies	3,500
	531103	Clothing & Uniforms	100
	531600	Operating Equipment	1,200
	579003	Department New Government	467,100
		DEPARTMENT TOTAL	955,800
1003210		POLICE - ADMINISTRATION	
	511100	Salaries Full-Time	354,200
	511202	Salaries - Clothing & Uniforms	1,500
	511300	Salaries - Over Time	2,500
	512100	Employer Health Cost	61,900
	512101	Life Insurance	2,200
	512200	FICA	10,300
	512300	Medicare	4,800
	512400	Pension	72,000
	512700	Workers Compensation	15,300
	521205	Disciplinary Board	300

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ORG	OBJ	TITLE / DESCRIPTION	
	521206	Medical & Hospital	4,000
	521300	IT Services	180,100
	521301	IT - Communication Services	28,100
	522200	Repairs & Maintenance	1,000
	522202	Mtr. Vehicle Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	1,000
	522216	Software Maintenance	10,000
	522321	Copier Lease	6,100
	523200	Telephone/Cell Phone/Internet	79,000
	523400	Printing, Binding & Book	10,000
	523500	Travel & Training	17,950
	523600	Dues, Subscriptions & Memberships	500
	523850	Contractual Services	1,400
	523851	Jail Contract	200,000
	523908	Awards	19,300
	531100	Operating Supplies	10,700
	531103	Clothing & Uniforms	1,800
	531109	Uniforms-Duty Gear	22,500
	531270	Fuel, Oil & Lubricants	6,500
	531600	Operating Equipment	3,900
	579003	Department New Government	866,600
		DIVISION TOTAL	1,996,450
1003223		POLICE - PATROL	
	511100	Salaries Full-Time	3,133,700
	511202	Salaries - Clothing & Uniforms	4,800
	511300	Salaries - Over Time	25,000
	512100	Employer Health Cost	607,000
	512101	Life Insurance	20,900
	512200	FICA	1,600
	512300	Medicare	44,300
	512400	Pension	566,000
	512700	Workers Compensation	162,400
	521206	Medical & Hospital	1,000
	522200	Repairs & Maintenance	100
	522202	Mtr. Vehicle Parts	134,000
	522203	Mtr. Vehicle Repair-Lab.	117,300
	522219	Repairs & Maintenance - Building	1,700
	522310	Rent Expense	24,600
	522321	Copier Lease	9,000
	523200	Telephone/Cell Phone/Internet	1,200

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ORG	OBJ	TITLE / DESCRIPTION	
	523500	Travel, Training & Certification	0
	523600	Dues, Subscriptions & Memberships	500
	531100	Operating Supplies	7,600
	531103	Clothing & Uniforms	113,000
	531230	Electricity	24,900
	531270	Fuel, Oil & Lubricants	305,000
	531590	Other Utilities	1,700
	531600	Operating Equipment	5,000
	579003	Department New Government	5,154,500
		DIVISION TOTAL	10,466,800
1003229		POLICE - MANAGEMENT SERVICES	
	511100	Salaries Full-Time	221,300
	511300	Salaries - Over Time	1,000
	512100	Employer Health Cost	30,300
	512101	Life Insurance	1,500
	512200	FICA	7,800
	512300	Medicare	3,100
	512400	Pension	47,300
	512700	Workers Compensation	12,000
	522200	Repair & Maintenance	800
	522202	Mtr. Vehicle Repair-Parts	1,500
	522203	Mtr. Vehicle Repair-Lab.	1,800
	522216	Software Maintenance	6,000
	522321	Copier Lease	7,000
	523500	Travel, Training & Certification	1,700
	523600	Dues, Subscriptions & Memberships	0
	523850	Contractual Services	7,400
	531100	Operating Supplies	6,000
	531103	Clothing & Uniforms	2,200
	531270	Fuel, Oil & Lubricants	5,000
	531600	Operating Equipment	900
	579003	Department New Government	353,100
		DIVISION TOTAL	717,700
1003321		POLICE- CRIMINAL INVESTIGATION DIVISION	
	511100	Salaries Full-Time	1,422,000
	511202	Salaries - Uniforms	10,800
	511208	Salaries-US Marshall	5,000
	511300	Salaries - Over Time	30,000
	512100	Employer Health Cost	303,300

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ORG	OBJ	TITLE / DESCRIPTION	
	512101	Life Insurance	9,600
	512200	FICA	4,900
	512300	Medicare	20,300
	512400	Pension	257,000
	512700	Workers Compensation	72,300
	522200	Repairs & Maintenance	4,100
	522202	Mtr. Vehicle Parts	43,000
	522203	Mtr. Vehicle Repair-Lab.	44,000
	522219	Repairs & Maintenance - Building	1,300
	522216	Software Maintenance	6,800
	522321	Copier Lease	9,200
	523500	Travel, Training & Certification	13,500
	523600	Dues, Subscriptions & Memberships	700
	523850	Contractual Services	4,400
	531100	Operating Supplies	23,500
	531103	Clothing & Uniforms	23,000
	531120	Intelligence Use	9,000
	531230	Electricity	6,000
	531270	Fuel, Oil & Lubricants	118,000
	531590	Other Utilities	400
	531600	Operating Equipment	7,500
	579003	Department New Government	2,357,400
		DIVISION TOTAL	4,807,000
1003325		POLICE - SUPPORT SERVICES	
	511100	Salaries Full-Time	517,000
	511300	Salaries - Over Time	500
	512100	Employer Health Cost	72,800
	512101	Life Insurance	3,400
	512200	FICA	2,900
	512300	Medicare	7,300
	512400	Pension	94,600
	512700	Workers Compensation	23,000
	522200	Repair & Maintenance	1,000
	522202	Mtr. Vehicle Repair-Parts	15,000
	522203	Mtr. Vehicle Repair-Lab.	10,000
	522219	Repairs & Maintenance - Building	800
	522310	Rent Expense	100
	522321	Copier Lease	4,200
	523500	Travel, Training & Certification	1,600
	523600	Dues, Subscriptions & Memberships	200

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ORG	OBJ	TITLE / DESCRIPTION	
	523900	Drug Abuse Resistance Education (DARE)	12,300
	523901	TRIAD	10,700
	523902	Police Activities League (PAL)	10,300
	523903	Youth Enrichment Service (YES)	5,900
	523904	Citizens on Patrol (COP/ PAY)	3,700
	523935	ADA Safety Reflectivity	2,500
	531100	Operating Supplies	3,000
	531102	Ammunition	35,500
	531103	Clothing & Uniforms	10,800
	531230	Electricity	17,700
	531270	Fuel, Oil & Lubricants	26,900
	531590	Other Utilities	3,100
	531600	Operating Equipment	4,000
	579003	Department New Government	864,000
		DIVISION TOTAL	1,764,800
		MACON POLICE DEPARTMENT TOTAL	19,752,750
1003510		FIRE DEPT - FIRE ADMINISTRATION	
	511100	Salaries Full-Time	177,900
	512100	Employer Health Cost	21,900
	512101	Life Insurance	1,200
	512200	FICA	6,400
	512300	Medicare	2,500
	512400	Pension	37,200
	512700	Workers Compensation	6,800
	521205	Discipline Board	500
	521300	IT Services	63,700
	521301	IT-Communications	7,000
	522200	Repair & Maintenance	200
	522202	Mtr. Vehicle Repair-Parts	1,400
	522203	Mtr. Vehicle Repair-Lab.	700
	522219	Repairs & Maintenance - Building	400
	523200	Telephone/Cell Phone/Internet	4,100
	523400	Printing, Binding & Book	700
	523700	Travel & Training Expense	2,700
	523600	Dues, Subs & Memberships	800
	523701	Promotion Board	35,000
	531100	Operating Supplies	1,500
	531103	Clothing & Uniforms	0
	531270	Fuel, Oil & Lubricants	2,600
	531670	Operating & Equipment	1,500
	579003	Department New Government	333,900

