

BIBB COUNTY, GEORGIA



ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING
JUNE 30, 2013

**BIBB COUNTY, GEORGIA
ANNUAL BUDGET**

**FOR THE
FISCAL YEAR ENDING JUNE 30, 2013**

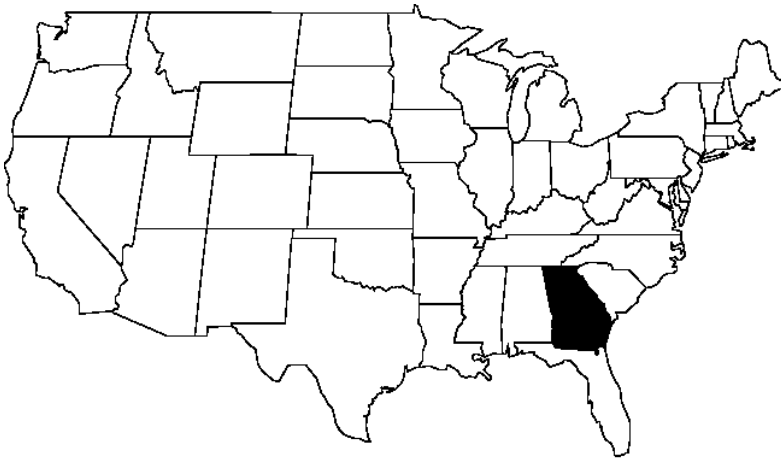
**COMPILED BY:
BIBB COUNTY FINANCE OFFICE**

**DEBORAH R. MARTIN
FINANCE DIRECTOR**

**CHRISTY W. IULIUCCI
ASSISTANT FINANCE DIRECTOR**

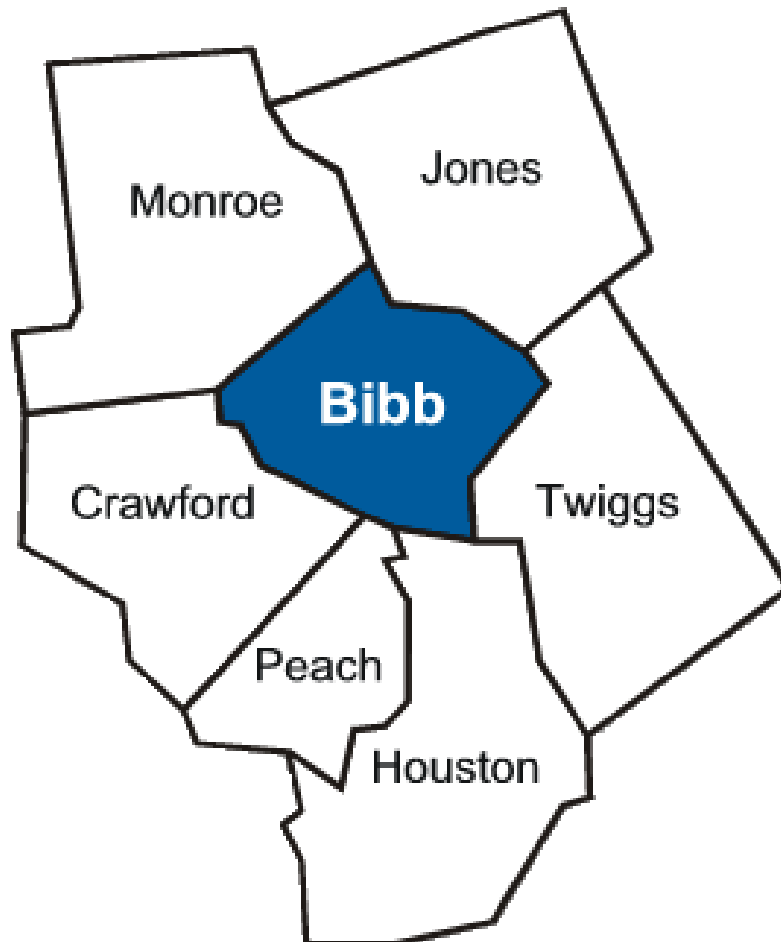
**ROOM 409 COURTHOUSE
MACON, GEORGIA 31201**

Location Map



Georgia and the United States

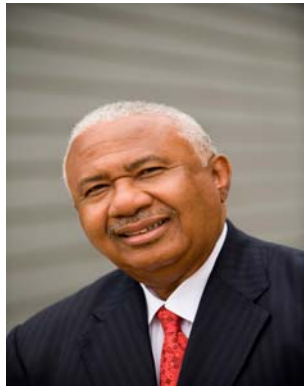
Bibb County and Georgia



Bibb County

Board of Commissioners Bibb County, Georgia

Chairman



Samuel F. Hart, Sr.

Vice Chairman



Joe O. Allen
DISTRICT FOUR



Lonzy Edwards
DISTRICT ONE



Elmo A. Richardson, Jr.
DISTRICT THREE



Bert Bivins, III
DISTRICT TWO

TABLE OF CONTENTS

A. INTRODUCTION

Bibb County Mission, Government Structure and Service Delivery	1
List of Principal Officials	2
Bibb County Organization Chart	3
Budget Resolution	4

B. FISCAL POLICIES

Budgetary Basis	11
Budget Control Guidelines	11
Fund Accounting.	11
Basis of Accounting	12
Purchasing Policy.	13
County Supported Agencies - Accountability	15

C. PERSONNEL SUMMARY

Personal Services Synopsis	16
Ten Year Analysis of Positions	21

D. FINANCIAL SUMMARY AND STATISTICS

Budget Summary- All Funds.	29
Bibb County Millage Rates	30

E. GENERAL FUND

Summary Statement of Revenues & Expenditures.	32
Statement of Revenues.	33
Statement of Expenditures	37
Schedule of Major Increases/Decreases	41
General Fund Balance Historical Data	42

F. SPECIAL REVENUE FUNDS

Fire District Fund	44
Hotel/Motel Tax Fund	45
Special Street Light District Fund	46
Law Enforcement Commissary Fund	47
Law Enforcement Confiscation Fund	48
Drug Abuse Treatment & Education Fund	49
Alternative Dispute Resolution Fund	50
Crime Victims Assistance Fund	51
Juvenile Court Supervision Fund	52
Law Library Fund	53
Sponsored Programs Fund	54
2002 Law Enforcement Center Project Fund	55
Recreation Fund	56

G. DEBT SERVICE FUNDS

General Debt Service Fund..... 58

H. CAPITAL PROJECTS FUNDS

Capital Improvements Fund 60

Special Local Option Sales Tax Transportation Improvements Fund..... 61

Ocmulgee Greenway Trail Fund..... 62

SPLOST Capital Improvements Fund 63

I. ENTERPRISE FUNDS

Tobesofkee Recreation Area Fund 65

Special Sanitation Fund 66

J. INTERNAL SERVICE FUND

Workers' Compensation Fund..... 68

K. APPENDICES

Schedule of Capital Outlay 69

GENERAL INFORMATION

MISSION STATEMENT

Bibb County's mission is to provide responsible and responsive services to its citizens, in order to protect and enhance the quality of life in the community.

GOVERNMENTAL STRUCTURE

Bibb County was established on December 9, 1822, under the provisions of an Act of the General Assembly of Georgia. The County operates under a County Commission form of government. The Board consists of four (4) Commissioners elected by districts who serve part-time and one (1) Commissioner elected Countywide, who serves as part-time Chairman. The Chief Administrative Officer is responsible for the day-to-day operations of the County.

SERVICE DELIVERY

Bibb County provides the following services as authorized by State Law:

- Public Safety (law enforcement and fire),
- Highways and streets,
- Sanitation,
- Health and Welfare,
- Culture-Recreation,
- Public Improvements,
- Planning and Zoning,
- Industrial and Urban Development, and
- General Administrative Services.

The County has 899 full-time budgeted positions.

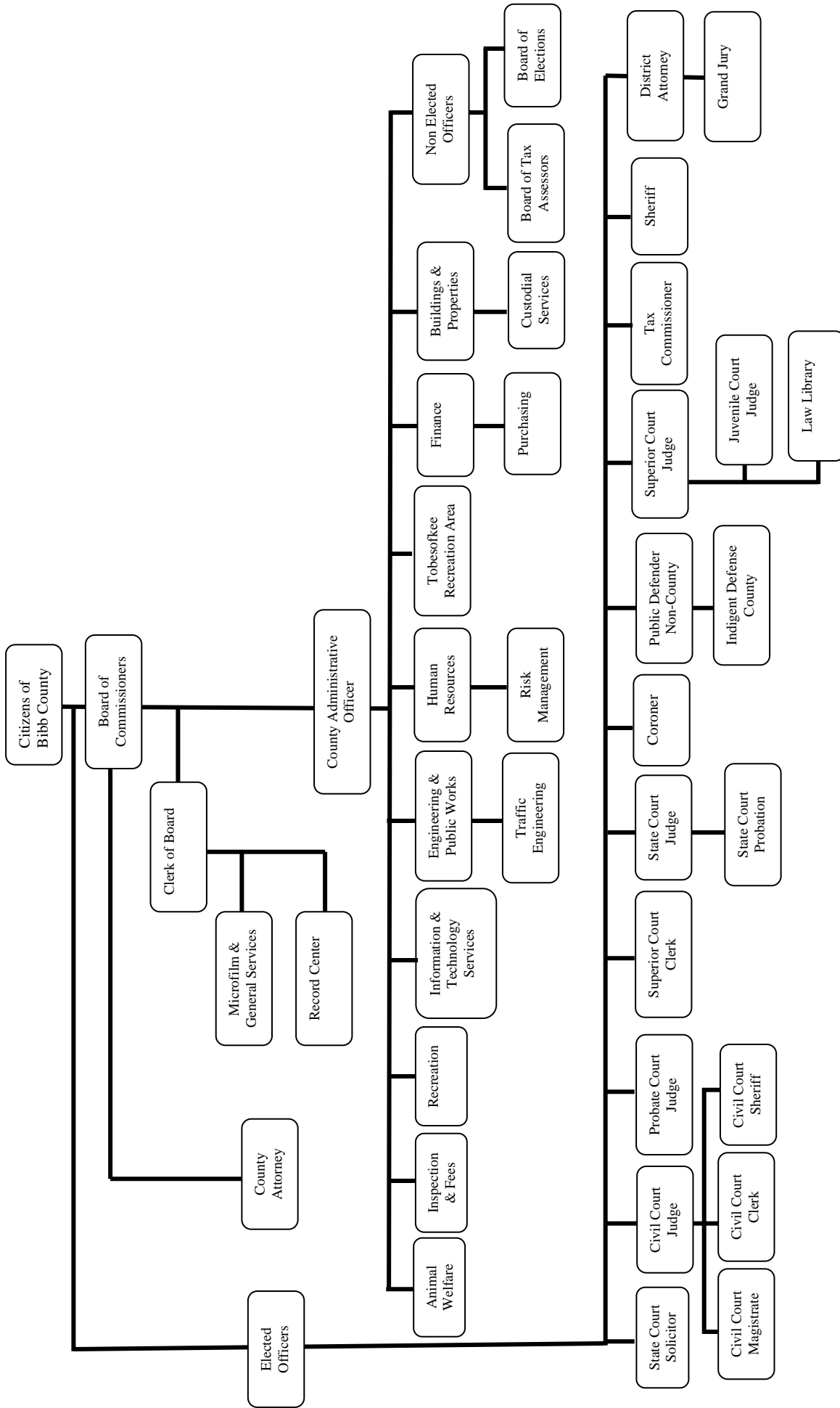
Bibb County, Georgia

List of Principal Officials

July 1, 2012

<u>Titles</u>	<u>Names</u>
Commissioner, Chairman	Samuel F. Hart, Sr.
Commissioner, District 1	Lonzy F. Edwards
Commissioner, District 2	Bert Bivins, III
Commissioner, District 3	Elmo A. Richardson, Jr.
Commissioner, District 4	Joe O. Allen
Animal Welfare	Vacant
Board of Tax Assessors, Chairman	William C. Vaughn, II
Board of Elections, Supervisor	Elaine Carr
Buildings & Properties Supervisor	Samuel L. Kitchens
Chief Administrative Officer	Steve H. Layson
Circuit Public Defender	William Lee Robinson
Civil Court Judge	William Randall
Clerk of Board	Shelia Thurmond
Clerk of Superior Court	Dianne Brannen
Coroner	Marion Leon Jones
County Attorney	Virgil L. Adams
County Engineer	Kenneth H. Sheets
District Attorney	Greg Winters
Finance Director	Deborah R. Martin
Human Resources Director	Dwight Baker
Information & Technology Services	Interim- Grant Faulkner
Inspection and Fees	Tom Buttram
Juvenile Court Judge	Thomas J. Matthews
Juvenile Court Judge	Quintress J. Gilbert
Probate Court Judge	William J. Self, II
Recreation	Dale Dougherty
Sheriff	Jerry M. Modena, Sr.
State Court Judge	William P. Adams
State Court Solicitor	Otis Scarbary
Superior Court Judge	Philip T. Raymond, III
Superior Court Judge	Tilman E. Self, III
Superior Court Judge	Howard Z. Simms
Superior Court Judge	Edward W. Ennis Jr.
Superior Court Judge	S. Phillip Brown
Tax Commissioner	Thomas W. Tedders, Jr.
Tobesofkee Director	Doug Furney

BIBB COUNTY ORGANIZATIONAL CHART



BUDGET RESOLUTION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BIBB COUNTY, GEORGIA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013, COVERING THE VARIOUS FUNDS OF BIBB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES; ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATIONS; PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS; PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE; AND FOR OTHER PURPOSES.

BE IT RESOLVED by the Board of Commissioners of Bibb County, Georgia, as follows:

Section 1. The General Fund budget in the amount of \$87,206,709 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013 as hereto attached as Exhibit "A" and by reference made a part hereto, is hereby approved and adopted as the budget for Bibb County, Georgia, for general operating purposes.

Section 2. The General Debt Service Fund budget in the amount of \$3,287,112 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "B" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for Debt Service purposes.

Section 3. The SPLOST Capital Improvements Fund budget in the amount of \$44,077,840 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "C" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the 2012 SPLOST.

Section 4. The Special Fire District Fund budget in the amount of \$11,265,817 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "D" and by reference made a part hereof, is hereby approved and adopted

as the budget for Bibb County, Georgia, for the provision of fire, EMA and 800Mhz services in the unincorporated areas of Bibb County.

Section 5. The Hotel/Motel Tax Fund budget in the amount of \$2,102,000 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "E" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for encouragement, development and expansion of the tourist industry and attraction of conventions to Bibb County.

Section 6. The Special Street Light District Fund budget in the amount of \$386,698 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "F" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the provision of street light services in the unincorporated areas of Bibb County.

Section 7. The Law Enforcement Center Commissary Fund budget in the amount of \$571,063 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "G" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the support of the Bibb County Law Enforcement Center. The Bibb County Board of Commissioners hereby commits the resources of the Commissary Fund to the support of Bibb County Law Enforcement. Committed Fund Balance represents resources whose uses are constrained by limitations that the government imposes upon itself and that remain binding unless removed in the same manner.

Section 8. The Law Enforcement Confiscated Fund budget in the amount of \$102,430 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as

hereto attached as Exhibit "H" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the support of law enforcement service in Bibb County.

Section 9. The Drug Abuse Treatment and Education Fund budget in the amount of \$368,153 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "I" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, to provide drug treatment services in Bibb County.

Section 10. The Alternative Dispute Resolution Fund budget in the amount of \$196,527 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013 as hereto attached as Exhibit "J" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, to provide speedy, efficient and inexpensive resolution of disputes and prosecutions in Bibb County.

Section 11. The Crime Victims Assistance Fund budget in the amount of \$183,914 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "K" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia to provide crime victims assistance in Bibb County.

Section 12. The Juvenile Court Supervision Fund budget in the amount of \$16,000 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "L" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia to provide juvenile supervision services in Bibb County.

Section 13. The Law Library Fund budget in the amount of \$32,900 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto

attached as Exhibit "M" and by reference made apart hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the support of a centralized law library.

Section 14. The Tobesofkee Recreation Area Fund budget in the amount of \$1,439,179 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "N" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the provision of the maintenance and operations and Debt Service of the Tobesofkee Recreation Area.

Section 15. The Special Sanitation Fund budget in the amount of \$3,101,269 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "O" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the provision of sanitation services in the unincorporated areas of Bibb County.

Section 16. The Workers' Compensation Fund budget in the amount of \$1,501,500 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "P" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the purpose of paying workers' compensation claims.

Section 17. The Capital Improvements Fund budget in the amount of \$161,257 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "Q" and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for construction of major capital facilities in Bibb County.

Section 18. The Special Local Option Sales Tax Transportation Improvement Fund budget in the amount of \$729,743 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit "R" and by reference made a part

hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for transportation improvements in Macon and Bibb County.

Section 19. The 2002 Law Enforcement Center Project Fund budget in the amount of \$115,000 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit “S” and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for constructing, operating and staffing of the Bibb County Jail.

Section 20. The Ocmulgee Greenway Trail Fund budget in the amount of \$55,941 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit “T” and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, for the development of Gateway Park in Bibb County.

Section 21. The Sponsored Programs Fund budget in the amount of \$255,940 for Bibb County, Georgia, covering the fiscal year beginning July 1, 2012, and ending June 30, 2013, as hereto attached as Exhibit “U” and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia, to account for programs sponsored in whole or in part by other intergovernmental agencies.

Section 22. The Recreation Fund in the amount of \$6,403,844 for Bibb County, Georgia covering the fiscal year beginning July 1, 2012 and ending June 30, 2013, as hereto attached as Exhibit “V” and by reference made a part hereof, is hereby approved and adopted as the budget for Bibb County, Georgia for the provision of recreation facilities and services in Bibb County.

Section 23. The several items of revenue shown on the respective exhibits attached hereto in the amounts anticipated are hereby adopted. The sums shown as expenditures attached hereto are

hereby obligated and appropriated for the several purposes indicated respectively, and expenditure thereof up to the several sums shown is hereby authorized.

Section 24. The expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that the expenditures for the fiscal year shall not exceed actual funding sources.

Section 25. Within the overall budget limitations, authority is hereby delegated to the Finance Director to transfer funds from one budget line-item to the other within a department, provided the line-items affected by said transfer are within the same budgetary category. For purposes of this provision, the budget categories will be Personal Services, Operating Expenditures and Capital Outlay. For departments such as Law Enforcement and Public Works, that have separate budgets for each departmental division, the above-mentioned authority will be confined to each respective division budget. Transfers, from one budget category to another, cannot be made without the approval of the appropriate committee. The Finance Director is authorized to transfer funds from the line item Capital Outlay Contingency to Capital Outlay line items in all General Fund departments and all Fire Fund departments provided the amounts are within the not-to-exceed limits set for each line item. No increase in the overall budget can be made without the approval of the Board of Commissioners and amendment to the budget.

