



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Macon, Georgia, for its annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. The GFOA established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

The award is valid for a period of one year only. The fiscal year 2015 budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for the Distinguished Budget Presentation Award and includes the consolidated Macon-Bibb County Operations.



## List of Principal Officials

Mayor Robert A. B. Reichert  
Mayor Pro-Tem Bert Bivins III

### County Commissioners

Gary Bechtel  
Elaine Lucas  
Al Tillman

Ed DeFore  
Larry Schlesinger  
Virgil Watkins

Mallory Jones  
Warren "Scotty" Shepherd

### Constitutional and Elective Officers

#### Constitutional Officers

Sheriff  
Probate Court Judge  
Tax Commissioner  
Superior Court Clerk

David Davis  
Sarah Harris  
Tommy Tedders  
Erica Woodford

#### Elected Officials

Public Defender  
Coroner  
Chief Superior Court Judge  
Superior Court Judge  
Superior Court Judge  
Superior Court Judge  
Superior Court Judge  
State Court Solicitor General  
State Court Judge  
State Court Judge  
District Attorney  
Civil & Magistrate Judge

Lee Robinson  
Leon Jones  
Tillman Self  
Howard Simms  
Edgar Ennis, Jr.  
Philip Raymond  
Verda Colvin  
Rebecca Grist  
Jeffrey Hanson  
William Adams  
David Cooke  
William P. Randall



## List of Principal Officials

### Administrative

#### Administration

|   |                    |
|---|--------------------|
| County Manager                            | Dale M. Walker     |
| Assistant County Manager                  | Steve H. Layson    |
| Assistant County Manager                  | Charles L. Coney   |
| Assistant to County Manager               | Julie Moore        |
| Assistant to County Manager               | Chris Floore       |
| Director of Human Resources               | Ben Hubbard        |
| Director of Finance                       | Christy Iuliucci   |
| County Attorney                           | Judd Drake         |
| Fire Chief                                | Marvin Riggins     |
| Director of E-911                         | Keith Moffett      |
| Emergency Management Agency Director      | Don Druitt         |
| Director of Business Development Services | Tom Buttram        |
| Director of Facilities Management         | Gene Simonds       |
| Director of Recreation                    | Doc Dougherty      |
| Director of Vehicle Maintenance           | Sam Hughley        |
| Manager of Economic & Community Dev.      | Wanzina Jackson    |
| Director of Parks and Beautification      | Stephen Lawson     |
| Director of Procurement                   | Nyesha Daley       |
| Director of Information Technology        | Stephen Masteller  |
| Director of Municipal Court               | Terry Bizzell, Sr. |
| Director of Public Works                  | Steve Pettis       |
| Director of Engineering                   | Dave Fortson       |
| Director of Solid Waste                   | Kevin Barkley      |
| Director of Animal Welfare                | Sarah Tenon        |
| Director of Small Business Affairs        | Dr. James Bumpus   |
| Municipal Court Judge                     | Robert Faulkner    |



## 2015 Annual Budget

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### **Macon-Bibb County's Vision, Mission and Strategic Priorities**

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The Mayor and Commissioners are engaged in a yearlong Strategic Planning process funded by the Knight Foundation. While the Strategic Plan will not be completed until November 2014, the Mayor and Commissioners were able to set the Vision and Mission of the newly consolidated government during the first quarter of 2014. They identified five strategic priorities which were utilized during the budgeting process.

#### **Vision Statement**

*Macon-Bibb will be the center of development, culture, and opportunity, remembering our past while inspiring hope and pride for our future.*

#### **Mission Statement**

*Macon-Bibb County provides the essential infrastructure, services, and programs, creating a vibrant economic and cultural climate, enabling individuals, families, and businesses to prosper.*

#### **"Forward Together" Strategic Priorities**

Those major areas we need to focus our time, energy and resources on to realize our vision.

- Community and Economic Development

Jobs – Balanced Development throughout the Community – Address Poverty - Housing - Support and Encourage Quality Education

- Safe Communities

Public Safety – Crime Prevention

- Effective Government and Governance

Employee Compensation - Equitable Taxes - Improve Public Perception of the Local Leaders - Complete SPLOST Projects Successfully in a Timely Manner

- Infrastructure Improvement

Storm water - Transportation Improvements – Trails, Transportation/Logistics Hub, Road Resurfacing, Extend Water/Sewer)

- Quality of Life

Supporting the Arts and Culture - Tourism Improvements – Social Nightlife - Complete Passive Recreation Projects



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ROBERT A. B. REICHERT  
MAYOR

OFFICE OF THE MAYOR

## Macon-Bibb County

700 POPLAR STREET  
P.O. BOX 247  
MACON, GEORGIA 31202-0247  
(478) 751-7170  
FAX (478) 751-7931

September 09, 2014

Citizens of Macon-Bibb County:

It is with great pride and pleasure that I present the first budget for the newly consolidated Macon-Bibb County Government. We have come together as the fourth largest city in Georgia and are working to become the Hub City of our region. This budget covers the period of July 1, 2014 through June 30, 2015. This document reflects our goal to unify the area and create a vibrant economic and cultural climate.

In the first six months of the consolidated Macon-Bibb County government leading up to the adoption of our first budget, we have been able to celebrate many successes. The transition to the new government has been praised as smooth and without interruption of services to the public; we have been able to move forward more quickly with projects funded by the Special Purpose Local Option Sales Tax; our community is gaining more state and national attention for its efforts; and there is an overwhelming sense of optimism expressed to me by people, both inside and outside of the county.

One of the objectives for this budget was to begin stabilizing the operations of the government by equalizing the millage rate for all taxpayers and realigning services to find efficiencies and better ways to operate. In this fiscal year, we reduced the former city millage rate by half, and we intend to reduce the other half next fiscal year. Once this is accomplished, all citizens in our community will be paying the same millage rate for Macon-Bibb services, one of the promises of consolidation. By trying to find more efficient ways to operate, we can reduce the cost of government.

Moving forward, we have a major – and very important – budget objective to address, and that involves parity in pay among the employees. The former City and County worked with different pay scales, and we have noticed differences during the consolidation and creation of departments and the realignment of services. The Middle Georgia Regional Commission is completing a pay study to determine what that scale should be across all departments, and once that is finalized, a strategy for implementing it can be developed.

Elected officials, constitutional officers, court systems, administrative staff, and community partners have all worked well together to make sure the creation of a new government – as requested by our community – was a success. For that, we must say ‘Thank you’ to those people, departments, and organizations, for making this a reality in our first six months. We still have a great deal to do, but we have been put on the right path.

It is an honor to serve as your Mayor. Thank you for your support as we become the “Hub City of Middle Georgia.”

Sincerely,

Robert A. B. Reichert  
Mayor

Dale M. Walker  
County Manager

Steve H. Layson  
Assistant County Manager, Infrastructure

Charles Coney  
Assistant County Manager, Operations



Macon-Bibb County  
Office of the County Manager

Julie Moore  
Assistant to the County Manager,  
Budget and Strategic Planning

Chris Floore  
Assistant to the County Manager,  
Public Affairs

September 4, 2014

Mayor Robert A. B. Reichert  
Commissioner Gary Bechtel  
700 Poplar Street  
Macon, Georgia 31201

RE: Transmittal Letter

Dear Mayor Reichert and Commissioner Bechtel,

Consolidation is a tremendous opportunity for our community, and we, as an administration, have worked daily to address the concerns of our employees and the public. There have been challenges along the way – both from an operational standpoint and in developing the first consolidated budget – but our teams are pulling together to address those challenges and continue providing services to the public. In preparing the FY2015 Budget, the needs of our citizens remained our guiding force.

There have been many unique challenges in just these first six months as we brought together the City and County workforces on January 1, 2014, and began establishing a new Macon-Bibb County culture. This included combining service, selecting department heads, implementing new processes, educating employees about the new policies, using new software for administration and payroll, and auditing both the City of Macon and Bibb County for the first six months of the year.

The budget cycle began in early January by gathering information on department personnel and operating requests. The Budget team – made up of 2 former city and 2 former county employees – compiled and consolidated the information and met with every department head, elected official, and constitutional officer to discuss their requests, which totaled more than \$176,000,000 in operations and an additional \$16,000,000 for the Capital Improvement Program.

Estimating the revenue in a changing economy – and without the historical context provided for the former City and former County – is quite a task. A promise of consolidation was the eventual equalization of taxes across all of Macon-Bibb, and there were several options available in the FY2015 budget. Taking the loss of the total former city property tax rate of 9.7 mils (approximately \$14 million in revenue) was simply too much to bear in the first year if services and support were to be maintained.

By maintaining the fire fund mil of 2.65 and applying it throughout the boundaries of Macon-Bibb County and eliminating half of the former City mil rate this year, we will be able to absorb the loss in revenue. Additionally, the franchise fees contracts have been signed county-wide and we anticipate a significant increase in this revenue. A growing upward trend in business licenses and permits in 2014 led to the estimated increase in 2015. Charges for services are being reviewed to determine what increase might be necessary in 2015.

Another challenge was to address the anticipated pay disparity when two organizations are combined. The directors' pay has been placed on a scale and the Middle Georgia Regional Commission is working on a pay scale for all people in the new organizational charts. The timing of the reorganization and submission of charts to the Regional Commission did not allow for adjustments to be reflected in the attached proposed budget; however, we will be reviewing them throughout the year against our revenue to determine if adjustments can be made.

Maintaining services while looking at managing 20% reduction in the coming years is at the forefront of our minds. Every effort was made to ensure public safety and critical services were maintained. It was necessary to look for every savings that could be found by reducing travel and operating supplies, eliminating some vacant positions, and implementing a hiring freeze (except for essential services).

We will be using the Georgia Municipal Association lease pool, Special Purpose Local Option Sales Tax, and enterprise funds to support the Capital Improvement Program, as there is not enough revenue in the General Fund to cover the requests.

With an estimated revenue of \$158,700,600, we have developed a balanced budget – including departments, elected officials, and Constitutional officers – to a FY2015 budget of \$158,700,600. We are maintaining the integrity of public safety, judicial services, public works, and parks and recreation, while working hard to be great stewards of public funds.

Please find the attached proposed FY2015 budget as a working document which lays out the fiscal plan to ensure key services are provided to the Macon-Bibb community in our first year as the newly consolidated government.

Respectfully,



Dale M. Walker  
County Manager



Julie J. Moore

Budget and Strategic Planning



## Budget Process

The budget document is developed based upon strategic goals identified by the Macon-Bibb County Commission. This document describes the distribution of funding needed to provide the array of services and programs to achieve the goals set forth:

*Functioning Government*

*Infrastructure*

*Public Safety*

*Economic and Community Development*

*Quality of Life*

The budget process begins in early December with an initial discussion with the Mayor and the County Manager about economic projections and the overall direction that the budget should go in order to comply with the Commission direction. In January the budget process begins where the budget information is gathered from each department and offices of Elected Officials and Constitutional Officers. Comparisons are made to previous funding years then the budget team meets with the department heads to review the requests. The budget team meets with the County Manager and discusses the available resources. Once a balanced budget is completed it is submitted to the Mayor who in turn presents the administrative budget to the Commission for them to make the final decision on the budget as a whole.

### 2014

### Budget Timeline

|             |   |
|-------------|---|
| January 22  | Distribute departmental forms   |
| February 10 | Revenue estimates and organization charts   |
| February 14 | Budget forms returned to budget office including Capital, travel, and new initiatives |
| March 3     | Prepare budget binders for departmental requests                                      |
| March 11-26 | Departmental budget hearings  |
| April 21    | Mayor reviews budget with Elected Officials and Constitutional Officers               |
| May 13      | Mayor presents the proposed budget to the Commission                                  |
| May 16      | Finance Committee of the Commission reviews budget                                    |
| May 29      | Finance Committee of the Commission reviews budget                                    |
| June 10     | Finance Committee of the Commission reviews budget<br>Public hearing on the budget    |
| June 19     | Public hearing on the budget  |
| June 30     | Budget adopted by the Commission  |



## 2015 Annual Budget

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|           |   |
|-----------|---|
| July 1    | 2015 fiscal year budget begins  |
| July 11   | Submission of certified tax digest by Tax Assessor to the Tax Commissioner.                             |
| August 5  | Publish five year history and current digest.   |
| August 12 | Publish notice of property tax increase and public hearings.  |
| August 12 | Hold first and second public hearings on millage rate.  |
| August 19 | Hold third and final public hearing. Adoption of final millage rate upon conclusion of public hearings. |
| August 19 | Submit millage rate to Tax Commissioner to publish the tax bills.                                       |



### Overview of the Budget

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

Macon-Bibb County was created as of January 1, 2014. The Commission shall constitute a county as well as a municipality for the purpose of the application of the General laws and Constitution of the State of Georgia. The Commission has staggered terms and is limited to two four-year terms. The nine member Commission is led by the Mayor, who operates as the Chief Executive Officer. The County Manager is the Chief Operating Officer and is approved by a majority of the Commission. In the new charter all employees, with the exception of the Constitutional Officers and Elected Officials and their staff, work for the County Manager. The new charter also indicates that the budget from the two consolidated governments will be reduced 20% in the next four years. The benchmark budget to earmark the reduction process is \$168,800,000. The 2015 fiscal year budget represents a 7% reduction.

Within this first annual budget of the newly consolidated Macon-Bibb County, it has been structured so no prior year fund balance activity will be used to balance the budget nor will there be any new tax increases proposed. In fact it is proposed to eliminate the city tax millage rate over a two year period and not increase the overall county tax rate.

| <u>Millage</u> | <u>City of Macon</u> | <u>Bibb County</u> | <u>Fire Tax</u> | <u>Total</u>    |
|----------------|----------------------|--------------------|-----------------|-----------------|
| 2014           | 9.7                  | 12.003             | 2.649           | 24.352          |
| 2015           | 4.85                 | 14.652             | 0               | 19.502 (19.9) % |
| 2016           | 0                    | 14.652             | 0               | 14.652 (24.9) % |

This reflects an elimination of the former City of Macon tax millage over a two year period. A special taxing district has to stay in place until the end of calendar year 2015. The former Bibb County is expected to see no tax increase in the consolidation. The fire tax has been continued and is added to the County wide millage rate rather than calling it a fee. In the two year period 39.8 percent reduction for the city residents and no overall millage rate increase for the former county residents. At the end of fiscal year 2016 all residents will be paying one millage rate, which is the former county rate. The elimination of the property tax for the former city residents is a five million dollar impact on the general fund in the first year. It was the goal of this budget to 1) eliminate the millage rate for the city and have only one millage for the entire county, 2) not use any prior year earnings to balance the budget, 3) increase the fund balance to meet the 25% requirement in the financial policy, 4) reduce the budget by 5% from the combined city and county budgets from fiscal year 2014, 5) keep the staffing levels at a consistent level from the city and county combination, and 6) find new sources of revenue to assist in offsetting the lost property taxes. Each of the six areas was accomplished in this document. The base consolidated budget from 2014 was \$168, 600,000 and the proposed budget for fiscal year 2015 is 7% lower. Over the next four years a 13% reduction from the 2014 budget needs to be accomplished or, in other words, the General Fund portion of the



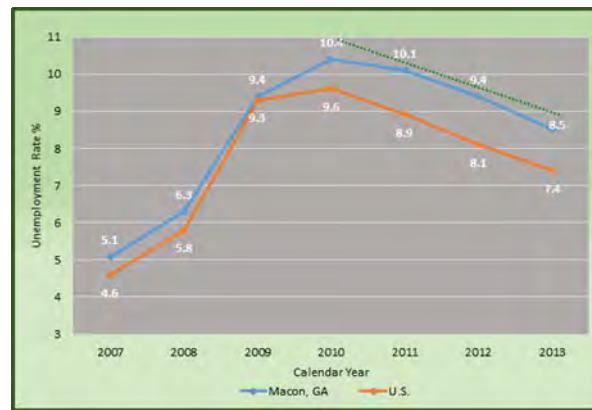


## 2015 Annual Budget

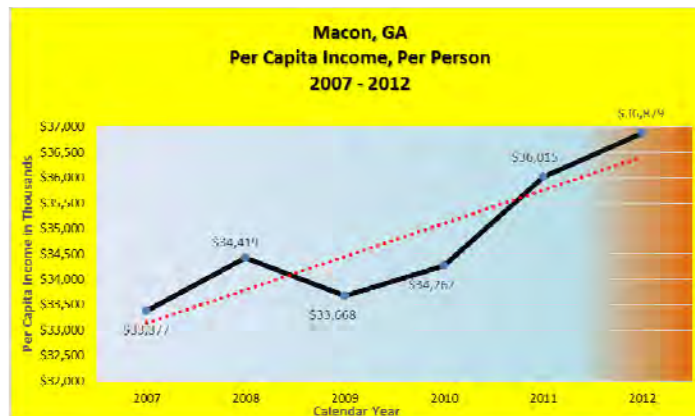
budget needs to move downward to \$134,900,000 by fiscal year 2018. Approximately \$34 million dollars needs to be trimmed from the operating budget to meet the new charter guidelines. The City Commission struggles with maintaining core values of the community government yet providing the amenities' for the quality of life expected in a mid-size community.

### Economic Trends

The unemployment rate in Macon was 8.5 percent while the national average was 7.4 percent as of 2013. As seen on the chart in 2007 the low unemployment rate of 5.1 percent was just prior to the economic downturn that impacted central Georgia.



Personal Income per Capita is another indicator of the community. While the unemployment rate is declining it is natural that the per capita income is increasing. This growth is what will make the sales tax grow and the new housing boom start.





Housing statistics are a valuable tool to analyze the trend of the tax digest and the potential revenue coming into the General Fund. This chart reflects that the housing price index is in a declining trend thus reduced property taxes are anticipated as a result, assuming no new growth will exist. In the Macon-Bibb area there is new growth with the construction of lofts, and a few homes that will somewhat stabilize the estimated market price index for 2015.

### General Information

The area we refer to today as Bibb County sits on the Fall Line where the Piedmont Region meets the Coastal Plains. This area was once the home of the Creek Indians and their predecessors for as many as 12, 000 years before the arrival of the white man. From the earliest known cultures until present, this area has continued to prosper largely because of the modest temperatures all year long.

Once the Creek ceded their lands east of the Ocmulgee River in 1806, trading began with the main commodity being cotton. This crop, along with other crops, was hauled along the river until 1843 when the first railroad brought another form of transportation and greater prosperity.

In 1822, the Georgia legislature created Bibb County, naming it in honor of Dr. William Wyatt Bibb. Dr. Bibb was a politician, physician, and planter, born October 1, 1781, in Amelia County, Virginia and died in Autauga County, Alabama. Upon arrival to Georgia in 1789 his family settled in Elbert County, Georgia where he would later serve in the House of Legislature and U. S. Senate.



Sherman spared this region on his "March to the Sea". With the local people prepared to fight, Sherman feared the Confederate states had joined forces against him and in his haste to get to the sea, stormed the Capital, then located in Baldwin County, and bypassed Bibb County.



## 2015 Annual Budget

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Today you will find Bibb County nestled in the “heart of Georgia” some 80 miles south of Atlanta on Interstate 75, the major link between the South and the upper mid-west industrial area. Also, Interstate 16 connects the port of Savannah to Atlanta creating an ideal shipping and logistics area. The scenic view has not changed much since our first inhabitants. Within Bibb County’s 255 square miles you will still find the rolling hills and soft pinewood entwined with the rivers, creeks and warm temperatures. With all the beauty one can see why Bibb residents understand the statement, “there is no place like home”.

Macon, Georgia, located along the banks of the Ocmulgee River, is named after North Carolina statesman Nathaniel Macon. The gift of geography fueled the City’s economy in the early 1800’s, as trade bustled on the Ocmulgee and later on the railroads. Macon soon became known as the “Queen Inland City of the South”. Macon was incorporated in 1823, just one year after the creation of Bibb County by the Georgia legislature, and is by far the oldest and largest of the six cities and towns in the United States that share her name. Over 6,000 buildings are listed on the National Register in 12 historic districts. Macon’s climate is generally mild year around, with a mean temperature of 49.1 and 93.5 degrees Fahrenheit for January and July, respectively.

### **Uniquely Macon**

- The Ocmulgee National Monument and Indian Mounds are located just northeast of the Downtown area. There is an interest at the federal level to make this a National Park.
- The Macon Telegraph is one of the nation’s oldest newspapers, founded in 1826.
- Built in 1837 as a bank building, the Macon-Bibb County Government Center formally the Macon City Hall served briefly as the State Capitol during the Civil War.
- Rose Hill Cemetery serves as the resting place for three governors, 31 mayors, more than 1,000 soldiers, and Duane Allman and Berry Oakley, both founding members of the Allman Brothers Band.
- The kazoo was introduced in 1852 at the Georgia State Fair in Macon.
- The Medical Center of Central Georgia is the second-largest hospital in Georgia, founded in 1894.
- Wallace McCaw created the famous formula for Crisco in Macon in 1909.
- Nu-Way Weiners, founded in 1916, is one of the city’s most famous eateries, and serves up one of the ten best hot dogs in America, according to the New York Times.
- The first enclosed mall in the state of Georgia, Westgate Mall, is located in Macon.
- Phil Walden and Alan Walden housed Capricorn Records in Macon, which produced the Allman Brothers Band, Wet Willie, and the Marshall Tucker Band.



## 2015 Annual Budget

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- The Macon Whoopee are hailed by Sports Illustrated magazine as the greatest sports team nickname of all time.
- Founded by Carolyn Crayton in 1983, the Cherry Blossom festival brings thousands of tourists to Macon each year to view more than 300,000 Yoshino Cherry trees.
- YKK, Georgia's first Japanese-owned factory and producer of millions of zippers per day, is housed in Macon.
- The Macon Water Authority won the 2009 Best of the Best Drinking Water Taste Test at the American Water Works Association in San Diego, California.
- There are 15 downtown streets named after trees – Walnut, Mulberry, Cherry, Poplar, Plum, Pine, Hemlock, Orange, Magnolia, Hazel, Chestnut, Maple, Elm, Oak, and Ash.
- Located on the outskirts of Bibb County, Lake Tobesofkee is a man-made beach covering nearly 1,800 acres and 35 miles of shoreline.



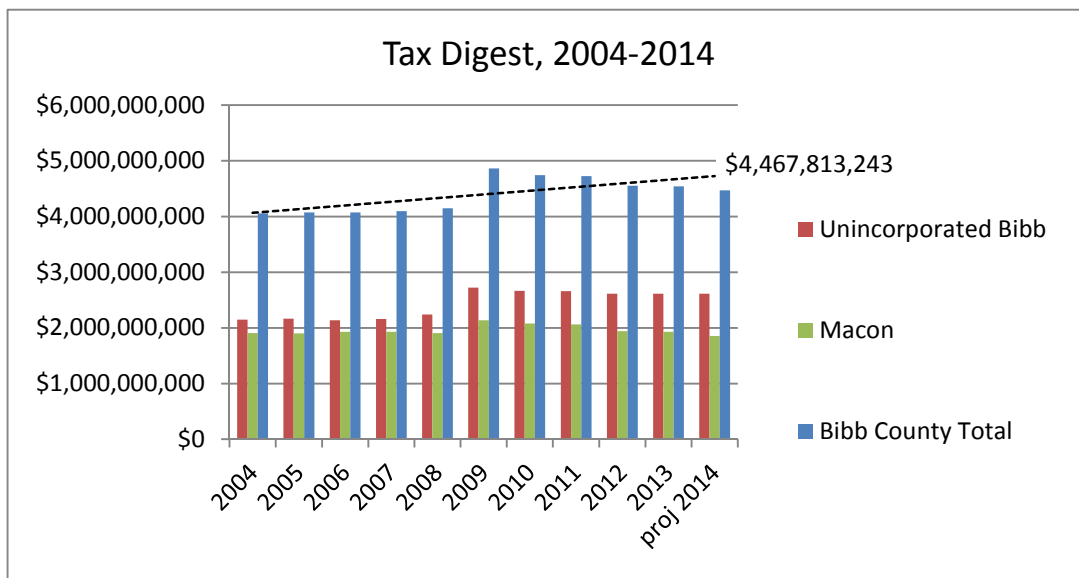


## 2015 Annual Budget

### Tax Digest

The Digest (also known as the assessment book) is an official listing that gives the name and address of the property owners who have been assessed, a legal description of the property, the assessed valuation, and other information. This Digest also gives total value of property and total of all taxable and exempt property. State law requires that each county file a copy of its digest with the Georgia Department of Revenue.

The Macon-Bibb tax digest has declined in recent years reflecting the decline in prices for homes and other properties as a result of the housing crisis. The projected 2014 digest continues to show a decrease in values for both the incorporated and unincorporated areas of Macon-Bibb County. However, the trend for property values from 2004 to 2014 reflects an overall increase mainly to a countywide property revaluation performed in 2009. Prior to this, property values were based on the 2001 countywide revaluation and the cumulative increases between these years were all realized in 2009. Properties are now revalued on a consistent basis so that a large change is not anticipated again. The property tax revenues derived from the projected 2014 tax digest are applied to the county's FY 2015 budget.



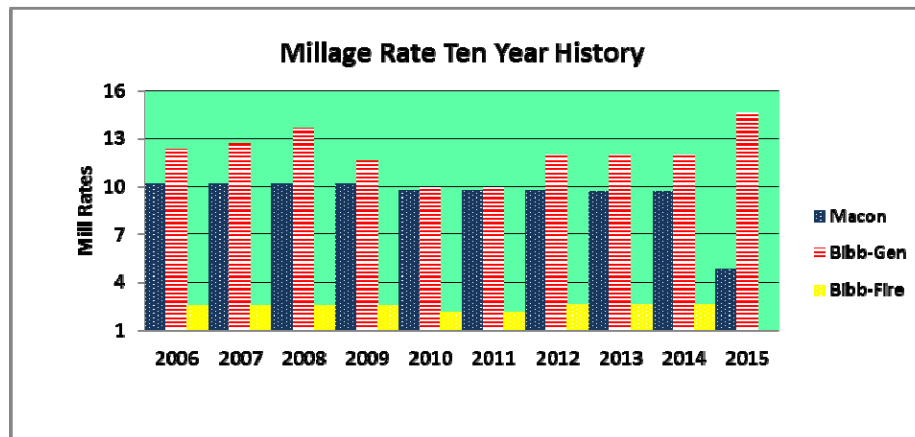


## 2015 Annual Budget

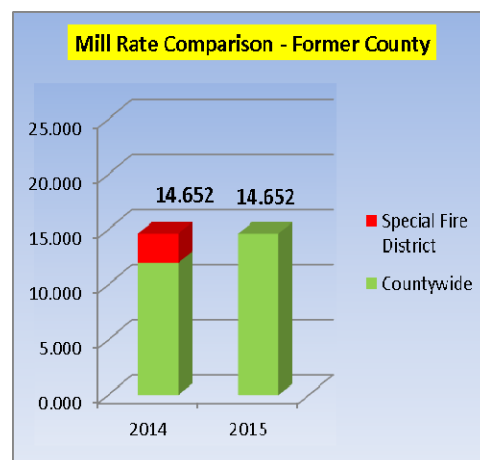
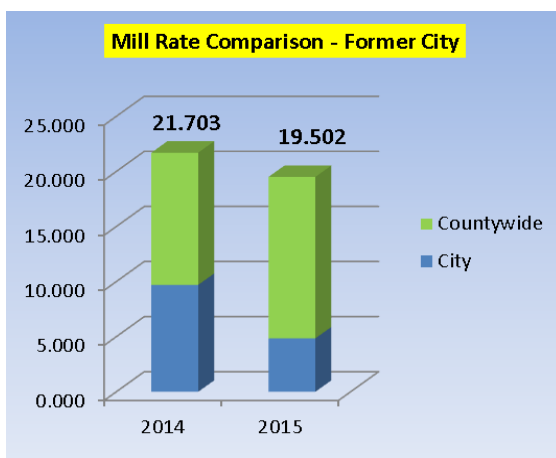
### Millage Rate

The millage rate is set by the governing authority and is used to calculate the amount of taxes owed by property owners. Property in Georgia is assessed at 40% of the fair market value.

Prior to consolidation, millage rates for the City were fairly consistent with a slight reduction just before consolidation. Rates for the County Operating millage fluctuated between 10.00 and 13.67 with the past three years, 2012 – 2014, holding steady at 12.00. The county also set a separate millage rate for the Special Fire District which encompassed only the unincorporated area. This rate has been fairly consistent over the past three years remaining at 2.65.

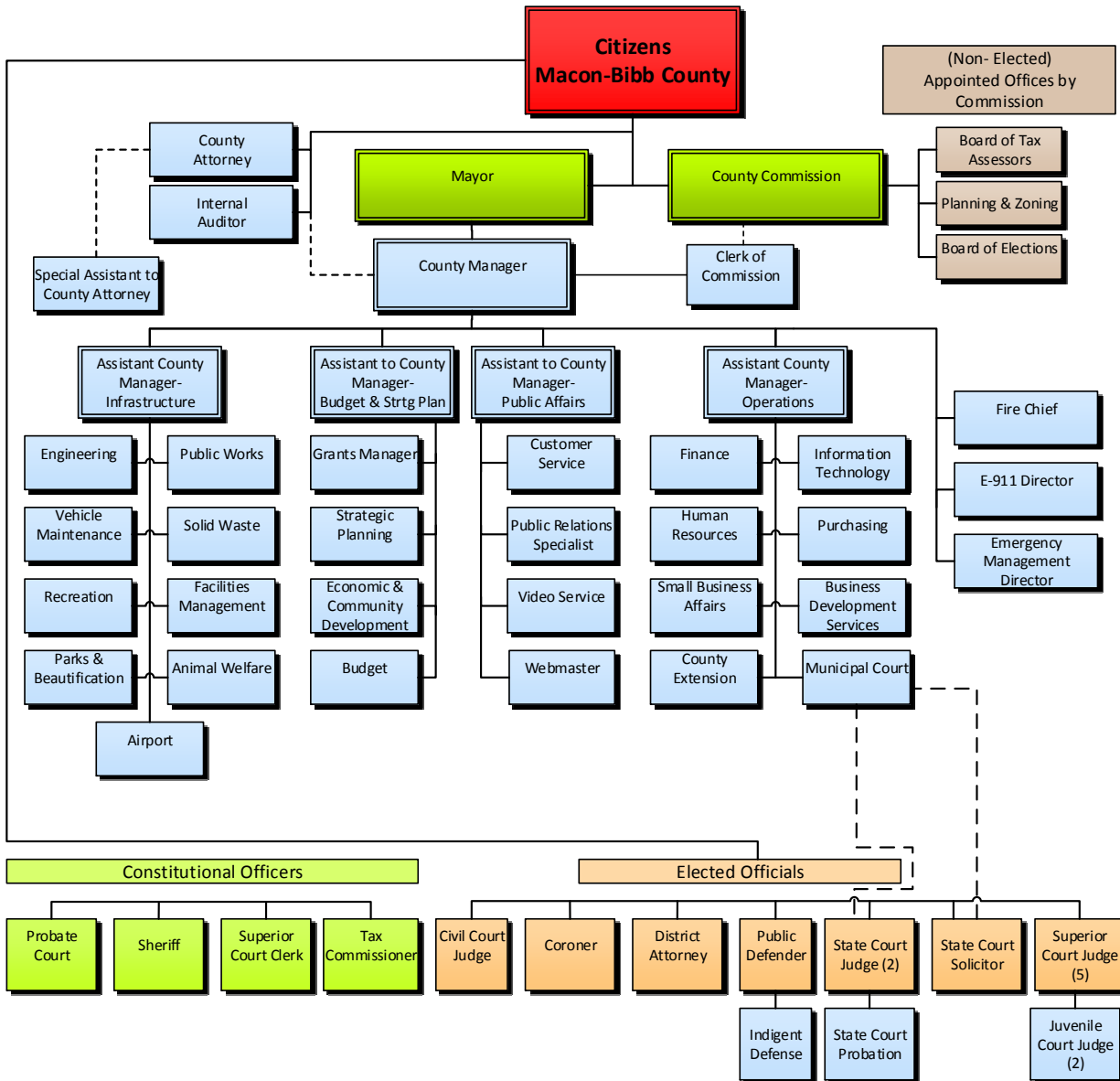


As a result of consolidation, in 2015 the former city property owners will see a decrease in their millage rate of 2.201 mills. This was accomplished by reducing the rate for the former city by half and adding back an amount equivalent to the special fire millage. The total rate for former county property owners remained unchanged for 2015. The goal is in fiscal year 2016 the former City and County taxpayers will be paying the same millage rate.





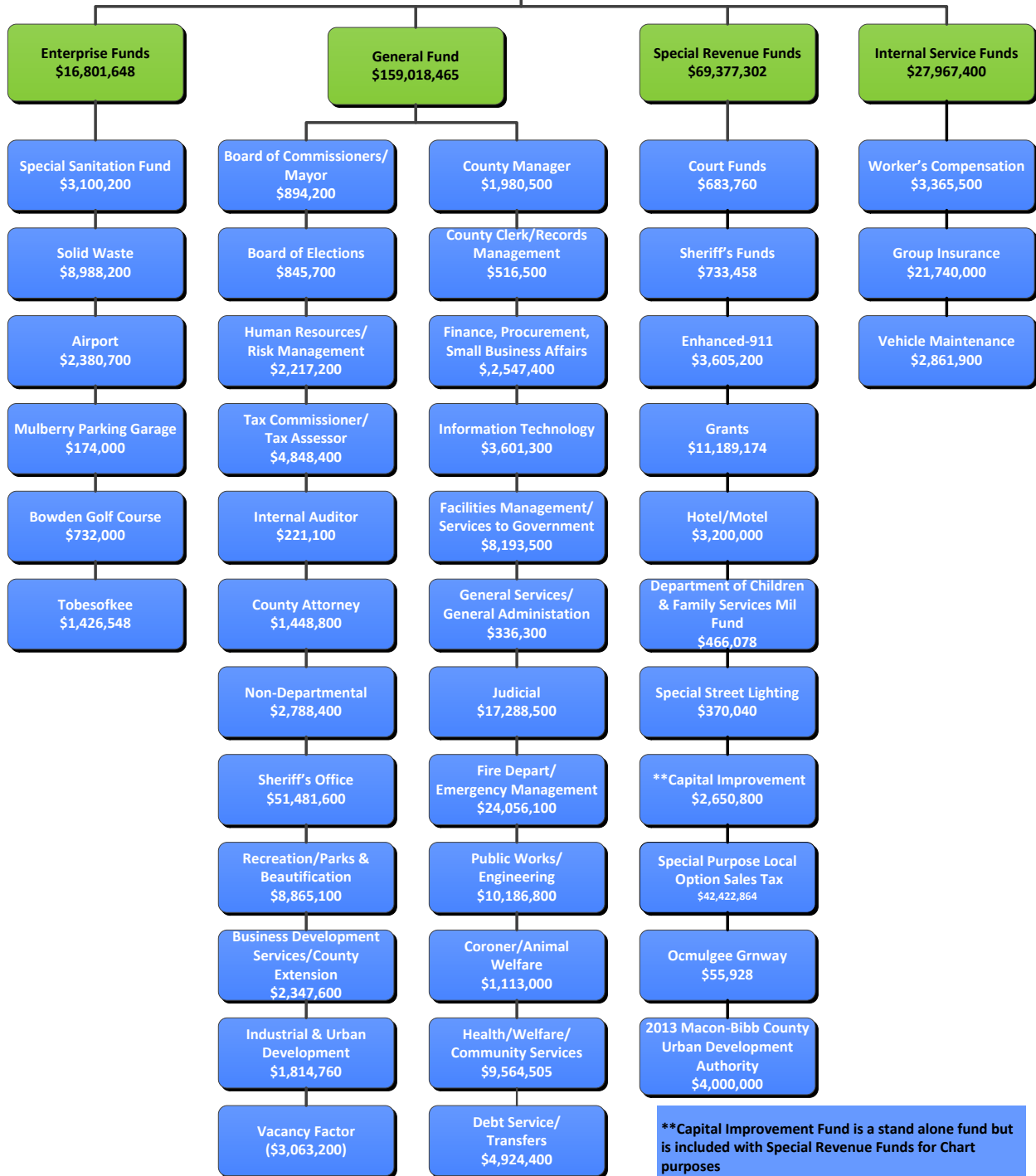
### Macon-Bibb County Organization Chart





## Organization by Fund Type

**Gross Budget for Fiscal Year 2015**  
**\$273,164,815**



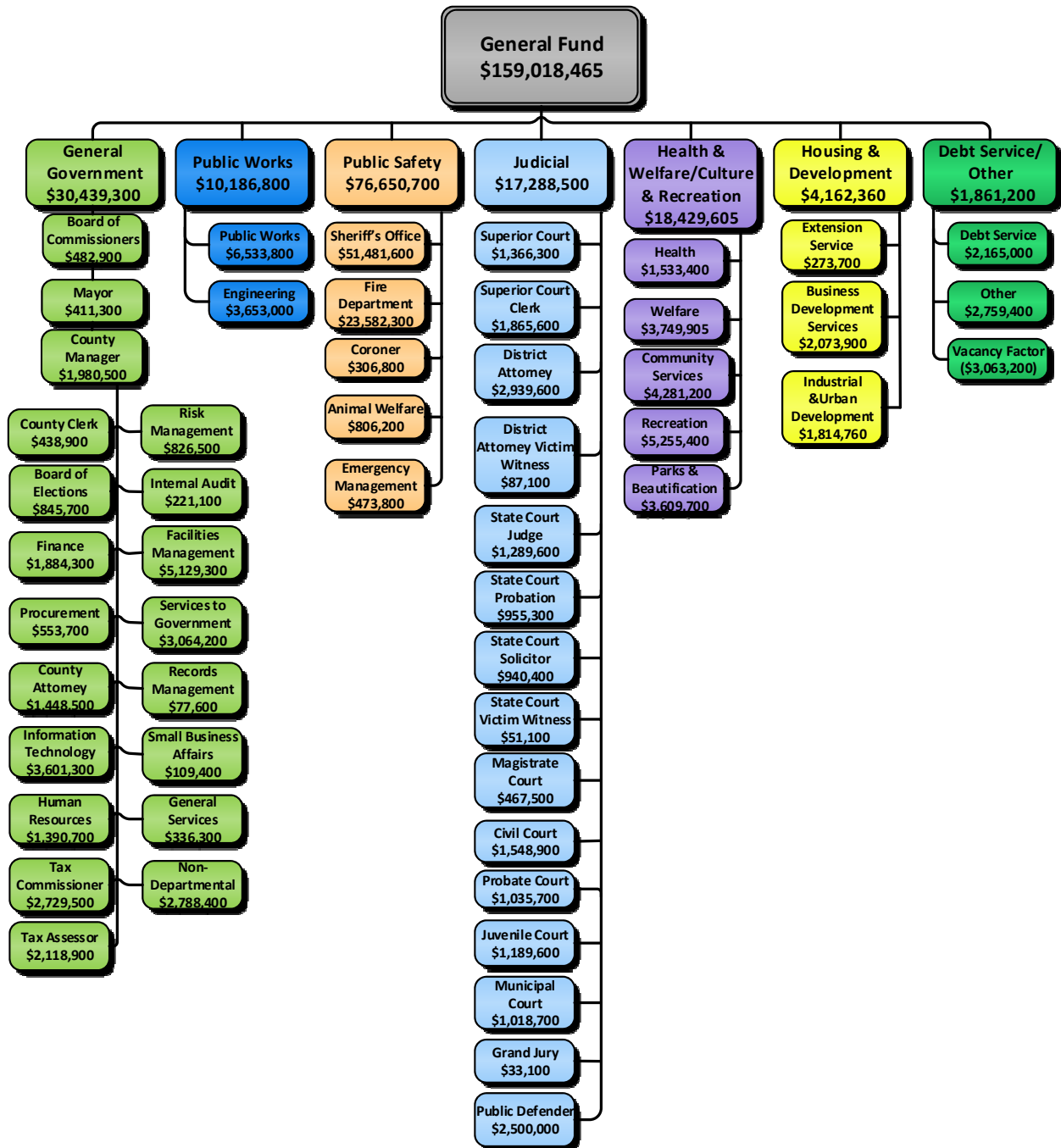
**\*\*Capital Improvement Fund is a stand alone fund but is included with Special Revenue Funds for Chart purposes**





# 2015 Annual Budget

## General Fund Organization Dollars





## 2015 Annual Budget

### General Fund

|                                   | Actual        |               | Adjusted<br>2014 | Budget            |                  |
|-----------------------------------|---------------|---------------|------------------|-------------------|------------------|
|                                   | 2012          | 2013          |                  | Projected<br>2014 | Proposed<br>2015 |
|                                   |               |               |                  |                   |                  |
| <b>Revenues</b>                   |               |               |                  |                   |                  |
| Property Taxes                    | \$70,393,150  | \$71,099,990  | \$71,614,385     | \$72,326,017      | \$74,785,000     |
| Sales Taxes                       | \$37,175,974  | \$30,882,748  | \$33,027,000     | \$30,914,924      | \$35,214,933     |
| Penalties & Interest- Taxes       | \$2,597,856   | \$2,336,238   | \$2,016,640      | \$2,424,595       | \$2,312,000      |
| Other Taxes/Gross Receipts        | \$13,879,597  | \$13,253,079  | \$13,853,900     | \$12,364,933      | \$24,467,132     |
| Business Licenses/Permits         | \$3,319,990   | \$3,458,890   | \$3,301,055      | \$3,458,552       | \$4,076,600      |
| Intergovernmental Revenue         | \$12,394,932  | \$13,233,835  | \$8,176,928      | \$8,290,876       | \$3,520,300      |
| Charges for Services              | \$7,728,579   | \$6,622,868   | \$6,258,390      | \$5,720,180       | \$6,566,300      |
| Fines and Forfeitures             | \$3,834,353   | \$3,575,701   | \$3,691,450      | \$3,132,820       | \$3,592,900      |
| Payments in Lieu of Taxes         | \$647,817     | \$823,952     | \$702,700        | \$737,924         | \$682,300        |
| Sales and Refunds                 | \$795,465     | \$2,157,288   | \$223,400        | \$258,185         | \$372,000        |
| Miscellaneous                     | \$1,745,140   | \$2,892,260   | \$2,451,951      | \$2,460,878       | \$2,229,700      |
|                                   | \$154,512,854 | \$150,336,849 | \$145,317,799    | \$142,089,884     | \$157,819,165    |
| <b>Expenditures</b>               |               |               |                  |                   |                  |
| General Government                | \$31,669,427  | \$36,930,027  | \$36,176,648     | \$33,701,133      | \$34,092,300     |
| Judicial                          | \$14,513,959  | \$15,350,585  | \$17,722,775     | \$16,074,686      | \$17,288,500     |
| Public Safety                     | \$73,530,870  | \$71,637,341  | \$77,100,501     | \$72,792,841      | \$76,650,700     |
| Public Works                      | \$6,969,429   | \$9,420,683   | \$11,227,441     | \$10,211,377      | \$6,533,800      |
| Health & Welfare                  | \$5,338,089   | \$5,607,066   | \$5,724,951      | \$5,844,403       | \$5,283,305      |
| Culture & Recreation              | \$10,335,570  | \$6,434,960   | \$7,352,976      | \$8,373,562       | \$13,146,300     |
| Housing & Development             | \$3,660,108   | \$3,731,195   | \$3,929,837      | \$3,826,335       | \$4,162,360      |
| Debt Service                      | \$3,016,118   | \$2,661,042   | \$3,139,766      | \$3,328,658       | \$2,165,000      |
| Other                             | \$0           | \$0           | \$0              | \$0               | -\$3,063,200     |
|                                   | \$149,033,570 | \$151,772,899 | \$162,374,895    | \$154,152,995     | \$156,259,065    |
| <b>Other Financing Sources</b>    |               |               |                  |                   |                  |
| Transfers from Other Funds        | \$5,682,252   | \$5,091,571   | \$1,397,592      | \$3,961,028       | \$1,199,300      |
| Transfers to Other Funds          | (\$9,746,533) | (\$6,130,640) | (\$6,801,902)    | (\$9,074,590)     | (\$2,759,400)    |
| Equity Transfers from Other Funds | \$0           | \$0           | \$5,831,073      | \$8,355,803       | \$0              |
|                                   | (\$4,064,281) | (\$1,039,069) | \$426,763        | \$3,242,241       | (\$1,560,100)    |
| Net Change in Fund Balance        | \$1,415,003   | (\$2,475,119) | (\$16,630,333)   | (\$8,820,870)     | \$0              |
| Beginning Fund Balance            | \$37,357,031  | \$38,772,034  | \$36,296,915     | \$36,296,915      | \$27,476,045     |
| Ending Fund Balance               | \$38,772,034  | \$36,296,915  | \$19,666,582     | \$27,476,045      | \$27,476,045     |



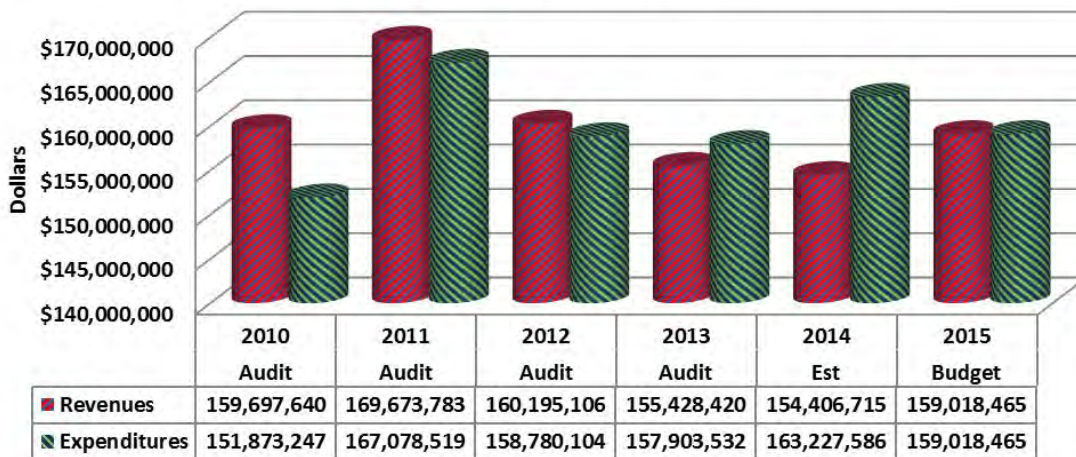
## 2015 Annual Budget

### General Fund

#### Budget Highlights

The below chart shows the combined revenues and expenditures for Macon-Bibb County. Both governments were able to respond to declining revenues by reducing expenditures for a period. The large drop in revenues and expenditures from FY 2011 to 2012 was due to Recreation, Information Technology and Mulberry Street Garage activities being moved out of the General Fund into special funds. These expenditures came back into the General fund for the second half of FY 2014 resulting in the increase shown below. During FY 2013 and 2014, reserves had to be relied on to balance the respective budgets. For those years, the transfers to the enterprise funds were more than anticipated due to growing operating expenses and declining revenues. This is an area that will be looked at each year in order to reduce the impact on General Fund. The consolidation charter for Macon-Bibb County called for the FY 2015 budget to be no more than the FY 2014 combined adjusted budgets of both governments. However, due to revenue constraints, the FY 2015 budget was below the combined requirement. Starting with FY 2016, the charter requires the government to establish a budget that is 5% less than the previous year's budget plus an adjustment for the consumer price index. This requirement continues each year through FY 2019.

#### Five Year History of Revenues & Expenditures



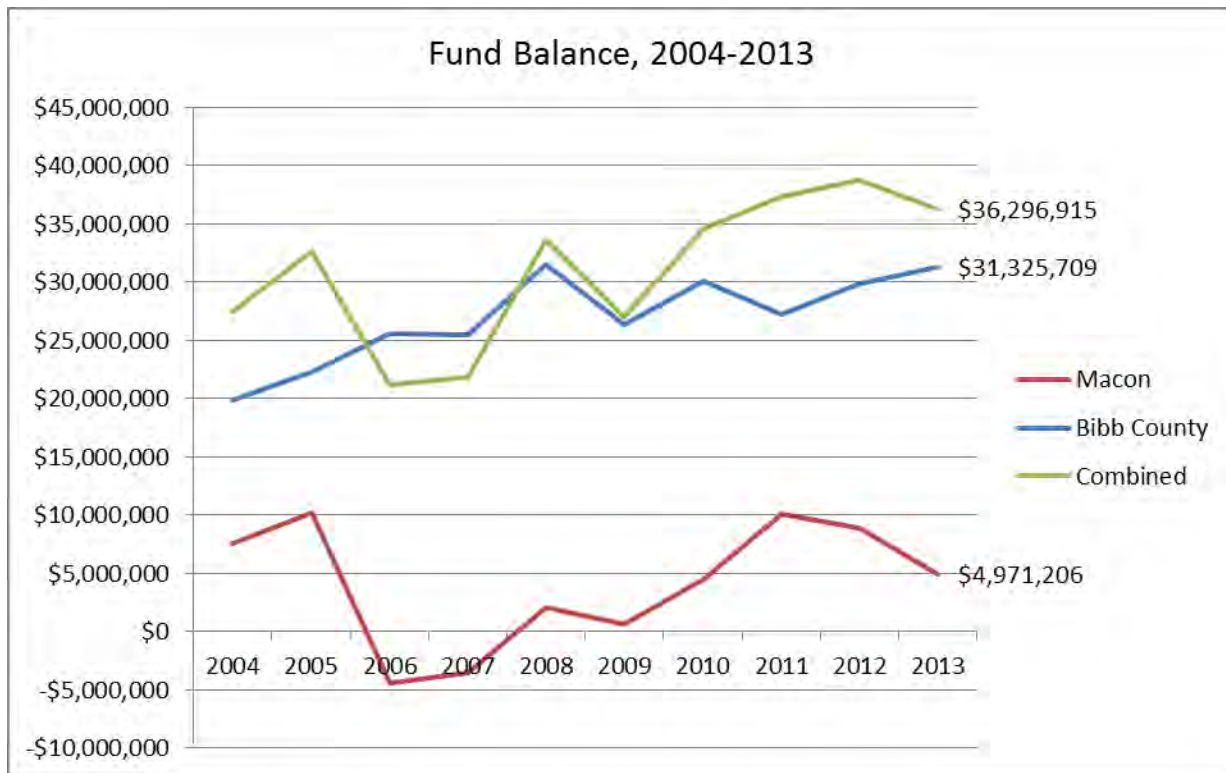


## 2015 Annual Budget

### General Fund

#### Fund Balance

The chart below presents the City of Macon and Bibb County's General Fund balances from FY 2004-2013. Fiscal year 2013 ended with a strong combined fund balance of \$36.2 million. Due to consolidation being effective January 1, 2014, both governments had separate six month audits ending December 31, 2013 and the consolidated government will have a six month audit ending June 30, 2014 in order to maintain a June 30<sup>th</sup> fiscal year going forward. The fund balance at the end of the two six month periods ending June 30, 2014 is projected to decline to \$27.9 million with none being used to balance FY 2015's budget.

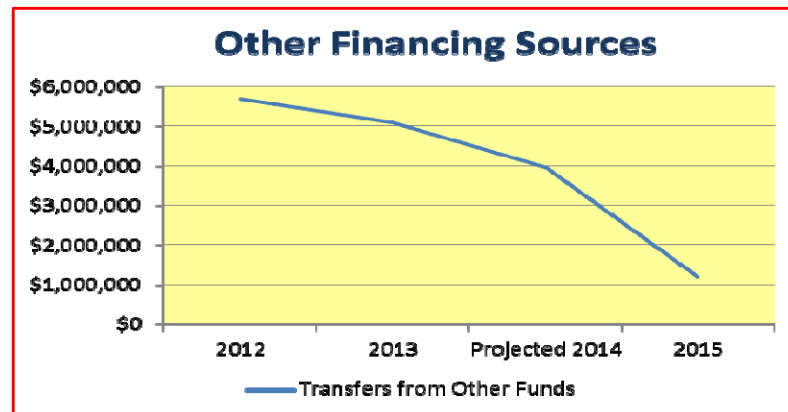




## 2015 Annual Budget

### General Fund Revenue Summary

|                                      | Actual        |               | Budget           |                   |                  |
|--------------------------------------|---------------|---------------|------------------|-------------------|------------------|
|                                      | 2012          | 2013          | Adjusted<br>2014 | Projected<br>2014 | Proposed<br>2015 |
| <b>Revenues</b>                      |               |               |                  |                   |                  |
| Property Taxes                       | \$70,393,150  | \$71,099,990  | \$71,614,385     | \$72,326,017      | \$74,785,000     |
| Sales Taxes                          | \$37,175,974  | \$30,882,748  | \$33,027,000     | \$30,914,924      | \$35,214,933     |
| Penalties & Interest- Taxes          | \$2,597,856   | \$2,336,238   | \$2,016,640      | \$2,424,595       | \$2,312,000      |
| Other Taxes/Gross Receipts           | \$13,879,597  | \$13,253,079  | \$13,853,900     | \$12,364,933      | \$24,467,132     |
| Business Licenses/Permits            | \$3,319,990   | \$3,458,890   | \$3,301,055      | \$3,458,552       | \$4,076,600      |
| Intergovernmental Revenue            | \$12,394,932  | \$13,233,835  | \$8,176,928      | \$8,290,876       | \$3,520,300      |
| Total Charges for Services           | \$7,728,579   | \$6,622,868   | \$6,258,390      | \$5,720,180       | \$6,566,300      |
| Fines and Forfeitures                | \$3,834,353   | \$3,575,701   | \$3,691,450      | \$3,132,820       | \$3,592,900      |
| Payments in Lieu of Taxes            | \$647,817     | \$823,952     | \$702,700        | \$737,924         | \$682,300        |
| Sales and Refunds                    | \$795,465     | \$2,157,288   | \$223,400        | \$258,185         | \$372,000        |
| Miscellaneous                        | \$1,745,140   | \$2,892,260   | \$2,451,951      | \$2,460,878       | \$2,229,700      |
|                                      | \$154,512,854 | \$150,336,849 | \$145,317,799    | \$142,089,884     | \$157,819,165    |
| <b>Other Financing Sources</b>       |               |               |                  |                   |                  |
| Operating transfers from Other Funds | \$5,682,252   | \$5,091,571   | \$1,397,592      | \$3,961,028       | \$1,199,300      |
| Equity Transfers from Other Funds    | \$0           | \$0           | \$5,831,073      | \$8,355,803       |                  |
| Total Revenue                        | \$160,195,106 | \$155,428,420 | \$152,546,464    | \$154,406,715     | \$159,018,465    |



#### Other Financing Sources

Effective January 1, 2014, two of the county's special revenue funds, Recreation and Special Fire District, were combined into the General Fund. The estimated one time transfer of these balances from Recreation and Fire is \$2,131,637 and \$6,224,166, respectively. These are shown as Equity Transfers from Other Funds in the above table. The Operating transfers are reimbursing General Fund for costs of services provided and other reimbursements such as leasepool purchases and debt service payments. There can be large fluctuations in this category in years when leasepool or debt reimbursements are high. These amounts are down for 2015 because the SPLOST is funding a large portion of capital purchases and debt service.

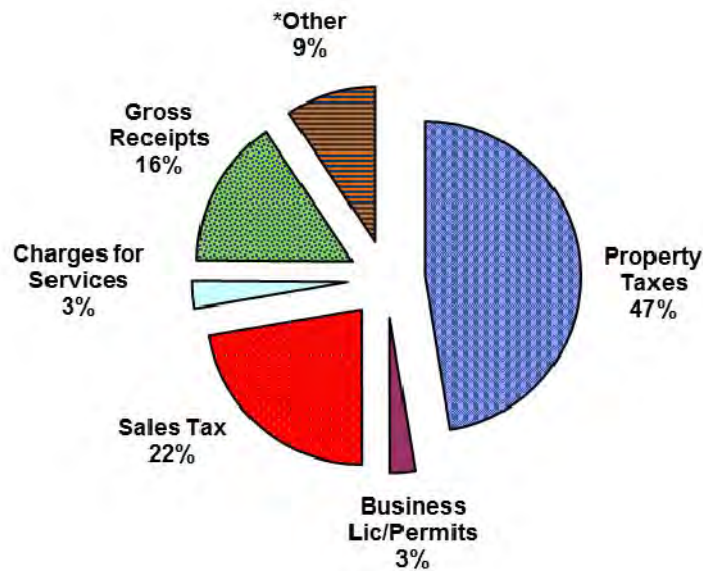


## 2015 Annual Budget

### General Fund Revenue

The General Fund is the source of the majority of operating revenue for Macon-Bibb County. The annual budget for the General Fund provides for general governmental operations of the County. For FY 2015, the budget for General Fund Revenue is \$157,819,165, Operating Transfers from Other Funds are \$1,199,300, for a total General Fund budget of \$159,018,465.

#### GENERAL FUND Revenue 2015



**\*Other includes:**

|                             |                     |
|-----------------------------|---------------------|
| Penalties & Interest -Taxes | \$2,312,000         |
| Intergovernmental           | \$3,520,300         |
| Fines & Forfeitures         | \$3,592,900         |
| Payments in Lieu of Taxes   | \$682,300           |
| Sales & Refunds             | \$372,000           |
| Miscellaneous               | \$2,229,700         |
| Other Financing Sources     | \$1,199,300         |
| <b>TOTAL</b>                | <b>\$13,908,500</b> |



## General Fund Revenue

### Description of the Top Five Revenue Sources

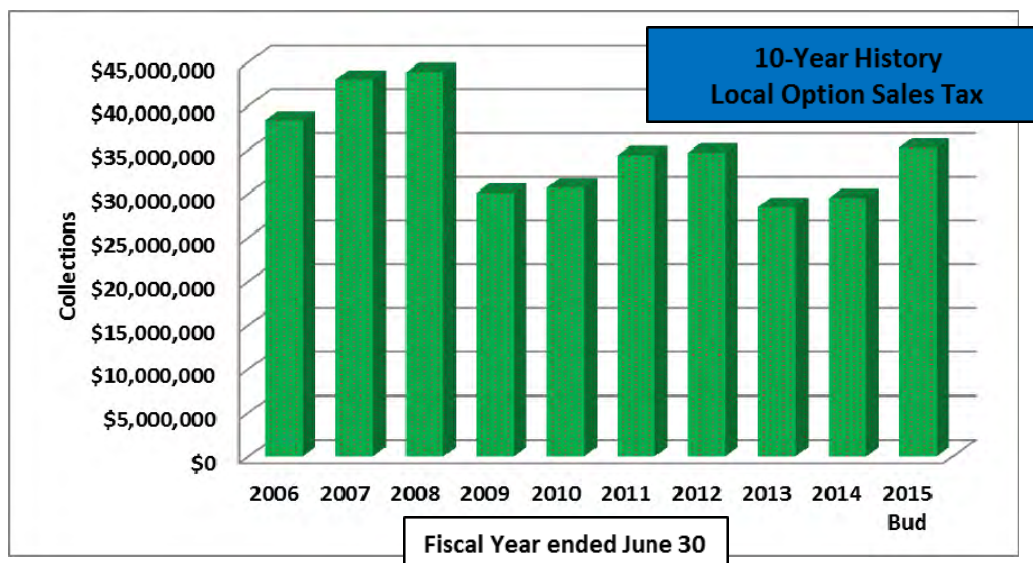
#### Property Taxes

Property Taxes are the largest revenue source for the General Fund. Property taxes are computed by multiplying the millage rate by the property digest, which includes all taxable properties in the county. The millage rate for residents within the former city limits is 19.502, a decrease of 2.201 mills. The millage rate for residents in the former unincorporated county stayed the same as FY 2014 at 14.652 mills. It is the intent to reduce former city to equal the county so all residents pay the same millage rate. Motor vehicle taxes also make up 13.2% of this category along with Railroad Equipment Tax, Recording Intangible Tax, and Real Estate Transfer Tax.



#### Sales Taxes

Sales tax is the second largest revenue source for the General Fund. The 1% Local Option Sales Tax (LOST) represents the largest percentage of this category. LOST collections declined in 2009 and again in 2013 due to the down turn in the economy and have been slow to recover. However, collections have picked up toward the end of FY 2014 and that trend is expected to continue into FY 2015. The other contributor in this category is Liquor, Beer and Wine tax, which is charged to alcohol distributors and is collected monthly. These revenues have not been impacted by the economy and are projected to continue at current levels for FY 2015 but have not reached the pre-recession numbers in 2008.

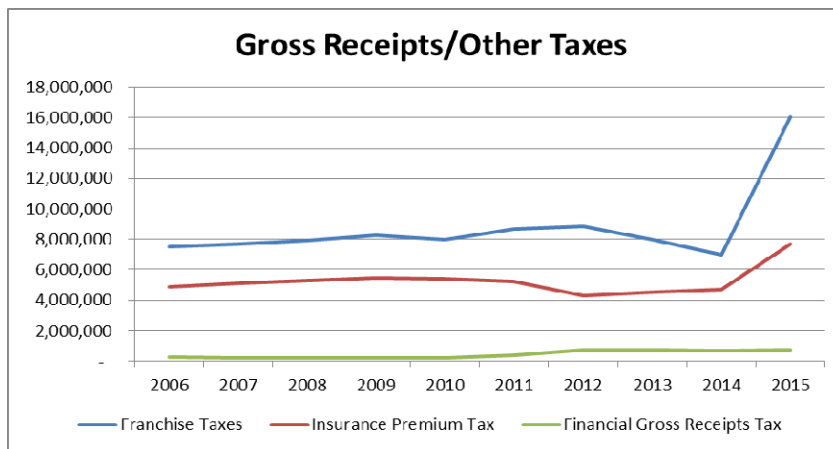




## General Fund Revenue

### Gross Receipts/Other Taxes

The Gross Receipts category represents franchise fees collected mainly from Georgia Power, AT&T, Atlanta Gas Light and Cox Cable. These companies contracted with the former City for access or use of the City's property and were charged a percentage of their gross receipts as a fee. Cox Cable was the only one to contract with the County also. Consolidation has afforded the government the opportunity to extend all of these agreements into the unincorporated area. This expansion and the opportunity for agreements with new vendors is the reason for the budgeted increase in these fees. Also included in this category is the Insurance Premium Tax where Georgia requires insurance companies to pay a tax of 1% to 2.5% based on the estimated insurance premiums. This tax is then distributed based on a ratio of local population to statewide population. The increase to the General Fund in this area is due to the former County's collections being brought into the General Fund where previously they belonged to the Special Fire District Fund. This change makes this the third largest General Fund revenue source for FY2015.



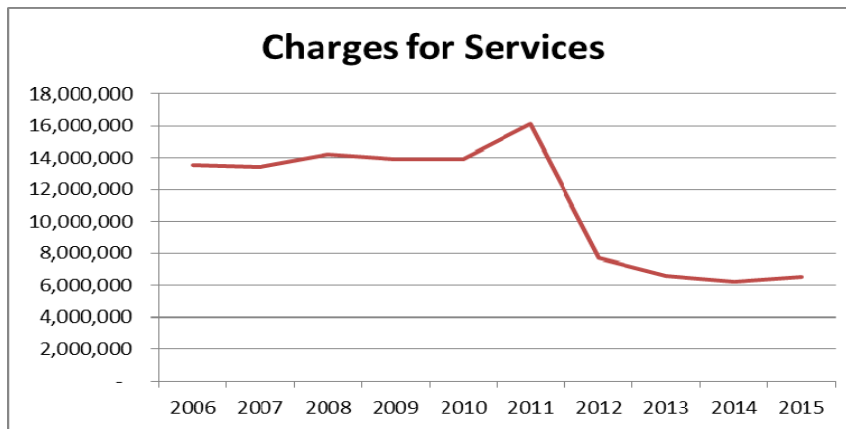




## General Fund Revenue

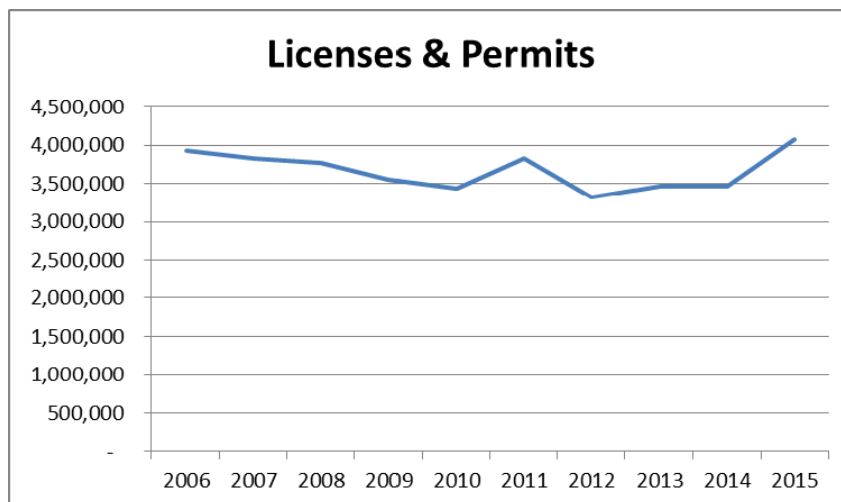
### Charges for Services

Charges for services are fees collected by local governments for services provided and accounts for the fourth largest revenue source for General Fund. The primary source in this category is revenue collected by the Tax Commissioner for billing and collecting property taxes for the Bibb County School District. This revenue is tied to property values and the School Districts mill rate as they pay 2.5% of taxes collected for this service. The sharp decline in FY 2012 was due to the following accounting changes that occurred: Activities for Recreation, Information Technology and Mulberry Street Garage were all moved out of the General Fund to special funds; and other revenues were reclassified within the General Fund due to a change in the chart of accounts.



### Licenses & Permits

Licenses and permits are fees charged by the government to various professions or to grant privileges for activities that they regulate. The purpose of the license fee is to recover a portion of the cost of regulation. Permits grant a privilege for a fixed period of time. Business licenses make up 66.2% of this category and are collected from local businesses for the issuance of licenses and permits. Occupational taxes and alcohol licenses are also included as business licenses. These fees and taxes are generally tied to the local economy and are expected to continue their growth. Construction permits make up 16.7% of this category. State law provides that the revenues provided from the fees cannot exceed the costs to provide the regulatory service.