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ORG	OBJ	TITLE / DESCRIPTION	DIVISION TOTAL	710,600
1003520		FIRE - SUPPRESSION		
	511100	Salaries Full-Time	6,101,100	
	511301	FLSA Overtime	850,000	
	511300	Salaries Overtime	40,000	
	512100	Employer Health Cost	1,437,000	
	512101	Life Insurance	45,600	
	512300	Medicare	96,800	
	512400	Pension	1,235,000	
	512700	Workers Compensation	344,000	
	522100	Cleaning & Sanitation	20,000	
	522202	Mtr. Vehicle Repair-Parts	100,000	
	522203	Mtr. Vehicle Repair-Lab.	100,000	
	522216	Software Maintenance	1,400	
	522219	Repairs & Maintenance - Building	29,000	
	522321	Copier Lease	3,300	
	523200	Telephone/Cell Phone/Internet	22,000	
	523400	Printing, Binding & Book	2,700	
	523500	Travel & Training Expense	5,800	
	523600	Dues, Subs & Memberships	0	
	523850	Contractual Services	300	
	523909	Laundry/Cleaning Svcs.	4,200	
	531100	Operating Supplies	23,000	
	531103	Clothing & Uniforms	24,000	
	531104	Chemicals, Drugs & Medicine	4,800	
	531230	Electricity	57,000	
	531270	Fuel, Oil & Lubricants	120,000	
	531210	Other Utilities	38,000	
	531600	Operating Equipment	15,000	
	579003	Department New Government	11,001,400	
			DIVISION TOTAL	21,721,400
1003530		FIRE - FIRE PREVENTION		
	511100	Salaries Full-Time	225,400	
	512100	Employer Health Cost	39,500	
	512101	Life Insurance	1,500	
	512300	Medicare	3,100	
	512400	Pension	40,000	
	512700	Workers Compensation	6,800	
	522200	Repair & Maintenance	0	
	522202	Mtr. Vehicle Repair-Parts	2,800	

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ORG	OBJ	TITLE / DESCRIPTION	
	522203	Mtr. Vehicle Repair-Lab.	2,000
	522219	Repairs & Maintenance - Building	1,400
	522321	Copier Lease	1,300
	523200	Telephone/Cell Phone/Internet	3,300
	523400	Printing, Binding & Book	2,400
	523500	Travel & Training Expense	1,000
	523600	Dues, Subs & Memberships	100
	523905	Jr. Fire Marshall	4,000
	531100	Operating Supplies	2,000
	531103	Clothing & Uniforms	0
	531113	Cleaning & Sanitation	300
	531270	Fuel, Oil & Lubricants	12,000
	531210	Other Utilities	1,000
	579003	Department New Government	340,900
		DIVISION TOTAL	690,800
1003540		FIRE - FIRE TRAINING	
	511100	Salaries Full-Time	132,600
	511300	Salaries Overtime	2,000
	512100	Employer Health Cost	24,300
	512101	Life Insurance	900
	512300	Medicare	1,900
	512400	Pension	23,900
	512700	Workers Compensation	4,300
	522200	Repair & Maintenance	250
	522202	Mtr. Vehicle Repair-Parts	3,000
	522203	Mtr. Vehicle Repair-Lab.	1,200
	522219	Repairs & Maintenance - Building	3,000
	522321	Copier Lease	2,200
	523200	Telephone/Cell Phone/Internet	2,200
	523400	Printing, Binding & Book	2,000
	523500	Travel & Training Expense	1,000
	523600	Dues, Subs & Memberships	0
	531100	Operating Supplies	800
	531103	Clothing & Uniforms	0
	531230	Electricity	4,900
	531270	Fuel, Oil & Lubricants	5,500
	531590	Other Utilities	3,000
	531600	Operating Equipment	2,700
	579003	Department New Government	221,250
		DIVISION TOTAL	442,900

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ORG	OBJ	TITLE / DESCRIPTION	FIRE DEPARTMENT TOTAL	23,565,700
1003600		EMERGENCY MANAGEMENT		
	511100	Salaries Full-Time	102,600	
	511200	Salaries Part-Time	2,000	
	511300	Salaries Overtime	1,000	
	512100	Employer Health Cost	4,300	
	512101	Life Insurance	700	
	512200	FICA	6,300	
	512300	Medicare	1,500	
	512400	Pension	23,400	
	512700	Workers Compensation	3,400	
	521300	IT Services	47,400	
	521301	IT-Communications	2,500	
	522200	Repairs & Maintenance	1,500	
	522202	Mtr. Vehicle Repair-Parts	1,000	
	522203	Mtr. Vehicle Repair-Lab.	1,000	
	522219	Repairs & Maintenance - Building	500	
	522321	Copier Lease	1,200	
	523100	Insurance	0	
	523200	Telephone/Cell Phone/Internet	22,000	
	523400	Printing, Binding & Book	200	
	523500	Travel & Training Expense	4,000	
	523600	Dues, Subs & Memberships	700	
	523801	Software License	34,400	
	523850	Contractual Services	10,200	
	531100	Operating Supplies	4,000	
	531103	Clothing & Uniforms	1,000	
	531230	Electricity	9,000	
	531270	Fuel, Oil & Lubricants	3,500	
	531600	Operating Equipment	0	
	579003	Department New Government	246,800	
		DEPARTMENT TOTAL	536,100	
1004100		PUBLIC WORKS- ADMINISTRATION		
	511100	Salaries Full-Time	104,700	
	511300	Salaries Overtime	500	
	512100	Employer Health Cost	14,600	
	512101	Life Insurance	700	
	512200	FICA	6,300	
	512300	Medicare	1,500	

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ORG	OBJ	TITLE / DESCRIPTION	
	512400	Pension	25,400
	512700	Workers Compensation	6,000
	521300	IT Services	23,300
	521301	IT-Communications	3,600
	522100	Cleaning & Sanitation	1,800
	522200	Repairs & Maintenance	800
	522202	Mtr. Vehicle Repair-Parts	700
	522203	Mtr. Vehicle Repair-Lab.	600
	522219	Repairs & Maintenance - Building	300
	522321	Copier Lease	2,300
	523200	Telephone/Cell Phone/Internet	5,200
	523400	Printing, Binding & Book	500
	523500	Travel & Training Expense	2,800
	523600	Dues, Subs & Memberships	0
	523850	Contractual Services	400
	531100	Operating Supplies	2,700
	531103	Clothing & Uniforms	600
	531112	Special Awards	900
	531230	Electricity	14,000
	531270	Fuel, Oil & Lubricants	1,200
	531590	Other Utilities	2,000
	531600	Operating Equipment	1,500
	579003	Department New Government	219,300
		DIVISION TOTAL	444,200
1004225		PUBLIC WORKS - STREET CLEANING	
	511100	Salaries Full-Time	305,500
	511300	Salaries Overtime	9,000
	512100	Employer Health Cost	48,600
	512101	Life Insurance	2,100
	512200	FICA	19,500
	512300	Medicare	4,500
	512400	Pension	70,100
	512700	Workers Compensation	20,400
	522202	Mtr. Vehicle Repair-Parts	22,000
	522203	Mtr. Vehicle Repair-Lab.	25,000
	523200	Telephone/Cell Phone/Internet	400
	523500	Travel & Training Expense	500
	523600	Dues, Subs & Memberships	100
	523850	Contractual Services	85,000
	531100	Operating Supplies	8,000