Section 26. As defined in the Financial Policies approved by the Bibb County Board of Commissioners, the County's Stabilization Fund is used to accumulate resources to mitigate the impact of significant economic downturns, emergencies or other exigent circumstances that are not expected to occur routinely. The Bibb County Board of Commissioners hereby commits the following resources as Stabilization Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013: a General Fund Stabilization Fund equivalent to 45 days of normal operating expenditures

and other financing uses, totaling \$10,751,512. This policy as it relates to the Fire District Fund has been suspended for the fiscal year beginning July 1, 2012 and ending June 30, 2013. Stabilization Funds are an element of Committed Fund Balance whose uses are constrained by limitations that the government imposes upon itself and that remain binding unless removed in the same manner.

Section 27. Notwithstanding any other provision thereof, the Board of Commissioners of Bibb County expressly reserve the right to alter and amend this resolution so as to alter or vary the amounts appropriated, and this shall be so whether such alteration or amendment results in an increase or decrease in authorized expenditures for one or more specific purposes.

Section 28. All resolutions or parts thereof in conflict herewith are hereby repealed.

FISCAL POLICIES

BUDGETARY BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except that encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred. This basis is consistent with the basis used in Bibb County's Comprehensive Annual Financial Report (CAFR).

BUDGET CONTROL GUIDELINES

It is the responsibility of each department to control expenditures and expend funds only for items that have been budgeted. The Budget Resolution stipulates that expenditures shall not exceed the appropriation authorized by the budget. The Budget Resolution also delegates to the Finance Director the authority to transfer funds from one budget line-item to the other within a department provided the line-items affected by said transfer are within the same budgetary category. For purposes of this provision, the budget categories will be Personal Services, Operating Expenditures, and Capital Outlay. For departments such as Law Enforcement and Public Works, that have separate budgets for each departmental division, the above-mentioned authority will be confined to each respective division budget. Transfers from one budget category to another cannot be made without the approval of the Finance Committee. All funds appropriated for capital outlay in General Fund and Fire Fund are budgeted in one line item called "contingency capital outlay". The departments are given a list of the items that were approved but no funds are budgeted in the individual departments. When items are ordered and final prices known, an amount equal to the cost is transferred from capital outlay contingency to the individual department's capital outlay line item. The Finance Director is authorized by the Budget Resolution to transfer these funds provided the amounts are within the not-to-exceed limit for each item. No increase in the overall budget can be made without the approval of the Board of Commissioners and amendment to the budget.

FUND ACCOUNTING

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The following fund types are used by the County:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources, and the related liabilities, (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund types:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources not accounted for and reported in another fund.

FISCAL POLICIES

FUND ACCOUNTING (continued)

Special Revenue Funds - The Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Funds - The Debt Service Funds are used to account for all financial resources restricted, committed or assigned to expenditures for principal and interest.

Capital Project Funds - The Capital Project Funds are used to account for all financial resources restricted, committed or assigned to expenditures for capital outlay.

PROPRIETARY FUND TYPES

The Proprietary Funds are used to account for the County's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the County's Proprietary Fund types:

Enterprise Funds - The Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or other governments, on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

The Fiduciary Funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Pension and OPEB Trust Funds - These Funds are accounted for in the same manner as Proprietary Funds. The County does not budget for these Funds.

Agency Funds - The Agency Funds are used to account for assets held by the County as custodian or agent for individuals, other governmental units, and non-public organizations. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations. The County does not budget for agency funds.

BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed in all governmental funds. Under this method, revenues are recognized when they become measurable and available. Expenditures are generally

FISCAL POLICIES

BASIS OF ACCOUNTING (continued)
--

recognized when the obligation is incurred, with the exception of principal and interest on general long-term debt which is recognized when due.

Revenues which have been considered measurable and available, and accrued, are property, motor vehicles and intangible taxes, accrued interest on investments, and intergovernmental revenue.

Sales taxes, licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received because they are not generally measurable until actually received.

All Proprietary Funds, Private Purpose Funds, Agency Funds and Trust Funds are accounted for using the accrual basis of accounting; whereby, revenues are recognized when earned and expenses are recognized when incurred.

PURCHASING POLICY

Encumbrances are established on the basis of issuance of purchase orders. In the event of insufficient funds within the account, purchase orders are not issued until an interdepartmental budget transfer is approved or until additional funds are made available by the Board of Commissioners.

The County has a Purchasing Department that was established by Section §2-351 of the Bibb County Code. The policy provisions, as contained in the Code, are summarized as follows:

§2-352. Purpose of Purchasing Policy; Local Preference

The purchasing practices and procedures prescribed by this Code shall control the purchase of materials, supplies, equipment and contractual services of the County. They are designed to ensure maintenance of high ethical standards for all officers and employees of the County and to procure for the County required supplies and services of a high quality and at the lowest possible cost, on a timely basis. The County reserves the right to award bids to County businesses and merchants whose bid is within two percent (2%) of the lowest responsive and responsible bid that conforms to the invitation to bid.

§2-353. Purchase from Employees

The Board of Commissioners of the County shall refuse to pay for any material, supplies, equipment or premiums hereafter purchased by any individual, committee or board from any person or business in which there is an employee of the County, connected either by appointment or election.

FISCAL POLICIES

PURCHASING POLICY (continued)

§2-354. Unauthorized Purchases

(a) No person shall order the purchase of any materials or supplies, or make any contract for materials or supplies or for services to be paid for from County funds, except as provided by this Code. The County will not be responsible for the payment of any bills submitted for unauthorized purchases.

(b) No purchases of materials, supplies, equipment and services shall be made in the name of the County or one of its departments, or through its Purchasing Division of the Finance Office, except such as are required for official use by the County or one of its departments. Purchases in the name of the County or a department for personal use by an individual or for other than official use are prohibited, and no County funds will be expended or advanced therefore.

§2-355. Open Market Purchases

Except in cases of emergency, no order shall be issued for the delivery of a contract or open market purchases until it has been determined that there exists a sufficient unencumbered appropriation balance for the budget line-item to be charged.

§2-356. Emergency Purchases

Emergency purchases may be made by a County department to protect the public health of citizens or when immediate repair is necessary to prevent further damage to public property, machinery, or equipment. The need to expedite a purchase, due to lack of planning, overlooked requirements, inaccurate usage history, and inadequate forecasting, shall not constitute a bona fide emergency purchase.

After receiving oral justification from user department, the Purchasing Division may approve an emergency purchase with written justification forwarded the next working day.

§2-357. Forms

The Purchasing Division of the Finance Office shall prescribe and maintain such forms as may be necessary for the administration of County purchasing practices.

§2-358. Designation of Authority To Contract

(a) When the sum involved is \$50,000.00 or more, the contract shall be awarded by the Board of Commissioners upon receipt of written sealed bids to the lowest responsive and responsible bidder whose bid conforms to the invitation for bid; or it may delegate the Chairman of the Board the power to award the contract.

(b) When the sum involved is \$25,000.00 but does not exceed \$49,999.99, the contract may be awarded by the Chief Administrative Officer upon receipt of written sealed bids, to the lowest responsive and responsible bidder whose bid conforms to the invitation for bid. The bid must be within budget and recommended by the user.

FISCAL POLICIES

PURCHASING POLICY (continued)

(c) When the sum involved is \$2,500.00 but does not exceed \$24,999.99 the contract may be awarded by the Purchasing Director upon receipt of written quotes when the goods to be purchased are of the type generally on the open market and may be purchased at prevailing market prices or less.

(d) When the sum involved is less than \$2,500.00 the purchase of supplies, materials, equipment and services may be made by the Purchasing Director upon receipt of verbal quotes or where such supplies, materials, equipment and services are not available on County contracts, by utilizing the State of Georgia Purchasing Card Program.

(e) All bids that are required to be sealed and in writing, shall be opened in public at the time and place specified in the invitation for bid and shall be witnessed and certified by the Purchasing Director.

(f) In all cases where sealed bids are either unbudgeted, not within budget, or not recommended by the user, the bid shall be submitted to the Board of Commissioners for approval.

(g) Generally, no contract will be awarded unless there are at least two (2) responsive quotes or bids. In appropriate cases, contracts may be awarded to other than the lowest bidder in a case where the lowest bidder is found not qualified to perform.

§2-359. Solicitation of Bids

Unless an emergency is involved, sole source procurement is necessary, the order is for goods already bid on a requirements basis or unless otherwise excused, all purchases shall be made only after solicitation of a reasonably broad range of suppliers through the issuance of an invitation to bid specifying the nature of the purchase or contract and allowing reasonable time for the receipt of written responses. In every case, the County reserves the right to reject any and all bids and to waive informalities.

COUNTY-SUPPORTED AGENCIES - ACCOUNTABILITY

Bibb County funds twenty-two (22) outside agencies. The agencies are required to maintain adequate accounting records which properly reflect their financial transactions. Agencies are required to submit monthly financial statements to the County Finance Office. Agencies receiving \$5,000 or more in funding from Bibb County are also required by County Ordinance to submit audit reports and management letters to the County no later than one-hundred-twenty (120) days following the end of the fiscal year for reporting agencies having expenditures of less than \$3,000,000 and one-hundred-eighty (180) days following the end of the fiscal year for reporting agencies having expenditures in excess of \$3,000,000. Agencies receiving less than \$5,000 in funding from Bibb County are required to submit a compilation. The County's Internal Auditor also conducts periodic audits on the various agencies.



BIBB COUNTY PERSONNEL ADMINISTRATION

SUMMARY

Bibb County's number one priority is to provide the most effective and efficient service to its citizens. Such high quality service is delivered daily through 899 budgeted full-time and approximately 147 part-time/temporary employees. These employees who comprise Bibb County's work force are dedicated to providing the highest quality of service possible to each and every citizen in our community.

The FY 2013 Personal Services budget funds the salary and fringe benefit package offered to those employees. Also the Human Resources Department budget reflects the funds appropriated to implement a human resource system with its primary goal being to establish an environment which affords each employee to be the most productive he or she can be. This goal is met through human resource planning, recruitment and selection, orientation and induction training and development, employee services, benefits administration, affirmative action programs, performance appraisal, wage and salary administration, employee health and safety programs, vehicle safety programs, communication and pension plan administration.

The Bibb County benefit package for its employees includes:

- Salaries
- Healthcare Insurance
- Prescription Card Service
- Life Insurance
- Social Security
- Retirement and Pension Plan
- Employee Assistance Program
- Deferred Compensation Plan
- Cafeteria Plan
- Workers' Compensation
- Supplemental Insurance

The main role of the Human Resource Department is to create an environment in which a contented, healthy, skilled and committed Bibb County work force can operate with the prospect of increased rewards through increased efficiency and effectiveness.

BIBB COUNTY PERSONNEL ADMINISTRATION

SALARY AND BENEFITS

SALARIES

Bibb County's salaries conform to all State and Federal guidelines. The salary package includes pay for holidays, annual leave and sick leave. The Sheriff's Department also has an Incentive Pay Plan. As customary, salary accounts include regular salaries, overtime salaries and part-time salaries.

HEALTHCARE INSURANCE

Bibb County provides comprehensive healthcare for all full-time employees and for retirees. Bibb County also contributes toward healthcare for the employees' and retirees' dependents. Coverage begins 30 days after the day of initial hire. Participants may choose either a Preferred Provider Plan (PPO) or a Point of Service Plan (POS). Premium discounts are available to employees based on participation in the Wellness Program which consist of an annual biometric screening and the completion/update of a health risk analysis. An additional discount is given to each employee whose household is tobacco free. Employees hired prior to March 1, 2006 are grandfathered and are not required to have a smoke free household to obtain this discount. In addition to medical coverage, Bibb County offers dental and vision coverage. Monthly premiums are as follows:

Base Employee Premium, PPO	\$151.64
Base Employee Premium, POS	138.64
Wellness Discount	(55.00)
Non-Tobacco Use Discount	(50.00)
Dental Coverage	18.24
Vision Coverage	5.42

In FY 2013, Bibb County will contribute \$8,466 annually for each employee and each retiree who are enrolled in the healthcare coverage plan. The County healthcare coverage is a self-insured plan administered by Blue Cross/Blue Shield of Georgia as third party administrator (TPA).

LIFE INSURANCE (AD&D)

Bibb County provides to all full-time employees, life insurance and accidental death and dismemberment insurance. Employees hired prior to May 1, 2011 receive life insurance of twice the employee's annual salary, up to a maximum of \$100,000, rounded to the next highest \$1,000. Those employees hired on or after May 1, 2011 receive \$25,000 of life insurance coverage. Bibb County pays the cost of this life insurance benefit: \$.255 per \$1,000 of coverage (including AD&D). Coverage is also provided for retirees with the benefit being dependent upon the year of retirement. The cost to the County is \$2.00 per \$1,000 of coverage. All employees retiring January 1, 2003 or

BIBB COUNTY PERSONNEL ADMINISTRATION

SALARY AND BENEFITS (continued)

after receive a benefit equal to pre-retirement annual earnings with a minimum benefit of \$8,000 and a maximum benefit of \$50,000. The benefit does reduce with age and the final reduction is at age 80 when the benefit reduces to 20% of the original benefit. There is no life insurance benefit after retirement for employees hired May 1, 2011 and after. Life insurance for these employees is portable and the employee may keep the coverage by paying the portable premium.

SOCIAL SECURITY (FICA)

All full-time employees are enrolled in the Social Security Act. Bibb County contributes the employer's share of 6.2% of earnings up to a maximum of \$110,100 and 1.45% of total earnings. Part-time, seasonal and temporary employees are provided with an Omnibus Budget Reconciliation Act of 1990 (OBRA) Deferred Compensation Plan in place of Social Security. Participation in the defined contribution plan is mandatory. The County makes no contribution to the plan. Employees are required to contribute 7.5% of gross salary, which is excluded from taxable income. Medicare coverage is provided to all employees. Employees are required to contribute 1.45% of total earnings. Bibb County contributes the employer's matching share of 1.45% of total earnings.

RETIREMENT AND PENSION PLAN

A retirement and pension plan is provided to all full-time employees through employer contributions on behalf of each employee into a retirement and pension fund. Two plans are offered, a General Plan and a Law Enforcement Plan. No payroll deduction is required by the employee (effective since October 1, 1981). Both plans offer early, normal and disability retirement options, as well as survivor benefits.

Retirement benefits for both plans are calculated according to the following formulas:

Employees hired prior to May 1, 2011:

Two percent (2%) of employee's average monthly salary for the highest three (3) calendar years, multiplied by years of service. Early retirement is calculated by subtracting 2% for each year early retirement precedes the normal retirement date.

Employees hired on or after May 1, 2011:

One and a half percent (1.5%) of employee's average monthly salary for the highest three (3) calendar years, multiplied by years of service. Early retirement is calculated by subtracting 2% for each year early retirement precedes the normal retirement date.

BIBB COUNTY PERSONNEL ADMINISTRATION

SALARY AND BENEFITS (continued)

A General Plan participant hired prior to May 1, 2011 may retire at age 60 or 30 years of service.

A General Plan participant hired on or after May 1, 2011 may retire at age 65 or 30 years of service.

A Law Enforcement Plan participant may retire at age 55 or 25 years of service. Only the Bibb County Sheriff's Department, Civil Court Sheriff's Department, Juvenile Court Probation Officers, District Attorney Investigators and Lake Tobesofkee Law Enforcement Rangers are eligible for the Law Enforcement Plan.

In FY 2013 the County will contribute 16.85% of covered payroll to the Pension Plan. Based on an experience study performed by the actuaries for the four year period ending July 1, 2008 there were demographic assumption changes made in regard to the Bibb County Pension Plan valuation. These changes which included a change to the retirement decrements to match experience and lower rates of salary increases to better match experience were the key factors in the contribution rate remaining the same since FY 2010. Based on the unfunded accrued liability and the funding ratio resulting from these new assumptions the County could have reduced its annual required contribution rate. The Board of Commissioners made the decision to leave the contribution rate at the level in place prior to the assumption changes. The thought was that this would allow consistency, at least for a few years, in the contribution rate and would also allow for an increase to retiree benefits without creating the need to increase the contribution rate.

EMPLOYEE ASSISTANCE PROGRAM

Bibb County provides an Employee Assistance Program to all County employees and their families at no cost to the employee. The County budgeted \$12,500 to provide this service to all employees in FY 2013.

DEFERRED COMPENSATION PLAN

Bibb County provides a Deferred Compensation Plan for its employees to supplement its pension plan. The County does not contribute to this plan.

CAFETERIA PLAN

Bibb County provides a Cafeteria Plan to its employees to defer premiums for dependent health insurance, vision insurance premiums and dental insurance premiums before taxes. Other costs included under this plan are unreimbursed medical expenses, child care, cancer insurance, hospital intensive care insurance, direct-cash hospital indemnity insurance and income security plus insurance.

BIBB COUNTY PERSONNEL ADMINISTRATION

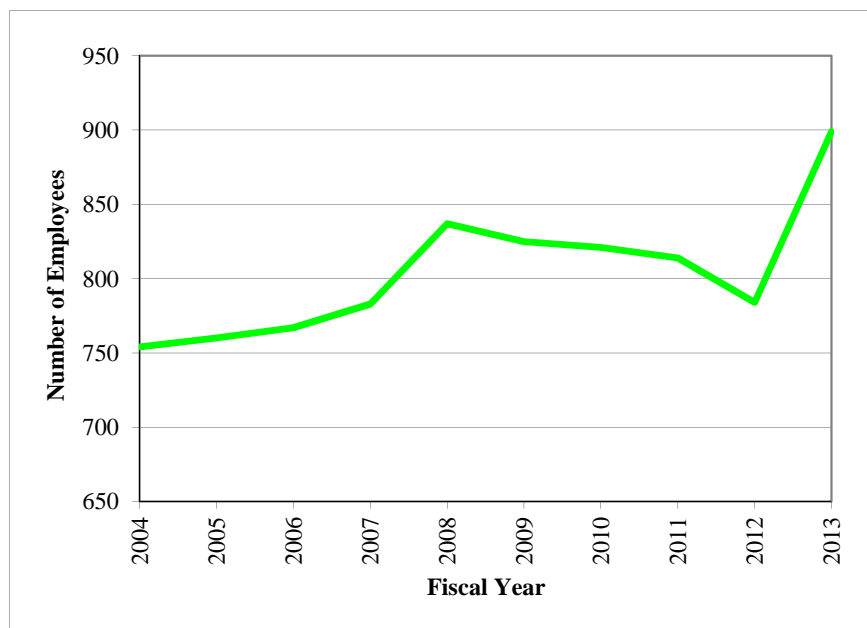
SALARY AND BENEFITS (continued)

PAY ADJUSTMENT

The FY 2013 budget does include \$637,000 in a “Contingency” line item for the purpose of implementing the second phase of a compensation plan which was developed for Bibb County by the Regional Commission. The implementation of this phase is scheduled for January 1, 2013.