## 2015 Annual Budget

### General Fund Revenues

|  | Actual              |                     | Budget              |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | 2012                | 2013                | Adjusted<br>2014    | Projected<br>2014   | Adopted<br>2015     |
| <b>Revenue</b>                               |                     |                     |                     |                     |                     |
| <u>Property Taxes</u>                        |                     |                     |                     |                     |                     |
| Real & Personal Property Taxes               | \$64,111,299        | \$62,754,715        | \$62,540,500        | \$62,032,431        | \$63,900,000        |
| Motor Vehicle Taxes                          | \$5,450,199         | \$6,184,993         | \$5,879,800         | \$5,187,486         | \$6,800,000         |
| Motor Vehicle Taxes - TAVT                   | \$0                 | \$1,123,388         | \$2,238,835         | \$4,105,951         | \$3,100,000         |
| Railroad Equipment Tax                       | \$88,558            | \$103,109           | \$133,250           | \$118,766           | \$100,000           |
| Recording Intangibles                        | \$590,801           | \$786,411           | \$680,000           | \$688,737           | \$700,000           |
| Real Estate Transfer Tax                     | \$152,293           | \$147,373           | \$142,000           | \$192,646           | \$185,000           |
| <b>Total Property Taxes</b>                  | <b>\$70,393,150</b> | <b>\$71,099,990</b> | <b>\$71,614,385</b> | <b>\$72,326,017</b> | <b>\$74,785,000</b> |
| <u>Sales Taxes</u>                           |                     |                     |                     |                     |                     |
| Local Option Sales Tax                       | \$34,645,330        | \$28,228,158        | \$30,500,000        | \$28,451,379        | \$32,658,933        |
| Liquor tax                                   | \$366,787           | \$381,714           | \$367,000           | \$352,699           | \$376,000           |
| Malt Bev. Tax                                | \$1,977,353         | \$2,091,216         | \$1,975,000         | \$1,923,766         | \$2,000,000         |
| Wine Case Tax                                | \$186,504           | \$181,661           | \$185,000           | \$187,080           | \$180,000           |
| <b>Total Sales Taxes</b>                     | <b>\$37,175,974</b> | <b>\$30,882,748</b> | <b>\$33,027,000</b> | <b>\$30,914,924</b> | <b>\$35,214,933</b> |
| <u>Penalties &amp; Interest- Taxes</u>       |                     |                     |                     |                     |                     |
| Tag Penalties                                | \$246,985           | \$250,193           | \$233,060           | \$205,642           | \$240,000           |
| Tax Penalties                                | \$885,535           | \$683,401           | \$700,000           | \$864,195           | \$672,000           |
| Tax Interest                                 | \$1,465,336         | \$1,402,644         | \$1,083,580         | \$1,354,758         | \$1,400,000         |
| <b>Total Penalties &amp; Interest- Taxes</b> | <b>\$2,597,856</b>  | <b>\$2,336,238</b>  | <b>\$2,016,640</b>  | <b>\$2,424,595</b>  | <b>\$2,312,000</b>  |
| <u>Other Taxes/Gross Receipts</u>            |                     |                     |                     |                     |                     |
| Franchise Taxes - Electric                   | \$5,829,825         | \$5,341,857         | \$5,900,000         | \$5,056,260         | \$13,158,932        |
| Franchise Taxes - Natural Gas                | \$464,303           | \$457,578           | \$470,000           | \$447,191           | \$460,000           |
| Franchise Taxes - Telephone                  | \$898,470           | \$568,426           | \$567,400           | \$225,164           | \$803,200           |
| Franchise Taxes - Cable                      | \$1,639,620         | \$1,620,659         | \$1,600,000         | \$1,274,185         | \$1,620,000         |
| Insurance Premium Tax                        | \$4,284,746         | \$4,551,117         | \$4,600,000         | \$4,712,248         | \$7,710,000         |
| Financial Gross Receipts Tax                 | \$762,633           | \$713,443           | \$716,500           | \$649,885           | \$715,000           |
| <b>Total Other Taxes/Gross Receipts</b>      | <b>\$13,879,597</b> | <b>\$13,253,079</b> | <b>\$13,853,900</b> | <b>\$12,364,933</b> | <b>\$24,467,132</b> |
| <u>Business Licenses/Permits</u>             |                     |                     |                     |                     |                     |
| Business Licenses                            | \$2,353,721         | \$2,106,679         | \$2,260,000         | \$1,855,995         | \$2,700,000         |
| Alcohol Licenses                             | \$227,442           | \$219,180           | \$223,000           | \$509,388           | \$300,000           |
| Business License-Privilege                   | \$0                 | \$418,053           | \$100,000           | \$165,332           | \$300,000           |
| Business Licenses-Prior Year                 | \$29,778            | \$24,537            | \$30,000            | \$14,775            | \$25,000            |
| Business License- 2Yr                        | \$5,531             | \$35,384            | \$5,000             | \$0                 | \$5,000             |
| Business License Deliq Penalty & Int         | \$0                 | \$0                 | \$9,197             | \$7,197             | \$35,000            |
| Insurance Collections                        | \$72,413            | \$27,126            | \$20,000            | \$16,211            | \$20,000            |
| Miscellaneous Permits                        | \$1,933             | \$4,561             | \$5,000             | \$31,602            | \$3,000             |
| Fax Fee                                      | \$1,752             | \$0                 | \$0                 | \$0                 | \$0                 |



## 2015 Annual Budget

### General Fund Revenues

|  | Actual      |             | Budget           |                   |                 |
|--|-------------|-------------|------------------|-------------------|-----------------|
|  | 2012        | 2013        | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <u>Business Licenses/Permits (continued)</u> |             |             |                  |                   |                 |
| License & Permits:                           |             |             |                  |                   |                 |
| Building                                     | \$28,663    | \$30,380    | \$24,152         | \$196,418         | \$40,000        |
| Plumbing                                     | \$12,682    | \$14,680    | \$13,162         | \$22,057          | \$14,000        |
| Mechanical                                   | \$26,606    | \$47,719    | \$28,612         | \$50,895          | \$32,500        |
| Electrical                                   | \$46,256    | \$55,236    | \$53,000         | \$59,324          | \$54,300        |
| General Contractors                          | \$461,590   | \$424,556   | \$475,480        | \$481,400         | \$500,000       |
| Plan review fees                             | \$47,582    | \$41,529    | \$47,271         | \$39,527          | \$40,500        |
| Other Permits & fees                         | \$4,041     | \$9,270     | \$7,181          | \$8,431           | \$7,300         |
| Total Business Licenses/Permits              | \$3,319,990 | \$3,458,890 | \$3,301,055      | \$3,458,552       | \$4,076,600     |
| <u>Intergovernmental Revenue</u>             |             |             |                  |                   |                 |
| Federal Grants                               |             |             |                  |                   |                 |
| DOT Hybrid/Retrofit                          | \$85,453    | \$102,043   | \$0              | \$0               | \$0             |
| Dept. of Energy/GEFA                         | \$1,813     | \$10,000    | \$0              | \$0               | \$0             |
| Dept. of Justice                             | \$27,164    | \$30,445    | \$16,000         | \$8,293           | \$0             |
| DA Victim Witness Program                    | \$69,525    | \$45,799    | \$48,000         | \$37,896          | \$49,700        |
| State Court Victim Witness Program           | \$35,011    | \$42,083    | \$35,000         | \$30,431          | \$39,500        |
| Dept. of Labor                               | \$4,270     | \$0         | \$0              | \$0               | \$0             |
| Homeland Security                            | \$20,982    | \$369       | \$0              | \$60,952          | \$0             |
| DOT Reimbursements                           | \$343,255   | \$650,623   | \$650,000        | \$695,004         | \$1,500,000     |
| EECBG-Grants                                 | \$162,073   | \$0         | \$0              | \$0               | \$0             |
| State Grants & Reimbursements                |             |             |                  |                   |                 |
| Judicial Council of Georgia                  | \$110,542   | \$110,542   | \$110,542        | \$110,543         | \$110,600       |
| EMA  | \$55,752    | \$55,752    | \$0              | \$0               | \$41,800        |
| Local Grants and Reimbursements              |             |             |                  |                   |                 |
| Board of Elections                           | \$185       | \$0         | \$0              | \$0               | \$0             |
| Storm Water Assessment                       | \$20,464    | \$5,464     | \$0              | \$0               | \$0             |
| Traffic Control Center                       | \$9,636     | \$0         | \$0              | \$0               | \$0             |
| Condemned Funds - D.A. 10%                   | \$7,706     | \$1,414     | \$0              | \$10,789          | \$14,000        |
| ERP Hardware/Software                        | \$0         | \$922,894   | \$0              | \$331,343         | \$0             |
| Peach County                                 |             |             |                  |                   |                 |
| Public Defender                              | \$249,892   | \$270,249   | \$262,887        | \$198,404         | \$266,100       |
| Prosecutor                                   | \$119,044   | \$145,438   | \$107,513        | \$104,803         | \$107,600       |
| Crawford County                              |             |             |                  |                   |                 |
| Public Defender                              | \$145,771   | \$157,645   | \$153,351        | \$115,736         | \$154,100       |
| Prosecutor                                   | \$8,197     | \$10,014    | \$7,402          | \$7,216           | \$7,200         |



## 2015 Annual Budget

### General Fund Revenues

|   | Actual              |                     | Budget             |                    |                    |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|
|   | 2012                | 2013                | Adjusted           | Projected          | Adopted            |
|   |                     |                     | 2014               | 2014               | 2015               |
| <b><u>Intergovernmental Revenue (continued)</u></b> |                     |                     |                    |                    |                    |
| Bond Swap - National Refuge Wachovia Building       | \$16,983            | \$16,020            | \$15,000           | \$15,000           | \$15,500           |
| Payment In-Lieu-Of Taxes                            | \$43,887            | \$45,681            | \$44,750           | \$43,976           | \$43,700           |
| Industrial Authority Property                       |                     |                     |                    |                    |                    |
| Payment In-Lieu-Of Taxes                            | \$372,841           | \$474,124           | \$584,717          | \$584,717          | \$570,000          |
| Macon-Bibb Planning & Zoning                        | \$20,581            | \$10,730            | \$14,598           | \$8,942            | \$15,500           |
| Macon Water Authority                               |                     |                     |                    |                    |                    |
| IT Services   | \$25,000            | \$0                 | \$82,468           | \$0                | \$25,000           |
| GIS Program   | \$37,155            | \$36,669            | \$0                | \$33,486           | \$36,000           |
| Storm Water Assessment                              | \$20,464            | \$5,464             | \$0                | \$0                | \$6,000            |
| Bibb to City EMA                                    | \$245,359           | \$207,910           | \$0                | \$77,599           | \$0                |
| Bibb to City Fire Cont.                             | \$9,053,789         | \$8,912,230         | \$5,035,500        | \$4,805,559        | \$0                |
| Bibb to City Traffic Engineering                    | \$135,638           | \$12,539            | \$0                | \$0                | \$0                |
| Sec. State - Bldg. Lease                            | \$937,069           | \$951,125           | \$965,400          | \$965,392          | \$475,000          |
| UDA Executive Director                              | \$0                 | \$0                 | \$43,800           | \$40,360           | \$43,000           |
| Other Local Grants                                  | \$9,431             | \$569               | \$0                | \$4,435            | \$0                |
| <b>Total Intergovernmental Revenue</b>              | <b>\$12,394,932</b> | <b>\$13,233,835</b> | <b>\$8,176,928</b> | <b>\$8,290,876</b> | <b>\$3,520,300</b> |
| <b><u>Charges for Services</u></b>                  |                     |                     |                    |                    |                    |
| <b>General Government</b>                           |                     |                     |                    |                    |                    |
| Mapping Service                                     | \$6,214             | \$1,745             | \$800              | \$962              | \$1,000            |
| ITS (Computer Center)                               | \$7,250             | \$10,859            | \$6,400            | \$7,696            | \$7,100            |
| Tax Commissioner Fees                               | \$2,876,113         | \$2,803,849         | \$2,780,715        | \$2,529,862        | \$2,705,000        |
| Alcoh. Bev. Affidavits                              | \$6,750             | \$0                 | \$0                | \$0                | \$0                |
| Land Disturb Permits                                | \$2,410             | \$0                 | \$0                | \$0                | \$2,500            |
| Central Record Fee                                  | \$129,113           | \$111,552           | \$106,000          | \$0                | \$115,000          |
| Alarm Systems                                       | \$26,520            | \$28,367            | \$30,000           | \$0                | \$25,000           |
| Employee Credit Union                               | \$86,183            | \$90,496            | \$94,000           | \$44,142           | \$89,000           |
| Clean Cities Coalition                              | \$11,870            | \$0                 | \$0                | \$0                | \$0                |
| Scrap Material Sales                                | \$35,965            | \$13,618            | \$14,000           | \$0                | \$26,000           |
| Signals & Signs                                     | \$74,103            | \$102,540           | \$40,800           | \$32,418           | \$0                |
| <b>General Government</b>                           | <b>\$3,262,490</b>  | <b>\$3,163,026</b>  | <b>\$3,072,715</b> | <b>\$2,615,080</b> | <b>\$2,970,600</b> |



## 2015 Annual Budget

### General Fund Revenues

|   | Actual           |                 | Budget           |                   |                  |
|---|------------------|-----------------|------------------|-------------------|------------------|
|   | 2012             | 2013            | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015  |
| <b>Charges for Services (continued)</b> |                  |                 |                  |                   |                  |
| <b>800 MHZ Tower Leases:</b>            |                  |                 |                  |                   |                  |
| Comm Tower-Other                        | \$50,092         | \$0             | \$0              | \$33,150          | \$0              |
| MWA Tower                               | \$15,202         | \$0             | \$0              | \$0               | \$16,400         |
| MCCG Tower                              | \$17,678         | \$0             | \$0              | \$0               | \$19,000         |
| Nextel Tower                            | \$40,628         | \$0             | \$0              | \$0               | \$44,000         |
| T-Mobile Tower                          | \$30,068         | \$0             | \$0              | \$0               | \$33,000         |
| Sprint Tower                            | \$24,976         | \$0             | \$0              | \$27,014          | \$25,000         |
| Bibb BOE                                | \$2,818          | \$0             | \$0              | \$0               | \$7,500          |
| IRS Tower                               | \$10,979         | \$0             | \$0              | \$5,995           | \$11,800         |
| Bibb County                             | \$109,946        | \$0             | \$0              | \$0               | \$0              |
| Cricket                                 | \$57,491         | \$0             | \$0              | \$0               | \$31,600         |
| 800 MHZ Tower Leases                    | <b>\$359,879</b> | <b>\$0</b>      | <b>\$0</b>       | <b>\$66,159</b>   | <b>\$188,300</b> |
| <b>Animal Welfare</b>                   |                  |                 |                  |                   |                  |
| Bibb Health Dept.                       | \$17,000         | \$17,000        | \$17,000         | \$17,000          | \$17,000         |
| Bibb County                             | \$114,665        | \$0             | \$0              | \$0               | \$0              |
| Twiggs County                           | \$0              | \$240           | \$0              | \$0               | \$0              |
| Adoption/Shelter Fee                    | \$18,893         | \$15,265        | \$16,500         | \$8,677           | \$16,000         |
| Reclaims                                | \$0              | \$2,990         | \$3,000          | \$3,040           | \$2,800          |
| Boarding Fees                           | \$0              | \$1,585         | \$1,600          | \$2,010           | \$1,500          |
| Private Contributions                   | \$9,993          | \$0             | \$0              | \$7,000           | \$0              |
| Other Fees                              | \$2,018          | \$3,515         | \$3,600          | \$545             | \$3,500          |
| Animal Welfare                          | <b>\$162,569</b> | <b>\$40,595</b> | <b>\$41,700</b>  | <b>\$38,272</b>   | <b>\$40,800</b>  |
| <b>Parks and Recreation</b>             |                  |                 |                  |                   |                  |
| Co. Pauper Burials                      | \$0              | \$4,500         | \$0              | \$0               | \$0              |
| Cem. Lot / Sales                        | \$52,575         | \$70,950        | \$60,000         | \$44,150          | \$60,000         |
| Cem. Maint.                             | \$4,000          | \$4,000         | \$4,000          | \$0               | \$4,000          |
| Senior Citizen Rent                     | \$7,461          | \$0             | \$0              | \$0               | \$0              |
| Swimming Pool Fees                      | \$18,130         | \$0             | \$4,500          | \$0               | \$0              |
| Prog. - Classes                         | \$16,652         | \$90            | \$0              | \$0               | \$0              |
| Prog.- Fees                             | \$18,447         | \$0             | \$89,050         | \$0               | \$0              |
| Utilities Reimburse                     | \$14,024         | \$0             | \$18,700         | \$0               | \$0              |
| Sports Fees                             | \$32,129         | \$0             | \$0              | \$0               | \$0              |
| Non Resid. Fee                          | \$305            | \$0             | \$0              | \$0               | \$0              |
| Rentals                                 | \$32,217         | \$17,998        | \$29,950         | \$0               | \$0              |
| Sr Cit Memberships                      | \$1,030          | \$0             | \$0              | \$0               | \$0              |
| Concess. Sales                          | \$2,306          | \$0             | \$1,225          | \$0               | \$0              |
| Miscellaneous                           | -\$6,314         | \$0             | \$1,200          | \$1,200           | \$0              |
| <b>Charges for Tennis Services</b>      |                  |                 |                  |                   |                  |
| Rentals                                 | \$1,250          | \$0             | \$0              | \$0               | \$0              |
| Court Use                               | \$28,859         | \$0             | \$0              | \$0               | \$0              |
| Membership                              | \$2,456          | \$0             | \$0              | \$0               | \$0              |
| MTA Rental                              | \$4,200          | \$0             | \$0              | \$0               | \$0              |
| Concess. Sales                          | \$1,250          | \$0             | \$0              | \$0               | \$0              |



## 2015 Annual Budget

### General Fund Revenues

|   | Actual   |         | Budget           |                   |                 |
|---|----------|---------|------------------|-------------------|-----------------|
|   | 2012     | 2013    | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <b>Charges for Services (continued)</b> |          |         |                  |                   |                 |
| <b>Charges for Central City Park</b>    |          |         |                  |                   |                 |
| GA State Fair                           | \$6,065  | \$0     | \$0              | \$0               | \$0             |
| Sports Fees                             | \$18,270 | \$0     | \$0              | \$0               | \$0             |
| Rentals                                 | \$38,257 | -\$50   | \$0              | \$0               | \$0             |
| Skateboard Park                         | \$1,118  | \$0     | \$0              | \$0               | \$0             |
| Rent-Cherry St.                         | \$2,740  | \$0     | \$0              | \$0               | \$0             |
| Activity Fee                            | \$750    | \$0     | \$0              | \$0               | \$0             |
| <b>Other Recreation</b>                 |          |         |                  |                   |                 |
| LW Baseball                             | \$23,300 | \$0     | \$0              | \$0               | \$0             |
| Other Stadium                           | \$750    | \$0     | \$0              | \$0               | \$0             |
| Equipment Rent                          | \$988    | \$0     | \$0              | \$0               | \$0             |
| Miscellaneous                           | \$13,535 | \$2,400 | \$0              | \$0               | \$0             |
| <b>Recreation Admin</b>                 |          |         |                  |                   |                 |
| Program Fees                            | \$0      | \$0     | \$0              | \$18,800          | \$128,900       |
| Vending Machines                        | \$0      | \$0     | \$0              | \$77              | \$400           |
| Utility Reimbursement                   | \$0      | \$0     | \$0              | \$650             | \$1,000         |
| Facility Misc                           | \$0      | \$0     | \$0              | \$3,859           | \$1,200         |
| Facility Rentals                        | \$0      | \$0     | \$0              | \$41,624          | \$18,400        |
| <b>Bloomfield</b>                       |          |         |                  |                   |                 |
| Pool Admission                          | \$0      | \$0     | \$0              | \$878             | \$800           |
| Program Fees                            | \$0      | \$0     | \$0              | \$15,553          | \$12,000        |
| Vending Machines                        | \$0      | \$0     | \$0              | \$29              | \$200           |
| Utility Reimbursement                   | \$0      | \$0     | \$0              | \$0               | \$1,000         |
| Facility Rentals                        | \$0      | \$0     | \$0              | \$775             | \$3,000         |
| <b>Booker T Washington</b>              |          |         |                  |                   |                 |
| Pool Admission                          | \$0      | \$0     | \$0              | \$635             | \$0             |
| <b>East Macon</b>                       |          |         |                  |                   |                 |
| Pool Admission                          | \$0      | \$0     | \$0              | \$1,310           | \$3,500         |
| Program Fees                            | \$0      | \$0     | \$0              | \$9,596           | \$6,000         |
| Vending Machines                        | \$0      | \$0     | \$0              | \$56              | \$300           |
| Utility Reimbursement                   | \$0      | \$0     | \$0              | \$0               | \$1,000         |
| Facility Rentals                        | \$0      | \$0     | \$0              | \$1,755           | \$2,000         |
| <b>Frank Johnson</b>                    |          |         |                  |                   |                 |
| Pool Admission                          | \$0      | \$0     | \$0              | \$1,151           | \$2,500         |
| Program Fees                            | \$0      | \$0     | \$0              | \$4,809           | \$2,000         |
| Vending Machines                        | \$0      | \$0     | \$0              | \$29              | \$300           |
| Utility Reimbursement                   | \$0      | \$0     | \$0              | \$0               | \$8,000         |
| Facility Rentals                        | \$0      | \$0     | \$0              | \$960             | \$2,300         |
| <b>Freedom Park</b>                     |          |         |                  |                   |                 |
| Program Fees                            | \$0      | \$0     | \$0              | \$0               | \$10,000        |
| Vending Machines                        | \$0      | \$0     | \$0              | \$29              | \$200           |
| Utility Reimbursement                   | \$0      | \$0     | \$0              | \$10,651          | \$10,000        |
| Facility Rentals                        | \$0      | \$0     | \$0              | \$0               | \$1,800         |



## 2015 Annual Budget

### General Fund Revenues

|   | Actual      |             | Budget           |                   |                 |
|---|-------------|-------------|------------------|-------------------|-----------------|
|   | 2012        | 2013        | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <u>Charges for Services (continued)</u> |             |             |                  |                   |                 |
| John Drew                               |             |             |                  |                   |                 |
| Court Use Fees                          | \$0         | \$0         | \$18,000         | \$16,377          | \$40,000        |
| Pro Contract                            | \$0         | \$0         | \$2,500          | \$1,250           | \$2,500         |
| Membership                              | \$0         | \$0         | \$4,400          | \$185             | \$6,000         |
| Concession/Pro Shop                     | \$0         | \$0         | \$0              | \$0               | \$2,500         |
| Tournament Fees                         | \$0         | \$0         | \$4,000          | \$0               | \$0             |
| LH Williams                             |             |             |                  |                   |                 |
| Program Fees                            | \$0         | \$0         | \$0              | \$0               | \$6,000         |
| Memorial                                |             |             |                  |                   |                 |
| Pool Admission                          | \$0         | \$0         | \$0              | \$972             | \$0             |
| Program Fees                            | \$0         | \$0         | \$0              | \$8,597           | \$2,500         |
| Vending Machines                        | \$0         | \$0         | \$0              | \$38              | \$0             |
| Utility Reimbursement                   | \$0         | \$0         | \$0              | \$0               | \$600           |
| Concessions                             | \$0         | \$0         | \$0              | \$0               | \$200           |
| Facility Rentals                        | \$0         | \$0         | \$0              | \$285             | \$2,200         |
| North Macon                             |             |             |                  |                   |                 |
| Program Fees                            | \$0         | \$0         | \$0              | \$18,414          | \$5,700         |
| Vending Machines                        | \$0         | \$0         | \$0              | \$43              | \$300           |
| Utility Reimbursement                   | \$0         | \$0         | \$0              | \$11,297          | \$9,600         |
| Facility Misc                           | \$0         | \$0         | \$0              | \$4,001           | \$100           |
| Facility Rentals                        | \$0         | \$0         | \$0              | \$0               | \$5,700         |
| Rosa Jackson                            |             |             |                  |                   |                 |
| Program Fees                            | \$0         | \$0         | \$0              | \$2,250           | \$3,200         |
| Vending Machines                        | \$0         | \$0         | \$0              | \$94              | \$200           |
| Facility Rentals                        | \$0         | \$0         | \$0              | \$2,735           | \$7,000         |
| <u>Parks and Recreation (continued)</u> |             |             |                  |                   |                 |
| Senior Center                           |             |             |                  |                   |                 |
| Program Fees                            | \$0         | \$0         | \$0              | \$246             | \$2,500         |
| Vending Machines                        | \$0         | \$0         | \$0              | \$89              | \$200           |
| Membership                              | \$0         | \$0         | \$0              | \$1,770           | \$800           |
| Facility Misc                           | \$0         | \$0         | \$0              | \$442             | \$500           |
| Facility Rentals                        | \$0         | \$0         | \$0              | \$915             | \$1,500         |
| Tatnall                                 |             |             |                  |                   |                 |
| Court Revenue                           | \$0         | \$0         | \$0              | \$0               | \$3,000         |
| Parks & Recreation                      | \$336,750   | \$99,888    | \$237,525        | \$228,576         | \$383,600       |
| Mulberry Street Garage                  |             |             |                  |                   |                 |
| Fees - Monthly                          | \$168,620   | \$0         | \$0              | \$1,750           | 0               |
| Fees-Daily / Hr                         | \$15,110    | \$0         | \$0              | \$0               | 0               |
|   | \$183,730   | \$0         | \$0              | \$1,750           | \$0             |
| Public Safety                           |             |             |                  |                   |                 |
| Sheriff - Costs & Fees                  | \$189,836   | \$174,951   | \$175,000        | \$154,507         | \$175,000       |
| Sheriff - ID Investigations             | \$45,533    | \$43,290    | \$22,000         | \$23,213          | \$40,000        |
| Sheriff - Other                         | \$111,276   | \$118,170   | \$105,000        | \$180,242         | \$225,000       |
| Jail - Housing Prisoners                |             |             |                  |                   |                 |
| City of Macon                           | \$439,971   | \$471,819   | \$0              | \$126,204         | \$0             |
| State of Georgia                        | \$330,881   | \$129,778   | \$170,000        | \$4,708           | \$130,000       |
| Federal                                 | \$44,919    | \$62,832    | \$42,000         | \$104,068         | \$75,000        |
| Public Safety                           | \$1,162,416 | \$1,000,840 | \$514,000        | \$592,942         | \$645,000       |



## 2015 Annual Budget

### General Fund Revenues

|  | Actual      |             | Budget           |                   |                 |
|--|-------------|-------------|------------------|-------------------|-----------------|
|  | 2012        | 2013        | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <u>Charges for Services (continued)</u>    |             |             |                  |                   |                 |
| <u>Public Works</u>                        |             |             |                  |                   |                 |
| Driveway and Sidewalk Repairs              | \$24,508    | \$7,525     | \$19,000         | \$2,890           | \$20,000        |
| Development - Permit Fees                  | \$4,218     | \$21,627    | \$18,050         | \$13,134          | \$18,000        |
| GDOT Right of Way                          | \$0         | \$0         | \$157,000        | \$0               | \$0             |
| Right-of-Way                               | \$211,688   | \$212,511   | \$190,000        | \$212,106         | \$210,000       |
| Other                                      | \$12,762    | \$16,732    | \$15,000         | \$3,391           | \$15,000        |
| Tick Control Fees                          | \$3,865     | \$0         | \$0              | \$45              | \$0             |
| Public Works                               | \$257,041   | \$258,395   | \$399,050        | \$231,566         | \$263,000       |
| <u>Judicial</u>                            |             |             |                  |                   |                 |
| Civil Court                                | \$1,121,383 | \$1,025,025 | \$1,050,000      | \$964,336         | \$1,100,000     |
| Clerk of Superior Court                    | \$453,319   | \$505,914   | \$455,000        | \$432,893         | \$450,000       |
| Clerk Authority Web Site                   | \$63,673    | \$68,262    | \$60,000         | \$70,193          | \$62,000        |
| Superior Court E Commerce                  | \$33,216    | \$32,075    | \$30,500         | \$28,760          | \$31,000        |
| Juvenile Court                             | \$15,473    | \$5,866     | \$7,900          | \$4,295           | \$7,000         |
| Probate Court                              | \$316,639   | \$422,981   | \$390,000        | \$445,358         | \$425,000       |
| Judicial                                   | \$2,003,703 | \$2,060,123 | \$1,993,400      | \$1,945,835       | \$2,075,000     |
| Total Charges for Services                 | \$7,728,579 | \$6,622,868 | \$6,258,390      | \$5,720,180       | \$6,566,300     |
| <u>Fines and Forfeitures</u>               |             |             |                  |                   |                 |
| State Court                                | \$1,256,546 | \$1,359,513 | \$1,303,000      | \$1,018,933       | \$1,300,000     |
| State Court Probation                      | \$495,225   | \$570,573   | \$560,000        | \$841,639         | \$560,000       |
| State Court Youth Offender                 | \$56,030    | \$44,087    | \$48,000         | \$58,570          | \$48,000        |
| State Court Restitution                    | \$28,679    | \$39,822    | \$31,000         | \$21,714          | \$35,000        |
| Superior Court                             | \$59,197    | \$49,296    | \$51,500         | \$76,594          | \$51,000        |
| Restitution for Public Defender            | \$46,680    | \$48,454    | \$42,500         | \$38,867          | \$44,500        |
| Public Defender Indigent App Fees          | \$0         | \$0         | \$0              | \$700             | \$1,000         |
| Child Support Recovery Fees                | \$27,477    | \$24,952    | \$25,500         | \$10,187          | \$25,000        |
| District Attorney Pre-trial Diversion Fees | \$2,500     | \$2,650     | \$2,500          | \$776             | \$2,500         |
| GA Probation Management Restitution        | \$3,580     | \$4,927     | \$4,075          | \$4,660           | \$5,000         |
| GA Probation Management Fines              | \$4,476     | \$4,805     | \$3,375          | \$6,265           | \$5,000         |
| City - Court Cost Fees                     | \$36,213    | \$30,103    | \$30,000         | \$0               | \$34,000        |
| Date Surcharge                             | \$30,572    | \$24,647    | \$30,000         | \$0               | \$30,000        |
| 10% Jail Add-On Srv                        | \$162,513   | \$117,857   | \$130,000        | \$0               | \$125,900       |
| ACS Debt Rec.                              | \$535,101   | \$414,765   | \$420,000        | \$0               | \$420,000       |
| Municipal Court                            | \$860,845   | \$641,385   | \$800,000        | \$1,053,915       | \$700,000       |
| Providence                                 | \$223,549   | \$187,247   | \$205,000        | \$0               | \$200,000       |
| Miscellaneous                              | \$5,171     | \$10,617    | \$5,000          | \$0               | \$6,000         |
| Total Fines and Forfeitures                | \$3,834,353 | \$3,575,701 | \$3,691,450      | \$3,132,820       | \$3,592,900     |





## 2015 Annual Budget

### General Fund Revenues

|  | Actual    |             | Budget           |                   |                 |
|--|-----------|-------------|------------------|-------------------|-----------------|
|  | 2012      | 2013        | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <u>Payments in Lieu of Taxes</u>       |           |             |                  |                   |                 |
| Macon Housing Auth                     | \$40,663  | \$257,328   | \$129,000        | \$153,973         | \$125,000       |
| Boeing                                 | \$52,331  | \$52,331    | \$52,300         | \$57,926          | \$52,300        |
| Zantop                                 | \$58,824  | \$29,412    | \$21,400         | \$33,670          | \$29,000        |
| Conv Ground Lease                      | \$37,946  | \$38,909    | \$35,000         | \$52,712          | \$36,000        |
| Noble Invest Group                     | \$458,054 | \$445,973   | \$465,000        | \$439,643         | \$440,000       |
| Total Payments in Lieu of Taxes        | \$647,817 | \$823,952   | \$702,700        | \$737,924         | \$682,300       |
| <u>Sales and Refunds</u>               |           |             |                  |                   |                 |
| Property & Equipment Sale - County     | \$177,998 | \$1,574,416 | \$61,000         | \$57,088          | \$150,000       |
| Inv/Equip. Sale - City                 | \$259,144 | \$304,231   | \$100,000        | \$91,978          | \$100,000       |
| Property Sale - City                   | \$261,126 | \$265,760   | \$50,000         | \$63,738          | \$100,000       |
| Property Sale , Non Tax - City         | \$35,540  | \$0         | \$10,000         | \$34,803          | \$10,000        |
| Atty & Eng Fees                        | \$2,100   | \$3,000     | \$2,400          | \$10,578          | \$2,000         |
| Insurance recoveries                   | \$59,558  | \$9,881     | \$0              | \$0               | \$10,000        |
| Total Sales and Refunds                | \$795,465 | \$2,157,288 | \$223,400        | \$258,185         | \$372,000       |
| <u>Miscellaneous</u>                   |           |             |                  |                   |                 |
| Investment income                      | \$31,372  | -\$68,749   | \$39,250         | \$139,350         | \$40,000        |
| <u>Rents</u>                           |           |             |                  |                   |                 |
| County-owned buildings                 | \$659,291 | \$1,621,730 | \$0              | \$0               | \$0             |
| City Annex                             | \$117,511 | \$139,256   | \$131,000        | \$132,137         | \$131,000       |
| Inspection and Fees                    | \$75,600  | \$75,600    | \$37,800         | \$0               | \$75,600        |
| DFACS Lease                            | \$0       | \$0         | \$781,070        | \$781,070         | \$781,100       |
| DFACS WIC Program                      | \$0       | \$0         | \$21,215         | \$21,215          | \$21,300        |
| DFACS Field Office                     | \$0       | \$0         | \$62,220         | \$62,220          | \$62,300        |
| EOC Randall Building                   | \$0       | \$0         | \$49,400         | \$49,400          | \$49,400        |
| V.A Randall Building                   | \$0       | \$0         | \$6,390          | \$6,390           | \$6,400         |
| Regional Commission                    | \$0       | \$0         | \$94,280         | \$94,280          | \$94,300        |
| Health Department Mental               | \$0       | \$0         | \$434,934        | \$434,932         | \$435,000       |
| House @ Sports Complex                 | \$0       | \$0         | \$6,600          | \$6,715           | \$6,600         |
| Macon Water Auth                       | \$0       | \$0         | \$12,500         | \$12,500          | \$12,500        |
| Credit Union                           | \$0       | \$0         | \$750            | \$0               | \$800           |
| Mid GA Comm Action                     | \$0       | \$0         | \$2,227          | \$2,829           | \$0             |
| CAL                                    | \$0       | \$0         | \$2,652          | \$2,210           | \$0             |
| Other Rents                            | \$0       | \$0         | \$0              | \$39,100          | \$0             |
| Donations                              | \$0       | \$3,484     | \$3,000          | \$0               | \$3,100         |
| Special assessments - paving           | \$37,893  | \$50,959    | \$20,000         | \$21,880          | \$0             |
| Grand Opera House                      | \$14,483  | \$13,649    | \$14,000         | \$7,855           | \$14,000        |
| Administration fees-Aflac              | \$32,944  | \$29,703    | \$20,000         | \$12,395          | \$25,000        |
| Administration fees-Garnishments       | \$0       | \$0         | \$1,000          | \$750             | \$1,000         |
| Administration fees-Child Support      | \$0       | \$0         | \$2,800          | \$1,638           | \$2,800         |
| Administration fees-Aflac (retirees)   | \$0       | \$0         | \$4,000          | \$2,116           | \$4,000         |
| Administration fees - Childcare Trust  | \$13,814  | \$12,600    | \$0              | \$0               | \$0             |
| Administration - SPLOST Transportation | \$123,263 | \$123,263   | \$50,501         | \$0               | \$0             |
| Administration fees-Garbage            | \$0       | \$0         | \$0              | \$243,439         | \$0             |
| Administration fees-Privilege          | \$0       | \$0         | \$0              | \$2,550           | \$0             |
| Administration fees-Other              | \$0       | \$0         | \$0              | \$588             | \$0             |



## 2015 Annual Budget

### General Fund Revenues

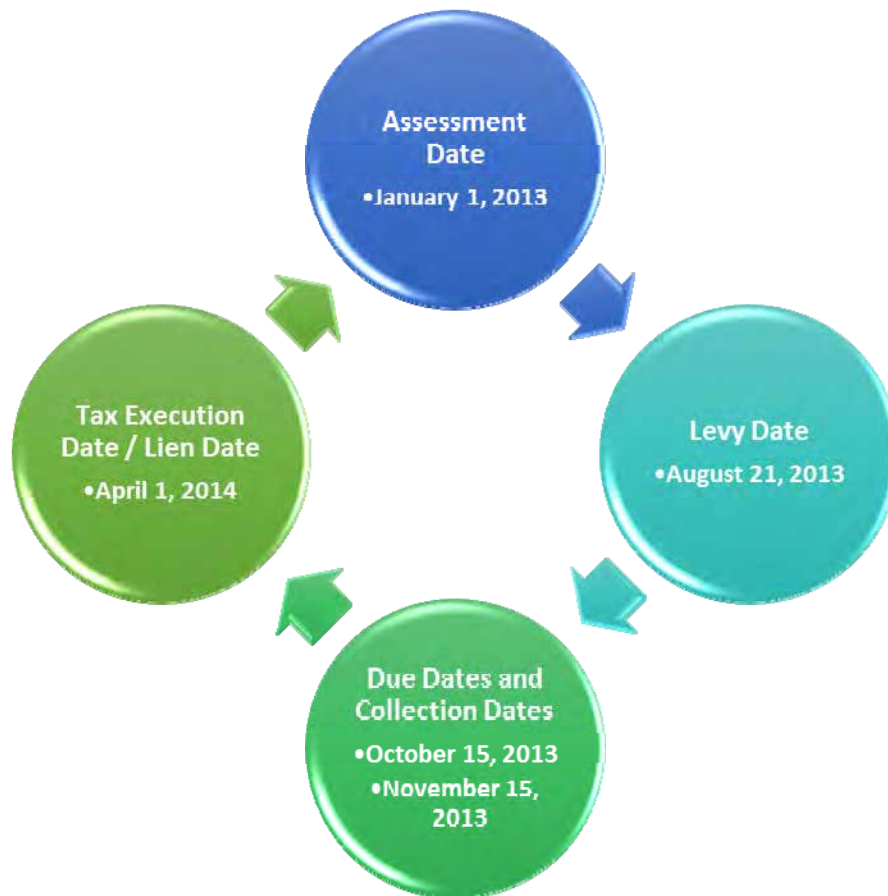
|                                    | Actual        |               | Budget           |                   |                 |
|------------------------------------|---------------|---------------|------------------|-------------------|-----------------|
|                                    | 2012          | 2013          | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <u>Miscellaneous (continued)</u>   |               |               |                  |                   |                 |
| Board of Elections                 | \$16,170      | \$41,165      | \$46,362         | \$20,750          | \$27,000        |
| Miscellaneous                      | \$186,956     | \$127,892     | \$25,000         | \$50,874          | \$75,000        |
| Airport Police                     | \$68,806      | \$6,096       | \$30,000         | \$0               | \$6,000         |
| Impounded Vehicle Contract         | \$189,152     | \$189,736     | \$186,000        | \$97,103          | \$12,000        |
| Indirect Charge                    | \$143,844     | \$504,755     | \$350,000        | \$171,648         | \$321,500       |
| Railroad Annuity                   | \$14,000      | \$7,000       | \$7,000          | \$7,000           | \$7,000         |
| US Marshalls                       | \$13,696      | \$15,943      | \$10,000         | \$35,491          | \$15,000        |
| City Attorney Coll                 | \$6,347       | -\$1,821      | \$0              | \$453             | \$0             |
| Total Miscellaneous                | \$1,745,140   | \$2,892,260   | \$2,451,951      | \$2,460,878       | \$2,229,700     |
| Total Revenue                      | \$154,512,854 | \$150,336,849 | \$145,317,799    | \$142,089,884     | \$157,819,165   |
| <u>Other Financing Sources</u>     |               |               |                  |                   |                 |
| <u>Transfers from Other Funds</u>  |               |               |                  |                   |                 |
| Law Enforcement Commissary         | \$166,600     | \$250,000     | \$300,000        | \$370,000         | \$137,000       |
| Hotel/Motel                        | \$62,554      | \$67,031      | \$70,350         | \$62,741          | \$66,000        |
| Special Street Light District      | \$50,914      | \$50,914      | \$48,956         | \$24,478          | \$50,000        |
| Alternative Dispute Resolution     | \$10,385      | \$10,385      | \$8,248          | \$4,124           | \$8,300         |
| Law Enforcement Confiscation       | \$5,758       | \$12,209      | \$7,000          | \$1,342           | \$0             |
| Crime Victims Assistance           | \$146,281     | \$159,734     | \$127,709        | \$58,075          | \$160,000       |
| Special Sanitation District        | \$163,149     | \$163,149     | \$155,554        | \$77,777          | \$163,000       |
| Capital Improvement                | \$454,402     | \$77,643      | \$0              | \$0               | \$0             |
| LEC Project                        | \$175,000     | \$115,000     | \$115,000        | \$57,500          | \$115,000       |
| Fire District                      | \$83,183      | \$83,183      | \$4,831,073      | \$6,224,166       | \$0             |
| Group Insurance                    | \$0           | \$0           | \$0              | \$0               | \$500,000       |
| Sponsored Programs                 | \$3,752       | \$913         | \$0              | \$0               | \$0             |
| SPLOST Debt Service                | \$116,738     | \$0           | \$0              | \$0               | \$0             |
| Debt Service                       | \$277,439     | \$3,207,766   | \$503,500        | \$31,287          | \$0             |
| Bowden                             | \$0           | \$11,666      | \$0              | \$0               | \$0             |
| E-911                              | \$220,751     | \$0           | \$0              | \$0               | \$0             |
| ECD                                | \$746,266     | \$0           | \$0              | \$2,977,845       | \$0             |
| Terminal                           | \$97,084      | \$0           | \$0              | \$0               | \$0             |
| SPLOST Transportation Improvements | \$2,100,267   | \$23,491      | \$0              | \$25,251          | \$0             |
| SPLOST 2012 City                   | \$0           | \$0           | \$0              | \$247,710         | \$0             |
| Centreplex                         | \$0           | \$99,368      | \$0              | \$0               | \$0             |
| Airport                            | \$746,972     | \$0           | \$0              | \$0               | \$0             |
| 1976s Bond                         | \$51,258      | \$0           | \$0              | \$0               | \$0             |
| Communications                     | \$3,500       | \$0           | \$0              | \$0               | \$0             |
| Workers Comp                       | \$0           | \$0           | \$0              | \$22,898          | \$0             |
| LMIG                               | \$0           | \$667,425     | \$0              | \$0               | \$0             |
| GDOT                               | \$0           | \$91,695      | \$0              | \$0               | \$0             |
| IT                                 | \$0           | \$0           | \$61,275         | \$0               | \$0             |
| Recreation                         | \$0           | \$0           | \$1,000,000      | \$2,131,637       | \$0             |
| Total Transfers from Other Funds   | \$5,682,252   | \$5,091,571   | \$7,228,665      | \$12,316,831      | \$1,199,300     |
| Grand Total                        | \$160,195,106 | \$155,428,420 | \$152,546,464    | \$154,406,715     | \$159,018,465   |



## General Fund

### Property Tax Calendar

The Macon-Bibb Tax Commissioner distributes tax notices and collects tax payments. Property Taxes are usually billed (levied) in August of each year. Real and personal property taxes may be paid in two installments – the first within 30 days following the mailing of the bills, and the final payment within 60 days. Tax executions are issued for delinquent taxes approximately 90 days following the due date of the second installment. The 2014 Property Tax Calendar is shown below and illustrates the assessment and collection cycle. A similar cycle will be developed for the 2015 property taxes.





## 2015 Annual Budget

### General Fund Expenditures

Fiscal year 2015 will be the first year that will record total annual expenses for the Macon-Bibb County Consolidated Government. Duties and responsibilities have been re-distributed, re-arranged and consolidated. A concentrated effort was made to move historical data with the changes to reflect the correct expenses, but because the City of Macon and Bibb County handled business differently this was not always possible. The new government took this opportunity to ensure all functions are recorded and budgeted in accordance with the Georgia Uniform Chart of Accounts.

In keeping with the Charter for the new consolidated government the FY 2015 budget was not to exceed the City of Macon's and Bibb County's combined FY2014 budget. That figure would have been around \$168,000,00 but because the revenues did not come in at that level, and exercising fiscal responsibility, the Mayor and Commission were intent to not use any fund balance. Budget cuts were made to spend within the level of revenues.

The 2015 budget reflects a 4.8% decrease in spending from the previous years projected expenditures. The Charter for the new consolidated government requires a 5% decrease for every year beginning with the FY2016 budget, using the FY2015 as a base year, until 20% decrease is reached.

Within the General Fund are several factors that affect most of the departments. The similar characteristics are outlined below:

#### **Overall Budget**

Department Directors, Constitutional Officers and Elected Officials were tasked with bringing their expenses down to be in line with actual revenues. This included decreasing travel, keeping operating equipment at a minimum and reducing supplies. Each and every department has to do more with less.

#### **Health Insurance**

As of January 1, 2014, new health insurance benefits were introduced to the employees and retirees. The employer will be paying approximately 9% or \$1.2 million more.

#### **Employees**

The Consolidated Government budgeted for approximately 2,100 full-time positions which is an overall decrease because of the elimination of dual positions and eliminating many vacant positions. It will be a work in progress as departments and duties are combined to get the employee count down to the optimum number of employees needed to provide essential services to the citizens of Macon-Bibb County.

There were a total of eighteen (18) new positions added to the budget. Nine (9) of these positions are in the Sheriff's Office and they are a result of the opening of the new Juvenile Justice Center. The actual hiring of these positions will be delayed for six months. Six (6) new positions were budgeted within the judicial system to accommodate an ever growing workload. Two (2) new positions are in Parks & Beautification in anticipation of the opening of Amerson Park. The last position was budgeted in the Tax Assessors office for a Mapping Director.

In addition to the new the positions added, two new contracted state employees were added to the Contract with the State Public Defenders Office.



## General Fund Expenditures

### Re-Classified Line Item Expenses

The City of Macon and Bibb County budgeted several expenses differently such as property insurance and land line telephone expenses. This budget reflects all departments budgeting the same way and as a result all of these expenses were moved to separate line items and removed from individual budgets. It will take more than one budget cycle to correct these inconsistencies. Travel & Training expenses were split off to keep in compliance with the Georgia Uniform Chart of Accounts. They are now recorded as “Travel/Hotel/Food” and “Education & Training Registration”.

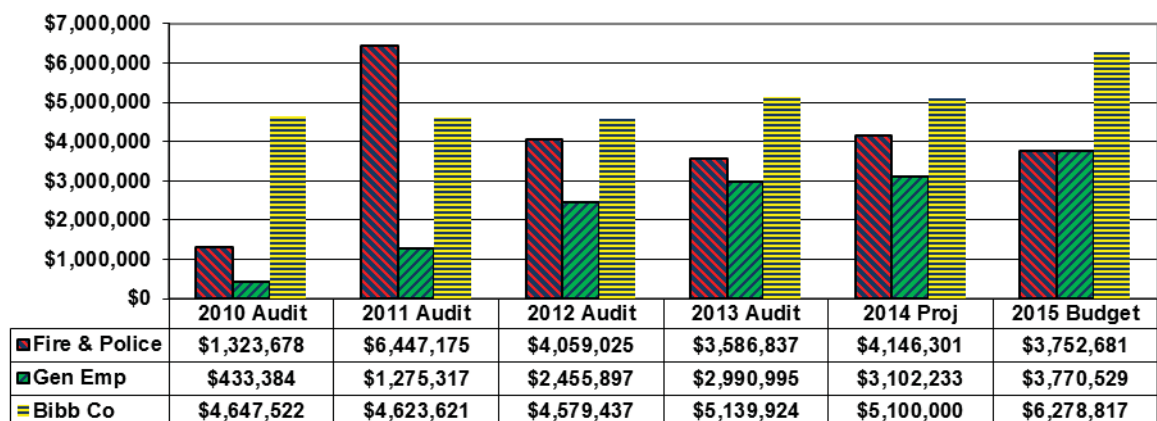
### Pension

The Consolidated Government has three Pension Plans. All three Plans are defined benefits meaning that the employer promises a specified monthly benefit on retirement that is predetermined by a formula based on the employee's earnings history, tenure of service and age, rather than depending directly on individual investment returns. Pension contributions are 100% paid by the employer.

Two Pension plans come from the former City of Macon. One for former City of Macon Fire and Police employees with an employer contribution rate of 16.83% and one for former General Employees. The Pension Plan for the former City of Macon general employees increased from 22.29% to 23.52%. This particular pension plan as well as the Public Safety pension plan “closed” and no more participants will be added. The third plan comes from Bibb County. All newly hired employees will be in the Macon-Bibb pension plan. The consolidated government will contribute at a rate of 16.85% for all newly hired full time employees and former Bibb County employees.

For Macon-Bibb County the total budgeted cost for pension is approximately \$12.3 million. The Pension contribution represents 7.8% of total expenditures. The chart below shows a large increase from 2014 to 2015 but this is due mainly to the fact that the budget is figured on 100% employment and the other years are based on actual salaries paid.

Six Year Employer Contributions (ARC)



FY Ending June 30th

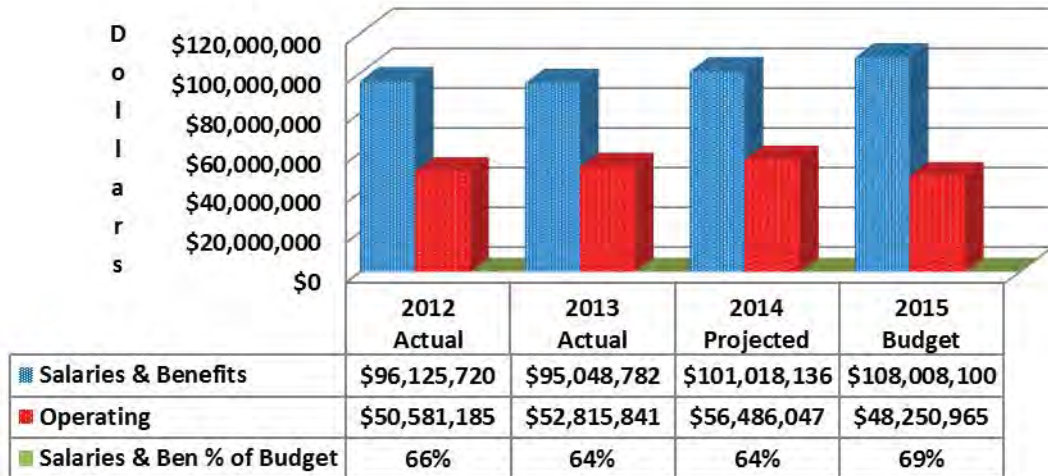


## 2015 Annual Budget

### General Fund Expenditures

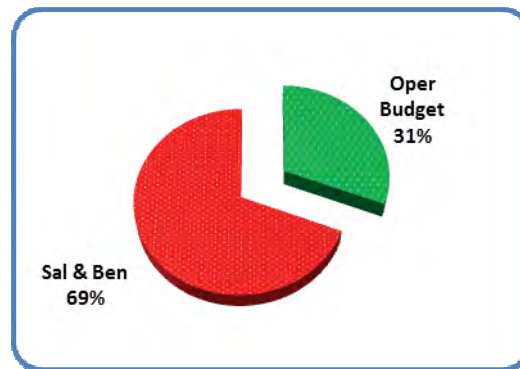
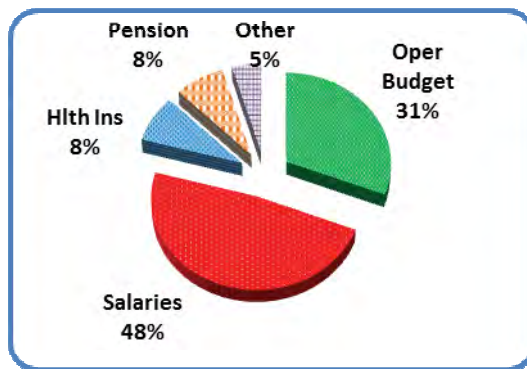
The largest expense to the General Fund budget is personnel and this category alone represents 69% of all expenditures for fiscal year 2015. The percentage has changed from fiscal year 2014 to fiscal year 2015 indicating that operating expenses have decreased in relation to salaries. Salaries have increased by approximately \$7 million which represents 100% employment while in actuality employment runs about 93% as indicated in fiscal year 2014. Departments are doing more with less and this will be a continuing trend going forward. The City of Macon and Bibb County were on two different accounting systems and it was not feasible to get consolidated information past 2012.

4 Year Comparison Total Salaries & Benefits to Operating Cost



#### 2015 Budget

Salaries & Benefits and Operating Expense as a % of Total Budget



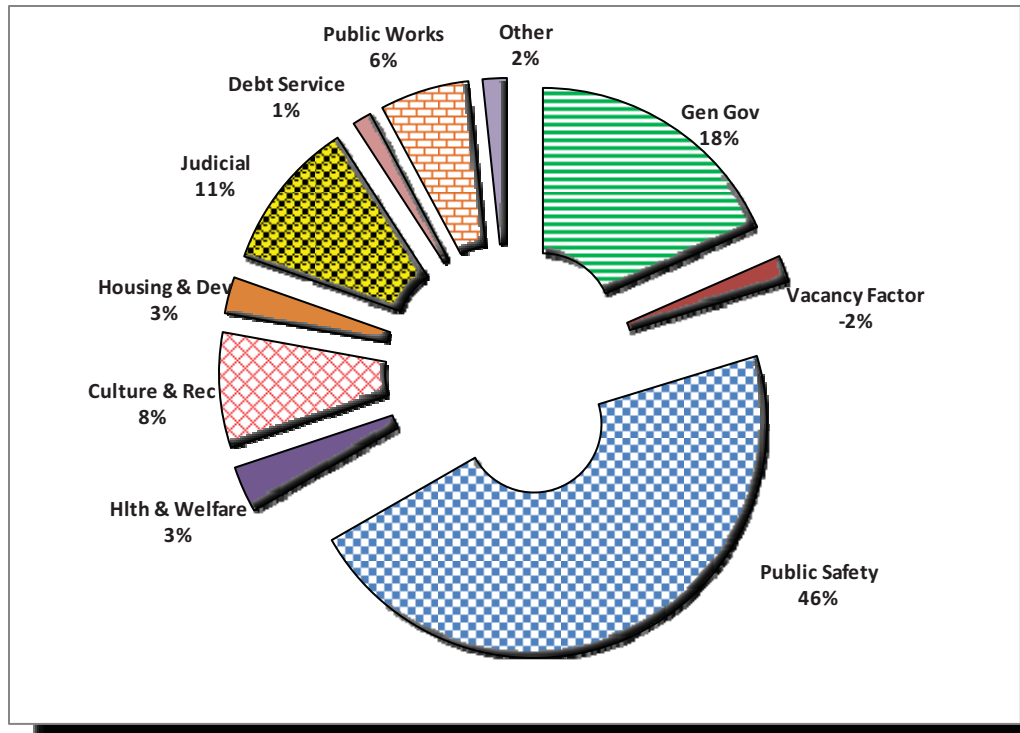
| Other:         |                    |
|----------------|--------------------|
| Life Ins       | \$ 418,500         |
| FICA           | 2,833,705          |
| Medicare       | 1,041,750          |
| Workers Comp   | 2,826,450          |
| Clothing Allow | 74,300             |
|                | <b>\$7,194,705</b> |



## 2015 Annual Budget

### General Fund Expenditures

The General Fund accounts for all financial transactions for the largest portion of activity for the government of Macon-Bibb County. The largest function for Macon-Bibb County, Public Safety, expends forty-six cents (46) of every dollar collected.



Local governments are broken into seven (7) functions which represent all General Fund expenditures. These functions are consistent State-wide and are listed as follows:

**General Government:** Legislative, executive, elections, and general administration

**Judicial:** All court functions

**Public Safety:** Protection of citizens and property

**Public Works:** Infrastructure maintenance

**Health & Welfare:** Social Services

**Culture & Recreation:** Funds to enrich and entertain all ages

**Housing & Development:** Promoting community development

**Debt Service:** Scheduled bond payments

**Other:** Transfer to other funds, which includes,

|                                 |                    |
|---------------------------------|--------------------|
| Drug Abuse Treatment & Edu Fund | \$ 53,300          |
| E-911                           | 215,000            |
| Special Sanitation Fund         | 28,000             |
| Solid Waste Fund                | 902,600            |
| Airport                         | 868,700            |
| Bowden Golf                     | 366,800            |
| Tobesofkee                      | 255,000            |
| OPEB                            | <u>100,000</u>     |
|                                 | <u>\$2,759,400</u> |



## 2015 Annual Budget

### General Fund Expenditures

|                                 | Actual              |                     | Budget              |                     |                     |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                 | 2012                | 2013                | Adjusted<br>2014    | Projected<br>2014   | Adopted<br>2015     |
|                                 |                     |                     |                     |                     |                     |
| <b>General Government:</b>      |                     |                     |                     |                     |                     |
| Board of Commissioners          | \$1,703,418         | \$1,978,298         | \$1,737,214         | \$1,614,185         | \$482,900           |
| Mayor's Office                  | 912,041             | 1,040,781           | 1,092,621           | 1,262,269           | 411,300             |
| County Manager                  | \$0                 | \$0                 | \$0                 | 22,374              | 1,980,500           |
| County Clerk                    | 144,065             | 161,218             | 294,585             | 240,425             | 438,900             |
| Board of Elections              | 710,714             | 860,646             | 939,410             | 934,675             | 845,700             |
| Finance                         | 2,199,831           | 2,303,922           | 2,430,772           | 2,251,416           | 1,884,300           |
| Procurement                     | 348,275             | 610,820             | 640,231             | 576,998             | 553,700             |
| County Attorney                 | 1,532,941           | 1,381,053           | 1,680,649           | 1,364,263           | 1,448,800           |
| Information Technology          | 3,119,773           | 2,304,067           | 3,866,455           | 3,452,738           | 3,601,300           |
| Human Resources                 | 1,477,637           | 1,588,016           | 1,814,685           | 1,481,688           | 1,390,700           |
| Tax Commissioner                | 2,392,930           | 2,560,769           | 2,824,547           | 2,687,687           | 2,729,500           |
| Tax Assessors                   | 1,662,968           | 1,861,098           | 2,074,892           | 1,915,214           | 2,118,900           |
| Risk Management                 | 731,437             | 679,503             | 620,800             | 591,944             | 826,500             |
| Internal Audit                  | 185,415             | 202,509             | 199,820             | 204,214             | 221,100             |
| Facilities Management           | 5,117,512           | 5,329,592           | 5,478,281           | 4,951,237           | 5,129,300           |
| FM - Services to Government     | 1,464,183           | 1,499,022           | 1,122,000           | 1,179,665           | 3,064,200           |
| Records Management              | 63,891              | 61,555              | 71,017              | 68,371              | 77,600              |
| Small Business Affairs          | \$0                 | \$0                 | \$0                 | \$0                 | 109,400             |
| General Services-Mail Services  | 15,250              | 15,543              | 7,844               | 7,503               | 25,000              |
| General Services-Credit Union   | 88,937              | 89,875              | 93,080              | 44,270              | 93,000              |
| General Administrative Fees     | 169,346             | 191,443             | 190,280             | 191,713             | 218,300             |
| Non-Departmental                | 3,569,620           | 8,956,404           | 4,473,498           | 4,631,147           | 2,788,400           |
| <b>Total General Government</b> | <b>\$27,610,185</b> | <b>\$33,676,135</b> | <b>\$31,652,681</b> | <b>\$29,673,996</b> | <b>\$30,439,300</b> |
| <b>Judicial:</b>                |                     |                     |                     |                     |                     |
| Superior Court Judges           | \$1,019,293         | \$1,118,509         | \$1,742,646         | \$1,083,288         | \$1,366,300         |
| Superior Court Clerk            | 1,658,306           | 1,744,240           | 2,040,945           | 1,869,468           | 1,865,600           |
| District Attorney               | 2,761,471           | 2,811,945           | 2,958,212           | 2,883,013           | 2,939,600           |
| DA - Victim Witness             | 53,329              | 54,264              | 94,595              | 61,205              | 87,100              |
| State Court Judges              | 863,381             | 913,923             | 1,230,903           | 1,170,272           | 1,289,600           |
| State Court Probation           | 621,298             | 708,635             | 969,361             | 799,927             | 955,300             |
| State Court Solicitor           | 671,621             | 698,495             | 919,644             | 866,518             | 940,400             |
| State Court Victim Witness      | 52,380              | 50,653              | 53,910              | 50,702              | 51,100              |
| Magistrate Court                | \$0                 | \$0                 | \$0                 | 213,369             | 467,500             |
| Civil Court                     | 1,735,275           | 1,850,504           | 2,116,535           | 1,688,973           | 1,548,900           |
| Probate Court                   | 894,687             | 1,018,445           | 1,094,463           | 1,037,507           | 1,035,700           |
| Juvenile Court                  | 1,024,443           | 1,060,671           | 1,149,883           | 1,141,582           | 1,189,600           |
| Municipal Court                 | 945,261             | 936,727             | 933,700             | 917,431             | 1,018,700           |
| Grand Jury                      | 29,913              | 24,787              | 39,100              | 25,570              | 33,100              |
| Public Defender                 | 2,098,961           | 2,271,933           | 2,378,878           | 2,265,863           | 2,500,000           |
| <b>Total Judicial</b>           | <b>\$14,429,618</b> | <b>\$15,263,733</b> | <b>\$17,722,775</b> | <b>\$16,074,686</b> | <b>\$17,288,500</b> |





## 2015 Annual Budget

### General Fund Expenditures

|  | Actual                      |                             | Adjusted<br>2014            | Budget                      |                             |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|  | 2012                        | 2013                        |                             | Projected<br>2014           | Adopted<br>2015             |
| <b>Public Safety:</b>                  |                             |                             |                             |                             |                             |
| Sheriff's Office                       | \$48,551,027                | \$48,636,612                | \$51,826,180                | \$48,583,256                | \$51,481,600                |
| Fire Department                        | 23,734,525                  | 21,599,541                  | 23,626,511                  | 22,692,590                  | 23,582,300                  |
| Coroner                                | 283,427                     | 291,743                     | 309,260                     | 302,729                     | 306,800                     |
| Animal Welfare                         | 628,237                     | 619,463                     | 851,850                     | 717,536                     | 806,200                     |
| Emergency Management                   | 333,654                     | 489,981                     | 486,700                     | 496,729                     | 473,800                     |
| <b>Total Public Safety</b>             | <b>\$73,530,870</b>         | <b>\$71,637,341</b>         | <b>\$77,100,501</b>         | <b>\$72,792,841</b>         | <b>\$76,650,700</b>         |
| <b>Public Works :</b>                  |                             |                             |                             |                             |                             |
| Public Works                           | \$6,969,429                 | \$9,420,683                 | \$11,227,441                | \$10,211,377                | \$6,533,800                 |
| Engineering                            | 4,059,242                   | 3,253,892                   | 4,523,967                   | 4,027,136                   | 3,653,000                   |
| <b>Total Public Works</b>              | <b>\$11,028,672</b>         | <b>\$12,674,575</b>         | <b>\$15,751,408</b>         | <b>\$14,238,513</b>         | <b>\$10,186,800</b>         |
| <b>Health &amp; Welfare:</b>           |                             |                             |                             |                             |                             |
| Health                                 | \$1,558,817                 | \$1,558,817                 | \$1,558,817                 | \$1,558,818                 | \$1,533,400                 |
| Mosquito Control                       | \$0                         | \$0                         | \$0                         | \$0                         | \$0                         |
| Welfare                                | 3,779,272                   | 4,048,249                   | 4,166,134                   | 4,285,585                   | 3,749,905                   |
| <b>Total Health &amp; Welfare</b>      | <b>\$5,338,089</b>          | <b>\$5,607,066</b>          | <b>\$5,724,951</b>          | <b>\$5,844,403</b>          | <b>\$5,283,305</b>          |
| <b>Culture &amp; Recreation:</b>       |                             |                             |                             |                             |                             |
| Community Services                     | \$4,764,039                 | \$4,979,794                 | \$3,881,059                 | \$4,780,259                 | \$4,281,200                 |
| Recreation**                           | 5,571,531                   | 1,455,167                   | 3,471,917                   | 3,593,303                   | 5,255,400                   |
| Parks & Beautification                 | \$0                         | \$0                         | \$0                         | \$0                         | 3,609,700                   |
| <b>Total Culture &amp; Recreation</b>  | <b>\$10,335,570</b>         | <b>\$6,434,961</b>          | <b>\$7,352,976</b>          | <b>\$8,373,562</b>          | <b>\$13,146,300</b>         |
| <b>Housing &amp; Development:</b>      |                             |                             |                             |                             |                             |
| Extension Service                      | \$227,108                   | \$235,174                   | \$273,775                   | \$259,939                   | \$273,700                   |
| Business Development Services          | 1,216,101                   | 1,322,994                   | 1,479,233                   | 1,392,410                   | 2,073,900                   |
| Industrial & Urban Development         | 2,097,215                   | 2,173,027                   | 2,176,829                   | 2,173,985                   | 1,814,760                   |
| <b>Total Housing &amp; Development</b> | <b>\$3,540,424</b>          | <b>\$3,731,195</b>          | <b>\$3,929,837</b>          | <b>\$3,826,335</b>          | <b>\$4,162,360</b>          |
| <b>Debt Service:</b>                   |                             |                             |                             |                             |                             |
| Debt Service                           | \$3,016,118                 | \$2,661,042                 | \$3,139,766                 | \$3,328,658                 | \$2,165,000                 |
| <b>Total Debt Service</b>              | <b>\$3,016,118</b>          | <b>\$2,661,042</b>          | <b>\$3,139,766</b>          | <b>\$3,328,658</b>          | <b>\$2,165,000</b>          |
| <b>Other:</b>                          |                             |                             |                             |                             |                             |
| Transfer to Other Funds                | \$9,746,533                 | \$6,130,640                 | \$6,801,902                 | \$9,074,590                 | \$2,759,400                 |
| Mulberry Street Garage - Inactive      | 119,684                     | \$0                         | \$0                         | \$0                         | \$0                         |
| Violence Against Women - Inactive      | 84,341                      | 86,852                      | \$0                         | \$0                         | \$0                         |
| <b>Total Other</b>                     | <b>\$9,950,557</b>          | <b>\$6,217,492</b>          | <b>\$6,801,902</b>          | <b>\$9,074,590</b>          | <b>\$2,759,400</b>          |
| Vacancy Factor                         | \$0                         | \$0                         | \$0                         | \$0                         | <b>(3,063,200)</b>          |
| <b>Total General Fund</b>              | <b><u>\$158,780,103</u></b> | <b><u>\$157,903,539</u></b> | <b><u>\$169,176,797</u></b> | <b><u>\$163,227,585</u></b> | <b><u>\$159,018,465</u></b> |

\*\*The fluctuation in the Recreation costs are a result of changes in funding methods. In 2012 and 2015 Recreation is a part of the General Fund while 2013 and part of 2014 Recreation is a separate fund with the exception of the City Grounds Division.



## 2015 Annual Budget

### General Fund Expenditures

#### Board of Commissioners

|                     | Actual             |                    | Budget             |                    |                  |
|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|
|                     |                    |                    | Adjusted           | Projected          | Adopted          |
|                     | 2012               | 2013               | 2014               | 2014               | 2015             |
| Salaries & Benefits | \$1,053,018        | \$1,274,859        | \$888,344          | \$822,608          | \$160,800        |
| Operating           | \$590,939          | \$648,702          | \$764,298          | \$747,866          | \$322,100        |
| Operating Equipment | \$59,462           | \$54,737           | \$84,572           | \$43,711           | \$0              |
| <b>Total</b>        | <b>\$1,703,418</b> | <b>\$1,978,298</b> | <b>\$1,737,214</b> | <b>\$1,614,185</b> | <b>\$482,900</b> |

#### Description

The Macon-Bibb County Commission is the legislative branch of government made up of a full-time Mayor and nine (9) part-time Commissioners. The Commission proposes, debates, and votes on legislation governing and/or affecting the Macon-Bibb-County Government. They set the policies and the vision for the organization.

The Commission operates under a committee form of Government. The following committees have been established: Operations and Finance, Economic and Community Development, Public Safety, and Facilities and Engineering. Each committee consists of five member. The committees establish policies, subject to approval of the full Commission. Policies are implemented by the departments' personnel. The Commission establishes immediate and long-range goals and projects and makes available all such public information necessary to enable their constituency to better understand the operation of County Government. The Commission strives to perform its duties in an efficient, prudent and economical manner.

#### Budget Highlights

Commissioners earn \$15,000 per year plus benefits. Additionally, this budget includes \$245,000 for audit services; certification pay for the Commissioners; and, cellular communications.

#### Accomplishments for 2014

The newly elected Macon-Bibb County Commission took their oath of office on December 31, 2013. The Commission confirmed the following staff appointments as recommended by the Mayor: Clerk of Commission, County Attorney, County Manager, Finance Officer, Chief of Fire Department and Municipal Court Judge. The Commission further adopted the following: Code of Ordinances for Macon-Bibb County; Rules of Procedure; Rules of Order; Budget for Second Half of FY 2014; Personnel Policies for Macon-Bibb County; Approval of NIMS (National Incident Management System) Designation of Audit Firm for FY 2014; Adoption of Financial Policy and Election of Mayor Pro Tem.

#### Goals for 2015

- Establish policies and provide funding for core services that are in the best interest of Macon-Bibb County, as well as approve funding for those programs that enhance the quality of life for its citizenry.
- Establish, by ordinance or resolution, laws and policies respecting persons or property and other matters deemed requisite and proper for the security, welfare, and health of the citizens of Macon-Bibb County.
- Review and adopt the Macon-Bibb County FY 2015 budget on or before June 30, 2014.



## 2015 Annual Budget

### General Fund Expenditures



Commissioner District 1  
Gary Bechtel



Commissioner District 2  
Larry Schlesinger



Commissioner District 3  
Elaine Lucas



Commissioner District 4  
Mallory Jones, III



Commissioner District 5  
Bert Bivins, III  
Mayor Pro-Tem



Commissioner District 6  
Ed Defore



Commissioner District 7  
Scotty Shepherd



Commissioner District 8  
Virgil Watkins, Jr.



Commissioner District 9  
Al Tilman





## 2015 Annual Budget

### General Fund Expenditures

#### Mayor's Office

|                     | Actual           |                    | Budget             |                    |                  |
|---------------------|------------------|--------------------|--------------------|--------------------|------------------|
|                     | 2012             | 2013               | Adjusted           | Projected          | Adopted          |
|                     |                  |                    | 2014               | 2014               | 2015             |
| Salaries & Benefits | \$796,802        | \$836,843          | \$922,919          | \$1,154,083        | \$278,600        |
| Operating           | \$115,239        | \$200,553          | \$168,502          | \$147,936          | \$132,700        |
| Operating Equipment | \$0              | \$3,385            | \$1,200            | \$326              | \$0              |
| <b>Total</b>        | <b>\$912,041</b> | <b>\$1,040,781</b> | <b>\$1,092,621</b> | <b>\$1,302,345</b> | <b>\$411,300</b> |

#### Description

The Mayor's Office provides the executive function for the Macon-Bibb-County Government. This office manages sets the tone, vision, and goals for the Macon-Bibb and oversees completion of these goals. The Mayor's Office in coordination with the County Manager, is also responsible for compiling the Macon-Bibb's annual budget and presenting it to the Macon-Bibb Commission, who has final approval.

#### Budget Highlights

Previously the Mayor's Office budget included the County Manager's staff and expenses. This function has been moved to a separate department. This change accounts for most of the decrease from 2014 to 2015. Several positions were migrated from the Mayor's Office into the County Manager's Office. The Mayor's budget also reflects the "bare bones" philosophy for the entire General Fund Budget, and funds essential services. There are only three full time positions in this department.

See Click Fix, a mobile, web-based, citizen driven issue reporting system will be funded for a third year. This system has been very successful in helping citizens report issues in their neighborhoods. Funds have been budgeted to update the conference room, which is used by staff throughout the Macon-Bibb and many community groups. Multimedia Services are included in this budget to account for the time spent on Mayor's Night in and other special projects.

#### Accomplishments for 2014

- Consolidation
- State Right-Of-Way maintenance contract
- Oversaw the 800Mhz public safety communications
- Completion of the consolidation process

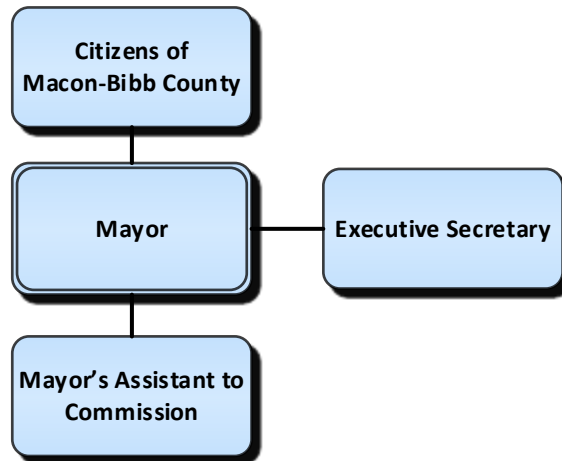
#### Goals for 2015:

- Development of Second Street Corridor
- Continue improvement in communicating with citizens
- Participate in AARP age friendly community program
- 5x5 Plan



## General Fund Expenditures

### Mayor's Office Organizational Chart





## General Fund Expenditures

### County Manager

|                     | Actual     |            | Budget     |            |                  |
|---------------------|------------|------------|------------|------------|------------------|
|                     | 2012       | 2013       | Adjusted   | Projected  | Adopted          |
|                     |            |            | 2014       | 2014       | 2015             |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$611,900        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$54,800         |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$666,700</b> |

#### Description

The County Manager oversees the daily operational activity for the Mayor and the Commission. This position has two assistants who oversee the operational aspects on the behalf of the County Manager. The Assistant for Infrastructure reviews the operations of departments such as Engineering, Public Works, Solid Waste, and so on. The Assistant for Operations is responsible for Finance, Human Resources, and Information Technology.

There are two other divisions within the County Manager's Office including Budget and Strategic Planning and Public Affairs. Additionally, the Fire Chief, E-911 Director, and Emergency 911 Director all report directly to the County Manager.

#### Budget Highlights

This is a new area as a result of Consolidation. The new charter calls for a County Manager appointed by the Mayor and confirmed by the Commission. There are four full time positions budgeted in this department.

#### Goals for 2015

- Create a pay scale and strategy that brings parity between former city employees and county employees.
- Establish a 5% reduction in budget from previous year per new charter.
- Improve cash management to generate value-added.
- Propose a retirement system investment consultant.