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ORG	OBJ	TITLE / DESCRIPTION	
	531103	Clothing & Uniforms	5,100
	531106	Agricultural Supplies	500
	531210	Tipping Fees	60,000
	531270	Fuel, Oil & Lubricants	26,000
	531590	Other Utilities	8,000
	531600	Operating Equipment	9,000
	579003	Department New Government	707,600
		DIVISION TOTAL	1,436,900
1004226		PUBLIC WORKS - STREET MAINTENANCE	
	511100	Salaries Full-Time	301,900
	511300	Salaries Overtime	10,000
	512100	Employer Health Cost	51,000
	512101	Life Insurance	2,000
	512200	FICA	18,500
	512300	Medicare	4,300
	512400	Pension	75,300
	512700	Workers Compensation	17,900
	522202	Mtr. Vehicle Repair-Parts	55,000
	522203	Mtr. Vehicle Repair-Lab.	60,000
	523200	Telephone/Cell Phone/Internet	900
	523500	Travel & Training Expense	1,000
	523600	Dues, Subs & Memberships	400
	523850	Contractual Services	1,500
	531100	Operating Supplies	40,000
	531103	Clothing & Uniforms	5,800
	531210	Tipping Fees	22,500
	531270	Fuel, Oil & Lubricants	60,000
	531600	Operating Equipment	7,000
	579003	Department New Government	732,300
		DIVISION TOTAL	1,467,300
1004250		PUBLIC WORKS- STORM DRAINAGE	
	511100	Salaries Full-Time	105,800
	511300	Salaries Overtime	2,000
	512100	Employer Health Cost	21,900
	512101	Life Insurance	700
	512200	FICA	6,400
	512300	Medicare	1,500
	512400	Pension	26,200
	512700	Workers Compensation	6,800
	522202	Mtr. Vehicle Repair-Parts	7,500
	522203	Mtr. Vehicle Repair-Lab.	7,500

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ORG	OBJ	TITLE / DESCRIPTION	
	523200	Telephone/Cell Phone/Internet	400
	523600	Dues, Subs & Memberships	0
	531100	Operating Supplies	4,000
	531103	Clothing & Uniforms	2,000
	531210	Tipping Fees	15,000
	531270	Fuel, Oil & Lubricants	9,000
	531590	Other Utilities	4,500
	531600	Operating & Equipment	1,900
	579003	Department New Government	220,200
		DIVISION TOTAL	443,300
1006200		PUBLIC WORKS - GROUNDS	
	511100	Salaries Full-Time	292,600
	511300	Salaries Overtime	17,000
	511201	Salaries-Seasonal	22,800
	512100	Employer Health Cost	60,700
	512101	Life Insurance	2,000
	512200	FICA	17,500
	512300	Medicare	4,100
	512400	Pension	75,600
	512700	Workers Compensation	17,900
	522100	Cleaning & Sanitation	1,500
	522140	Interstate Upkeep	43,100
	522200	Repair & Maintenance	23,000
	522202	Mtr. Vehicle Repair-Parts	22,000
	522203	Mtr. Vehicle Repair-Lab.	20,000
	522219	Repairs & Maintenance - Building	2,500
	522204	Tree Maintenance	24,200
	523200	Telephone/Cell Phone/Internet	3,500
	523500	Travel & Training	2,400
	523600	Dues, Subs & Memberships	300
	523850	Contractual Services	84,000
	531100	Operating Supplies	6,000
	531103	Clothing & Uniforms	6,700
	531106	Agricultural Supplies	20,100
	531107	Signs & Signals	2,000
	531210	Tipping Fees	5,000
	531230	Electricity	30,000
	531270	Fuel, Oil & Lubricants	43,000
	531590	Other Utilities	45,000
	531600	Operating Equipment	18,000
	579003	Department New Government	869,000

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ORG	OBJ	TITLE / DESCRIPTION	DIVISION TOTAL	1,781,500
			PUBLIC WORKS DEPARTMENT TOTAL	5,573,200
1007220		ECD-PROPERTY INSPECTION ADMINISTRATION		
	511100	Salaries Full-Time		183,400
	512100	Employer Health Cost		34,000
	512101	Life Insurance		1,200
	512200	FICA		10,900
	512300	Medicare		2,600
	512400	Pension		43,600
	512700	Workers Compensation		8,500
	521200	Professional Services		31,000
	521300	IT Services		36,700
	522202	Mtr. Vehicle Repair-Parts		1,300
	522203	Mtr. Vehicle Repair-Lab.		1,300
	522310	Rent Expense		22,800
	522321	Copier Lease		1,200
	523200	Telephone/Cell Phone/Internet		2,200
	523300	Advertising		1,000
	523400	Printing, Binding & Book		1,700
	523500	Travel & Training		3,700
	523600	Dues, Subs & Memberships		1,700
	523850	Contractual Services		1,200
	531100	Operating Supplies		10,000
	531103	Clothing & Uniforms		0
	531270	Fuel, Oil & Lubricants		7,000
	579003	Department New Government		406,300
			DIVISION TOTAL	813,300
1007324		ECD-ACQUISITIONS		
	521100	Program Costs		50,000
	579003	Department New Government		84,200
			DIVISION TOTAL	134,200
1007340		ECD-MAIN STREET		
	511100	Salaries Full-Time		20,800
	512100	Employer Health Cost		4,000
	512101	Life Insurance		200
	512200	FICA		1,300
	512300	Medicare		300

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ORG	OBJ	TITLE / DESCRIPTION	
	512400	Pension	4,900
	512700	Workers Compensation	900
	521200	Professional Services	14,000
	523400	Printing, Binding & Book	1,000
	523500	Travel & Training	450
	523600	Dues, Subscriptions & Membership	600
	531100	Operating Supplies	1,300
	579003	Department New Government	35,950
		DIVISION TOTAL	85,700
1007520		ECD-DEMOLITIONS & BOARD-UPS	
	521100	Program Costs	228,800
	531210	Tipping Fees	52,500
	579003	Department New Government	249,200
		DIVISION TOTAL	530,500
1007521		ECD-ECONOMIC DEVELOPMENT	
	511100	Salaries Full-Time	34,500
	512100	Employer Health Cost	2,100
	512101	Life Insurance	250
	512200	FICA	2,100
	512300	Medicare	500
	512400	Pension	7,900
	512700	Workers Compensation	850
	523500	Travel & Training Expense	1,150
	523600	Dues, Subscriptions & Membership	200
	531100	Operating Supplies	300
	579003	Department New Government	48,700
		DIVISION TOTAL	98,550
		ECD DEPARTMENTAL TOTAL	1,662,250
1008000		DEBT SERVICE - PAYMENTS	
	581200	Sect. Of State Building	455,000
	582200	Sect. Of State Building Interest	27,700
	583000	Paying Agents Fees	3,500
	581202	GMA Interest	0
	583001	GMA Agent	0
	581201	BB&T Principal	0
	582202	BB&T Interest	0
	579003	Department New Government	482,600
		DEPARTMENT TOTAL	968,800

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ORG	OBJ	TITLE / DESCRIPTION	
1009001	APPROP	OTHER AGENCIES	
	572000	Middle Ga. Regional Commission	39,000
	572001	Middle GA Food Bank	4,100
	572002	Urban Dev. Authority	15,000
	572003	Georgia Children Museum	25,000
	572004	MBC Transit Authority	686,000
	572005	Para Transit Authority	158,500
	572009	Land Bank	51,000
	572010	NewTown Macon	10,000
	572011	Payne City	8,000
	572012	Douglass Theatre	48,000
	572013	21st Century	26,000
	572014	Historic Hills & Heights	0
	572026	Clean Air Commission	24,600
	572027	Sports Hall of Fame	50,000
	579003	Department New Government	1,076,700
		DEPARTMENT TOTAL	2,221,900
		GENERAL FUND EXPENDITURES - TOTAL	68,089,800
1009002	TRANSFERS TO OTHER FUNDS		
	611004	Transfer to Centreplex	305,000
	611005	Transfer to Convention Center Hotel	560,400
	611006	Transfer to Capital Improvement	0
	611032	Transfer to Capital Improvement-GDOT	50,300
	611002	Transfer to Bowden Golf	183,400
	611030	Group Insurance	500,000
	611029	Terminal Station	50,000
	579003	Department New Government	1,448,800
		DEPARTMENT TOTAL	3,097,900
		TOTAL GENERAL FUND REVENUE	71,187,700
		TOTAL GENERAL FUND EXPENDITURES	71,187,700