BIBB COUNTY PERSONNEL ADMINISTRATION

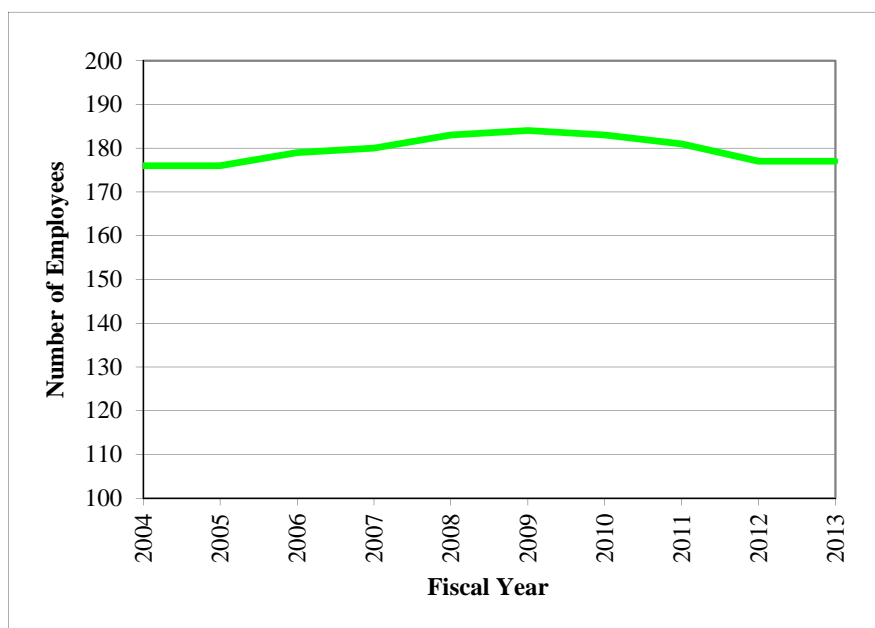
FULL TIME BUDGETED POSITIONS TEN YEAR ANALYSIS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Judicial	176	176	179	180	183	184	183	181	177	177
Administrative and General	158	159	161	160	159	151	155	149	140	167
Public Safety	294	298	300	316	367	362	361	362	354	360
Public Works	99	100	101	101	102	102	96	96	90	106
Health & Welfare	1	1	1	1	1	1	1	1	0	9
Conservation of Natural Resources	8	8	8	8	8	8	8	8	7	7
Recreation	18	18	17	17	17	17	17	17	16	73
GRAND TOTAL	754	760	767	783	837	825	821	814	784	899

BIBB COUNTY JUDICIAL

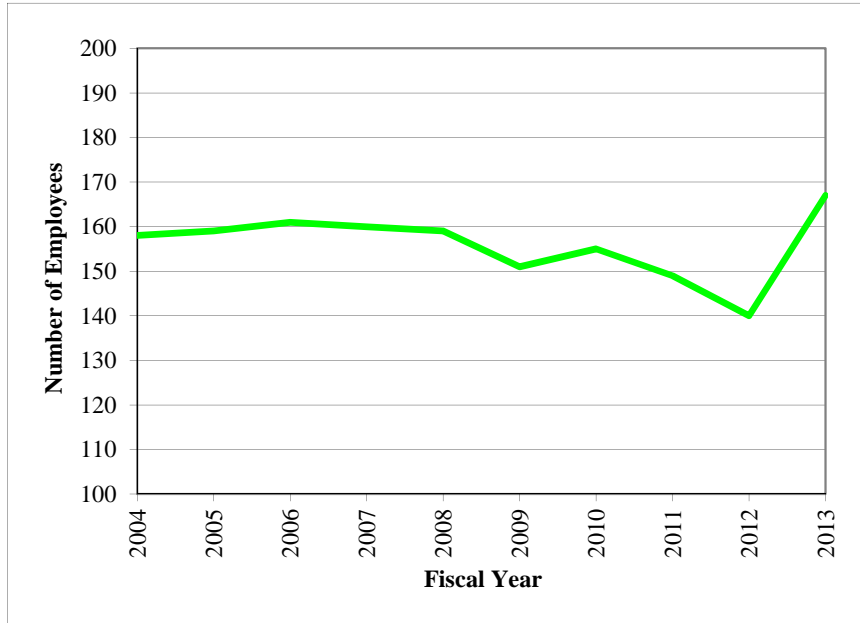
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Superior Court	14	14	15	14	16	17	16	15	13	13
Alternative Dispute Resolution	1	1	2	2	2	2	2	2	2	2
Indigent Defense	5	5	0	0	0	0	0	0	0	0
Public Defender	0	0	3	3	3	3	3	3	3	3
District Attorney	42	42	43	43	43	43	43	42	42	42
State Court	11	11	11	11	11	11	11	11	11	11
State Court Probation	11	11	11	12	12	12	12	12	12	12
State Court Solicitor	9	9	9	9	10	10	10	10	10	10
Civil Court	29	29	29	29	29	29	29	29	28	28
Juvenile Court	11	11	12	13	13	13	13	13	13	13
Probate Court	13	13	14	14	14	14	14	14	13	13
Law Library	1	1	1	1	1	1	1	1	1	1
Coroner	4	4	4	4	4	4	4	4	4	4
Clerk of Superior Court	25	25	25	25	25	25	25	25	25	25
TOTAL	176	176	179	180	183	184	183	181	177	177
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	23.3%	23.1%	23.3%	23.0%	21.9%	22.3%	22.3%	22.2%	22.6%	19.7%

BIBB COUNTY ADMINISTRATIVE AND GENERAL

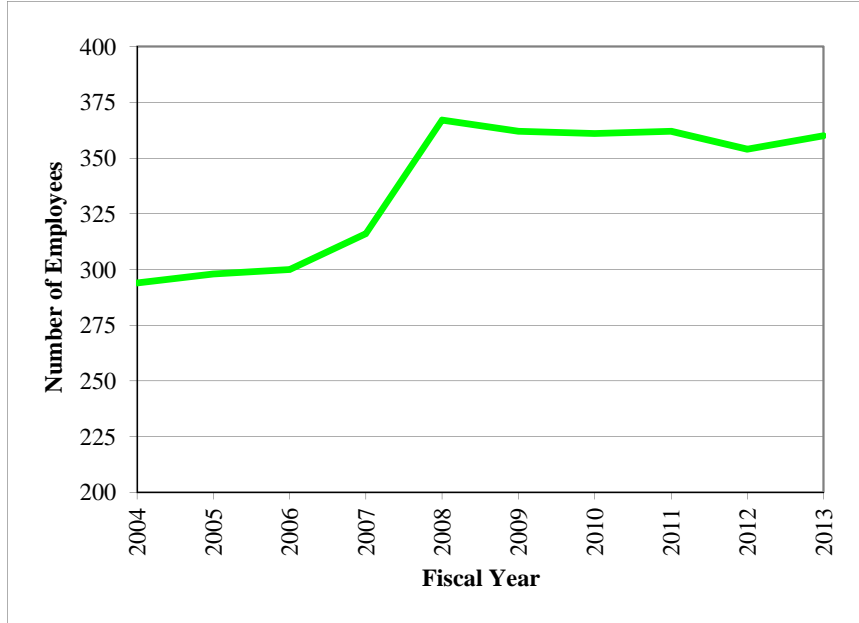
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Board of Commissioners	6	7	8	8	8	7	7	7	6	8
Board of Elections	6	6	6	6	6	6	6	6	6	6
Finance	18	18	18	18	17	17	18	18	17	19
Computer Center GIS	1	1	1	1	1	1	1	1	1	1
Tax Assessors	29	29	30	29	29	27	26	26	26	26
Tax Commissioner	43	43	43	43	44	42	44	40	39	39
Inspection and Fees	0	0	0	0	0	0	0	0	0	19
Information & Technology	19	20	20	20	19	19	21	20	15	17
Gov't Buildings & Property	9	9	9	9	9	9	9	9	9	10
Human Resources	6	6	6	8	8	8	9	8	8	9
Custodial Services	16	16	16	16	16	13	13	13	12	12
Risk Management	3	3	3	2	2	2	1	1	1	1
Data Management	2	1	1	0	0	0	0	0	0	0
TOTAL	158	159	161	160	159	151	155	149	140	167
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	21.0%	20.9%	21.0%	20.4%	19.0%	18.3%	18.9%	18.4%	17.9%	18.6%

BIBB COUNTY PUBLIC SAFETY

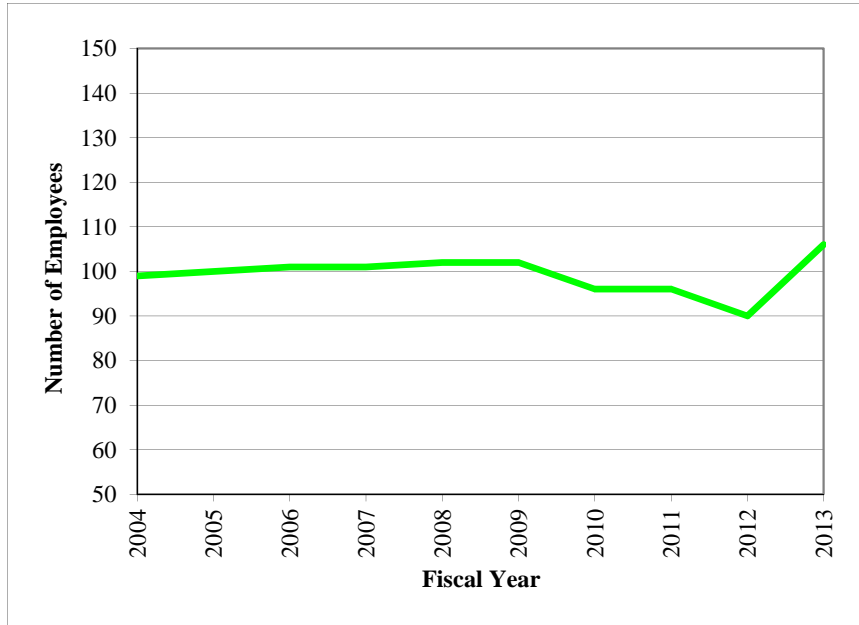
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sheriff:										
Administration	10	12	12	13	13	14	13	13	13	13
Criminal Investigation	15	16	16	16	16	15	15	15	15	15
County Patrol	76	76	77	82	81	78	77	78	74	74
Civil/Central Records	8	8	8	8	10	10	10	10	10	10
Warrants	10	10	11	10	7	7	7	7	7	7
Communications	14	14	15	16	16	16	16	16	16	16
Forensics/Crime Analysis	4	4	3	4	5	6	8	9	10	10
Evidence & Property	0	0	0	1	1	1	1	1	1	1
Crime Prevention	2	2	2	3	3	3	3	3	3	3
Custody of Prisoners	116	118	118	126	175	172	174	173	169	173
LEC Building Maintenance	4	4	4	4	6	6	5	5	5	5
Police Training	3	4	4	4	4	4	3	3	4	5
Drug Investigation	15	13	12	12	12	15	15	15	15	15
Multi-Drug Task Force	3	2	3	2	3	0	0	0	0	0
Animal Control	2	2	2	2	2	2	2	2	0	0
Courthouse Services	12	13	13	13	13	13	12	12	12	13
TOTAL	294	298	300	316	367	362	361	362	354	360
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	39.0%	39.2%	39.1%	40.4%	43.8%	43.8%	43.9%	44.5%	45.2%	40.0%

BIBB COUNTY PUBLIC WORKS

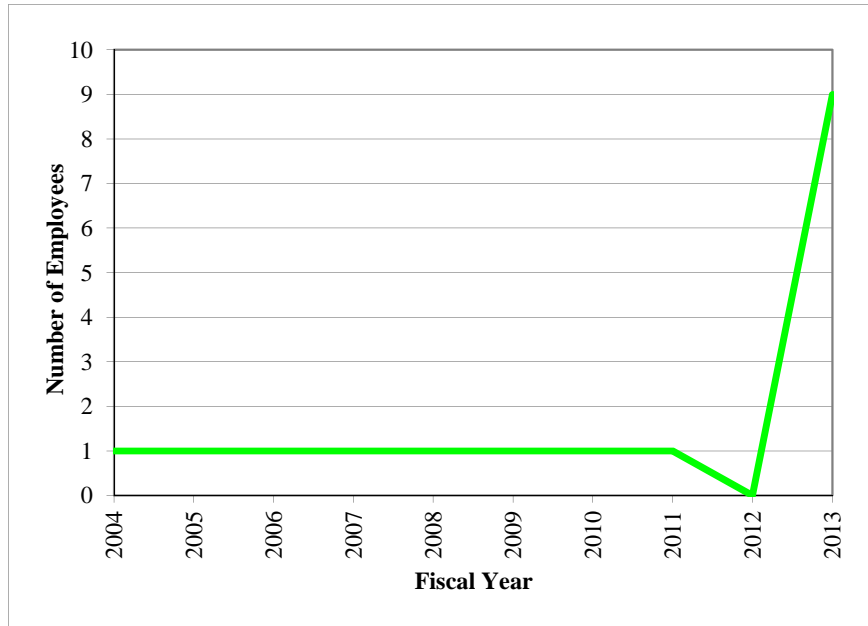
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Works										
Administration	13	13	13	13	13	14	15	15	13	14
Street Maintenance	65	65	65	65	65	65	61	61	59	59
Shop Repair Service	7	8	8	8	8	8	8	8	7	8
Mapping/GIS	3	3	4	4	5	5	5	5	5	7
Engineering	9	9	9	9	9	8	5	5	4	11
Traffic Engineering	0	0	0	0	0	0	0	0	0	4
Stormwater Management	1	1	1	1	1	1	1	1	1	2
Code Enforcement	1	1	1	1	1	1	1	1	1	1
TOTAL	99	100	101	101	102	102	96	96	90	106
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	13.1%	13.2%	13.2%	12.9%	12.2%	12.4%	11.7%	11.8%	11.5%	11.8%

BIBB COUNTY HEALTH & WELFARE

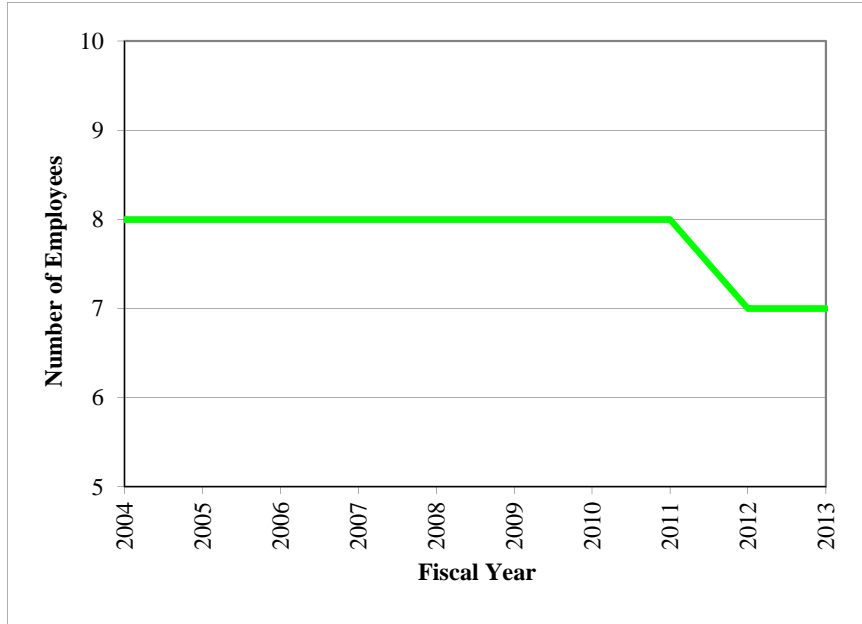
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Tick Control	1	1	1	1	1	1	1	1	0	0
Animal Welfare	0	0	0	0	0	0	0	0	0	9
TOTAL	1	1	1	1	1	1	1	1	0	9
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	1.0%

BIBB COUNTY CONSERVATION OF NATURAL RESOURCES

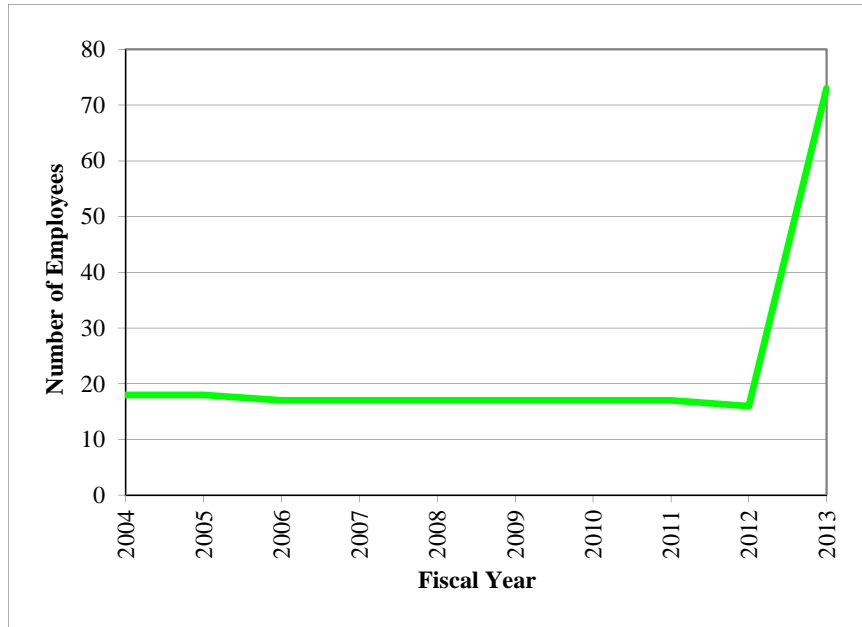
TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Agricultural Resources	8	8	8	8	8	8	8	8	7	7
TOTAL	8	8	8	8	8	8	8	8	7	7
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.8%