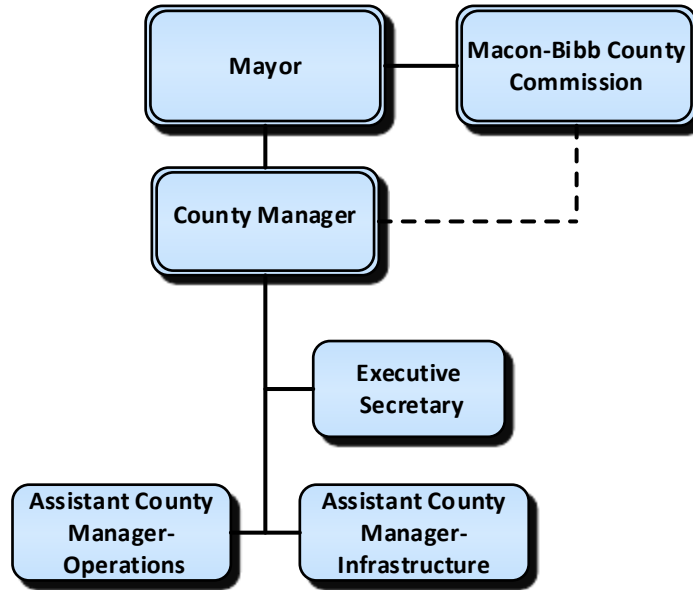
County Manager, Dale Walker





## General Fund Expenditures

### County Manager Organizational Chart



Management  
County Affairs  
Manager  
Infrastructure  
Administration  
Planning  
Public  
Strategic  
Grants  
Operations  
Budget



## 2015 Annual Budget

### General Fund Expenditures

#### County Manager - Budget & Strategic Planning

|                     | Actual     |            | Budget     |            |                  |
|---------------------|------------|------------|------------|------------|------------------|
|                     | 2012       | 2013       | Adjusted   | Projected  | Adopted          |
|                     |            |            | 2014       | 2014       | 2015             |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$699,100        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$98,500         |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$797,600</b> |

#### Description

The Office Budget & Strategic Planning is a division within the County Manager's Office. This department consolidated components from Economic and Community Development, Grants management and acquisition. This department assists the County Manager and Mayor in preparing the annual budget for presentation to the Macon-Bibb Commission. The Macon-Bibb Government is required to cut the operating budget by 20% over the next five years, and that challenge will be coordinated by this department. This is a directive mandated by the State of Georgia.

#### Budget Highlights

The Office of Budget and Strategic Planning is newly formed. Employees from the former City and County are blended into the department. The Main Street Christmas Parade and decorations are in the operating budget, as well as contractual services with AmeriNational Community Services. There are 19 total full time positions in this department, eleven of which are grant-funded, and one part-time position.

#### Accomplishments for 2014

- ECD
  - Restarted Small Business Loan Program.
  - Assisted with Pinnacle Park, Second Street redevelopment, and Urban Core master plan process.
  - Identified properties for demolition.
  - Won nationwide "Main Street Matters" contest to repaint the Second Street area.
- Grants
  - Grants department consolidated.
- Budget
  - Developed FY 2015 budget, which was passed unanimously by Commission.

#### Goals for 2015

- Continue revitalization efforts in downtown Macon.
- Continue to seek state and federal grant monies in line with the Mayor's Strategic Plan.
- Host Main Street Christmas Celebration and parade.
- Obtain GFOA Distinguished Budget Award
- Begin preparations for FY 2016 Budget that will include mandated cuts per the consolidation charter.
- Create a strategic plan.

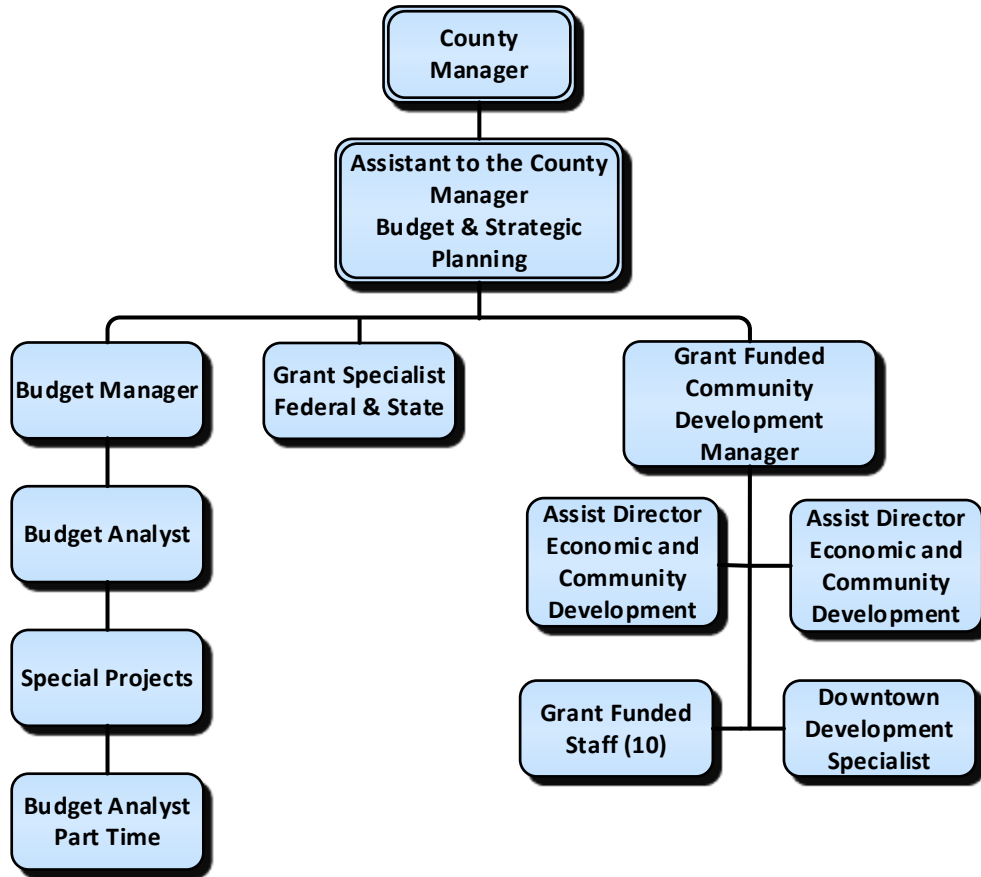






## General Fund Expenditures

### Budget & Strategic Planning Organizational Chart



*Second Street Corridor Vision*



## 2015 Annual Budget

### General Fund Expenditures

#### County Manager - Public Affairs

|                     | Actual     |            | Budget     |            |                  |
|---------------------|------------|------------|------------|------------|------------------|
|                     | 2012       | 2013       | Adjusted   | Projected  | Adopted          |
|                     |            |            | 2014       | 2014       | 2015             |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$466,700        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$24,500         |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$25,000         |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$516,200</b> |

#### Description

The Office of Public Affairs includes Public Relations, MaconBibbTV, and Customer Service. Working together, these three functions are part of a two-way communication program designed to educate the community about improvement efforts by Macon-Bibb and partner organizations, and provide a way for people to provide feedback and have their questions answered and concerns addressed. The Office works directly with local, regional, and national media on coverage, as well as managing social media channels, to better educate people about the newly consolidated government.

#### Budget Highlights

The Public Affairs Division of the County Manager's Office contains staff formerly contained within the Mayor's Office and County Board of Commissioners. The former city I.T. Multimedia responsibilities and personnel also are accounted for within this division. The approved Operating Equipment contains requests for Macon-Bibb TV equipment replacements and upgrades. There are seven full time positions in this department.

#### Accomplishments for 2014

- Began aligning separate communication efforts of former governments into two-way system.
- Facilitated or supported almost daily news coverage of the work of Macon-Bibb County and community organizations.
- Expanded use of social media, with followers/likes/engagement increasing every week.
- Organized, coordinated, or assisted with events, including SPLOST milestones, Strong Cities Strong Communities announcement, Strategic Planning sessions, ribbon cuttings, ground breakings, sports announcements, and more.
- Expanded SeeClickFix services to additional departments, including former County departments
- Public presentations at forums, community meetings on SeeClickFix.
- Broadcast Commission Meetings & Forums, and Macon Water Authority Meetings.
- Designed new Macon-Bibb County Seal.
- Launched [www.maconbibb.us](http://www.maconbibb.us), [www.maconbibb.tv](http://www.maconbibb.tv), and [www.iflymacon.com](http://www.iflymacon.com)

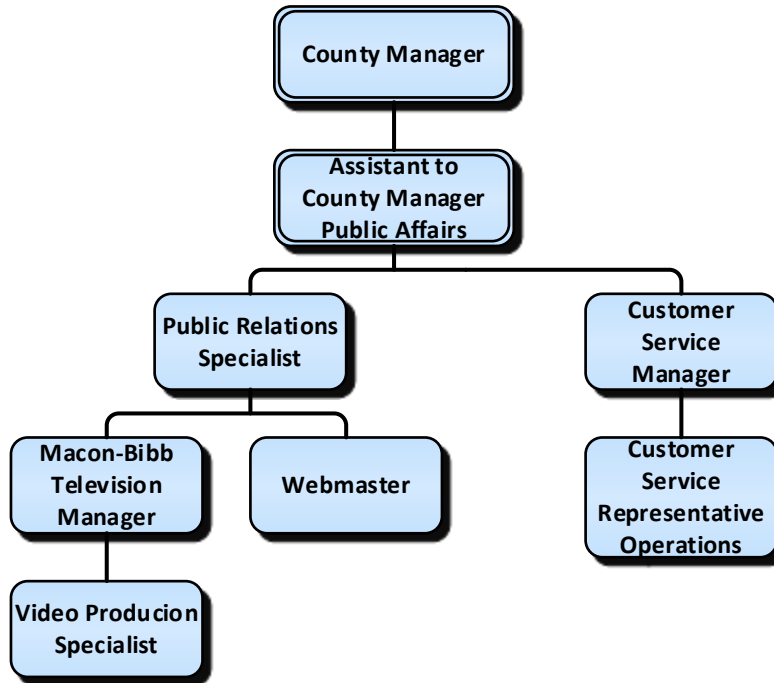
#### Goals for 2015

- Complete a Communication Plan to support Strategic Plan.
- Facilitate targeted and broad national media coverage. Facilitate local media coverage on improving daily operations due to consolidation.
- Identify and facilitate more promotional events, including SPLOST and bond projects.
- Increase social media reach by 30%.
- Seek out and apply for recognition of employees, departments, and city.
- Develop and implement NewWorld service request system.
- Improve percentage of 10-day ticket closures.
- Increase number of people using service request system online and via phone.
- Complete Commission Chamber upgrades.
- Create websites for SPLOST, Sheriff's Office, Fire Department, AARP Age Friendly Initiative, and other programs.



## General Fund Expenditures

### Public Affairs Organizational Chart



| Feature Videos FY 2014 – Post Consolidation |        |
|---|--------|
| Month                                       | Videos |
| January                                     | 4      |
| February                                    | 3      |
| March                                       | 6      |
| April                                       | 15     |
| May   | 11     |
| June  | 13     |

*mcn*





## 2015 Annual Budget

### General Fund Expenditures

#### Clerk of Commission

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$107,627        | \$113,562        | \$232,678        | \$191,996        | \$418,600        |
| Operating           | \$36,438         | \$47,657         | \$61,907         | \$48,429         | \$20,300         |
| Operating Equipment | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$144,065</b> | <b>\$161,218</b> | <b>\$294,585</b> | <b>\$240,425</b> | <b>\$438,900</b> |

#### Description

The Clerk of Commission is responsible for attesting the Mayor's signature on all official Macon-Bibb documents and also attests contracts and official documents of the governing authority. This office receives and permanently files all contracts, ordinances, resolutions, deeds to real estate, and certificates of title by the County Attorney or other attorneys, and leases of property. Election documents are maintained in this department. Additionally, the Clerk's office keeps record of all appointments to boards, authorities and commissions. The Clerk of Commission also functions as the records retention officer for the governing authority. There are six full time positions in this department.

#### Budget Highlights

The Clerk of Commission's budget contains staff from the former City Clerk's Office, Clerk of City Council Office, and the Board of Commissioners' Office. There is an 82% increase overall from 2014, which is related to the increase in the number of staff post-consolidation. Mail services has been removed from the operating budget and placed in the General Services-Mail Services budget for 2015. In an effort to achieve an effective succession plan, the mail room/records clerk will complete her clerk's certification this year through The University of Georgia's Carl Vinson Institute of Government.

#### Accomplishments for 2014

- Both the Clerk of Commission and the Assistant Clerk of Commission have completed a ten-course, sixty hours, special Master Education Management Development Certificate program.
- Monthly contract logs were disseminated to all departments, and a monthly log reflecting contracts with a 30-90 days' notice of expired contracts or contracts nearing expiration.
- Two additional personnel have been trained to operate the mail processing machine at the Courthouse in an effort to have ample coverage.

#### Goals for 2015

The Training and Events Coordinator will complete her Clerk's Certification next spring and the Office Manager II will begin the Clerk's Master Education Program next spring. This training will take place at the University of Georgia's Carl Vinson Institute of Government.

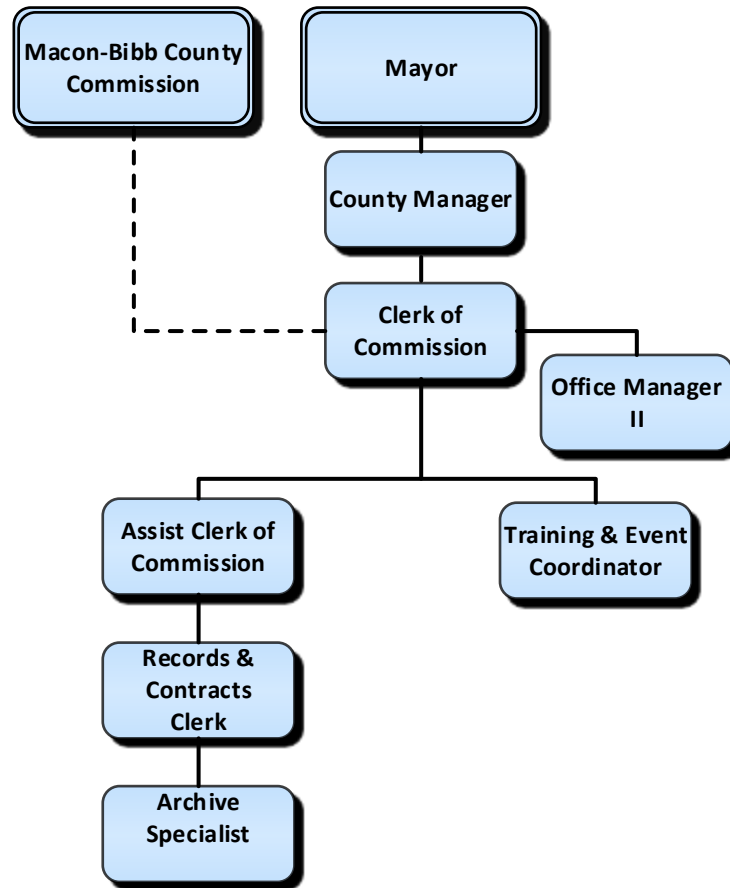


Mayor Reichert and Clerk of Commission, Shelia Thurmond



## General Fund Expenditures

### County Clerk Organizational Chart



Mayor Reichert and Clerk of Commission, Shelia Thurmond, review a resolution in the Mayor's Office.



The Mayor, Commission, and Clerk of Commission at work in the Commission Chambers.



## General Fund Expenditures

### Board of Elections

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     |                  |                  | Adjusted         | Projected        | Adopted          |
|                     | 2012             | 2013             | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$370,981        | \$394,154        | \$425,752        | \$445,349        | \$410,100        |
| Operating           | \$329,621        | \$424,623        | \$499,156        | \$475,642        | \$435,600        |
| Operating Equipment | \$10,112         | \$41,869         | \$14,502         | \$13,684         | \$0              |
| <b>Total</b>        | <b>\$710,714</b> | <b>\$860,646</b> | <b>\$939,410</b> | <b>\$934,675</b> | <b>\$845,700</b> |

#### Description

The Board of Elections serves residents of Macon-Bibb by conducting all services and functions necessary to support the election process. The five (5) member board is comprised of two democratic, two republican, and one non-partisan representative. The Board of Elections establishes the boundaries for voting precincts, provides secure facilities as polling locations, and recruits, hires, and trains poll officials. The Board of Elections conducts candidate qualifying, prepares ballots, advertises the required notices, and maintains the election equipment and records.

#### Budget Highlights

The Board of Elections contracted for a Ballot on Demand printer in 2014 in an effort to reduce costs and waste affiliated with ordering ballots directly from a printing service that can go unused. The 2015 budget represents a 10% reduction from 2014. Due to several issues that arose with redistricting, there was an additional election that took place, which bolstered the expenditures for FY 2014. The FY 2015 budget accounts for three elections scheduled in July, November, and December. If a runoff occurs in January, the budget will be analyzed and the needs will be addressed at that time. There are seven full time and six part time positions within the Board of Elections. This office also utilizes temporary staff and poll workers to assist with elections and registration operations.



#### Accomplishments for 2014

- Conducted elections and registration duties for all elections held.
- Implemented new district lines.
- Obtained Ballot on Demand System.
- Held monthly board meetings at Board of Elections office.
- Attended mandated training courses specific to Board of Elections duties and services.

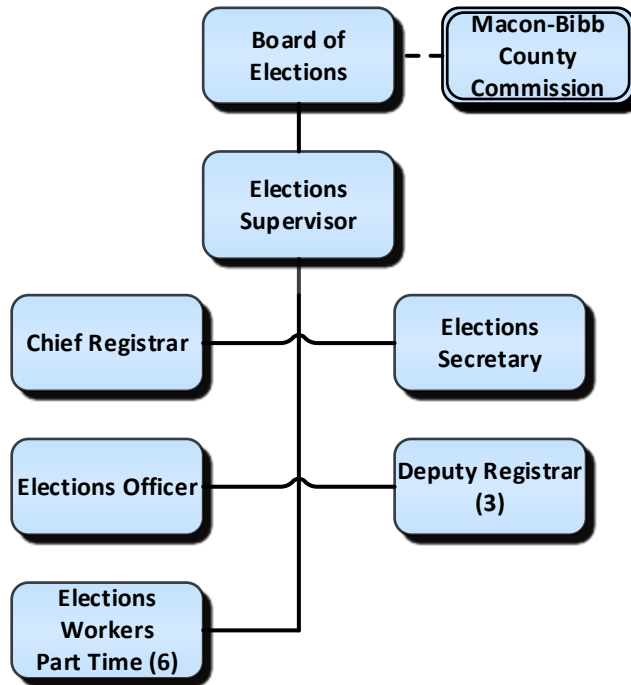
#### Goals for 2015

- Complete mapping of new districts.
- Develop cost-saving initiatives for operations.
- Ensure staff is trained on the use of the state-mandated voter registration system.
- Register, delete, and change names and/or addresses for Macon-Bibb County voters.
- Remain in compliance with state and federal election laws.



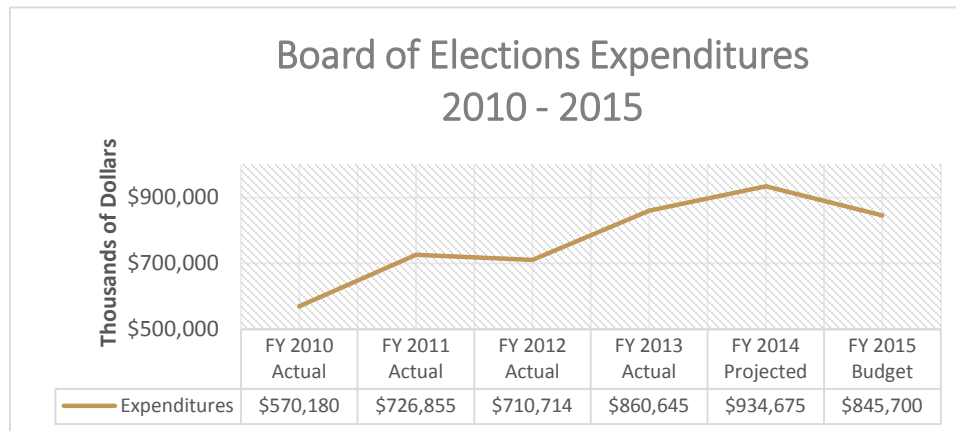
## General Fund Expenditures

### Board of Elections Organizational Chart



| <u>Performance Measurements</u>               | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Projected</u> |
|---|------------------------------|---------------------------|---------------------------|------------------------------|
| No. of Elections Conducted                    | 4                            | 3                         | 4                         | 4                            |
| No. of Active Registered Voters               | 90,000                       | 90,830                    | 82,945                    | 87,000                       |
| New Voters Registered                         | 2,520                        | 3,097                     | 2,168                     | 2,610                        |
| Voters Changed from Inactive to Delete Status | 5,000                        | N/A*                      | 3,000                     | 3,000                        |
| No. of Poll Workers Certified                 | 558                          | 524                       | 535                       | 260                          |

\*The New Voter Registration ElectioNet system implemented by the Secretary of State went live in March 2013 and the inactive voter list was not available for processing.





## 2015 Annual Budget

### General Fund Expenditures

#### Finance

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,065,606        | \$2,126,289        | \$2,246,463        | \$2,102,362        | \$1,774,900        |
| Operating           | \$129,988          | \$174,391          | \$175,645          | \$123,690          | \$99,400           |
| Operating Equipment | \$4,237            | \$3,242            | \$8,664            | \$7,664            | \$10,000           |
| <b>Total</b>        | <b>\$2,199,831</b> | <b>\$2,303,922</b> | <b>\$2,430,772</b> | <b>\$2,233,715</b> | <b>\$1,884,300</b> |

#### Description

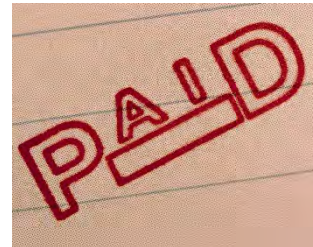
The Finance Department is responsible for all financial services required by Macon-Bibb. The responsibilities of this department include: measuring and reporting on financial position, financial stability, financial liquidity, managing revenues, payroll preparation, and planning for the short and long-term financial needs of Macon-Bibb. This department manages Macon-Bibb's debt and provides accurate, relevant financial/operational information monthly to the various departments. The department operates under established management principles and adheres to the generally accepted accounting principles (GAAP) as well as governmental accounting standards board (GASB) pronouncements.

#### Budget Highlights

A decrease is shown in the salaries and benefits section as personnel were reallocated from Human Resources and to Business Development Services. Operating expenses are decreased because there will not be an OPEB actuarial study conducted in 2015 as these are required every two years, the former IT Internal Service charges to the department have gone away, and cuts made to travel and advertising. There are 23 full time positions budgeted for 2015.

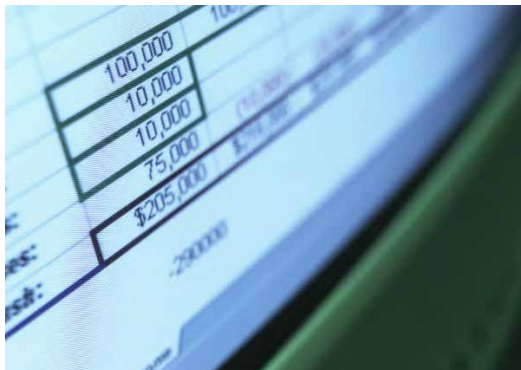
#### Accomplishments for 2014

- Successfully combined the two Finance Departments.
- Implemented new financial software.
- Implemented new procedures for payroll, eliminating the need for most payroll paper checks.



#### Goals for 2015

- Obtain the Excellence in Finance Reporting Award from GFOA
- Receive the Popular Annual Financial Report from GFOA
- Assist in development of financing strategies for Second Street Corridor
- Continue the Consolidation Plan for Finance

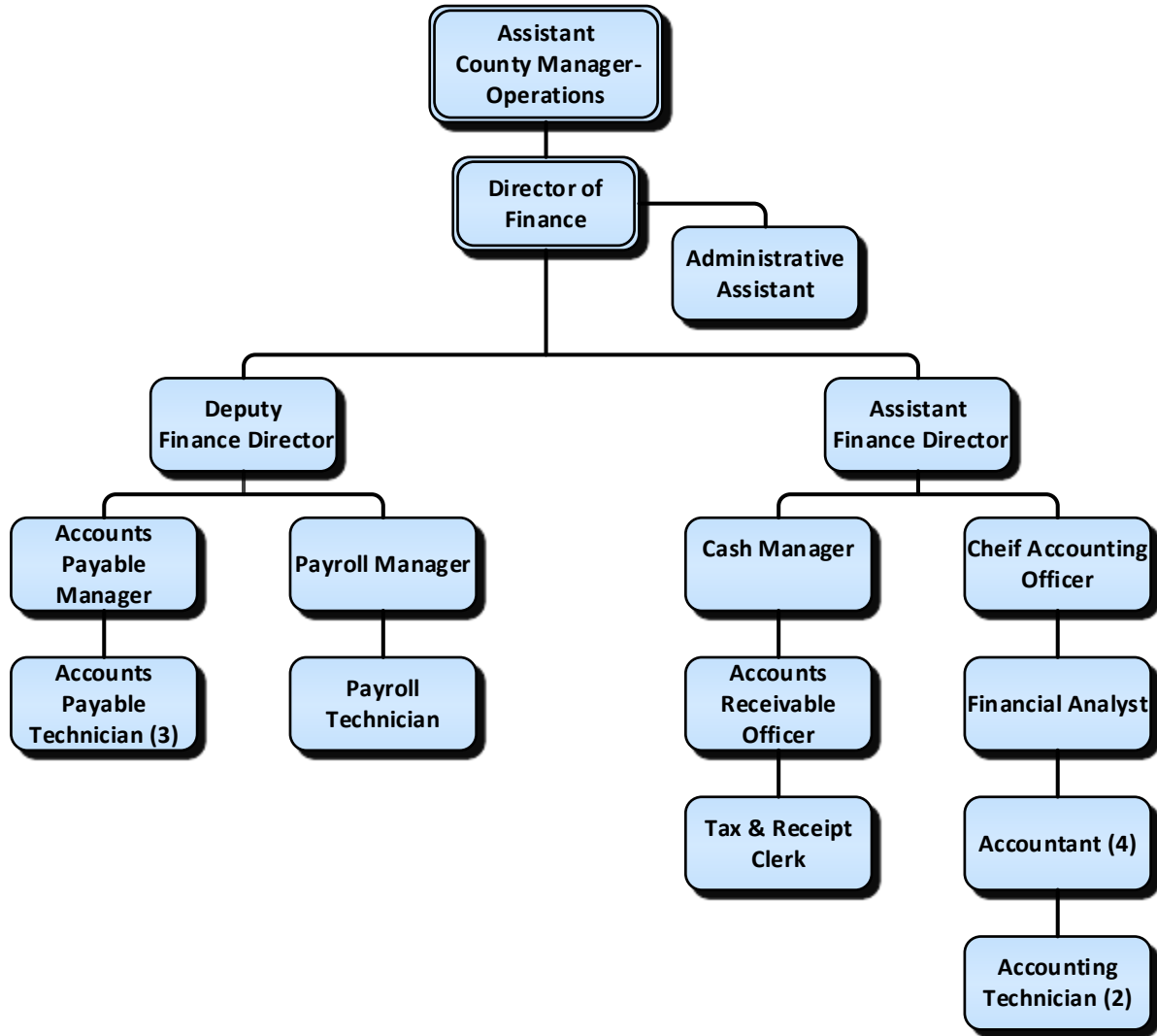






## General Fund Expenditures

### Finance Organizational Chart



| <b>Performance Measurements</b>                                       | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|---|------------------------------|---------------------------|------------------------------|------------------------------|
| Unqualified Opinion   | Yes                          | Yes                       | Yes                          | Yes                          |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | Yes                          | Yes                       | Yes                          | Yes                          |
| Payroll Transactions Processed  | 57,712                       | 58,882                    | 61,378                       | 60,000                       |
| Pension Benefit Payments Processed                                    | 14,311                       | 14,326                    | 15,222                       | 15,225                       |
| Accounts Payable Payments Processed                                   | 13,300                       | 13,889                    | 15,414                       | 15,000                       |



## 2015 Annual Budget

### General Fund Expenditures

#### Procurement

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$331,881        | \$542,112        | \$610,790        | \$554,624        | \$527,000        |
| Operating           | \$16,394         | \$60,150         | \$29,441         | \$14,708         | \$25,200         |
| Operating Equipment | \$0              | \$8,558          | \$0              | \$7,666          | \$1,500          |
| <b>Total</b>        | <b>\$348,275</b> | <b>\$610,820</b> | <b>\$640,231</b> | <b>\$576,998</b> | <b>\$553,700</b> |

#### Description

The Procurement Department provides a centralized purchasing system that ensures integrity and fairness, with responsibility for oversight of solicitation, vendor selection, negotiation, award, contract administration, reporting, disposal of surplus property, and emergency logistical support in order to ensure the best interests of Macon-Bibb County.

#### Budget Highlights

This division was developed as a separate department in the consolidated government. Previously, purchasing was a part of the finance department in the former City and the former County. Required centralized Procurement processes makes it useful to track expenses of this function separately from the finance department. The Procurement Department utilizes various methods of Procurement as prescribed in the Procurement Policy approved by the Macon-Bibb County Commission. The Procurement department fosters transparency, fairness, equity, and compliance to federal, state, and local governance in the acquisition of goods and services. Minority, Women Owned, and other Disadvantaged Business Enterprises are encouraged to participate in the solicitation process. Additionally, respondents are encouraged to use minority, women, and disadvantaged business enterprise subcontractors where possible.

#### Accomplishments for 2014

- Consolidation of two purchasing departments.
- Renaming of the division to Procurement.
- Developed Vision & Mission Statements.
- Developed Purchase Order Terms & Conditions.
- Added electronic signature process for Purchase Orders.
- Purchase Order mass transfer from HTE and MUNIS into NWS.
- Coordinated Purchasing Card account consolidation.
- Developed and hosted Procurement 101 & Requisition Entry Training for users departments.
- Partnered with the Office of Small Business Affairs to increase disadvantaged business participation in the Procurement process.
- Partnered with the Attorney's Office to guarantee effective streamlined and compliant contract management.
- Developed template documents for solicitations (Construction & Roads, Annual Agreements, and Request for Professional Services, and others).

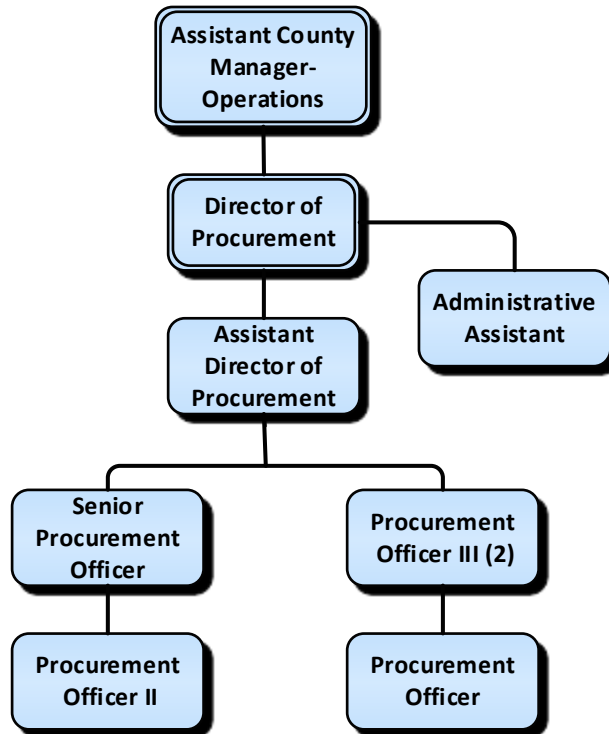
#### Goals for 2015

- Achieve 8% of purchases from disadvantaged business enterprise.
- Process all complete requisitions within five (5) working days of receipt.
- Process all bid requests within fourteen (14) business days of receipt of complete specifications.
- Process complete SPLOST purchase orders within three (3) business days of receipt.
- Develop certification plan for all Procurement staff.
- Develop accessible solicitation register with historical data and vendor registration portal.



## General Fund Expenditures

### Procurement Organizational Chart FY 2015



| Purchase Order Report |              |                        |
|-----------------------|--------------|------------------------|
| Month                 | # of POs     | Dollar Amount          |
| January               | 66           | \$297,555.13           |
| February              | 159          | \$1,996,261.78         |
| March                 | 361          | \$15,772,762.13        |
| April                 | 207          | \$2,757,652.90         |
| May                   | 155          | \$3,561,549.64         |
| June                  | 314          | \$1,702,849.21         |
| July                  | 144          | \$2,525,031.46         |
| <b>Totals</b>         | <b>1,406</b> | <b>\$28,613,662.25</b> |



## 2015 Annual Budget

### General Fund Expenditures

#### County Attorney

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$509,067          | \$489,912          | \$519,781          | \$466,342          | \$583,900          |
| Operating           | \$1,023,874        | \$891,141          | \$1,158,868        | \$897,889          | \$862,400          |
| Operating Equipment | \$0                | \$0                | \$2,000            | \$32               | \$2,500            |
| <b>Total</b>        | <b>\$1,532,941</b> | <b>\$1,381,053</b> | <b>\$1,680,649</b> | <b>\$1,364,263</b> | <b>\$1,448,800</b> |

#### Description

The County Attorney is chief legal counsel for Macon-Bibb County. The County Attorney's Office reviews and drafts legal documents, such as contracts, ordinances, resolutions, and policies; provides legal opinions and advice to the Mayor, Commission, County Manager, Constitutional Officers, Independently Elected Officials, Department Directors, and various boards and commissions; represents Macon-Bibb County in judicial and administrative proceedings; manages all litigation in which Macon-Bibb County is a party; and attends all meetings of the Macon-Bibb County Commission, committees of the commission, and Pension Boards.

#### Budget Highlights

The 2015 budget has increased by 6.2% over 2014, primarily due to an increase seen in salaries and benefits. Three staff attorneys were hired into available vacant positions with the goal of reducing the future costs for outside counsel. One vacant legal assistant position was not funded. There are six full time positions in the County Attorney's Office. Printing costs have dropped significantly due to available online resources that eliminate need for expensive books needed to maintain the law library. The former County Judgments and Losses account, which covered third party claims has moved from Non-Departmental to this department.

#### Accomplishments for 2014

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

#### Goals for 2015

- Maintain workload and respond in a timely manner
- Work to assist Commissioner's in creating resolutions.

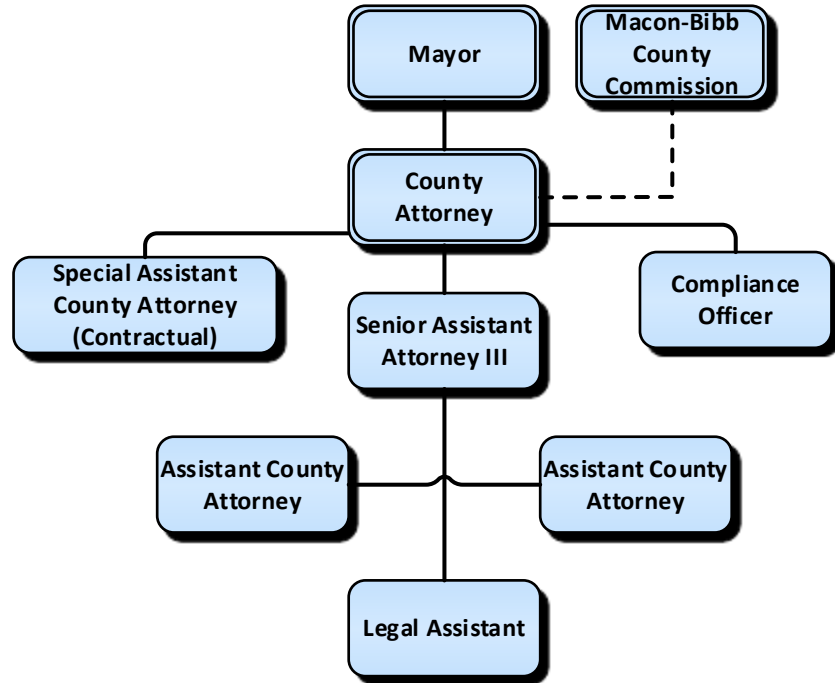


The Mayor, Clerk of Commission, and County Attorney discuss a resolution.



## General Fund Expenditures

### County Attorney Organizational Chart



| <b>Performance Measurements</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|---------------------------------|----------------|----------------|----------------|------------------|
|                                 | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Resolutions/Ordinances Drafted  | 363            | 170            | 428            | 328              |
| Contracts Reviewed              | 204            | 171            | 198            | 198              |



Mayor Reichert Signs a resolution drafted by the County Attorney's Office.



## 2015 Annual Budget

### General Fund Expenditures

#### Information Technology-Systems & Network

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,692,184        | \$1,355,817        | \$2,024,884        | \$1,833,060        | \$1,490,700        |
| Operating           | \$330,820          | \$167,249          | \$666,176          | \$491,004          | \$1,342,400        |
| Operating Equipment | \$345,293          | \$418,932          | \$957,066          | \$925,088          | \$7,000            |
| <b>Total</b>        | <b>\$2,368,297</b> | <b>\$1,941,998</b> | <b>\$3,648,126</b> | <b>\$3,249,152</b> | <b>\$2,840,100</b> |

#### Description

Information & Technology Services (ITS) is responsible for the development, evaluation and deployment of information processing and data/voice communication technology. Technical personnel assist departments in the analysis and the resolution of business and management problems. The department receives hundreds of calls per week requesting assistance with various software, hardware and communication issues. Data communication services are provided to 2000+ users in 50+ locations throughout the County, and serves as the local data communication agent for the Georgia Bureau of Investigation and the Federal Bureau of Investigation.

#### Budget Highlights

The Information and Technology – Systems and Network budget for 2015 represents a 12.6% decrease from 2014. This can be attributed to the loss of a duplicated I.T. Director Position, as well as part-time staff. There was also a one-time capital amount budgeted for Operating Equipment in 2014 that is not duplicated in 2015 for replacement of computer hardware and software. A Microsoft Office Site License is planned for 2015. There are 22 full time positions for 2015, and funding for part-time staff if needed.

#### Accomplishments for 2014

- Implemented a Public Administration ERP (Enterprise Resource Planning) Solution for the Consolidated Government; including a successful payroll implementation in the first pay period of the New Year.
- Implemented Manatron Tax Receivables hardware and software for the Tax Commissioner's Office
- Built a new server and upgraded the Tax Assessor's WinGap tax appraisal software to SQL
- Upgraded the fiber connectivity to 10 gig through-out the fiber ring
- Implemented infrastructure consolidation efforts between City and County offices concerning technology and infrastructure stabilization issues.
- Integrated the content found on former City and County websites into the new Macon-Bibb site.



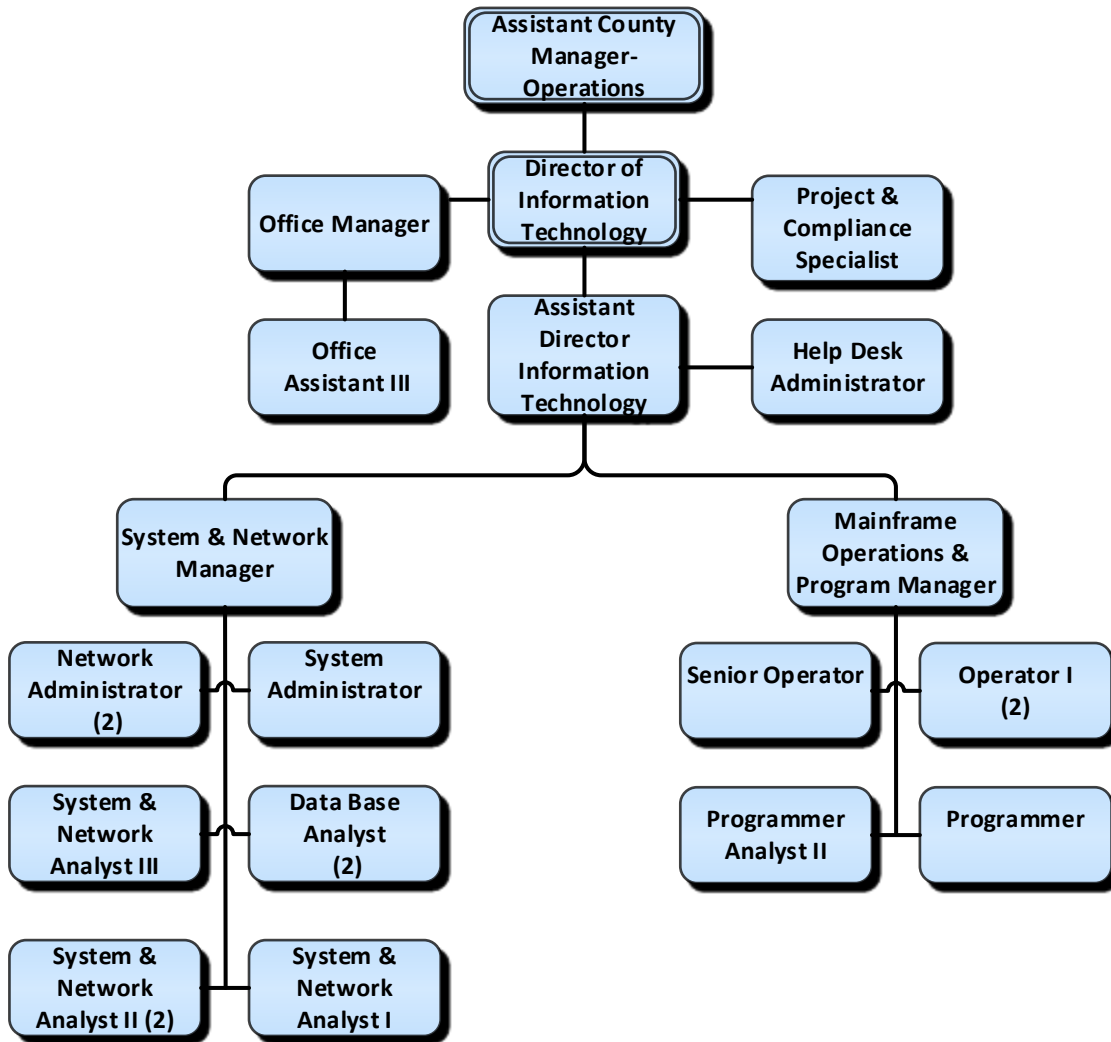
#### Goals for 2015

- Continue to move applications and communications infrastructure into a unified virtual server environment.
- Continue to expand a County-Wide Fiber Network.
- Continue to implement Countywide Document Management System and GIS capabilities.
- Continue to provide excellent customer service.
- Continue to update technologic infrastructure of Macon-Bibb County.
- Continue to work our Green Initiative saving paper and energy.
- 5% of budget for IT initiatives and expense.



## General Fund Expenditures

### Information Technology-Systems & Network Organizational Chart



### Information Technology General Fund and Internal Service Fund Expenses



The figures above are representative of all three divisions of the IT Department's expenditures combined, as well as the former Macon Information Technology Internal Service Fund for 2013 and 2014. These figures are provided to show the IT's total impact expenses across the two funds to assess spending.



## 2015 Annual Budget

### General Fund Expenditures

#### Information Technology-Communications

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$367,958        | \$0              | \$0              | \$0              | \$571,500        |
| Operating           | \$345,468        | \$233,104        | \$132,963        | \$130,075        | \$8,000          |
| Operating Equipment | \$458            | \$32,664         | \$12,024         | \$12,023         | \$0              |
| <b>Total</b>        | <b>\$713,884</b> | <b>\$265,768</b> | <b>\$144,987</b> | <b>\$142,098</b> | <b>\$579,500</b> |

#### Description

The Communication Division is dedicated to maintaining the highest level of quality service involving all aspects of the 800 MHz Radio System, E-911 Center, and phone systems. This division also acts supports the public safety departments' computer and network needs.

#### Budget Highlights

For 2013 and half of 2012, the former City's personal and operating expenses were part of an internal service fund and the County's personnel budgeted in the Systems and Networking division. The former County budget and expenditures included the costs for its various department's utilities for landline telephones, fax and/or data lines, and other communications within this department. These costs have been moved to the Services to Government division in the General Fund. The increase within the Communications Division's budget is attributable to personnel costs returning to the division for the first time since 2012 as well as the reorganization of the department. There are six full time positions approved for 2015.

#### Accomplishments for 2014

- Upgraded technology in the E-911 Center
- Implemented the new Harris 800Mhz Public Safety radio system, and migrated all Public Safety departments to that system.
- Expanded the functionality of the new 800Mhz emergency system regionally to Monroe and Peach County
- Completion of SPLOST project Fire Station #109

#### Goals for 2015

- Implement the new Public Safety software that includes E-911 Computer Aided Dispatch (CAD), Records Management Database System, Jail Management, etc.
- Implement Mobil Data Terminals (MDT) that will expand CAD technology to Public Safety 1<sup>st</sup> responders by incorporating and updated the technology in vehicles.
- Expand Macon-Bibb into regional emergency radio coverage.
- Continue to roll-out Voice Over Internet Protocol (VOIP) telephones.



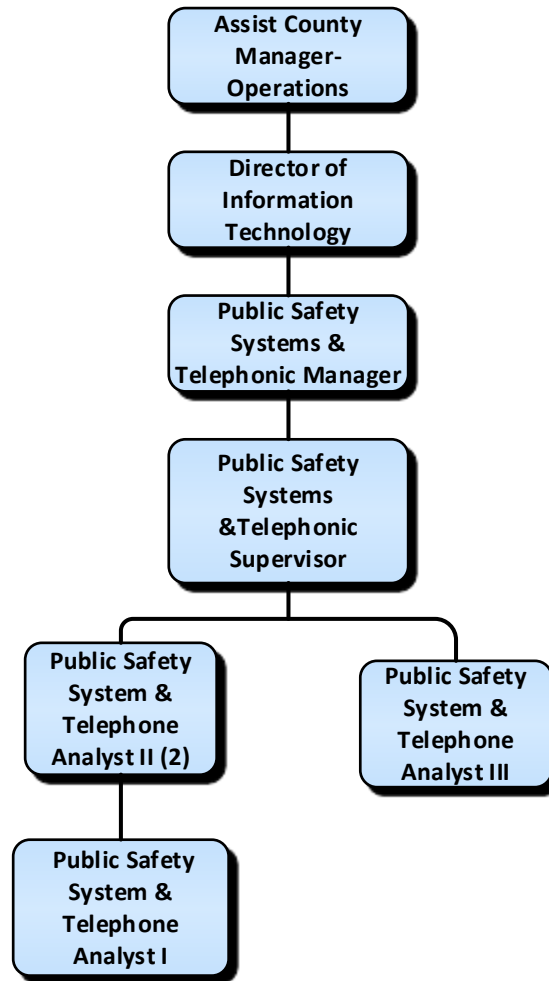
Utility Pole



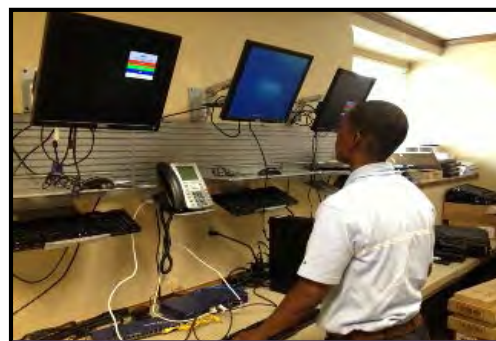


## General Fund Expenditures

### Information Technology-Communications Organizational Chart



William Chastain and Joe Taylor double team a communication project.



Brandi Daniels works on a task in the Terminal Station Computer Center.



## 2015 Annual Budget

### General Fund Expenditures

#### Information Technology-Geographic Information Systems (GIS)

|                     | Actual          |                 | Budget          |                 |                  |
|---------------------|-----------------|-----------------|-----------------|-----------------|------------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted          |
|                     |                 |                 | 2014            | 2014            | 2015             |
| Salaries & Benefits | \$0             | \$0             | \$66,724        | \$60,512        | \$150,400        |
| Operating           | \$22,591        | \$27,902        | \$6,182         | \$541           | \$31,300         |
| Operating Equipment | \$15,000        | \$68,400        | \$436           | \$436           | \$0              |
| <b>Total</b>        | <b>\$37,591</b> | <b>\$96,302</b> | <b>\$73,342</b> | <b>\$61,489</b> | <b>\$181,700</b> |

#### Description

GIS is hardware, software, and data for displaying, mapping, and analyzing geospatial information. The Macon-Bibb GIS department utilizes the available technology to provide accurate borders, lines, and other parcel-specific information to all Macon-Bibb departments and other interested parties.

#### Budget Highlights

There are no requests for operating equipment in the current year's budget. Operating and personal costs show an increase due to the re-organization of the I.T. Department's divisions overall. There are two full time positions in the GIS Division of Information Technology.

#### Accomplishments for 2014

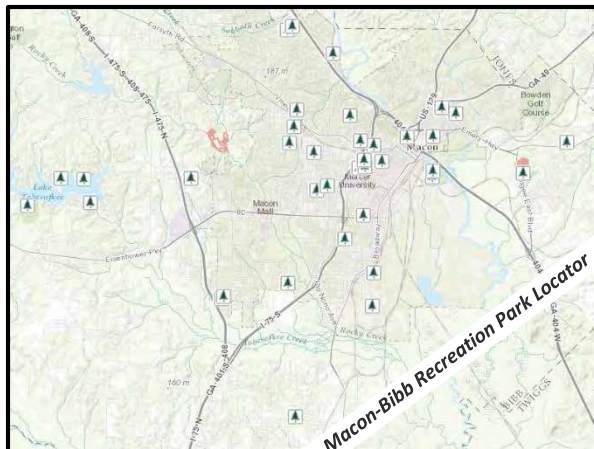
- Upgraded all ESRI products to current version.
- Moved production databases and applications to a new server.
- Installed and configured a GIS test server to isolate application building and database development from production environment.
- Updated data content of road centerlines in preparation for integration with new public safety and public administration software. Geocode rate increased from 68% to 98%.
- Created SQL Mosaic dataset of 2013 aeriels.

#### Goals for 2015

- Improve the quality of GIS Data.
- Develop methods to assist administration and departments in decision-making processes.
- Continue Public Safety and Computer Aided Dispatch (CAD) Data conversion.
- Replace current FLEX and Silverlight application with Java Script.
- Provide access to GIS data via internet and intranet applications.



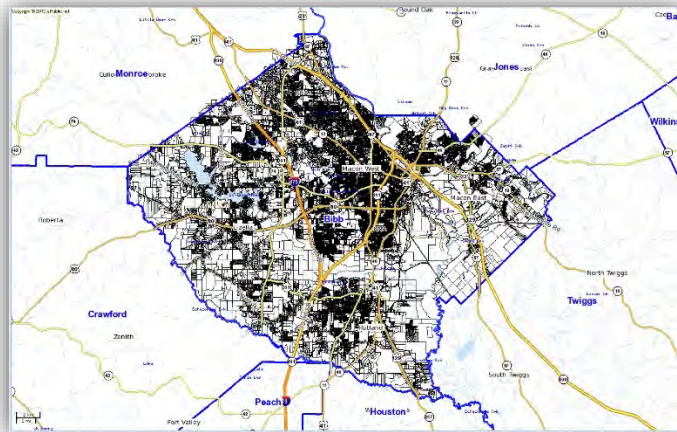
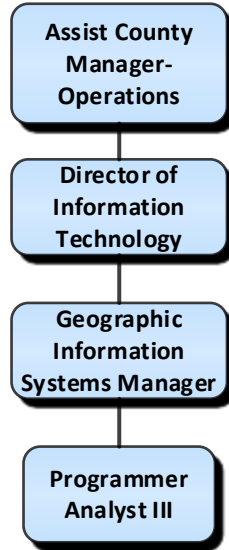
Lines of a topographic map





## General Fund Expenditures

### Information Technology-GIS Organizational Chart



Parcel Locator System

| <b>Performance Measurements</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b>   | <b>FY 2015</b>   |
|---------------------------------|----------------|----------------|------------------|------------------|
|                                 | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> | <u>Projected</u> |
| GIS System Users                | 100            | 110            | 115              | 125              |
| Data Elements Provided          | 1,800          | 1,850          | 1,875            | 1,950            |



## 2015 Annual Budget

### General Fund Expenditures

#### Human Resources

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$971,802          | \$1,016,487        | \$1,207,300        | \$974,511          | \$926,500          |
| Operating           | \$504,605          | \$566,240          | \$600,717          | \$475,357          | \$457,800          |
| Operating Equipment | \$1,231            | \$5,288            | \$6,668            | \$31,820           | \$6,400            |
| <b>Total</b>        | <b>\$1,477,637</b> | <b>\$1,588,016</b> | <b>\$1,814,685</b> | <b>\$1,481,688</b> | <b>\$1,390,700</b> |

#### Description

The Human Resources Department is responsible for all personnel administrative services such as: recruiting & selection, new employee orientation, administering employee benefits programs, employee problem solving, corrective action and discipline, training & development and wellness initiatives of the Macon-Bibb Government.

#### Budget Highlights

Consolidation of the two Human Resources departments has resulted in a reduction of operating and personnel costs for the new fiscal year. The payroll function moved from Human Resources to Finance the second half of 2014. There are 17 full time Human Resources employees with 14 paid out of General Fund and three paid for out of the Workers Compensation Fund.

#### Accomplishments for 2014

- Migrated to New World Systems ERP Software
- Collaborated, researched, prepared and edited the Macon-Bibb County Policies and Procedures Manual.
- Conducted open enrollment for City/County employees and retirees for the new Macon-Bibb benefits.
- The Human Resources staff was instrumental in helping build and design the Macon-Bibb County structure within the New World System software for payroll, benefits and timekeeping.
- Prepared Registry for 2014 Law Enforcement Promotions.
- Complied and implemented 2013-2014 federal health care reform mandates to insure the County is in compliance with federal requirements.
- Recruited & selected applicants to fill all general, law enforcement, fire and seasonal vacancies.

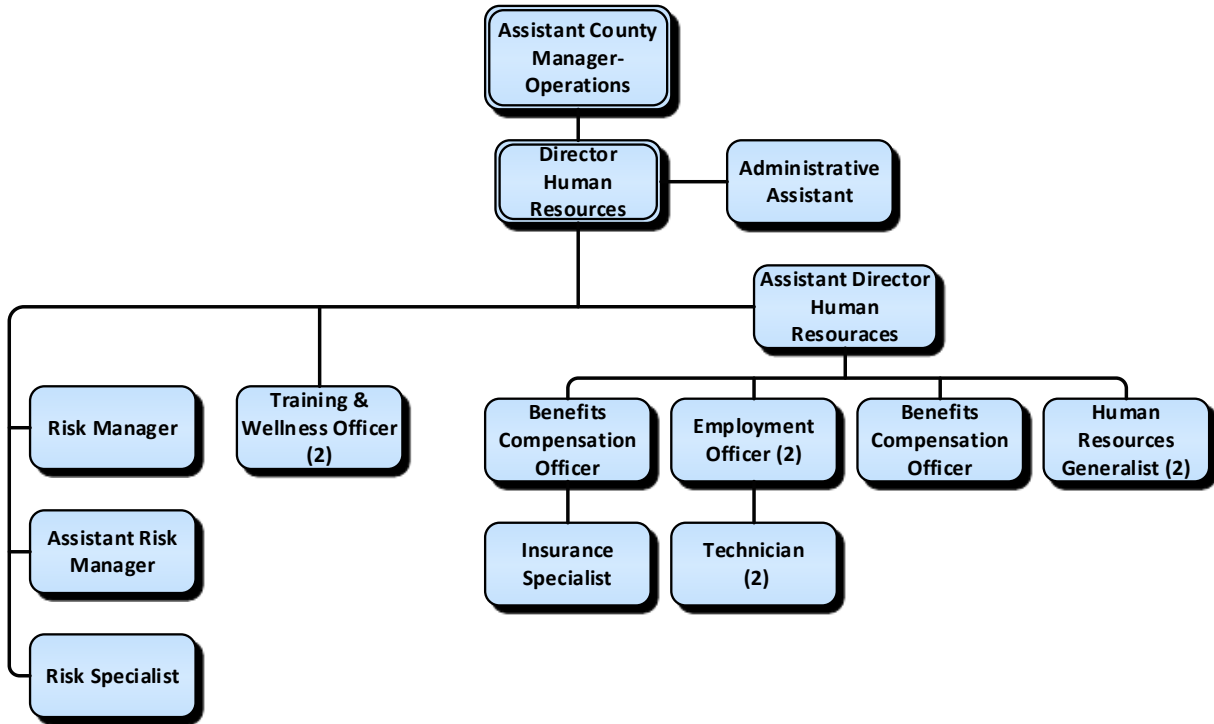
#### Goals for 2015

- To be a leader in customer service for the organization by providing proactive, positive and professional customer service.
- Continue to provide employee benefits which are both cost effective and meet the needs of the Macon-Bibb County employees.
- Continue to recruit and hire qualified applicants for Macon-Bibb County.
- Conduct monthly fire assessments.
- Work with the County Manager's Office to provide a competitive pay plan.
- Conduct Open Enrollment Online for employees' benefits selection at the end of the calendar year.
- Create new Wellness Initiatives.
- Continue to monitor and make necessary adjustments to comply with changing employment laws and regulations including Health Care Reform compliance.
- Continue to provide support to the Leadership of the Macon-Bibb County Government in the area of Human Resources.
- To enhance the Human Resources website with up-to-date information and links to better served employees and applicants. To develop and implement a Wellness information page to focus on effective wellness & care management program.



## General Fund Expenditures

### Human Resources Organizational Chart



| <b>Performance Measurements</b>        | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|--|----------------|----------------|----------------|------------------|
|  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Number of New Hires/Promotions         | N/A            | N/A            | 199            | 250              |
| Number of Applicants                   | N/A            | N/A            | 1,800          | 3,500            |
| Number of Retirements                  | N/A            | N/A            | 90             | 100              |
| Number of Workers' Comp Cases          | N/A            | N/A            | 200            | 400              |
| Number of Civil Service Board Meetings | N/A            | N/A            | 30             | 45               |
| Number of Fire Assessments             | N/A            | N/A            | 9              | 9                |
| Number of Tests for Fire Promotions    | N/A            | N/A            | 0              | 3                |
| Number of Random Drug/Alcohol Tests    | N/A            | N/A            | 12             | 12               |

Statistics are for the consolidated government – comparable data is unavailable for prior years.



## 2015 Annual Budget

### General Fund Expenditures

#### Tax Commissioner

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,017,026        | \$2,166,031        | \$2,327,400        | \$2,180,263        | \$2,275,000        |
| Operating           | \$341,248          | \$359,194          | \$472,591          | \$377,519          | \$408,700          |
| Operating Equipment | \$34,657           | \$35,545           | \$24,556           | \$129,904          | \$45,800           |
| <b>Total</b>        | <b>\$2,392,930</b> | <b>\$2,560,769</b> | <b>\$2,824,547</b> | <b>\$2,687,687</b> | <b>\$2,729,500</b> |

#### Description

The Tax Commissioner's Office is a constitutional office of the State of Georgia, created for the purpose of collecting property taxes for the County, School Board and State. The office also collects City property taxes based on legislation passed in 1964. The office also process motor vehicle registrations through state legislation. The office prepares the tax digest each year, and bills and collects the taxes owed.

Over the years, the different Tax Commissioners have agreed to collect most revenues owed the local government. The office currently collects real and personal property tax, timber tax, heavy duty equipment tax, mobile home taxes, handles registrations for motor vehicles, collects hotel-motel occupancy tax, alcohol excise tax, tax on financial institutions, road paving assessments, sanitation fees for both the unincorporated area and incorporated area, street light fees, and is still collecting occupational tax (business license fees). All revenues collected are disbursed to the appropriate governmental entity as according to schedules established by law. The office currently handles more than one million transactions annually.

#### Budget Highlights

The Tax Commissioner's overall budget has a 1.5% increase over 2014. The Tax Commissioner will consolidate his Farmer's Market and Courthouse locations to the new location on the corner of Walnut and Third Street in downtown Macon. There are 39 full time, three part time, and one temporary employee under the Tax Commissioner.

#### Accomplishments for 2014

- Conversion of receivables to new collection program.
- Design of new office space acquired to house the Tax Commissioner's Office.

#### Goals for 2015

- Consolidate the Courthouse and Farmer's Market locations to the new Tax Commissioner's Center.
- Continue to maintain collection ratio of 98% or better.
- Continue to improve quality of customer service.

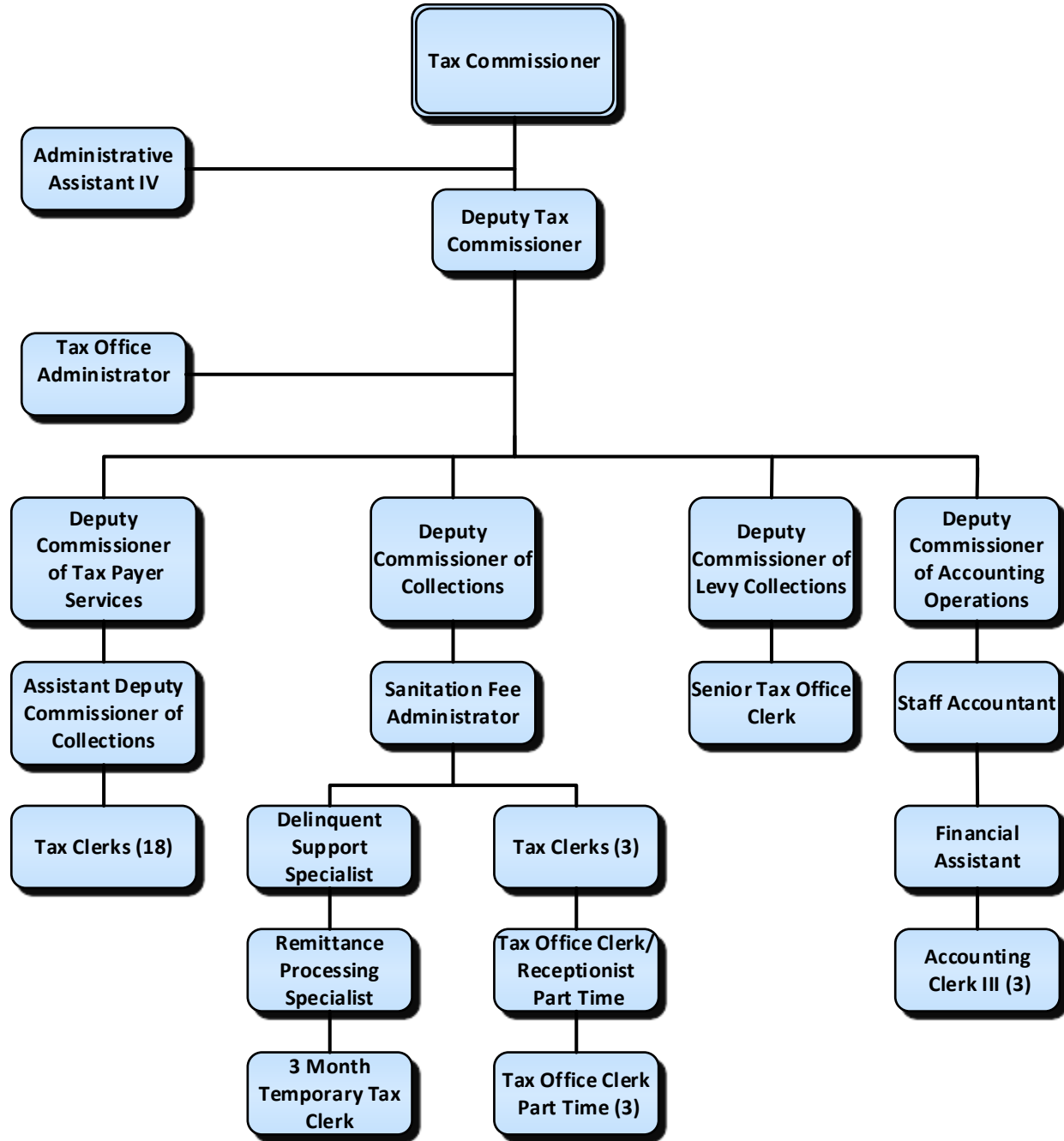


Construction on the outside of the new Tax Commissioner's Center



## General Fund Expenditures

### Tax Commissioner Organizational Chart



| <u>Performance Measurements</u>        | FY 2012<br><u>Actual</u> | FY 2013<br><u>Actual</u> | FY 2014<br><u>Projected</u> | FY 2015<br><u>Projected</u> |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Percentage of Property Taxes Collected | 99%                      | 96%                      | 100%                        | 100%                        |



## 2015 Annual Budget

### General Fund Expenditures

#### Tax Assessor

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,402,450        | \$1,605,179        | \$1,809,400        | \$1,743,286        | \$1,864,400        |
| Operating           | \$222,337          | \$228,065          | \$258,226          | \$164,422          | \$235,100          |
| Operating Equipment | \$38,182           | \$27,854           | \$7,266            | \$7,506            | \$19,400           |
| <b>Total</b>        | <b>\$1,662,968</b> | <b>\$1,861,098</b> | <b>\$2,074,892</b> | <b>\$1,915,214</b> | <b>\$2,118,900</b> |

#### Description

The Macon-Bibb County Board of Tax Assessors is responsible for the valuation of all real and tangible personal property in the County for taxation purposes. The office produces a tax digest on a yearly basis that represents the sum of fair market value of all taxable properties as of January 1, of each year. The board is comprised of five part-time members. The office maintains individual records on all taxable real and tangible personal property in the County.

#### Budget Highlights

A new position for a Geographic Information Systems Analyst was added to assist the Tax Assessor's office with the tax maps. There is an overall increase in benefits due to changes to the health insurance costs. There is a \$70,000 increase seen in operating expenses from the Projected 2014 figures with significant increases to items such as postage and temporary services. Operating Equipment includes replacement of digital cameras, computer hardware and software replacements, and a video surveillance system to monitor Macon-Bibb vehicles left in parking lot overnight. There are 28 full time and 6 part time employees in this department.

#### Accomplishments for 2014

- Upgraded Wingap appraisal software.
- Continued mandatory certification of staff appraisers.
- Completed fieldwork, neighborhood analysis and assessment notices in preparation of the 2014 digest.
- Continue to work with the Regional Commission regarding mapping splits, etc.

#### Goals for 2015

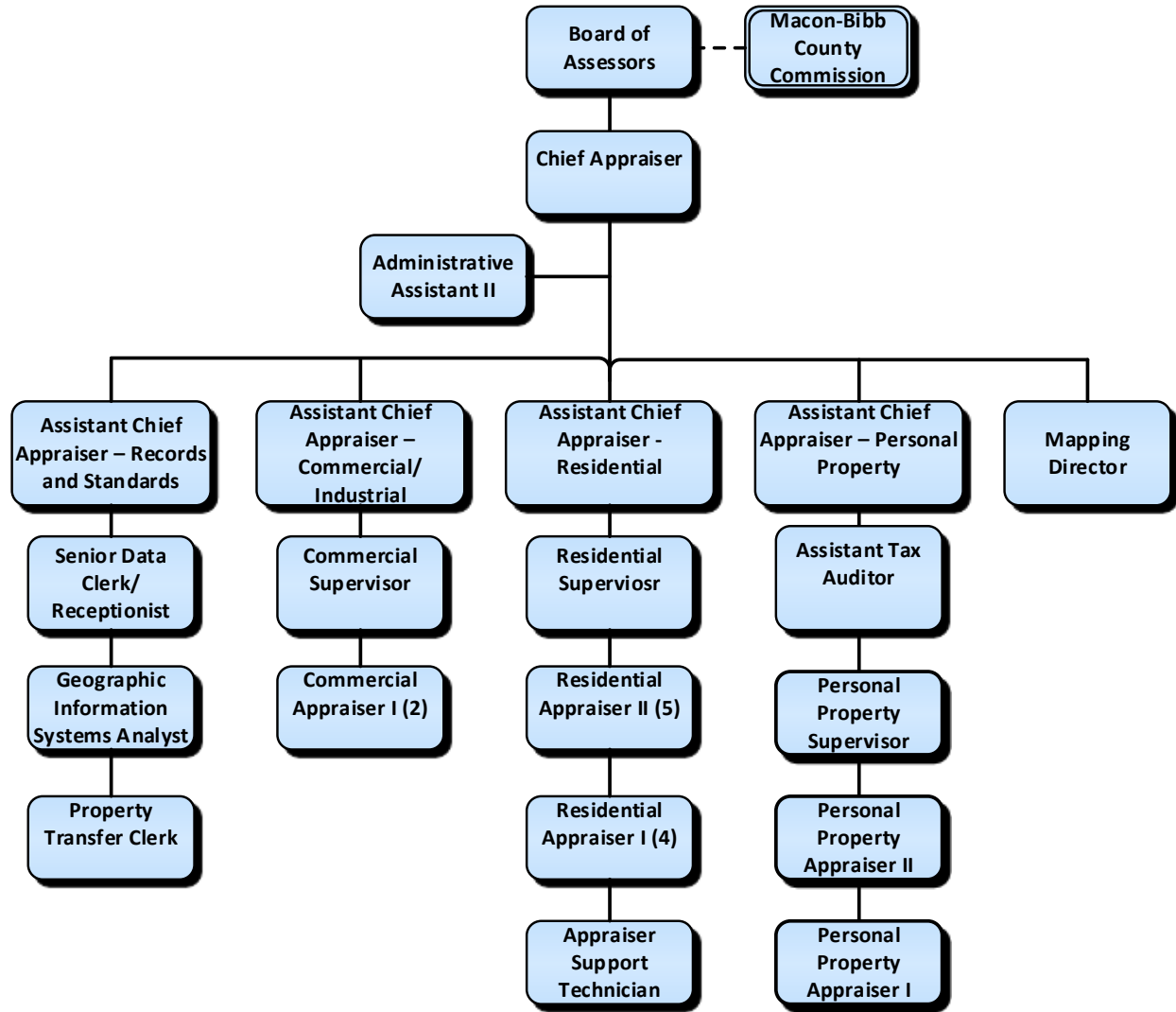
- Appraise approximately 7,000 personal property accounts and inspect those flagged for concern.
- Digitally capture all written appeals and attach to the personal property accounts.
- Appraise approximately 69,000 real property accounts.
- Continue the development, utilization and interface of the GIS System with the Wingap appraisal software.
- Completion of the remaining 2012 and 2013 appeals at Superior Court level.
- Continue WinGap appraisal software updates and training – SQL version
- Review all new applications for exempt status and conduct physical inspection of all new exempt property applications.
- Implement process to handle increase in motor vehicle appeals due to HB386
- Implement process to review homestead properties
- Continue to work with Superior Court Clerk in improving the Board of Equalization process
- Continue to work with the Regional Commission and GIS department in analyzing, correcting and updating maps and layers





## General Fund Expenditures

### Tax Assessor's Office Organizational Chart



| <b>Performance Measurements</b>      | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Number of Personal Property Accounts | 7,207                     | 6,902                     | 6,763                     | 6,900                        |
| Number of Real Property Accounts     | 69,041                    | 69,042                    | 68,820                    | 69,000                       |
| Number of Appeals                    | 3,429                     | 3,005                     | 2,092                     | 2,500                        |



## 2015 Annual Budget

### General Fund Expenditures

#### Risk Management

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$70,330         | \$74,206         | \$39,600         | \$68,599         | \$0              |
| Operating           | \$661,107        | \$604,090        | \$581,200        | \$523,345        | \$826,500        |
| Operating Equipment | \$0              | \$1,206          | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$731,437</b> | <b>\$679,503</b> | <b>\$620,800</b> | <b>\$591,944</b> | <b>\$826,500</b> |

#### Description

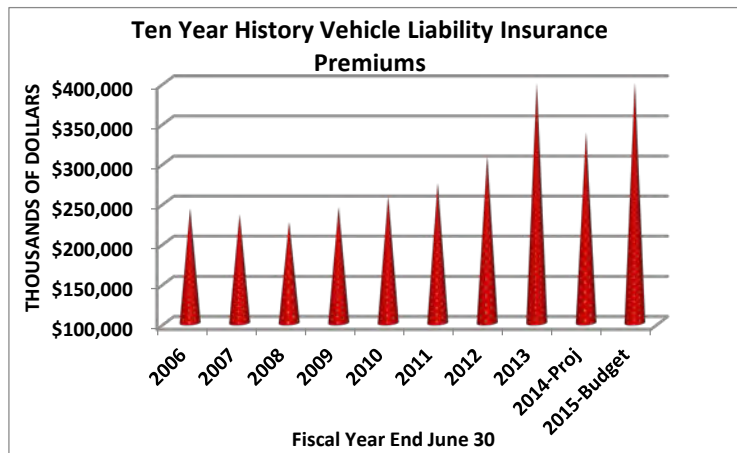
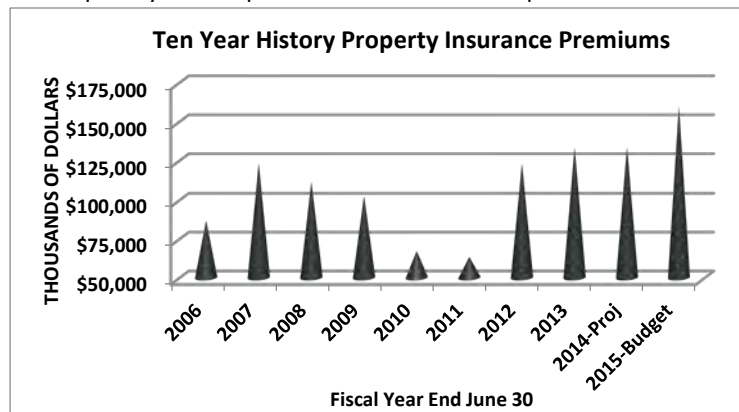
The Risk Management Department minimizes financial losses to Macon-Bibb County as a result of vehicular accidents, property damage, work-place injuries, fraud, criminal acts on the part of the employees, and injury to persons and property arising out of the County's operation. Through a systematic effort to identify exposure to losses, the Risk Management Function analyzes exposures in terms of frequency and severity, measures those losses against appropriate standards, develops an appropriate mix of risk control and risk financing techniques, and monitors the effectiveness of the program. Employee safety and compliance with Federal, State and Local mandated safety regulations are managed and monitored through safety standards and training.