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ORG	OBJ	TITLE / DESCRIPTION	
LAW ENFORCEMENT CONFISCATION FUND			
2100000		Revenues	
	351300	Revenue State/Local	50,000
	391300	Transfer from Fund Balance	51,000
		TOTAL	101,000
2103227		Expenditure	
	523600	Travel & Training	20,500
	523850	Contractual Services	13,000
	531100	Operating	8,500
	542100	Machinery & Equipment	100,000
		TOTAL	142,000
		LAW ENFORCEMENT CON. REVENUES - TOTAL	101,000
		LAW ENFORCEMENT CON. EXPENDITURES - TOTAL	142,000
E-911 FUND			
2150000		SUBSCRIBER FEES	
	352500	Subscriber Fees-E911 Fixed Telephone	1,300,000
	342501	Subscriber Fees-E911 Mobile Telephone	1,750,000
	342502	Subscriber Fees-E911 Prepaid Telephone	150,000
	361000	Interest on Investment	100
	391300	Transfer from E-911 Fund Balance	139,100
		E-911 REVENUES - TOTAL	3,339,200
2153800		E-911 EXPENDITURES	
	511100	Salaries Full-Time	755,000
	511300	Salaries Overtime	75,000
	512100	Employer Health Cost	109,200
	512101	Life Insurance	5,600
	512200	FICA	50,900
	512300	Medicare	11,900
	512400	Pension	210,000
	512700	Workers Compensation	54,000
	521300	IT Services	18,200
	521301	Radio/Comm Services	20,000
	522200	Repair & Maintenance	4,000
	522216	Software Maintenance	76,000
	523200	Telephone/Cell Phone/Internets	115,000
	523203	Telephone Contractual Payments	70,000

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ORG	OBJ	TITLE / DESCRIPTION	
	523500	Travel, Training & Certification	4,800
	523600	Dues, Subs & Memberships	400
	523801	Software License	1,800
	523850	Contractual Services	300
	531100	Operating Supplies	9,000
	531103	Clothing & Uniforms	0
	531230	Electricity	15,000
	531590	Other Utilities	1,200
	531600	Operating Equipment	1,000
	581201	BB&T Debt-Prin	167,500
	582001	BB&T Debt-Int	10,800
	579003	Department New Government	1,550,800
		E-911 FUND EXPENDITURES	3,337,400
		E-911 FUND REVENUES	3,339,200
		E-911 FUND EXPENDITURES	3,337,400
HOTEL/MOTEL TAX FUND			
2750000		HOTEL/MOTEL TAX RECEIPTS	
	314100	Hotel/Motel Tax Receipts	800,000
		FUNCTION TOTAL	800,000
HOTEL/MOTEL TAX FUND EXPENDITURES			
2757540		TRANSFERS TO OTHER FUNDS	
		HOTEL/MOTEL TAX DISB (47.43%).	
	572028	Transfer to Centreplex (47.43%)	342,800
		HOTEL/MOTEL TAX DISB (47.43%).	
	572031	Conv. Visitors Bureau (34.29%)	274,400
	572030	Cherry Blossom Festival (6%)	48,000
	572027	Sports Hall of Fame (7.14%)	57,100
		HOTEL/MOTEL TAX DISB (9.71%).	
	572029	Transfer to Centreplex (2.57)	20,500
	572033	Douglass Theater (7.14%)	57,200
		FUNCTION TOTAL	800,000
		HOTEL/MOTEL TAX FUND REVENUES - TOTAL	800,000
		HOTEL/MOTEL TAX FUND EXPEND. - TOTAL	800,000

CAPITAL IMPROVEMENT FUND
3000000 CAPITAL IMPROVEMENTS REVENUE

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ORG	OBJ	TITLE / DESCRIPTION	
	393001	Local Government Lease Pool	2,853,350
	391304	Transfer from GF	215,000
	391305	GDOT Funds	50,300
		FUNCTION TOTAL	3,118,650
EXPENDITURES			
3001510		Finance	
	542401	ERP Software	300,000
	579003	Dept-New government	315,000
3001564		Central Services - Traffic Maintenance	
	579003	Dept-New Government	205,000
3001568		Central Services - Electrical	
	579003	Dept-New Government	125,750
3001569		Central Services - Signs & Signals	
	579003	Dept-New Government	32,400
3003210		Police Administration	
	542505	Tasers w/ammo	195,000
	579003	Dept-New Government	577,000
3003510		Fire Department	
	542200	Fire Pumper	485,000
	542100	Firefighting Ensemble	72,000
	542100	Self-Cont. Breathing Apparatus	68,000
	542100	Thermal Imaging Camera	18,000
	579003	Dept-New Government	278,000
3003600		Emergency Management	
	579003	Dept-New Government	22,200
3004226		Public Works	
	542100	Tractor,2, Grounds (GDOT)	50,300
	579003	Dept-New Government	350,000
3007220		Economic & Community Development	
	579003	Dept-New Government	25,000
		TOTAL CIP EXPENDITURES	3,118,650
		CAPITAL IMPROVEMENTS REVENUES - TOTAL	3,118,650

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ORG	OBJ	TITLE / DESCRIPTION	
		SPLOST FUND 2012	
3210000		REVENUES-DEPT SERVICE	
	391302	Transfer from Projects	3,840,000
	134220	Transfer from Balance	5,763,800
		REVENUES - TOTAL	9,603,800

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ORG	OBJ	TITLE / DESCRIPTION	
SPLOST FUND BOND EXPENDITURES			
3214303	521200	Downtown Corridor	3,000,000
3214301	5414XX	Storm Drainage Projects	2,000,000
3214302	5414XX	Street Maintenance	2,200,000
3213001	5422XX	Public Safety	1,300,000
3214304	581101	Principal & Interest	753,800
3214305	521209	Bowden Golf	200,000
3214306	521210	Rose Hill Cemetery	150,000
EXPENDITURES - TOTAL			9,603,800
SPLOST FUND BOND REVENUES - TOTAL			9,603,800
SPLOST FUND BOND EXPENDITURES - TOTAL			9,603,800
3210000	REVENUES-PROJECT		
	313202	SPLOST Collections	10,876,000
	134220	Transfer from Balance	5,951,300
SPLOST FUND PROJECT REVENUES			16,827,300
SPLOST FUND PROJECT EXPENDITURES			
3214307	581105	Principal & Interest on Bond	3,840,000
3214308	581106	Debt Retirement	8,374,100
3216001	5413XX	Centreplex	2,900,000
3214309	581107	800 MHz	1,713,200
SPLOST FUND PROJECT EXPENDITURES			16,827,300
SPLOST FUND PROJECT REVENUES - TOTAL			16,827,300
SPLOST FUND PROJECT EXPENDITURES - TOTAL			16,827,300
SOLID WASTE MANAGEMENT			
5400034	SOLID WASTE COLLECTIONS REVENUES		
	344190	Waste Management Fees	4,700,000
	319500	FIFA	110,000
	319000	Interest	135,000
WASTE COLLECTION REVENUES - TOTAL			4,945,000
5404520	WASTE COLLECTION EXPENDITURES		
	511100	Salaries Full-Time	803,300
	511300	Salaries Overtime	5,000
	512100	Employer Health Cost	145,600
	512101	Life Insurance	5,300
	512200	FICA	47,700