BIBB COUNTY RECREATION

TEN YEAR ANALYSIS OF FULL TIME BUDGETED POSITIONS



DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Recreation	0	0	0	0	0	0	0	0	0	57
Tobesofkee										
Recreation Area	18	18	17	17	17	17	17	17	16	16
TOTAL	18	18	17	17	17	17	17	17	16	73
TOTAL COUNTY	754	760	767	783	837	825	821	814	784	899
% OF TOTAL COUNTY	2.4%	2.4%	2.2%	2.2%	2.0%	2.1%	2.1%	2.1%	2.0%	8.1%



**BIBB COUNTY GEORGIA
BUDGET SUMMARY
ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2013**

	Revised Budget FY 2012	Adopted Budget FY 2013	Amount Increase (Decrease)	% Increase (Decrease)
COUNTY GENERAL FUND	\$ 83,937,966	\$ 87,206,709	\$ 3,268,743	3.89%
SPECIAL REVENUE FUNDS:				
SPECIAL FIRE DISTRICT FUND	12,218,702	11,265,817	(952,885)	-7.80%
HOTEL/MOTEL TAX FUND	2,041,554	2,102,000	60,446	2.96%
SPECIAL STREET LIGHT DISTRICT FUND	368,290	386,698	18,408	5.00%
LAW ENFORCEMENT CENTER COMMISSARY FUND	476,200	571,063	94,863	19.92%
LAW ENFORCEMENT CENTER CONFISCATION FUND	140,953	102,430	(38,523)	-27.33%
DRUG ABUSE TREATMENT & ED. FUND	409,753	368,153	(41,600)	-10.15%
ALTERNATIVE DISPUTE RESOL. FUND	200,216	196,527	(3,689)	-1.84%
CRIME VICTIMS ASSISTANCE FUND	213,025	183,914	(29,111)	-13.67%
JUVENILE SUPERVISION FUND	18,250	16,000	(2,250)	-12.33%
LAW LIBRARY FUND	78,900	32,900	(46,000)	-58.30%
SPONSORED PROGRAMS FUND	890,997	255,940	(635,057)	-71.27%
SERIES 2002 LAW ENFORCEMENT CENTER PROJECT CONSTRUCTION FUND	175,000	115,000	(60,000)	-34.29%
RECREATION FUND	585,500	6,403,844	5,818,344	993.74%
DEBT SERVICE FUNDS:				
G.O. BOND DEBT SERVICE FUND	4,130,779	3,287,112	(843,667)	-20.42%
1992 PUBLIC BUILDING DEBT SERVICE FUND	843,049	-	(843,049)	-100.00%
SERIES 2000 PUBLIC FACILITIES DEBT SERVICE FUND	1,143,221	-	(1,143,221)	-100.00%
SERIES 2002A PUBLIC FACILITIES DEBT SERVICE FUND	732,104	-	(732,104)	-100.00%
SPLOST DEBT SERVICE FUND	70,016	-	(70,016)	-100.00%
CAPITAL PROJECTS FUNDS:				
CAPITAL IMPROVEMENTS FUND	793,516	161,257	(632,259)	-79.68%
SPECIAL SALES TAX TRANSPORTATION IMPROVEMENTS FUND	2,193,263	729,743	(1,463,520)	-66.73%
SPLOST CAPITAL IMPROVEMENTS FUND	28,757,694	44,077,840	15,320,146	53.27%
OCMULGEE GREENWAY TRAIL FUND	55,825	55,941	116	0.21%
ENTERPRISE FUNDS:				
TOBESOFKEE RECREATION AREA	1,419,623	1,439,179	19,556	1.38%
SPECIAL SANITATION DISTRICT FUND	2,916,456	3,101,269	184,813	6.34%
INTERNAL SERVICE FUND:				
WORKERS' COMPENSATION FUND	1,047,450	1,501,500	454,050	43.35%
TOTALS	\$ 145,858,302	\$ 163,560,836	\$ 17,702,534	12.14%
INTERFUND ACTIVITY	(10,354,642)	(6,231,331)	4,123,311	-39.82%
BUDGET TOTAL - ALL FUNDS	\$ 135,503,660	\$ 157,329,505	\$ 21,825,845	16.11%

TOTAL PROPERTY MILLAGE RATES

BIBB COUNTY - LAST TEN YEARS

(Per \$1,000 of Assessed Value)

Year	County Operations	Operations of Schools	Debt Service	Total County	State	Total County Millage Incorp. Area	Special Fire District Unincorp. Area	Total County Millage Unincorp. Area
2003	12.17	16.80	1.15	30.12	0.25	30.37	2.56	32.93
2004	12.67	17.30	1.15	31.12	0.25	31.37	2.56	33.93
2005	12.67	0	0	12.67	0.25	12.92	2.56	15.48
2006	12.67	0	0	12.67	0.25	12.92	2.56	15.48
2007	13.67	0	0	13.67	0.25	13.92	2.56	16.48
2008	11.67	0	0	11.67	0.25	11.92	2.55	14.47
2009	10.00	0	0	10.00	0.25	10.25	2.15	12.40
2010	10.00	0	0	10.00	0.25	10.25	2.15	12.40
2011	12.00	0	0	12.00	0.25	12.25	2.65	14.90
2011	12.00	0	0	12.00	0.25	12.25	2.65	14.90
2012	12.00	0	0	12.00	0.20	12.20	2.65	14.85

Notes:

The Bibb County Board of Education was granted taxing authority in a referendum approved by the voters in November 2004. The passage of a SPLOST in June 2005 for the purpose of the payment of debt eliminated the 1.15 mills previously levied for Debt Service.

The millage decrease in tax year 2008 was the result of excess funds that were collected from the SPLOST which was approved by the voters on June 21, 2005.

The County contracted with an outside firm, Tyler Technologies, Inc. to perform a property revaluation for tax year 2009. The rollback rate required to make the revaluation revenue neutral was 10.00 for County operations and 2.15 for the Fire District. The Board of Commissioners adopted the 2009 tax levy at the rollback rates.

The millage decrease which took effect with the 2008 tax year levy was maintained through tax year 2010. During this three year period both excess SPLOST proceeds and fund balance were used as alternative revenue sources.

The tax year 2011 levy added back the two mills to the general maintenance and operations budget and there was a 1/2 mill increase to the Special Fire District millage.

The tax year 2012 levy was adopted on August 7, 2012 and maintained the same levy as 2011 for both County operations and the Fire District. The State millage was reduced by .05 mills.



GENERAL FUND

The General Fund is utilized to account for the revenues and expenditures necessary to carry out the basic governmental activities of Bibb County. The budget categories are broken down as follows:

- Judicial
- Administrative and General
- Public Safety
- Public Works
- Public Transportation
- Health and Welfare
- Culture, Recreation and Beautification
- Conservation of Natural Resources
- Planning and Zoning
- Industrial and Urban Development
- Debt Service-Revenue Bonds and Other

Revenues are derived from taxes, licenses and permit fees and service charges. The expenditures incurred are for current day-to-day expenses and operating equipment.

**BIBB COUNTY GENERAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDING JUNE 30, 2013**

	Revised Budget FY 2012	Adopted Budget FY 2013	Amount Increase (Decrease)	% Increase (Decrease)
<u>ESTIMATED REVENUES</u>				
General Property Taxes	\$ 50,770,455	\$ 48,754,070	\$ (2,016,385)	-3.97%
Departmental Revenues	19,378,828	22,457,893	3,079,065	15.89%
Local Option Sales Tax	12,900,000	11,070,000	(1,830,000)	-14.19%
Application of Fund Balance	888,683	4,924,746	4,036,063	454.16%
TOTALS	<u>\$ 83,937,966</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

PROJECTED EXPENDITURES

Operating Expenditures	\$ 82,074,618	\$ 83,375,601	\$ 1,300,983	1.59%
Capital Outlay	1,863,348	3,831,108	1,967,760	105.60%
TOTALS	<u>\$ 83,937,966</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2012 TO FY2013**

SOURCE	FY 2012 Revised Budget	FY 2013 Adopted Budget	Amount of Variance	% of Variance
<u>TAXES:</u>				
Real & Personal Property	\$ 46,449,433	\$ 44,726,740	\$ (1,722,693)	-3.71%
Motor Vehicle Tax	4,321,022	4,027,330	(293,692)	-6.80%
Recording Intangibles	525,000	475,000	(50,000)	-9.52%
Financial Gross Receipts Tax	233,000	390,000	157,000	67.38%
Franchise Taxes	645,000	698,000	53,000	8.22%
Railroad Equipment Tax	52,000	52,000	-	0.00%
Interest and Penalties:				
Tag Penalties	268,120	255,465	(12,655)	-4.72%
Tax Penalties	378,400	702,335	323,935	85.61%
Interest	639,745	908,175	268,430	41.96%
Local Option Sales Tax	12,900,000	11,070,000	(1,830,000)	-14.19%
Sales Tax - Beer	695,000	695,000	-	0.00%
Sales Tax - Liquor	170,000	169,000	(1,000)	-0.59%
TOTAL TAXES	\$ 67,276,720	\$ 64,169,045	\$ (3,107,675)	-4.62%
<u>LICENSES and PERMITS:</u>				
Business Licenses	\$ 800,000	\$ 700,000	\$ (100,000)	-12.50%
Alcohol Licenses	237,000	223,000	(14,000)	-5.91%
Building Permits	-	22,158	22,158	100.00%
Plumbing Permits	-	12,076	12,076	100.00%
Mechanical Permits	-	26,250	26,250	100.00%
Electrical Permits	-	48,625	48,625	100.00%
General Contractor Permits	-	436,220	436,220	100.00%
Plan Review Fees	-	43,368	43,368	100.00%
Miscellaneous	-	6,588	6,588	100.00%
TOTAL LICENSES & PERMITS	\$ 1,037,000	\$ 1,518,285	\$ 481,285	46.41%
<u>INTERGOVERNMENTAL REVENUE:</u>				
Federal Grants:				
Department of Justice	\$ 21,775	\$ 13,000	\$ (8,775)	-40.30%
GEFA	1,650	-	(1,650)	-100.00%
Pass Thru Grants	2,000	-	(2,000)	-100.00%
DOT Hybrids	305,600	72,000	(233,600)	-76.44%
State Grants:				
DOT Reimbursements	342,577	-	(342,577)	-100.00%
GEMA Homeland Security	21,351	-	(21,351)	-100.00%
District Attorney:				
Victim Witness Program	38,887	45,941	7,054	18.14%
State Court:				
Victim Witness Program	31,019	33,153	2,134	6.88%
Judicial Council of Georgia	110,542	110,542	-	0.00%
Real Estate Transfer Tax	100,000	106,000	6,000	6.00%
Grants & Reimbur. from Local Units:				
City of Macon:				
Board of Elections - 50%	60,784	-	(60,784)	-100.00%
Storm Water Assessment	27,725	-	(27,725)	-100.00%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2012 TO FY2013**

SOURCE	FY 2012 Revised Budget	FY 2013 Adopted Budget	Amount of Variance	% of Variance
<u>INTERGOVERNMENTAL REVENUE (cont.):</u>				
Peach County:				
Public Defender(12%)	243,104	262,012	18,908	7.78%
Prosecutor	118,780	119,058	278	0.23%
Crawford County:				
Public Defender(7%)	141,811	152,840	11,029	7.78%
Prosecutor	8,176	8,197	21	0.26%
Miscellaneous Grants:				
Miscellaneous Grants	10,000	-	(10,000)	-100.00%
Macon Housing Authority -				
Payment In-Lieu-Of Taxes	31,000	40,000	9,000	29.03%
Bond Swamp - National Refuge	15,000	15,000	-	0.00%
Board of Education:				
Payment In-Lieu-Of Taxes - Wachovia Bldg.	46,440	41,473	(4,967)	-10.70%
Industrial Authority Property -				
Payment In-Lieu-Of Taxes	372,837	474,000	101,163	27.13%
Planning & Zoning Computers	13,836	-	(13,836)	-100.00%
MWA Storm Water Assessment	27,725	10,730	(16,995)	-61.30%
Macon Water Authority GIS - 33 1/3%	40,942	37,104	(3,838)	-9.37%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,133,561	\$ 1,541,050	\$ (592,511)	-27.77%
<u>CHARGES FOR SERVICES:</u>				
Public Safety:				
Sheriff - Costs & Fees	\$ 245,000	\$ 175,000	\$ (70,000)	-28.57%
Sheriff - ID Investigation	40,900	43,000	2,100	5.13%
Sheriff - Other	74,000	101,000	27,000	36.49%
Jail - Housing Prisoners:				
City of Macon	295,000	325,000	30,000	10.17%
State of Georgia	250,000	250,000	-	0.00%
Federal	23,000	40,000	17,000	73.91%
Animal Welfare:				
Bibb Health Department	-	14,000	14,000	100.00%
Twiggs County Dogs	-	500	500	100.00%
Adoptions	-	8,000	8,000	100.00%
Reclaim	-	4,500	4,500	100.00%
Boarding Fee	-	2,000	2,000	100.00%
General Government				
Courts:				
Civil	1,115,000	1,125,000	10,000	0.90%
Superior Court Clerk	441,000	421,000	(20,000)	-4.54%
Clerk Authority Web Site	20,000	35,500	15,500	77.50%
Superior Ct Clerk- E Commerce	33,770	34,000	230	0.68%
State Court Attorney Fees	-	475	475	100.00%
Juvenile Court	8,200	8,500	300	3.66%
Probate Court	290,000	325,000	35,000	12.07%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2012 TO FY2013**

SOURCE	FY 2012 Revised Budget	FY 2013 Adopted Budget	Amount of Variance	% of Variance
<u>CHARGES FOR SERVICES(cont.):</u>				
Mapping Service	11,600	8,000	(3,600)	-31.03%
ITS (Computer Center)	6,760	6,500	(260)	-3.85%
Commissions, Fees	2,839,950	2,900,115	60,165	2.12%
Public Works:				
Driveway and Sidewalk Repairs	7,000	5,000	(2,000)	-28.57%
Development - Permit Fees	5,000	5,000	-	0.00%
Other	4,000	4,000	-	0.00%
TOTAL CHARGES FOR SERVICES	\$ 5,710,180	\$ 5,841,090	\$ 130,910	2.29%
<u>FINES and FORFEITS:</u>				
State Court	\$ 1,530,000	\$ 1,250,000	\$ (280,000)	-18.30%
State Court Probation	485,000	485,000	-	0.00%
State Court Probation - Youth Offenders Program	26,500	48,000	21,500	81.13%
State Court Restitution	17,000	24,000	7,000	41.18%
Superior Court	82,320	54,000	(28,320)	-34.40%
Restitution for Public Defenders	56,000	42,500	(13,500)	-24.11%
Child Support Recovery Fees	23,850	28,000	4,150	17.40%
Pre-Trial Diversion Fees	6,000	3,500	(2,500)	-41.67%
State Court Solicitor	2,000	2,000	-	0.00%
GA Probation Mgmt. Restitution	2,400	4,075	1,675	69.79%
GA Probation Management Fees	6,500	3,375	(3,125)	-48.08%
TOTAL FINES and FORFEITS	\$ 2,237,570	\$ 1,944,450	\$ (293,120)	-13.10%
<u>MISCELLANEOUS:</u>				
Interest Earnings	\$ 75,000	\$ 24,000	\$ (51,000)	-68.00%
Rents - County-Owned Buildings	570,528	1,988,864	1,418,336	248.60%
Sale of vehicle & equipment	40,000	1,080,000	1,040,000	2600.00%
Grand Opera House - utilities	8,750	13,000	4,250	48.57%
Administration fees - AFLAC	21,900	20,000	(1,900)	-8.68%
Admin. Fees - Garnishments	2,000	2,000	-	0.00%
Admin Fees - Child Support	3,250	2,800	(450)	-13.85%
Admin Fees - AFLAC (retirees)	3,500	3,850	350	10.00%
Admin Fees - Childcare Trust	24,275	13,000	(11,275)	-46.45%
Insurance Claims and Damages	15,000	15,000	-	0.00%
Qualifying Fees	16,000	1,000	(15,000)	-93.75%
Miscellaneous	19,300	16,000	(3,300)	-17.10%
TOTAL MISCELLANEOUS	\$ 799,503	\$ 3,179,514	\$ 2,380,011	297.69%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2012 TO FY2013**

SOURCE	FY 2012 Revised Budget	FY 2013 Adopted Budget	Amount of Variance	% of Variance
<u>INTERFUND TRANSFERS:</u>				
Law Enforcement Commissary Fund	\$ 166,600	\$ 250,000	\$ 83,400	50.06%
SPLOST Debt Service Fund	70,016	-	(70,016)	-100.00%
Hotel/Motel Fund	61,247	63,060	1,813	2.96%
Debt Service Fund	2,559,381	2,918,784	359,403	14.04%
Special Street Light District Fund	50,914	50,914	-	0.00%
Alternative Dispute Resolution	10,385	10,385	-	0.00%
Law Enforcement Confiscation Fund	2,500	2,500	-	0.00%
Capital Improvements	173,086	122,877	(50,209)	-29.01%
2002 LEC Project Fund	175,000	115,000	(60,000)	-34.29%
SPLOST Transportation Improvements Fund	123,263	123,263	-	0.00%
Fire District Fund	83,183	83,183	-	0.00%
Crime Victims Assistance Fund	213,025	183,914	(29,111)	-13.67%
Sponsored Programs	3,000	1,500	(1,500)	-50.00%
Special Sanitation District Fund	163,149	163,149	-	0.00%
TOTAL INTERFUND TRANSFERS	<u>\$ 3,854,749</u>	<u>\$ 4,088,529</u>	<u>\$ 233,780</u>	<u>6.06%</u>
SUB TOTAL	\$ 83,049,283	\$ 82,281,963	\$ (767,320)	-0.92%
Application of Fund Balance	888,683	4,924,746	4,036,063	454.16%
GRAND TOTAL	<u>\$ 83,937,966</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2012 TO FY 2013**