#### Budget Highlights

Personnel from Risk Management were moved from General Fund to the Workers Compensation Fund in the second half of FY 2014. The FY 2015 budget contains expenses related to vehicle and property insurance and claims. Prior to Consolidation, the Bibb County was self-insured and did not have the same premiums carried by the City of Macon. This budget reflects an increase over prior years' expenses as the insurance premiums will increase to account for adding the County properties and vehicles to the insurance policy.

#### Accomplishments for 2014

- Obtained vehicle and property insurance for the combined government.
- Combined workers' compensation program under one third party administrator.
- Performed random drug/alcohol tests for employees that drive county vehicles and in safety-sensitive positions.
- Monitored and verified Judgment & Losses account payments.
- Recoveries from Subsequent Injury Trust Fund claims \$198,838.20 for 2013.
- Received payments for salvage, rebates and overpayments in the amount of \$6,563.00.
- Collected \$450 in safety review board assessments.
- Successfully checked all motor vehicle records for all County employees that drive a County vehicle on a quarterly basis.





## 2015 Annual Budget

### General Fund Expenditures

#### Internal Audit

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$175,951        | \$182,364        | \$187,420        | \$194,085        | \$211,300        |
| Operating           | \$9,464          | \$20,145         | \$12,400         | \$10,129         | \$9,800          |
| Operating Equipment | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$185,415</b> | <b>\$202,509</b> | <b>\$199,820</b> | <b>\$204,214</b> | <b>\$221,100</b> |

#### Description

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

#### Budget Highlights

The budget includes required licenses, training, and seminars in accordance to scope of duties. Increase in salary line-item reflects additional duties and responsibilities as a result of consolidation. Personnel includes two full time employees.

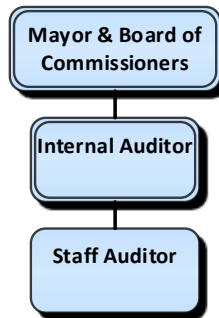
#### Accomplishment for 2014

- Completed six audits and consulting engagements for various Departments in the first half of 2014, and two of the six scheduled in the second half.
- Office staff received over 60 hours of training in accounting and auditing

#### Goals for 2015

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

#### Internal Auditor Organizational Chart



| <u>Performance Measurements</u>                  | <u>FY 2012</u><br><u>Actual</u> | <u>FY 2013</u><br><u>Actual</u> | <u>FY 2014</u><br><u>Actual</u> | <u>FY 2015</u><br><u>Projected</u> |
|--|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Number of Audits Scheduled                       | 3                               | 6                               | 12                              | 8                                  |
| Number of Audits Completed                       | 2                               | 4                               | 8                               | 6                                  |
| Number of Special Audits Req by Mayor/Commission | 6                               | 2                               | 5                               | 4                                  |
| Number of Special Audits Completed               | 6                               | 2                               | 5                               | 4                                  |
| Number of Consulting/Advisory Engagements        | 0                               | 4                               | 6                               | 8                                  |



## 2015 Annual Budget

### General Fund Expenditures

#### Facilities Management-Administration

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,577,034        | \$2,842,187        | \$2,707,840        | \$2,499,686        | \$3,152,300        |
| Operating           | \$1,276,330        | \$1,270,950        | \$1,340,612        | \$1,194,468        | \$741,900          |
| Operating Equipment | \$108,447          | \$66,794           | \$92,379           | \$82,734           | \$52,200           |
| <b>Total</b>        | <b>\$3,961,811</b> | <b>\$4,179,931</b> | <b>\$4,140,831</b> | <b>\$3,776,888</b> | <b>\$3,946,400</b> |

#### Description

The Administrative Function of Facilities Management serves to govern all Custodial, Electrical, General Maintenance, HVAC-Plumbing, and Traffic Maintenance Operations - Signals & Signs, which makes up the Facilities Management Department. The Administration Division provides support for all administrative-type functions, and receives and dispatches requests for service.

#### Budget Highlights

An increase in salaries is seen as a result of the re-organization of the former County Buildings and Properties and City Central Services departments. Signals and signs was housed in Engineering for the second half of 2014, but will return to Facilities Management in 2015. Repairs and maintenance to former county facilities are budgeted within the operating line item of this budget. There are 54 fulltime positions budgeted in this division.

#### Accomplishments for 2014

- Administration
  - Completion of projects assigned for 5x5 program
  - Renovations, repairs, and other upgrades made to various government buildings including the Bowden Golf Course Pump House, Government Center Annex, Mayor's Conference Room, Finance Offices, and Commissioners' suite.
  - Relocated historical street lighting for increased public safety
  - Promoted Macon-Bibb "green" initiatives in all projects
- HVAC
  - Tested 80 backflow devices
  - Renovated the 4<sup>th</sup>, 8<sup>th</sup>, and 11<sup>th</sup> floor systems in the Government Center Annex
  - Installed interface controls for Commissioners Office HVAC Units
- General Maintenance
  - Renovated 4<sup>th</sup> and 11<sup>th</sup> floors of the Government Center
  - Constructed a new storage buildings at the Emergency 911 Center and Bowden Golf Course
  - Renovated Commissioner and Mayor's wings of the Government Center
  - Completed courthouse carpet project and concrete repairs to Fire Stations #101 and #106
- Electrical
  - Remodeled Emergency Management Authority space to accommodate technology installation required for the new Enterprise Resource Planning software
  - Installed circuits and upgraded outlets for new radio system at Town Creek, Allied Chemical, and Knight Road sites.
  - Completed needed electrical repairs and improvements to renovated spaces within the Government Center and Government Center Annex as well as other Macon-Bibb facilities.
  - Replaced and rewired fixtures, installed main breaker for pole and changed all plugs for high mast lighting on Interstate 475.

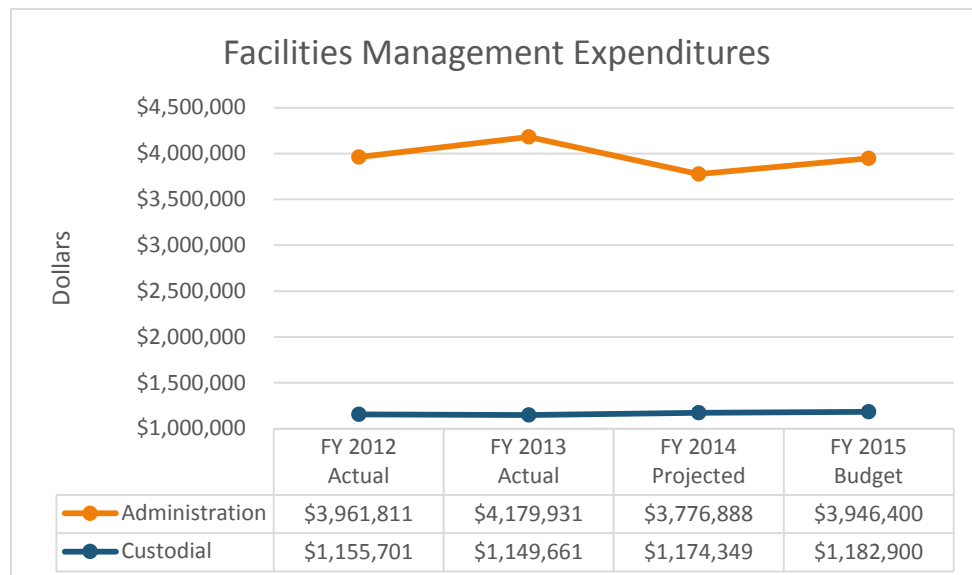


## General Fund Expenditures

### Facilities Management Administration (Cont'd.)

#### Goals for 2015

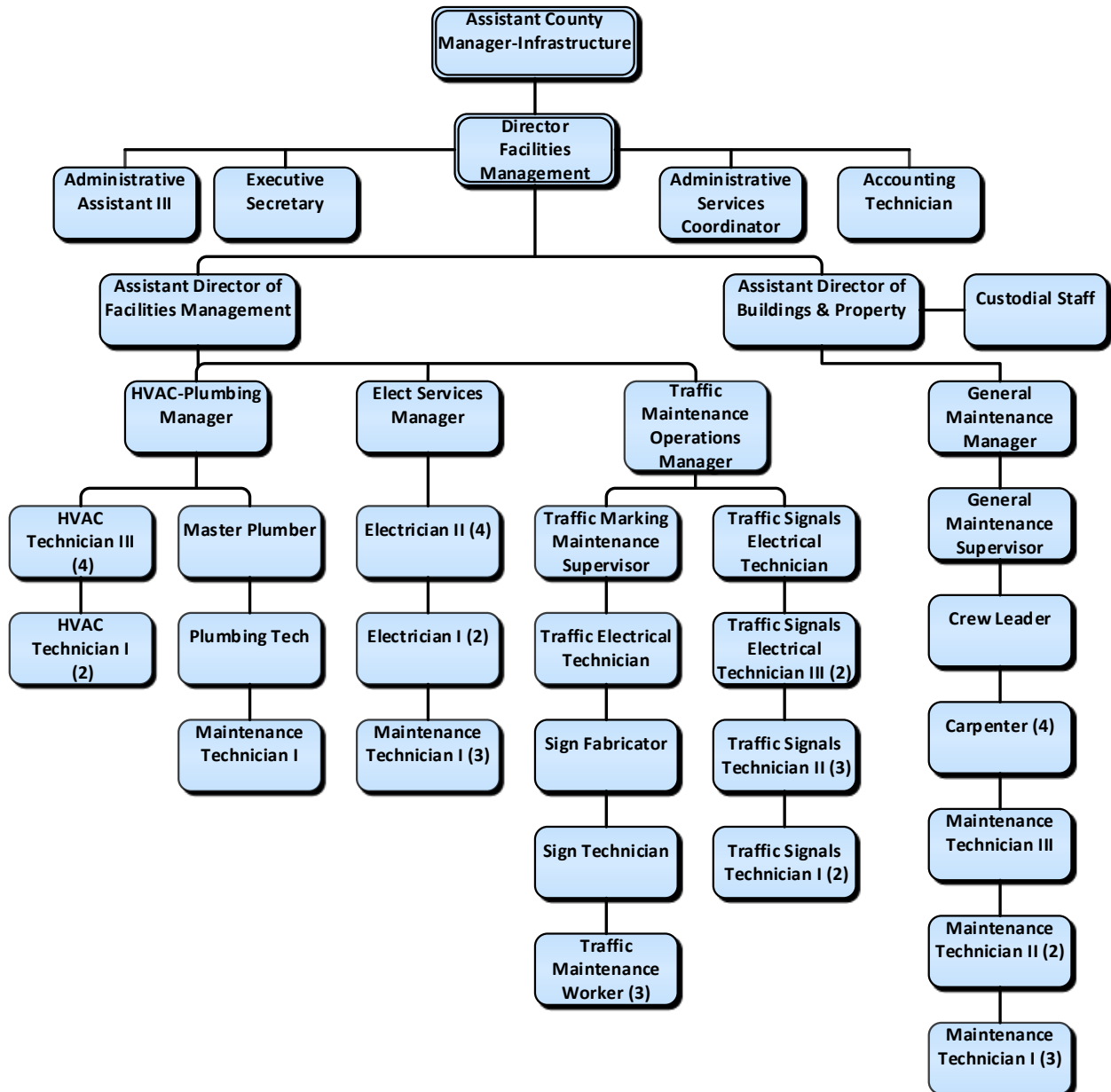
- Administration
  - Continue mission to provide fiscally responsible services to all Macon-Bibb County departments, as well as to the Citizens of Macon-Bibb County so they may successfully achieve their missions in a safe and efficient environment.
  - Maintain, improve, and expand all facilities owned and occupied by Macon-Bibb County.
  - Provide leadership and administrative support to all divisions of Facilities Management.
  - Process all work orders in an efficient and timely manner.
- HVAC
  - Maintain, repair, and replace all plumbing and HVAC service requests as needed.
  - Monitor and regulate the water pressure.
- General Maintenance
  - Supervise and monitor contracted construction projects
  - Perform routine work to walls, floors, ceilings, doors, etc.
  - Build specialty items such as cabinets, desks, tables.
  - Inspect and provide the specifications for cost estimates on repair projects.
  - Repair/remodel leased spaces throughout buildings and facilities.
- Electrical
  - Perform maintenance and repairs to all electrical systems in Macon-Bibb buildings and facilities.
  - Monitor street lighting in the Downtown, Stinsonville, Stanislaus, Prado, I-75, I-16, US 80 at I-475, Mercer University Drive, and Hillcrest Industrial.
  - Conduct routine maintenance and repairs to emergency generators, panic alarms, and fire alarms.
  - Install and remove scoreboards, light fixtures, lamps, etc. for street lighting, tennis courts and ball fields.





# General Fund Expenditures

## Facilities Management-Administration Organizational Chart



Neal Davis reviews plans for the Tax Commissioner's Center.



## 2015 Annual Budget

### General Fund Expenditures

#### Performance Measurements – Facilities Management Administration

| <b>Performance Measurements - Administration</b> |             |             |             |                   |
|--|-------------|-------------|-------------|-------------------|
|  | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Requests Received                                | 12,198      | 10,177      | 13,100      | 13,500            |
| Percentage Completed                             | 98%         | 99%         | 100%        | 100%              |
| Capital Projects Completed                       | 7           | 6           | 8           | 2                 |

| <b>Performance Measurements - HVAC</b> |             |             |             |                   |
|--|-------------|-------------|-------------|-------------------|
|  | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Requests Received                      | 1,639       | 1,360       | 2,017       | 2,500             |
| Percentage Completed                   | 96%         | 97.5%       | 100%        | 100%              |
| Preventative Maintenance Completed     | 369         | 6           | 1,257       | 2,500             |
| Backflow Tested/Installed              | N/A         | N/A         | 97          | 130               |

| <b>Performance Measurements – General Maintenance</b> |             |             |             |                   |
|---|-------------|-------------|-------------|-------------------|
|   | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Service Requests Received                             | 1,328       | 873         | 1,389       | 2,000             |
| Requests for Building Repairs Completed               | 22          | 5           | 10          | 12                |

| <b>Performance Measurements - Electrical</b> |             |             |             |                   |
|--|-------------|-------------|-------------|-------------------|
|  | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Requests Received                            | 3,369       | 3,181       | 4,048       | 4,100             |
| Percentage Completed                         | 95%         | 99.9%       | 100%        | 100%              |
| Number of Systems Installed                  | 19          | 13          | 16          | 15                |

| <b>Performance Measurements – Traffic Maintenance</b> |             |             |             |                   |
|---|-------------|-------------|-------------|-------------------|
|   | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Number of Signs Inspected                             | 2,726       | 2,755       | 2,741       | 2,600             |
| Number of Signs Replaced                              | 2,147       | 2,329       | 2,439       | 2,300             |
| Requests Received/Completed                           | 3,054       | 2,302       | 2,930       | 3,000             |

| <b>Performance Measurements – Traffic Signals</b> |             |             |             |                   |
|---|-------------|-------------|-------------|-------------------|
|   | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Lamps Replaced                                    | 808         | 979         | 53          | 50                |
| Requests Received                                 | 2,675       | 2,400       | 2,622       | 2,400             |
| Percentage Complete                               | 99%         | 99.4%       | 100%        | 100%              |
| Number of Intersections Inspected                 | 5           | 0           | 9           | 1                 |



## 2015 Annual Budget

### General Fund Expenditures

#### Facilities Management-Custodial

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$863,889          | \$861,512          | \$1,008,750        | \$890,701          | \$971,900          |
| Operating           | \$291,812          | \$286,289          | \$321,380          | \$280,211          | \$204,800          |
| Operating Equipment | \$0                | \$1,860            | \$7,320            | \$3,437            | \$6,200            |
| <b>Total</b>        | <b>\$1,155,701</b> | <b>\$1,149,661</b> | <b>\$1,337,450</b> | <b>\$1,174,349</b> | <b>\$1,182,900</b> |

#### Description

The Custodial Services Function performs repetitive cleaning work in the Macon-Bibb County owned and occupied buildings, offices, and yard areas. Work is performed in accordance with established procedures, but specific instructions may be given on special projects. Work is routinely inspected for compliance with established standards of cleanliness and compliance with instructions. Duties include sweep and mop floors; receive freight and parcel post; dust woodwork, furniture and other objects; collect recyclable paper and rubbish; and polish floors, furniture and brass; run errands, deliver packages and messages; and set up rooms for conferences and meetings, set up flags and podium as needed for events; also prepare office space for new tenants as space becomes available at Government Center Annex.

#### Budget Highlights

The increase in salaries is due to the reorganization of the department post-consolidation. The elevator maintenance agreements for all buildings are located within the operating budget of this division. Operating equipment requests include replacement of fire extinguishers, utility carts, ash urns, etc. The Custodial Division has 24 full time positions.

#### Accomplishments for 2014

- Assisted in renovation, clean up, and office relocations for the Court House, Government Center, and Government Center Annex.
- Provided daily assistance to departments, especially on any areas that required special attention.
- Stripped and waxed floors at the Government Center, Government Center Annex, and Facilities Management offices.
- Updated Courthouse recycling program.

#### Goals for 2015

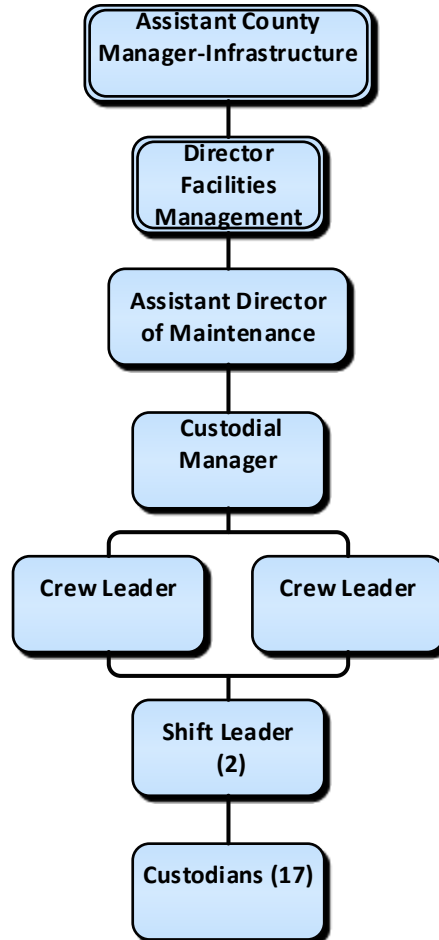
- Coordinate customer service system for all Macon-Bibb facilities and outside agencies.
- Complete all works orders in timely manner.
- Collect recyclables to continue Going Green initiatives.
- Set up rooms for conferences and meetings as requested.





## General Fund Expenditures

### Facilities Management-Custodial Organizational Chart



| <b>Performance Measurements – Custodial</b> |             |             |             |                   |
|---|-------------|-------------|-------------|-------------------|
|   | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 -Proj</u> |
| Times each building is cleaned per year     | 251         | 251         | 251         | 249               |
| Requests Completed                          | 140         | 75          | 100         | 150               |



## 2015 Annual Budget

### General Fund Expenditures

#### Facilities Management-Services to Government

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted<br>2014   | Projected<br>2014  | Adopted<br>2015    |
|                     |                    |                    |                    |                    |                    |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$1,464,183        | \$1,499,022        | \$1,122,000        | \$1,179,665        | \$3,064,200        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$1,464,183</b> | <b>\$1,499,022</b> | <b>\$1,122,000</b> | <b>\$1,179,665</b> | <b>\$3,064,200</b> |

#### Description

These services consist of utility expenses that are not assigned to a specific department or division. Electricity, natural gas, water, telephone, and traffic lighting are covered under this budget. The increase for 2015 reflects an effort to draw all utility expenses into a central location after years of being budgeted across various departments.



The Macon-Bibb Government Center



## 2015 Annual Budget

### General Fund Expenditures

#### Records Management

|                     | Actual          |                 | Budget          |                 |                 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted         |
|                     |                 |                 | 2014            | 2014            | 2015            |
| Salaries & Benefits | \$0             | \$0             | \$0             | \$0             | \$0             |
| Operating           | \$63,891        | \$61,555        | \$71,017        | \$68,371        | \$77,600        |
| Operating Equipment | \$0             | \$0             | \$0             | \$0             | \$0             |
| <b>Total</b>        | <b>\$63,891</b> | <b>\$61,555</b> | <b>\$71,017</b> | <b>\$68,371</b> | <b>\$77,600</b> |

#### Description

The mission of the Records Management Division is to provide responsive and quality services in order to assist department heads, elected officials and the general public in accessing information. The functions of Records Management include records storage, retrieval and delivery, destruction, and departmental consultation on records management issues. This function is managed by the Clerk of Commission's Office, and services are provided through contracts with Trading Post Moving and Storage and Data Management.

#### Accomplishments for 2014

So far during 2014, a total of 616 files have been requested and delivered; 76 books were delivered; 12 books were picked up; 1212 boxes have been picked up for storage; 27 boxes were delivered; 1550 storage boxes delivered and 171 boxes were destroyed.

#### Goals for 2015

- Move into renovated space at new location.
- Provide efficient storage, retrieval, and delivery of records.
- Carry out destruction of records that meet legal retention requirements in conjunction with signature approval of the department head or designee.
- Provide departmental guidance on records management operations and issues.
- Utilize micrographics, scanning, and other records management technologies to address administrative and historical needs.

| <u>Performance Measurements</u> | <u>FY 2013</u><br><u>Projected</u> | <u>FY 2013</u><br><u>Actual</u> | <u>FY 2014</u><br><u>Projected</u> | <u>FY 2015</u><br><u>Projected</u> |
|---------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------------------|
| Capacity – Cubic Feet           | 5,478                              | 5,478                           | 5,478                              | 5,478                              |
| Record Requests                 | 750                                | 1,103                           | 400                                | 1,500                              |
| Re-Files                        | 600                                | 820                             | 350                                | 100                                |
| Interfiles                      | 650                                | 1,182                           | 325                                | 1,500                              |
| Boxes Transferred               | 1,200                              | 2,388                           | 600                                | 1,500                              |
| Cubic Feet Destroyed            | 800                                | 411                             | 500                                | 600                                |



## General Fund Expenditures

### Office of Small Business Affairs

|                     | Actual     |            | Budget     |            |                  |
|---------------------|------------|------------|------------|------------|------------------|
|                     | 2012       | 2013       | Adjusted   | Projected  | Adopted          |
|                     |            |            | 2014       | 2014       | 2015             |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$106,500        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$2,900          |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$109,400</b> |

#### Description

The Office of Small Business Affairs is responsible for developing and coordinating inclusive programs designed to encourage the growth of small businesses throughout Macon-Bibb and to provide resources that will improve their competitiveness in attaining projects. The Director will provide advice for economic development, increase procurement opportunities for small businesses, work to develop a program to transition people receiving public assistance to gainful employment, and more.

#### Budget Highlights

Small Business Affairs is a new department created in the second half of 2014. The 2014 personnel expenditures for this department are accounted for in the former Mayor's Office. One full time position is budgeted for this department.

#### Accomplishments for 2014

- Department created and director named.
- Priorities and baseline performance measurements established.

#### Goals for 2015

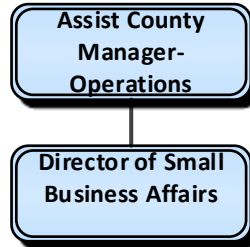
- Stimulate expansion of small business activity to promote economic development. (Advocacy)
- Cooperate and act in conjunction with public and private organizations to promote small business development. (Outreach)
- Promote economic literacy among low-income residents of Macon-Bibb County. (Education)





## General Fund Expenditures

### Small Business Affairs Organizational Chart



| Vision  |  | Equity in Business Opportunity  |  |
|---|--|---|--|
| <b>2015 Goals</b>   | <b>Stimulate Small Bus. Activity – Economic Development (Advocacy)</b> | <b>Collaboration to Promote Small Bus. , MBE, WBE, DBE Development (Outreach)</b> | <b>Host Small Bus. , MBE, WBE, DBE, Education Forums (Education)</b> |
| Performance Measurements Projections  |  |   |  |
| Advocacy  | Outreach   | Education   | Assessment/Evaluation  |
| Mitigate Barriers in Gov. Process to Allow for Greater Small Bus. Opportunity                                     | Establish 7 Formal Partnerships with Bus. Development Institutions-    | 1 Reverse Vendor Fair<br>1 Vendor Fair  | Assess/Evaluate Local Small Bus., MBE, WBE, DBE Participation        |
| Identify Lending Institutions willing to offer special Small Bus. products  | Present to 80 Community Groups   | 3 Vendor Education Forums   | Set Benchmark to measure progress for FY2016 & Beyond                |
| Referral Source for Small Bus. to Lending Institutions<br>Referral Source for Lending Institutions to Small Bus.  | Present 4 Joint Small Bus. , MBE, WBE, DBE- Bus. Development Events    | Technical Assistance- 220 Incidences  |  |
| Referral Source for UGASBDC, GA. Tech Gov. Procurement, Middle GA Regional Commission, Commercial Developer, etc. | Execute Media Campaign/ Promote Work of the Department                 |   |  |
| Identify Bonding/Ins. Co willing to work with Small Bus.  |  |   |  |
| Referral Source for Small Buss to Ins./Bonding Co.<br>Referral Source for Ins./Bonding Co. Small Bus.             |  |   |  |



## 2015 Annual Budget

### General Fund Expenditures

#### General Services-Mail Services

|                     | Actual          |                 | Budget         |                |                 |
|---------------------|-----------------|-----------------|----------------|----------------|-----------------|
|                     | 2012            | 2013            | Adjusted       | Projected      | Adopted         |
|                     |                 |                 | 2014           | 2014           | 2015            |
| Salaries & Benefits | \$0             | \$0             | \$0            | \$0            | \$0             |
| Operating           | \$15,250        | \$15,543        | \$7,844        | \$7,503        | \$25,000        |
| Operating Equipment | \$0             | \$0             | \$0            | \$0            | \$0             |
| <b>Total</b>        | <b>\$15,250</b> | <b>\$15,543</b> | <b>\$7,844</b> | <b>\$7,503</b> | <b>\$25,000</b> |

#### Description

The Budget for Mail Services provides funding for the operating and contract expenditures of the mail room. The government saves money by utilizing pre-sort services for a majority of its out-going first class mail at a reduced rate per mail piece. The increase for FY 2015 is due to consolidation between the former County Mail Services and expenses found in the City Clerk's operating budget.

#### General Services-Credit Union

|                     | Actual          |                 | Budget          |                 |                 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted         |
|                     |                 |                 | 2014            | 2014            | 2015            |
| Salaries & Benefits | \$88,937        | \$89,875        | \$93,080        | \$44,270        | \$93,000        |
| Operating           | \$0             | \$0             | \$0             | \$0             | \$0             |
| Operating Equipment | \$0             | \$0             | \$0             | \$0             | \$0             |
| <b>Total</b>        | <b>\$88,937</b> | <b>\$89,875</b> | <b>\$93,080</b> | <b>\$44,270</b> | <b>\$93,000</b> |

#### Description

Macon-Bibb County has a credit union available for its employees. Two (2) Credit Union employees' salaries and benefits are run through the payroll department, but are then reimbursed in full from the Credit Union.

#### General Administrative Fees

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$0              | \$0              | \$0              | \$0              | \$0              |
| Operating           | \$169,346        | \$191,443        | \$190,280        | \$191,713        | \$218,300        |
| Operating Equipment | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$169,346</b> | <b>\$191,443</b> | <b>\$190,280</b> | <b>\$191,713</b> | <b>\$218,300</b> |

#### Description

The General Administrative Fees budget is a new function for 2015. The budgeted items and related histories were brought over from several areas within the former Macon and Bibb General Fund Budgets.

Items budgeted include government-wide dues and fees, including the Regional Commission, Municipal Dues, and the Association of County Commissioners of Georgia. Municipal Dues consist of several annual memberships including the U.S. Conference of Mayors and the Georgia Municipal Association.



## 2015 Annual Budget

### General Fund Expenditures

#### Non-Departmental

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$3,569,620        | \$8,956,404        | \$4,473,498        | \$4,631,147        | \$2,788,400        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$3,569,620</b> | <b>\$8,956,404</b> | <b>\$4,473,498</b> | <b>\$4,631,147</b> | <b>\$2,788,400</b> |

#### Description

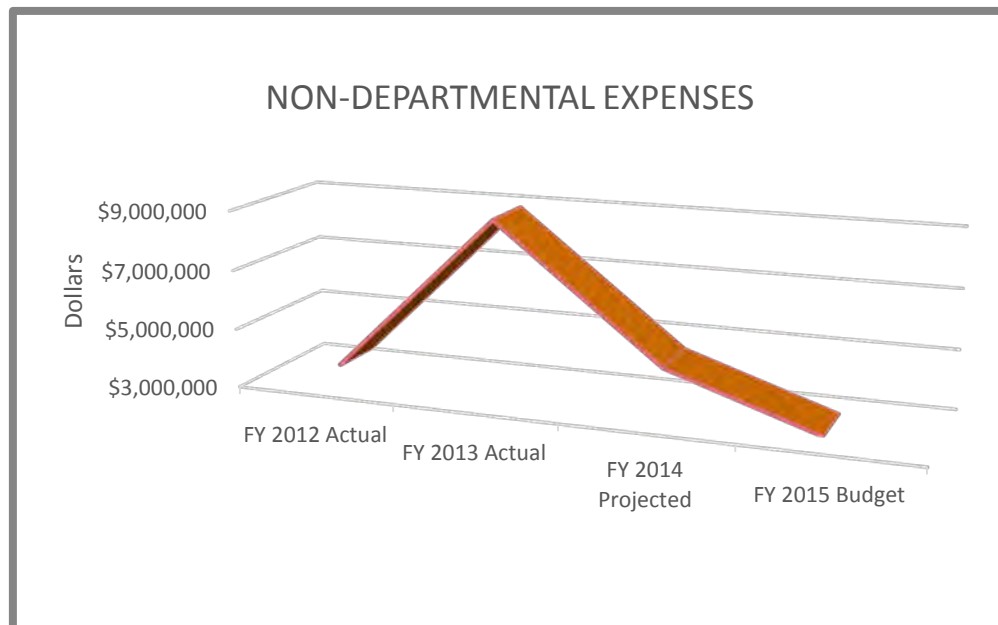
Non-Departmental funds are used for expenses that come up during the year that do not fit into any particular department and are an obligation of the Consolidated Government

#### Budget Highlights

Several expenses were re-allocated to other budgets, including City and County Dues and Fees, as well as the former Judgments and Losses Account, which is now under the County Attorney's Budget.

A significant reduction is seen due to the former LOST expense due from the City to the County for the Recreation Department.

General Fund expenses for Economic and Community Development's demolition and landfill tipping fees are located within this operating budget.





## 2015 Annual Budget

### General Fund Expenditures

#### Superior Court

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$717,567          | \$795,288          | \$888,543          | \$788,834          | \$955,300          |
| Operating           | \$299,957          | \$317,173          | \$854,103          | \$294,454          | \$391,300          |
| Operating Equipment | \$1,769            | \$6,048            | \$0                | \$0                | \$19,700           |
| <b>Total</b>        | <b>\$1,019,293</b> | <b>\$1,118,509</b> | <b>\$1,742,646</b> | <b>\$1,083,289</b> | <b>\$1,366,300</b> |

#### Description

The Superior Court is the State of Georgia's trial court of general jurisdiction. The Constitution of the State of Georgia gives the Superior Court exclusive original jurisdiction, except when the defendant is a juvenile, in all felony cases as well as cases involving divorce, equity and title to land. The Superior Court also has exclusive jurisdiction in such matters as declaratory judgments, habeas corpus, mandamus, quo warranto, and prohibition. With the exception of certain juvenile and probate matters, the Superior Court also has concurrent jurisdiction with local limited jurisdiction trial courts such as the Magistrate/Civil Court, the Probate Court, the Juvenile Court, and the State Court.

The Bibb Superior Court is a part of the Macon Judicial Circuit. The Macon Judicial Circuit is comprised of Bibb, Crawford, and Peach Counties. There are presently four (4) elected Superior Court Judges, one recently-appointed Superior Court Judge, and (1) active Senior Judge in the Circuit. All five active judges maintain their principal office in the Bibb County Courthouse.

#### Budget Highlights

Operating equipment is for newly appointed Judge's office furniture. Two law clerks were added to assist the judges with maintaining the increased workload. Operating Equipment expenses include furniture to accommodate the newly appointed judge's space. There are 25 positions including 15 full time positions, six state-paid employees, and four full time employees paid from special revenue funds.

#### Accomplishments for 2014

- The reduction of at least five capital cases to one, saving the local government at least \$100,000 per case.
- The Alternative Dispute Resolution Program, the Family Violence Court, and the Problem-Solving (Child Support) Court have eased the management of the Court's civil and domestic caseloads.
- All of these closely-monitored programs, together with the alternative programs through the Department of Corrections, have eased the jail and prison population in Bibb County and in the State prison system.

#### Goals for 2015

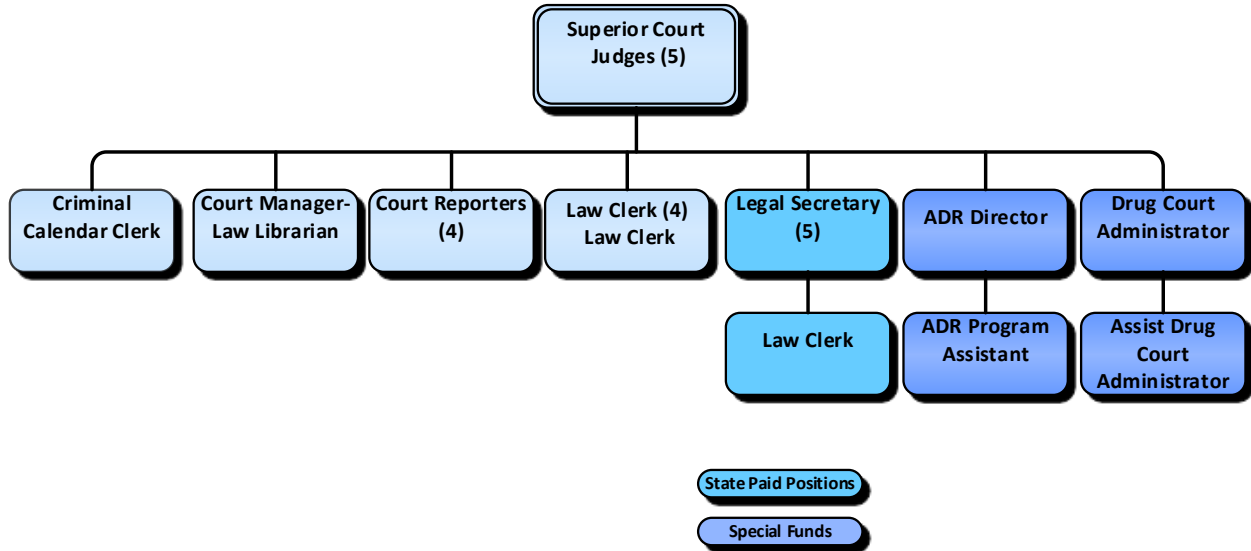
- Continued to diligently manage the cases on the docket.
- Reduce jail and prison overcrowding via Adult Drug Court Program and Mental Health Court.
- Explore potential effects of a Veteran's Court.





## General Fund Expenditures

### Superior Court Organizational Chart



| Performance Measurements       | 2013      | 2013   | 2014      | 2015      |
|--------------------------------|-----------|--------|-----------|-----------|
|                                | Projected | Actual | Projected | Projected |
| Criminal Felony Cases Filed    | 1,098     | 1,153  | 1,200     | 1,260     |
| Misdemeanor Cases Filed        | 0         | 0      | 0         | 0         |
| Unified Appeals Filed          | 0         | 0      | 0         | 0         |
| Probation Revocations Filed    | 1,003     | 1,051  | 1,100     | 1,155     |
| General Civil Cases Filed      | 2,146     | 2,254  | 2,300     | 2,415     |
| Domestic Relations Cases Filed | 2,198     | 2,308  | 2,400     | 2,520     |
| Total Cases Filed              | 6,445     | 6,766  | 7,000     | 7,350     |

These figures are based off of calendar year, not fiscal year.



## 2015 Annual Budget

### General Fund Expenditures

#### Clerk of Superior Court

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,423,891        | \$1,514,186        | \$1,780,958        | \$1,625,283        | \$1,619,500        |
| Operating           | \$207,846          | \$209,199          | \$184,607          | \$165,481          | \$238,200          |
| Operating Equipment | \$26,569           | \$20,855           | \$75,380           | \$78,704           | \$7,900            |
| <b>Total</b>        | <b>\$1,658,306</b> | <b>\$1,744,240</b> | <b>\$2,040,945</b> | <b>\$1,869,468</b> | <b>\$1,865,600</b> |

#### Description

The primary functions of the Clerk of Superior Court are to maintain accurate and complete records of all court proceedings and all other documents as required by law and to attend to the needs of the Court. The Clerk must issue and sign every summons, writ, execution, process, order, or other paper under authority of the Court and attach seals thereto when necessary. The Clerk shall be authorized to issue and sign, under authority of the Court, any order to show cause in any pending litigation and any other order in the nature of a rule nisi, where no injunctive or extraordinary relief is granted. The Clerk is required to keep the following dockets and books: a civil docket, a criminal docket, a general execution docket, a lis pendens docket, a docket file or series of files, books or series of books, microfilm or electronic data records for recording all deeds, liens or other documents concerning title to real property and an attachment docket. In addition, the Clerk must keep a book of final records concerning all civil and criminal cases, attesting deeds and other written instruments for registration, administering all oaths required by law or as necessary appertaining to the Office of Clerk of Superior Court.

The Clerk serves as the jury administrator for the Court, orienting the jurors on an almost-weekly basis, providing jury panels to courtrooms as needed, paying the jurors, and answering their inquiries. In addition, the clerk oversees the composition of the Jury Box and its bi-annual revision.

The Clerk issues Court process in the form of bench warrants, executions on judgments, abstracts, attachments, garnishments and subpoenas.

Another of the Clerk's most visible functions is to keep records pertaining to all real estate in Bibb County, including warranty deeds, security deeds, liens, and cancellations of security deeds and liens.

Financial records are an important element of court cases. The Clerk administers funds paid into the Court for judgments, interpleaders, fines, restitution, court ordered attorney fees, and child support (see below).

#### Budget Highlights

An increase is seen from 2013 to 2014 that will carry through 2015. There was some overlap in personnel for training purposes before several retirements went into effect in 2014, which is why there is a decrease shown in personnel for 2015. Operating Equipment is reduced from the prior year with the completion of the hardware and software upgrades for the Real Estate Unit's operating systems. There are 28 full time positions within the Clerk of Superior Court's Office, including the addition of a real estate clerk.

#### Accomplishments for 2014

- We have automated the jury management system
- The office now accepts credit cards, debit cards, and online payments
- The electronic filing pilot program was initiated
- The office is now bi-lingual (Spanish)
- The staff has completed training to improve customer service skills
- A larger number of documents including trade names and UCC are now available online
- Our real estate document images online now go back to 1985



## General Fund Expenditures

### Clerk of Superior Court (Cont'd.)

**Goals for 2015**

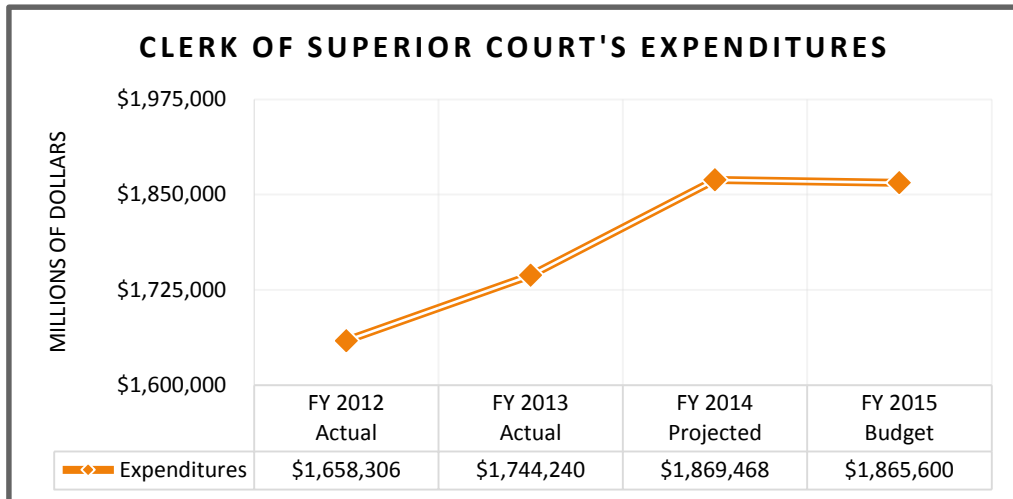
- To provide adequate staffing to keep all public records current, while keeping individual workloads to a reasonable level.
- To utilize state-of-the-art, automated and/or computerized record-keeping systems within the guidelines of the policies and standards as set down by the General Assembly of the State of Georgia and the Uniform Superior Court Rules of Georgia.
- To use technology and good management to make the office more “user-friendly” in any way possible.
- To administer the Board of Equalization in compliance with law for the benefit of the citizens of Macon-Bibb County.



The Cannonball House



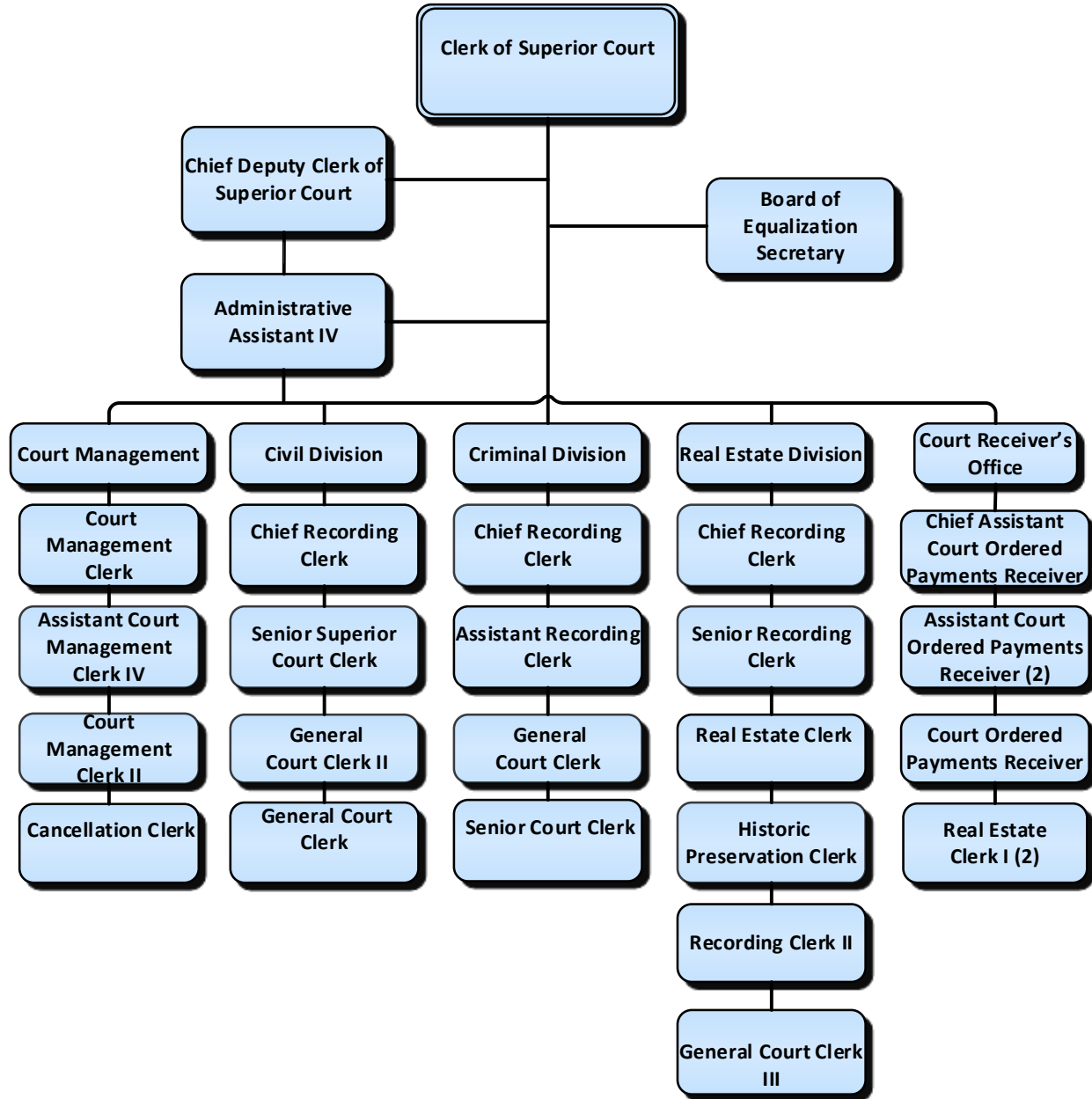
Cherry Blossom Festival





## General Fund Expenditures

### Clerk of Superior Court Organizational Chart





## 2015 Annual Budget

### General Fund Expenditures

#### Clerk of Superior Court (Cont'd.)

| <u>Performance Measurements</u>            | 2013<br><u>Projected</u> | 2013<br><u>Actual</u> | 2014<br><u>Projected</u> | 2015<br><u>Projected</u> |
|--|--------------------------|-----------------------|--------------------------|--------------------------|
| Funds Collected and Received by Macon-Bibb | \$1,209,780              | \$1,474,581           | \$1,547,000              | \$1,503,500              |
| Funds Collected and Disbursed Elsewhere    | \$3,334,575              | \$3,546,602           | \$3,572,070              | \$3,569,020              |

The Clerk of Superior Court receives money on behalf of Macon-Bibb County as well as other persons and entities. The funds received for Macon-Bibb are retained either in the General Fund or in various Special Revenue Funds. Those funds collected and disbursed elsewhere include child support, restitution, and Board of Education to name a few.

| <u>Performance Measurements</u>                          | 2013<br><u>Projected</u> | 2013<br><u>Actual</u> | 2014<br><u>Projected</u> | 2015<br><u>Projected</u> |
|--|--------------------------|-----------------------|--------------------------|--------------------------|
| <b><u>Number of Cases Filed by Type</u></b>              |                          |                       |                          |                          |
| Criminal Cases   | 1,100                    | 1,382                 | 1,400                    | 1,400                    |
| Criminal Appeals to Appellate Courts                     | 15                       | 25                    | 20                       | 20                       |
| <b>Total Criminal Cases</b>                              | <b>1,115</b>             | <b>1,407</b>          | <b>1,420</b>             | <b>1,420</b>             |
| Civil Cases  | 1,000                    | 699                   | 750                      | 750                      |
| Adoptions  | 63                       | 58                    | 60                       | 60                       |
| Civil Appeals to Appellate Courts                        | 20                       | 30                    | 30                       | 30                       |
| Domestic Cases and Child Support                         | 5,500                    | 4,044                 | 4,100                    | 4,100                    |
| <b>Total Civil Cases</b>                                 | <b>6,583</b>             | <b>4,831</b>          | <b>4,940</b>             | <b>4,940</b>             |
| <b>Total Civil, Criminal and Child Support Documents</b> | <b>N/A</b>               | <b>137,308</b>        | <b>N/A</b>               | <b>138,000</b>           |
| <b>Total Civil, Criminal and Child Support Images</b>    | <b>N/A</b>               | <b>2,012,544</b>      | <b>N/A</b>               | <b>2,100,000</b>         |
| Real Estate Filing                                       | 62,000                   | 54,247                | 55,000                   | 55,000                   |
| Military Discharges Filed                                | 25                       | 13                    | 15                       | 20                       |
| Notary Public Commissions                                | 725                      | 649                   | 650                      | 650                      |
| Trade Name Affidavits                                    | 85                       | 80                    | 80                       | 80                       |
| Uniform Commercial Code Filings                          | 2,600                    | 2,498                 | 2,500                    | 2,500                    |
| Plats  | 134                      | 121                   | 120                      | 120                      |
| <b>Total Real Estate Documents</b>                       | <b>65,569</b>            | <b>57,608</b>         | <b>58,365</b>            | <b>58,370</b>            |



## 2015 Annual Budget

### General Fund Expenditures

#### District Attorney

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,605,203        | \$2,650,261        | \$2,780,337        | \$2,754,864        | \$2,795,300        |
| Operating           | \$139,908          | \$130,730          | \$171,484          | \$121,760          | \$141,600          |
| Operating Equipment | \$16,360           | \$30,954           | \$6,391            | \$6,389            | \$2,700            |
| <b>Total</b>        | <b>\$2,761,471</b> | <b>\$2,811,945</b> | <b>\$2,958,212</b> | <b>\$2,883,013</b> | <b>\$2,939,600</b> |

#### Description

The District Attorney represents the citizens of the State of Georgia in criminal cases, beginning at the Grand Jury indictment level and throughout trial and appeal. The duties and functions of the District Attorney and his staff include the prosecution of all felony cases in Superior Court, including jury trials, non-jury trials, pleas of guilty, and pre-trial matters, such as motions and bonds; advise and consult with state, federal, and local law enforcement agencies concerning legal and constitutional issues on investigations of criminal activity; prosecution of felony and misdemeanor cases in Juvenile Court; preparation of appellate briefs and oral arguments in the Georgia Court of Appeals and the Supreme Court of Georgia; and the prosecution of probation violations.

#### Budget Highlights

There is a slight decrease from 2014 (less than 1%). Operating equipment includes a scanner, digital video camera and laser printer replacement. The DA's office has 30 full time positions, 5 part time, and 10 state paid supplemented employees.

#### Accomplishments for 2014

- Increased total number of case dispositions.
- Revenue for the Civil Forfeiture Program increased by 56.5%
- Improved conviction rate and resolved costly death-penalty cases prior to trial.
- Instituted new "best practices" in to change office culture.
- Created a child witness room to improve the safety of minors brought into the Courthouse
- Formed an Elder Abuse Unit

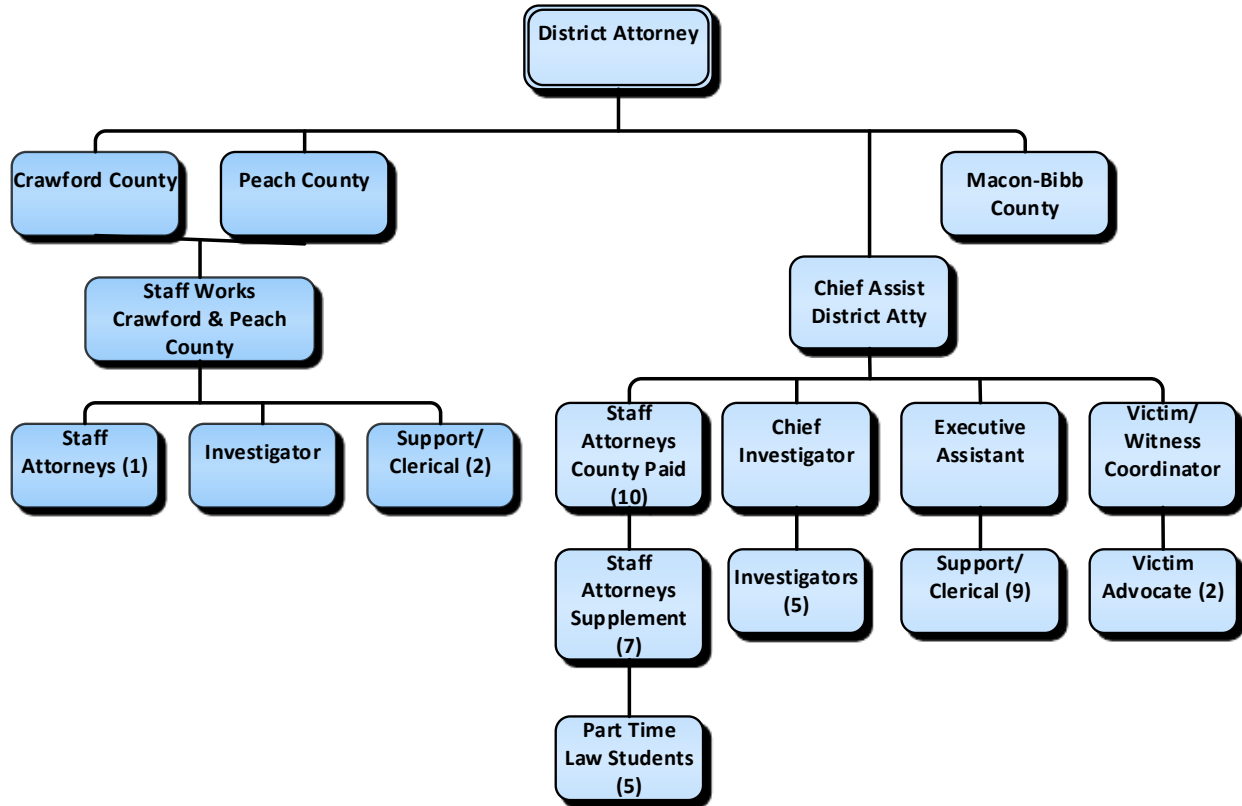
#### Goals for 2015

- Protect the community by prosecuting violent, dangerous offenders who are endangering the lives and safety of Macon-Bibb citizens.
- Represent the people in all appeals, legal motions, and special proceedings related to the prosecution of criminals in Macon-Bibb County.
- Vigorously prosecute crimes involving gang violence, organized crime, narcotics, and racketeering.
- To serve the needs for crime victims and their families, especially where someone has been murdered.
- Vigorously prosecute and bring to justice those who abuse women, children, and the elderly.
- Investigate and prosecute public servants, and others who violate the public trust and public integrity.
- Serve the law enforcement officers in assisting and enabling them to better serve and protect the community.
- Represent the citizens of Macon-Bibb County with fairness, integrity, professionalism, and honor.



## General Fund Expenditures

### District Attorney's Office Organizational Chart



The District Attorney's Office is part of the Macon Judicial Circuit, and responsible for the prosecution of crimes committed in Bibb, Peach, and Crawford Counties. Macon-Bibb receives intergovernmental revenue from Crawford and Peach County to support those operations.



| Performance Measurements | FY 2013          | FY 2013       | FY 2014          | FY 2015          |
|--------------------------|------------------|---------------|------------------|------------------|
|                          | <u>Projected</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Accusations              | 600              | 760           | 760              | 800              |
| Cases Filed              | 3,400            | 2,977         | 3,000            | 3,200            |
| Dispositions             | 2,650            | 3,438         | 3,500            | 3,500            |
| Indictments              | 500              | 611           | 640              | 645              |
| Homicide Cases           | 0                | 24            | 0                | 0                |



## 2015 Annual Budget

### General Fund Expenditures

#### District Attorney-Victim Witness Assistant Program

|                     | Actual          |                 | Budget          |                 |                 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted         |
|                     |                 |                 | 2014            | 2014            | 2015            |
| Salaries & Benefits | \$2,677         | \$0             | \$88,250        | \$58,618        | \$76,900        |
| Operating           | \$48,301        | \$54,264        | \$6,345         | \$2,586         | \$10,200        |
| Operating Equipment | \$2,351         | \$0             | \$0             | \$0             | \$0             |
| <b>Total</b>        | <b>\$53,329</b> | <b>\$54,264</b> | <b>\$94,595</b> | <b>\$61,205</b> | <b>\$87,100</b> |

#### Description

The Victim Witness Assistant Program (VWAP) provides victim and witness services to the residents of Macon-Bibb County, Georgia and non-residents who are victimized while in Macon-Bibb County. The program provides a number of services to victims and witnesses of crime, and includes the following: provide case status and information; provide information about the Crime Victims Compensation Program; inform victims of victims' rights; and make referrals to other agencies when necessary. Other services not required by law include travel arrangements and hotel accommodations for victims and witnesses.

#### Budget Highlights

The 2015 budget includes salaries and benefits for two staff Victim Advocates, postage, and related expenses for certifications, training and services throughout the community. There are two full time victim advocates in this office.

#### Accomplishments for 2014

- Tripled the number of victim contacts from prior years.
- Attended community events to promote the services offered by VWAP.

#### Goals for 2015

- Educate victims and witnesses of crime on the rights and services available to them in the community.
- Constant contact and communication with victims of crime to help promote faster recovery times.
- Utilize volunteer services to assist the VWAP in contact and advocacy of victims.
- Work with other victim-oriented organizations in the community to better serve program participants.



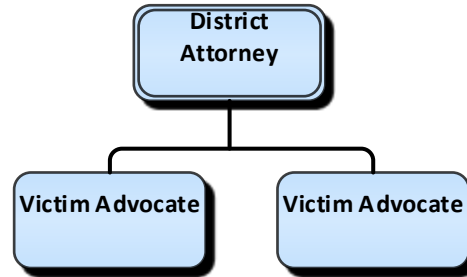
Citizens Attend a Gun and Youth Violence Forum at the Macon-Bibb Government Center





## General Fund Expenditures

### District Attorney-Victim Witness Organizational Chart



| <u>Performance Measurements</u> | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Projected</u> | <u>FY 2015<br/>Projected</u> |
|---------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| Victim Services Provided        | 3,250                        | 7,935                     | 8,000                        | 8,200                        |

The actual and projected figures above reflect the number of victims who were mailed the Crime Victims Bill of Rights, which explains all 10 components of the victim’s rights. The main components of this program include victim’s notification and victim’s compensation.

### DA – Violence Against Women

|                     | Actual          |                 | Budget     |            |            |
|---------------------|-----------------|-----------------|------------|------------|------------|
|                     | 2012            | 2013            | Adjusted   | Projected  | Adopted    |
|                     |                 |                 | 2014       | 2014       | 2015       |
| Salaries & Benefits | \$84,341        | \$86,852        | \$0        | \$0        | \$0        |
| Operating           | \$0             | \$0             | \$0        | \$0        | \$0        |
| Operating Equipment | \$0             | \$0             | \$0        | \$0        | \$0        |
| <b>Total</b>        | <b>\$84,341</b> | <b>\$86,852</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

The Violence Against Women Program provided grant-funded salaries, and was discontinued in 2014. These figures are shown for historical purposes.



## 2015 Annual Budget

### General Fund Expenditures

#### State Court

|                     | Actual           |                  | Budget             |                    |                    |
|---------------------|------------------|------------------|--------------------|--------------------|--------------------|
|                     | 2012             | 2013             | Adjusted           | Projected          | Adopted            |
|                     |                  |                  | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$698,150        | \$737,639        | \$1,014,474        | \$961,493          | \$1,032,100        |
| Operating           | \$165,231        | \$173,919        | \$210,106          | \$202,544          | \$242,300          |
| Operating Equipment | \$0              | \$2,365          | \$6,323            | \$6,235            | \$15,200           |
| <b>Total</b>        | <b>\$863,381</b> | <b>\$913,923</b> | <b>\$1,230,903</b> | <b>\$1,170,272</b> | <b>\$1,289,600</b> |

#### Description

The State Court is a court of record having unlimited civil jurisdiction, except in those actions in which exclusive jurisdiction is vested in other courts. State Court holds jurisdiction over all criminal misdemeanor cases and Macon-Bibb Ordinance violations. It also serves as an Appellate Court for the Magistrate Court.

#### Budget Highlights

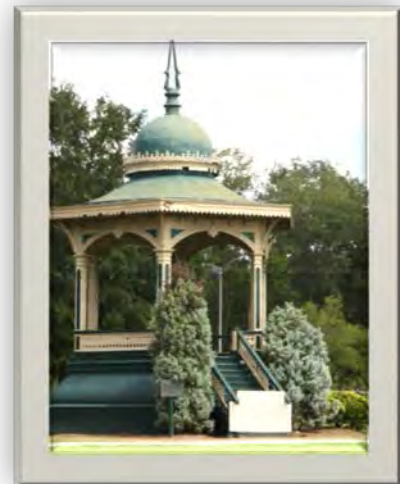
An increase to salaries and benefits is seen over prior years due to the assignment of a new judge and administrative support in 2014. There are 15 full time and two part time positions in the 2015 budget. A Deputy Clerk I position is new for 2015 to assist with the increased workload. The Operating budget increased due to the addition of a Children in Need of Service (CHINS) contract, required by the State of Georgia. The approved Operating Equipment includes furnishing a work space for the appointed judge and the CHINS contract position.

#### Accomplishments for 2014

- Continued proficient handling of all civil and criminal files.
- Processed the Court's work with the addition of a second judge in July, 2013.
- Held 22 weeks of jury trials – 15 civil and 7 criminal.
- Held court as needed on specially set hearings and non-jury trials.
- Held court at the Bibb LEC every Tuesday for defendants unable to make bond.
- Criminal non-jury trials, pleas and arraignments were heard every Friday.
- 1,615 civil complaints filed and disposed of 2,055 cases.
- 14,003 criminal filings and disposed of 13,292 cases.
- Completed State Court Judges' and State Court Clerks' training to obtain mandated continuing education credits.

#### Goals for 2015

- Facilitate the smooth transition into consolidated government.
- Prepare for space expansion for Clerk's Office and Judges on the 5<sup>th</sup> Floor after the Juvenile Court vacates its space and moves into its new facility.
- Remain courteous and respectful when dealing with others.
- Competent maintenance of court records and timely destruction according to law.
- Conserve the county's resources.
- Continue efficient handling of civil and criminal trials as well as all other court proceedings.

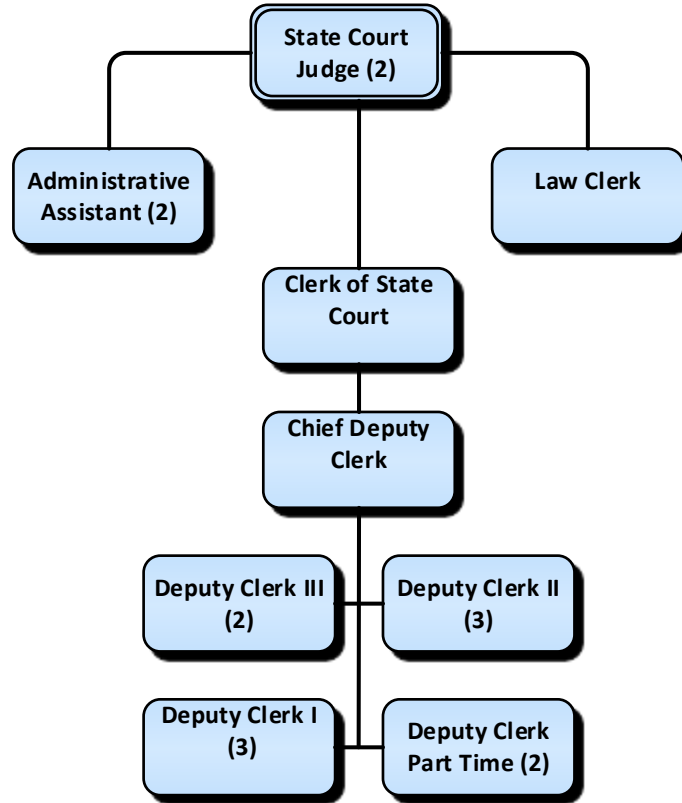


Band Stand at Central City Park



## General Fund Expenditures

### State Court Organizational Chart



| <u>Performance Measurements</u> | FY 2013          | FY 2013       | FY 2014          | FY 2015          |
|---------------------------------|------------------|---------------|------------------|------------------|
| <u>Case Filings</u>             | <u>Projected</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Civil Filings                   | 1,500            | 1,615         | 1,600            | 1,600            |
| Civil Cases Disposed            | 2,000            | 2,055         | 2,100            | 2,100            |
| Cases Nolle Prossed             | 2,500            | 2,574         | 2,500            | 2,500            |

| <u>Performance Measurements</u> | FY 2013          | FY 2013       | FY 2014          | FY 2015          |
|---------------------------------|------------------|---------------|------------------|------------------|
| <u>Fees and Costs Collected</u> | <u>Projected</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Civil Costs and Fees            | \$175,000        | \$178,134     | \$175,000        | \$175,000        |
| Criminal Fines and Fees         | \$2,100,000      | \$2,389,420   | \$2,100,000      | \$2,400,000      |
| Total Funds Disbursed           | \$2,275,000      | \$2,567,554   | \$2,275,000      | \$2,575,000      |



## 2015 Annual Budget

### General Fund Expenditures

#### State Court Probation

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$603,990        | \$643,850        | \$886,928        | \$725,766        | \$885,000        |
| Operating           | \$17,308         | \$57,530         | \$70,140         | \$61,870         | \$70,300         |
| Operating Equipment | \$0              | \$7,255          | \$12,293         | \$12,291         | \$0              |
| <b>Total</b>        | <b>\$621,298</b> | <b>\$708,635</b> | <b>\$969,361</b> | <b>\$799,927</b> | <b>\$955,300</b> |

#### Description

The State Court Probation Office is a division of the State Court of Bibb County under the direct supervision of the State Court Judge. It is the function of this office to see that all criminal sentences issued by the Judge are enforced and that all defendants given probation for criminal violations follow the rules of probation as established by the Court. The State Court Probation Office is responsible for the collection of all money paid into the Court for fines in criminal and traffic cases. Criminal cases include both probation and non-probation cases.

#### Budget Highlights

Salaries and benefits include four full-time probation officers approved by the former Board of Commissioners, and hired in the second half of 2014. Operating supplies has increased due to anticipated workload as State Court gains responsibility of cases from Municipal Court.

#### Accomplishments for 2014

- Continued supervision of all defendants sentenced in State Court.
- Continued collection of fines, surcharges, and fees imposed on defendants in probation and non-probation cases.
- Prepared for expansion of office to a new location to accommodate the larger staff need for current and projected workloads in the consolidated government.
- Continued to support the Mental Health Court and provide supervision for defendants participating in Mental Health Court as pre-adjudication cases.

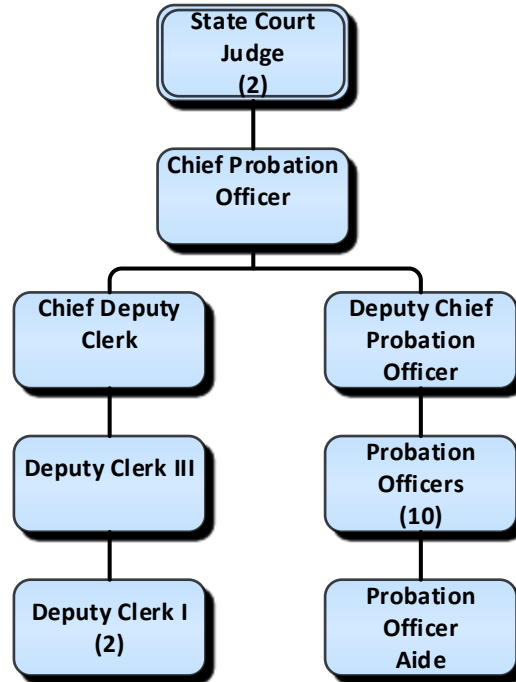
#### Goals for 2015

- Prepare for and manage the relocation of the office to the old Sears Building.
- Add and train staff to meet the needs of the current caseload and the anticipated growth on the caseload.
- Consolidation will require working with the State Court Judges and the Municipal Court Judge to handle probation and non-probation cases originating in both Courts. This will require additional staffing and different, larger office space.
- Endeavor to establish a work release program in the jail that will allow for an inmate to maintain employment while serving time in jail for mandatory sentencing or for violation of probation. This will require the assistance of the Sheriff's Department.
- Enhance our probation case management system under the new mainframe environment which will allow for better case count reporting and provide better management reports for the State Court Judges.