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ORG	OBJ	TITLE / DESCRIPTION	
	512300	Medicare	11,200
	512400	Pension	202,000
	512700	Workers Compensation	50,200
	522202	Mtr. Vehicle Repair-Parts	90,000
	522203	Mtr. Vehicle Repair-Lab.	100,000
	523200	Telephone Expense	700
	523400	Printing, Binding & Book	150
	523500	Travel & Training Expense	4,200
	523600	Dues, Subs & Memberships	500
	523850	Contractual Services	100,000
	531100	Operating Supplies	2,900
	531103	Clothing & Uniforms	17,000
	531210	Tipping Fees - Collections	350,000
	531270	Fuel, Oil & Lubricants	137,500
	531600	Operating Equipment	600
	551101	Indirect Charges	100,000
	561000	Depreciation	190,000
	581201	Capital Lease - BB&T	319,600
	582001	Capital Lease - BB&T Interest	17,200
	579003	Department New Government	2,445,150
		FUNCTION TOTAL	5,145,800
		WASTE COLLECTION -CAPITAL	
	542100	Blue Recycling Tubs	10,000
		CAPITAL TOTAL	10,000
		WASTE COLLECTION REVENUES - TOTAL	4,945,000
		WASTE COLLECTION EXPENDITURES + CAPITAL - TOTAL	5,155,800
			(210,800)
5400035		LANDFILL FEES	
	344150	Tipping Fees - Operations	590,000
	344152	Tipping Fees - SW Collections	710,000
	344153	Tipping Fees - GF	310,000
	344151	Landfill Permits	7,900
	344160	Recycling Recovery	21,000
	344410	Landfill Gas	75,000
	344191	Animal Collections	10,000
	391301	Transfer-SW Fund Balance	1,169,965
		BB&T Income	105,200
		LANDFILL REVENUES	2,999,065

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ORG	OBJ	TITLE / DESCRIPTION	
5404520		SOLID WASTE LANDFILL EXPENDITURES	
	511100	Salaries Full-Time	212,500
	511300	Salaries Overtime	6,000
	512100	Employer Health Cost	30,300
	512101	Life Insurance	1,400
	512200	FICA	13,100
	512300	Medicare	3,000
	512400	Pension	52,800
	512700	Workers Compensation	12,800
	521221	Environmental Engineering Services	100,000
	522100	Cleaning & Sanitation	600
	522200	Repair & Maintenance	250
	522202	Mtr. Vehicle Repair-Parts	60,000
	522203	Mtr. Vehicle Repair-Lab.	50,000
	522216	Software Maintenance	600
	522321	Copier Lease	1,000
	523200	Telephone Expense	700
	523400	Printing, Binding & Book	350
	523500	Travel & Training Expense	0
	523600	Subscription & Dues	0
	523850	Contractual Services	35,000
	523916	EPD Surcharge	23,500
	531100	Operating Supplies	15,000
	531103	Clothing & Uniforms	3,800
	531106	Agricultural Supplies	15,000
	531230	Electricity	16,000
	531270	Fuel, Oil & Lubricants	125,000
	523920	Gas Wells	5,000
	531590	Other Utilities	750
	531600	Operating Equipment	0
	551101	Indirect Expense	50,000
	561000	Depreciation	160,000
	562001	Landfill Closure	0
	581200	Debt Payment	194,433
	582001	Interest Expense	11,682
	579003	Department New Government	1,485,200
		LANDFILL EXPENDITURES	2,685,765

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ORG	OBJ	TITLE / DESCRIPTION	
		LANDFILL - CAPITAL	
	542100	Department New Government	102,500
		CAPITAL TOTAL	102,500
		LANDFILL REVENUES	2,999,065
		LANDFILL EXPENDITURES+CAPITAL	2,788,265
		DEPARTMENTAL TOTAL FUND REVENUES	7,944,065
		DEPARTMENTAL TOTAL FUND EXPENDITURES	7,944,065
		BALANCE	0
		AIRPORT FUND	
5500000		AIRPORT REVENUE	
	345310	Mobile Homes	34,000
	345311	Airlines	106,000
	345312	Federal	16,000
	345313	Other Leases	680,000
	345314	Airport Lease(To cover Bond Payment)	700,000
	389001	Miscellaneous	1,000
	392210	Sale of Timber	25,000
	393001	Transfer Fund Balance	621,900
	331310	AIP 26-FAA	1,078,000
		AIRPORT REVENUES - TOTAL	3,261,900
5507563		AIRPORT EXPENDITURES	
	521200	Professional Service	1,000
	522200	Repairs & Maintenance	4,000
	522202	Mtr. Vehicle Repair-Parts	2,000
	522203	Mtr. Vehicle Repair-Lab.	2,000
	522321	Copier Lease	2,400
	523100	Liability Insurance	10,500
	523200	Telephone/Cell Phone/Internet	8,000
	523300	Advertising	300
	523400	Printing, Binding & Book	0
	523500	Dues, Subs & Memberships	200
	523850	Contractual Services	362,000
	523915	Match for Grant Projects (CIP)	0
	531100	Operating Supplies	10,000
	531103	Clothing & Uniforms	1,000
	531230	Electricity	50,000

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ORG	OBJ	TITLE / DESCRIPTION	
	531270	Fuel, Oil & Lubricants	14,000
	531590	Other Utilities	3,000
	531600	Operating Equipment	0
	541301	Bldg. Imp	0
	551101	Indirect Charges	21,500
	561000	Depreciation	208,000
	581102	1993 Zantop Bond Int Payment	91,000
		1993 Zantop Bond Principal Payment	265,000
	581104	1988 ASA Bond Dept Payment Int	81,600
		1988 ASA Bond Dept Principal Payment	262,000
	579003	Department New Government	784,400
		AIRPORT EXPENDITURES - TOTAL	2,183,900
		AIRPORT CAPITAL	
		Department New Government-Purchases	1,078,000
		AIRPORT REVENUES - TOTAL	3,261,900
		AIRPORT EXPENDITURES + CAPITAL - TOTAL	3,261,900
		MULBERRY ST PARKING GARAGE	
5580000		MULBERRY ST PARKING GARAGE REVENUES	
	345410	Service Fees- Monthly	162,000
	345411	Service Fees- Hourly	12,000
		MULBERRY STREET TOTAL REVENUES	174,000
5587564		MULBERRY ST PARKING GARAGE EXPENDITURES	
	522200	Repairs & Maintenance	1,500
	523100	Liability Insurance	4,250
	523200	Telephone Expense	1,050
	523850	Contractual Services	37,000
	531100	Operating Supplies	1,000
	531230	Electricity	17,050
	531590	Other Utilities	300
	579003	Department New Government	77,150
		MULBERRY STREET TOTAL EXPENDITURES	139,300
		MULBERRY STREET TOTAL REVENUES	174,000
		MULBERRY STREET TOTAL EXPENDITURES	139,300
		TRANSFER TO FUND BALANCE	34,700
		BOWDEN GOLF COURSE	
5600000		BOWDEN OPERATING REVENUE	

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ORG	OBJ	TITLE / DESCRIPTION	
	345210	Greens Fees	96,000
	345211	Range Fees	25,000
	345212	Annual Memberships	20,000
	345213	Merchandise Sales	9,000
	345219	Golf Car Rentals	152,000
	345215	Concession Sales	2,000
	345216	Disc Golf Fees	2,600
	389001	Miscellaneous	600
	391304	Trans from General Fund	366,800
	579003	Trans from Bowden Assets	58,500
BOWDEN GOLF COURSE FUND REV			732,500

5606100 BOWDEN GOLF COURSE FUND EXPENDITURES

	511100	Salaries Full-Time	104,800
	511200	Salaries Part-Time	11,000
	511201	Salaries Seasonal	16,000
	512100	Employer Health Cost	25,000
	512101	Life Insurance	900
	512200	FICA	8,400
	512300	Medicare	2,000
	512400	Pension	25,300
	512700	Workers Compensation	6,000
	522100	Cleaning & Sanitation	1,000
	522200	Repairs & Maintenance	6,000
	522202	Mtr. Vehicle Repair-Parts	9,500
	522203	Mtr. Vehicle Repair-Labor	3,000
	522216	Software Maintenance	200
	523102	Insurance-Property	2,300
	523200	Telephone/Cell Phone/Internet	2,200
	523300	Advertising	2,500
	523500	Travel, Training & Cert	1,100
	523600	Dues, Subs & Memberships	2,900
	523850	Contractual Services	300
	531100	Operating Supplies	5,400
	531103	Clothing & Uniforms	1,000
	531106	Agricultural Supplies	25,000
	531230	Electricity	20,000
	531270	Fuel, Oil & Lubrication	8,000
	531500	Cost of Goods Sold	2,500
	531590	Other Utilities	5,000
	531600	Operating Equipment	3,000