	Revised Budget FY 2012	FY 2013 Adopted Budget			Amount Increase (Decrease)	Percent Increase (Decrease)
		Personal Services	Operating Expenditures	Total FY 2013		
JUDICIAL						
Superior Court	\$ 1,161,204	\$ 813,193	\$ 353,019	\$ 1,166,212	\$ 5,008	0.43%
Public Defender	2,155,897	222,350	2,069,211	2,291,561	135,664	6.29%
Clerk of Superior Court	1,700,045	1,502,600	227,110	1,729,710	29,665	1.74%
District Attorney	2,837,710	2,701,200	179,697	2,880,897	43,187	1.52%
District Attorney Victim Witness Program	68,125	-	61,079	61,079	(7,046)	-10.34%
District Attorney Violence Against Women	84,850	87,150	250	87,400	2,550	3.01%
Grand Jury	36,597	4,666	33,000	37,666	1,069	2.92%
Juvenile Court	1,047,763	896,453	189,100	1,085,553	37,790	3.61%
Juvenile Court State (Insur.)	8,064	-	300	300	(7,764)	-96.28%
State Court Victim Witness Program	56,270	48,650	2,710	51,360	(4,910)	-8.73%
State Court	916,475	737,253	185,250	922,503	6,028	0.66%
State Court Probation	654,910	657,450	18,460	675,910	21,000	3.21%
State Court Solicitor	685,420	666,400	27,230	693,630	8,210	1.20%
Civil Court	1,772,888	1,692,490	165,072	1,857,562	84,674	4.78%
Probate Court	828,809	844,160	107,758	951,918	123,109	14.85%
Coroner	296,490	227,200	66,050	293,250	(3,240)	-1.09%
Total Judicial	<u>\$ 14,311,517</u>	<u>\$ 11,101,215</u>	<u>\$ 3,685,296</u>	<u>\$ 14,786,511</u>	<u>\$ 474,994</u>	<u>3.32%</u>
ADMINISTRATIVE & GENERAL						
Board of Commissioners	\$ 1,028,410	\$ 762,100	\$ 310,190	\$ 1,072,290	\$ 43,880	4.27%
Board of Elections	757,173	417,404	458,411	875,815	118,642	15.67%
Inspection & Fees	-	1,136,850	166,667	1,303,517	1,303,517	100.00%
General Services	14,920	-	14,920	14,920	-	0.00%
Finance Office	1,004,310	1,056,900	49,360	1,106,260	101,950	10.15%
Audit Services	98,900	-	98,900	98,900	-	0.00%
Risk Management	145,948	73,375	75,688	149,063	3,115	2.13%
Tax Assessors	1,880,792	1,625,850	173,947	1,799,797	(80,995)	-4.31%
Tax Commissioner	2,581,251	2,167,658	435,050	2,602,708	21,457	0.83%
Purchasing	397,665	404,950	14,900	419,850	22,185	5.58%
Records Management	78,070	-	70,570	70,570	(7,500)	-9.61%
County Attorney	730,000	-	730,000	730,000	-	0.00%
Human Resources	678,959	595,600	222,200	817,800	138,841	20.45%
Buildings & Properties	1,478,224	650,000	977,045	1,627,045	148,821	10.07%
Custodial Services	607,610	511,700	119,092	630,792	23,182	3.82%
Information & Technology Services	1,530,379	1,462,130	436,189	1,898,319	367,940	24.04%
Telephone Service Center	220,000	-	245,000	245,000	25,000	11.36%
GIS	92,826	-	31,310	31,310	(61,516)	-66.27%
Presort Postage	15,000	-	15,000	15,000	-	0.00%
Banking Services & Fees	1,000	-	1,000	1,000	-	0.00%
Employees on Extended Wrks. Comp.	18,000	-	18,000	18,000	-	0.00%
Employee Assistance Service	14,520	-	12,500	12,500	(2,020)	-13.91%
Insurance - Blanket Bond	2,395	-	2,395	2,395	-	0.00%
Serial Bond Fees	11,367	-	10,000	10,000	(1,367)	-12.03%
Liquidity Assessment Fees	15,000	-	15,000	15,000	-	0.00%
Insurance - Retirees	2,720,880	-	2,823,000	2,823,000	102,120	3.75%
Employee Parking	41,100	-	42,000	42,000	900	2.19%
Judgments and Losses	510,000	-	450,000	450,000	(60,000)	-11.76%
Employees on LTD	10,000	-	10,000	10,000	-	0.00%
Contingencies	725,000	-	963,046	963,046	238,046	32.83%
Contingencies- Capital Outlay	1,863,348	-	3,831,108	3,831,108	1,967,760	105.60%
Unemployment Compensation	25,000	-	50,000	50,000	25,000	100.00%
Total Administrative & General	<u>\$ 19,298,047</u>	<u>\$ 10,864,517</u>	<u>\$ 12,872,488</u>	<u>\$ 23,737,005</u>	<u>\$ 4,438,958</u>	<u>23.00%</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2012 TO FY 2013**

	Revised Budget FY 2012	FY 2013 Adopted Budget			Amount Increase (Decrease)	Percent Increase (Decrease)
		Personal Services	Operating Expenditures	Total FY 2013		
PUBLIC SAFETY						
Sheriff's Office:						
Administration	\$ 1,181,553	\$ 1,082,550	\$ 113,281	\$ 1,195,831	\$ 14,278	1.21%
Civil/ Central Records	694,684	642,225	49,211	691,436	(3,248)	-0.47%
Courthouse Services & Security	917,952	968,632	51,447	1,020,079	102,127	11.13%
Criminal Investigations	1,166,427	1,019,825	135,372	1,155,197	(11,230)	-0.96%
Warrants	564,046	507,163	46,731	553,894	(10,152)	-1.80%
Patrol	4,815,155	4,175,270	786,577	4,961,847	146,692	3.05%
Forensics/ Crime Analysis	709,665	653,460	116,852	770,312	60,647	8.55%
Crime Prevention	250,325	207,650	49,730	257,380	7,055	2.82%
Corrections	12,827,928	8,067,844	5,381,601	13,449,445	621,517	4.85%
Communications	811,078	792,386	56,683	849,069	37,991	4.68%
Building Maintenance	601,440	263,300	347,155	610,455	9,015	1.50%
Detention	1,584,411	1,540,000	198,708	1,738,708	154,297	9.74%
Evidence & Property	87,424	76,050	13,645	89,695	2,271	2.60%
Police Training	513,912	359,225	164,039	523,264	9,352	1.82%
Drug Investigation	1,170,356	960,275	221,652	1,181,927	11,571	0.99%
Incentive Pay	523,000	-	625,000	625,000	102,000	19.50%
Animal Welfare	-	446,186	194,594	640,780	640,780	100.00%
Animal Control (City of Macon)	100,000	-	-	-	(100,000)	-100.00%
Total Public Safety	\$ 28,519,356	\$ 21,762,041	\$ 8,552,278	\$ 30,314,319	\$ 1,794,963	6.29%
PUBLIC WORKS						
Highways & Streets Admin.	\$ 993,682	\$ 997,500	\$ 70,173	\$ 1,067,673	\$ 73,991	7.45%
Shop	699,212	441,250	266,900	708,150	8,938	1.28%
Mapping	268,410	271,600	11,560	283,160	14,750	5.50%
Street & Road Maint. & Constr.	2,928,479	2,321,200	487,860	2,809,060	(119,419)	-4.08%
Engineering	359,726	941,100	72,045	1,013,145	653,419	181.64%
Storm Water Management	186,202	100,650	9,650	110,300	(75,902)	-40.76%
Mosquito Spraying	42,375	56,340	51,000	107,340	64,965	153.31%
Traffic Safety	1,210,000	-	485,000	485,000	(725,000)	-59.92%
Environmental Code Enforcement	56,800	52,750	4,950	57,700	900	1.58%
Bridge Safety	20,000	-	20,000	20,000	-	0.00%
Prison Work Detail	119,250	-	119,250	119,250	-	0.00%
Waste Disposal	20,000	-	20,000	20,000	-	0.00%
Traffic Engineering	153,450	273,600	58,000	331,600	178,150	116.10%
Total Public Works	\$ 7,057,586	\$ 5,455,990	\$ 1,676,388	\$ 7,132,378	\$ 74,792	1.06%
HEALTH & WELFARE						
DFACS	\$ 850,000	\$ -	\$ 850,000	\$ 850,000	\$ -	0.00%
DFACS Building	460,280	-	332,035	332,035	(128,245)	-27.86%
Mental Health	425,000	-	425,000	425,000	-	0.00%
Physical Health	633,817	-	633,817	633,817	-	0.00%
Citizens Advocacy	4,455	-	4,455	4,455	-	0.00%
Food Bank	8,100	-	8,100	8,100	-	0.00%
Medical Center Indigent Care	500,000	-	500,000	500,000	-	0.00%
Meals on Wheels	43,250	-	43,250	43,250	-	0.00%
Economic Opportunity Office	38,074	-	38,074	38,074	-	0.00%
EOC Minor Home Repair	6,926	-	6,926	6,926	-	0.00%
Adult Literacy Program	200,000	-	200,000	200,000	-	0.00%
Burial Services - Paupers	50,000	-	60,000	60,000	10,000	20.00%
Total Health & Welfare	\$ 3,221,902	\$ -	\$ 3,101,657	\$ 3,101,657	\$ (120,245)	-3.73%

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2012 TO FY 2013**

	Revised Budget FY 2012	FY 2013 Adopted Budget			Amount Increase (Decrease)	Percent Increase (Decrease)
		Personal Services	Operating Expenditures	Total FY 2013		
CULTURE, RECREATION, BEAUTIFICATION						
Tubman African American Museum	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	0.00%
Museum of Arts & Sciences	250,000	-	250,000	250,000	-	0.00%
Macon Arts Alliance	37,000	-	37,000	37,000	-	0.00%
Grand Opera House Utilities	8,750	-	8,750	8,750	-	0.00%
Library	2,780,662	-	2,780,662	2,780,662	-	0.00%
Library-Building Insurance	3,600	-	4,640	4,640	1,040	28.89%
Henderson Stadium	5,000	-	16,000	16,000	11,000	220.00%
GA Sports Hall of Fame	125,000	-	75,000	75,000	(50,000)	-40.00%
Bibb County Sports Complex	5,000	-	-	-	(5,000)	-100.00%
Clean Community Commission	47,500	-	95,000	95,000	47,500	100.00%
Total Culture, Recreation & Beautification	<u>\$ 3,512,512</u>	<u>\$ -</u>	<u>\$ 3,517,052</u>	<u>\$ 3,517,052</u>	<u>\$ 4,540</u>	<u>0.13%</u>
CONSERVATION OF NATURAL RESOURCES						
Agricultural Resources	\$ 229,545	\$ 158,120	\$ 80,285	\$ 238,405	\$ 8,860	3.86%
Forest Resources	6,957	-	6,957	6,957	-	0.00%
Total Conservation of Natural Resources	<u>\$ 236,502</u>	<u>\$ 158,120</u>	<u>\$ 87,242</u>	<u>\$ 245,362</u>	<u>\$ 8,860</u>	<u>3.75%</u>
ECONOMIC DEVELOPMENT						
Planning & Zoning Commission	\$ 740,850	\$ -	\$ 880,850	\$ 880,850	\$ 140,000	18.90%
Middle Georgia Regional Commission	77,665	-	77,665	77,665	-	0.00%
Total	<u>\$ 818,515</u>	<u>\$ -</u>	<u>\$ 958,515</u>	<u>\$ 958,515</u>	<u>\$ 140,000</u>	<u>17.10%</u>
INDUSTRIAL & URBAN DEVELOPMENT						
Urban Development Authority	\$ 25,973	\$ -	\$ 31,000	\$ 31,000	\$ 5,027	19.35%
Land Bank Authority	102,400	-	102,400	102,400	-	0.00%
Macon/Bibb Industrial Authority	424,538	-	424,538	424,538	-	0.00%
Macon/Bibb Industrial Authority-Econ. Dev.	350,000	-	350,000	350,000	-	0.00%
New Town Macon	10,000	-	10,000	10,000	-	0.00%
Total Industrial & Urban Development	<u>\$ 912,911</u>	<u>\$ -</u>	<u>\$ 917,938</u>	<u>\$ 917,938</u>	<u>\$ 5,027</u>	<u>0.55%</u>
PUBLIC TRANSPORTATION						
Transit Authority	\$ 810,000	\$ -	\$ 988,863	\$ 988,863	\$ 178,863	22.08%
Total	<u>\$ 810,000</u>	<u>\$ -</u>	<u>\$ 988,863</u>	<u>\$ 988,863</u>	<u>\$ 178,863</u>	<u>22.08%</u>
INTERFUND TRANSFERS						
Sponsored Programs Fund	\$ 115,615	\$ -	\$ 126,720	\$ 126,720	\$ 11,105	9.61%
1992 Public Bldg. Debt Svc.	69,008	-	-	-	(69,008)	-100.00%
Tobesofkee	220,500	-	375,000	375,000	154,500	70.07%
Capital Improvements Fund	-	-	13,000	13,000	13,000	100.00%
Worker's Compensation Fund	1,032,450	-	-	-	(1,032,450)	-100.00%
Special Sanitation Fund	26,500	-	24,500	24,500	(2,000)	-7.55%
Drug Abuse Treatment & Education Fund	149,981	-	97,081	97,081	(52,900)	-35.27%
Law Library Fund	55,000	-	12,000	12,000	(43,000)	-78.18%
2000 Public Facilities Debt Svc.	747,745	-	-	-	(747,745)	-100.00%
2002A Public Facilities Debt Svc.	187,605	-	-	-	(187,605)	-100.00%
Total Interfund Transfers	<u>\$ 2,604,404</u>	<u>\$ -</u>	<u>\$ 648,301</u>	<u>\$ 648,301</u>	<u>\$ (1,956,103)</u>	<u>-75.11%</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2012 TO FY 2013**

	Revised Budget FY 2012	FY 2013 Adopted Budget			Amount Increase (Decrease)	Percent Increase (Decrease)
		Personal Services	Operating Expenditures	Total FY 2013		
DEBT SERVICE						
Bass Pro Debt Service						
Principal	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	0.00%
Interest	160,000	-	160,000	160,000	-	0.00%
2002B RiverFront Project Debt Svc.						
Principal	50,000	-	-	-	(50,000)	-100.00%
Interest	59,100	-	-	-	(59,100)	-100.00%
2006 Capital Improvements Loan Debt Service						
Principal	330,000	-	-	-	(330,000)	-100.00%
Interest	158,063	-	-	-	(158,063)	-100.00%
2009 Capital Improvements Loan Debt Service						
Principal	240,000	-	-	-	(240,000)	-100.00%
Interest	243,688	-	-	-	(243,688)	-100.00%
2010 Refunding Issue						
Principal	233,512	-	-	-	(233,512)	-100.00%
Interest	28,467	-	-	-	(28,467)	-100.00%
GA Land Conservation						
Principal	16,528	-	17,031	17,031	503	3.04%
Interest	2,985	-	2,482	2,482	(503)	-16.85%
Equipment Lease Pool						
Principal	812,371	-	379,295	379,295	(433,076)	-53.31%
Total Debt Service - Revenue Bonds	<u>\$ 2,634,714</u>	<u>\$ -</u>	<u>\$ 858,808</u>	<u>\$ 858,808</u>	<u>\$ (1,775,906)</u>	<u>-67.40%</u>
GRAND TOTAL	<u>\$ 83,937,966</u>	<u>\$ 49,341,883</u>	<u>\$ 37,864,826</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

(A) Breakdown of transfer to Sponsored Programs Fund

Juvenile Offenders Program	\$ 9,000
Unruly Program	40,000
HEAT Grant	77,720
	<u>\$ 126,720</u>

**BIBB COUNTY GENERAL FUND
FY 2013 BUDGET
SCHEDULE OF MAJOR INCREASES/DECREASES**

EXPENDITURE BUDGET:

Revised Budget FY 2012	\$	83,937,966
<u>Personal Services:</u>		
Increase in Employee Insurance Cost (\$8,064 to \$8,466)		291,852
Worker's Compensation Allocation		1,100,362
Increase in Salaries & Benefits related to addition of CITY Departments:		
Inspection & Fees		1,136,850
Animal Welfare		446,186
Traffic Engineering		273,600
Engineering		606,287
Increase related to Pay Scale Implementation		1,248,549
NEW Positions added:		
Finance		59,669
Purchasing		53,985
Board of Commissioners- Title VI Compliance/Public Information Officer (FT)		123,598
Buildings & Properties		48,932
<u>Increase/(Decrease) in Agency Funding Requests:</u>		
Urban Development Authority	5,027	
Transit Authority	178,863	
Planning & Zoning	140,000	
Keep Macon-Bibb Beautiful Commission	47,500	371,390
<u>Operating Costs:</u>		
Increase in Operating Request by Public Defender		127,814
Increase in Operating Request by Information & Technology		123,539
Increase in Operating Request by Sheriff's Office Incentive Pay		102,000
Decrease in Operating Request by Street & Road Maint. & Constr.		(212,220)
Decrease in Operating Request by Sheriff's Office Corrections		(157,887)
Decrease in Operating Request by Board of Commissioner's		(105,690)
Decrease in Operating Request by Traffic Safety		(725,000)
Decrease in Operating Request by Tax Assessors		(185,245)
Increase (Decrease) in Operating Requests related to addition of CITY Departments:		
Inspection & Fees		166,667
Animal Welfare		94,594
Traffic Engineering (salaries were previously paid as Operating)		(95,450)
<u>Transfers to Other Funds:</u>		
Increase in Transfer to Tobesofkee Recreation Area Fund		154,500
Decrease in Transfer to Worker's Compensation Fund		(1,032,450)
Decrease in Transfer to 2002A Public Facilities Debt Service Fund		(187,605)
Decrease in Transfer to 2000 Public Facilities Debt Service Fund		(747,745)
<u>Other:</u>		
Increase in Capital Outlay Budget		1,967,760
Increase in Retiree Insurance		102,120
Increase in Contingency		238,046
Decrease in Equipment Leasepool Debt Service-Paid from SPLOST 2013		(433,076)
Decrease in 2002B Riverfront Project Debt Service-Paid from SPLOST 2013		(109,100)
Decrease in 2006 Capital Improvements Loan Debt Service- Paid from SPLOST 2013		(488,063)
Decrease in 2009 Capital Improvements Loan Debt Service- Paid from SPLOST 2013		(483,688)
Decrease in 2010 Refunding Issue Debt Service- Paid from SPLOST 2013		(261,979)
Decrease in DFACS MIL- related to transfer		(128,245)
Other Increases/Decreases (Net)		(216,114)
Expenditure Budget FY 2013	\$	<u>87,206,709</u>
Amount of Increase	\$	<u>3,268,743</u>
% of Increase		<u>3.9%</u>

**BIBB COUNTY GENERAL FUND
FUND BALANCE HISTORICAL DATA**

FISCAL YEAR ENDING	TOTAL FUND BALANCE	INCREASE/ (DECREASE)	UNDESIGNATED PORTION
6/30/2001	16,674,292	(1,594,890)	3,985,373
6/30/2002	17,121,465	447,173	6,260,920
6/30/2003	20,538,296	3,416,831	6,089,990
6/30/2004	19,842,029	(696,267)	7,951,812
6/30/2005	22,350,206	2,508,177	7,977,458
6/30/2006	25,627,654	3,277,448	9,922,030
6/30/2007	25,437,384	(190,270)	9,922,032
6/30/2008	31,551,441	6,114,057	12,973,998
6/30/2009	26,392,295	(5,159,146)	13,310,043
6/30/2010	30,057,290	3,664,995	8,827,949
6/30/2011	27,232,487	(2,824,803)	12,755,568
6/30/2012 (projected)	31,390,663	4,158,176	15,706,111



SPECIAL REVENUE FUNDS

The **SPECIAL FIRE DISTRICT FUND** is utilized to account for tax monies received from the special tax district to provide fire services, emergency management services and 800 Mhz services through contracts with the City of Macon to citizens in the unincorporated areas of Bibb County.