## General Fund Expenditures

### State Court-Probation Organizational Chart



| <u>Performance Measurements</u> | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Projected</u> | <u>FY 2015<br/>Projected</u> |
|---------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| State Court Probation Caseload  | 5,500                        | 5,700                     | 5,700                        | 6,900                        |



## 2015 Annual Budget

### General Fund Expenditures

#### State Court Solicitor General

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$644,721        | \$665,466        | \$865,974        | \$817,195        | \$904,300        |
| Operating           | \$26,900         | \$26,956         | \$31,074         | \$28,908         | \$36,100         |
| Operating Equipment | \$0              | \$6,073          | \$22,596         | \$20,414         | \$0              |
| <b>Total</b>        | <b>\$671,621</b> | <b>\$698,495</b> | <b>\$919,644</b> | <b>\$866,518</b> | <b>\$940,400</b> |

#### Description

The Office of Solicitor-General is primarily responsible for the prosecution of all criminal misdemeanor offenses prosecuted in the State Court. These cases arrive from several law enforcement agencies, courts and other offices including the Bibb County Magistrate Court, Bibb Sheriff's Department, Macon Police Department, Mercer Police Department, Central Georgia Technical College Police, Macon State Police, Georgia State Patrol, Georgia Department of Natural Resources, Lake Tobesofkee Patrol, District Attorney's Office, Department of Transportation and Bibb County Animal Control. The office endeavors to protect victims of misdemeanor crimes, aid law enforcement, and seek equal justice.

#### Budget Highlights

Increase in Salaries and Benefits is due to the reclassification of the Chief Clerk's position as well as several vacancies. There are 13 full time and one part time position as well as a full time Victim Witness Advocate. Operating supplies have increased in anticipation of an increased workload as serious misdemeanor cases are transferred from Municipal Court.

#### Accomplishments for 2014

- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- Timely review, investigation and arraignment of cases.
- Speedy resolution of cases with particular emphasis on jury and non-jury trials.
- Assign cases in need of additional investigation to Investigator.
- Earlier service of witness subpoenas by Investigator.
- Clear the evidence locker of confiscated weapons and other contraband, as needed.
- Purge old files, including bench warrants and dismissed matters, as needed.
- Significantly reduce the backlog of DUI cases. Since January, 2013, we have reduced the number of backlogged cases from 841 to 173. We continue to reduce those numbers through the timely and effective prosecution of DUI cases.
- We are successfully transitioning the serious misdemeanor caseload from Municipal Court to State Court and the transition of all minor traffic offenses and County Code violations to Municipal Court.

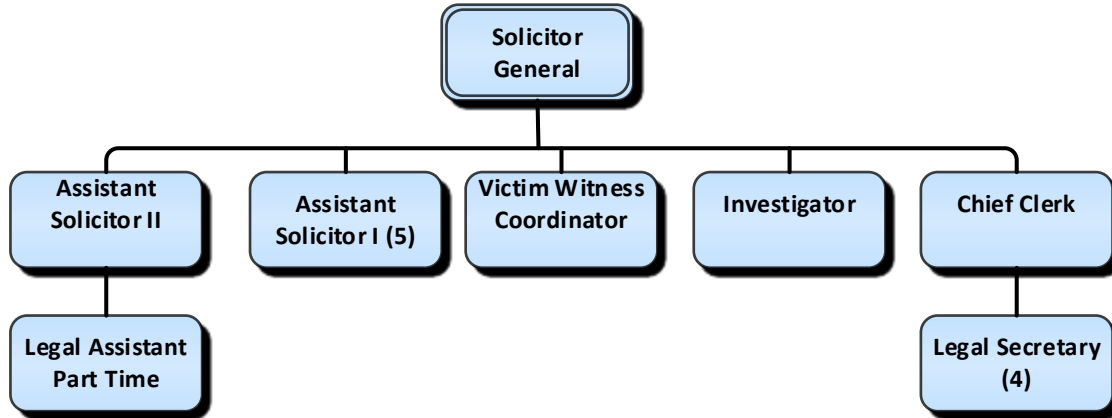
#### Goals for 2015

- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- Timely review, investigation and arraignment of cases.
- Speedy resolution of cases with particular emphasis on jury and non-jury trials.
- Assign cases in need of additional investigation to Investigator.
- Earlier service of witness subpoenas by Investigator.
- Clear the evidence locker of confiscated weapons and other contraband, as needed.
- Purge old files, including bench warrants and dismissed matters, as needed.
- Continue to reduce the DUI case backlog.



## General Fund Expenditures

### State Court-Solicitor Organizational Chart



| <u>Performance Measurements</u>     | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Projected</u> | <u>FY 2015<br/>Projected</u> |
|-------------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| Criminal Filings Solicitor Caseload | 13,000                       | 14,003                    | 15,000                       | 15,000                       |
| Criminal Cases Disposed             | 13,000                       | 13,292                    | 15,000                       | 15,000                       |
| Witness Subpoenas Served            | 2,000                        | 2,476                     | 2,400                        | 2,500                        |



## 2015 Annual Budget

### General Fund Expenditures

#### State Court Victim Witness Assistance Program

|                     | Actual          |                 | Budget          |                 |                 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted         |
|                     |                 |                 | 2014            | 2014            | 2015            |
| Salaries & Benefits | \$49,521        | \$48,313        | \$50,700        | \$48,540        | \$47,600        |
| Operating           | \$940           | \$1,752         | \$3,210         | \$2,162         | \$3,500         |
| Operating Equipment | \$1,919         | \$588           | \$0             | \$0             | \$0             |
| <b>Total</b>        | <b>\$52,380</b> | <b>\$50,653</b> | <b>\$53,910</b> | <b>\$50,702</b> | <b>\$51,100</b> |

#### Description

The Victim-Witness Assistance Program in the Office of the Solicitor-General guides victims through the criminal justice processes, assists victims in exercising their rights, establishes connections between victims and community resources, and educates victims in matters such as preparing safety plans, swearing out warrants, securing protective orders and seeking family counseling.

#### Budget Highlights

This program maintains stable budget and expenditures. The budget provides for the salaries and benefits for one Victim Witness Coordinator, necessary operating supplies, and an increase in repairs to have maintenance performed to a color printer. There is one victim witness coordinator as shown on the State Court Solicitor's Organization Chart.

#### Accomplishments for 2014

- Made initial contact to verify information of each victim in timely manner.
- Updated victims with the information on case progress and disposition.
- Attended all hearings in State Court and as needed in Municipal, Magistrate and Superior Courts.

#### Goals for 2015

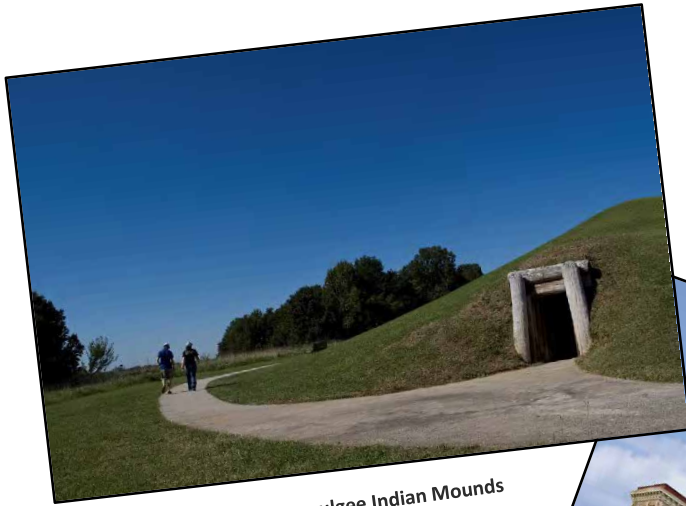
- Make initial contact with each victim as case file is received by the Solicitor-General's Office to verify essential information.
- Timely contact victims with information on case progress and disposition.
- Provide each victim with an understanding of criminal justice proceedings, compensation information, and make referrals to appropriate community resources.
- Attend all hearings in State Court and as needed in Municipal Court, Magistrate and Superior Courts.

| <u>Performance Measurements</u> | <u>FY 2013</u><br><u>Projected</u> | <u>FY 2013</u><br><u>Actual</u> | <u>FY 2014</u><br><u>Projected</u> | <u>FY 2015</u><br><u>Projected</u> |
|---------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------------------|
| Victims Served                  | 1,950                              | 1,961                           | 2,000                              | 2,100                              |





General Fund Expenditures



Ocmulgee Indian Mounds



Second Street and Cotton Avenue



City Auditorium



Cherry Blossoms on Third Street Park



## 2015 Annual Budget

### General Fund Expenditures

#### Magistrate Court

|                     | Actual     |            | Budget     |            |                  |
|---------------------|------------|------------|------------|------------|------------------|
|                     |            |            | Adjusted   | Projected  | Adopted          |
|                     | 2012       | 2013       | 2014       | 2014       | 2015             |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$441,200        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$16,300         |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$10,000         |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$467,500</b> |

#### Description

There are two components of the Magistrate Court of Macon-Bibb County. The Criminal Warrant Division, issues criminal arrest warrants, fugitive warrants, and search warrants for the Bibb County Sheriff's Office, Medical Center Police Department, Bibb County Board of Education Police Department, Georgia Bureau of Investigation, and other law enforcement agencies within Bibb and surrounding counties. Magistrate Judges are on call after hours to sign arrest and/or search warrants for officers. The Deposit Account Fraud Division accepts and processes bad check citations from the merchants and public of Macon-Bibb. Magistrate Court holds first appearance hearings and commitment hearings, collects relevant fines, fees, and restitution from defendants, and can conduct wedding ceremonies when needed.

#### Budget Highlights

The Magistrate Court's budget history was formerly contained in the Bibb County Civil and Magistrate Court appropriations. The approved operating equipment includes new PC's and software as well as 2 IBM wheel-writers to compose short type marriage licenses, warrants, and various other forms and documents. Seven full time positions are budgeted for 2015.

#### Accomplishments for 2014

- Pre-trial Diversion Program has been successful and used as a model for other county courts.
- Representative meets with the Macon-Bibb Criminal Justice Systems Coordinating Council to keep court informed and aware to better serve community.
- The Sheriff's Office's cooperation with the Court in the willingness to investigate and execute Family Violence warrants has been vital in the safety of victims.
- Court has increased bond hearings to six days a week to help reduce overcrowding at the Law Enforcement Center.

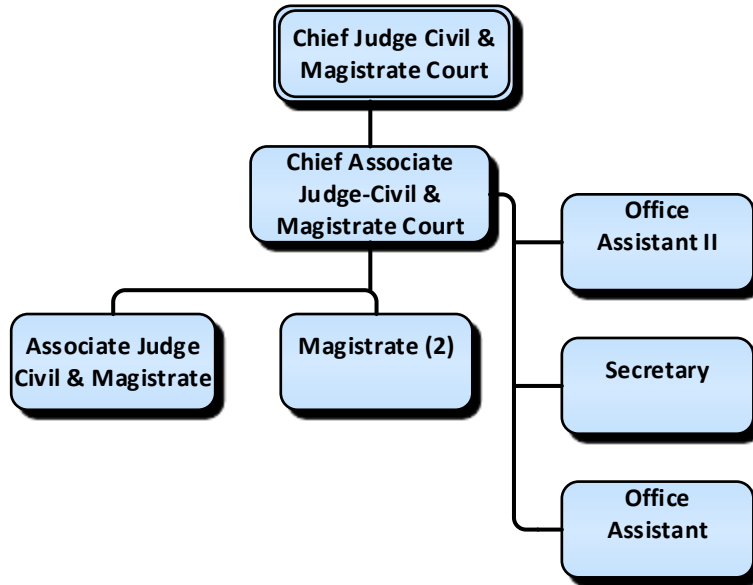
#### Goals for 2015

- To continue to study the Criminal and Civil Laws and to stay updated of any changes
- To serve the public and Law Enforcement Officers as efficiently as possible
- To implement new and more efficient office procedures
- To continue to conduct all hearings in a judicial and professional manner
- To continue to hold timely bond hearings in order to assist in relieving overcrowding at the Law Enforcement Center



## General Fund Expenditures

### Magistrate Court Organizational Chart



| <b>Performance Measurements</b>     | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|-------------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| Criminal Warrants Issues            | 7,676                        | 7,321                     | 7,450                        | 7,500                        |
| Good Behavior Warrants              | 2                            | 1                         | 2                            | 2                            |
| Search Warrants                     | 500                          | 350                       | 400                          | 420                          |
| 1 <sup>st</sup> Appearance Hearings | 5,736                        | 5,246                     | 5,336                        | 5,400                        |
| Commitment Hearings                 | 850                          | 870                       | 920                          | 950                          |
| Good Behavior Hearings              | 2                            | 0                         | 2                            | 2                            |
| Pre-Warrant Hearings                | 2                            | 0                         | 0                            | 0                            |
| Deposit Account Fraud Hearings      | 165                          | 140                       | 145                          | 148                          |
| Deposit Account Fraud Citations     | 180                          | 155                       | 160                          | 165                          |
| Failure to Appear Warrants (Checks) | 12                           | 10                        | 11                           | 14                           |
| Probation Warrants (Checks)         | 15                           | 12                        | 11                           | 14                           |



## 2015 Annual Budget

### General Fund Expenditures

#### Civil Court Administration

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,581,553        | \$1,703,609        | \$1,948,780        | \$1,750,534        | \$972,500          |
| Operating           | \$153,722          | \$139,842          | \$165,011          | \$149,066          | \$64,500           |
| Operating Equipment | \$0                | \$7,053            | \$2,744            | \$2,742            | \$15,000           |
| <b>Total</b>        | <b>\$1,735,275</b> | <b>\$1,850,504</b> | <b>\$2,116,535</b> | <b>\$1,902,342</b> | <b>\$1,052,000</b> |

#### Description

Civil Court Administration contains the Judge and Clerk's Office of the Macon-Bibb Civil Court. This office conducts general oversight over all divisions of the Court, including the Magistrate Court and the Civil/Magistrate Sheriff's Office. Civil Court conducts hearings and jury trials, and manages the filing and docketing of civil suits, garnishments, dispossessories, foreclosures, judgments and writs for dispossessories and foreclosures, abandoned motor vehicle liens, judgments by default, posting of hearings (jury and non-jury), pleadings, (answers on complaints and garnishments, motions, interrogatories and traverses and bookkeeping (disbursing funds to plaintiffs, defendants, finance department and other judicial agencies) and typing fi fa's. The Civil Court Administration also maintains records on all funds paid into the Civil and Magistrate Court.

#### Budget Highlights

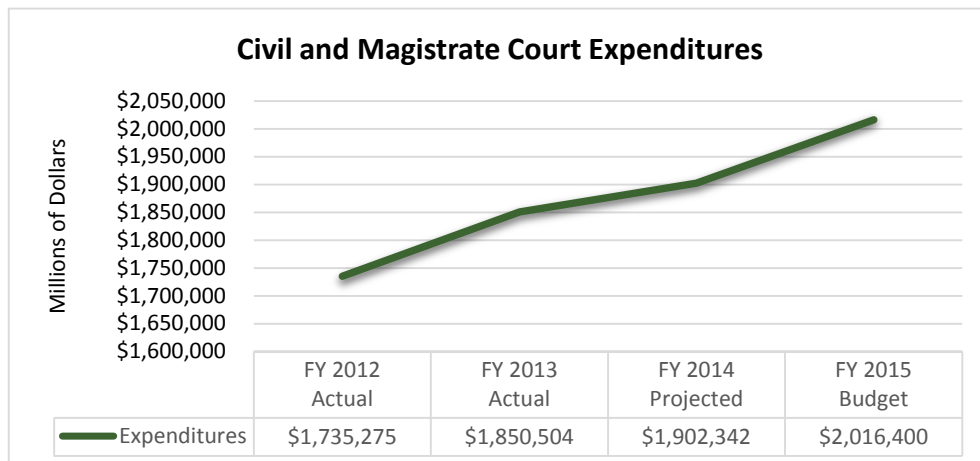
The Magistrate Court and Civil/Magistrate Court Sheriff's Office budgets will be separated out from Civil Court beginning in FY 2015. Otherwise, there are no personnel changes to this division. There are 15 full time employees in this office. Requested Operating Equipment includes computer and software upgrades, purchase of a reconditioned typewriter, and a new timestamp device. The combined budget for the three separate divisions is approximately \$100,000 increase from 2014.

#### Accomplishments for 2014

- Office now accepts debit and credit cards.
- Addition of EZ file for online case filing.
- Created new electronic forms for customers in an effort to reduce paper usage.

#### Goals for 2015

- Expand work-area in the courthouse to accommodate space needs for employees and customers.
- Continue efforts to reduce costs via emails and fax correspondence.
- Serve the public in an efficient manner.
- Explore other methods to reduce costs in all areas of the court system.

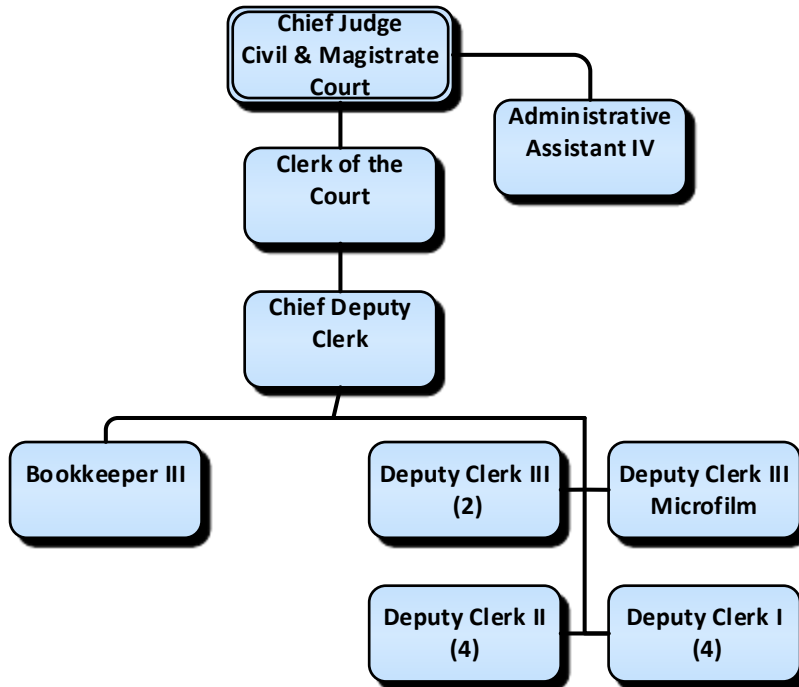


This chart represents a combination of the Civil Court and Magistrate Court's combined expenditures and 2015 budget to provide insight on the impact made to the General Fund.



### General Fund Expenditures

#### Civil Court Organizational Chart



| <b>Performance Measurements</b>               | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|---|------------------------------|---------------------------|------------------------------|------------------------------|
| <b>Case Metrics</b>                           |                              |                           |                              |                              |
| Total New Cases Filed                         | 11,856                       | 10,817                    | 11,350                       | 10,500                       |
| Claims Filed                                  | 3,585                        | 3,098                     | 3,600                        | 2,795                        |
| Garnishments Filed                            | 2,190                        | 1,550                     | 2,165                        | 1,500                        |
| Garnishments Answered                         | 5,959                        | 4,363                     | 5,900                        | 4,200                        |
| Disbursements Processed                       | 3,569                        | 2,440                     | 3,619                        | 2,390                        |
| Dispossessories Filed                         | 5,854                        | 5,933                     | 5,729                        | 5,945                        |
| Foreclosures Filed                            | 230                          | 236                       | 235                          | 260                          |
| Dispossessory & Foreclosure Judgments & Writs | 2,644                        | 2,713                     | 2,594                        | 2,728                        |
| Evictions                                     | 1,023                        | 1,131                     | 1,013                        | 1,150                        |
| Fi Fa's Issued                                | 2,685                        | 2,296                     | 2,690                        | 2,100                        |
| Pleadings Filed                               | 2,900                        | 2,692                     | 2,895                        | 2,720                        |
| Abandoned Motor Vehicle Liens                 | 362                          | 489                       | 347                          | 495                          |
| Online Filings                                | 2,462                        | 1,868                     | 2,512                        | 2,050                        |
| Subpoenas Issued                              | 80                           | 84                        | 75                           | 90                           |

| <b>Performance Measurements</b> | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|---------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| <b>Monies Collected</b>         |                              |                           |                              |                              |
| Civil Costs                     | \$1,318,357                  | \$1,232,414               | \$1,310,500                  | \$1,157,414                  |
| Criminal Fees                   | 260                          | 140                       | 200                          | 100                          |
| Citation Fines and Fees         | 21,918                       | 23,905                    | 15,800                       | 2,700                        |
| <b>Total Funds Disbursed</b>    | <b>\$1,340,535</b>           | <b>\$1,256,460</b>        | <b>\$1,326,500</b>           | <b>\$1,160,214</b>           |



## 2015 Annual Budget

### General Fund Expenditures

#### Civil and Magistrate Court Sheriff's Office

|                     | Actual     |            | Budget           |                   |                  |
|---------------------|------------|------------|------------------|-------------------|------------------|
|                     | 2012       | 2013       | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015  |
|                     |            |            |                  |                   |                  |
| Salaries & Benefits | \$0        | \$0        | \$0              | \$0               | \$394,300        |
| Operating           | \$0        | \$0        | \$0              | \$0               | \$99,100         |
| Operating Equipment | \$0        | \$0        | \$0              | \$0               | \$3,500          |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>       | <b>\$0</b>        | <b>\$496,900</b> |

#### Description

The Civil/Magistrate Court Sheriff's Office is a certified law enforcement agency appointed to the service of Civil Process, Good Behavior Warrants, Check Citations, and other Arrest warrants. In addition to those responsibilities, this office enforces levies, foreclosures, and conducts evictions and public sales.

#### Budget Highlights

The Civil and Magistrate Court Sheriff's Office is a new division for 2015. It was formerly contained within the Civil and Magistrate Court's budget in prior years. A Civil/Magistrate Deputy was approved for 2015, for a total of eight full time positions. The operating budget contains funds for repairs, maintenance, and fuel for seven fleet vehicles; operating supplies; necessary certifications; and contract services for part-time, independent process servers.

#### Accomplishments for 2014

- Received a new gun safe to secure confiscated firearms without the use of budgeted funds
- Netted approximately \$1,700 for the Civil Court through the sale of confiscated weapons held in storage
- Maintained efficient operations in spite of increased workload as shown in performance measurements

#### Goals for 2015

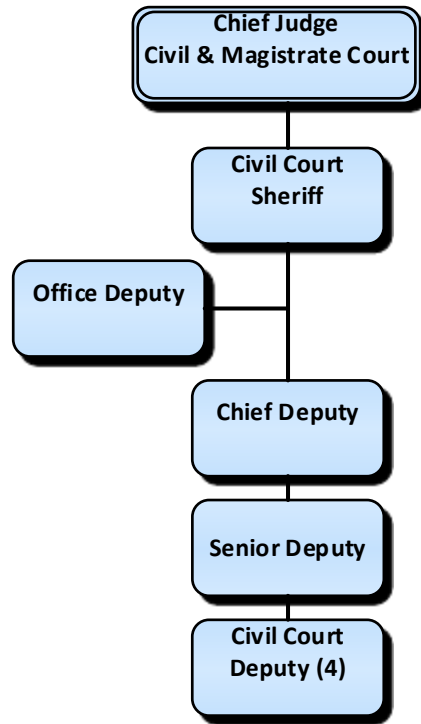
- Obtain pay increase to bring departmental pay in line with other Macon-Bibb agencies, improve employee morale, and attract qualified applicants to the department
- Uphold the highest level of service to the citizens of Macon-Bibb
- Expand staff by adding an additional certified officer whose duties would focus specifically on the execution of Fi.Fa.'s and arrest warrants to respond to the significant increase in demand
- Provide the highest level of training for officers to stay up to date on current methods of Civil Process enforcement and maintain a high standard of integrity and professionalism
- Recover from potential spending increases by improving office productivity and efficiency.





## General Fund Expenditures

### Civil Court-Sheriff Organizational Chart



| <u>Performance Measurements</u> | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Projected</u> |
|---------------------------------|------------------------------|---------------------------|---------------------------|------------------------------|
| Complaints                      | 2,425                        | 3,415                     | 3,863                     | 4,118                        |
| Dispossessories                 | 4,170                        | 7,117                     | 7,241                     | 8,230                        |
| Foreclosures                    | 128                          | 24                        | 387                       | 424                          |
| Evictions                       | 686                          | 1,027                     | 1,638                     | 1,785                        |
| Acknowledgments                 | 1,117                        | 1,339                     | 1,546                     | 1,649                        |
| Garnishments                    | 1,154                        | 1,710                     | 2,554                     | 3,028                        |
| Citations                       | 62                           | 114                       | 183                       | 245                          |
| Subpoenas                       | 44                           | 114                       | 103                       | 122                          |
| Fi. Fa.'s                       | 78                           | 35                        | 56                        | 63                           |
| Levies                          | 48                           | 0                         | 9                         | 27                           |



## 2015 Annual Budget

### General Fund Expenditures

#### Probate Court

|                     | Actual           |                    | Budget             |                    |                    |
|---------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                     |                  |                    | Adjusted           | Projected          | Adopted            |
|                     | 2012             | 2013               | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$791,354        | \$807,919          | \$901,604          | \$865,775          | \$867,800          |
| Operating           | \$37,128         | \$133,276          | \$186,425          | \$165,701          | \$165,100          |
| Operating Equipment | \$66,205         | \$77,250           | \$6,434            | \$6,030            | \$2,800            |
| <b>Total</b>        | <b>\$894,687</b> | <b>\$1,018,445</b> | <b>\$1,094,463</b> | <b>\$1,037,507</b> | <b>\$1,035,700</b> |

#### Description

The Macon-Bibb County Probate Court is an Article 6 Probate Court with expanded jurisdiction in certain proceedings, concurrent with the superior courts. The Court has exclusive jurisdiction over the probate and administration of wills and estates, and general jurisdiction over a variety of other legal matters including marriage licenses, gun permits, mental health statutes, and guardianship for minors. The Probate Judge is one of Macon-Bibb's four Constitutional Officers, and serves a four year term once elected.

#### Budget Highlights

The Probate Court's budget sees a slight, less than 1%, reduction from 2014. There are 14 full time positions approved for 2015.

#### Accomplishments for 2014

- Scanning marriage license records into electronic file system.
- Kept wait times for weapons carry permits to minimum despite record turnout for applications.
- Cross-trained Probate Court staff to assist the licensing division.
- Utilized electronic fingerprint scanner for weapons permitting to cut down on wait and processing times.
- Coordinated with the Sheriff's Office, River Edge Behavioral Center, the Medical Center of Central Georgia, DBHDD, and the Veteran's Administration to improve and coordinate mental health filings and interventions.

#### Goals for 2015

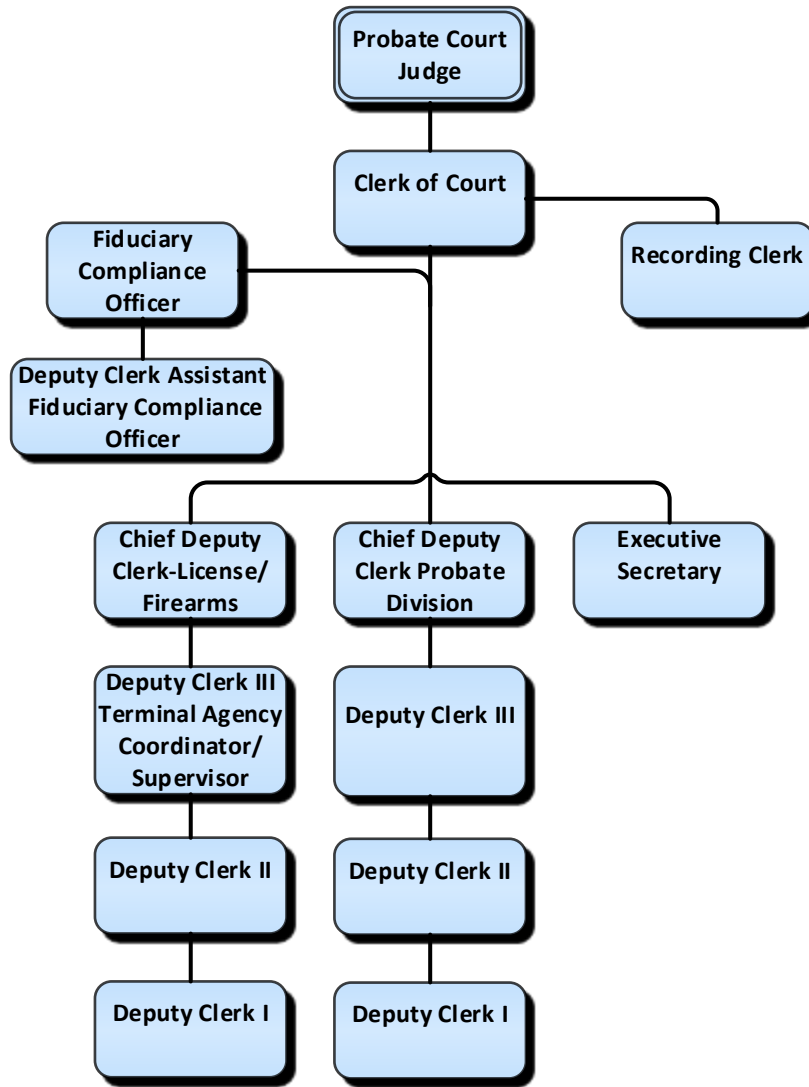
- Timely process of all petitions and applications in a consistent manner as required by law.
- Conduct all Court matters courteously, efficiently and in accord with applicable law, equally, without bias or prejudice, and in a non-partisan manner.
- Issue licenses and permits properly and promptly, to maintain proper documentation and records thereof, and to furnish reports of same as may be required by law.
- Maintain the minutes of all court proceedings as required by law, to establish and maintain information systems and statistical data, and to preserve and protect the records of this court in accordance with State mandated records retention schedules; to maintain as confidential all records exempted from the Open Records Act and to allow public inspection and copying of all records covered by the Open Records Act.
- Continue to enhance ease of filing and use of the Court and information through upgrades and maintenance of technology and other resources as are available, including the operation and maintenance of a Probate Court website for public use.
- Maintain, secure, audit, and distribute custodial accounts; to maintain an accounts receivable and payable system approved by the Administration and Auditors; to maintain accurate receipts and financial records; and to timely and properly pay over to the Macon-Bibb treasury, in accordance to law, funds collected by the Court.





### General Fund Expenditures

#### Probate Court Organizational Chart



| <b>Performance Measurements</b>             | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|---|------------------------------|---------------------------|------------------------------|------------------------------|
| Decedent Estate: Administration             | 710                          | 653                       | 710                          | 710                          |
| Guardianship: Minor and Incapacitated Adult | 100                          | 98                        | 100                          | 100                          |
| Misc. Estate/Guardianship Proceedings       | 1,070                        | 866                       | 1,070                        | 950                          |
| Mental Health/Court Orders to Apprehend     | 25                           | 21                        | 25                           | 30                           |
| Marriage Licenses Issued                    | 1,274                        | 1,210                     | 1,274                        | 1,270                        |
| Firearms Licenses Issued                    | 1,700                        | 2,082                     | 1,600                        | 1,600                        |
| Probate Case Load                           | 4,879                        | 4,930                     | 4,779                        | 4,660                        |
| Court Operations-Court Cost Collected       | \$350,000                    | \$423,063                 | \$350,000                    | \$445,357                    |
| Miscellaneous Fees-Designated Funds         | \$65,000                     | \$47,791                  | \$65,000                     | \$48,710                     |



## 2015 Annual Budget

### General Fund Expenditures

#### Juvenile Court

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$855,993          | \$871,348          | \$950,401          | \$963,332          | \$965,900          |
| Operating           | \$166,711          | \$179,011          | \$197,419          | \$176,188          | \$222,200          |
| Operating Equipment | \$1,739            | \$10,313           | \$2,063            | \$2,063            | \$1,500            |
| <b>Total</b>        | <b>\$1,024,443</b> | <b>\$1,060,671</b> | <b>\$1,149,883</b> | <b>\$1,141,582</b> | <b>\$1,189,600</b> |

#### Description

The Juvenile Court of Bibb County is authorized by Chapter 11 of Title 15 of the Official Code of Georgia. Jurisdiction includes delinquency, unruliness, deprivation, traffic offenses, custody, and guardianship cases, with the court always seeking the “best interests of the child.” In all of these categories, except deprivation and unruly, jurisdiction ends at age 17. Juvenile Court’s jurisdiction over custody matters is secondary to Superior Court, which handles all the custody matters in this circuit. The Juvenile Court houses two judges as well as administrative and clerical support. This court also is responsible for Peach and Crawford Counties’ juvenile matters five days a month for trials, hearings, and some administrative duties.

#### Budget Highlights

A new contract for a state-mandated attorney for the Children in Need of Service (CHINS) program is assigned for the new fiscal year. Requested Operating Equipment includes new stamp and clock machines for the Deputy and Docket Clerks.

#### Accomplishments for 2014

- The Court was awarded a grant in the amount of \$400,000 through the Juvenile Justice Incentive Program; the grant funds are used to increase services aimed to juveniles who have a high risk of returning to court.
- The court continues to have success with a decrease in recidivism rates for the unruly population referred to the Court’s Unruly Program administered through Family Counseling Center of Central Georgia.
- An MOU with the Board of Education administration has resulted in non-violent cases being retained in school for more effective treatment and discipline in a school-based setting, instead of being referred to the court.

#### Goals for 2015

- To process and hear all complaints, petitions, motions, and actions filed concerning juvenile delinquency, deprivation, traffic, and status offenses for Macon-Bibb.
- Maintain prompt and expedient disposition of cases.
- Increase efforts to intervene early to deter first offenders from becoming repeat, serious offenders.
- Expansion of the Court Appointed Special Advocate Program and other assistance to deprived children.

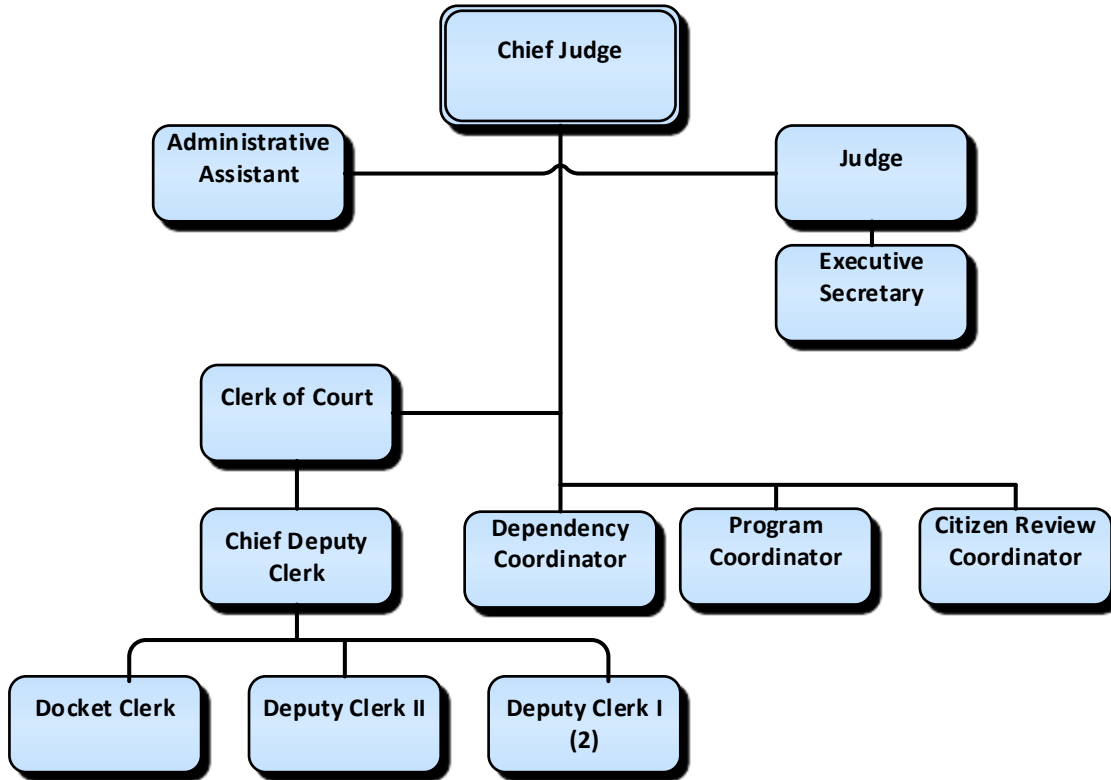


A court room at the new Juvenile Justice facility.



## General Fund Expenditures

### Juvenile Court Organizational Chart



| <b>Performance Measurements</b>                | <b>FY 2013<br/>Projected</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Projected</b> | <b>FY 2015<br/>Projected</b> |
|--|------------------------------|---------------------------|------------------------------|------------------------------|
| Total Complaints, Petitions, Motions & Actions | 3,388                        | 2,781                     | 3,456                        | 3,525                        |
| Total Cases Disposed                           | 3,343                        | 2,330                     | 3,410                        | 3,478                        |
| Total Cases Assigned to CASA*                  | 93                           | N/A*                      | 95                           | N/A*                         |
| No. of Participants in DJJ Program             | 663                          | 561                       | 676                          | 690                          |
| Panel Reviews                                  | 352                          | 359                       | 359                          | 366                          |
| Cases Referred to Drug Court                   | 8                            | 2                         | 10                           | 10                           |
| Cases Referred to Family Counseling            | 80                           | 63                        | 82                           | 63                           |
| Cases Referred to Anger Management*            | 79                           | 27                        | 81                           | 83                           |
| Cases Referred to Mental Health Court          | 20                           | 13                        | 24                           | 25                           |

\* Numbers unconfirmed



## General Fund Expenditures

### Municipal Court

|                     | Actual           |                  | Budget           |                  |                    |
|---------------------|------------------|------------------|------------------|------------------|--------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted            |
|                     |                  |                  | 2014             | 2014             | 2015               |
| Salaries & Benefits | \$642,994        | \$658,143        | \$712,500        | \$735,904        | \$853,300          |
| Operating           | \$302,267        | \$278,584        | \$220,000        | \$181,527        | \$165,000          |
| Operating Equipment | \$0              | \$0              | \$1,200          | \$0              | \$400              |
| <b>Total</b>        | <b>\$945,261</b> | <b>\$936,727</b> | <b>\$933,700</b> | <b>\$917,431</b> | <b>\$1,018,700</b> |

#### Municipal Court

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

#### Budget Highlights

Due to consolidation, the dynamics of Municipal Court have changed and an increase is seen in 2015 over prior years. The Municipal Court Judge went from part-time with benefits to a full time salaried position, the Court Clerk salary increased, and an additional person was brought over from the Public Defender's Office to assist with the increased workload. Consolidation reduced the operating costs of the Municipal Court as the other court agencies (Public Defender, State Court Solicitor General) will assume responsibilities previously contracted out by the City.

#### Accomplishments for 2014

- Two of Municipal Court's backlogs were completed in October 2013.
- Managed the transition of duties and responsibilities affiliated with consolidation.
- Continued reduction of two remaining backlogs and tracked progress daily.

#### Goals for 2015

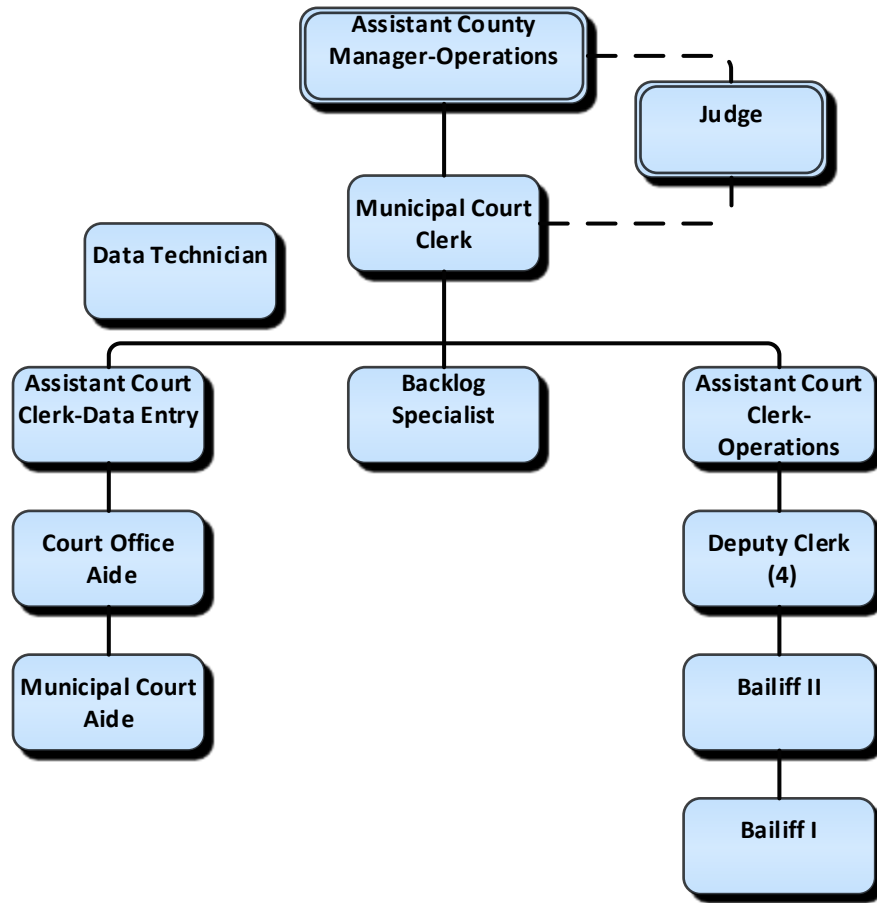
- Updated GCIS dispositions within the 30 day window, increase warrant submission, and implement an amnesty program to continue efforts to reduce backlog.
- Establish an accurate and efficient interface with State Court in the areas of case management and case exchange to better serve the citizens of Macon-Bibb.
- Effectively manage the transitional duties, responsibilities and challenges attributable to consolidation.





### General Fund Expenditures

#### Municipal Court Organizational Chart



| <u>Performance Measurements</u>               | <u>FY 2012<br/>Actual</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Projected</u> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|
| Number of Tickets Processed                   | 41,425                    | 29,261                    | 30,000                    | 27,000                       |
| Number of Days to Enter Tickets into Database | 5                         | 3                         | 3                         | 3                            |



## 2015 Annual Budget

### General Fund Expenditures

#### Grand Jury

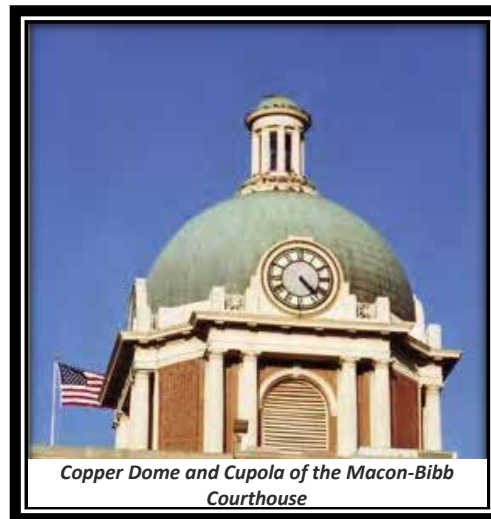
|                     | Actual          |                 | Budget          |                 |                 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     | 2012            | 2013            | Adjusted        | Projected       | Adopted         |
|                     |                 |                 | 2014            | 2014            | 2015            |
| Salaries & Benefits | \$2,628         | \$2,202         | \$6,100         | \$1,125         | \$4,100         |
| Operating           | \$27,285        | \$22,585        | \$33,000        | \$24,445        | \$29,000        |
| Operating Equipment | \$0             | \$0             | \$0             | \$0             | \$0             |
| <b>Total</b>        | <b>\$29,913</b> | <b>\$24,787</b> | <b>\$39,100</b> | <b>\$25,570</b> | <b>\$33,100</b> |

#### Grand Jury

The function of the Grand Jury is to hear evidence in criminal cases and decide whether there is sufficient evidence to warrant a trial. If so, the Grand Jury returns a true bill of indictment. If not, the Grand Jury returns a no bill. The Grand Jury also has the responsibility to investigate, monitor and report on the activities of the Macon/Bibb governing authorities.

The Grand Jury continues to make every effort to screen cases and reach a suitable pre-trial conclusion in all cases that are conducive to such treatment, i.e., those in which monetary restitution to the victim is of prime importance.

The Grand Jury expenses include salaries and benefits for part-time bailiffs that work security as well as dues and fees paid to jurors, witnesses, and informants.

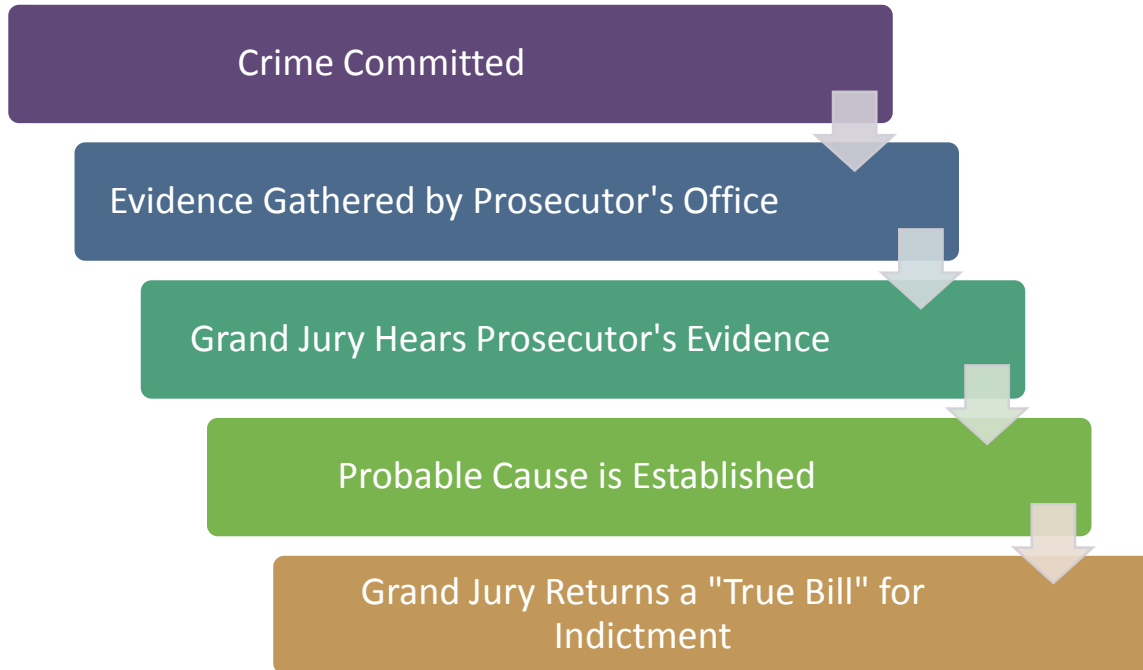


*Copper Dome and Cupola of the Macon-Bibb Courthouse*



## General Fund Expenditures

### Grand Jury Indictment Process



Source: [www.findlaw.com](http://www.findlaw.com)





## 2015 Annual Budget

### General Fund Expenditures

#### Public Defender

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$213,985          | \$225,580          | \$240,150          | \$239,144          | \$240,000          |
| Operating           | \$1,882,423        | \$2,039,193        | \$2,134,928        | \$2,024,819        | \$2,251,800        |
| Operating Equipment | \$2,554            | \$7,160            | \$3,800            | \$1,900            | \$8,200            |
| <b>Total</b>        | <b>\$2,098,961</b> | <b>\$2,271,933</b> | <b>\$2,378,878</b> | <b>\$2,265,863</b> | <b>\$2,500,000</b> |

#### **Description**

The Circuit Public Defender's Office, a state agency created by statute, is funded through a partnership between the Georgia Public Defender Standards Council (GPDSC) and the governing authorities of Bibb, Peach, and Crawford Counties. This organization is charged with the task of providing quality criminal defense to those who could not otherwise afford legal representation through a structure of competent and talented trial attorneys supported by equally competent and talented administrators, investigators, and paralegals working as a team to promote customer service, innovation, effectiveness, and efficiency.

#### **Budget Highlights**

The Public Defender's Office consists of three full time staff and 25 State contract employees. The rise noted in the Operating Budget is due to increases in rent expenses as well as the state contracted employees' salaries and benefits. The approved operating equipment consists of replacements for several desks, chairs, telephones, and cabinets for staff use.

#### **Accomplishments for 2014**

- Developed a 5-Year Strategic Plan
- Established a Veteran's Court
- Conducted training for Division Chiefs
- Established a relationship with the Black Law Students Association (BLSA) chapter at Mercer Law School
- Recruited Mercer third-year law students to participate in third-year practice act
- Obtained funding provided by the Georgia Public Defender Standards Council for a Criminal Defense Clinic

#### **Goals for 2015**

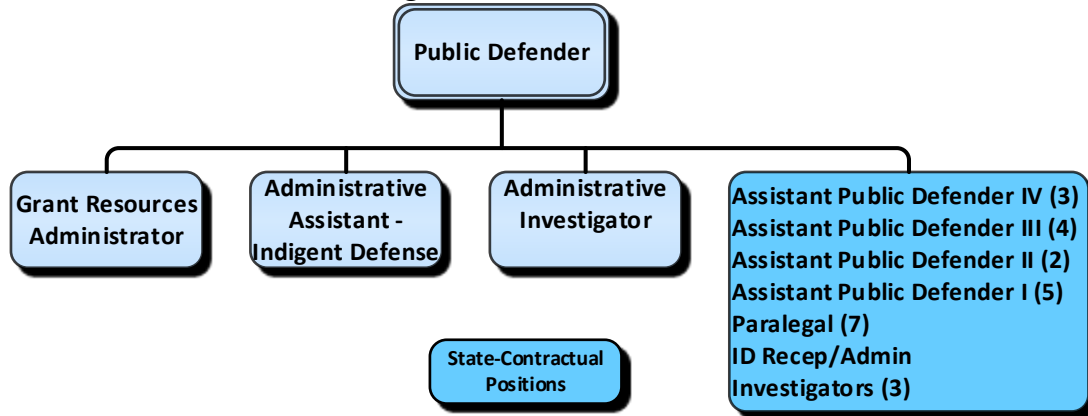
- Promote public safety through the reduction of the threat of harm to persons and property by early intervention in the criminal justice process with evidence-based alternatives to incarceration designed to modify behavior and restore and enable the accused to re-enter the community as a productive citizen
- Contact the accused at the earliest possible time but no later than three business days after arrest
- Develop quality attorneys and support staff through meaningful training and increased communication
- Recruit and hire staff representative of our diverse community and improve office retention rates
- Develop a holistic Juvenile Division
- Establish a Veterans Treatment Court for the Macon Judicial Circuit





## General Fund Expenditures

### Public Defenders Office Organizational Chart



| Public Defenders' Office 5 Year Strategic Plan - Implementation |  |   |  |
|---|--|---|--|
|   | Goal 1: Promote Public Safety  | Goal 2: Develop Quality Attorneys and Staff   | Goal 3: Develop a holistic Juvenile Division   |
| Objective Strategy 1:   | <ul style="list-style-type: none"> <li>Fund and employ 2 additional Assistant Public Defenders (APDs) as part of the Early Intervention and Re-entry Team to screen cases and recommend alternative sentencing/programs.</li> <li>Fund and employ a social worker as part of the <i>Early Intervention and Re-entry Team</i></li> <li>Fully develop Macon CPD Diversion and Re-entry Clinic in partnership with Mercer University School of Law and Georgia Justice Project</li> <li>Divert at least 20% of cases from a traditional track in FY 2015</li> </ul> | <ul style="list-style-type: none"> <li>Conduct in-house training once a month on pertinent information covering a broad range of topics as suggested by staff</li> <li>Restore and improve in-house mentor program</li> <li>Obtain funds for outside training program</li> <li>Identify outside training opportunities</li> <li>Host regional training event in the Macon Judicial Circuit</li> </ul> | <ul style="list-style-type: none"> <li>Identify and contact local social worker (or equivalent) degree programs</li> <li>Identify and contact existing legal clinic (nationwide)</li> <li>Identify and apply for grant funding sources</li> <li>Design a clinic</li> </ul>   |
| Objective Strategy 2:   | <ul style="list-style-type: none"> <li>Convene and host planning meetings with key players to plan the establishment of the Veterans Treatment Court</li> <li>Ensure that process and procedures in VTC will enable and promote the successful restoration of our veteran-client</li> <li>Use the VTC template and relationship with the VA to assist veterans outside the VTC who find themselves in the criminal justice system</li> </ul>   | <ul style="list-style-type: none"> <li>Establish and formalize a relationship with BLSA</li> <li>Recruit from BLSA for Mercer/CPD Legal Clinic</li> <li>Support BLSA in its community service work</li> </ul>   | <ul style="list-style-type: none"> <li>Identify trauma-informed juvenile court systems and the training they utilize</li> <li>Identify and attend trauma training CLEs and programs</li> <li>Host/facilitate trauma training for juvenile agencies in our circuit</li> </ul>   |
| Objective Strategy 3:   | <ul style="list-style-type: none"> <li>Continue the Mental Health Division in the Circuit Public Defender Office</li> <li>Ensure APD assigned to MHC attends formal training</li> <li>Work with partners to extend services of MHC through grants to provide more housing</li> <li>Work with partners to extend services of MHC through grants to provide more dual diagnosis treatments</li> </ul>  | <ul style="list-style-type: none"> <li>Request the Regional Commission conduct a Salary Parity Study (Internal and External) on attorney and staff positions</li> <li>Improve employee morale through recognition</li> <li>Seek funds and work with GPDSC to establish internal salary parity</li> <li>Seek funds and work with GPDSC to establish external salary parity</li> </ul>                  | <ul style="list-style-type: none"> <li>Identify and participate in opportunities to be present at juvenile-focused CLEs</li> <li>Publish article in scholarly journal/GA Bar Journal</li> <li>Prepare juvenile-specific "cheat-sheets" to share with other statewide juvenile defenders</li> <li>Become more active in juvenile focused organizations</li> </ul> |
| Objective Strategy 4:   | <ul style="list-style-type: none"> <li>Provide Assistant Public Defender to serve the Domestic Violence Court</li> </ul>   | <ul style="list-style-type: none"> <li>CPD to meet with division chiefs once a month</li> <li>CPD to meet with APDs and staff at least quarterly</li> <li>Produce monthly in-house newsletter</li> </ul>  |  |
| Objective Strategy 5:   | <ul style="list-style-type: none"> <li>Provide in-kind financial support by providing office space for Community Resource Coordinator- Provide the initial community resource coordinator by funding and hiring an administrative assistant to serve as the resource coordinator</li> </ul>  | <ul style="list-style-type: none"> <li>Identify group opportunities to serve- 80% of APDs and staff participation through support of community outreach programs</li> </ul>   |  |
| Objective Strategy 6:   | <ul style="list-style-type: none"> <li>Contact the accused at the earliest possible time but no later than three business days after arrest</li> </ul>   |   |  |



## General Fund Expenditures

### Sheriff's Office

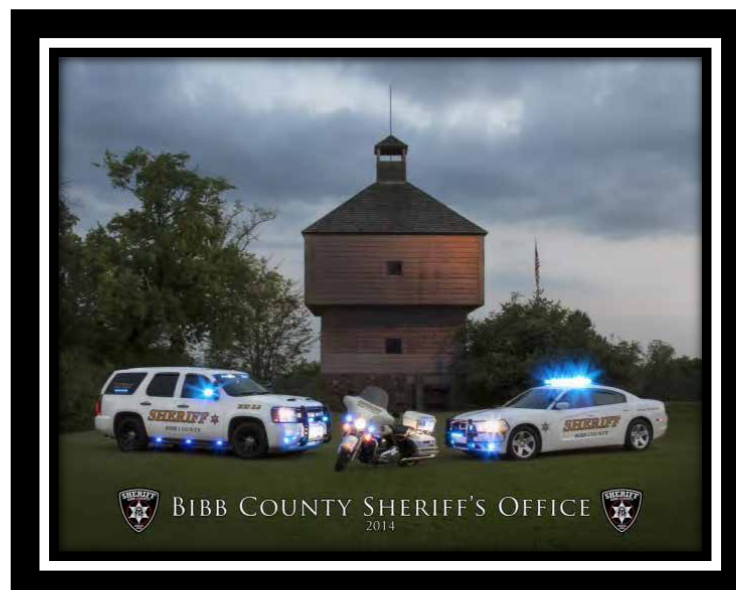
The Sheriff's Office is the law enforcement agency for Macon-Bibb County. Under the leadership of Sheriff Davis, the Macon Police Department and Bibb County Sheriff's Office were successfully consolidated January 1, 2014. The Sheriff's Office is made up of 14 active divisions to better facilitate the needs of all citizens and they are as follows:

- Administration
- Professional Standards
- Criminal Investigation Division
- Patrol
- Support Services
- Corrections
- Detention
- Forensics/Crime Lab
- Training
- Outreach
- Building Maintenance
- Courts Security
- Warrants
- NCIC



#### **Budget Highlights for the Sheriff's Office:**

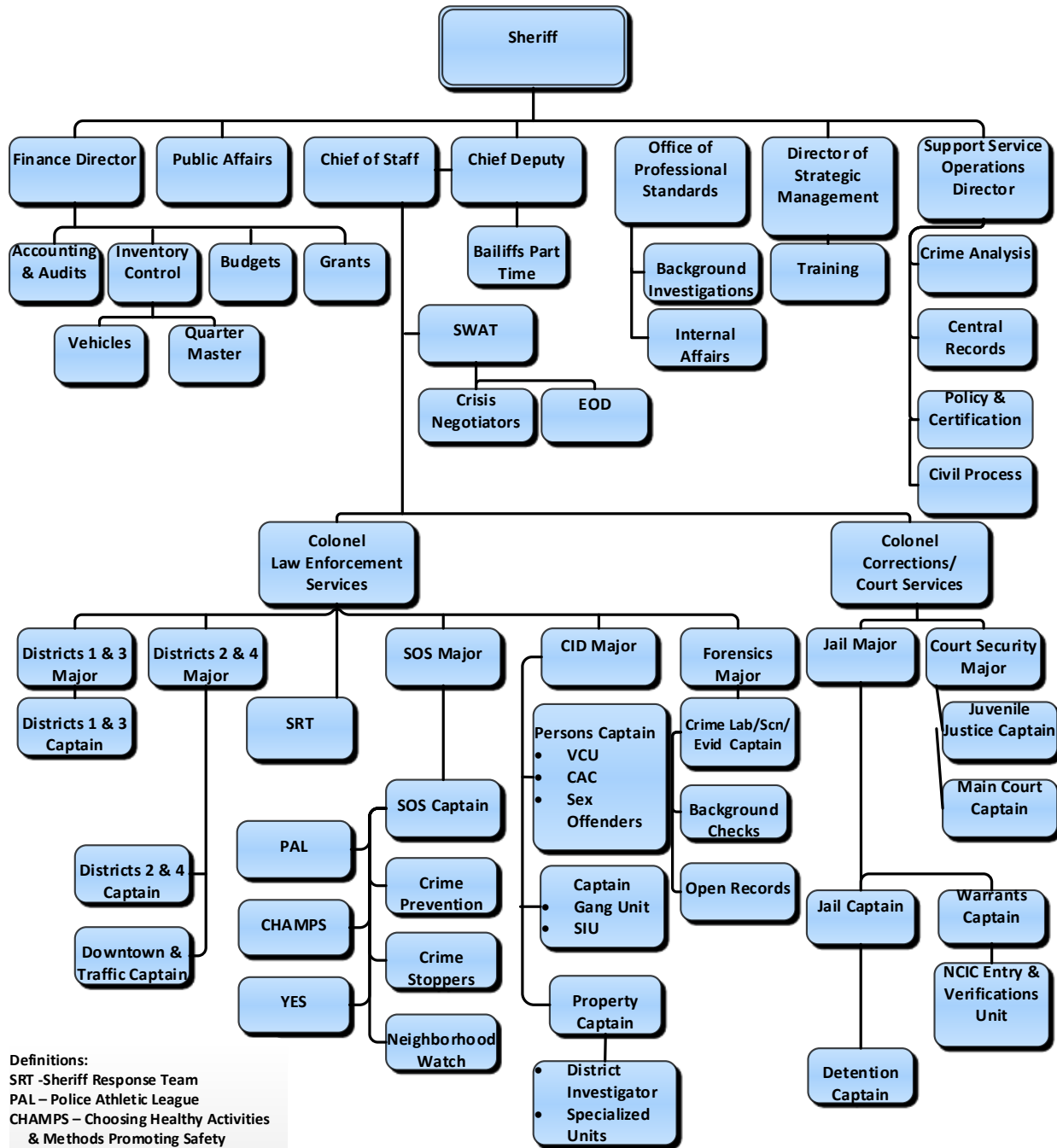
A complete history of historical costs for each division was not feasible based on the new division structure created by the merging of the two agencies. This information was reported where available. Moving forward historical data will be reported for all divisions. The 2015 budget for the Bibb County Sheriff's Office includes 707 full time current positions and nine (9) new positions for a total of 716 budgeted positions. The nine (9) additional positions were necessary due to the opening of the new Juvenile Justice Center. Eligible employees from the prior Macon Police Department have been brought into the incentive program of the Bibb County Sheriff's Office and additional funds were budgeted in the Incentive Division to cover their inclusion. The development of this budget required the elimination of some accounts and the addition of others from both of the prior agencies. The end product is a budget with clearly defined line items which will provide both accountability and transparency.





# General Fund Expenditures

## Sheriff's Office Organizational Chart



- Definitions:
- SRT - Sheriff Response Team
  - PAL - Police Athletic League
  - CHAMPS - Choosing Healthy Activities & Methods Promoting Safety
  - YES - Youth Enrichment Service
  - SOS - Sheriff Outreach Service
  - VCU - Violent Crimes Unit
  - SIU - Special Investigative Unit
  - CAC - Crimes Against Children
  - EOD - Explosive Ordinance Demolition
  - CID - Criminal Investigation Division



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Administration

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,027,305        | \$2,230,147        | \$2,312,541        | \$2,527,990        | \$2,361,260        |
| Operating           | \$3,046,119        | \$1,700,030        | \$945,587          | \$793,300          | \$199,600          |
| Operating Equipment | \$2,500            | \$384,732          | \$10,864           | \$6,828            | \$2,800            |
| <b>Total</b>        | <b>\$5,075,947</b> | <b>\$4,314,964</b> | <b>\$3,268,992</b> | <b>\$3,328,118</b> | <b>\$2,563,660</b> |

#### Description

The mission of Sheriff-Administration is to provide public safety for Macon-Bibb County through the administration of financial and personnel resources and to encourage public safety awareness through cooperation, communication and interaction with the public.

Its principal functions are:

- (1) Management and administration of the Bibb County Sheriff's Office;
- (2) Requisitioning, interviewing and hiring personnel for all vacancies within the agency and communicating with the Bibb County Civil Service Board on all matters pertaining to law enforcement personnel;
- (3) Management of all promotions, transfers, disciplinary actions and terminations within the Sheriff's Office;
- (4) Coordinate the preparation, submission and administration of the annual capital and operating budget of all divisions of the Sheriff's Office;
- (5) Final approval of all requisitions, receiving reports and invoices regarding purchases under the agency's budget;
- (6) Receive reports from the Office of Professional Standards regarding citizens' complaints and conduct follow-up;
- (7) Coordinate with the County Attorney any and all civil litigations filed against the Sheriff or his agents;
- (8) Coordinate the Risk Management Program of the Sheriff's Office to prevent and control losses resulting from injuries, property damage and abuse, wasted time and resources, and injury to the public;
- (9) Initiate, administer and evaluate programs funded using federal and state grant money and donated government surplus items.

#### Accomplishments for 2014

- Seamlessly merged the Bibb County Sheriff's Office and the Macon Police Department into one effective agency as of January 1, 2014.
- Maintained citizen confidence throughout the merger process

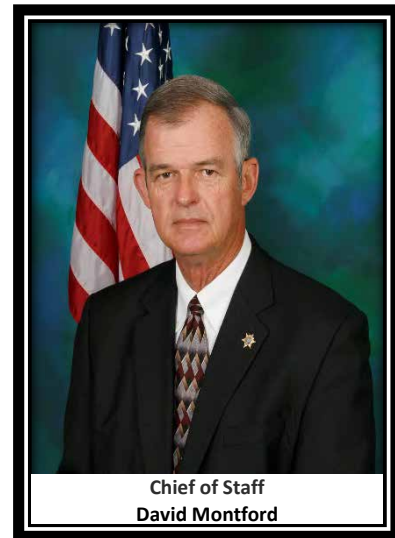
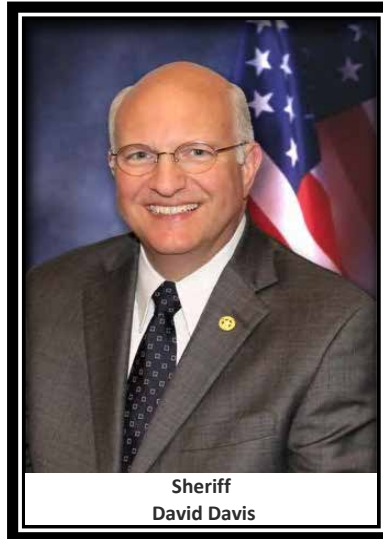
#### Goals for 2015

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

| Performance Measurements | FY 2012 | FY 2013 | FY 2014 | FY 2015   |
|--------------------------|---------|---------|---------|-----------|
|                          | Actual  | Actual  | Actual  | Projected |
| Applicants Processed     | 125     | 152     | 293     | 250       |
| Personnel Hired          | 50      | 46      | 43      | 50        |
| Promotions               | 10      | 0       | 22      | 15        |



## General Fund Expenditures





## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Professional Standards

|                     | Actual     |            | Budget           |                  |                  |
|---------------------|------------|------------|------------------|------------------|------------------|
|                     |            |            | Adjusted 2014    | Projected 2014   | Adopted 2015     |
|                     | 2012       | 2013       |                  |                  |                  |
| Salaries & Benefits | \$0        | \$0        | \$377,077        | \$183,340        | \$686,730        |
| Operating           | \$0        | \$0        | \$7,507          | \$5,590          | \$74,200         |
| Operating Equipment | \$0        | \$0        | \$1,800          | \$1,800          | \$3,200          |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$386,384</b> | <b>\$191,130</b> | <b>\$764,130</b> |

#### Description

Investigate all complaints of misconduct against employees of the Bibb County Sheriff's Office and to perform pre-employment background investigations of Sheriff's Office applicants. This function was originally budgeted within Administration.

Division was formed with consolidation of The Macon Police Department and Bibb County Sheriff's Office. The nature of the work is reactive.

#### Goals for 2015

- Acquisition of software that is compatible with the needs of this office while achieving a stable communications network within the City Hall Annex
- Continuing education on the constantly changing laws governing administrative investigations and hearings and training more deputies in this field
- Procure much needed video and audio recording equipment for interviews conducted by Internal Affairs
- Procure file cabinets to address increased workload and office equipment for expanded offices.



| <u>Performance Measurements</u> | <u>FY 2012 Actual</u> | <u>FY 2013 Actual</u> | <u>FY 2014 Actual</u> | <u>FY 2015 Projected</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|
| Background Checks               | No History            | No History            | 137                   | 270                      |
| Internal Affairs Investigations | No History            | No History            | 54                    | 140                      |
| Complaints Processed            | No History            | No History            | 126                   | 250                      |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Incentive

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$549,861        | \$576,310        | \$498,601        | \$250,425        | \$877,000        |
| Operating           | \$0              | \$0              | \$0              | \$0              | \$0              |
| Operating Equipment | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$549,861</b> | <b>\$576,310</b> | <b>\$498,601</b> | <b>\$250,425</b> | <b>\$877,000</b> |

#### Description

The Bibb County Sheriff's Office "Incentive Pay Plan" is designed to promote the retention of trained and tenured law enforcement personnel. It offers deputies the opportunity to earn additional compensation based on their level of direct law enforcement experience, law enforcement training, and college education. Incentive Pay ranges from \$300-\$2,400 annually and is paid in December for each calendar year. This budget will eventually be zeroed out and added to the individual divisions as the money is paid out. The budget has increased to accommodate the larger number of employees.

Major Grabowski, Captain Woodford, and Colonel Carswell at National Night out in the Terminal Station.



Mayor Reichert, Sheriff Davis, and Deputy Justin Leese enjoy Family Fun Day 2014 at Sandy Beach Park.



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Criminal Investigation

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$6,241,351        | \$5,831,202        | \$6,040,870        | \$5,715,510        | \$5,467,500        |
| Operating           | \$380,078          | \$839,646          | \$902,874          | \$751,864          | \$588,900          |
| Operating Equipment | \$158,898          | \$23,824           | \$40,493           | \$30,488           | \$164,900          |
| <b>Total</b>        | <b>\$6,780,271</b> | <b>\$6,694,672</b> | <b>\$6,984,237</b> | <b>\$6,497,862</b> | <b>\$6,221,300</b> |

#### Description

Criminal Investigations is primarily responsible on the follow-up of felony crimes, stolen property, and misdemeanors. Within this division are specialized units which include the following: Violent Crimes Unit (VCU), Special Investigative Unit (SIU), Crimes Against Children (CAC), Gang Unit, Sex Offender Unit, and District Investigations.

#### Accomplishments for 2014

- January 2014, was the start of the combined Criminal Investigation Division consisting of investigative divisions of Macon P.D and Bibb County Sheriff Office.
- The first six month of the year 2014 the Criminal Investigative Division has a 100% clearance rate of homicide.
- May 2014, successfully initiated a joint operation to address street gang related violence. The Bibb County Sheriff Office special units along with the Superior Court Probation, U.S Marshall Service and Department of Juvenile Justice.