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ORG	OBJ	TITLE / DESCRIPTION	
	561000	Depreciation	35,000
	581201	Lease Payment (Direct Lease)	56,300
	582202	Interest Expense (Lease)	1,900
	579003	Department New Government	339,000
		BOWDEN GOLF COURSE EXP. - TOTAL	732,500
		BOWDEN REVENUES - TOTAL	732,500
		BOWDEN EXPENDITURES - TOTAL	732,500

INTERNAL SERVICE FUNDS

VEHICLE MAINTENANCE

6000000 VEHICLE MAINTENANCE REVENUES

	341747	Planning & Zoning	500
	341749	Labor - Vehicle	200
	341750	Fuel - Vehicle	1,000
	341751	Part - Vehicle	300
	341752	Taxi Cab Inspections	500
	341753	Gen'l Fund VM Billing -Labor	725,000
	341754	Gen'l Fund VM Billing -Fuel Markup	96,000
	341755	Gen'l Fund VM Billing -Parts	730,000
	341756	Bowden VM Billings	10,000
	341757	Centreplex VM Billings	3,000
	341758	Solid Waste Mgmt. VM Bill	545,000
	341759	Airport VM Billings	17,000
	341760	ECD VM Billings	8,000
	341761	Workforce VM Billing	800
	341762	I.T.	4,000
	389001	Miscellaneous	7,000
	393001	GMA Lease	50,000
		VEHICLE MAINTENANCE FUND REVENUES - TOTAL	2,198,300

6004900 VEHICLE MAINTENANCE EXPENDITURES

	511100	Salaries Full-Time	323,500
	511101	Additional Regular Salaries	62,800
	512100	Employer Health Cost	60,600
	512101	Life Insurance	2,500
	512200	FICA	23,000
	512300	Medicare	5,400
	512400	Pension	90,800
	512700	Workers Compensation	14,500
	522100	Cleaning & Sanitation	500

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ORG	OBJ	TITLE / DESCRIPTION	
	522200	Repairs & Maintenance	1,700
	522202	Mtr. Vehicle Repair-Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	500
	522211	Machinery & Equipment Repairs	4,300
	522210	Repair Parts & Supplies (cost of goods sold)	350,000
	522321	Copier Lease	500
	523200	Telephone/Cell Phone/Internet	5,000
	523400	Printing, Binding & Book	700
	523500	Travel Expense	900
	523600	Dues, Subs & Memberships	5,400
	523801	Software License	900
	523850	Contractual Services	600
	531100	Operating Supplies	1,100
	531103	Clothing & Uniforms	2,000
	531230	Electricity	20,000
	531270	Fuel, Oil & Lubricants	4,000
	531590	Other Utilities	9,000
	531600	Operating Equipment	12,000
	561000	Depreciation	6,000
	579003	Department New Government	985,900
		VEHICLE MAINTENANCE EXPENDITURES	1,995,100
		VM CAPITAL	
	542100	A/C Recovery Recharger, rpl	5,000
	579003	Department New Government	96,000
		TOTAL CAPITAL	101,000
		VEHICLE MAINTENANCE FUND REVENUES	2,198,300
		VEHICLE MAINTENANCE + CAPITAL FUND EXPENDITURES	2,096,100
		TRANSFER TO FUND BALANCE	102,200

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ORG	OBJ	TITLE / DESCRIPTION	
6010000		WORKERS COMPENSATION FUND	
	341800	General Fund	1,690,000
	341801	Bowden Golf Course	12,000
	341802	Waste Collection	100,200
	341803	Landfill	25,600
	341804	E-911	107,200
	341805	Vehicle Maintenance	29,000
	341809	Information Technology	25,600
	341810	Workers Compensation Fund	3,400
	341808	Economic Community Development	20,000
		WORKERS COMPENSATION TOTAL REVENUE	2,013,000
6011555		WORKERS COMPENSATION EXPENDITURES	
	511100	Salaries Full-Time	41,000
	512100	Employer Health Cost	6,500
	512101	Life Insurance	300
	512200	FICA	2,500
	512300	Medicare	600
	512400	Pension	9,700
	512700	Workers Compensation	1,700
	522321	Copier Lease	1,350
	523200	Telephone/Cell Phone/Internet	250
	523400	Printing, Binding & Books	200
	523500	Travel & Training	2,700
	523600	Dues, Subscription & Membership	600
	531100	Operating Supplies	1,000
	552102	Claims Handling	33,500
	552101	Stop Loss Insurance	87,000
	552200	Claims Payments	815,200
	531599	Safety Equipment	900
	552201	Medical-Prisoner Detail	1,500
	579003	Department New Government	1,006,500
		WORKERS COMPENSATION TOTAL EXPENDITURES	2,013,000
		WORKERS COMPENSATION REVENUES - TOTAL	2,013,000
		WORKERS COMPENSATION EXPENDITURES - TOTAL	2,013,000

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ORG	OBJ	TITLE / DESCRIPTION	
		GROUP INSURANCE	
		REVENUES	
6020044		INSURANCE CONTRIBUTIONS-EMPLOYEES	
	341764	Employees Hlth Cont.-Active	2,058,000
	341765	COBRA Premium Payment	10,000
	341768	Dental Contribution	440,000
	341784	Vision Contribution	50,000
	341785	Employees Hlth Cont.-Retiree	563,000
	341786	Employees Life Cont.-Active	40,000
		TOTAL	3,161,000
6020045		INSURANCE CONTRIBUTIONS-EMPLOYER	
	341771	Employer Cont.- Active	6,737,000
	341773	Employer Cont.- Retirees	563,000
	341774	Employer Cont.-Deficit	1,000,000
	341775	Life Insurance (Employer)	272,600
	341779	Stop Loss	573,000
	391301	Transfer Fund Balance	458,000
		TOTAL	9,603,600
		TOTAL REVENUES	12,764,600
6021001		EXPENDITURE	
	552001	Draw downs-Med Claim-Retiree	900,000
	552002	Draw downs-Pharmacy -Active	346,000
	552003	Draw downs-Pharmacy -Retiree	150,000
	552004	Medical Admin Charges-Retiree	75,000
	552005	Premium-Life Insurance	156,300
	552006	Draw downs-Med Claim-Active	4,000,000
	552007	Medical Admin Charges-Active	550,000
	552008	Premiums-Dental	220,000
	552009	Premium - Vision	25,000
	579003	DEPARMENT NEW GOVERNMENT	6,342,300
		TOTAL EXPENSES	12,764,600
		GROUP INSURANCE TOTAL REVENUES	12,764,600
		GROUP INSURANCE TOTAL EXPENSES	12,764,600

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ORG	OBJ	TITLE / DESCRIPTION	
		INFORMATION TECHNOLOGY, COMMUNICATION AND MULTIMEDIA	
		INFORMATION TECHNOLOGY SERVICES	
6030021		REVENUES-IT COMPUTER SERVICES	
	393001	GMA Lease Pool	657,500
	391304	Payment from General Fund	1,058,400
	391200	Payment from E-911	34,200
		TOTAL REVENUES-IT COMPUTER SERVICES	1,750,100
6031535		EXPENDITURES-IT COMPUTER SERVICES	
	511100	Salaries Full-Time	204,000
	512100	Employer Health Cost	20,700
	512101	Life Insurance	1,300
	512200	FICA	12,400
	512300	Medicare	2,900
	512400	Pension	47,600
	512700	Workers Compensation	6,800
	522201	Computer Network Maint.	10,000
	522202	Mtr. Vehicle Repair-Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	1,000
	522216	Software Maintenance	72,650
	522219	Repairs & Maintenance - Building	0
	522218	Hardware Maintenance	12,000
	522321	Copier Lease	1,200
	523500	Telephone/Cell Phone/Internet	6,750
	533204	City Wide Communication	18,750
	523600	Travel & Training Expense	3,650
	531100	Operating Supplies	1,800
	531270	Fuel, Oil & Lubricants	900
	531590	Other Utilities	4,500
	531600	Operating Equipment	4,000
	561000	Depreciation	60,000
	581201	BB&T Debt Payment	69,800
	579003	Department New Government	433,100
		TOTAL EXPENDITURES-IT COMPUTER SERVICES	996,800
6030022		IT COMMUNICATIONS SERVICES - REVENUES	
	345610	MWA -Subscription Fee	16,400
	345611	MCCG-Subscription Fee	19,000
	345612	Nextel-Tower Lease	43,000
	345614	Sprint Tower Lease	26,000
	345615	Board of Education Subscription Fee	2,500