The **HOTEL-MOTEL TAX FUND** is utilized to account for funds collected from the Hotel-Motel Tax and disbursed to the Convention and Visitors Bureau, Macon Cherry Blossom Festival, Georgia Sports Hall of Fame, Douglass Theatre and Lake Tobesofkee Recreation Area.

The **SPECIAL STREET LIGHT DISTRICT FUND** is utilized to account for fees received from special districts located in the unincorporated residential area of the County to provide for street light services.

The **LAW ENFORCEMENT COMMISSARY FUND** is utilized to account for the funds collected by the commissary located at the Bibb County Law Enforcement Center.

The **LAW ENFORCEMENT CONFISCATION FUND** is utilized to account for the funds confiscated from criminal activity and their expenditure in compliance with State Law.

The **DRUG ABUSE TREATMENT AND EDUCATION FUND** is utilized to account for court fees collected, grant funds received and General Fund transfers to provide drug treatment services.

The **ALTERNATIVE DISPUTE RESOLUTION FUND** is utilized to account for court fees collected to provide speedy, efficient and inexpensive resolution of disputes and prosecutions in Bibb, Crawford, Houston, and Peach Counties.

The **CRIME VICTIMS ASSISTANCE FUND** is utilized to account for resources received from the various courts of Bibb County for assistance to victims of crime.

The **JUVENILE COURT SUPERVISION FUND** is utilized to account for resources received from the Juvenile Court of Bibb County for alternative juvenile programs.

The **LAW LIBRARY FUND** is utilized to account for resources received from the various courts and other sources for the operation of the law library in accordance with State Law.

The **SPONSORED PROGRAMS FUND** is utilized to account for special programs funded through grant revenue, intergovernmental contracts and transfers from General Fund.

The **2002 LAW ENFORCEMENT CENTER PROJECT FUND** is utilized to account for additional court fees established for jail operations and staffing.

The **RECREATION FUND** is utilized to account for resources collected to provide recreation facilities and services in Bibb County.

SPECIAL FIRE DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
General Property Taxes				
Real/Personal Property	\$ 5,909,180	\$ 5,719,539	\$ (189,641)	-3.2%
Motor Vehicle	522,828	515,854	(6,974)	-1.3%
Railroad Equipment	9,350	9,350	-	0.0%
Insurance Premium Tax	2,632,000	2,650,000	18,000	0.7%
Recording Intangible Tax	-	20,000	20,000	100.0%
Real Estate Transfer Tax	-	5,000	5,000	100.0%
Transfer from Debt Service Fund	1,154,075	-	(1,154,075)	-100.0%
Intergovernmental Revenue	82,000	55,000	(27,000)	-32.9%
Interest Earnings	5,000	2,500	(2,500)	-50.0%
Total Revenues	10,314,433	8,977,243	(1,337,190)	-13.0%
FUND BALANCE	1,904,269	2,288,574	384,305	20.2%
TOTAL REVENUES AND SOURCES	\$ 12,218,702	\$ 11,265,817	\$ (952,885)	-7.8%
EXPENDITURES AND USES				
EXPENDITURES				
Fire Prevention Services				
Operating Expenditures				
Contract Services-City of Macon	\$ 8,940,583	\$ 9,550,000	\$ 609,417	6.8%
Other Operating Expenditures	247,100	189,080	(58,020)	-23.5%
Capital Outlay	2,026,604	316,066	(1,710,538)	-84.4%
Emergency Management Services				
Personal Services	126,342	130,200	3,858	3.1%
Operating Expenditures	64,413	117,428	53,015	82.3%
Capital Outlay	252,468	40,490	(211,978)	-84.0%
800 Mhz Services				
Personal Services	-	104,855	104,855	100.0%
Operating Expenditures	100,000	77,615	(22,385)	-22.4%
Capital Outlay	75,012	654,500	579,488	772.5%
Transfer to Sanitation Fund	2,300	2,400	100	4.3%
Transfer to 2000 Public Facilities				
Debt Service Fund	19,882	-	(19,882)	-100.0%
Transfer to Debt Service Fund	230,815	-	(230,815)	-100.0%
Transfer to Capital Improvements Fund	50,000	-	(50,000)	-100.0%
Transfer to General Fund	83,183	83,183	-	0.0%
Total Expenditures	12,218,702	11,265,817	(952,885)	-7.8%
TOTAL EXPENDITURES AND USES	\$ 12,218,702	\$ 11,265,817	\$ (952,885)	-7.8%

HOTEL/MOTEL TAX FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Hotel/Motel Tax	\$ 2,041,500	\$ 2,102,000	\$ 60,500	3.0%
Interest Earnings	54	-	(54)	-100.0%
Total Revenues	2,041,554	2,102,000	60,446	3.0%
TOTAL REVENUES AND SOURCES	\$ 2,041,554	\$ 2,102,000	\$ 60,446	3.0%

EXPENDITURES AND USES

EXPENDITURES				
Macon-Bibb County				
Convention & Visitors Bureau	\$ 1,261,681	\$ 1,299,036	\$ 37,355	3.0%
Cherry Blossom Festival	152,769	157,293	4,524	3.0%
Georgia Sports Hall of Fame	94,299	97,091	2,792	3.0%
Douglass Theatre	94,299	97,091	2,792	3.0%
Transfer to Tobesofkee Recreation Area Fund	377,259	388,429	11,170	3.0%
Transfer to General Fund	61,247	63,060	1,813	3.0%
Total Expenditures	2,041,554	2,102,000	60,446	3.0%
TOTAL EXPENDITURES AND USES	\$ 2,041,554	\$ 2,102,000	\$ 60,446	3.0%

SPECIAL STREET LIGHT DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Charges for Services	\$ 300,250	\$ 302,000	\$ 1,750	0.6%
Administrative Fees	68,040	68,040	-	0.0%
Total Revenues	368,290	370,040	1,750	0.5%
FUND BALANCE	-	16,658	16,658	100%
TOTAL REVENUES AND SOURCES	\$ 368,290	\$ 386,698	\$ 18,408	5.0%
 EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 308,000	\$ 335,784	\$ 27,784	9.0%
Transfer to General Fund	50,914	50,914	-	0.0%
Total Expenditures	358,914	386,698	27,784	7.7%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	9,376	-	(9,376)	-100.0%
TOTAL EXPENDITURES AND USES	\$ 368,290	\$ 386,698	\$ 18,408	5.0%

LAW ENFORCEMENT COMMISSARY FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Commissary Revenue	\$ 475,000	\$ 497,000	\$ 22,000	4.6%
Interest Earnings	1,200	500	(700)	-58.3%
Total Revenues	476,200	497,500	21,300	4.5%
FUND BALANCE	-	73,563	73,563	100.0%
TOTAL REVENUES AND SOURCES	\$ 476,200	\$ 571,063	\$ 94,863	19.9%
 EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 18,535	\$ 18,535	\$ -	0.0%
Operating Expenditures	16,442	16,050	(392)	-2.4%
Capital Outlay	231,214	286,478	55,264	23.9%
Transfer to General Fund	166,600	250,000	83,400	50.1%
Total Expenditures	432,791	571,063	138,272	31.9%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	43,409	-	(43,409)	-100.0%
TOTAL EXPENDITURES AND USES	\$ 476,200	\$ 571,063	\$ 94,863	19.9%

LAW ENFORCEMENT CONFISCATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Confiscated Funds	\$ 50,000	\$ 60,000	\$ 10,000	20.0%
Interest Earnings	200	150	(50)	-25.0%
Total Revenues	50,200	60,150	9,950	19.8%
FUND BALANCE	90,753	42,280	(48,473)	-53.4%
TOTAL REVENUES AND SOURCES	\$ 140,953	\$ 102,430	\$ (38,523)	-27.3%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 24,999	\$ 32,000	\$ 7,001	28.0%
Capital Outlay	113,454	67,930	(45,524)	-40.1%
Transfer to General Fund	2,500	2,500	-	0.0%
Total Expenditures	140,953	102,430	(38,523)	-27.3%
TOTAL EXPENDITURES AND USES	\$ 140,953	\$ 102,430	\$ (38,523)	-27.3%

DRUG ABUSE TREATMENT AND EDUCATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 42,200	\$ 42,000	\$ (200)	-0.5%
Grant Funds	203,322	218,322	15,000	7.4%
Transfer from General Fund	149,981	97,081	(52,900)	-35.3%
Transfer from Juvenile Court Supervision Fund	14,250	10,750	(3,500)	-24.6%
Total Revenues	409,753	368,153	(41,600)	-10.2%
TOTAL REVENUES AND SOURCES	\$ 409,753	\$ 368,153	\$ (41,600)	-10.2%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures				
Adult Program	\$ 349,261	\$ 353,128	\$ 3,867	1.1%
Juvenile Program	14,250	10,750	(3,500)	-24.6%
Capital Outlay-Adult Program	500	4,275	3,775	755.0%
Total Expenditures	364,011	368,153	4,142	1.1%
RESERVATION OF FUND BALANCE	45,742	-	(45,742)	-100%
TOTAL EXPENDITURES AND USES	\$ 409,753	\$ 368,153	\$ (41,600)	-10.2%

ALTERNATIVE DISPUTE RESOLUTION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 163,300	\$ 163,300	\$ -	0.0%
Other Revenues	6,350	5,850	(500)	-7.9%
Total Revenues	169,650	169,150	(500)	-0.3%
FUND BALANCE	30,566	27,377	(3,189)	-10.4%
TOTAL REVENUES AND SOURCES	\$ 200,216	\$ 196,527	\$ (3,689)	-1.8%

EXPENDITURES AND USES

EXPENDITURES				
Personal Services	\$ 123,600	\$ 131,100	\$ 7,500	6.1%
Operating Expenditures	57,267	49,082	(8,185)	-14.3%
Capital Outlay	8,964	5,960	(3,004)	-33.5%
Transfer to General Fund	10,385	10,385	-	0.0%
Total Expenditures	200,216	196,527	(3,689)	-1.8%
TOTAL EXPENDITURES AND USES	\$ 200,216	\$ 196,527	\$ (3,689)	-1.8%

CRIME VICTIMS ASSISTANCE FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 153,300	\$ 146,050	\$ (7,250)	-4.7%
Total Revenues	153,300	146,050	(7,250)	-4.7%
FUND BALANCE	59,725	37,864	(21,861)	-36.6%
TOTAL REVENUES AND SOURCES	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%
 EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%
Total Expenditures	213,025	183,914	(29,111)	-13.7%
TOTAL EXPENDITURES AND USES	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%

JUVENILE COURT SUPERVISION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 16,000	\$ 16,000	\$ -	0.0%
Total Revenues	16,000	16,000	-	0.0%
FUND BALANCE	2,250	-	(2,250)	-100.0%
TOTAL REVENUES AND SOURCES	\$ 18,250	\$ 16,000	\$ (2,250)	-12.3%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to Drug Abuse Treatment And Education Fund	\$ 14,250	\$ 10,750	\$ (3,500)	-24.6%
Transfer to Sponsored Program Fund	4,000	4,000	-	0.0%
Total Expenditures	18,250	14,750	(3,500)	-19.2%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	-	1,250	1,250	0.0%
TOTAL EXPENDITURES AND USES	\$ 18,250	\$ 16,000	\$ (2,250)	-12.3%

LAW LIBRARY FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 23,900	\$ 20,900	\$ (3,000)	-12.6%
Transfer from General Fund	55,000	12,000	(43,000)	-78.2%
Total Sources	78,900	32,900	(46,000)	-58.3%
TOTAL REVENUES AND SOURCES	\$ 78,900	\$ 32,900	\$ (46,000)	-58.3%
 EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 52,708	\$ 17,200	\$ (35,508)	-67.4%
Operating Expenditures	26,192	13,246	(12,946)	-49.4%
Capital Outlay	-	1,900	1,900	100.0%
Total Expenditures	78,900	32,346	(46,554)	-59.0%
RESERVATION OF FUND BALANCE	-	554	554	100.0%
TOTAL EXPENDITURES AND USES	\$ 78,900	\$ 32,900	\$ (46,000)	-58.3%

SPONSORED PROGRAMS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Intergovernmental	\$ 771,382	\$ 125,220	\$ (646,162)	-83.8%
Transfer from General Fund	115,615	126,720	11,105	9.6%
Transfer from Juvenile Court Supervision Fund	4,000	4,000	-	0.0%
Total Revenues	890,997	255,940	(635,057)	-71.3%
TOTAL REVENUES AND SOURCES	\$ 890,997	\$ 255,940	\$ (635,057)	-71.3%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 111,750	\$ 115,950	\$ 4,200	3.8%
Operating Expenditures	776,247	138,490	(637,757)	-82.2%
Transfer to General Fund	3,000	1,500	(1,500)	-50.0%
Total Expenditures	890,997	255,940	(635,057)	-71.3%
TOTAL EXPENDITURES AND USES	\$ 890,997	\$ 255,940	\$ (635,057)	-71.3%

2002 LAW ENFORCEMENT CENTER PROJECT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 130,000	\$ 110,000	\$ (20,000)	-15.4%
Total Revenues	<u>130,000</u>	<u>110,000</u>	<u>(20,000)</u>	<u>-15.4%</u>
FUND BALANCE	<u>45,000</u>	<u>5,000</u>	<u>(40,000)</u>	<u>-88.9%</u>
TOTAL REVENUES AND SOURCES	<u>\$ 175,000</u>	<u>\$ 115,000</u>	<u>\$ (60,000)</u>	<u>-34.3%</u>
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	\$ 175,000	\$ 115,000	\$ (60,000)	-34.3%
Total Expenditures	<u>175,000</u>	<u>115,000</u>	<u>(60,000)</u>	<u>-34.3%</u>
TOTAL EXPENDITURES AND USES	<u>\$ 175,000</u>	<u>\$ 115,000</u>	<u>\$ (60,000)</u>	<u>-34.3%</u>

RECREATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Sales Tax County	\$ 234,200	\$ 2,430,000	\$ 2,195,800	937.6%
Sales Tax City of Macon	351,300	3,645,000	3,293,700	937.6%
Program Fees and Charges	-	318,800	318,800	100.0%
Rental Revenues	-	10,044	10,044	100.0%
Total Revenues	585,500	6,403,844	5,818,344	993.7%
TOTAL REVENUES AND SOURCES	\$ 585,500	\$ 6,403,844	\$ 5,818,344	993.7%
 EXPENDITURES AND USES				
EXPENDITURES				
Administrative Division				
Personal Services	\$ -	\$ 914,650	\$ 914,650	100.0%
Other Operating Expenditures	-	350,806	350,806	100.0%
Operating				
Personal Services	-	1,636,400	1,636,400	100.0%
Other Operating Expenditures	-	1,270,813	1,270,813	100.0%
Grounds				
Personal Services	-	507,300	507,300	100.0%
Other Operating Expenditures	-	729,211	729,211	100.0%
Total Expenditures	-	5,409,180	5,409,180	100.0%
RESERVATION OF FUND BALANCE	585,500	994,664	409,164	69.9%
TOTAL EXPENDITURES AND USES	\$ 585,500	\$ 6,403,844	\$ 5,818,344	993.7%



DEBT SERVICE FUNDS

The **GENERAL DEBT SERVICE FUND** is utilized to account for the accumulation and disbursement of monies needed to comply with the interest and principal redemption requirements of the General Obligation Bond Issue of Bibb County.

GENERAL DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings - leasepool	\$ 368,328	\$ 368,328	\$ -	0.0%
Transfer from General Fund	812,371	379,295	(433,076)	-53.3%
Transfer from Fire Fund	230,815	-	(230,815)	-100.0%
Transfer from Tobesofkee Recreation Fund	17,144	-	(17,144)	-100.0%
Transfer from SPLOST 2012 Project Fund	602,198	709,627	107,429	17.8%
Total Revenues	2,030,856	1,457,250	(573,606)	-28.2%
FUND BALANCE	2,099,923	1,829,862	(270,061)	-12.9%
TOTAL REVENUES AND SOURCES	\$ 4,130,779	\$ 3,287,112	\$ (843,667)	-20.4%
EXPENDITURES AND USES				
EXPENDITURES				
Lease Pool	\$ 368,328	\$ 368,328	\$ -	0.0%
Transfer to General Fund	2,559,381	2,918,784	359,403	14.0%
Transfer to Fire Fund	1,154,075	-	(1,154,075)	-100.0%
Transfer to Tobesofkee Recreation Fund	48,995	-	(48,995)	-100.0%
Total Expenditures	4,130,779	3,287,112	(843,667)	-20.4%
TOTAL EXPENDITURES AND USES	\$ 4,130,779	\$ 3,287,112	\$ (843,667)	-20.4%



CAPITAL PROJECTS FUNDS

The **CAPITAL IMPROVEMENTS FUND** is utilized to account for the purchase or construction of major capital facilities within Bibb County which are to be funded with the general tax revenue.

The **SPECIAL LOCAL OPTION SALES TAX TRANSPORTATION IMPROVEMENTS FUND** is utilized to account for the cost of carrying out a program for the construction, reconstruction, modification and other public work in connection with the roads, streets, and bridges of the City and County, together with the capital outlay for the Public Transportation System.

The **OCMULGEE GREENWAY TRAIL FUND** is utilized to account for expenditures for the development of Gateway Park.

The **SPLOST CAPITAL IMPROVEMENTS FUND** is utilized to account for the collection of 2012 SPLOST proceeds, the subsequent distribution of City of Macon SPLOST proceeds, in addition to expenditures related to various capital outlay projects and debt retirement of Bibb County.

CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 750	\$ 750	\$ -	0.0%
Interest Earnings-2006 Loan Proceeds	100	-	(100)	-100.0%
Interest Earnings-2009 Bond Proceeds	200	-	(200)	-100.0%
Transfer from General Fund	-	13,000	13,000	100.0%
Transfer from Fire District Fund	50,000	-	(50,000)	-100.0%
Transfer from 1992 Public Building Debt Service Fund	557,200	-	(557,200)	-100.0%
Total Revenues	608,250	13,750	(594,500)	-97.7%
FUND BALANCE	185,266	147,507	(37,759)	-20.4%
TOTAL REVENUES AND SOURCES	\$ 793,516	\$ 161,257	\$ (632,259)	-79.7%
EXPENDITURES AND USES				
EXPENDITURES				
Bond Fees	\$ 600	\$ 750	\$ 150	25.0%
Transfer to General Fund				
Courthouse Improvements	173,086	122,877	(50,209)	-29.0%
Health Department Complex				
HVAC Controls/AC Units	557,200	13,000	(544,200)	-97.7%
Architect Fees	-	12,000	12,000	100.0%
Fire Station	50,000	-	(50,000)	-100.0%
Tennis courts	12,630	12,630	-	0.0%
Total Expenditures	793,516	161,257	(632,259)	-79.7%
TOTAL EXPENDITURES AND USES	\$ 793,516	\$ 161,257	\$ (632,259)	-79.7%

SPECIAL LOCAL OPTION SALES TAX TRANSPORTATION IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Intergovernmental Revenue	\$ 50,000	\$ 431,100	\$ 381,100	762.2%
Interest Earnings	7,500	1,000	(6,500)	-86.7%
Other Revenues	300	-	(300)	-100.0%
Total Revenues	57,800	432,100	374,300	647.6%
FUND BALANCE	2,135,463	297,643	(1,837,820)	-86.1%
TOTAL REVENUES AND SOURCES	\$ 2,193,263	\$ 729,743	\$ (1,463,520)	-66.7%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 370,000	\$ 370,000	\$ -	0.0%
Capital Outlay	1,700,000	236,480	(1,463,520)	-86.1%
Transfer to General Fund	123,263	123,263	-	0.0%
Total Expenditures	2,193,263	729,743	(1,463,520)	-66.7%
TOTAL EXPENDITURES AND USES	\$ 2,193,263	\$ 729,743	\$ (1,463,520)	-66.7%

OCMULGEE GREENWAY TRAIL FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 150	\$ 150	\$ -	0.0%
Total Revenues	<u>150</u>	<u>150</u>	<u>-</u>	<u>0.0%</u>
FUND BALANCE	<u>55,675</u>	<u>55,791</u>	116	0.2%
TOTAL REVENUES AND SOURCES	<u><u>\$ 55,825</u></u>	<u><u>\$ 55,941</u></u>	<u><u>\$ 116</u></u>	<u><u>0.2%</u></u>
 EXPENDITURES AND USES				
EXPENDITURES				
Capital Outlay	\$ 55,825	\$ 55,941	\$ 116	0.2%
Total Expenditures	<u>55,825</u>	<u>55,941</u>	<u>116</u>	<u>0.2%</u>
TOTAL EXPENDITURES AND USES	<u><u>\$ 55,825</u></u>	<u><u>\$ 55,941</u></u>	<u><u>\$ 116</u></u>	<u><u>0.2%</u></u>

SPLOST CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 29	\$ 11,647	\$ 11,618	40062.1%
Interest Earnings-Bond Proceeds	5,966	11,778	5,812	97.4%
Sales Tax Proceeds	7,090,051	34,247,283	27,157,232	383.0%
Bond Reserve Transfer	-	440,096	440,096	100.0%
Bond Proceeds	21,661,648	-	(21,661,648)	-100.0%
Total Revenues	28,757,694	34,710,804	5,953,110	20.7%
FUND BALANCE	-	9,367,036	9,367,036	100.0%
TOTAL REVENUES AND SOURCES	\$ 28,757,694	\$ 44,077,840	\$ 15,320,146	53.3%
EXPENDITURES AND USES				
EXPENDITURES				
Cost of Issuance	\$ 192,637	\$ -	\$ (192,637)	-100.0%
Bond Fees	100,000	-	(100,000)	-100.0%
Administration	556,293	10,000	(546,293)	-98.2%
Law Enforcement Vehicles/Equipment	-	616,243	616,243	100.0%
Economic Development	-	5,900,000	5,900,000	100.0%
BRAC	3,100,000	2,900,000	(200,000)	-6.5%
Recreation	655,125	6,515,000	5,859,875	894.5%
Fire Stations	1,489,608	2,135,828	646,220	43.4%
Courthouse Renovations	25,000	1,131,600	1,106,600	4426.4%
Juvenile Facility	138,305	4,537,644	4,399,339	3180.9%
Animal Control	3,309	1,517,000	1,513,691	45744.7%
Resurfacing	7,400	833,333	825,933	11161.3%
Storm Drainage	31,600	1,167,000	1,135,400	3593.0%
City Percentage				
City Projects	2,007,149	10,719,090	8,711,941	434.0%
City Bonds	368,018	753,750	385,732	104.8%
Debt Service				
Principal	240,000	2,280,000	2,040,000	850.0%
Interest	-	1,742,475	1,742,475	100.0%
Equipment Leasepool	602,198	709,627	107,429	17.8%
County Bond Reserve	440,096	609,250	169,154	38.4%
Total Expenditures	9,956,738	44,077,840	34,121,102	342.7%
RESERVATION OF FUND BALANCE				
For Capital Projects	18,800,956	-	(18,800,956)	-100.0%
TOTAL EXPENDITURES AND USES	\$ 28,757,694	\$ 44,077,840	\$ 15,320,146	53.3%





ENTERPRISE FUNDS

The **TOBESOFKEE RECREATION AREA FUND** is utilized to account for the operations and maintenance of a recreation facility on Lake Tobesofkee in the County.

The **SPECIAL SANITATION DISTRICT FUND** is utilized to account for the Garbage Fees received from citizens in the unincorporated areas for waste removal. This service is provided by a private contractor.

TOBESOFKEE RECREATION AREA FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Admission Charges				
Admission People	\$ 255,000	\$ 279,000	\$ 24,000	9.4%
Admission Boats	29,400	44,000	14,600	49.7%
Admission Campers	182,262	183,000	738	0.4%
Shelter Reservations	30,000	31,000	1,000	3.3%
Annual Permits	88,200	100,000	11,800	13.4%
Concessions	4,500	9,750	5,250	116.7%
Rent and Lease Revenue	29,000	29,000	-	0.0%
Federal and State Grant Revenue	397	-	(397)	-100.0%
Transfer from Debt Service	48,995	-	(48,995)	-100.0%
Transfer from Hotel Motel Tax Fund	377,259	388,429	11,170	3.0%
Transfer from General Fund	220,500	375,000	154,500	70.1%
Total Revenues	1,265,513	1,439,179	173,666	13.7%
NET ASSETS	154,110	-	(154,110)	-100.0%
TOTAL REVENUES AND SOURCES	\$ 1,419,623	\$ 1,439,179	\$ 19,556	1.4%
EXPENSES AND USES				
EXPENSES				
Personal Services	\$ 832,508	\$ 909,730	\$ 77,222	9.3%
Operating Expenses	344,610	352,685	8,075	2.3%
Interest Expense	9,682	6,170	(3,512)	-36.3%
Capital Outlay	96,032	42,850	(53,182)	-55.4%
Transfer to				
General Debt Service Fund	17,144	-	(17,144)	-100.0%
Workers Compensation Fund	5,000	-	(5,000)	-100.0%
Total Expenditures	1,304,976	1,311,435	6,459	0.5%
RESERVATION OF NET ASSETS				
Reserve for Debt Service	114,647	118,158	3,511	3.1%
Reserve for Future Expenditures	-	9,586	9,586	100.0%
TOTAL EXPENSES AND USES	\$ 1,419,623	\$ 1,439,179	\$ 19,556	1.4%

SPECIAL SANITATION DISTRICT FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Garbage Fee Collections	\$ 2,671,656	\$ 3,008,869	\$ 337,213	12.6%
Landfill Fees	150,000	-	(150,000)	-100.0%
Other Charges	65,000	65,000	-	0.0%
Interest Earned	1,000	500	(500)	-50.0%
Transfer from General Fund	26,500	24,500	(2,000)	-7.5%
Transfer from Fire District Fund	2,300	2,400	100	4.3%
Total Revenues	2,916,456	3,101,269	184,813	6.3%
TOTAL REVENUES AND SOURCES	\$ 2,916,456	\$ 3,101,269	\$ 184,813	6.3%
EXPENSES AND USES				
EXPENSES				
Operating Expenditures	\$ 2,665,604	\$ 2,731,772	\$ 66,168	2.5%
Transfer to General Fund	163,149	163,149	-	0.0%
Total Expenditures	2,828,753	2,894,921	66,168	2.3%
RESERVATION OF NET ASSETS				
Reserve for Future Expenditures	87,703	206,348	118,645	135.3%
TOTAL EXPENSES AND USES	\$ 2,916,456	\$ 3,101,269	\$ 184,813	6.3%





INTERNAL SERVICE FUND

The **WORKERS' COMPENSATION FUND** is utilized to account for the Workers' Compensation Insurance Program for the benefit of the employees of Bibb County.

WORKERS COMPENSATION FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Insurance Claims	\$ -	\$ 175,000	\$ 175,000	100.0%
Interest Earnings	10,000	5,000	(5,000)	-50.0%
Employer Contributions	-	1,321,500	1,321,500	100.0%
Transfer from General Fund	1,032,450	-	(1,032,450)	-100.0%
Transfer from Tobesofkee Recreation Fund	5,000	-	(5,000)	-100.0%
Total Revenues	1,047,450	1,501,500	454,050	43.3%
TOTAL REVENUES AND SOURCES	\$ 1,047,450	\$ 1,501,500	\$ 454,050	43.3%
EXPENSES AND USES				
EXPENSES				
Medical Claims	\$ 680,000	\$ 850,000	\$ 170,000	25.0%
Weekly Benefits	61,450	62,000	550	0.9%
Assessments	55,000	52,000	(3,000)	-5.5%
Settlements	-	250,000	250,000	100.0%
Consulting	6,000	-	(6,000)	-100.0%
Payments to ACCG	240,000	280,000	40,000	16.7%
Legal	5,000	7,500	2,500	50.0%
Total Expenditures	1,047,450	1,501,500	454,050	43.3%
TOTAL EXPENSES AND USES	\$ 1,047,450	\$ 1,501,500	\$ 454,050	43.3%

CAPITAL OUTLAY

FY 2013

All funds appropriated for capital outlay in General Fund are budgeted in one line item called "contingency capital outlay". The departments are given a list of the items that were approved but no funds are budgeted in the individual departments. When items are ordered and final prices known, an amount equal to the cost is transferred from capital outlay contingency to the individual department's capital outlay line item. The Finance Director is authorized by the Budget Resolution to transfer these funds provided the amounts are within the not-to-exceed limit for each item.

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
Animal Welfare			
1 Filing Cabinets	502	502	
6 Stainless Steel Cages	375	2,250	
4 Chairs for Desks in Front Office	170	680	
1 Fax Machine	368	368	
1 Steam Cleaner	4,500	4,500	
3 Dog Traps	250	750	
3 Cat Traps	100	300	
1 Gate Doors	2,625	2,625	
1 Office Desk and Chair	1,200	1,200	
Animal Welfare Total		13,175	
Board of Elections			
2 Hob Links	200	400	
4 Express Poll 5000 Pollbook (software, case & power supply)	2,500	10,000	
9 Desktop System w/CDRW	950	8,550	
9 MS Office Professional 2010	325	2,925	
198 AV-TS R6 Battery, Lead Acid, 12 V	39	7,722	
10 Express Poll 4000 Battery Pack	201	2,010	
12 Express Poll 5000 Battery Pack	153	1,836	
Board of Elections Total		33,443	
Buildings & Properties			
1 Laptop System w/CDRW	1,300	1,300	
1 MS Office Professional	325	325	
1 Desktop System w/CDRW	950	950	
1 MS Office Professional	325	325	
1 Desktop System w/CDRW	950	950	
1 MS Office Professional	325	325	
2 Mainframe Terminal Emulation	100	200	
1 HP Laser Jet Printer	100	100	
1 Desk (#1040)	880	880	
1 Credenza with keyboard tray (#1051)	745	745	
1 Two drawer lateral file (#1025)	460	460	
1 System XXI mid-back chair (#902)	380	380	
1 Replace HVAC-2nd Fl Courthouse	22,000	22,000	
1 Green Initiatives	25,000	25,000	
Buildings & Properties Total		53,940	
Civil & Magistrate Court Clerk			
2 IBM Reconditioned 3500 Typewriter	500	1,000	
1 Desktop System w/CDRW	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
1 HP Laser Jet P3015DN Printer	100	100	
Civil & Magistrate Court Clerk Total		2,475	
Civil & Magistrate Court Judge			
1 Desktop System w/CDRW	950	950	
1 Color Desk Jet Printer	125	125	
1 Mainframe Terminal Emulation	100	100	
Civil & Magistrate Court Judge Total		1,175	

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
Civil & Magistrate Court Sheriff			
1 Color Desk Jet Printer	125	125	
1 Red Head Outdoor Series 20 gun safe (Bass Pro)	849	849	
6 Streamlight LED Flashlight	120	720	
1 4 person Metal Wall mounted storage lockers	240	240	
2 Cube metal wall mounted storage lockers	73	146	
1 GoEcolife 16 sheet shredder	400	400	
1 Desk Top Computer	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal	100	100	
1 Desk Chair	395	395	
1 Office Chair	261	261	
Civil & Magistrate Court Sheriff Total		4,511	4,511
Civil & Magistrate Court Warrants			
2 Secretarial Task Chair (ergonomic)	420	840	
Civil & Magistrate Court Warrants Total		840	840
Civil & Magistrate Court Total			9,001
Clerk of Superior Court			
1 32" Television	450	450	
1 ColorTrac CI40 M (monochrome)scanner	4,995	4,995	
1 1 IBM LexMark Wheelwriter 3500	1,000	1,000	
3 3 copies of Microsoft Office 2010	325	975	
3 Mainframe Terminal	100	300	
1 Remodel front counter area.	2,253	2,253	
1 Hardware/Software Upgrade for Resolution 3	69,430	69,430	
Clerk of Superior Court Total		79,403	79,403
Coroner			
1 Laptop	1,300	1,300	
1 Mainframe Terminal	100	100	
1 MS Office Professional	325	325	
Coroner Total		1,725	1,725
Custodial			
1 Carpet Extractor w/inline heat, wand and solution hose	2,000	2,000	
1 Floor Buffer w/ pad holder	825	825	
Custodial Total		2,825	2,825
District Attorney			
3 Scanners	1,020	3,060	
3 Desktop System w/CDRW	950	2,850	
3 MS Office Professional	325	975	
3 Mainframe Terminal Emulation	100	300	
1 Laser Printer 15 PPM	550	550	
District Attorney Total		7,735	7,735
Finance			
1 Desk (#1040)	880	880	
1 Credenza with keyboard tray (#1051)	745	745	
1 Two drawer lateral file (#1025)	460	460	
1 System XXI mid-back chair (#902)	380	380	
1 Desktop System w/CDRW	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
1 HP Laser Jet Printer	100	100	
Finance Total		3,940	3,940

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
Grants Administration			
1 Hybrid Vehicle Replacement & Diesel Retrofit	30,000	30,000	
Grant Administration Total			30,000
Human Resources			
3 Desktop system w/CDRW	950	2,850	
4 MS Office Professional	325	1,300	
4 Mainframe Terminal Emulation	100	400	
1 Laptop System w/CDRW	1,300	1,300	
Human Resources Total			5,850
Inspection & Fees			
11 Smart Phones for Select Department Personnel	200	2,200	
2 New PCs	950	1,900	
2 MS Office Professional	325	650	
2 Fleet Replacement (City# 45111, 45112)	30,000	60,000	
Inspection & Fees Total			64,750
Information & Technology Services			
6 Servers/Storage	6,500	39,000	
1 Fiber to Records Center	18,885	18,885	
1 Bibb County ITS Enterprise	2,848,284	2,848,284	
Information & Technology Services Total			2,906,169
Geographic Information Systems			
1 Aerial Photography & Road Centerline Correction	80,000	80,000	
Geographic Information Systems Total			80,000
Telephone Service Center			
1 Elections LSP/Gateway	20,337	20,337	
1 Engineering LSP/Gateway	26,364	26,364	
Telephone Service Center Total			46,701
Total Information & Technology Services Department			
			3,032,870
Juvenile Court			
1 Office Desk Chair	395	395	
7 Desktop System W/CDRW	950	6,650	
7 MS Office Professional	325	2,275	
7 Corel Word Perfect Professional	200	1,400	
7 Mainframe Terminal Emulation	100	700	
Juvenile Court Total			11,420
Library			
1 Elevator-Washington Memorial Library	20,000	20,000	
Library Total			20,000
Probate Court			
6 Computers	950	5,700	
6 Software/Word	325	1,950	
6 Software/WordPerfect	200	1,200	
6 Mainframe	100	600	
4 Printers	1,200	4,800	
1 Granada multifunctional chair with arms	300	300	
1 File Storage Removal	6,000	6,000	
Probate Court Total			20,550

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
Public Defender			
1 Desktop System w/ CDRW	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulations	100	100	
1 Digital Voice Recorder, Sony, ICDUX512	120	120	
1 External Microphone, Phillips, LFH9171	20	20	
1 Color Deskjet Printer	125	125	
1 Bookcase, Ultra, 1120MH	166	166	
1 Lateral File, 5-drwr, FF536XRBK	815	815	
1 Kneespace Credenza, HON94000	1,050	1,050	
1 Bookcase Hutch, 1035MH	350	350	
2 Desktop System w/ CDRW	950	1,900	
2 MS Office Professional	325	650	
2 Mainframe Terminal Emulations	100	200	
2 Laserjet	550	1,100	
5 Color Deskjet Printer	125	625	
1 Vertical File, 5-drwr, ltr size, gray, V15305	569	569	
1 High-back Traditional Chair, Boss, B800	300	300	
Public Defender Total		9,365	
PW-Administration			
1 Laptop Computer	1,300	1,300	
1 Desktop Computer	950	950	
1 MS Office Professional	325	325	
1 Color Desk Jet Printer	125	125	
1 Mainframe Terminal Emulation	100	100	
1 Sports Utility Vehicle Replacement (23264)	35,000	35,000	
PW-Administration Total		37,800	
PW-Engineering			
1 Desktop Computer	950	950	
1 MS Office Professional	325	325	
1 Color Desk Jet Printer	125	125	
1 Mainframe Terminal Emulation	100	100	
1 SUV 3/4 ton Survey Vehicle Replacement (23261)	35,500	35,500	
PW-Engineering Total		37,000	
PW-Shop Repair			
1 Security Camera System-Operation	5,000	5,000	
PW-Shop Repair Total		5,000	
PW-Stormwater Mngt.			
1 Confined Space Safety Equipment	6,000	6,000	
PW-Stormwater Mngt. Total		6,000	
PW-Street/Road Maint & Construction			
1 Digital camera	300	300	
3 Chain Saws	500	1,500	
1 Tractor Mower Replacement	18,250	18,250	
1 Salt Spreader -5 cu. Yd	12,500	12,500	
1 Salt Spreader -5 cu. Yd	12,500	12,500	
1 Security Camera System-Tobesofkee Dam.	5,000	5,000	
PW-Street/Road Maint & Construction Total		50,050	