#### Goals for 2015

- Reduce the availability and abuse of illegal drugs through traditional and innovative enforcement efforts.
- To obtain a greater solvability rate of violent crimes as compared to the national average.
- Gang Unit will implement a minimum of four operations annually aimed at actively reducing the criminal impact of a known criminal gang in a specific geographical area in partnership with the affected district.
- Minimize violent crime related to licensed liquor establishments.
- Enhance investigations to solve more crime and remove career criminals and violent offenders from the community.

| Performance Measurements | FY 2012 | FY 2013 | FY 2014 | FY 2015   |
|--------------------------|---------|---------|---------|-----------|
|                          | Actual  | Actual  | Actual  | Projected |
| Homicide                 | 27      | 23      | 14      | 15        |
| Rape                     | 68      | 44      | 66      | 59        |
| Robberies                | 287     | 266     | 315     | 295       |
| Aggravated Assaults      | 319     | 391     | 362     | 360       |
| Burglaries               | 2,374   | 2,135   | 2,681   | 2,665     |
| Shoplifting              | 1,040   | 1,100   | 1,712   | 1,695     |
| Arson                    | 66      | 56      | 64      | 62        |
| Family Violence          | 586     | 440     | 549     | 530       |
| Training Hours           | 7,038   | 6,676   | 3,600   | 3,900     |





## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Patrol

|                     | Actual              |                     | Budget              |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                     | 2012                | 2013                | Adjusted            | Projected           | Adopted             |
|                     |                     |                     | 2014                | 2014                | 2015                |
| Salaries & Benefits | \$14,047,193        | \$12,791,799        | \$14,368,677        | \$13,029,178        | \$14,347,400        |
| Operating           | \$866,036           | \$1,997,743         | \$2,236,935         | \$2,024,854         | \$2,403,700         |
| Operating Equipment | \$205,305           | \$312,735           | \$128,313           | \$108,891           | \$229,900           |
| <b>Total</b>        | <b>\$15,118,534</b> | <b>\$15,102,276</b> | <b>\$16,733,925</b> | <b>\$15,162,924</b> | <b>\$16,981,000</b> |

#### Description

This Division is responsible for providing quality protection to the citizens of Macon-Bibb County. Deputies assigned to this Division are responsible for preventive patrol, crime detection, and case closure including arrests, traffic matters and aid to citizens. This division is the first responders to any disaster man made or natural. They supply man power for most special details dealing with the response to criminal activity

#### Accomplishments for 2014

- January 2014, was the start of the consolidated patrol, Macon P.D. and Bibb County Sheriff's Office. The new county wide law enforcement operations, Four New Districts, Downtown and Traffic went in effect without any operational issues.
- January 2014, patrol, Downtown and Traffic work successfully to provide full coverage during the snow storms that closed much of the county and other surrounding county.
- August 2014, all four districts, Downtown and Traffic converted over from an 8 hour schedule to a 12 hour schedule. This took effect with no delays or operational issues for law enforcement in all of Bibb County.
- August 2014, all four districts, Downtown and Traffic participated in the highly successful National Night Out, it included events in all of Bibb County.



A new patrol car on display at Tattnell Square Park.



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Patrol (Cont'd.)

##### Goals for 2015

- **Patrol:**
- All Deputies to obtain a minimum 40 hours In Service Training
- Strengthen Community Partnerships.
- Supervisor to attend scheduled Neighborhood Watch Meetings.
- Maintain minimum staffing requirements with the minimum usage of overtime.
- Maintain a high visibility in the District.
- Zone accountability and integrity by assigning each Deputy to a zone to patrol each shift.
- Reduce the crime rate in each District by 2%.
- Track crime trends and shift patrol zone Deputies to the areas with the most crime problems.

##### Traffic:

- Reduce speed, alcohol and drug related crashes.
- Maintain a high visibility in the neighborhoods and participate in local events. Provide enforcement action at designated traffic violation hot spots.
- Enhance the proficiency of processing Motor Vehicle Fatality accidents.

##### Sheriff's Response Team (SRT):

- Increase visibility in targeted crime areas.
- Based on crime stats or requests to target designated areas to reduce crime problems.
- Solve or address the problem/complaints, by visibility or enforcement action.



A patrol car is re-stripped with the new Sheriff's Office decals.

| <u>Performance Measurements</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u>   |
|---------------------------------|----------------|----------------|----------------|------------------|
|                                 | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Shoplifting                     | 1,040          | 1,100          | 1,712          | 1,695            |
| DUI                             | 1,008          | 777            | 684            | 730              |
| Training Hours Attended         | N/A            | N/A            | N/A            | 8,560            |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Support Services Operations

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     |                    |                    | Adjusted           | Projected          | Adopted            |
|                     | 2012               | 2013               | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,169,312        | \$1,271,223        | \$1,094,643        | \$1,280,837        | \$1,367,600        |
| Operating           | \$79,397           | \$122,656          | \$169,008          | \$177,983          | \$133,600          |
| Operating Equipment | \$1,384            | \$7,481            | \$4,655            | \$3,924            | \$2,300            |
| <b>Total</b>        | <b>\$1,250,093</b> | <b>\$1,401,360</b> | <b>\$1,268,306</b> | <b>\$1,462,743</b> | <b>\$1,503,500</b> |

#### Description

The Support Operations Division is made up of four (4) separate Units, **Central Records, Civil Process, Crime Analysis and Policy and Certification**. Each one of these units has their own separate functions and responsibilities. Combined these units make for a strong Division that focuses on supporting various aspects of the Sheriff's Office and providing excellent customer service. The function of the **Central Records Unit** is to work diligently to ensure that records reach the public, court system and anyone else needing record services. This is done through imaging and data entry. The Unit is responsible for receiving, processing, data entering, cataloging, and storing all incident reports and accident reports. For more information about Central Records please see the attached page. The **Crime Analysis Unit** has the function of utilizing data to identify crime patterns and statistical trends, anticipate and prevent future crimes and determine areas where law enforcement personnel are needed. The Unit is responsible for pulling information from police reports, law enforcement feeds, media publications and other non-law enforcement sources to aid in that function. The **Policy and Certification Unit** is responsible for maintain the BCSO Policy Book and achieving State Certification. The Unit's function is policy additions, revision, modifications as well as all tasks surrounding the certification process. **The Civil Process Unit's** responsibility is to ensure that all civil process documents that are issued by lawful means and fall within the jurisdiction of the Bibb County Sheriff's Office, are accounted for, served, filed and or returned are made in compliance with BCSO policy and GA Law. The Units function incorporates various types of service and methods to include personal service, notorious service, corporate service and tack & mail. The Unit deals with many processes to include garnishment, subpoena, writs of possession, protective orders and FIFA.

#### Budget Highlights

In 2014 the Support Services Operation Division successfully stayed within budget on all line items. This occurred despite the fact that portions of the budget were developed by the former MPD and portions of the budget were developed by the former BSO and then utilized by the combined Support Services. For 2015 the Division is fastidiously planning its move to the new Sears Building.

#### Accomplishments for 2014

- Created the new BCSO Policy Book containing 91 new policies to govern the newly merged Bibb County Sheriff's Office
- Undertook the task of complying 129 Standards for the State Certification Process by obtaining and recording written directive
- Completed two courses toward the certification program for Crime & Intelligence Analyst
- Created and distributed maps of the new divisions of the Patrol Districts as well as a street guide broken down by zone
- Played major roll in CAD software update necessary to implement countywide dispatching



## General Fund Expenditures

### Sheriff's Office-Support Service Operations (Cont'd.)

**Goals for 2015**

Central Records:

- Ensure that 95% of all accidents/incident reports received are scanned and entered into database within 2 days of receipt
- Transition approximately 800 boxes of incidents, accidents and miscellaneous records to archive
- Integrate & Implement fully into the functioning Central Records and GEARS system and the New World system

Crime Analysis:

- Compile District and Zone Street directory for distribution
- Distribute maps with defined Districts and Zones to assist the uniform division in understanding new boundaries
- Provide and maintain all crime figures at a 95% minimum accuracy rate on a monthly basis

Policy & Certification:

- Attend all GPAC meetings and conferences to learn the appropriate material and develop a network of support
- Obtain proofs and written documentation to gain compliance with 129 State Certification Standards
- Conduct a mock State on-site assessment to assess our strengths and weaknesses before the on-site assessment

Civil Process:

- Maintain the proper records of civil papers and subpoenas received and executed by Civil Process in a manner that will allow for 90% retrieval for review within 5 business days at 95% minimum accuracy
- Ensure the service fees financial records are maintained to allow for every receipt to be identified by date, source, purpose and amount



Director Erica Jackson and Lt. Nathan Sprague at work in the Support Service Operations Office.



Lt. Nathan Sprague searches for a file in Central Records.

| <b>Performance Measurements</b>            | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| Civil Paper & Bonds Entered/Processed      | 14,482                    | 13,676                    | 12,491                    | 14,000                       |
| Central Records Reports Entered/Processed* |                           |                           |                           | 50,000                       |
| Civil Process Service Fees Collected       | \$177,193                 | \$167,719                 | \$286,868                 | \$210,000                    |
| Central Records Service Fees Collected*    |                           |                           |                           | \$112,000                    |

\*Macon Police Dept and Bibb County combined 2014. Earlier records not available in similar formats



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Corrections

|                     | Actual              |                     | Budget              |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                     | 2012                | 2013                | Adjusted            | Projected           | Adopted             |
|                     |                     |                     | 2014                | 2014                | 2015                |
| Salaries & Benefits | \$7,175,135         | \$7,663,930         | \$8,448,341         | \$8,081,438         | \$7,901,430         |
| Operating           | \$5,202,395         | \$5,054,448         | \$5,989,638         | \$5,847,940         | \$5,903,100         |
| Operating Equipment | \$19,744            | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Total</b>        | <b>\$12,397,274</b> | <b>\$12,718,377</b> | <b>\$14,437,979</b> | <b>\$13,929,378</b> | <b>\$13,804,530</b> |

#### Description

The Bibb County Corrections Facility incarcerates both male and female inmates 17 years of age and older. Inmates under age 17 are incarcerated by court order. Inmates incarcerated either have been charged or convicted of misdemeanors or felony crimes. The Bibb County Corrections Division has grown from holding 585 inmates to now having space to hold 966 inmates. The facility includes a fully operational infirmary that is staffed by 19, which includes an Administrator, 13 full-time nurses and 6 part-time nurses as well as a part-time doctor and dentist. Also included is an in-house dialysis and a contract for portable chest x-rays and ultrasound and scan. This enables us to meet many of the medical needs of our inmates within the facility. The facility also provides mental health treatment through a mental health counselor, which includes an Administrator, 3 mental health counselors, 1 placement coordinator and one doctor. The facility includes a fully-equipped kitchen where meals are prepared for inmates. Supervised inmates handle all building maintenance, laundry, cleaning, etc., in-house. The Bibb County Sheriff's Office is responsible for the transportation of all person that have been certified as needing mental evaluation. These patients are then transported to the State Mental Unit in Milledgeville. These transports occur around the clock, (24 hours a day), 7 days a week. Our operational objective is to maintain a safe and secure environment for pre-trial and post-trial detainees; to provide for inmates' basic needs of food, clothing, shelter, mental health care; to ensure the security of jail from escapes, supervise inmates' day-to-day activities, i.e., feeding, cleaning, court appearances, medical appointments, visitations, library calls, religious services, outside recreations, addiction services; to maintain accurate records.

#### Accomplishments for 2014

- Mandated in-service training of 40 hours by 100% of assigned Jail deputies by attending classes at the Georgia Public Safety Training Center and the Law Enforcement Center.
- Staffed a full time transportation unit to take care of 100% of inmate transports as this requirement has expanded in scope and numbers due to Georgia Department of Corrections funding reductions.

#### Goals for 2015

- Implement a work release program for inmates where a minimum of 25% of housing and food costs are reimbursed by the housed inmates.
- Continuation of an ongoing review with the objective to keep the inmate population at 900 or less 80% of the time along with keeping food and medical costs lower

| <u>Performance Measurements</u> | <u>FY 2012<br/>Actual</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Projected</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Persons Booked In               | 12,371                    | 11,737                    | 10,525                    | 11,000                       |
| Meals Served                    | 1,052,429                 | 1,022,705                 | 954,053                   | 988,000                      |
| Inmate Transports               | 2,123                     | 1,726                     | 1,500                     | 1,600                        |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Detention

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,389,992        | \$1,535,468        | \$1,709,863        | \$1,578,529        | \$1,643,900        |
| Operating           | \$195,797          | \$175,453          | \$220,509          | \$168,424          | \$178,800          |
| Operating Equipment | \$742              | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$1,586,531</b> | <b>\$1,710,920</b> | <b>\$1,930,372</b> | <b>\$1,746,953</b> | <b>\$1,822,700</b> |

#### Description

The objective of the Bibb County Sheriff's Office is to provide alternative detention arrangements for qualifying inmates, while ensuring the safety of the public through appropriate supervision of these inmates with staffing and training of personnel. The Bibb County Sheriff's Office Detention Center is a work release center and community service center for men and women. The male Detention Center presently can house 192 work release and community service inmates. The female Detention Center houses 12 female beds for the work release program. The purpose of the work release centers is to allow the detainees to continue to work in the private sector in order to pay off fines and restitutions ordered by the court. This program lessens the burden of the taxpayer of having to bear the cost of what it would take to house these person on a full-time basis. Also, assist inmates with job searching assistance, and obtaining employment with local temp agencies. The remainder of detainees housed at the Detention Center performs various community service hours as ordered by the court or to go towards their fines and restitution. The hours that the detainees perform are presently saving Macon Bibb County in excess of \$1.06 million a year that normally would be contracted out to other businesses or individuals in the private sector.

#### Accomplishments for 2014

- Continued ongoing landscaping for all Sheriff's Office properties with the Law Enforcement Center Complex.
- Provided and supervised inmate labor to operate the in-house car wash for day and evening,
- Provided and supervised inmate labor to help facilitate Festivals such as Cherry Blossom and Pan-African
- Provided and supervised inmate labor for other agencies and departments such as DFACS, Middle Georgia Library, Board of Elections, MPD and the Mayor's 5X5 program

#### Goals for 2015

- Provide alternative detention arrangements for qualifying inmates while ensuring the safety of the public through appropriate supervision.
- Offset the Macon-Bibb workforce needs using inmate services for various departments such as Public Works, Park and Recreation, Parks and Beautification, etc.
- Manage the Inmate Work Release Program by ensuring all participating inmates report to their job site on time, making timely payments to the Courts, and monitoring their work by visits to inmate work sites.
- Continue to provide clean-up of litter from the roadways and interstate entrance/exit ramps of Macon-Bibb.

| <u>Performance Measurements</u>   | <u>FY 2012</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Persons Booked In                 | 1,891          | 1,349          | 1,831          | 1,900          |
| Community Service Hours Performed | 155,880        | 135,485        | 119,893        | 120,000        |
| Work Details Assigned             | 4,531          | 5,023          | 4,168          | 4,000          |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Forensics

|                     | Actual           |                  | Budget           |                  |                    |
|---------------------|------------------|------------------|------------------|------------------|--------------------|
|                     |                  |                  | Adjusted         | Projected        | Adopted            |
|                     | 2012             | 2013             | 2014             | 2014             | 2015               |
| Salaries & Benefits | \$640,907        | \$759,976        | \$783,770        | \$767,124        | \$833,000          |
| Operating           | \$97,798         | \$117,448        | \$168,499        | \$159,712        | \$202,200          |
| Operating Equipment | \$35,309         | \$9,202          | \$3,466          | \$2,152          | \$18,000           |
| <b>Total</b>        | <b>\$774,014</b> | <b>\$886,626</b> | <b>\$955,735</b> | <b>\$928,988</b> | <b>\$1,053,200</b> |

#### Description

To provide timely accurate information to assist in the arrest and prosecution of criminals. This process will be aided by a forensics component which collects evidence and helps to identify those involved in criminal activities. The Sheriff's Forensic unit is responsible for all crime scene processing and investigating. It is responsible for the proper cataloging and transporting of forensic evidence from major crime scenes in the county to the evidence custodian. The Forensic Unit is also responsible for processing all evidence turned into the evidence room by all other departments of the Sheriff's Office. The Identification/Records and I.D. Section is responsible for maintaining accurate and complete criminal records for the Sheriff's Office and Bibb County. I.D. also processes criminal history applications for private individuals, churches, as well as the Macon Housing Authority, Bibb County Board of Education, Mercer University, and other governmental and private firms in Bibb County.

#### Accomplishments for 2014

- Purchased AFIX Tracker which allows the Sheriff to access a finger and palm print data base 24hrs a day 7days. This system is capable of holding up to 400,000 finger/palm print records.
- Aided the law enforcement community by processing, analyzing, photographing, comparing and identifying evidence.

#### Goals for 2015

- Continue use of digital and weight system for better evidence control and evaluation in the Evidence Room.
- Research old cases to determine if those cases have been adjudicated.
- Utilize local auction company to sale found property or evidence no longer needed as evidence.



Investigators collaborate at a crime scene.

| <u>Performance Measurements</u>     | <u>FY 2012</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u>   |
|-------------------------------------|----------------|----------------|----------------|------------------|
|                                     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Processed Crime Scenes              | 109            | 110            | 300            | 444              |
| Evidence Collected & Processed      | 2,500          | 1,722          | 5,302          | 8,628            |
| Latent Prints Developed & Collected | 937            | 858            | 4,463          | 6,594            |
| AFIS Comparisons                    | 318            | 176            | 229            | 372              |
| One to One Comparisons              | 7,340          | 6,335          | 13,764         | 22,524           |
| Criminal Background Checks          | 8,945          | 8,938          | 7,629          | 13,476           |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Training

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$329,249        | \$309,091        | \$479,111        | \$298,651        | \$584,100        |
| Operating           | \$154,612        | \$147,582        | \$298,298        | \$242,241        | \$384,200        |
| Operating Equipment | \$23,352         | \$30,709         | \$9,188          | \$8,424          | \$5,600          |
| <b>Total</b>        | <b>\$507,213</b> | <b>\$487,381</b> | <b>\$786,597</b> | <b>\$549,316</b> | <b>\$973,900</b> |

#### Description

The Sheriff's Office Training Division was reorganized January 1, 2014 and is the backbone of law enforcement and is the first line of liability reduction for the entire agency. We are responsible for meeting all state training standards and for putting a system in place that will make sure all 600+ deputies meet those requirements. We have become responsible for not only delivering all training and qualifications testing but for maintaining all training records as well as maintaining official inventories of all firearms, less-lethal weaponry and all ammunition for the entire agency. We also oversee the Field Training Officer program and work closely with local, state and federal agencies to assist in meeting their training needs.

The Training Division is comprised of a Director, two sergeants, one corporal, three deputies and one administrative assistant. Of that staff, seven are instructors; five are firearms instructors; four are Defensive Tactics instructors; one is an EVOG instructor and one is a Master Instructor.

Training oversees three facilities: the Training Academy, the range at Ocmulgee East and the track and range at Tinker Drive. The Academy has two classrooms, an indoor firearms range and a gym. The majority of classroom-based instruction is held at the Academy, as is the majority of the pre-mandate training. Training Administration is based out of the Academy. The Ocmulgee East facility has outdoor shooting ranges used for all re-qualification shooting and all rifle and shotgun classes. We hold all PT testing at the obstacle course there and we also use the big multipurpose room for all Defensive Tactics instruction. Two instructors are based at that facility daily. The Tinker Drive facility has a driving track used for EVOG and driver improvement training. Tinker Drive has a SWAT obstacle course and SWAT running course as well as a primitive outdoor shooting range that is used for SWAT training. Tinker Drive is utilized as needed and does not have office space.

#### Goals for 2015

- To successfully manage a gun-trade and to exchange old weapons and ammunition to one uniform weapon so as to have uniformity in weaponry amongst the Sheriff's office.
- To ensure all mandated deputies are properly trained and are proficient in the new Glock .9mm handgun and to accurately distribute and inventory the weapons to the deputies (with magazines, ammunition and associated leather gear).
- To increase the training certifications for all staff instructors so all assigned to Training will have POST specialty certifications: firearms, EVOG, Defensive Tactics, RADAR.
- To ensure all mandated personnel have received a minimum of 8 hours of basic training and 32 hours of advanced training that is specific to their job assignment.
- To ensure all deputies meet all state standards in firearms and Use of Force training within the first six months of the calendar year.
- To begin the process of modernizing and updating the Tinker Drive facility to include: repaving the driving track and creating tactical training buildings.





2015 Annual Budget

General Fund Expenditures

Sheriff's Office-Training (Cont'd.)



| <b>*Performance Measurements</b>           | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| In-Service Training Hours                  |                           |                           |                           | 4,704                        |
| Outside Training Hours                     |                           |                           |                           | 170                          |
| Deputies Requalify – Handguns (2 sessions) |                           |                           |                           | 1,072                        |
| Deputies Requalify - EVOC                  |                           |                           |                           | 446                          |
| Deputies Assisting outside agencies (22)   |                           |                           |                           | 172                          |
| POST applications processed                |                           |                           |                           | 308                          |

\*Only FY 2015 included because of an expansion of the Division and the merger with Macon Police Department



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Outreach

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,539,868        | \$1,494,170        | \$1,294,328        | \$1,431,702        | \$1,131,300        |
| Operating           | \$127,420          | \$361,307          | \$293,903          | \$223,724          | \$293,500          |
| Operating Equipment | \$8,921            | \$3,701            | \$5,094            | \$5,003            | \$7,300            |
| <b>Total</b>        | <b>\$1,676,209</b> | <b>\$1,859,178</b> | <b>\$1,593,325</b> | <b>\$1,660,429</b> | <b>\$1,432,100</b> |

#### **Description**

The Sheriff's Outreach Section is to provide citizens of Macon-Bibb with a centralized source of assistance in making their families, homes and businesses more secure; provide proactive crime awareness and crime prevention programs to the community, neighborhoods and business organizations; and maintain rapport with the public through a proactive crime prevention effort.

To involve all personnel in a countywide community relations effort. This includes working to establish the Bibb County Sheriff's Office as an integral part of the community, that citizen participation and interaction with the Bibb County Sheriff's Office is necessary to achieve conditions within the community where the normal application of law enforcement may prevail.

The Bibb County Sheriff's Office through established crime prevention programs, will identify their policies and procedures to its citizens and the media for the enrichment of the entire community. The Sheriff's Office is committed to correcting actions, practices and attitudes that may contribute to community tensions and grievances.

The on-going process of crime prevention/community relations is not only the responsibility of the Sheriff's Outreach Section, but is also the shared responsibility of each and every member of the Bibb County Sheriff's Office. The mission is to enhance public safety, improve member development and increase civic responsibility through a neighborhood-based crime prevention strategy developed and implemented by the Major Sheriff's Outreach Section, along with experienced Neighborhood Outreach Deputies.

Sheriff's Office Outreach programs:

**TRIAD/SALT** – Senior Center program & Seniors and Law Enforcement Together that operates under the Neighborhood Watch Program

**PAL** (Police Athletic League) – A program that engages at risk youth in sports and other activities, there is also a mentor program that supports this population and is partially grant funded.

**YES** (Youth and Enrichment Service) –

**COP/PAY** (Citizens on Patrol) – Volunteers that patrol the streets and activate traffic hazards and other matters as they occur.

**CHAMPS** (Choosing Healthy Activities & Methods Promoting Safety Program) - Program taught to all 5<sup>th</sup> grade students in the Public and Private School Section

**Neighborhood Watch** – A program designed to help decrease crime by having neighbors watching out for any suspicious activity in their neighborhoods.

**CrimeStoppers** – Program insuring that warrants for fugitives are aired through media and print outlets.

**Crime Prevention Programs** - examples: Citizen's Law Enforcement Academy, Gun Safety Program, Eddie Eagle Programs, Female Safety Programs, Kids Fingerprinting Programs, CHAMPS & PAL (4 weeks ) Summer Camp, PAL Basketball League, PAL Flag Football League, Back to School Event, Santa in the Park, etc.



## 2015 Annual Budget

### General Fund Expenditures

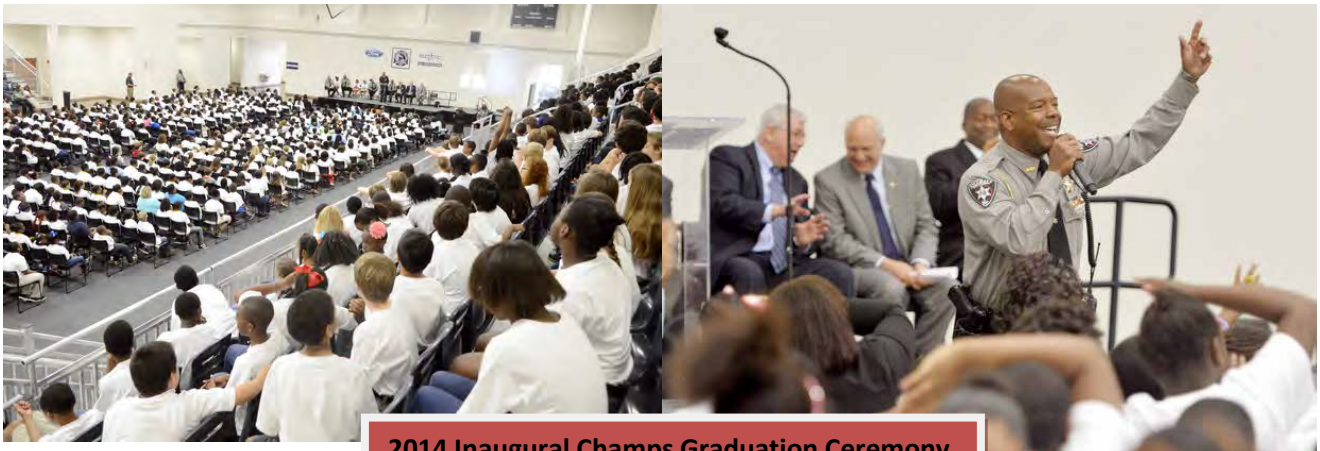
#### Sheriff's Office-Outreach (Cont'd.)

##### Accomplishments for 2014

- Implemented the CHAMPS Program in the Bibb County Public Schools and Private School Sector, successfully graduating 2,030 students.
- Added 13 new Neighborhood Watch Programs in the past 6 months.
- Initiated a partnership with the Historical Ballard Hudson Promised Neighborhood Facility and Central Georgia Technical College to utilize the gym, training rooms, etc. to host the CHAMPS Graduation and PAL Basketball Camp.
- Implemented the Shoulder Tap Program a program that addresses under-age drinking and the selling of alcohol to minors.

##### Goals for 2015

- Teach the Choosing Healthy Activities & Methods Promoting Safety Program (CHAMP) Program to all 5<sup>th</sup> grade classes in the Bibb County Public School and Private School Sector.
- Increase the number of youths enrolled in the Police Athletic League (PAL) Program.
- Increase the number of youths enrolled in the Youth Enrichment Services (YES) Program
- Recruit new Citizens on Patrol (COP) members for the program
- Increase the number of Neighborhood Watch Programs
- Increase the number of Business in the Business Watch Programs



2014 Inaugural Champs Graduation Ceremony



Mentor Program



2015 Annual Budget

General Fund Expenditures

Sheriff's Office-Outreach (Cont'd.)



| <b>Performance Measurements</b>     | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Crime Prevention Programs Conducted | 78                        | 338                       | 372                       | 420                          |
| Participation in TRIAD              | 52                        | 72                        | 70                        | 85                           |
| Participation in PAL                | 277                       | 290                       | 300                       | 325                          |
| Participation in YES                | 27                        | 30                        | 30                        | 35                           |
| Participation in COP/PAY            | 31/145                    | 29                        | 31/148                    | 40                           |
| Training hours received             | 28,002                    | 32,985                    | 30,000                    | 30,000                       |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Building Maintenance

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     |                  |                  | Adjusted 2014    | Projected 2014   | Adopted 2015     |
|                     | 2012             | 2013             |                  |                  |                  |
| Salaries & Benefits | \$253,759        | \$270,277        | \$292,650        | \$259,498        | \$285,800        |
| Operating           | \$309,509        | \$319,305        | \$341,977        | \$286,917        | \$355,100        |
| Operating Equipment | \$0              | \$15,200         | \$0              | \$0              | \$0              |
| <b>Total</b>        | <b>\$563,268</b> | <b>\$604,782</b> | <b>\$634,627</b> | <b>\$546,415</b> | <b>\$640,900</b> |

#### Description

Building Maintenance is a non-sworn division of the Bibb County Sheriff's Office. The Building Maintenance Supervisor along with three maintenance technicians, and a janitorial supervisor staff this function. The principal function is to provide maintenance and repairs for the Law Enforcement Complex, inclusive of the Administration Building and Jail at 668 Oglethorpe Street, the Investigation Building at 651 Hazel Street, the G-Wing facility at 652 Hazel Street, the Detention Center at 645 Hazel Street, the Special Operations Center at 704 Hawthorne Street, the Civil Process and Special Law Enforcement Function Building at 1131 Second Street, the Chief Deputy's Office Building at 633 Oglethorpe Street, three Patrol substations scattered across unincorporated Bibb County, the Training facility at 110 Confederate Way and 1166 Jackson Street, and the Crime Lab location at 1019 Second Street. This includes General Maintenance, Plumbing Maintenance, Electrical Maintenance, and Mechanical Maintenance.

#### Accomplishments for 2014

- Replaced roof at East Bibb County Patrol substation.
- Refurbished the old main Jail kitchen for current use for staff dining.
- Re-wired the Crime Lab and District Office at 2654 Houston Avenue for voice and data lines to enable data communications between the Forensics location here and at 1019 Second Street.
- Finalized all warranty work on 2007 expanded Jail on the heating and air controls.

#### Goals for 2015

- Replace the domestic hot water boiler on top of the Jail F-Wing building.
- Replace the domestic hot water boiler for the mail jail.
- New roof on the Jail F-Wing building. Installation of replacement air handlers to replace outdated units.



| <b>*Performance Measurements</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|----------------------------------|----------------|----------------|----------------|------------------|
|                                  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Plumbing Repairs                 | 14,500         | 13,931         | 9,441          | 14,775           |
| Building Facilities Repairs      | 1,160          | 1,186          | 1,227          | 1,602            |
| Mechanical Repairs               | 3,067          | 3,036          | 2,700          | 4,770            |
| Miscellaneous Repairs            | 428            | 425            | 415            | 670              |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Court Security

|                     | Actual           |                    | Budget             |                    |                    |
|---------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012             | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                  |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$900,542        | \$982,420          | \$1,036,672        | \$1,273,327        | \$1,534,900        |
| Operating           | \$35,277         | \$43,258           | \$60,938           | \$45,507           | \$74,300           |
| Operating Equipment | \$58,419         | \$7,527            | \$703              | \$703              | \$208,300          |
| <b>Total</b>        | <b>\$994,238</b> | <b>\$1,033,205</b> | <b>\$1,098,313</b> | <b>\$1,319,536</b> | <b>\$1,817,500</b> |

#### Description

Court Services consists of Sworn Deputies, Court Security Officers and Bailiff's who are responsible for the overall security of Superior, State and Juvenile courts and other offices located throughout the courthouse and annex. Deputies are assigned to judges based on the seriousness of the case being heard, also one deputy is stationed at the main entrance to the courthouse. Court Security Officers are responsible for checking all patrons entering the courthouse to conduct their personal business. Court Security Officers man the command center monitoring over sixty cameras stationed throughout the courthouse and annex. Bailiffs are assigned as needed to each judge on the bench or in chambers to assist in conducting court business. Bailiff's help with the transports of inmates to and from the correction division of the Sheriff Office and they handle the movement of these inmates while they are in the courthouse for court cases.

#### Accomplishments for 2014

- Transported over 6137 inmates to the Bibb County Courts without any incident or escape.
- Consulted with contractors of the Juvenile Justice Center to ensure the holding area for juveniles met all security standards to ensure the safety of juveniles and Bibb County Sheriff's Office deputies.
- Assisted Cana Communications with targeting area in the main courthouse where additional security cameras were needed. The project has now moved into the installation phase of the project.
- Train bar bailiffs in the proper operations of the newly installed electronic evidence presentation equipment and the Bibb County Law Enforcement Center to courthouse live drug court feed.

#### Goals for 2015

In this budget year, Court Services will strive to make the Bibb County Courthouse a more secure building for judges, employees, jurors, witnesses and suspects on trial. A revised security plan will be presented to the Senior Superior Court Judge for approval. This plan takes into consideration the relocation of the Tax Commissioner's Office and Juvenile Court.

Court Services will oversee the security of the new Juvenile Justice Center and aid in a smooth and secure transition from the Courthouse to the new facility. Court Services will also propose a security plan for the Macon-Bibb County Government Building that currently houses Municipal Court. In the event Municipal Court is relocated to another facility, Court Services will develop a security plan for that location.

| <b>Performance Measurements</b>  | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|----------------------------------|----------------|----------------|----------------|------------------|
|                                  | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b>  | <b>Projected</b> |
| Hours for all transports         | 878            | 778            | 852            | 868              |
| Prisoners Transported All Courts | 6,259          | 6,137          | 7,053          | 8,086            |
| Prisoner Meals Served-Juveniles  | 773            | 820            | 847            | 850              |
| Prisoner Meals Served-Adults     | 2,938          | 2,789          | 2,884          | 3,000            |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-Warrants

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$430,319        | \$415,815        | \$466,449        | \$411,046        | \$521,780        |
| Operating           | \$40,854         | \$45,878         | \$60,475         | \$52,997         | \$51,000         |
| Operating Equipment | \$22,218         | \$0              | \$2,522          | \$2,521          | \$3,000          |
| <b>Total</b>        | <b>\$493,392</b> | <b>\$461,693</b> | <b>\$529,446</b> | <b>\$466,564</b> | <b>\$575,780</b> |

#### Description

The Warrants Division is a repository for all warrants issued in Bibb County either by the courts and/or our deputies. It is the duty of this Division to enforce the clearance or cancellation of all warrants in GCIC. The Division works closely with all law enforcement agencies but mainly throughout Georgia. Most warrants on file are a result of unpaid traffic citations and failure to appear.

Included in this Division are the transport deputies. These deputies transport prisoners needed for extradition for court appearances. Transport deputies also transport to and from other jurisdictions, both in-state and out-of-state. When not transporting these deputies attempt to serve warrants provided by Bibb County courts.

#### Accomplishments for 2015

- All files were validated to ensure that out-of-date warrants were purged in compliance with legally sanctioned removal dates.
- All received warrants were recorded and filed within 48 hours of receipt.
- Warrants Module software is in second year of use and shows increased productivity.
- Prison transports have increased by more than 20% over the previous fiscal year, and a new system has been effected to determine the best means of transportation for out-of-state prisoners.

#### Goals for 2015

- GCIC Audit Compliance
- Become efficient at GCIC entering, retrieving, reviewing and modifying data
- Maintain positive public relations.
- Economize prison transports
- Increase warrant service

| <u>Performance Measurements</u> | <u>FY 2012</u><br><u>Actual</u> | <u>FY 2013</u><br><u>Actual</u> | <u>FY 2014</u><br><u>Actual</u> | <u>FY 2015</u><br><u>Projected</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Warrants Validated              | 5,811                           | 5,905                           | 7,631                           | 5,500                              |
| Warrants Served                 | 654                             | 647                             | 765                             | 900                                |
| Warrants Received               | 11,004                          | 9,054                           | 8,275                           | 8,500                              |
| Fugitives Transported           | 7                               | 0                               | 25                              | 30                                 |



## 2015 Annual Budget

### General Fund Expenditures

#### Sheriff's Office-NCIC

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$724,524        | \$741,578        | \$661,683        | \$498,884        | \$416,000        |
| Operating           | \$56,745         | \$42,075         | \$43,046         | \$39,179         | \$34,400         |
| Operating Equipment | \$2,914          | \$1,214          | \$14,612         | \$8,760          | \$0              |
| <b>Total</b>        | <b>\$784,184</b> | <b>\$784,867</b> | <b>\$719,341</b> | <b>\$546,822</b> | <b>\$450,400</b> |

#### Description

This division assists deputies in carrying out their duties by entering missing persons and stolen property into the GCIC/NCIC systems. The Division also verifies vital information via GCIC/NCIC to E911 Center and other law enforcement agencies and maintain a 24-hour communications link between the Macon-Bibb County Sheriff's Office and other law enforcement agencies throughout the State of Georgia and the Nation.

This division is also responsible for maintaining the NCIC system provides a computerized database for ready access by criminal justice agencies promptly disclosing needed information about crimes and criminals.

#### Accomplishments for 2014

- Continued to send operators to schools and training classes achieving a minimum of 40 hours of public safety training.

#### Goals for 2015

- Mandate 40 hour minimum training for every sworn deputy in NCIC
- Maintain accurate information on missing children and missing adults reported missing as children
- Continue cross training as it pertains to Warrant Division functions

| <u>Performance Measurements</u>  | <u>FY 2012<br/>Actual</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Projected</u> |
|----------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Telephone Calls Received         |                           |                           | 223,620                   | 140,900                      |
| Case # Given for Jail Transports |                           |                           | 464                       | 1,125                        |
| Hot Files Validated              |                           |                           | 3,448                     | 5,232                        |
| Training Hours                   |                           |                           |                           | 188                          |
| Deputies/Civilians Trained       |                           |                           |                           |                              |





## General Fund Expenditures



*Students from Alexander II learn about Public Safety at the Government Center.*



## 2015 Annual Budget

### General Fund Expenditures

#### Fire Department-Administration

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     |                  |                  | Adjusted         | Projected        | Adopted          |
|                     | 2012             | 2013             | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$463,292        | \$480,296        | \$502,900        | \$462,856        | \$497,500        |
| Operating           | \$15,510         | \$126,236        | \$135,500        | \$92,983         | \$67,200         |
| Operating Equipment | \$0              | \$1,235          | \$1,500          | \$1,483          | \$2,500          |
| <b>Total</b>        | <b>\$478,802</b> | <b>\$607,767</b> | <b>\$639,900</b> | <b>\$557,322</b> | <b>\$567,200</b> |

#### Description

The Macon-Bibb Fire Department provides fire services to residents of Macon-Bibb County. There are currently 19 Fire Stations that cover approximately 266 square miles. The Macon-Bibb Fire Department maintains an ISO Class 1 rating, which indicates that the department provides the best protection on a standardized scale. Only 61 other fire departments within the nation hold this distinct classification. There are four divisions of the Macon-Bibb Fire Department: Administration, Suppression, Training, and Prevention.

The Administrative Division consists of the Fire Chief, Deputy Fire Chief, and administrative support staff members. This division provides leadership and sets priorities for the department, and supports the other three branches through payroll, procurement, and other organizational functions.

#### Budget Highlights

Operating costs have decreased overall for the Macon-Bibb Fire Department. This is attributable to the removal of charges paid to the former I.T. Internal Service Fund for the I.T., Communication, and Multimedia services provided. The promotion assessments for the Macon-Bibb Fire Department is contained within the Fire Administration Budget. There are eight full time positions in this Division.

#### Accomplishments for 2014

- Completion of Fire Station #109
- Ground Breaking Ceremony for Fire Station #110
- Approval of funds for two additional stations in line with the department's five year strategic plan.

#### Goals for 2015

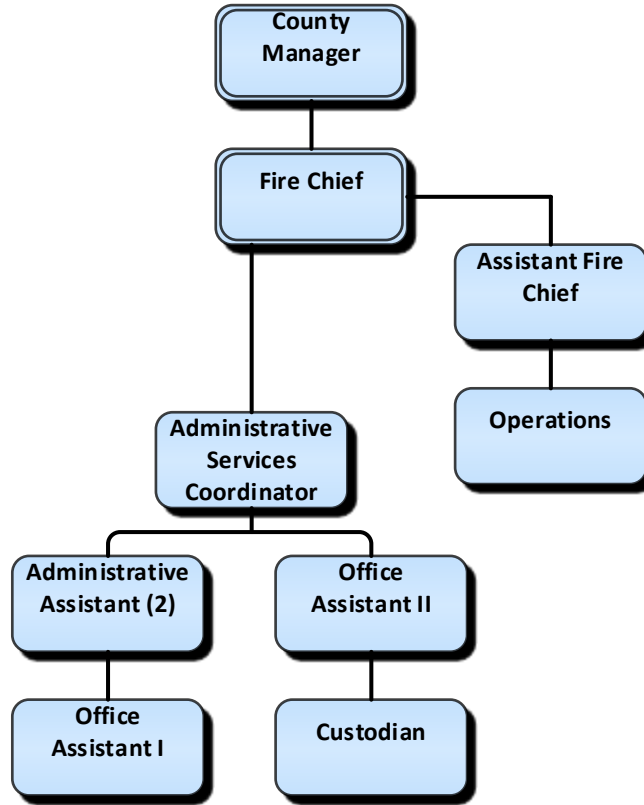
- Complete construction and recruitment of new hires to man Fire Station #110.
- Strive for the Class 1 ISO rating
- Support and participate in the Mayor's 5x5 Project when needed.
- Provide maximum customer service to the residents of Macon-Bibb County.
- Continue promotion assessments into FY 2015.





## General Fund Expenditures

### Fire Department-Administration Organizational Chart



Fire Department Graduation and Promotion Ceremony, June 2014





## General Fund Expenditures

### Fire Department-Suppression

|                     | Actual              |                     | Budget              |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                     | 2012                | 2013                | Adjusted            | Projected           | Adopted             |
|                     |                     |                     | 2014                | 2014                | 2015                |
| Salaries & Benefits | \$20,730,736        | \$18,702,554        | \$20,459,500        | \$19,618,595        | \$20,316,000        |
| Operating           | \$1,282,884         | \$1,226,701         | \$1,313,098         | \$1,357,882         | \$1,440,300         |
| Operating Equipment | \$200,200           | \$61,430            | \$80,313            | \$79,862            | \$40,000            |
| <b>Total</b>        | <b>\$22,213,820</b> | <b>\$19,990,685</b> | <b>\$21,852,911</b> | <b>\$21,056,339</b> | <b>\$21,796,300</b> |

#### Description

The Macon-Bibb Fire Suppression division of the fire department is responsible for the protection of life and property from fire and other peril. Operations include management of water rescues, hazardous materials, as well as extrications from vehicles, machinery, entrapments, and industrial accidents. The Suppression Division also mitigates aircraft rescue protections for the two Macon-Bibb airports. The Aircraft Rescue and Fire Fighting personnel are certified through the Federal Aviation Administration and the Georgia Firefighters Standards and Training. The fire suppression division answered approximately 18,000 emergency and/or fire calls in FY 2014.

#### Budget Highlights

In anticipation of the completion of Fire Station #110, the department hired 8 privates, two sergeants, and one lieutenant to staff the station. A substantial vacancy factor is taken into account for the Salaries and Benefits portion of the Suppression budget due to the growth and complexity of the department. To more efficiently manage the workload, a position was reassigned from Suppression to the Training Division and class of 25 recruits was hired. This budget will likely increase for FY 2016 with the addition of another fire station, operating supplies and equipment for that facility, and the Fire Chief's request for two lieutenants, two sergeants, and eight privates needed to fully staff that station. There are 403 full time positions in Fire Suppression.



#### Accomplishments for 2014

- All captains and lieutenants completed the National Incident Management System curriculum.
- New Harris radios installed on all apparatus; suppression personnel trained in proper operation of equipment.
- Service and maintenance performed to more than 7,000 fire hydrants throughout Macon-Bibb to ensure ISO Class 1 Rating.
- Completion of building pre-plans for all commercial structures to assist with firefighting in accordance to ISO regulations.

#### Goals for 2015

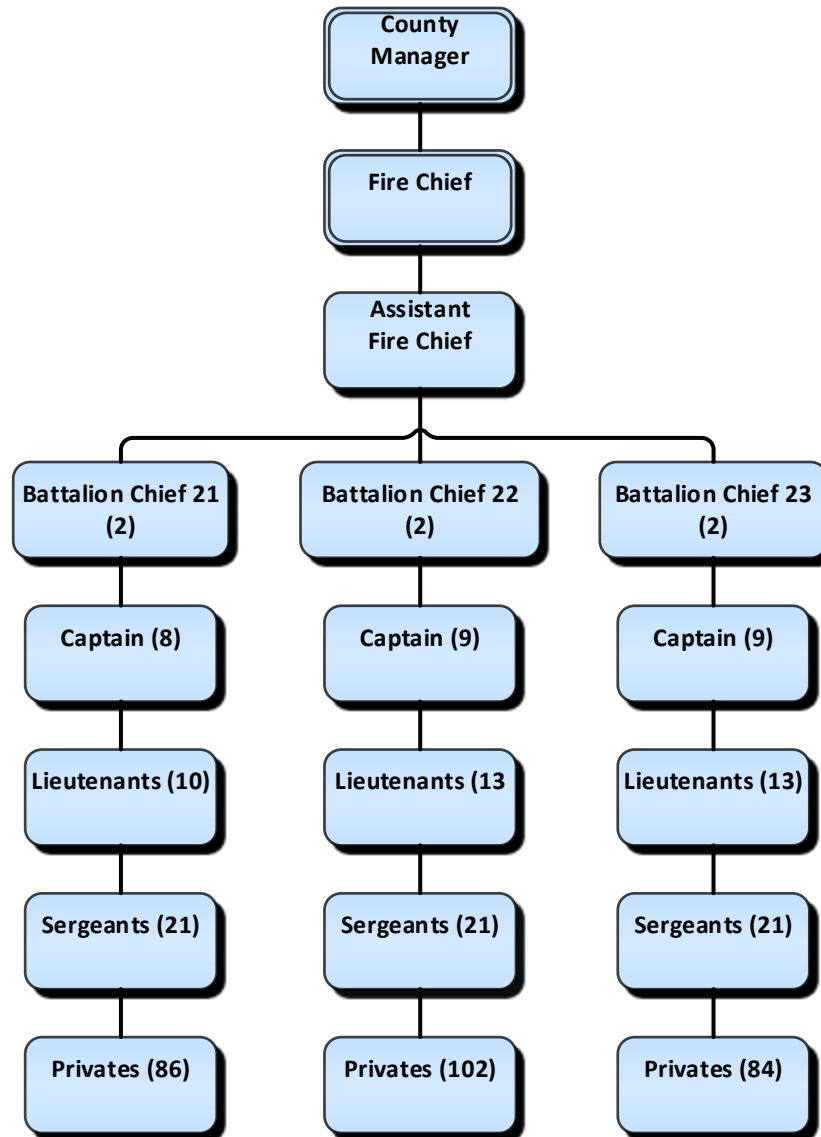
- Increase management effectiveness and efficiencies through enhanced communications.
- Continue to enhance our communication abilities through our 800MHZ systems.
- Continue to develop our 5 year strategic plan.





## General Fund Expenditures

### Fire Department-Suppression Organizational Chart



| <b>Performance Measurements</b>              | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| Answered Emergency Fire Calls                | 15,512                    | 15,600                    | 17,947                    | 18,500                       |
| Average Response Time (Minutes)              | 4.45                      | 4.0                       | 4.3                       | 4.3                          |
| Percentage of NFIRS Electronically Completed | 0                         | 0                         | 0                         | 50%                          |



## 2015 Annual Budget

### General Fund Expenditures

#### Fire Department-Prevention

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     |                  |                  | Adjusted         | Projected        | Adopted          |
|                     | 2012             | 2013             | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$635,438        | \$589,903        | \$626,400        | \$625,537        | \$647,000        |
| Operating           | \$52,545         | \$44,382         | \$64,400         | \$55,480         | \$66,700         |
| Operating Equipment | \$0              | \$0              | \$0              | \$0              | \$6,100          |
| <b>Total</b>        | <b>\$687,983</b> | <b>\$634,286</b> | <b>\$690,800</b> | <b>\$681,017</b> | <b>\$719,800</b> |

#### Description

The Fire Prevention Division is responsible for inspecting buildings, homes, and flammable liquids bulk storage facilities as well as checking that buildings are in compliance with the fire code. The Macon-Bibb Fire Department uses the standard fire prevention codes of the Southern Building Code Congress International (BCCI), local codes, and the rules and regulations required by the Georgia Fire Safety Commissioner. Another important aspect of this division is Fire Safety Education, which includes a Junior Fire Marshall program; educating our youth about the dangers of fire and fire prevention techniques and a Senior Citizens Safety Program; educating our seniors about the dangers of fire and fire prevention techniques in their homes or assisted living facilities. The Fire Arson team which investigates all scenes that involve fire is also housed within the Fire Prevention Division.

#### Budget Highlights

The increase seen in Salaries and Benefits is due to an increased number of employees electing health insurance coverage. Increases in the operating budget are fuel-related as it is anticipated that fuel costs will continue to increase over prior-years. The approved operating equipment includes a replacement badge-making machine as well as replacement office furniture, and tables and chairs for the prevention classroom. There are nine full time positions in Fire Prevention.

#### Accomplishments for 2014

- Over 4,000 buildings were inspected in 2014.
- Educated over 1,700 Bibb County students in fire safety.
- Supported Mayor's 5x5 program.
- Increased the number of smoke detector installations to reduce preventable fire fatalities.

#### Goals for 2015

- Inspect all businesses once per year to ensure compliance with all codes and regulations.
- Assist with fire evacuation drills in schools, hospitals, and other facilities.
- Set maximum occupant loads for buildings and facilities
- Continue community education efforts with the Junior Fire Marshall Program, Door to Door Fire Detector Program, and focus on fire safety for the elderly.
- Continue supportive efforts of the Mayor's 5x5 program as needed.

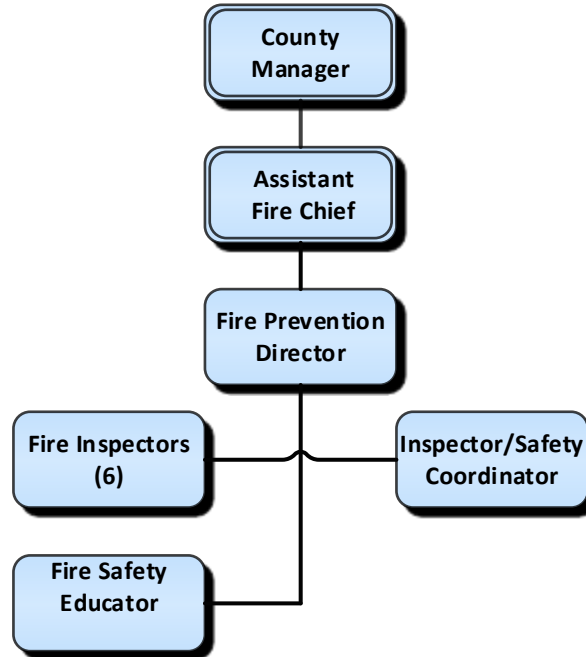


A Ladder Truck used by the Fire Department



## General Fund Expenditures

### Fire Department-Prevention Organizational Chart



| <b>Performance Measurements</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|---------------------------------|----------------|----------------|----------------|------------------|
|                                 | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Projected</u> |
| Students Trained                | 3,128          | 3,300          | 2,800          | 3,600            |
| Smoke Detectors Installed       | 268            | 275            | 560            | 600              |
| Inspections Made                | 2,443          | 2,500          | 4,496          | 4,700            |
| Safety Programs Presented       | 125            | 140            | 200            | 250              |



## 2015 Annual Budget

### General Fund Expenditures

#### Fire Department-Training

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$311,688        | \$317,445        | \$375,600        | \$363,225        | \$420,700        |
| Operating           | \$42,231         | \$46,117         | \$64,400         | \$34,198         | \$73,100         |
| Operating Equipment | \$0              | \$3,241          | \$2,900          | \$489            | \$5,200          |
| <b>Total</b>        | <b>\$353,920</b> | <b>\$366,804</b> | <b>\$442,900</b> | <b>\$397,912</b> | <b>\$499,000</b> |

#### Description

The Fire Training Division of the Macon-Bibb County Fire Department is responsible for the orientation, training, and continued education for all recruited and sworn personnel. The training department works with the Sheriff's office in instances of arson or suspected arson. Training operations are located at the Tinker Drive complex where this division maintains classrooms, utilize the lake for testing pumps and training divers, have an onsite "burn building", burn pits, fire truck driver training courses, and other real life simulators.



#### Budget Highlights

There is approximately a 13% increase in this division of the Fire Department. The majority of the increase is attributable to a reclassification of one captain from Fire Suppression to an EMS Educator within this division. The operating budget includes repairs and maintenance needed to the Complex's driveway pad, and approved operating equipment allows for an EMS storage trailer and improved cameras and lighting to bolster surveillance. There are six full time positions budgeted in Fire Training.

#### Accomplishments for 2014

- Satisfied FAR-139 AARF requirements for incumbent Firefighters
- Completed EMT-B in-house course for 20 incumbent Firefighters
- Completed all Firefighter and EMS Core Objectives and Task Books
- 95% of recruit candidates completed graduation for FY 2014

#### Goals for 2015

- To provide training classes for our citizens and improve job performance skills for all Firefighters.
- To improve and maintain all Firefighter Training Certifications
- To educate Fire Ground Safety and improve the physical conditioning within the department.







## General Fund Expenditures

### Fire Department-Training Organizational Chart



| <b>Performance Measurements</b>                      | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|--|----------------|----------------|----------------|------------------|
|  | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b>  | <b>Projected</b> |
| Total No. Complete Readiness Testing Req.            | 363            | 376            | 380            | 408              |
| Total No. Sergeants Complete ISO Certification       | 62             | 59             | 53             | 66               |
| Total No. Complete Airport Firefighter Certification | 35             | 40             | 80             | 100              |
| Total No. Complete EVO Course                        | 120            | 125            | 136            | 109              |
| Total No. Complete Medical/Rescue Training           | 363            | 376            | 380            | 408              |
| Total No. Hazmat Certification                       | 0              | 0              | 165            | 193              |



## General Fund Expenditures

### Coroner's Office

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     |                  |                  | Adjusted 2014    | Projected 2014   | Adopted 2015     |
|                     | 2012             | 2013             |                  |                  |                  |
| Salaries & Benefits | \$217,628        | \$227,279        | \$240,050        | \$235,811        | \$237,400        |
| Operating           | \$65,799         | \$62,807         | \$69,045         | \$66,755         | \$66,400         |
| Operating Equipment | \$0              | \$1,656          | \$165            | \$164            | \$3,000          |
| <b>Total</b>        | <b>\$283,427</b> | <b>\$291,743</b> | <b>\$309,260</b> | <b>\$302,729</b> | <b>\$306,800</b> |

#### Description

The Coroner's Office is responsible for the accurate recording of Coroner's cases for Bibb County and adjoining counties when necessary. The Coroner is responsible for the complete investigation of suicides, homicides and accidents, as well as personal notification of next of kin. Files are maintained on each case, including personal information on the decedent, along with other pertinent information, such as autopsy reports, medical reports, law enforcement reports, death certification copies, newspaper reports, etc.

The Coroner conducts inquests and reviews evidence that may be relevant to the case and subsequent trial. The Coroner may recommend arrest or detainment to the District Attorney, based on the outcome of the inquest. This Coroner's Office is unique in respect to other Coroners in that we continue to study why some deaths occur, how they might be prevented in the future, and how steps can be taken to implement changes.

#### Budget Highlights

The 2015 budget is relatively the same as the prior fiscal year. The approved budget includes four full time employees. The largest operating cost within this budget the monthly are funeral home expenses, which has held steady over the past three years at around \$35,000. Approved operating equipment includes a new laptop, desktop and necessary operating software.

#### Accomplishments for 2014

- Converted to a completely computerized office system to obtain death records and statistical data electronically.
- Worked with the Georgia Police Academy to develop an up to date, statewide statistical database
- Tied into statewide communications to keep abreast of new developments and strategies in the study of death.

#### Goal for 2015

- Keep efficient, accurate death records and statistical information in electronic database.
- Carry on complete investigations of all suspected deaths for individuals not under the care of a physician.
- Work with law enforcement and judiciary agencies to study and reduce deaths related to drugs and drug-related crime.
- Attend educational seminars to keep abreast of new advances in the Death Investigation field.



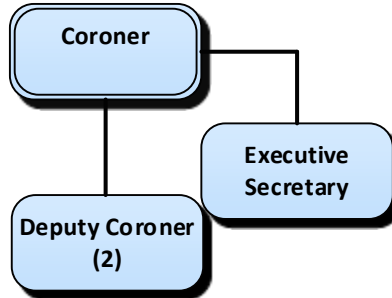
Coroner Leon Jones in the field.



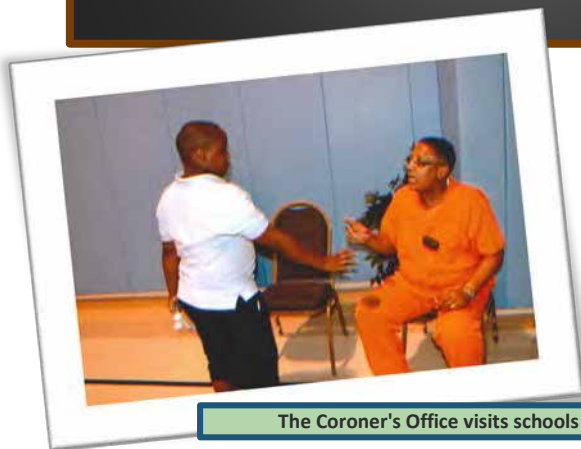
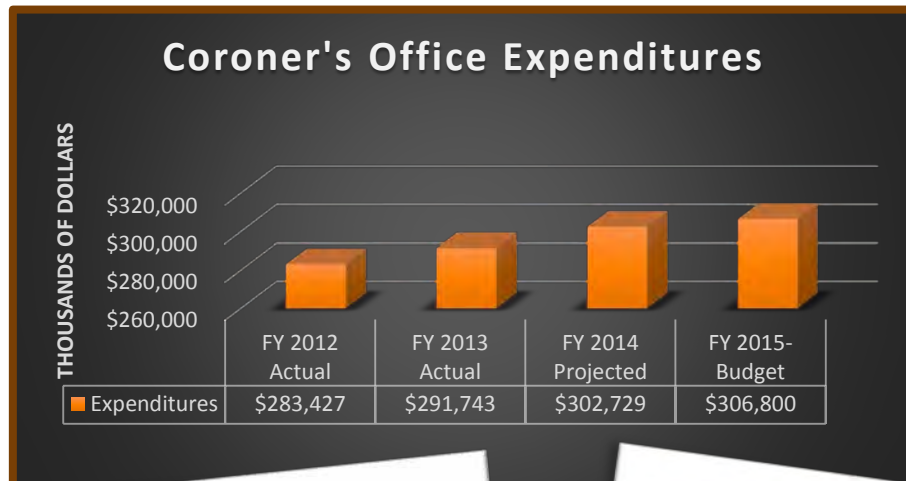


## General Fund Expenditures

### Coroner's Office Organizational Chart



| <u>Performance Measurements</u>   | <u>FY 2013<br/>Projected</u> | <u>FY 2013<br/>Actual</u> | <u>FY 2014<br/>Projected</u> | <u>FY 2015<br/>Projected</u> |
|-----------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| Cases Reported                    | 1,000                        | 714                       | 1,000                        | 1,000                        |
| Inquests                          | 1                            | 0                         | 1                            | 1                            |
| No. of Community Education Events | 2,000+                       | 2,000+                    | 2,000+                       | 2,000+                       |
| No. of Training Hours             | 200                          | 250                       | 200                          | 200                          |



The Coroner's Office visits schools to teach children about the importance of safety.



## General Fund Expenditures

### Animal Welfare

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$354,388        | \$370,771        | \$658,248        | \$558,378        | \$611,900        |
| Operating           | \$271,665        | \$172,015        | \$193,602        | \$159,158        | \$185,500        |
| Operating Equipment | \$2,184          | \$76,676         | \$0              | \$0              | \$8,800          |
| <b>Total</b>        | <b>\$628,237</b> | <b>\$619,463</b> | <b>\$851,850</b> | <b>\$717,536</b> | <b>\$806,200</b> |

#### Description

Animal Welfare is responsible for enforcement of animal control ordinances, provides a shelter facility to house animals collected, and aims to educate the public in the humane treatment of all animals. Animal Welfare aims to enforce state and local law, and works with rescue organizations to arrange permanent homes for shelter pets. The shelter is open for adoptions, transfers to rescue groups, redemptions, animal drop offs, and other business (including volunteers). Public safety from wild or stray animals is of the utmost concern for the Animal Welfare Department.

#### Budget Highlights

2012 expenditures include former Macon Police Department expenses as well as the Sheriff's Office's costs paid to the City for animal control services. Animal Welfare consolidated in 2013 when Bibb County assumed responsibility of the department according to the Service Delivery Strategy.

Personal costs have increased due to the addition of four full time Animal Welfare Officer Positions in November 2014. The new shelter is expected to open in December 2015 and will be a vast improvement in conditions for the animals housed by Animal Welfare. There is an increase in operating expenses to cover costs for the expansion into the new center. There are 13 full time and two part time positions in this department.

#### Accomplishments for 2014

- Worked to transfer animals to rescue groups, lowering euthanasia numbers.
- Offered low or no cost spay/ neuter to pet owners.
- Discontinued taking in owners surrenders.
- Hosted vaccine and spay/neuter event in partnership with Spay-Neuter Coalition.
- Participated in various community events to promote adoptions and spay/neuter efforts.



#### Goals for 2015

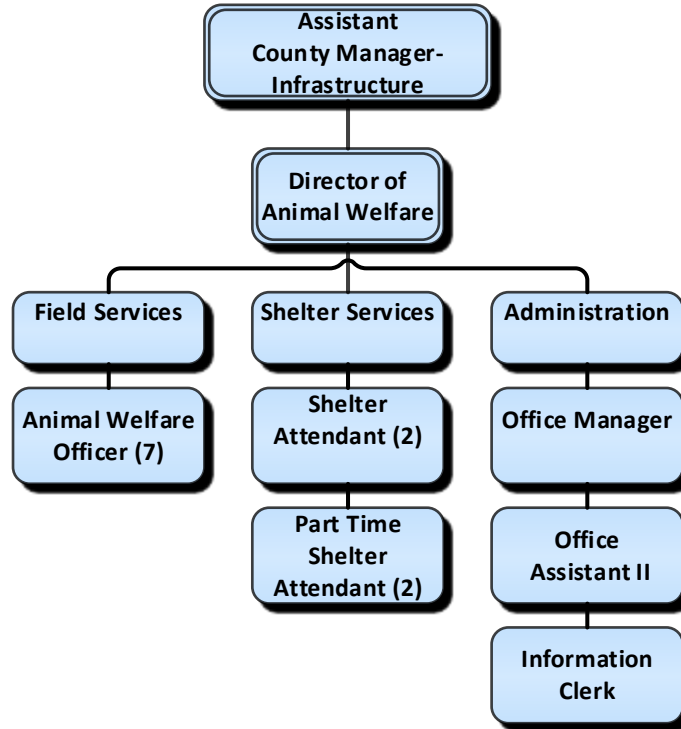
- Promote responsible pet ownership.
- Strengthen partnerships with rescue groups to increase number of animals adopted and pulled from the facility.
- Educate the public on the benefits to having pets spayed/neutered.
- Respond to calls for service in a timely manner.





## General Fund Expenditures

### Animal Welfare Organizational Chart



### Every Day is an Adoption Event at Macon-Bibb

#### Animal Welfare



| <u>Performance Measurements</u>     | FY 2012       | FY 2013       | FY 2014       | FY 2015          |
|-------------------------------------|---------------|---------------|---------------|------------------|
|                                     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Adoptions                           | 245           | 306           | 199           | 250              |
| Impounded Animals                   | 1,877         | 1,911         | 2,120         | 1,969            |
| Owner Surrenders                    | 322           | 250           | 107           | 150              |
| Transferred to Rescue Organizations | 800           | 717           | 759           | 800              |



## 2015 Annual Budget

### General Fund Expenditures

#### Emergency Management

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$248,777        | \$249,127        | \$286,400        | \$287,223        | \$295,400        |
| Operating           | \$77,817         | \$223,737        | \$195,300        | \$204,825        | \$131,400        |
| Operating Equipment | \$7,060          | \$17,117         | \$5,000          | \$4,681          | \$47,000         |
| <b>Total</b>        | <b>\$333,654</b> | <b>\$489,981</b> | <b>\$486,700</b> | <b>\$496,729</b> | <b>\$473,800</b> |

#### Description

Macon-Bibb Emergency Management Agency is intended to prevent, prepare for, respond to, and recover from a host of potential hazards and threats that affect the citizens of Macon-Bibb County. In so doing, this agency follows the framework established in the Local Emergency Operations Plan and in accordance with plans, procedures and policies set forth by the local, state and federal governing bodies. Macon-Bibb EMA serves as the central coordinating entity for Emergency Support Function agencies such as but not limited to the Bibb County Sheriff's Office, Macon Police Department, Macon-Bibb Fire Department, and Bibb County Public Schools. Emergency Management is accomplished through education and awareness, preparedness activities such as training and exercises, program initiatives, emergency response and recovery to a state of normalcy.

#### Budget Highlights

Operating costs have decreased from the prior year because some items will be purchased with available grant funds. Additionally, this department will no longer see charges from the I.T. Internal Service Fund for I.T. and communication services. Expenses for the phone lines were rolled up into the Services to Government budget. Operating equipment includes improvements to EOC Operations Room phones and projector system as well as a siren replacement. There are four full time and two part time positions for this department.



#### Accomplishments for 2014

- Participated in a Full Scale exercise in conjunction with multiple counties.
- Participated in GEMA Mobile Communication Interoperability Functional Exercise with multiple counties.
- Participated in the nationwide Severe Weather Awareness Initiative activities.
- Hosted several preparedness events within the community for National Preparedness Month initiative.
- Supported more than 25 civic events, 40+ law enforcement details and emergency response details with 2100+ man-hours rendered.
- Continued to expand and train citizens for the CERT program

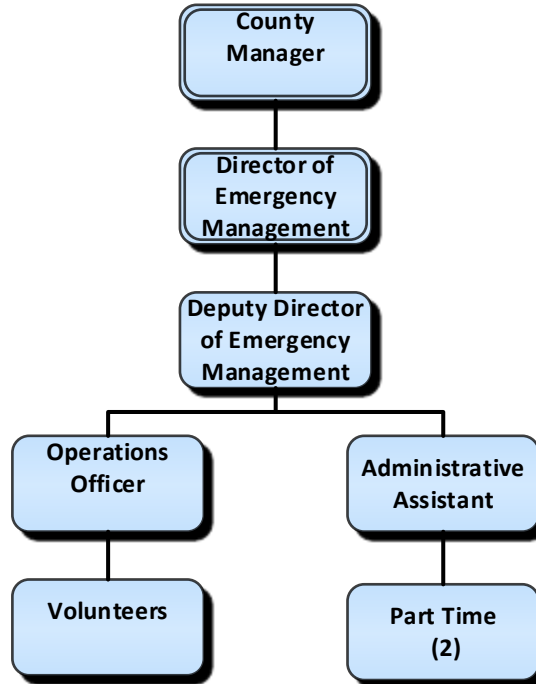
#### Goals for 2015

- To establish the greatest level of readiness through the use of innovative technological solutions.
- To provide continuous information in matters of safety and preparedness through the utilization of media outlets, public lectures and printed materials.
- To create a culture of preparedness by empowering each citizen with the knowledge of personal preparedness.
- To sustain the momentum of a multi-tiered Warning and Notification system that will benefit all Macon-Bibb citizens.
- To partner with other public safety agencies to maximize use of the new 800 MHz System



## General Fund Expenditures

### Emergency Management Organizational Chart



| <u>Performance Measurements</u>  | FY 2012<br><u>Actual</u> | FY 2013<br><u>Actual</u> | FY 2014<br><u>Actual</u> | FY 2015<br><u>Projected</u> |
|----------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Review/Update Emergency Op Plans | 40                       | 27                       | 24                       | 24                          |
| No. of Staff Trained on NUMS     | 80                       | 80                       | 60                       | 100                         |





## 2015 Annual Budget

### General Fund Expenditures

#### Public Works-Administration

|                     | Actual           |                  | Budget              |                     |                  |
|---------------------|------------------|------------------|---------------------|---------------------|------------------|
|                     |                  |                  | Adjusted 2014       | Projected 2014      | Adopted 2015     |
|                     | 2012             | 2013             |                     |                     |                  |
| Salaries & Benefits | \$410,390        | \$309,970        | \$6,660,020         | \$6,167,930         | \$682,900        |
| Operating           | \$90,486         | \$122,064        | \$4,063,897         | \$3,941,782         | \$193,000        |
| Operating Equipment | \$1,598          | \$1,651          | \$503,524           | \$101,665           | \$21,400         |
| <b>Total</b>        | <b>\$502,474</b> | <b>\$433,685</b> | <b>\$11,227,441</b> | <b>\$10,211,377</b> | <b>\$897,300</b> |

#### Description

The Public Works Department is made up two divisions: Administration, and Streets and Roads. The Administrative Department is responsible for supporting all Public Works' divisions through personnel management, customer service and phone support, as well as gathering and reporting data. In prior years, the Administration division handled coordination of the Youth Voucher Program, which provided afterschool and weekend activities to youth in an attempt to get them in productive activities and off of the street. The Youth Voucher Program will be overseen by recreation beginning July 2015.

#### Budget Highlights

The 2012 and 2013 histories reflect a combination of the former City Public Works Administration and City-County Code Enforcement Divisions. The 2014 budget reflects expenses for the entire Public Works Department's divisions post-consolidation, which includes several divisions from the former county. Beginning in 2015, the former City Grounds Division is removed and converted into a standalone department, Parks and Beautification. There are ten full time positions in this division of Public Works.

#### Accomplishments for 2014

- Provided phone coverage for the Department (Streets, Grounds, & Solid Waste) and entered service requests into SeeClickFix with 13,369 issues were opened and 12,387 issues were closed over the past 12 months. This function will remain a part of Administration's daily responsibility, with the focus on the newly formed Streets & Roads Division.
- Ranked in the top 20 percent of all the cities that using SeeClickFix.
- The Youth Voucher Program received and processed 693 applications and issued 600 vouchers to low/moderate income families so the children could participate in weekend and afterschool activities.

#### Goals for 2015

- Prepare departmental budget.
- Input and monitor payroll for the department.
- Compile reports and complete inventory control duties.
- Create requisitions and purchase orders.
- Provide efficient and helpful customer service.
- Continuance of the Youth Voucher Program.
- Demolish 100% homes cleared by ECD.
- Close 70% of work orders within 10 days of receipt.