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ORG	OBJ	TITLE / DESCRIPTION	
	345616	IRS Tower Lease	11,800
	345618	Cricket Tower Lease	31,600
	346001	Bibb County Tower Maintenance (1/2 of cost)	110,000
	391304	General Fund Charge	45,400
	391200	E-911	20,000
		Carry Over New Government	184,200
		TOTAL REVENUES-IT COMMUNICATIONS SERVICES	509,900
6031536		EXPENDITURES-IT COMMUNICATIONS SERVICES	
	511100	Salaries Full-Time	123,800
	511300	Salaries Overtime	12,500
	512100	Employer Health Cost	12,300
	512101	Life Insurance	900
	512200	FICA	8,300
	512300	Medicare	2,000
	512400	Pension	31,800
	512700	Workers Compensation	4,300
	522200	Repair & Maintenance	21,900
	522202	Rent	6,000
	522310	Mtr. Vehicle Repair-Parts	500
	522203	Mtr. Vehicle Repair-Lab.	500
	522203	Telephone	1,900
	523500	Travel & Training Expense	1,000
	523600	Dues, Subs & Memberships	150
	523850	Contractual Services	20,000
	531100	Operating Supplies	1,000
	531270	Fuel, Oil & Lubricants	1,500
	531590	Other Utilities	4,000
	531600	Operating Equipment	1,000
	579003	Department New Government	251,450
		TOTAL EXPENDITURES-IT COMMUNICATIONS SERVICES	506,800
6030023		IT MULTIMEDIA SERVICES-REVENUES	
	341782	COX Cable	0
	341783	Macon Water Authority	12,500
	391304	General Fund	49,000
		Carry Over New Government	83,500
		TOTAL REVENUES-IT MULTIMEDIA SERVICES	145,000
6031537		EXPENDITURES-IT MULTIMEDIA SERVICES	
	511100	Salaries Full-Time	41,700
	512100	Employer Health Cost	6,500

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ORG	OBJ	TITLE / DESCRIPTION	
	512101	Life Insurance	300
	512200	FICA	2,500
	512300	Medicare	600
	512400	Pension	9,800
	512700	Workers Compensation	1,700
	522200	Repair & Maintenance	250
	522203	Mtr. Vehicle Repair-Parts	250
	522219	Mtr. Vehicle Repair-Lab.	250
	523500	Telephone	800
	523600	Dues, Subs & Memberships	150
	523801	Software License	725
	531100	Operating Supplies	2,500
	531270	Fuel, Oil & Lubricants	1,000
	531600	Operating & Equipment	1,000
	579003	Department New Government	73,875
		TOTAL EXPENDITURES-IT MULTIMEDIA SERVICES	143,900
		TOTAL EXPENDITURES-INFORMATION TECHNOLOGY	1,647,500
		CAPITAL - INFORMATION TECHNOLOGY	
	542401	Network Infrastructure	90,000
	542401	Network Infrastructure-Payment	250,000
	542407	Computer Replacement	75,000
	542407	Mobility Initiative	5,000
	542401	Department New Government	337,500
		TOTAL CAPITAL - INFORMATION TECHNOLOGY	757,500
		TOTAL REVENUES-IT	2,405,000
		TOTAL EXPENDITURES + CAPITAL-IT	2,405,000
		GROSS BUDGET	133,275,415
		INTERFUND TRANSFERS	3,097,900
		GRAND TOTAL - ALL FUNDS	136,373,315



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GLOSSARY

Transactions processed to record receipts and expend funds are performed based on assigned account numbers. Functioning under generally accepted accounting principles (GAAP) on the basis of fund accounting, account numbers are established as follows:

ACCOUNT NUMBER - FUND/DEPARTMENT/FUNCTION/OBJECT

A **Fund** is an accounting and budgeting entity established to finance a specific purpose and maintain financial records of transactions for this purpose.

A **Department** is an organizational or budgetary break down within a fund. Each department serves a specific function as a distinct organizational unit of government.

A **Function** is a sub-division of a department.

An **object of expenditure** is a detailed expenditure classification which relates to a specific type of item purchased or service obtained.

The following are definitions of some of the more common terms that may be encountered in reviewing this document.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agencies- Federal agency securities.

Annual Required Contribution (ARC) – In the context of defined benefit pension and OPEB plans, the actuarially determined amount an employer must contribute in a given year (SGAS 27 and SGAS 45)

Appropriation - A legal authorization granted by the legislative body (City

Council) to make expenditures and incur obligations for specific purposes.

Appropriations Ordinance - The formal budgetary document enacted by the legislative body which contains all approved appropriations for the fiscal year.

Asset Acquisition- There are various methods by which the City acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the City.

Asset Capitalization Amount- The City will capitalize purchased assets at

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acquisition cost plus costs incurred in preparing the asset for use. The City will recognize acquisition costs based on individual unit prices.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Personnel (positions) - The total number of personnel (positions) authorized to be employed in a particular department/function at any given time during the fiscal year.

Available Fund Balance - Financial resources carried forward at the end of a fiscal year which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

Banker's Acceptance (BA)- A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

B.E.S.T. - The Mayor's mission statement outlined through the **BEST** acronym: **B**uilding a sustainable community, **E**ducating our citizens, **S**afety and services in every neighborhood, and **T**ransit and Technology throughout the region.

Bond - A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government, requires approval by referendum in Georgia, The debt ceiling is ten percent of the assessed value of all taxable property. The cost of financing is spread over the life of the improvement so that future users help to repay the cost.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Broker- A broker brings buyers and sellers together for a commission.

Budget - A proposed plan for raising and spending money for specified programs, functions, and activities during a fiscal year.

Budget Adjustment - A legal procedure utilized by city staff to revise a budget appropriation. City staff has the prerogative to adjust expenditures within or between departmental budgets according to budget policy, but no increase in the total budget can occur without approval of the City Council.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Basis - This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

Capital Fund - A fund used to account for financial resources used for the acquisition or construction of major capital facilities, streets, or equipment.

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Capital Improvement Program (CIP) budget - The first year of the CIP as approved by the City Council. The Capital Budget should be based on a set of long term capital improvement programs. Macon approves capital budgets on an annual basis.

Capital Asset - Any real or personal property acquired by the City which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the governments.

Capital Projects - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or construction with a cost of more than \$5,000.

Certificate of Deposit (CD)- A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

Collateral: Securities, evidence of deposit of other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Comprehensive Annual Financial Report (CAFR)- The official annual report for the City of Macon. It includes combined statement for each individual fund and account group prepared in conformity

with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Consolidation – the joining of two governments approved by local referendum on July 31,2012 in order to establish a new government to be called “Macon-Bibb County.”

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The Mayor and City Council have separate contingencies which may be used at their discretion.

Coupon: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account

Debenture- A bond secured only by the general credit of the issuer.

Debt Service Fund - A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Debt Service - Interest and principal payments associated with Bond Issues.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over receipts or

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revenues during a single accounting period.

Delivery Versus Payment- There are two methods of delivery of securities: delivery versus payment and the delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Derivatives- (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

Discount- The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities- Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value. e.g. U.S. Treasury Bills.

Diversification- Dividing investment funds among a variety of securities offering independent returns.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Expenditures - The payment for goods and services; expenses incurred for specific items, or services.

Federal Credit Agencies- Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit Insurance Corporation (FDIC)- A federal agency that insure bank deposits, currently up to \$250,000 per deposit.