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
PW-Traffic Engineering			
1 Microsoft Visio Professional 2010	500	500	
1 Solar powered Speed Awareness signs	4,650	4,650	
2 Traffic Counter	1,100	2,200	
50 Fiber Optic Cables (ST to ST connections)	20	1,000	
1 Items used to install traffic counters	1,000	1,000	
1 Flashing Beacons - Skipper Road	7,400	7,400	
Traffic Engineering Total			16,750
Total Public Works/Engineering			152,600
Purchasing			
5 Desktop System w/CDRW	950	4,750	
5 MS Office Professional	325	1,625	
5 Mainframe Terminal Emulation	100	500	
5 Laser Jet printer	100	500	
Purchasing Total			7,375
Risk Management			
1 Desktop System w/CDRW	950	950	
1 Microsoft Office	325	325	
1 Mainframe	100	100	
Risk Management Total			1,375
Sheriff-Administration			
1 Carpet	2,900	2,900	
4 Desktop Computers	950	3,800	
4 Software, MS Office Professional	325	1,300	
4 Software, Mainframe terminal emulation	100	400	
6 Software, Upgrades to MS Office 2010	337	2,022	
Sheriff-Administration Total			10,422
Sheriff-Civil Process/Central Records			
3 Desktop w/CDRW	950	2,850	
3 MS Office Professional	325	975	
3 Mainframe Terminal Emulation	100	300	
2 In-Car Computers	3,500	7,000	
Sheriff-Civil Process/Central Records Total			11,125
Sheriff-Communications			
1 5-Drawer Vertical File Cabinet	500	500	
2 Desk Chairs w/arms	395	790	
Sheriff-Communications Total			1,290
Sheriff-Court Services & Security			
1 Magnetometer	1,800	1,800	
4 Desktop Computer w/CDWR	950	3,800	
4 MS Office Professional	325	1,300	
4 Mainframe Terminal Emulation	100	400	
Sheriff-Court Services & Security Total			7,300
Sheriff-Criminal Investigation			
5 Tasers w/Holster	900	4,500	
2 Desktop System w/CDRW	950	1,900	
2 MS Office Professional	325	650	
2 Mainframe Terminal Emulation	100	200	
3 Filing Cabinets - 4-Drawer Legal	300	900	
Sheriff-Criminal Investigation Total			8,150

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
Sheriff-Drug Investigation			
2 Desktop Computer w/CDRW	950	1,900	
2 MS Office Professional	325	650	
2 Mainframe Terminal Emulation	100	200	
Sheriff-Drug Investigation Total			2,750
Sheriff-Evidence & Property			
1 Ceiling Air Purification System	2,300	2,300	
1 Laptop Computer	1,300	1,300	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
1 Upgrade the Evidence Management System	1,500	1,500	
Sheriff-Evidence & Property Total			5,525
Sheriff-Forensics/ID/Crime Analysis			
2 Camera Body	1,000	2,000	
1 Laptop Computer	1,300	1,300	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
1 ARCGIS Basic License	1,500	1,500	
1 Other Hardware (Bluetooth)	213	213	
Sheriff-Forensics/ID/Crime Analysis Total			5,438
Sheriff-Patrol			
20 VHF Mobile Radios	670	13,400	
1 I-Pad	600	600	
8 Bullet proof vests	700	5,600	
50 Riot gear	275	13,750	
5 Laser speed detection units	3,800	19,000	
1 Desk Top Computer w/CDRW	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
8 Bullet proof vests	700	5,600	
8 Tasers	825	6,600	
Sheriff-Patrol Total			65,925
Sheriff-Police Training			
1 Desktop w/CDWR	950	950	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
1 Laptop Computer	1,300	1,300	
1 MS Office Professional	325	325	
1 Mainframe Terminal Emulation	100	100	
50 Semi-Automatic Pistols	366	18,300	
50 Gun Holsters	127	6,350	
Sheriff-Police Training Total			27,750
Total Sheriff's Office			145,675
State Court Probation			
6 Desktop System w/CDRW	950	5,700	
6 MS Office Professional	325	1,950	
6 Mainframe Terminal Emulation	100	600	
2 Chair	200	400	
State Court Probation Total			8,650

**CAPITAL OUTLAY
FY 2013**

GENERAL FUND

	Unit Cost	Total Cost	Department Request
State Court Solicitor			
4 Personal Computers	950	3,800	
7 MS Office Professional	325	2,275	
7 Mainframe Terminal Emulation	100	700	
State Court Solicitor Total			6,775
State Court Victim Witness Assistance			
1 Scanner	495	495	
State Court Victim Witness Assistance Total			495
Superior Court Judges			
5 Desktop System w/CDRW	950	4,750	
5 MS Office Professional	325	1,625	
5 Mainframe Terminal Emulation	100	500	
1 Carpeting	3,500	3,500	
Superior Court Judges Total			10,375
Tax Assessors			
1 Blackberry Phone	200	200	
1 Epson EX210 Multimedia Projector	700	700	
3 Blinds for Board Room	500	1,500	
7 Desktop Systems w/ CDRW	950	6,650	
7 MS Office Professional	325	2,275	
8 Mainframe Terminal Emulation	100	800	
1 Laptop System w/ CDRW	1,300	1,300	
1 MS Office Professional	325	325	
6 Digital Cameras	160	960	
2 Office Chairs-Realspace Mid Back Bonded Leather, Black	200	400	
1 SOL Software	7,842	7,842	
1 New Plotter	6,500	6,500	
Tax Assessors Total			29,452
Tax Commissioner			
19 Desktop System W/CDRW	950	18,050	
19 MS Office Professional	325	6,175	
19 Mainframe Terminal Emulation	100	1,900	
8 Ultra sharp monitors 23"	100	800	
1 Carpet	3,894	3,894	
1 Painting & repairs	1,200	1,200	
8 New Workstations (8)	2,978	23,825	
1 Network Upgrade	12,500	12,500	
Tax Commissioner Total			68,344
Total General Fund			\$ 3,831,108

**CAPITAL OUTLAY
FY 2013**

FIRE FUND

	Unit Cost	Total Cost	Department Request
Emergency Management			
7 Computers (50%)	475	3,325	
7 MS Office Professional (50%)	163	1,141	
6 IPAD (50%)	375	2,250	
6 Adobe X software (50%)	150	900	
1 Computer docking station for Mobile Command Post (50%)	500	500	
1 Laptop for computer docking station (50%)	1,500	1,500	
4 Ups for computers (50%)	30	120	
1 GIS computer Dell precision w/monitor (50%)	1,000	1,000	
Weather Station: Davis Instruments 6163 Wireless Vantage Pro2 with UV and Solar			
3 Radiation Sensors and 24-Hour Fan-Aspirated Radiation Shield (50%)	538	1,614	
25 Camera's needed for damage assessment teams (50%)	30	750	
1 Weather forecasting software (50%)	88	88	
1 Radio Repeater (RC 210) (50%)	105	105	
1 Rack mount for repeater (50%)	38	38	
1 Crystals for repeater (50%)	25	25	
2 White storage cabinets (50%)	60	120	
2 Dark brown storage cabinets (50%)	57	114	
1 AVL Satellite for Mobile Command Post (50% of cost)	14,400	14,400	
1 Keyless Entry	12,500	12,500	
Emergency Management Agency Total		40,490	
Fire Department			
1 Computer Software Contract	500	500	
15 1.5" Wildland Firefighting Hose	150	2,250	
1 Blower	200	200	
5 Diesel Exhaust System Repair/Replace	500	2,500	
1 Edger	200	200	
8 Extrication Equipment Preventive Maintenance	1,200	9,600	
2 Fire Hydrants (Bibb County)	1,980	3,960	
2 Fire Hydrants, Dry (Bibb County)	2,500	5,000	
1 Hose Tester & Adaptors	3,200	3,200	
1 Ceiling Mounted Speaker	200	200	
1 Ceiling Mounted Speaker	200	200	
2 Ceiling Mounted Speaker	200	400	
2 Ceiling Mounted Speaker	200	400	
1 Locker	200	200	
16 Overhead Door Repair/Replace	200	3,200	
6 Station Landscaping	1,625	9,750	
1 Station Landscaping	1,625	1,625	
15 1.75" Fire Hose (100' Sections Coupled)	205	3,075	
3 1.75" Nozzles	605	1,815	
15 2.5" Fire Hose (50' Sections Coupled)	265	3,975	
2 2.5" Nozzles	910	1,820	
4 AED Batteries	179	716	
2 Extrication Equipment Upgrades	4,800	9,600	
1 Handie Talkie	3,000	3,000	
1 Nederman Exhaust System	2,500	2,500	
6 Portable Radio Batteries	55	330	
6 SCBA Equipment & Cylinders	4,975	29,850	
2 Thermal Imaging Camera Batteries	125	250	
30 Turnout Gear	1,650	49,500	

**CAPITAL OUTLAY
FY 2013**

FIRE FUND

	Unit Cost	Total Cost	Department Request
Fire Department (cont.)			
1 Clothes Dryer	500	500	
1 Grill	450	450	
1 Kitchen Blinds	150	150	
1 Light Fixtures, Apparatus Floor	500	500	
11 Outside Window	200	2,200	
14 Outside Window	200	2,800	
2 Phone, 2 line	75	150	
1 Shower Curtain and Liner	75	75	
1 Washing Machine	500	500	
1 Window Blind & Screen	110	110	
1 Desk and Workstation	1,500	1,500	
8 Kitchen Chairs	35	280	
12 Kitchen Chairs	35	420	
3 Mattress Sets	320	960	
3 Mattresses	225	675	
1 Office Chair	100	100	
1 Sofa	1,100	1,100	
1 Sofa	1,100	1,100	
1 Generator Station #107	12,000	12,000	
1 Thermal Imaging Camera	16,000	16,000	
1 Commercial Turnout Gear Extractor	12,000	12,000	
2 Lawn Maintenance Equipment	6,250	12,500	
1 Apparatus Floor Replacement #106	14,000	14,000	
1 Driveway/Parking Lot Fire Admin	11,400	11,400	
2 Command Staff Vehicles (38%)	18,240	36,480	
1 Fire Inspection Vehicles (50975)	25,000	25,000	
1 Service Truck (38%)	13,300	13,300	
Fire Department Total		316,066	316,066
 800 MHZ			
1 800 MHZ System	654,500	654,500	654,500
 Total Fire Fund			1,011,056

**CAPITAL OUTLAY
FY 2013**

LAW ENFORCEMENT COMMISSARY FUND
--

	Unit Cost	Total Cost	Department Request
Sheriff-Building Maintenance			
1 Replace Flat Gravel Roof on Jail F-Wing	55,000	55,000	
1 Replace Shingle Roof at Eastside Substation	15,000	15,000	
1 Replace Floor Tile-Higgins Inv. Bldg.	8,000	8,000	
Sheriff-Building Maintenance Total			78,000
Sheriff-Corrections			
12 Hospital Mattresses	149	1,788	
25 EZ Bunks	200	5,000	
70 Stab Proof Vests	561	39,270	
2 Desktop Computers w/CDWR	950	1,900	
2 MS Office Professional	325	650	
2 Mainframe Terminal Emulation	100	200	
2 Desk Jet Printers	125	250	
15 27 inch Color Televisions	300	4,500	
2 42 inch Color Televisions	500	1,000	
20 Duty Station Chairs	475	9,500	
Sheriff-Corrections Total			64,058
Sheriff-Court Services & Security			
50 Leg Irons	41	2,050	
2 30 X 56 Desk with U Turns	1,750	3,500	
6 Desk Chairs w/Arms	300	1,800	
Sheriff-Court Services & Security Total			7,350
Sheriff-Crime Prevention			
Driving Simulator- Ultra Series and Portable:			
1 Portable Unit	11,600	11,600	
9 Cockpit Style Units	11,700	105,300	
1 Instructor's Station	3,500	3,500	
1 Set-up and Training	1,500	1,500	
Sheriff-Crime Prevention Total			121,900
Sheriff-Detention			
26 Stab and Bullet Proof Vests	370	9,620	
3 Desktop Computer w/CDRW	950	2,850	
3 MS Office Professional	325	975	
3 Mainframe Terminal Emulation	100	300	
3 Duty Station Chairs	475	1,425	
Sheriff-Detention Total			15,170
Total Law Enforcement Commissary Fund			286,478

**CAPITAL OUTLAY
FY 2013**

LAW ENFORCEMENT CONFISCATION FUND
--

	Unit Cost	Total Cost	Department Request
Sheriff-Forensics/ID/Crime Analysis			
1 Cabinets for Drug Identification Room	6,500	6,500	
1 CSI Vehicle Replacement (50984)	26,000	26,000	
1 Vehicle Set Up	10,730	10,730	
Sheriff-Forensics/ID/Crime Analysis Total			43,230
Sheriff-Patrol			
10 12 Gauge Shotguns	450	4,500	
1 Office desks	1,000	1,000	
3 Office chairs	400	1,200	
Sheriff-Patrol Total			6,700
Sheriff-Police Training			
20 Body Cameras	900	18,000	
Sheriff-Police Training Total			18,000
Total Law Enforcement Confiscation Fund			67,930

**CAPITAL OUTLAY
FY 2013**

DRUG ABUSE TREATMENT & EDUCATION FUND
--

	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Department Request</u>
1 Color Desk Jet Printer	125	125	
2 Desktop System w/ CDRW	950	1,900	
1 Laser Printer 15 PPM	1,200	1,200	
2 MS Office Professional	325	650	
1 Corel WordPerfect Professional	200	200	
2 Mainframe Terminal Emulation	100	200	
Total Drug Abuse Treatment & Education Fund			<u><u>4,275</u></u>

**CAPITAL OUTLAY
FY 2013**

ALTERNATIVE DISPUTE RESOLUTION FUND
--

	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Department Request</u>
1 Optoma Pro150S DLP Digital Projector; LED Projector	475	475	
1 Conference Phone	600	600	
1 Dark 10 ft Conference table Mahogany	695	695	
14 Conference Chairs	189	2,646	
4 Office Chairs	159	636	
1 42" Round Laminate Conference Table Top, Mahogany	319	319	
1 42" Wide 4 Drawer Lateral File/Storage Cabinet, Black	589	<u>589</u>	
Total Alternative Dispute Resolution Fund			<u><u>5,960</u></u>

**CAPITAL OUTLAY
FY 2013**

LAW LIBRARY FUND

	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Department Request</u>
2 Desktop System w/o software	950	<u>1,900</u>	
Total Law Library Fund			<u><u>1,900</u></u>

**CAPITAL OUTLAY
FY 2013**

TOBESOFKEE RECREATION AREA FUND
--

	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Department Request</u>
50 Stack Chair with Arms	59	2,950	
10 Gas Powered String Trimmers	320	3,200	
10 6' Metal Coated Tables with Pedestal	850	8,500	
2 Repair hot water mixing system in two bathhouses in Arrowhead Camping Area.	2,500	5,000	
1 Vehicle with Law Enforcement Setup (20183)	22,000	22,000	
1 Vehicle Set up	1,200	<u>1,200</u>	
Total Tobesofkee Recreation Fund			<u><u>42,850</u></u>

**CAPITAL OUTLAY
FY 2013**

SPLOST CAPITAL IMPROVEMENTS FUND

	Unit Cost	Total Cost	Department Request
Animal Welfare			
6 Motorola Radios	3,000	18,000	
Animal Welfare Total			18,000
Board of Commissioners			
1 Projector, ceiling mount, presentation mouse and cable	2,150	2,150	
Board of Commissioners Total			2,150
Telephone Service Center			
1 Courthouse Communications Manager	182,641	182,641	
1 Courthouse Voicemail	39,526	39,526	
1 Juvenile Center	92,301	92,301	
1 Annex LSP/Gateway	31,946	31,946	
Telephone Service Center Total			346,414
Sheriff-Communications			
800MHz Radio Communication Radios:			
244 Motorola XTS2500 Portable Radios	3,100	756,400	
144 Motorola 800 MHz Mobile Radios	4,095	589,680	
163 Upgrade Mobile Radios	1,078	175,714	
4 Radio Consoles (4)	70,000	280,000	
Sheriff-Communications Total			1,801,794
Sheriff-Court Services & Security			
1 4 Monitors/ 75 Cameras	212,250	212,250	
Sheriff-Court Services & Security Total			212,250
Sheriff-Criminal Investigation			
2 Replace Police Package Vehicles (50873, 50924)	21,000	42,000	
2 Vehicle Set Up	1,543	3,086	
Sheriff-Criminal Investigation			45,086
Sheriff-Detention			
1 Vehicle Replacement (23291)	21,000	21,000	
1 Vehicle Set Up	1,987	1,987	
Sheriff-Detention Total			22,987
Sheriff-Patrol			
11 In-car computers	3,500	38,500	
10 Vehicle Video Cameras	5,242	52,420	
1 Rescue Boat and Trailer	25,000	25,000	
11 Vehicle Replacements (50967, 50973, 23245, 50994, 50704, 50716, 50992, 50715, 50718, 50719, 50721)	21,000	231,000	
11 Vehicle Set Up	12,097	133,067	
Sheriff-Patrol Total			479,987
Sheriff-Police Training			
2 Vehicle Replacement (23209, 23257)	21,000	42,000	
2 Vehicle Set Up	1,543	3,086	
Sheriff-Police Training Total			45,086
Sheriff-Warrants			
1 Vehicle Replacement (50976)	21,000	21,000	
1 Vehicle Set Up	2,097	2,097	
Sheriff-Warrants Total			23,097
Total Sheriff's Office			2,630,287

**CAPITAL OUTLAY
FY 2013**

SPLOST CAPITAL IMPROVEMENTS FUND

	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Department Request</u>
Superior Court Judges			
1 Evidence Presentation Equipment	165,188	<u>165,188</u>	
Superior Court Judges Total			<u><u>165,188</u></u>
Emergency Management Agency			
50 Radio Cache (50 Radios) (50% of cost)	2,500	<u>125,000</u>	
Emergency Management Agency Total			<u><u>125,000</u></u>
Total SPLOST Capital Improvements Fund			<u><u>3,287,039</u></u>