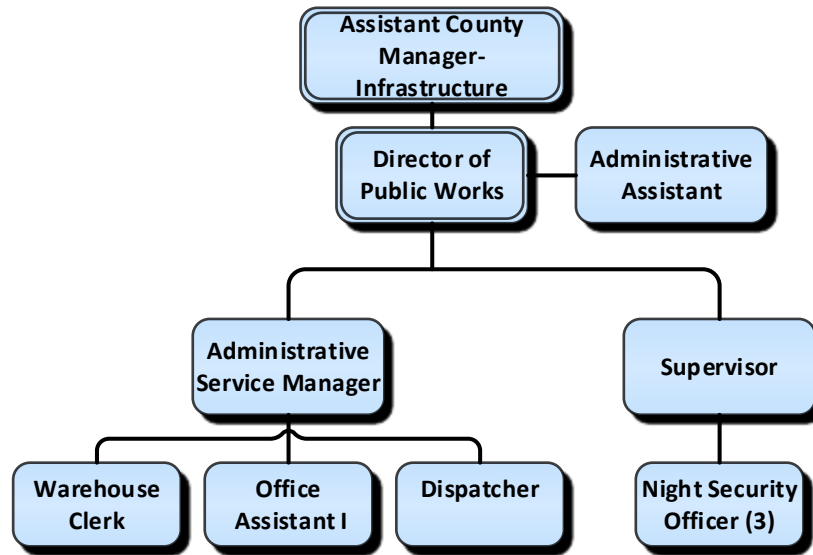
*Two Public Works employees analyze a worksheet.*





## General Fund Expenditures

### Public Works Administration Organizational Chart





## 2015 Annual Budget

### General Fund Expenditures

#### Public Works-Streets & Roads

|                     | Actual             |                    | Budget     |            |                    |
|---------------------|--------------------|--------------------|------------|------------|--------------------|
|                     | 2012               | 2013               | Adjusted   | Projected  | Adopted            |
|                     |                    |                    | 2014       | 2014       | 2015               |
| Salaries & Benefits | \$3,909,499        | \$4,358,812        | \$0        | \$0        | \$3,722,700        |
| Operating           | \$1,719,792        | \$1,907,946        | \$0        | \$0        | \$1,863,800        |
| Operating Equipment | \$172,962          | \$2,106,941        | \$0        | \$0        | \$50,000           |
| <b>Total</b>        | <b>\$5,802,253</b> | <b>\$8,373,699</b> | <b>\$0</b> | <b>\$0</b> | <b>\$5,636,500</b> |

#### Description

The Streets and Roads Division of Public Works is responsible for street maintenance, street cleaning, and storm drainage. All streets must be safe and passable at all times, and this division is charged with repairs to potholes, sidewalks, cave-ins, and damage created by storms. Street sweeping and right of way maintenance is performed regularly in an effort to keep kids off of the streets. Additionally, this division is a large part of the Mayor's 5x5 initiative and concentrates a large workforce into five areas identified for cleanup and rehabilitation.

#### Budget Highlights

There is no separate history for 2014 as the costs are accounted for in the Public Works Administration Division. The 2012 and 2013 histories are a combination of City Street Cleaning, City Street Maintenance, City Storm Drainage, County Mosquito Spray, County Prison Work Detail, County Waste Disposal, and County Road Construction and Maintenance.

This division of Public Works accounts for a significant portion of the entire Public Works Department. Charges for Mosquito Spraying services are allocated to this department. One prison crew was removed from this department in an effort to balance the budget. There are 82 full time and 2 part time employees in this division of Public Works.



#### Accomplishments for 2014

- Consolidated former County and City Public Works Departments
- Finalized new chart of organization to restructure duties and responsibilities to encourage efficiency
- Made significant headway to reduce large backlog of work orders with 1,455 work orders opened and 1,608 closed, maintaining a level of 250 unresolved issues.

#### Goals for 2015

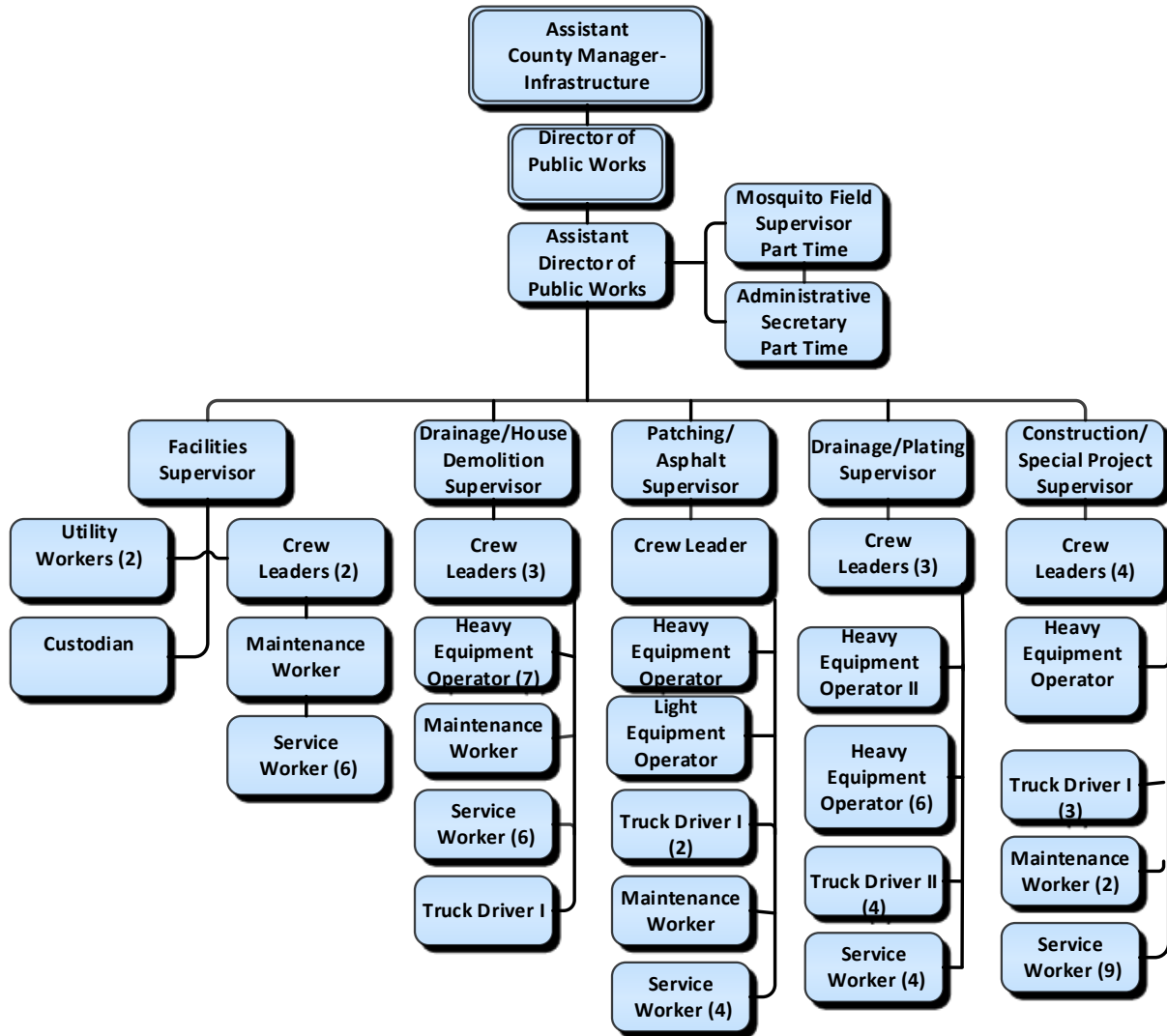
- Monitor all roads, drainage structures, and bridges to assess maintenance needs
- Schedule timely repairs/replacements
- Continue to develop and monitor ditch cleaning of major drainage outfalls
- Keep road right of ways clean of brush and litter
- Continue mosquito spraying to protect the health and safety of Macon-Bibb residents





## General Fund Expenditures

### Public Works Streets & Roads Organizational Chart



| Performance Measurements                       | FY 2012 | FY 2013 | FY 2014 | FY 2015   |
|--|---------|---------|---------|-----------|
|  | Actual  | Actual  | Actual  | Projected |
| Street Cleaning Requests Received/Completed    | 1,728   | 1,970   | 2,642   | 3,700     |
| Miles of Right of Way Maintained               | 550     | 550     | 1,150   | 1,150     |
| No. of Cycles Completed by Street Sweeper      | N/A     | 1x/day  | 2       | 1         |
| Tons of Sweeping Debris Removed                | 500     | 124     | 235     | 200       |
| Street Maintenance Requests Received/Completed | 1,683   | 1,600   | 1,456   | 1,800     |
| No. of Potholes Repaired                       | 160     | 170     | 345     | 475       |
| No. of Storm Drains Cleaned                    | 350     | 350     | 512     | 750       |
| Debris Removed from Drains (Tons)              | 100     | 110     | 223     | 275       |



## 2015 Annual Budget

### General Fund Expenditures

#### Public Works - Special Projects

|                     | Actual           |                  | Budget     |            |            |
|---------------------|------------------|------------------|------------|------------|------------|
|                     | 2012             | 2013             | Adjusted   | Projected  | Adopted    |
|                     |                  |                  | 2014       | 2014       | 2015       |
| Salaries & Benefits | \$396,292        | \$411,505        | \$0        | \$0        | \$0        |
| Operating           | \$262,933        | \$201,793        | \$0        | \$0        | \$0        |
| Operating Equipment | \$5,478          | \$0              | \$0        | \$0        | \$0        |
| <b>Total</b>        | <b>\$664,702</b> | <b>\$613,298</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

#### Description

The Public Works Special Projects Division will be absorbed by the Former City's Vehicle Maintenance Internal Service Fund. This division was responsible for the maintenance and repair of all Public Works vehicles and heavy equipment. This function also provided and monitored fuel usage for all of the county departments, and is a natural fit within the Vehicle Maintenance Fund. The 2014 budget and expenditures are accounted for in the Public Works Administration Division above. A breakdown of the Projected 2014 expenses are provided below.

The first half FY 2014 General Fund Expenditures are broken down as follows:

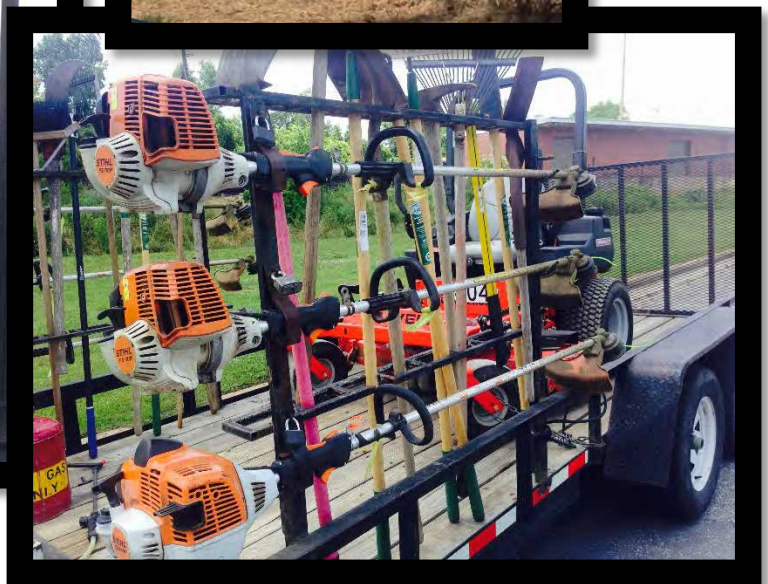
|                        |                  |
|------------------------|------------------|
| Salaries and Benefits: | \$238,450        |
| Operating:             | \$111,287        |
| Operating Equipment:   | \$191,562        |
| <b>Total:</b>          | <b>\$541,299</b> |





## General Fund Expenditures

### Macon-Bibb Public Works





## 2015 Annual Budget

### General Fund Expenditures

#### Engineering Services

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$2,476,397        | \$2,398,763        | \$2,881,056        | \$2,479,930        | \$1,840,100        |
| Operating           | \$1,571,492        | \$712,466          | \$1,102,732        | \$1,062,479        | \$1,772,400        |
| Operating Equipment | \$11,353           | \$142,663          | \$540,179          | \$484,727          | \$40,500           |
| <b>Total</b>        | <b>\$4,059,242</b> | <b>\$3,253,892</b> | <b>\$4,523,967</b> | <b>\$4,027,136</b> | <b>\$3,653,000</b> |

#### Description

The Engineering Department is charged with the overall responsibility of recognizing, planning, and implementing all phases of transportation system needs for the County. The primary focus of the Engineering Department is coordination of local, state, federal projects. Operations include Administration, CAD, mapping, storm water management, erosion and sediment control, design and planning for roads and streets, public relations, and complaint management.

#### Budget Highlights

The change from 2014 to 2015 is found in the return of former Facilities Management services and personnel to their original department. This only occurred in the second six months of 2014 per an outdated organization chart. The lighting for county streets and roads formerly budgeted in this area is now in Services to Government. \$1.5 million is budgeted in Engineering for the anticipated LMIG/GDOT match. Engineering Services has 25 full time employees, one part time executive assistant, and approved funding for part time technical interns.

#### Accomplishments for 2014

- Designed \$350,000 project to rehabilitate pavements at the Tobesofkee Marina.
- Completed the design of a \$1 million project to repair corrugated metal pipes in the former County
- Developed a scope of work for an additional \$2.6 million in repairs to corrugated metal pipes in the former City and County
- Designed a project and acquired right-of-way to construct Level Acres Drive, SW.
- Completed the design and managed the construction of approximately \$3 million in road resurfacing and repair projects. Designed a \$50,000 project to repair a failed storm drain at Lee Road.
- Provided technical support to the Bibb-Monroe County Line legal dispute.

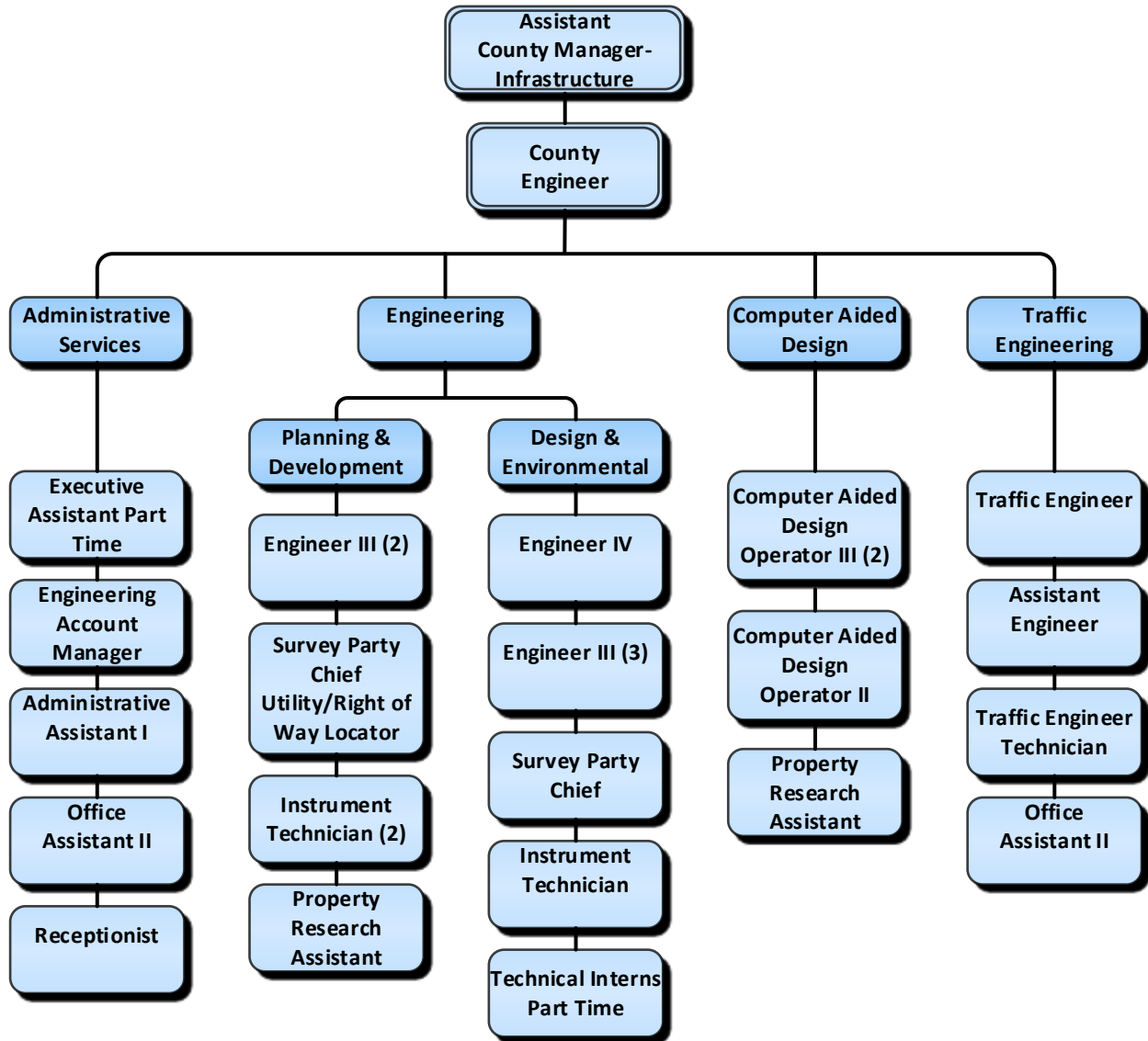
#### Goals 2015

- Complete the design and manage the construction of road resurfacing projects funded with State LMIG and local SPLOST funds.
- Complete the construction of the Ocmulgee Heritage Trail repair.
- Complete the design of the Log Cabin Drive sidewalk project.
- Finish the construction of the College Street Streetscape project.
- Complete the construction of the Amerson River Park project.
- Combine two storm water permits for the City of Macon and Bibb County into one permit and plan
- Install sidewalks on Graham Road.



## General Fund Expenditures

### Engineering Services Organizational Chart



| <b>Performance Measurements</b>    | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Utility Protection Locates         | 6,309                     | 6,554                     | 7,526                     | 7,000                        |
| Land Disturbance Permits Issued    | 62                        | 42                        | 41                        | 40                           |
| Number of Traffic Signals Reviewed | 13                        | 26                        | 9                         | 50                           |
| LMIG Funds Received from GDOT      | \$1,250,000               | \$1,318,000               | \$1,411,000               | \$1,500,000                  |



## 2015 Annual Budget

### General Fund Expenditures

#### Health Services

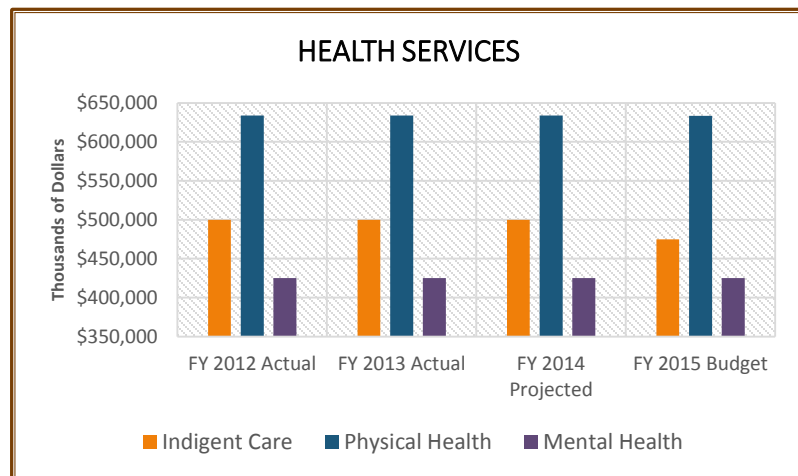
|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$1,558,817        | \$1,558,817        | \$1,558,817        | \$1,558,818        | \$1,533,400        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$1,558,817</b> | <b>\$1,558,817</b> | <b>\$1,558,817</b> | <b>\$1,558,818</b> | <b>\$1,533,400</b> |

#### Description

Consists of payments to community health programs that supply physical health, mental health, and indigent care to the citizens of Macon-Bibb. This budget has a slight (1.63%) reduction from prior years taken out of the Physical Health and Indigent Care appropriations.

The Health Services budget includes the following agencies:

1. Medical Center of Central Georgia (Indigent Care) - \$633,400
2. Georgia Department of Public Health (Physical Health) - \$425,000
3. River Edge Behavioral Health Center (Mental Health) - \$475,000







## General Fund Expenditures

### Welfare Services

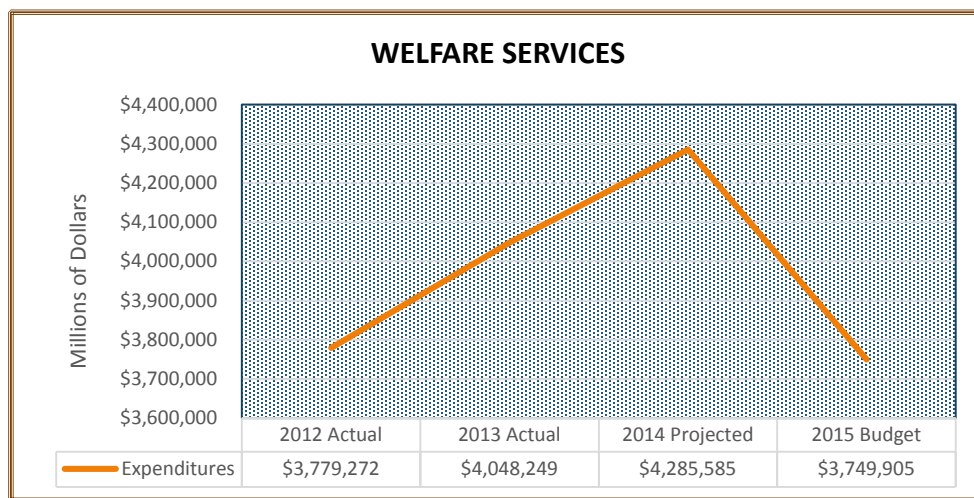
|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$3,779,272        | \$4,048,249        | \$4,166,134        | \$4,285,585        | \$3,749,905        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$3,779,272</b> | <b>\$4,048,249</b> | <b>\$4,166,134</b> | <b>\$4,285,585</b> | <b>\$3,749,905</b> |

#### Description

Macon-Bibb County provides funding to various agencies and organizations that serve the local community or perform services on behalf of the county according to established agreements. 2015 shows an approximately 10% reduction from Adjusted 2014 due to budget constraints and an agency not applying for funding, which is a \$200,000 decrease accounted for in this percentage. Historically and currently, the largest appropriation is the Macon-Bibb Transit Authority, which represents 73.4% of the Welfare Services Budget for 2015, including Para-transit.

The Welfare Services Budget includes the following agencies:

1. DFACS Welfare Administration - \$796,000
2. DFACS Nurse-Teen Center - \$24,000
3. DFACS Gen Assist-Direct Care - \$5,000
4. DFACS Child Welfare - \$25,000
5. Macon-Bibb Transit Authority - \$2,434,000
6. Macon-Bibb Para Transit Authority - \$317,000
7. Macon-Bibb County Citizens Advocacy - \$4,455
8. Meals on Wheels - \$43,250
9. Middle Georgia Food Bank - \$16,200
10. Burial Services - \$40,000
11. Economic Opportunity Council - \$45,000





## 2015 Annual Budget

### General Fund Expenditures

#### Community Services

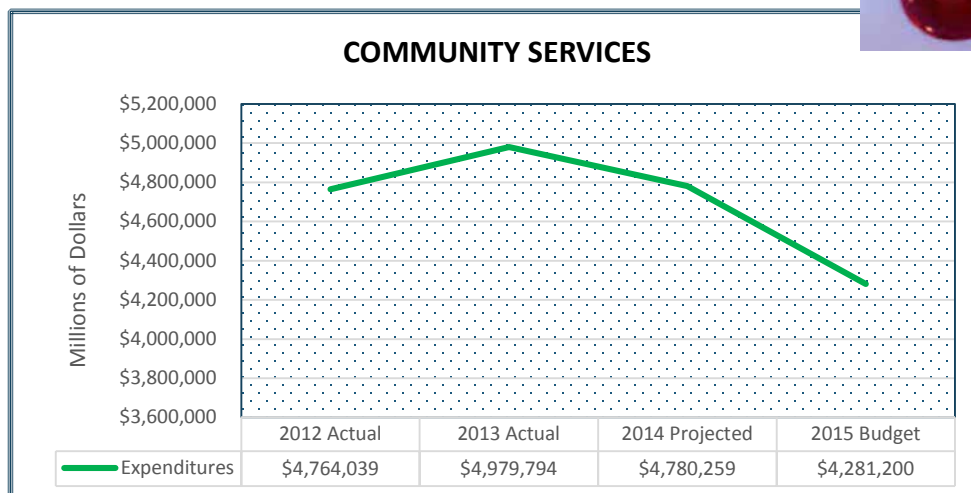
|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$4,764,039        | \$4,979,794        | \$3,881,059        | \$4,780,259        | \$4,281,200        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$4,764,039</b> | <b>\$4,979,794</b> | <b>\$3,881,059</b> | <b>\$4,780,259</b> | <b>\$4,281,200</b> |

#### Description

The Community Services Budget is comprised of organizations and outside agencies that provide services or activities for the benefit of Macon-Bibb County residents and visitors. Funding levels decreased by 10.44% for 2015 over 2014 due to cuts made to several outside agencies in an effort to reduce their financial burden on the budget. Those agencies received a 5% decrease from last year's appropriations. The Georgia Children's Museum closed in 2014, which results in a \$25,000 relief in this budget as well. The largest expense for this budget is the Middle Georgia Regional Library which, including the Bookmobile, represents 65% of the operating budget.

The Community Services Budget includes the following agencies:

1. Regional Library - \$2,785,700
2. Bookmobile - \$10,000
3. Douglass Theatre - \$96,000
4. Museum of Arts and Sciences - \$237,500
5. Tubman African American Museum - \$237,500
6. Macon Arts Alliance - \$37,000
7. Sports Hall of Fame - \$75,000
8. Centreplex - \$800,000
9. Community Gardens - \$2,500





## General Fund Expenditures



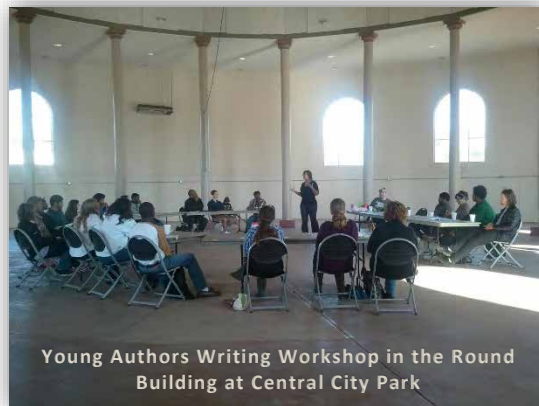
Bald Eagle Nest at Lake Tobesofkee



*Sunrise Yoga at Tattnall Square Park*



Portable Movie Screen for the Sundown Screen Series



Young Authors Writing Workshop in the Round Building at Central City Park



## 2015 Annual Budget

### General Fund Expenditures

#### Recreation-Administration

|                       | Actual           |                    | Budget             |                    |                    |
|-----------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                       |                  |                    | Adjusted 2014      | Projected 2014     | Adopted 2015       |
|                       | 2012             | 2013               |                    |                    |                    |
| Salaries & Benefits   | \$354,522        | \$0                | \$414,450          | \$418,063          | \$903,700          |
| Operating             | \$55,712         | \$0                | \$247,505          | \$236,478          | \$433,700          |
| Operating Equipment   | \$0              | \$0                | \$108,417          | \$108,416          | \$20,000           |
| Recreation Fund Total | \$0              | \$1,183,808        | \$895,329          | \$800,418          | \$0                |
| <b>Total</b>          | <b>\$410,234</b> | <b>\$1,183,808</b> | <b>\$1,665,701</b> | <b>\$1,563,375</b> | <b>\$1,357,400</b> |

#### Description

The Macon Bibb County Parks and Recreation Department is committed to providing diverse, exceptional and sustainable services; quality facilities; recreational, leisure, sports and therapeutic programs; and cultural experiences to the community through innovative and collaborative practices. The Administration Division oversees the daily operations of the recreation centers and grounds maintenance to ensure that residents and visitors of Macon-Bibb have access to quality programs and services.

#### Budget Highlights

The budget history of Recreation Administration is complex. For 2013 and half of 2014, Recreation was paid from a Special Revenue Fund. Recreation was folded back into the General Fund January 1, 2014. The department transferred to Bibb County per the Service Delivery Strategy in 2013 with revenue and expenses accounted for in a special revenue fund (see Recreation Fund Total cells above). By including the special revenue funds in the above totals, a steady increase in expenditures from 2012 is noted. Fiscal Year 2012 above reflects the combined total of Macon's Recreation Administration and Business Office expenses. Fiscal Year 2015 reflects approximately a 13.2% reduction from 2014. A majority of the reductions were taken from travel and requested operating supplies and equipment. There are 13 full time and three seasonal positions in this division.

#### Accomplishments for 2014

- Lead numerous SPLOST Projects including repair and replacement to roofs, HVAC systems, flooring, bleachers, goal systems, security systems, and score boards.
- Assumed management of Bowden Golf Course and Lake Tobesofkee Recreation Area
- Created a seasonal brochure and department Facebook page.



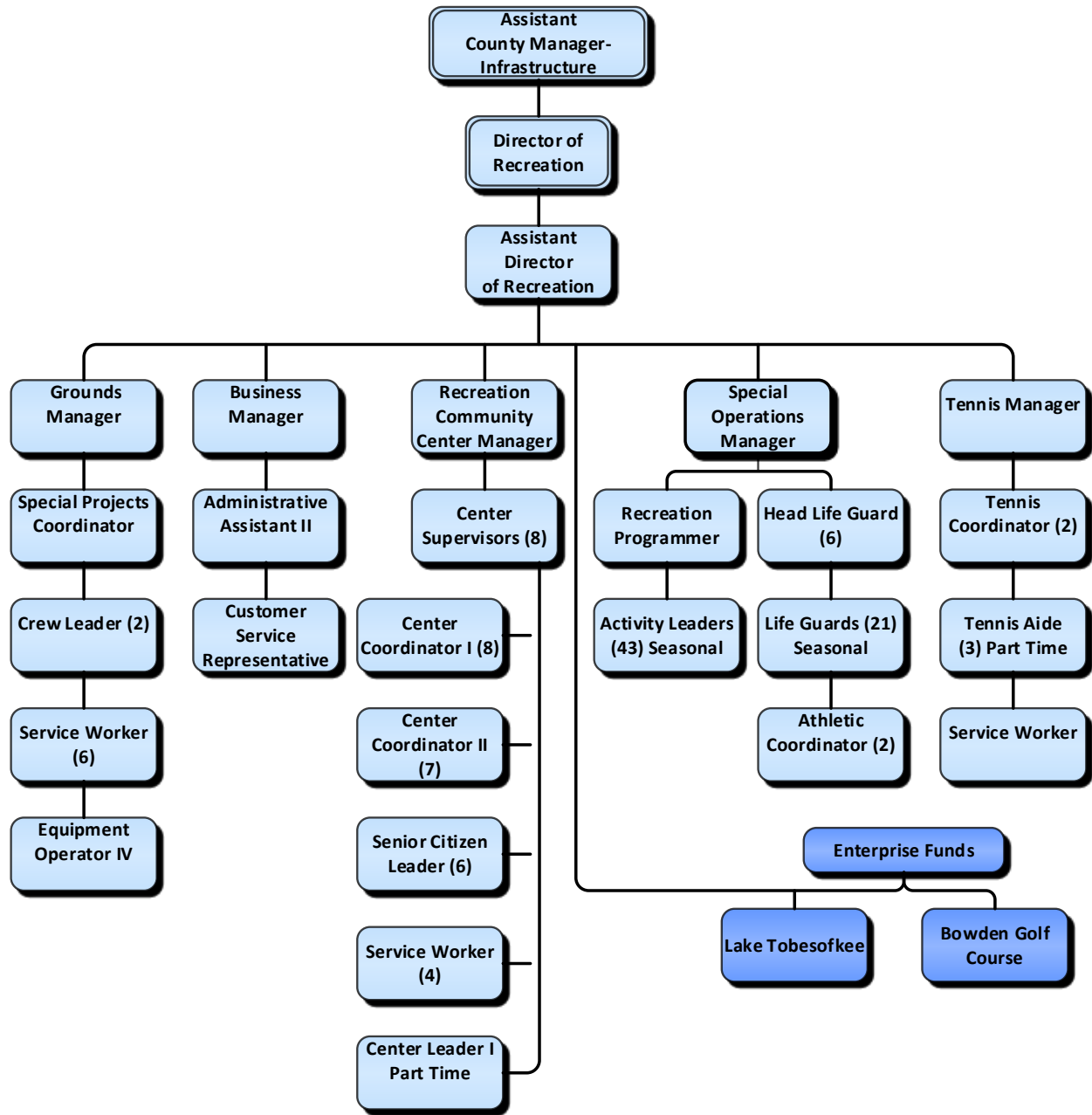
#### Goals for 2015

- Continue SPLOST Project development
- Improve access to park and recreation facilities
- Create a strategic plan for Bowden Golf Course and Tobesofkee Recreation Area
- Develop comprehensive park identification/signage program
- Explore partnerships with the Bibb County Board of Education enhance programming and other family-oriented offerings



## General Fund Expenditures

### Recreation Organizational Chart



| <b>Performance Measurements</b> | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Staff Training Completed        | 2                         | 4                         | 3                         | 5                            |
| Facility Rentals                | 128                       | 110                       | 148                       | 156                          |



## 2015 Annual Budget

### General Fund Expenditures

#### Recreation-Centers

|                       | Actual             |                    | Budget             |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                       | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                       |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits   | \$2,260,968        | \$0                | \$893,200          | \$902,797          | \$2,070,300        |
| Operating             | \$1,014,023        | \$0                | \$515,295          | \$290,561          | \$715,600          |
| Operating Equipment   | \$20,039           | \$0                | \$132,555          | \$130,479          | \$17,900           |
| Recreation Fund Total | \$0                | \$2,444,498        | \$1,677,113        | \$1,499,762        | \$0                |
| <b>Total</b>          | <b>\$3,295,030</b> | <b>\$2,444,498</b> | <b>\$3,218,163</b> | <b>\$2,823,600</b> | <b>\$2,803,800</b> |

#### Description

Macon-Bibb County's Recreation Department consists of 12 facilities that serve the community's various recreation needs. The centers hold programs for citizens of all ages, and have outdoor recreation in the form of swimming pools, ball fields, and courts for basketball and tennis. Recreation Administration continuously researches and implements new programs to increase residents' participation and bring the community together.

#### Budget Highlights

The summarization of the 12 Recreation Centers' budgets is shown above. For 2013 and half of 2014, Recreation was paid from a Special Revenue Fund. Recreation was folded back into the General Fund January 1, 2014. The 2015 budget is relatively unchanged from 2014. A new boxing program was approved for Freedom Park, and thanks to the 2012 SPLOST improvements, many centers have received upgrades to the floors, scoreboards, roofs, and pools. There are 37 full time and 70 seasonal positions in this division.

#### Accomplishments for 2014

- Maintained center operations during SPLOST improvements
- Created new classes and programs to attract new participants
- Reorganized the Freedom Park Center to be a specialized boxing and conditioning center
- Restructured staff at individual centers to match the facilities with programming strength

#### Goals for 2015

- Seek opportunities to enhance current recreation sites in a manner that encourages an increase in positive, self-directed recreational use of the facility such as walking paths, signage, picnic tables, bike racks, benches, and attractive surroundings
- Expand recreation opportunities through program development, community wide special events, and spectator sporting events
- Expand recreational opportunities for all residents, paying special attention to the special segments including teens, young females, and individuals with special needs
- Provide after-school, evening, and summer recreational opportunities through community partnerships
- Increase communication and outreach to the community to "get the word out" regarding events, programming, and resources



## General Fund Expenditures

### Recreation Centers



As pictured, the recreation centers offer a variety of services to the community from the new boxing facility in Freedom Park, yoga classes offered in outdoor spaces, transportation to sponsored events, and community pools for Macon-Bibb's citizens to enjoy.



| <b>Performance Measurements</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|---------------------------------|----------------|----------------|----------------|------------------|
|                                 | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b>  | <b>Projected</b> |
| Summer Program Participants     | 580            | 425            | 550            | 625              |
| Pool Participation              | 12,600         | 10,000         | 8,500          | 9,000            |
| Youth Track Participation       | 46             | 45             | 40             | 40               |
| Youth Basketball Teams          | 32             | 36             | 40             | 44               |
| Adult Softball Teams            | 39             | 38             | 34             | 40               |
| Adult Basketball Teams          | 6              | 8              | 10             | 12               |
| Adult Kickball Teams            | 9              | 7              | 10             | 10               |
| Adult Flag Football Teams       | 9              | 8              | 9              | 10               |
| Adaptive Participants           | 250            | 300            | 325            | 350              |
| Adaptive Programs               | 25             | 22             | 26             | 30               |
| Senior Center Participants      | 270            | 300            | 275            | 300              |
| Senior Center Programs          | 26             | 21             | 24             | 28               |
| Fall Festival Attendance        | 1,000          | 560            | 650            | 700              |
| Computers in Labs               | 35             | 35             | 50             | 50               |
| Youth Football and Cheer Teams  | 40             | 28             | 31             | 31               |



## 2015 Annual Budget

### General Fund Expenditures

#### Recreation-Grounds

|                       | Actual             |                    | Budget             |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                       |                    |                    | Adjusted           | Projected          | Adopted            |
|                       | 2012               | 2013               | 2014               | 2014               | 2015               |
| Salaries & Benefits   | \$907,224          | \$914,807          | \$217,000          | \$685,178          | \$403,000          |
| Operating             | \$918,581          | \$525,241          | \$456,335          | \$334,110          | \$679,200          |
| Operating Equipment   | \$40,462           | \$15,118           | \$487,160          | \$487,221          | \$12,000           |
| Recreation Fund Total | \$0                | \$792,755          | \$1,256,663        | \$1,051,006        | \$0                |
| <b>Total</b>          | <b>\$1,866,267</b> | <b>\$2,247,921</b> | <b>\$2,417,158</b> | <b>\$2,557,515</b> | <b>\$1,094,200</b> |

#### Description

The Grounds Division is charged to improve, preserve, protect and maintain the parks and public green spaces to provide residents with a safe and enjoyable experience that will enhance the quality of life for all residents and visitors of the area. There are 33 parks, 40+ tennis courts, 40+ ball fields, and a minor league baseball stadium available for recreation purposes.

#### Budget Highlights

For 2013 and half of 2014, Recreation was paid from a Special Revenue Fund. Recreation was folded back into the General Fund January 1, 2014. The 2012 and 2013 Grounds figures are from City General Fund, and the second half of 2014 is a combination of County and City. Approved budget for 2015 represents Recreation Grounds only. The former City's portion of Grounds was moved to the newly formed Parks and Beautification department. There is a 57% reduction from 2014 in this division as the budget for operating equipment totaled around \$1.07 million – about 45% of the combined special revenue and general fund budgets. There are eight full time positions in this division.

#### Accomplishments for 2014

- Purchased new equipment to complete projects on a more timely manner
- Restructured the division's maintenance program to focus on the upkeep of our little league properties
- Involved in all of the reconstruction of the Freedom Park Recreation Center becoming a boxing club
- Cleaned-up and made repairs to the newly acquired United Building
- Responsible for the set-up and take-down of the large inflatable movie screen several times a month

#### Goals for 2015

- Improve maintenance at all parks
  - Evaluate perimeter fencing to remove, repair, or replace
  - Evaluate existing play equipment for on-going maintenance or replacement
  - Increase frequency of trash collection in heavy-use parks
  - Enforce rules to keep vehicles out of parks
  - Install additional trees to provide shade and improve aesthetics
  - Improve maintenance of lawn areas
- Improve safety and sense of security for park users
  - Develop plan to monitor parks
  - Remove and replace outdated play equipment
  - Add soft-fall surface around play equipment
  - Consider installation of additional lighting at high-use park areas and along walkways
- Continue assistance with reconstruction of SPLOST Projects

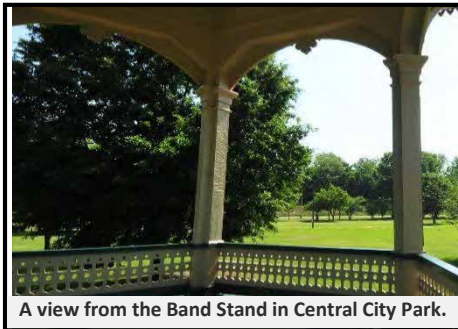




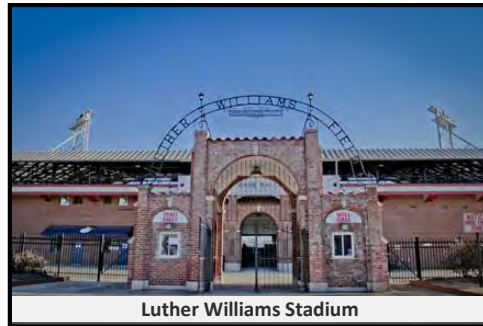
2015 Annual Budget

General Fund Expenditures

Recreation Grounds (Cont'd.)



A view from the Band Stand in Central City Park.



Luther Williams Stadium



A sculpture in Central City Park



A local canine cools off at the Dog Park.

| <b>Performance Measurements</b>              | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b>   |
|--|----------------|----------------|----------------|------------------|
|  | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b>  | <b>Projected</b> |
| Acreage Cut by Contractor                    | 380            | 380            | 380            | 380              |
| Acreage Cut by Prison Details                | 185            | 185            | 185            | 185              |
| Acreage Cut and/or Branches/Litter Collected | 565            | 565            | 565            | 565              |
| Properties Cut by County Employees           | 3              | 3              | 3              | 3                |
| Properties Cut by Contractor                 | 33             | 33             | 33             | 33               |
| Properties Cut by Prison Details             | 3              | 3              | 3              | 3                |
| Miles of Nature Trail Maintained             | 1              | 5              | 5              | 5                |
| Installation of Trees                        | 75             | 20             | 10             | 50               |
| Installation of Shrubs                       | 450            | 55             | 30             | 300              |



## 2015 Annual Budget

### General Fund Expenditures

#### Parks and Beautification

|                     | Actual     |            | Budget     |            |                    |
|---------------------|------------|------------|------------|------------|--------------------|
|                     | 2012       | 2013       | Adjusted   | Projected  | Adopted            |
|                     |            |            | 2014       | 2014       | 2015               |
| Salaries & Benefits | \$0        | \$0        | \$0        | \$0        | \$2,588,900        |
| Operating           | \$0        | \$0        | \$0        | \$0        | \$990,800          |
| Operating Equipment | \$0        | \$0        | \$0        | \$0        | \$30,000           |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$3,609,700</b> |

#### Description

The Parks and Beautification department is responsible for upkeep and grave work for four (4) Macon-Bibb cemeteries, the upkeep of all City Passive parks, all the downtown landscaping, all special event planning for the Macon-Bibb, planning all road closure with the Sheriff's Office, tree maintenance, fountain maintenance and repairs, plantings (trees, flowers and shrubs), park planning and public donations for Macon-Bibb, public art approval, row cutting and litter pick up on Interstate. Parks and Beautification also acts as a liaison between movie production companies that film in Macon-Bibb, coordinates community service efforts, and works closely with organizations to improve community relationships that aim to provide an aesthetically pleasing environment for everyone to enjoy.

#### Budget Highlights

Parks and Beautification is newly formed from components of the former Macon Grounds division and Public Works Department and has no history for prior years. Budgeted personnel includes 58 fulltime employees, four seasonal, and four prison work details to assist with cleanup and beautification efforts. Fuel and prisoner labor costs are the two largest expenses budgeted in 2015, and the approved operating equipment includes replacement hedgers, pole saws, trimmers, back pack blowers, etc.

#### Accomplishments for 2014

- Implemented Litter Program that used 1,026 volunteers to pick up 123,794 pounds of trash
- Implemented a program to cut the grass and clean-up litter on the Interstate and state routes
- Oversaw the complete restoration of Camellia Gardens Park
- Saved enough money out of State Row Contract to purchase a new tractor and mower
- Repaired 10 cemetery's walls at Rose Hill Cemetery and began Gate House roof improvements.
- Set up a Community Garden in Village Green neighborhood
- Worked with many community volunteer programs on major clean-ups around the City to promote community involvement
- Director Steve Lawson, won the State of Georgia Public Work Employee of the Year



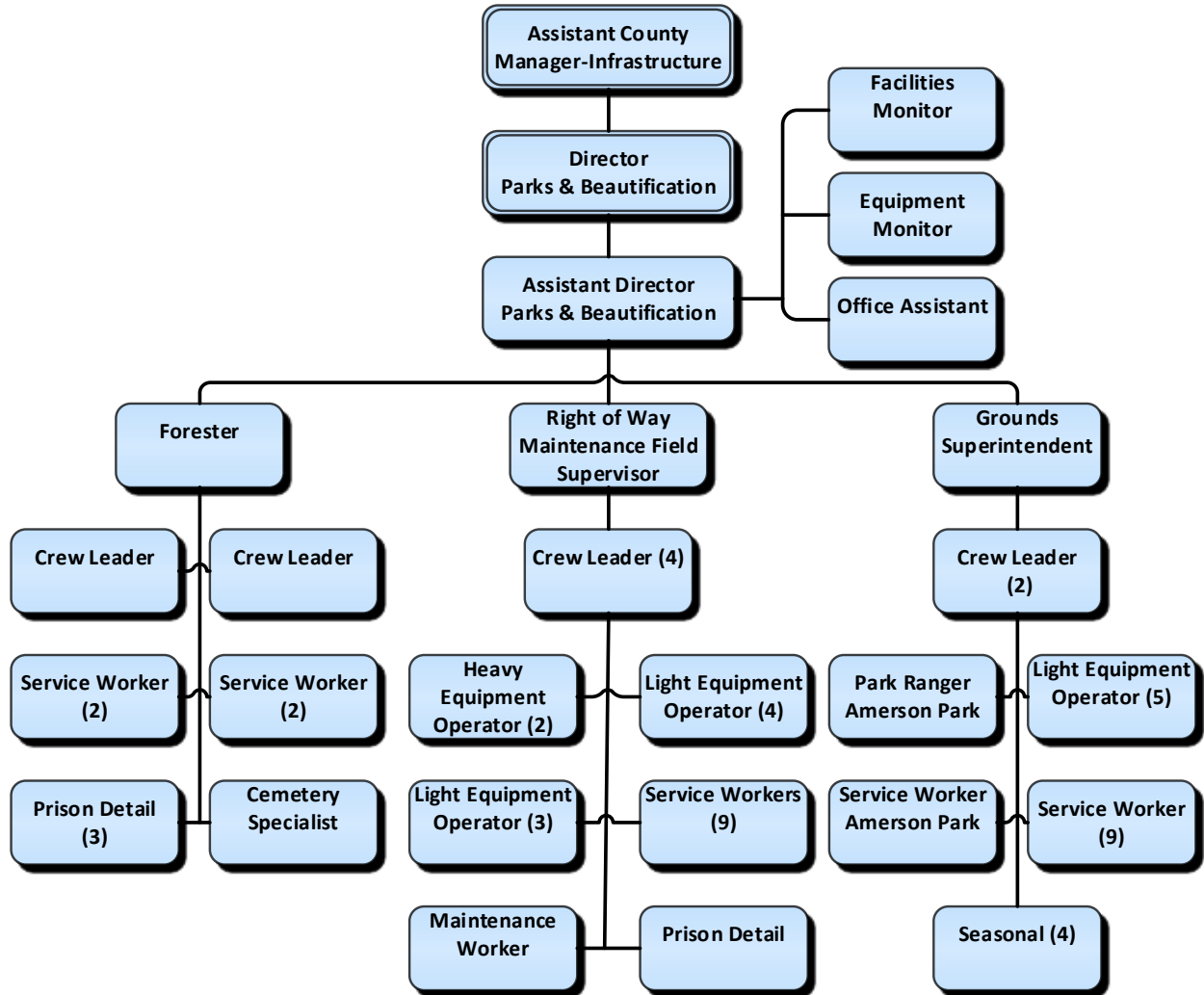
#### Goals for 2015

- Complete the landscape improvements for the downtown area including Poplar Street tree wells and the removal of all the cobblestones on Cherry Street and replanting of the beds.
- Complete a plan to take over the maintenance of Amerson Waterworks Park in The Spring of 2015.
- Complete the landscape improvements to Rose Hill Cemetery.
- Use recycled cobblestones to complete for a turnaround at the Bond Monument in Rose Hill
- Plant 250 hardwood trees throughout the county.
- To complete phase two of the Rosa Parks Square Master Plan
- Sign up at least 5 companies to partner with Macon Bibb to help maintain beautification projects.
- To complete the Coleman Hill Master Plan.



## General Fund Expenditures

### Parks & Beautification Organizational Chart



Crews use recycled cobblestones on new roundabout



Installation of the "I Love Macon" Sign



Amerson Park Sidewalk Improvements



## 2015 Annual Budget

### General Fund Expenditures

#### County Extension Office

|                     | Actual           |                  | Budget           |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2012             | 2013             | Adjusted         | Projected        | Adopted          |
|                     |                  |                  | 2014             | 2014             | 2015             |
| Salaries & Benefits | \$150,369        | \$159,058        | \$172,480        | \$166,509        | \$170,400        |
| Operating           | \$76,640         | \$76,116         | \$93,669         | \$85,493         | \$102,000        |
| Operating Equipment | \$99             | \$0              | \$7,626          | \$7,937          | \$1,300          |
| <b>Total</b>        | <b>\$227,108</b> | <b>\$235,174</b> | <b>\$273,775</b> | <b>\$259,939</b> | <b>\$273,700</b> |

#### Description

The Macon-Bibb County Cooperative Extension Office delivers researched based information from the University of Georgia to area residents. The department is organized into four program areas including Agriculture and Natural Resources (ANR), Family and Consumer Sciences (FACS), 4-H and Youth, and the Expanded Food and Nutrition Education Program (EFNEP). Educational opportunities are offered to residents through formal programming, telephone consultation, office consultation, site visits, newsletters, news articles, exhibits and collaborations with community agencies. Publications and laboratory services are also available for Macon-Bibb County residents.

#### Budget Highlights

The 2015 budget is relatively unchanged from the prior year. Approved operating equipment includes replacement of a computer and software. The majority of the operating costs includes office rental and applicable utilities (phone lines, electricity, data, etc.). There are 2 full time and one part time approved county paid positions, five employees that receive a county supplement, and four positions that are paid entirely by federal and/or state funding.



#### Accomplishments for 2014

- Over 21,000 educational contacts made by Macon-Bibb County Extension
- More than 650 soil, water, and plant samples from Bibb County were submitted to University of Georgia labs for analyses
- Over 28,000 newsletters were distributed with research based information related to health, nutrition, gardening, and youth development
- Extension staff delivered 12,308 hours of educational programming to our residents on a wide range of topics
- Macon-Bibb Cooperative Extension Volunteers donated \$90,000+ in hours and mileage as they supported our programs (as calculated by [www.independentsector.org](http://www.independentsector.org))
- 759 Bibb County residents walked 180,565 miles in their pursuit to become more active during Walk Georgia

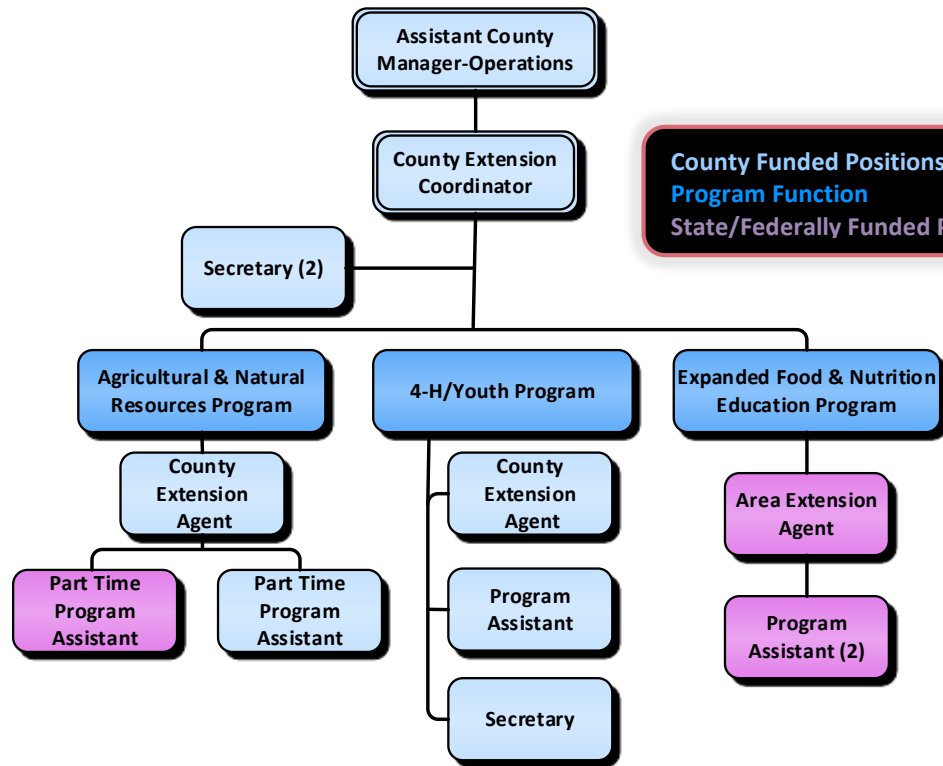
#### Goals for 2015

- Extend lifelong learning to Macon-Bibb residents through unbiased, research-based education in agriculture, the environment, youth and families through one-on-one contact, phone calls, site visits, educational programs, exhibits and mass media.
- Improve health and decrease obesity for Macon-Bibb residents through Walk Georgia.
- Enhance the Extension Service through the use of trained Master Gardeners as volunteers.
- Provide educational, enriching alternatives for youth ages 9-19 that promote their personal development through classes on social skills, leadership and citizenship growth, health and wellness, community service projects, and camping experiences.
- Educate limited resource families on proper nutrition choices to improve community health.



## General Fund Expenditures

### County Extension Office Organizational Chart



**County Funded Positions**  
**Program Function**  
 State/Federally Funded Positions



4-H'ers learn about the dangers of alcohol abuse



My Garden, My Plate School Garden Project



Recognition of Walk Georgia participants

| <b>Performance Measurements</b>  | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Actual</b> | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Projected</b> |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| Estimated Value of Master Gardener and Master Naturalist volunteer hours | \$73,174                  | \$75,346                  | \$76,000                  | \$78,000                     |
| Students enrolled in 4-H   | 957                       | 888                       | 1,118                     | 1,200                        |
| District Project Achievement   | 50                        | 53                        | 62                        | 65                           |
| Active Walk Georgia Participants (10 miles/week)                         | 430                       | 759                       | 420                       | 600                          |
| Adults in Limited Resource Families Program                              | 138                       | 194                       | 200                       | 200                          |
| Adults Graduated from Limited Resource Families Program                  | 203                       | 156                       | 175                       | 180                          |



## 2015 Annual Budget

### General Fund Expenditures

#### Business Development Services

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$1,078,783        | \$1,075,105        | \$1,243,987        | \$1,225,791        | \$1,840,300        |
| Operating           | \$136,994          | \$167,492          | \$148,819          | \$118,480          | \$233,600          |
| Operating Equipment | \$324              | \$80,396           | \$86,427           | \$48,139           | \$0                |
| <b>Total</b>        | <b>\$1,216,101</b> | <b>\$1,322,994</b> | <b>\$1,479,233</b> | <b>\$1,392,410</b> | <b>\$2,073,900</b> |

#### Description

The Macon-Bibb Business Development Services Department is comprised of three divisions: Building, Business License, and Property Maintenance. Some of the day to day operations include issuance of construction permits, plan reviews, and code inspections to ensure compliance on construction and property sites. This department also issues and collects revenue for occupational taxes and privilege licenses (alcohol, special events, etc.).

#### Budget Highlights

As of January 1, 2014, the Property Maintenance Division of ECD and the Business Licensing function of the former city Finance Department were transferred to the rebranded Business Development Services. As a result of this merger, the budget for this department increased by 40% from Adjusted 2014. There are 31 full time positions in this department. Fuel and rent were increased over prior years to account for the Code Enforcement personnel and vehicle costs.

#### Accomplishments for 2014

- Successful migration into consolidated government with personnel from Inspection and Fees, City Finance, and Macon ECD.
- Installation of new Community Development module with data conversion. Department now can track building permits and inspections, business licenses, and code enforcement cases within a single database.
- Migrated data and process from city/county business license, property maintenance, and planning and zoning functions.
- Procured portable tablet computers, with funds from a local grant, for all field inspectors to accommodate immediate entry into database. Future enhancements will allow instantaneous communication with contractors regarding permit status.
- Updated all ICC code books to reflect new January 1, 2014 changes.
- Hosted code change training for all field personnel.
- Represented Macon-Bibb at ICC code change hearings and at State Codes Advisory Committee meeting.
- Director appointed to SCAC task force to develop amendments to Property Maintenance and Existing Building Codes.

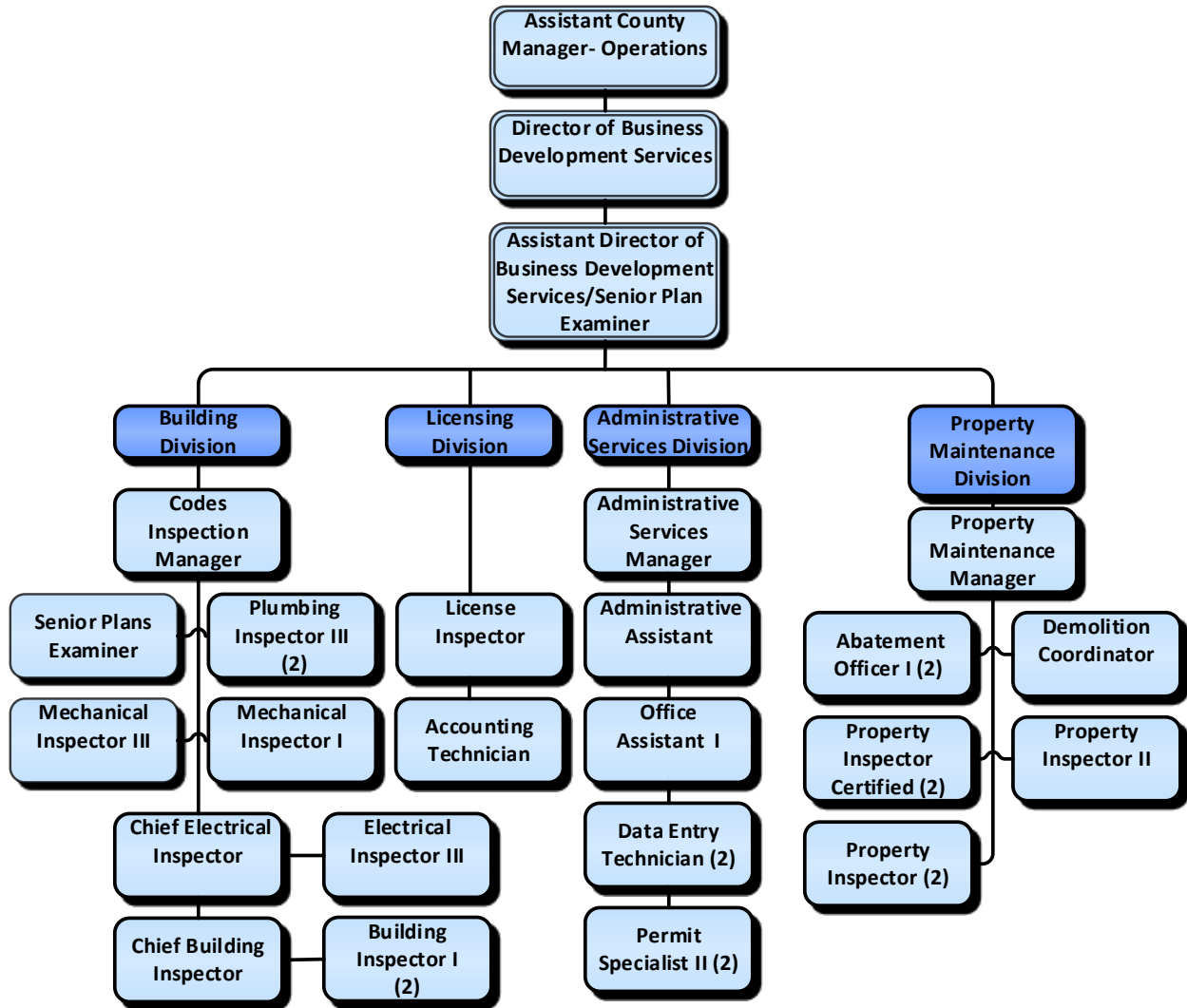
#### Goals for 2015

- Ensure the built environment of Macon-Bibb County provides the highest level of life safety and property protection to the citizens of Macon-Bibb.
- Ensure the business community in Macon-Bibb is properly licensed and regulated for the security of its customers and employees.
- Regulate business activities and locations within Macon-Bibb County, ensuring the safety of employees and customers, and the suitability of business locations within neighborhoods.
- Achieve these goals while providing the highest level of customer service to citizens, businesses, and the development community.



## General Fund Expenditures

### Business Development Services Organizational Chart





## 2015 Annual Budget

### General Fund Expenditures

#### Industrial & Urban Development

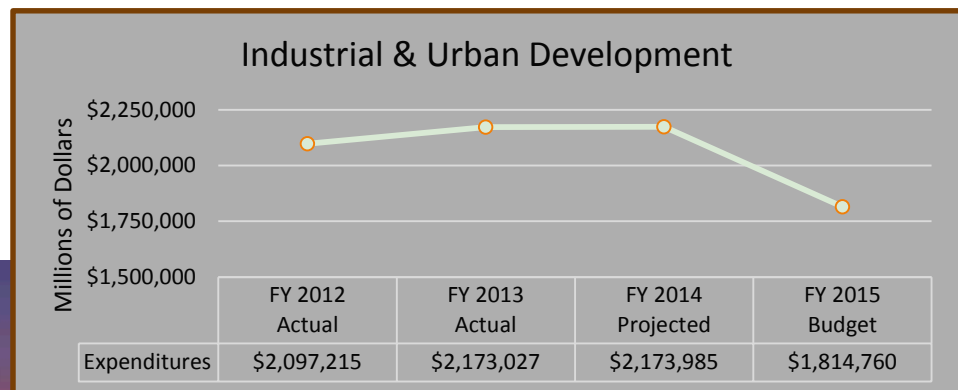
|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$2,097,215        | \$2,173,027        | \$2,176,829        | \$2,173,985        | \$1,814,760        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$2,097,215</b> | <b>\$2,173,027</b> | <b>\$2,176,829</b> | <b>\$2,173,985</b> | <b>\$1,814,760</b> |

#### Description

The Industrial and Urban Development appropriations are issued to other governmental entities and outside agencies for the purpose of attracting and retaining businesses and other interested parties to the Macon-Bibb area. The 2015 budget figure contains a 16.6% reduction from 2014. The largest appropriation lies with the Planning and Zoning Commission, which represents approximately 48.5% of this budget. Additionally, the Economic Development Authority will receive its appropriation from SPLOST funds for Economic Development to ease the strain on the General Fund.

The Industrial and Urban Development Budget includes the following agencies:

1. Planning and Zoning Commission - \$880,900
2. Urban Development Authority - \$48,360
3. Industrial Authority - \$424,600
4. Forestry Commission - \$7,000
5. Payne City - \$15,000
6. Land Bank Authority - \$202,400
7. Keep Macon-Bibb Beautiful - \$95,000
8. 21<sup>st</sup> Century Partnership - \$26,000
9. Historic Hills & Heights - \$67,500
10. Clean Air Coalition - \$38,000
11. NewTown Macon - \$10,000







## General Fund Expenditures

### Mulberry Street Parking Garage

|                     | Actual           |            | Budget     |            |            |
|---------------------|------------------|------------|------------|------------|------------|
|                     | 2012             | 2013       | Adjusted   | Projected  | Adopted    |
|                     |                  |            | 2014       | 2014       | 2015       |
| Salaries & Benefits | \$0              | \$0        | \$0        | \$0        | \$0        |
| Operating           | \$119,684        | \$0        | \$0        | \$0        | \$0        |
| Operating Equipment | \$0              | \$0        | \$0        | \$0        | \$0        |
| <b>Total</b>        | <b>\$119,684</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**Description**

The Mulberry Street Parking Garage was built in 1980, replacing a blighted area. This parking garage is located in Downtown Macon, and has 743 spaces. The City of Macon took over the administration of this facility in 1993, and the revenue and expenses were folded into an enterprise fund in FY 2013. This department is shown for historical purposes only. The operating budget and revenue are located in the Enterprise Funds section of the budget book.

An exterior view of the Mulberry Street Garage.





## 2015 Annual Budget

### General Fund Expenditures

#### Debt Service

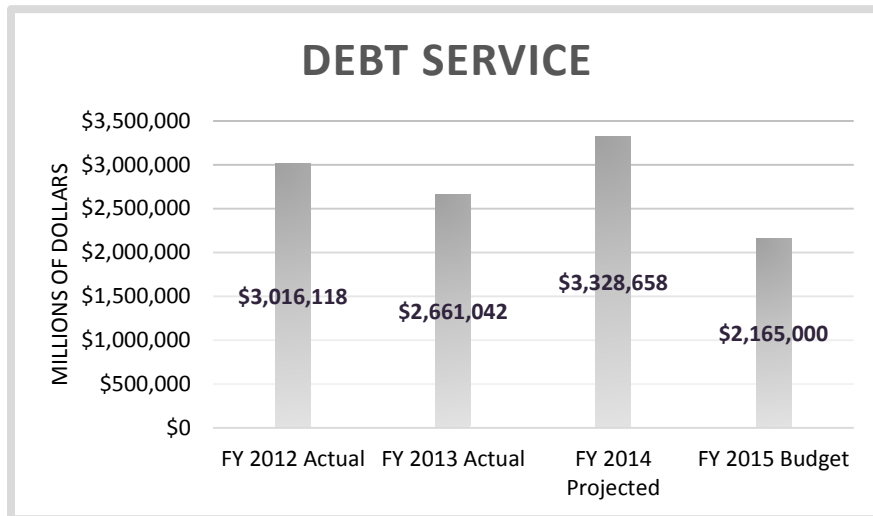
|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted           | Projected          | Adopted            |
|                     |                    |                    | 2014               | 2014               | 2015               |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$3,016,118        | \$2,661,042        | \$3,139,766        | \$3,328,658        | \$2,165,000        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$3,016,118</b> | <b>\$2,661,042</b> | <b>\$3,139,766</b> | <b>\$3,328,658</b> | <b>\$2,165,000</b> |

#### Description

General Fund Debt Service includes Macon-Bibb's payments for major lease purchase agreements, guaranteed revenue debt, revenue bonds, and other long-term liabilities.

Budgeted Debt Obligations include:

1. Principal Bass Pro - \$1,000,000
2. Principal Georgia Land Conservation - \$18,000
3. Interest Convention/Hotel 2007 - \$420,300
4. Interest UDA Series 2013A - \$265,000
5. Interest UDA Series 2013B - \$110,200
6. Interest BB&T Capital Lease - \$17,000
7. Interest GMA Capital Lease - \$299,300
8. Interest Georgia Land Conservation - \$1,500
9. Fiscal Agent's Paying Fees - \$8,500
10. Fiscal Agent's Lease Pool Adm Exp - \$25,200





## 2015 Annual Budget

### General Fund Expenditures

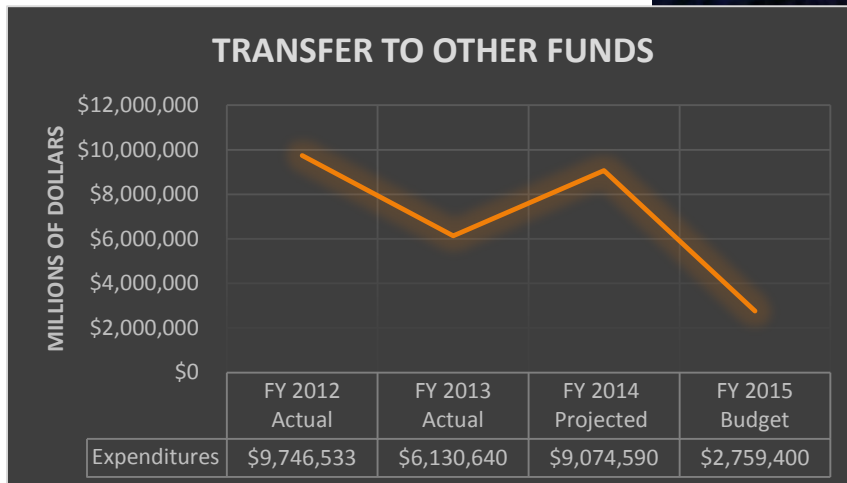
#### Transfer to Other Funds

|                     | Actual             |                    | Budget             |                    |                    |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | 2012               | 2013               | Adjusted 2014      | Projected 2014     | Adopted 2015       |
|                     |                    |                    |                    |                    |                    |
| Salaries & Benefits | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating           | \$9,746,533        | \$6,130,640        | \$6,801,902        | \$9,074,590        | \$2,759,400        |
| Operating Equipment | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>        | <b>\$9,746,533</b> | <b>\$6,130,640</b> | <b>\$6,801,902</b> | <b>\$9,074,590</b> | <b>\$2,759,400</b> |

#### Description

Transfers from the General Fund to other funds are principally to provide additional financial support for the operations and programs of those funds, or to meet legal requirements. There were several large transfers to other funds halfway through FY 2014 to assist departments that were reorganized from the consolidation

1. Drug Abuse Treatment & Education - \$53,300
2. Enhanced 911 - \$215,000
3. Special Sanitation - \$28,000
4. Solid Waste Collection & Disposal - \$902,600
5. Airport - \$868,700
6. Bowden Golf Course - \$366,800
7. Tobesofkee Recreation Area - \$225,000
8. OPEB - \$100,000



Aerial View of Bowden Golf Course



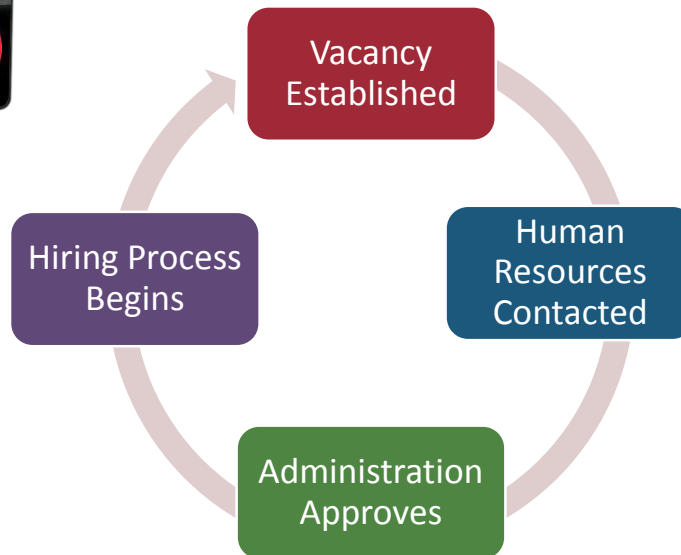
## General Fund Expenditures

### Vacancy Factor

|                     | Actual     |            | Budget        |                |                     |
|---------------------|------------|------------|---------------|----------------|---------------------|
|                     | 2012       | 2013       | Adjusted 2014 | Projected 2014 | Adopted 2015        |
|                     |            |            |               |                |                     |
| Salaries & Benefits | \$0        | \$0        | \$0           | \$0            | -\$3,063,200        |
| Operating           | \$0        | \$0        | \$0           | \$0            | \$0                 |
| Operating Equipment | \$0        | \$0        | \$0           | \$0            | \$0                 |
| <b>Total</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>    | <b>\$0</b>     | <b>-\$3,063,200</b> |

**Description**

The goal of the vacancy factor calculation is to project budget savings reasonably expected from staff turnover in the 2015 fiscal year. There is budgeted vacancy factor of approximately \$3.06 million that was developed to balance the expenditures to the revenues, and is a crucial component to maintaining a balanced budget for FY 2015. This vacancy factor represents 4% of general employees' salaries. In order to meet the anticipated vacancy factor, a uniform process must be developed and utilized by all Macon-Bibb entities when making the decision to hire or promote vacancies.