Federal Funds Rate- The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loans Bank (FHLB)- Government sponsored wholesale banks which lend funds and provide banking

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services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission to the FHLBS is to liquefy the housing related assets of its members who must purchase stock in the district Bank.

Federal National Mortgage Association (FNMA)- FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principle and interest.

Federal Open Market Committee (FOMC)- Consists of seven members of the Federal Reserve Board and five of the twelve of the Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System- The central bank of the United States created by

Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Fees - Charges for services rendered by City Departments.

Fiscal Year - A 12-month period for which a budget is proposed, at the end of which a government determines its financial position and the results of its operations. The City of Macon operates on a July 1st through June 30th fiscal year.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund Balance - The amount by which assets exceed liabilities in a governmental fund.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Gifts/Donations: Gifts/Donations: Gifts and donations are capitalized at fair market value on the date donated, if the

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value of the asset meets the threshold levels.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Government National Mortgage Association (GNMA OR GINNIE MAE)- Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term “pass-throughs” is often used to describe Ginnie Maes.

Grant - A contribution by a government or other organization to support a particular function.

Infrastructure - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

Intangible personal property- The right of ownership in property such as bonds, notes, contracts, computer software, programs, and propriety assets that are created or purchased and owned by the City.

Interfund Transfer - A transfer of resources from one accounting fund to another accounting fund. For example, an interfund transfer might be made from the General Fund to offset a deficit in the Coliseum Fund for stadium operations.

Leased Assets: The City capitalizes assets acquired under capital leases; provided the assets meet the capitalization threshold and buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the City, the asset will be capitalized at the net present value of future minimum lease payments. The City does not capitalize assets acquired under operating leases.

Levy - To impose taxes for the support of government activities.

Line Item Budget - A budget that lists each expenditure category (salary, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Liquidity- A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

Local Government Investment pool (LGIP)- The aggregate of all funds from political subdivisions that are placed in custody of the state treasurer for investment and reinvestment.

Local Maintenance and Improvement Grant (LMIG) - LMIG revenues come from state motor fuel funds, and LMIG replaces the State Aid program and the Local Assistance Road Program (LARP).

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Market Value- The price at which a security is trading and could presumably be purchased or sold.

Master Repurchase Agreement: A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage rate - The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Modified Accrual Basis - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Money Market- The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Open Market Operations- Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

Operating Budget - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

Operating Cost - All costs (excluding personnel cost) associated with the operation of a particular department or function. These costs include supplies, services, minor repairs, and improvements, minor equipment acquisitions and travel and training expenses.

Performance Measure - Special quantitative and qualitative measure of work performed as an objective of a department.

Personal property- Property that is movable and further classified is tangible and intangible.

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Personnel Cost - Total expenditures for hourly, daily, monthly, seasonal salaries, overtime, incentive pay, on-call pay, and employee benefits including social security, employment taxes, health insurance and pension contributions.

Portfolio- Collection of securities held by an investor.

Primary Dealer- A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

Prudent Person Rule- An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

Qualified Public Depositories- A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having value of not less than its maximum liability and which has been approved by

the Public Deposit Protection Commission to hold public deposits.

Rate of Return- The yield obtainable on a security based on its purchase price or its current market price.

Real property- Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.

Repurchase Agreement (RE OR REPO)- A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

Revenues - Sources of income received during a fiscal year including resources forwarded from prior years, operating transfers from other funds, and other financial sources.

Safekeeping- A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

Secondary Market- A market made for the purchase and sale of outstanding issues following the initial distribution.

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Securities and Exchange Commission- Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

Service Delivery Strategy (SDS)- Process by which local governments and authorities reach an agreement on the delivery of services in an effective and cost efficient manner to its citizens.

Services & Charges - Expenditures for services other than personnel including contractual agreements, legal & accounting fees, medical services, etc.

Special Purpose Local Option Sales Tax (SPLOST) - It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects.

Structured Notes- Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have embedded options (e.g. call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

Supplies - Articles and commodities which are consumed when used; categories include: office, operating, agricultural, cleaning, clothing, chemicals, etc.

Tangible personal property- Property that is movable such as furniture, machinery, automobiles, or works of art.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Treasury Bills- A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

Treasury Bonds- Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes- Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from 2 to 10 years.

Uniform Capital Rule- Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital

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includes cash and assets easily converted to cash.

Unallocated Reserve - An expenditure budget within a fund which is not allocated for a specific purpose, but which is held in reserve for future spending needs.

Yield- The rate of annual income return on an investment, expressed as a

percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

OTHER ACRONYMS

ABC - Anticipated Budget Change

CAO - Chief Administrative Officer of the City

ECD - Economic & Community Development

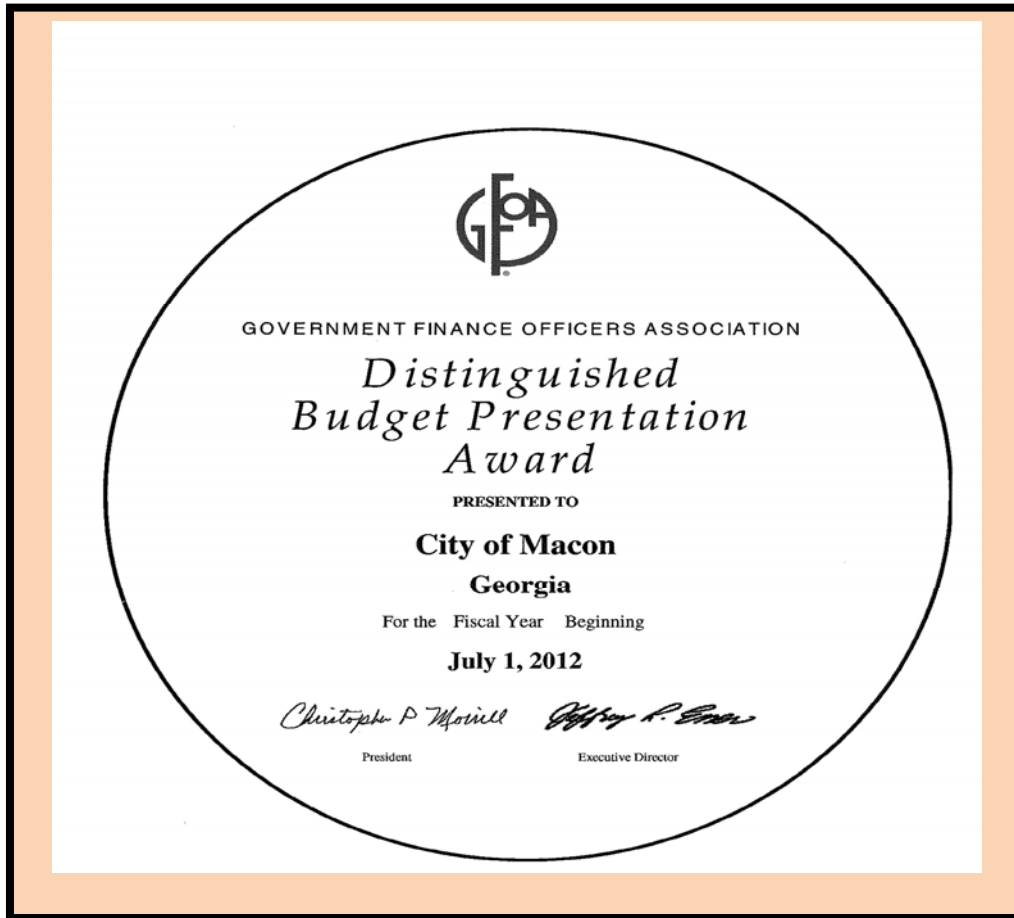
FAA - Federal Aviation Administration

GDOT - Georgia Department of Transportation

MBC - Macon-Bibb County

MSA - Metropolitan Statistical Area

SWM - Solid Waste Management



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Macon, Georgia, for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. The GFOA established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

The award is valid for a period of one year only. The fiscal year 2014 budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for the Distinguished Budget Presentation Award.