## 2015 Annual Budget

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### Enterprise Funds

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

#### **Major Proprietary Funds**

##### Solid Waste Management Fund

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

##### Airport Enterprise Fund

Accounts for the activities of the municipal airport in the City of Macon.

##### Lake Tobesokfee

Accounts for the operation and maintenance of a recreation facility on Lake Tobesofkee located in Macon-Bibb County.

##### Special Sanitation Fund

Accounts for the garbage fees received from citizens for waste removal. This fee is collected from those residents that are located in the area that was the unincorporated part of Bibb County prior to consolidation. This service is provided through a contract with a private contractor.

#### **Non-Major Proprietary Funds**

##### Bowden Golf Course Fund

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

##### Mulberry Parking Garage

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

##### Centreplex

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



## 2015 Annual Budget

### Enterprise Funds

#### Summary of activities

|                                  | 2012<br>Audit        | 2013<br>Audit       | 2014<br>Budget     | 2014<br>Projected    | 2015<br>Budget       |
|----------------------------------|----------------------|---------------------|--------------------|----------------------|----------------------|
| <b>Solid Waste</b>               |                      |                     |                    |                      |                      |
| Revenues                         | \$ 5,955,839         | \$ 8,794,646        | \$ 7,944,065       | \$ 6,816,500         | \$ 7,106,500         |
| Expenditures                     | 9,416,445            | 6,077,603           | 7,841,565          | 8,114,883            | 8,689,100            |
| Change in Net Position           | <u>(\$3,460,606)</u> | <u>\$ 2,727,043</u> | <u>\$ 102,500</u>  | <u>(\$1,298,383)</u> | <u>(\$1,582,600)</u> |
| <b>Airport</b>                   |                      |                     |                    |                      |                      |
| Revenues                         | \$1,488,843          | \$2,068,628         | \$ 2,328,060       | \$1,528,000          | \$1,512,300          |
| Expenditures                     | 1,690,816            | 1,531,259           | 2,181,900          | 2,438,100            | 2,380,700            |
| Transfer In/(Out)- Net           | 746,971              | ( 180,344)          | \$0                | \$0                  | (868,400)            |
| Change in Net Position           | <u>\$ (948,944)</u>  | <u>\$ 524,335</u>   | <u>\$ 146,160</u>  | <u>\$ (910,390)</u>  | <u>-0-</u>           |
| <b>Bowden</b>                    |                      |                     |                    |                      |                      |
| Revenues                         | \$ 588,350           | \$ 648,924          | \$ 744,500         | \$ 670,400           | \$ 732,000           |
| Expenditures                     | 576,753              | 648,924             | 744,500            | 754,350              | 732,000              |
| Transfer In/(Out)- Net           | \$0                  | 564,447             | \$0                | \$0                  | \$0                  |
| Change in Net Position           | <u>\$ 11,597</u>     | <u>\$ 564,447</u>   | <u>\$ 58,500</u>   | <u>\$ (83,950)</u>   | <u>\$ .0</u>         |
| <b>Tobesofkee Recreation</b>     |                      |                     |                    |                      |                      |
| Revenues                         | \$ 715,074           | \$ 655,228          | \$ 661,080         | \$1,670,148          | \$782,700            |
| Expenditures                     | 1,411,210            | 1,450,901           | 1,519,889          | 1,325,084            | \$1,322,550          |
| Capital Contributions            | \$0                  | 526,967             | \$0-               | \$0                  | \$0                  |
| Transfer In/(Out)- Net           | 505,326              | 748,557             | 758,333            | \$0                  | \$643,848            |
| Change in Net Position           | <u>(\$190,810)</u>   | <u>\$ 479,851</u>   | <u>(\$100,476)</u> | <u>\$ 345,064</u>    | <u>\$103,998</u>     |
| <b>Special Sanitation Fund</b>   |                      |                     |                    |                      |                      |
| Revenues                         | \$ 2,829,592         | \$ 3,086,684        | \$3,156,320        | \$3,037,743          | \$3,100,200          |
| Expenditures                     | 2,635,960            | 2,708,638           | 2,802,667          | 2,683,261            | 2,900,000            |
| Transfer In/(Out)-Net            | (163,149)            | (163,149)           | (155,554)          | \$0                  | (163,000)            |
| Change in Net Position           | <u>30,483</u>        | <u>214,897</u>      | <u>\$ 198,099</u>  | <u>\$354,482</u>     | <u>\$ 37,200</u>     |
| <b>Mulberry Parking Garage</b>   |                      |                     |                    |                      |                      |
| Revenues                         | <b>Included</b>      | \$ 170,820          | \$ 174,000         | \$ 174,000           | \$ 174,000           |
| Expenditures                     | <b>in</b>            | 136,439             | 139,300            | 150,000              | 147,100              |
| Capital Contributions            | <b>General</b>       | 131,872             | \$0                | \$0                  | \$0                  |
| Change in Net Position           | <b>Fund</b>          | <u>\$ 166,253</u>   | <u>\$ 34,700</u>   | <u>\$ 23,800</u>     | <u>\$ 26,900</u>     |
| <b>Centreplex</b>                |                      |                     |                    |                      |                      |
| Revenues                         | <b>Information</b>   | \$1,783,427         | \$2,342,749        | \$1,846,097          | \$2,415,062          |
| Expenditures                     | <b>Not</b>           | 3,245,490           | 2,940,523          | 3,371,893            | 3,481,005            |
| Net loss before transfer         | <b>Available</b>     | (\$1,462,063)       | (\$597,774)        | (\$1,525,796)        | (\$1,065,943)        |
| Transfer From City of Macon      |                      | 1,360,663           | \$800,000          | \$1,495,345          | \$800,000            |
| Net Income(loss) for Fiscal Year |                      | <u>(\$101,400)</u>  | <u>\$202,226</u>   | <u>\$ 73,421</u>     | <u>(\$265,943)</u>   |



## 2015 Annual Budget

### Solid Waste Fund

This fund is comprised of two types of activities: Waste Collection and Waste Disposal (Landfill). In fiscal year 2015 the fund will rely on a transfer from the General Fund in order to operate. The combined budget below shows a substantial loss of the overall fund. The Solid Waste Fund will need to be monitored closely to try and make adjustments to make it self-sufficient. Some suggestions to achieve that goal include reviewing routes with Contractor routes to find efficiencies, raise landfill rates, raise garbage collection fees, implement vehicle maintenance and training programs and consideration of privatization.

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

| Account Title                   | Actual               |                    | Budget             |                      |                      |
|---------------------------------|----------------------|--------------------|--------------------|----------------------|----------------------|
|                                 | 2012                 | 2013               | Adjusted 2014      | Projected 2014       | Adpoted 2015         |
| <b>Waste Collection</b>         |                      |                    |                    |                      |                      |
| Revenue                         | \$5,096,948          | \$5,413,714        | \$4,945,000        | \$4,965,000          | \$4,965,000          |
| Expenditures                    | \$3,806,658          | \$5,634,993        | \$5,155,800        | \$5,310,200          | \$5,428,200          |
| <b>Net</b>                      | <b>\$1,290,290</b>   | <b>(\$221,279)</b> | <b>(\$210,800)</b> | <b>(\$345,200)</b>   | <b>(\$463,200)</b>   |
| <b>Disposal</b>                 |                      |                    |                    |                      |                      |
| Revenue                         | \$897,882            | \$3,442,613        | \$2,999,065        | \$1,851,500          | \$2,141,500          |
| Expenditures                    | \$5,648,779          | \$494,290          | \$2,788,265        | \$2,804,683          | \$3,260,900          |
| <b>Net</b>                      | <b>(\$4,750,897)</b> | <b>\$2,948,323</b> | <b>\$210,800</b>   | <b>(\$953,183)</b>   | <b>(\$1,119,400)</b> |
| <b>SW Net Change in Assets</b>  | <b>(\$3,460,607)</b> | <b>\$2,727,044</b> | <b>\$0</b>         | <b>(\$1,298,383)</b> | <b>(\$1,582,600)</b> |
| <b>Transfer in General Fund</b> |                      |                    |                    | <b>\$1,298,383</b>   | <b>\$1,582,600</b>   |
| <b>Beginning Assets</b>         | <b>\$3,232,339</b>   | <b>(\$228,268)</b> | <b>\$2,498,776</b> | <b>\$2,498,776</b>   | <b>\$2,498,776</b>   |
| <b>Ending Assets</b>            | <b>(\$228,268)</b>   | <b>\$2,498,776</b> | <b>\$2,498,776</b> | <b>\$2,498,776</b>   | <b>\$2,498,776</b>   |

#### Accomplishments for 2014

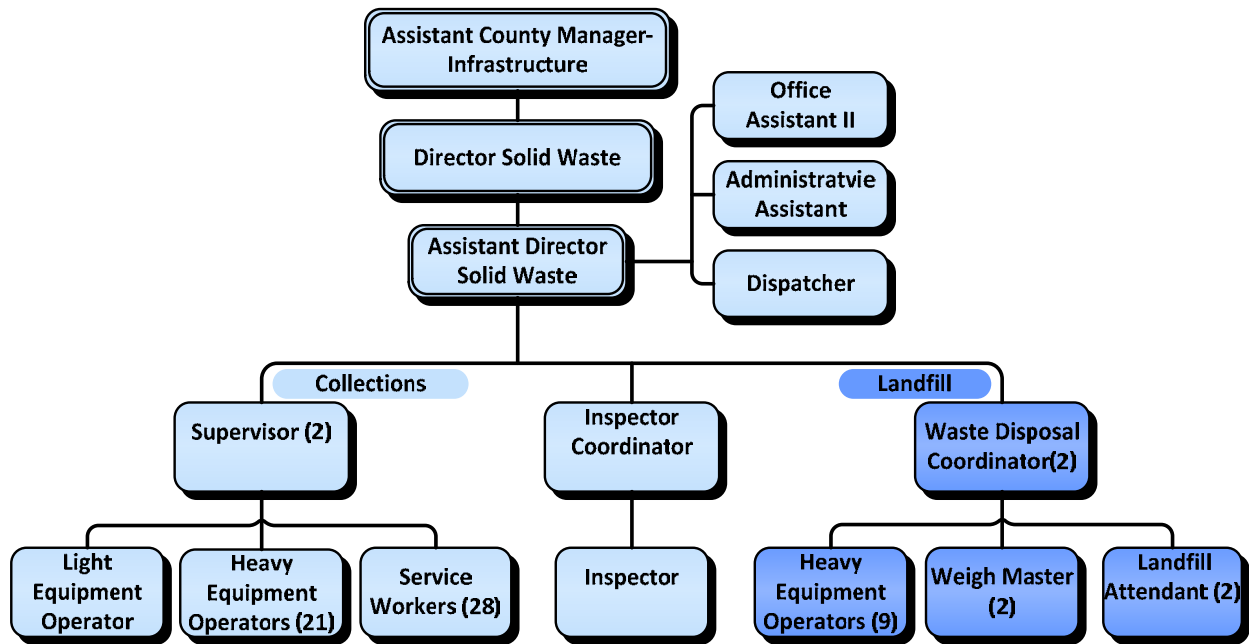
- A separate department from the Public Works Department with new Director
- Garbage and yard waste collected from over 26,000 homes every week
- Landfill disposed of 63,900 tons of solid waste garbage
- Recycled more than 550 tons of plastic, paper, newsprint, scrap metal and aluminum cans.
- Improved the Landfill site to comply with EPD rules and regulations.

#### Goals for 2015

- Develop a new Comprehensive Solid Waste Management Plan for the Macon-Bibb County consolidated government with goals and objectives for garbage collection, recycling and landfill disposal.
- Merge the garbage, yard waste and recycling collection systems together from the County and City into a new Macon-Bibb County collection system.
- Maintain compliance with EPD rules and regulations at the Walker Road Landfill.
- Increase recycling rates for residential curbside collection.
- Continue to support cleanup efforts in the neighborhoods and community events.



## Solid Waste Fund Organizational Chart



### Waste Collection

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





## 2015 Annual Budget

### Solid Waste Fund Waste Collection

Household garbage, yard trimmings, and recyclables are picked up weekly.  
**Monday – South Macon**                      **Wednesday – North Macon**  
**Thursday – East Macon**                      **Tuesday – West Macon**

#### Budget Highlights-SW Collections

A new Director was hired March of 2014. He is responsible for the Operations of both Collections and the Landfill. Previously the Director of Public Works was over this fund.

Vehicle Labor and Parts are substantial component of this department. Equipment such as large equipment and garbage trucks are necessary to complete services but are ageing and have created costlier repair needs. Funds were added to Repairs & Maintenance-Buildings to make some much needed roof repairs and general maintenance. Two employees were transferred from Public Works Administration: a dispatcher and an Administrative Assistant.

| SW-Collections<br>Account<br>Title | Actual             |                    | Adjusted<br>2014   | Budget             |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                    | 2012               | 2013               |                    | Projected<br>2014  | Adopted<br>2015    |
| <b>Collections</b>                 |                    |                    |                    |                    |                    |
| Revenues                           |                    |                    |                    |                    |                    |
| Fees                               | \$5,096,948        | \$5,413,714        | \$4,945,000        | \$4,965,000        | \$4,965,000        |
| Transfer from Gen Fund             | \$0                | \$0                | \$0                | \$0                | \$463,200          |
|                                    | <u>\$5,096,948</u> | <u>\$5,413,714</u> | <u>\$4,945,000</u> | <u>\$4,965,000</u> | <u>\$5,428,200</u> |
| Expenditures                       |                    |                    |                    |                    |                    |
| Salaries & Benefits                | \$2,347,947        | \$2,609,710        | \$2,536,600        | \$2,521,400        | \$2,537,100        |
| Operating                          | \$1,458,711        | \$3,025,283        | \$2,289,600        | \$2,459,200        | \$2,566,100        |
| Debt Payment                       | \$0                | \$0                | \$319,600          | \$319,600          | \$325,000          |
|                                    | <u>\$3,806,658</u> | <u>\$5,634,993</u> | <u>\$5,145,800</u> | <u>\$5,300,200</u> | <u>\$5,428,200</u> |
| Collections-Net(Loss)Gain          | \$1,290,290        | (\$221,279)        | (\$200,800)        | (\$335,200)        | \$0                |



Macon Bibb County employees collecting waste for recycling and disposal



## 2015 Annual Budget

### Solid Waste Fund Landfill

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

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

The landfill has a total liability for post-closure, as determined by consultants, of \$12.5 million. The estimated life of the Landfill is 8 years. The annual provision is \$340,000 to amortize the cost of post-closure. The last 8 years will an additional \$2,7520,000 to the post-closure funding. The landfill produces methane gas and sells it to Cherokee Brick for a nominal fee to assist in brick production.

#### **Budget Highlights**

Contractual expenses increased to include a study for Land Stabilization. Operating supplies increased to account for the purchase of fill dirt needed as cover material for the sites. In an effort to maintain roads, funds were included in Repair & Maintenance-Roads. The Landfill does have a lot of heavy equipment traffic which causes damage to the road system. Additional funds were included to keep the Landfill in compliance with EPA.

| SW-Landfill<br>Account<br>Title | Actual               |                    | Budget             |                    |                    |
|---------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
|                                 | 2012                 | 2013               | Adjusted<br>2014   | Projected<br>2014  | Adopted<br>2015    |
| <b>Revenues</b>                 |                      |                    |                    |                    |                    |
| Fees                            | \$798,705            | \$1,907,559        | \$2,893,865        | \$1,851,500        | \$1,891,500        |
| FEMA                            | \$0                  | \$1,535,054        | \$0                | \$0                | \$0                |
| Transfer from Gen Fund          | \$0                  | \$0                | \$0                | \$0                | \$1,119,400        |
| BB&T/MWA                        | \$99,177             | \$0                | \$105,200          | \$0                | \$250,000          |
|                                 | <u>\$897,882</u>     | <u>\$3,442,613</u> | <u>\$2,999,065</u> | <u>\$1,851,500</u> | <u>\$3,260,900</u> |
| <b>Expenditures</b>             |                      |                    |                    |                    |                    |
| Salaries & Benefits             | \$569,723            | \$645,710          | \$657,900          | \$667,400          | \$682,500          |
| Operating                       | \$5,079,055          | (\$151,420)        | \$1,683,432        | \$1,792,850        | \$2,000,900        |
| Capital                         | \$0                  | \$0                | \$105,200          | \$0                | \$250,000          |
| Debt Payment                    | \$0                  | \$0                | \$344,433          | \$344,433          | \$327,500          |
|                                 | <u>\$5,648,778</u>   | <u>\$494,290</u>   | <u>\$2,790,965</u> | <u>\$2,804,683</u> | <u>\$3,260,900</u> |
| Landfill-Net(Loss)Gain          | <u>(\$4,750,896)</u> | <u>\$2,948,323</u> | <u>\$208,100</u>   | <u>(\$953,183)</u> | <u>\$0</u>         |



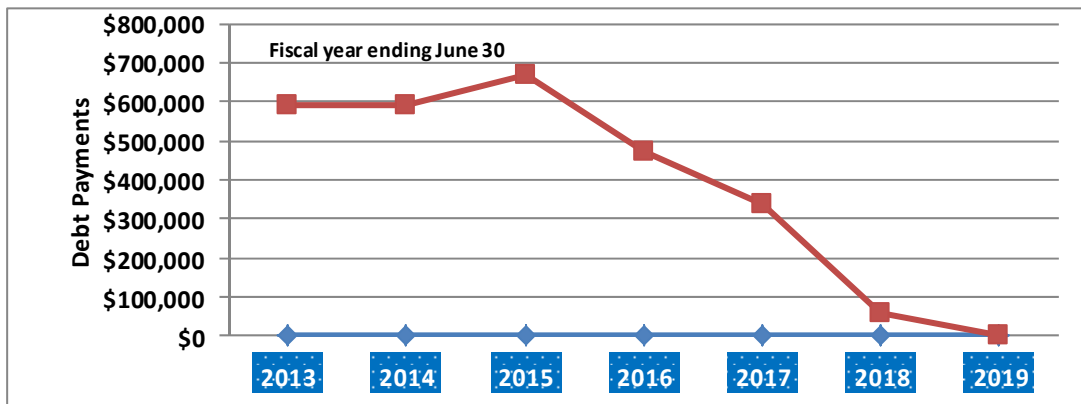


## 2015 Annual Budget

### Solid Waste Fund Solid Waste Debt-BB&T

| Collections          | Payments Due Nov of each year |                   |                   |                   |
|----------------------|-------------------------------|-------------------|-------------------|-------------------|
|                      | BY 14/15<br>P&I               | BY 15/16<br>P & I | By 16/17<br>P & I | BY 17/18<br>P & I |
| Garbage Trucks - 1   | \$31,080                      | Paid in Full      | Paid in Full      | Paid in Full      |
| Garbage Trucks - 3   | \$62,159                      | Paid in Full      | Paid in Full      | Paid in Full      |
| Garbage Trucks - 5   | \$155,199                     | \$155,199         | \$155,199         | Paid in Full      |
| Knuckle Boom Truck   | 21,140                        | Paid in Full      | Paid in Full      | Paid in Full      |
| Crew Cab             | \$5,022                       | \$5,022           | \$5,022           | Paid in Full      |
| F-350 Dump Truck     | \$7,749                       | \$7,749           | \$7,749           | Paid in Full      |
| Short Bed Truck      | \$3,131                       | \$3,131           | \$3,131           | \$3,131           |
| Rear Load Refuse Trk | 32,363                        | 32,363            | 32,363            | 32,363            |
| Roll Out Cart        | \$528                         | \$528             | \$528             | \$528             |
| Roll Out Cart        | \$18,328                      | \$18,328          | \$18,328          | \$18,328          |
|                      | \$336,699                     | \$222,321         | \$222,320         | \$54,350          |

| Landfill                | Payments Due Nov of each year |                   |                   |          |
|-------------------------|-------------------------------|-------------------|-------------------|----------|
|                         | BY 14/15<br>P&I               | BY 15/16<br>P & I | BY 16/17<br>P & I |          |
| Bulldozer               | \$59,956                      | Paid in Full      | Paid in Full      |          |
| Roll-Off Truck          | \$22,000                      | Paid in Full      | Paid in Full      |          |
| Tractor Mower           | \$4,387                       | \$4,387           | Paid in Full      |          |
| Articulated Dump Truck  | \$70,138                      | \$70,138          | \$70,138          |          |
| Tractor Mower           | \$4,387                       | \$4,387           | Paid in Full      |          |
| Hydraulic Excavator     | \$45,672                      | \$45,672          | \$45,672          |          |
|                         | \$206,540                     | \$124,584         | \$115,810         |          |
| MWA                     | \$125,000                     | \$125,000         | Paid in Full      |          |
| Total Landfill Debt Due | \$668,240                     | \$471,905         | \$338,130         | \$54,350 |



As indicated in the above chart the Solid Waste Fund will be out of debt July 1, 2019. The Spike in debt in 2015 is for payments to the Macon-Bibb Water Authority for loans to help pay for needed upgrades.



## 2015 Annual Budget

### Airport Enterprise Fund

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

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

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

The Macon Downtown Airport is home to a number of recreational flyers and caters to the community's general aviation needs. Activities ranging from flight training to medical flights take place at the airport on a routine basis. This airport provides over 60 area jobs and generates a total annual economic impact of just over \$7,000,000. The Airports are funded under Macon-Bibb County's Airport Enterprise Fund and sustain their operations through the collection of rent, landing fees, and aviation fuel fees from the airport tenants and users. Major Capital Improvements to the airports are funded by the FAA Airport Improvement Program and the Georgia Department of Transportation Aviation Programs.



#### Accomplishments for 2014

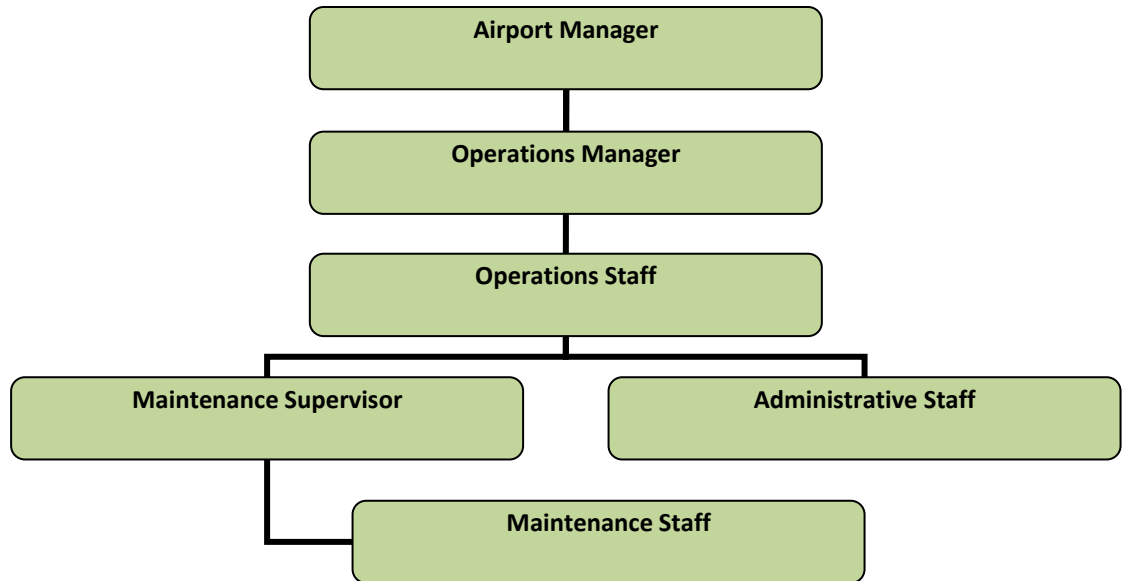
- Successfully completed the FAA Part 139 Airfield Inspection with zero discrepancies for the third straight year.
- Increased Airline and Non-Aviation Revenues.
- Increased the annual number of Aircraft Enplanements for the first time in nearly 10 years.

#### Goals for 2015

- Implement recommendations of the recently completed Airport Master Plan
- Develop Macon-Bibb County downtown airport
- Develop Non-aviation revenue sources
- Work with current and future air carriers to develop additional air service business
- Update and establish airport guiding documents



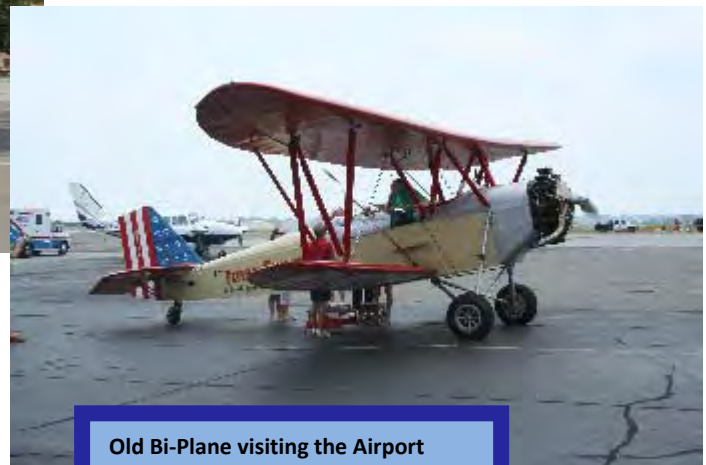
### Airport Enterprise Fund



Airport staffing is a contractual arrangement with TBI, Inc.



Lowe Aviation, the FBO at the Middle Georgia Regional Airport (Macon)



Old Bi-Plane visiting the Airport



## 2015 Annual Budget

### Airport Enterprise Fund

#### Budget Highlights

The TBI contract was increased to cover the cost of 13 employees, an increase of 2 from the 2014 budget, with all other expenses remaining constant. The General Fund budgeted to transfer funds to the Airport to cover any deficit. The projected change in net assets will change to reflect the funds transferred in from the General Fund but will not have an accurate number until the audit is complete.

| Account<br>Title                     | Actual             |                    | Adjusted<br>2014   | Budget             |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2012               | 2013               |                    | Projected<br>2014  | Adopted<br>2015    |
| <b>Revenues</b>                      |                    |                    |                    |                    |                    |
| Operating                            | \$1,387,571        | \$2,039,300        | \$2,328,060        | \$1,528,000        | \$1,512,300        |
| Transfer Gen Fund                    | \$0                | \$0                | \$0                | \$0                | \$868,400          |
| Intergovernmental                    | \$101,272          | \$29,328           | \$0                | \$0                | \$0                |
|                                      | <u>\$1,488,843</u> | <u>\$2,068,628</u> | <u>\$2,328,060</u> | <u>\$1,528,000</u> | <u>\$2,380,700</u> |
| <b>Expenditures</b>                  |                    |                    |                    |                    |                    |
| Operating                            | \$1,471,251        | \$1,531,259        | \$1,479,300        | \$1,514,500        | \$1,586,600        |
| Debt Payments                        | \$219,565          | \$193,378          | \$702,600          | \$757,790          | \$699,100          |
| Transfer in/out                      | \$746,971          | (\$180,344)        | \$0                | \$0                | \$0                |
| Capital                              | \$0                | \$0                | \$0                | \$166,100          | \$95,000           |
|                                      | <u>\$2,437,787</u> | <u>\$1,544,293</u> | <u>\$2,181,900</u> | <u>\$2,438,390</u> | <u>\$2,380,700</u> |
| Change in net assets                 | (\$948,944)        | \$524,335          | \$146,160          | (\$910,390)        | \$0                |
| Net Assets-Beginning                 | \$16,646,180       | \$15,697,236       | \$16,221,571       | \$16,221,571       | \$15,311,181       |
| Net Assets-Ending                    | \$15,697,236       | \$16,221,571       | \$16,367,731       | \$15,311,181       | \$15,311,181       |
| <b>Capital Projects - Grant Paid</b> |                    |                    |                    |                    |                    |
| N Ramp Rehab & Rd Reloc              | \$0                | \$0                | \$0                | \$0                | \$1,752,000        |
| Crack Seal Rwy D & South Ramp        | \$0                | \$0                | \$0                | \$0                | \$1,117,000        |
| Envir Assessment Rwy-Dwtwn           | \$0                | \$0                | \$0                | \$0                | \$50,000           |
| New Government Transfer              | \$0                | \$0                | \$1,078,000        | \$0                | \$0                |
| Total Capital Projects               | <u>\$0</u>         | <u>\$0</u>         | <u>\$1,078,000</u> | <u>\$0</u>         | <u>\$2,919,000</u> |

| <b>Performance Measures<br/>(based on calendar years)</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014 (projected)</b> |
|---|-------------|-------------|-------------|-------------------------|
| Annual Aircraft Operations                                | 17,209      | 18,038      | 18,980      | 19,000                  |
| Airline Passengers per year                               | 917         | 843         | 1,455       | 1,600                   |



## 2015 Annual Budget

### Bowden Golf Club Fund

Bowden Golf Club is an 18-hole golf course that opened in 1940. It is the second oldest golf course in the Macon-Bibb County area. Bowden can provide a challenge for players of any ability, with four sets of tees on each hole, ranging in length from 4,940 to 6,626 yards. The Club provides a full service golf facility to the public for individual play, team play, group outings, tournaments, and special events at affordable rates. In addition, Bowden golf club offers a pro shop, a full length driving range, practice bunkers, putting greens and a chipping area.

The organization is unique in that it operates like a business in what is known in the governmental sector as an Enterprise Fund. The goal is to avoid transferring funds from the General Fund and the Club is making an effort to generate sufficient revenues to cover the operational and capital improvement costs along with debt service. It is important to maintain and manage the fund in a fiscally responsible manner so the users of the golf club not only support the daily operations but also the capital improvements needed to keep it a highly competitive course. The course is projected in fiscal year 2015 to operate with a contribution from the General Fund in order to keep the Club operational.

In fiscal year 2013, the golf course underwent irrigation upgrades substantially improving the quality of play through better grass and greens. Also the Club introduced a Disc Golf Course on the old, no longer used executive 9-hole course. This has increased Bowden's visibility in the community, brings a championship style course, and provides additional revenue. The major improvements for the course were provided by a special local option sales tax of \$600,000.

#### Weekend Green Fees and Carts for 18 Holes

| <u>Course</u>                   | <u>Rates</u> | <u>Course</u>               | <u>Rates</u> |
|---------------------------------|--------------|-----------------------------|--------------|
| Bowden Golf Club                | \$27         | Barrington Hall Golf Course | \$25         |
| Lake Jonesco Golf Course        | \$25         | Healy Point Country Club    | \$55         |
| Forsyth                         | \$26         | River Forest Golf Club      | \$65         |
| Oakview                         | \$32         | Brickyard at Riverside      | \$75         |
| International at Warner Robbins | \$30         | Idle Hour Country Club      | \$90         |

#### Accomplishments in 2014

- Rebuilt pump station
- Implemented a new greens care program
- Repaired erosion in playable areas
- Limbed up trees in playable area and cleared 3 acres of underbrush
- Added soil under trees to cover exposed roots
- Added cart charger mounting system to cart barn
- Replaced batteries in golf carts and repaired the carts
- Organized a junior and adult golf clinics
- Rounds increased by 467 compared to last quarter

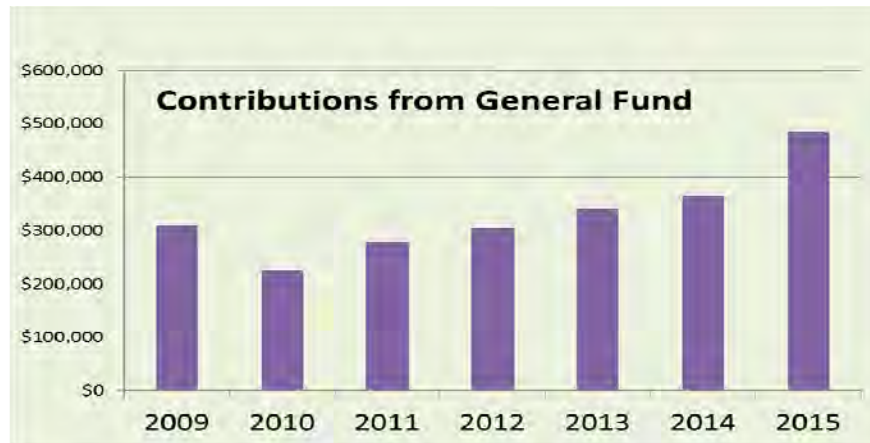


## 2015 Annual Budget

### Bowden Golf Club Fund

#### Goals for 2015

- Add drainage to #14 green-side bunkers.
- Re-grade and re-grass eroded areas of play on #14 and #15
- Transplant long leaf pines in areas mature pines have died
- Continue limbing up trees, reducing shade and enhancing irrigation coverage
- Clear underbrush in native areas to improve aesthetics and air movements
- Add parking area behind driving range tee to reduce the golfer tendency to park on grass

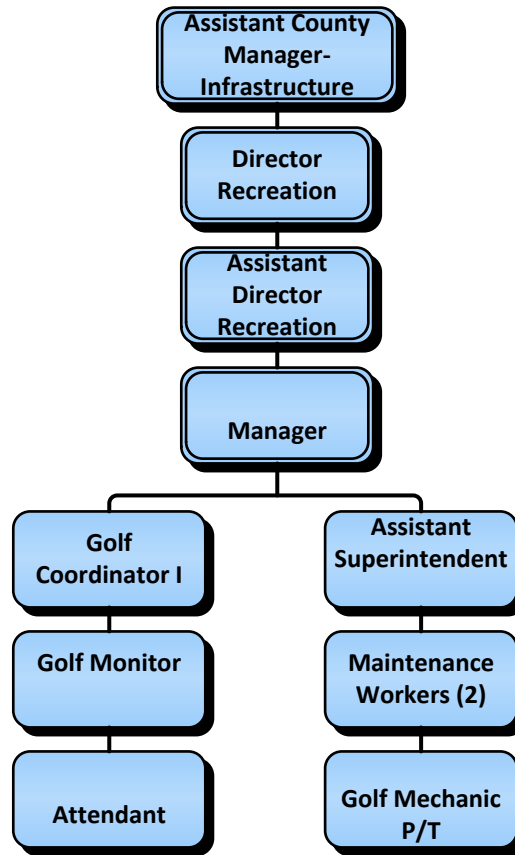






## Bowden Golf Club Fund

### Organizational Chart



## **BOWDEN GOLF CLUB**





## 2015 Annual Budget

### Bowden Golf Club Fund

#### Budget Highlights

Bowden increased fees by \$1-2 in fiscal year 2014 for each type of play. This small increase will assist in the effort to reduce dependency on the General Fund and ensure that Bowden gets all of the resources it needs to improve, but also maintain a good quality of play. Pension costs have generated an increase in benefits. Additional seasonal staff will be needed to assist with the increase of play on the course. Repairs and maintenance are anticipated to increase due to the age of the golf carts and the need to keep them operational. Once the debt for the carts are paid in full in the 2015 fiscal year, it is anticipated that the carts will be sold and a lease arrangement will be developed for new carts. Building maintenance is for the pro shop, cart barn, and maintenance facility. Vehicle maintenance is for outside services for hydraulic repairs if needed. Contractual services increased due to the point of sale software. Debt will be paid in full in fiscal 2015. . The course has seven (7) full time employees, one (1) part time and four (4) seasonal employees.

| Account<br>Title              | Actual           |                    | Budget             |                    |                    |
|-------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                               | 2012             | 2013               | Adjusted<br>2014   | Projected<br>2014  | Proposed<br>2015   |
| <b>Revenues</b>               |                  |                    |                    |                    |                    |
| Fees                          | \$282,290        | \$308,294          | \$306,600          | \$303,000          | \$312,600          |
| Other                         | \$306,060        | \$340,630          | \$437,900          | \$367,400          | \$419,400          |
| <b>Total Revenues</b>         | <b>\$588,350</b> | <b>\$648,924</b>   | <b>\$744,500</b>   | <b>\$670,400</b>   | <b>\$732,000</b>   |
| <b>Expenditures</b>           |                  |                    |                    |                    |                    |
| Salaries & Benefits           | \$335,075        | \$351,991          | \$405,800          | \$384,500          | \$392,100          |
| Operating                     | \$241,678        | \$296,933          | \$282,400          | \$313,650          | \$288,100          |
| Capital                       | \$0              | \$0                | \$0                | \$0                | \$22,500           |
| Debt Payment                  | \$0              | \$0                | \$56,300           | \$56,200           | \$29,300           |
|                               | \$576,753        | \$648,924          | \$744,500          | \$754,350          | \$732,000          |
| <b>Change in Net Assets</b>   | <b>\$11,597</b>  | <b>\$0</b>         | <b>\$0</b>         | <b>(\$83,950)</b>  | <b>\$0</b>         |
| <b>Net Assets - Beginning</b> | <b>\$571,173</b> | <b>\$582,770</b>   | <b>\$1,147,217</b> | <b>\$1,147,217</b> | <b>\$1,063,267</b> |
| <b>Transfers</b>              | <b>\$0</b>       | <b>\$564,447</b>   | <b>\$58,500</b>    | <b>\$0</b>         | <b>\$0</b>         |
| <b>Net Assets - Ending</b>    | <b>\$582,770</b> | <b>\$1,147,217</b> | <b>\$1,205,717</b> | <b>\$1,063,267</b> | <b>\$1,063,267</b> |





## 2015 Annual Budget

### Lake Tobesofkee Recreational Fund

Lake Tobesofkee is a 1,750 acre, man-made lake with 36 miles of shoreline. Macon-Bibb County operates five (5) park areas that are located around the Lake shoreline. Claystone and Arrowhead Parks both have campgrounds, picnic areas, playgrounds, swimming areas, beaches, boat ramps, shelters, and pavilions for rental use. Claystone Park has a very popular Disc Golf course and Arrowhead Park has approximately 10 miles of walking/bike trail. Sandy Beach Park is a summer seasonal area that has facilities that include: swimming beach, playground, and pavilions for rent. This park is a favorite for company outings and special events. The Duck ponds and Flintrock are other day use areas with limited facilities. The department has 16 full time positions and 15 part-time/seasonal positions and is divided into three divisions: Law Enforcement, Maintenance and Gate Operators. The six Law Enforcement Rangers are post certified and sworn in by the Sheriff of Bibb County with the same authority of a Deputy Sheriff within the Tobesofkee Recreation Area.

#### **Accomplishments for 2014**

- Hosted or conducted several special, such as 19<sup>th</sup> Annual “Sparks Over the Parks”, 11<sup>th</sup> Annual Half Ironman Triathlon, 12<sup>th</sup> annual Special Olympics sailing regatta and 3<sup>rd</sup> annual Pro Hydro-X Tour.
- Completed major improvements to the picnic area near the east end of Claystone Beach which included placing 10 additional picnic tables and grills.
- Utilized Sandy Beach for several training sessions for Air Force Units.
- Continued excellent working relationships with DNR and the Macon-Bibb County Sheriff’s Office.
- Law Enforcement Rangers completed 40 hours of POST required training.

#### **Goals for 2015**

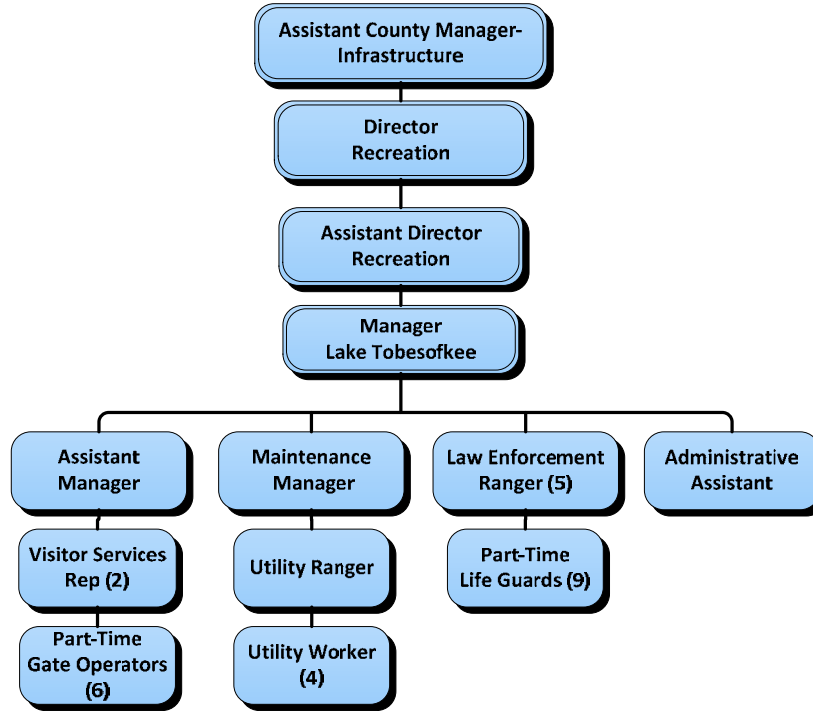
- Continue to repair, rebuild and improve facilities in all parks.
- Add additional parking and pavilion at Claystone Park.
- Add permanent office at Claystone Park.
- Continue to develop, attract, and maintain new and annual special events.
- Continue to improve employee training opportunities.
- Continue to provide a safe, family-oriented atmosphere at all of the parks on the lake.





2015 Annual Budget

**Lake Tobesofkee Recreational Fund**  
Organizational Chart



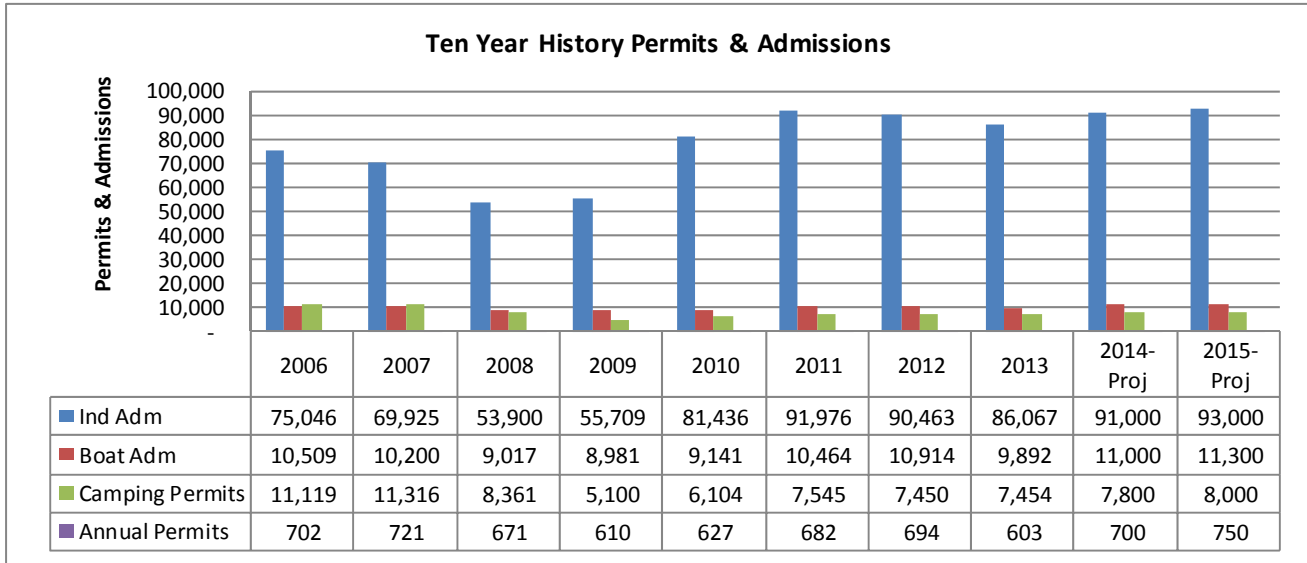
| Account Title           | Budget             |                  |                    |                  |                  |
|-------------------------|--------------------|------------------|--------------------|------------------|------------------|
|                         | Actual 2012        | Actual 2013      | Adjusted 2014      | Projected 2014   | Adopted 2015     |
| Revenues                |                    |                  |                    |                  |                  |
| Operating               | \$724,756          | \$1,187,468      | \$661,080          | \$733,053        | \$782,700        |
| Transfers In            | <u>\$505,326</u>   | <u>\$748,557</u> | <u>\$758,333</u>   | <u>\$937,961</u> | <u>\$643,848</u> |
| Total Revenues          | \$1,230,082        | \$1,936,025      | \$1,419,413        | \$1,670,148      | \$1,426,548      |
| Expenditures            |                    |                  |                    |                  |                  |
| Salaries & Benefits     | \$829,232          | \$865,951        | \$1,011,400        | \$931,329        | \$940,850        |
| Operating               | \$297,181          | \$322,835        | \$335,860          | \$314,712        | \$379,200        |
| Capital                 | \$284,797          | \$261,218        | \$86,800           | \$76,580         | \$2,500          |
| Debt Payment            | \$9,682            | \$6,170          | \$85,829           | \$2,463          | \$0              |
| Total Expenditures      | \$1,420,892        | \$1,456,174      | \$1,519,889        | \$1,325,084      | \$1,322,550      |
| Inc/(Dec) in Net Assets | <u>(\$190,810)</u> | <u>\$479,851</u> | <u>(\$100,476)</u> | <u>\$345,064</u> | <u>\$103,998</u> |



## 2015 Annual Budget

### Lake Tobesofkee Recreational Fund

As the chart indicates, Tobesofkee Park usage has remained constant over the last 5 years.



Fiscal Year Ending June 30<sup>th</sup>



There are activities for everyone from camping to boating to family picnics.



The campgrounds offer permanent charcoal grills and picnic tables for campers. All campsites in Claystone Park are paved and half the campsites are paved in Arrowhead Park. Each campground can handle any size recreational vehicle.



## 2015 Annual Budget

### Special Sanitation District Fund

This fund was established to account for waste collection and disposal services provided to the residents in what was the unincorporated area of Bibb County. Currently Macon-Bibb County contracts with a private contractor to collect and dispose of waste within that area. The contractor provides once-per-week pickup. Fees are collected by the Macon-Bibb County Tax Commissioner and remitted to the Finance Office.

| Account<br>Title              | Budget      |             |                  |                   |                 |
|-------------------------------|-------------|-------------|------------------|-------------------|-----------------|
|                               | Actual      |             | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
|                               | 2012        | 2013        |                  |                   |                 |
| Revenues                      |             |             |                  |                   |                 |
| Fees                          | \$2,829,511 | \$3,086,203 | \$3,156,120      | \$3,037,383       | \$3,100,000     |
| Interest                      | \$81        | \$481       | \$200            | \$360             | \$200           |
| Total Revenues                | \$2,829,592 | \$3,086,684 | \$3,156,320      | \$3,037,743       | \$3,100,200     |
| Expenditures                  |             |             |                  |                   |                 |
| Operating                     | \$2,635,960 | \$2,708,638 | \$2,802,667      | \$2,556,610       | \$2,900,000     |
| Transfers to/from Other Funds |             |             |                  |                   |                 |
| General Fund                  | (\$163,149) | (\$163,149) | (\$155,554)      | (\$127,914)       | (\$163,000)     |
| Fire Fund                     | \$0         | \$0         | \$0              | \$1,263           | \$0             |
|                               | (\$163,149) | (\$163,149) | (\$155,554)      | (\$126,651)       | (\$163,000)     |
| Total Expenditures            | \$2,799,109 | \$2,871,787 | \$2,958,221      | \$2,683,261       | \$3,063,000     |
| Increase in Net Assets        | \$30,483    | \$214,897   | \$198,099        | \$354,482         | \$37,200        |

#### Performance Measurements

|                             | 2010    | 2011    | 2012    | 2013     | 2014     | 2015-Est |
|-----------------------------|---------|---------|---------|----------|----------|----------|
| <b>Fees</b>                 |         |         |         |          |          |          |
| Push Carts                  | \$9.75  | \$9.75  | \$9.75  | \$12.75  | \$12.75  | \$12.75  |
| 4 Yd Dumpster (per pick up) | \$12.90 | \$12.90 | \$12.90 | \$77.89  | \$77.89  | \$77.89  |
| 8 Yd Dumpster (per pick up) | \$18.61 | \$18.61 | \$18.61 | \$113.39 | \$113.39 | \$113.39 |

|                | 2010   | 2011   | 2012   | 2013   | 2014   | 2015-Est |
|----------------|--------|--------|--------|--------|--------|----------|
| <b>Units</b>   |        |        |        |        |        |          |
| Push Carts     | 19,560 | 19,606 | 19,911 | 19,675 | 19,623 | 21,608   |
| 4 Yd Dumpster  | 14     | 14     | 14     | 14     | 13     | 14       |
| 8 Yd Dumpster  | 23     | 23     | 23     | 22     | 22     | 22       |
| 30 Yd Dumpster | 1      | 1      | 1      | 1      | 1      | 1        |



## 2015 Annual Budget

### Mulberry Street Parking Garage

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

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

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

#### Budget Highlights

Revenues and expenditures remain stable for the Mulberry Street Parking Garage. Because, it is operating as an Enterprise fund, the Mulberry Street Parking Garage is building a fund balance and is fully self-supportive.



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



## 2015 Annual Budget

### Mulberry Street Parking Garage

| Account Title        | Actual |           | Budget        |                |              |
|----------------------|--------|-----------|---------------|----------------|--------------|
|                      | 2012   | 2013      | Adjusted 2014 | Projected 2014 | Adopted 2015 |
| Revenues             |        |           |               |                |              |
| Fees                 | -      | \$152,600 | \$174,000     | \$174,000      | \$174,000    |
| Expenditures         |        |           |               |                |              |
| Operating            | -      | \$111,290 | \$139,300     | \$150,200      | \$147,100    |
| Change in Net Assets | -      | \$41,310  | \$34,700      | \$23,800       | \$26,900     |







## 2015 Annual Budget

### Centreplex

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

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

The Edgar Wilson Convention Center is referred to as the Coliseum and can host anything from large musical concerts such as Willie Nelson to world tour wrestling.

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





## 2015 Annual Budget

### Centreplex

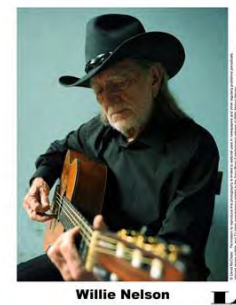
| Account Title  | Actual           |                    | Adjusted 2014      | Budget             |                    |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2012             | 2013               |                    | Projected 2014     | Adopted 2015       |
| <b>Revenue</b>   |                  |                    |                    |                    |                    |
| <u>Fees</u>  |                  |                    |                    |                    |                    |
| Food   | \$0              | \$860,491          | \$1,056,731        | \$792,119          | \$984,122          |
| Beverage   | \$0              | \$153,815          | \$254,051          | \$179,068          | \$260,606          |
| Event  | \$0              | \$722,611          | \$1,007,608        | \$833,760          | \$1,133,922        |
| Miscellaneous  | \$0              | \$46,510           | \$24,359           | \$41,150           | \$36,412           |
| Total  | \$0              | \$1,783,427        | \$2,342,749        | \$1,846,097        | \$2,415,062        |
| General Fund Transfer                                      | \$745,166        | \$1,360,663        | \$800,000          | \$1,495,345        | \$800,000          |
| <b>Total Revenue</b>                                       | <b>\$745,166</b> | <b>\$3,144,090</b> | <b>\$3,142,749</b> | <b>\$3,341,442</b> | <b>\$3,215,062</b> |
| <b>Expenditures</b>  |                  |                    |                    |                    |                    |
| <u>Departmental</u>  |                  |                    |                    |                    |                    |
| Food   | \$0              | \$1,035,826        | \$964,400          | \$1,138,104        | \$1,190,735        |
| Beverage   | \$0              | \$73,929           | \$90,225           | \$85,816           | \$104,516          |
| Event  | \$0              | \$599,277          | \$545,471          | \$640,843          | \$609,801          |
| Telephone  | \$0              | \$47,331           | \$30,738           | \$49,289           | \$48,012           |
| PTEB Dept Expense  | \$0              | \$0                | \$0                | \$0                | (\$560)            |
| Total  | \$0              | \$1,756,363        | \$1,630,834        | \$1,914,052        | \$1,952,504        |
| <u>Other</u>   |                  |                    |                    |                    |                    |
| Administrative   | \$0              | \$529,869          | \$458,792          | \$468,556          | \$493,254          |
| Sales and Marketing  | \$0              | \$389,248          | \$318,739          | \$379,751          | \$393,207          |
| Energy   | \$0              | \$469,195          | \$499,966          | \$493,180          | \$513,872          |
| Repairs and Maintenance                                    | \$0              | \$290,227          | \$220,870          | \$337,485          | \$349,431          |
| Management Fees  | \$0              | \$102,959          | \$102,959          | \$102,959          | \$106,049          |
| Insurance Property   | \$0              | \$117,512          | \$111,951          | \$96,370           | \$102,799          |
| Other  | \$0              | \$525              | \$0                | \$2,760            | \$0                |
| Miscellaneous  | \$0              | (\$410,408)        | (\$403,588)        | (\$423,220)        | (\$430,111)        |
| Total  | \$0              | \$1,489,127        | \$1,309,689        | \$1,457,841        | \$1,528,501        |
| <b>Total Expenses</b>                                      | <b>\$0</b>       | <b>\$3,245,490</b> | <b>\$2,940,523</b> | <b>\$3,371,893</b> | <b>\$3,481,005</b> |
| <b>Net Income/(loss)</b>                                   | <b>\$745,166</b> | <b>(\$101,400)</b> | <b>\$202,226</b>   | <b>(\$30,451)</b>  | <b>(\$265,943)</b> |
| <u>City of Macon obligation in 2015</u>                    |                  |                    |                    |                    |                    |
| Revenues   |                  |                    | \$2,342,749        | \$1,846,097        | \$2,415,062        |
| Expenses   |                  |                    | \$2,940,523        | \$3,371,893        | \$3,481,005        |
| Net Loss before transfer                                   |                  |                    | (\$597,774)        | (\$1,525,796)      | (\$1,065,943)      |
| Transfer from general fund to cover deficit- City of Macon |                  |                    | \$800,000          | \$1,495,345        | \$800,000          |
| Net Income or (loss) for fiscal year                       |                  |                    | \$202,226          | (\$30,451)         | (\$265,943)        |



## 2015 Annual Budget

### Centreplex Coliseum

| Account<br>Title         | Actual           |                      | Adjusted<br>2014   | Budget               |                    |
|--------------------------|------------------|----------------------|--------------------|----------------------|--------------------|
|                          | 2012             | 2013                 |                    | Projected<br>2014    | Adopted<br>2015    |
| <b>Revenue</b>           |                  |                      |                    |                      |                    |
| <b>Fees</b>              |                  |                      |                    |                      |                    |
| Food                     | \$0              | \$541,867            | \$667,183          | \$485,677            | \$626,545          |
| Beverage                 | \$0              | \$85,839             | \$140,613          | \$68,922             | \$118,954          |
| Event                    | \$0              | \$671,796            | \$913,139          | \$711,943            | \$984,335          |
| Miscellaneous            | \$0              | \$32,176             | \$21,650           | \$35,617             | \$29,422           |
| Total                    | \$0              | \$1,331,678          | \$1,742,585        | \$1,302,159          | \$1,759,256        |
| General Fund Transfer    | \$745,052        | \$0                  | \$0                | \$0                  | \$0                |
| <b>Total Revenue</b>     | <b>\$745,052</b> | <b>\$1,331,678</b>   | <b>\$1,742,585</b> | <b>\$1,302,159</b>   | <b>\$1,759,256</b> |
| <b>Expenditures</b>      |                  |                      |                    |                      |                    |
| <b>Departmental</b>      |                  |                      |                    |                      |                    |
| Food                     | \$0              | \$779,344            | \$682,463          | \$824,655            | \$873,350          |
| Beverage                 | \$0              | \$44,011             | \$51,120           | \$36,720             | \$49,111           |
| Event                    | \$0              | \$539,893            | \$496,561          | \$532,150            | \$557,700          |
| Telephone                | \$0              | \$46,263             | \$29,670           | \$48,310             | \$46,944           |
| PTEB Dept                | \$0              | \$0                  | \$0                | \$0                  | (\$560)            |
| Total                    | \$0              | \$1,409,511          | \$1,259,814        | \$1,441,835          | \$1,526,545        |
| <b>Other</b>             |                  |                      |                    |                      |                    |
| Administrative           | \$0              | \$406,560            | \$362,886          | \$373,532            | \$387,272          |
| Sales and Marketing      | \$0              | \$289,114            | \$253,184          | \$281,307            | \$315,714          |
| Energy                   | \$0              | \$318,365            | \$327,442          | \$345,866            | \$355,366          |
| Repairs and Maintenance  | \$0              | \$221,735            | \$173,205          | \$253,764            | \$252,389          |
| Management Fees          | \$0              | \$51,479             | \$51,479           | \$51,479             | \$53,024           |
| Insurance Property       | \$0              | \$85,781             | \$81,624           | \$75,106             | \$72,435           |
| Leases                   | \$0              | \$525                | \$0                | \$0                  | \$0                |
| Miscellaneous            | \$0              | \$0                  | \$0                | \$2,124              | \$0                |
| Net Extraordinary Items  | \$0              | (\$410,408)          | (\$403,588)        | (\$423,220)          | (\$430,111)        |
| Total                    | \$0              | \$963,151            | \$846,232          | \$959,958            | \$1,006,089        |
| <b>Total Expenses</b>    | <b>\$0</b>       | <b>\$2,372,662</b>   | <b>\$2,106,046</b> | <b>\$2,401,793</b>   | <b>\$2,532,634</b> |
| <b>Net Income/(loss)</b> | <b>\$745,052</b> | <b>(\$1,040,984)</b> | <b>(\$363,461)</b> | <b>(\$1,099,634)</b> | <b>(\$773,378)</b> |





## 2015 Annual Budget

### Centreplex Auditorium

| Account Title            | Actual           |                    | Adjusted 2014      | Budget             |                    |
|--------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                          | 2012             | 2013               |                    | Projected 2014     | Adopted 2015       |
| <b>Revenue</b>           |                  |                    |                    |                    |                    |
| <u>Fees</u>              |                  |                    |                    |                    |                    |
| Food                     | \$0              | \$318,624          | \$389,548          | \$306,442          | \$357,577          |
| Beverage                 | \$0              | \$67,975           | \$113,438          | \$110,146          | \$141,651          |
| Event                    | \$0              | \$50,815           | \$94,470           | \$121,817          | \$149,587          |
| Miscellaneous            | \$0              | \$14,336           | \$2,709            | \$5,532            | \$6,991            |
| <b>Total</b>             | <b>\$0</b>       | <b>\$451,750</b>   | <b>\$600,165</b>   | <b>\$543,937</b>   | <b>\$655,806</b>   |
| General Fund Transfer    | \$319,308        | \$0                | \$0                | \$0                | \$0                |
| <b>Total Revenue</b>     | <b>\$319,308</b> | <b>\$451,750</b>   | <b>\$600,165</b>   | <b>\$543,937</b>   | <b>\$655,806</b>   |
| <b>Expenditures</b>      |                  |                    |                    |                    |                    |
| <u>Departmental</u>      |                  |                    |                    |                    |                    |
| Food                     | \$0              | \$256,483          | \$281,936          | \$313,448          | \$317,385          |
| Beverage                 | \$0              | \$29,919           | \$39,105           | \$49,097           | \$55,405           |
| Event                    | \$0              | \$59,384           | \$48,910           | \$108,693          | \$52,101           |
| Telephone                | \$0              | \$1,068            | \$1,069            | \$980              | \$1,068            |
| <b>Total</b>             | <b>\$0</b>       | <b>\$346,854</b>   | <b>\$371,020</b>   | <b>\$472,218</b>   | <b>\$425,959</b>   |
| <u>Other</u>             |                  |                    |                    |                    |                    |
| Administrative           | \$0              | \$123,309          | \$95,906           | \$95,024           | \$105,982          |
| Sales and Marketing      | \$0              | \$100,134          | \$65,555           | \$98,443           | \$77,493           |
| Energy                   | \$0              | \$150,830          | \$172,525          | \$147,314          | \$158,506          |
| Repairs and Maintenance  | \$0              | \$68,493           | \$47,665           | \$83,720           | \$97,042           |
| Management Fees          | \$0              | \$51,479           | \$51,479           | \$51,479           | \$53,024           |
| Insurance Property       | \$0              | \$31,731           | \$30,327           | \$21,264           | \$30,364           |
| Leases                   | \$0              | \$0                | \$0                | \$0                | \$0                |
| Miscellaneous            | \$0              | \$0                | \$0                | \$636              | \$0                |
| New Government           | \$0              | \$0                | \$0                | \$0                | \$0                |
| <b>Total</b>             | <b>\$0</b>       | <b>\$525,976</b>   | <b>\$463,457</b>   | <b>\$497,880</b>   | <b>\$522,411</b>   |
| <b>Total Expenses</b>    | <b>\$0</b>       | <b>\$872,830</b>   | <b>\$834,477</b>   | <b>\$970,098</b>   | <b>\$948,370</b>   |
| <b>Net Income/(loss)</b> | <b>\$319,308</b> | <b>(\$421,080)</b> | <b>(\$234,312)</b> | <b>(\$426,161)</b> | <b>(\$292,564)</b> |

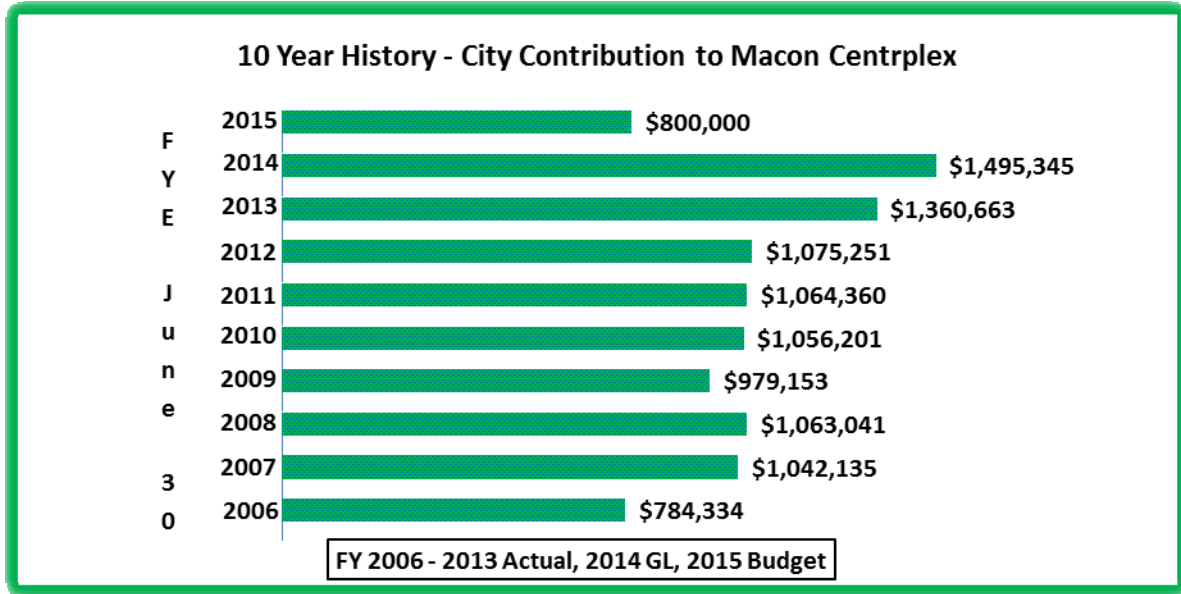




## 2015 Annual Budget

### Centreplex

As the chart below indicates the City has increased its contribution over the last couple of years. This is due to a decrease in shows/bookings. The Coliseum and Auditorium are having major renovations to make the facilities more desirable for attractions coming to Macon-Bibb County.



From State Basketball Championship games to a Christmas Market, there is something for everyone throughout the year.





## 2015 Annual Budget

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## 2015 Annual Budget

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### Internal Service Funds

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

#### **Group Insurance Fund**

Accounts for the healthcare services provided by Macon-Bibb to its' employees, their dependents, and government retirees.

#### **Workers Compensation Fund**

Accounts for all Workers Compensation expenses for the employees of Macon-Bibb to ensure that injured employees receive the proper benefits for injuries sustained while on the job.

#### **Vehicle Maintenance Fund**

Accounts for servicing Macon-Bibb and other agencies' preventative maintenance of vehicles and anything related to transportation vehicles.

#### **Information Technology Communication Fund (Discontinued)**

This Fund is shown for historical purposes only as the associated revenue and expenses were rolled back into the General Fund post-consolidation. This fund included costs for radios, telephones, computers, towers, networks, etc. for the City of Macon.



## 2015 Annual Budget

### Internal Service Funds

#### Summary of Activity

|                                | Audit               |                     | Budget              |                      |                     |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
|                                | 2012                | 2013                | 2014                | 2014-Proj            | 2015                |
| <b>Group-Insurance***</b>      |                     |                     |                     |                      |                     |
| Revenues                       | \$22,769,292        | \$22,579,639        | \$22,927,587        | \$23,298,000         | \$21,740,000        |
| Expenditures                   | <u>22,945,641</u>   | <u>23,035,339</u>   | <u>23,396,587</u>   | <u>20,030,000</u>    | <u>21,740,000</u>   |
| Change Net Assets              | <u>\$ (176,350)</u> | <u>\$ (455,699)</u> | <u>\$ (469,000)</u> | <u>\$ 3,268,000</u>  | <u>\$ -0-</u>       |
| <b>Workers Compensation***</b> |                     |                     |                     |                      |                     |
| Revenues                       | \$ 3,124,586        | \$ 3,300,721        | \$ 3,466,400        | \$4,941,778          | \$ 3,365,500        |
| Expenditures                   | <u>3,212,951</u>    | <u>3,475,957</u>    | <u>3,614,000</u>    | <u>5,129,448</u>     | <u>3,365,500</u>    |
| Change Net Assets              | <u>\$ (88,365)</u>  | <u>\$ (175,236)</u> | <u>\$ (147,600)</u> | <u>\$ (187,670)</u>  | <u>\$ -0-</u>       |
| <b>Vehicle Maintenance</b>     |                     |                     |                     |                      |                     |
| Revenues                       | \$1,990,662         | \$2,396,333         | \$ 2,198,300        | \$2,157,459          | \$ 2,861,900        |
| Expenditures                   | <u>2,023,092</u>    | <u>2,512,287</u>    | <u>2,096,100</u>    | <u>2,130,700</u>     | <u>\$ 2,861,900</u> |
| Change Net Assets              | <u>\$ (32,430)</u>  | <u>\$ (115,954)</u> | <u>\$ 102,200</u>   | <u>\$ 26,759</u>     | <u>\$ -0-</u>       |
| <b>IT Communications***</b>    |                     |                     |                     |                      |                     |
| Revenues                       | \$ -0-              | \$ 9,743,115        | \$ 2,405,000        | \$ 3,446,355         | \$ -0-              |
| Expenditures                   | <u>\$ 3,500</u>     | <u>\$ 1,860,823</u> | <u>\$ 2,405,000</u> | <u>11,325,147</u>    | <u>\$ -0-</u>       |
| Change Net Assets              | <u>\$ (3,500)</u>   | <u>\$ 7,878,792</u> | <u>\$ -0-</u>       | <u>\$(7,878,792)</u> | <u>\$ -0-</u>       |

\*\*\*These Funds were included in the City of Macon's General Fund. In an attempt to develop an improved cost accounting system and management analysis the funds were broken out of the General Fund and made separate funds in 2013.





## 2015 Annual Budget

### Group Insurance Fund

Internal Service Funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-recurrent basis. This fund is designed to accumulate a fund balance to maintain a consistent cash flow between its operations and the impact to the General Fund.

As of January 1, 2014, new benefits were introduced to the employees and retirees of the new Macon-Bibb County Government. Macon-Bibb County Human Resources worked to find a solution that balances the employee benefits along with trying to contain the ever increasing cost of healthcare. Our goal is to provide quality medical, dental, vision, long term disability and group life insurance benefits at an affordable cost.

The benefits included:

- Major Medical Health insurance Benefits:
- The employees/retirees have a choice of an HMO and two POS Plans

Macon-Bibb County continues to provide employee health coverage which complies with the Affordable Care Act and also provides basic life insurance as an employment benefit to attract and retain a steady and competitive workforce. Other health related benefits are available at the employee's expense.

Open enrollment is conducted in November with any changes to the health care plan effective in January of the following year. Macon-Bibb retains a third-party benefits consultant to assist the administration with decisions regarding changes in health care laws, analysis of claims, and changes to the insurance plans.

| Account Title                  | Actual              |                     | Budget              |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                | 2012                | 2013                | Adjusted 2014       | Projected 2014      | Proposed 2015       |
| <b>Revenue</b>                 |                     |                     |                     |                     |                     |
| Contributions-Outside Agencies | \$159,592           | \$118,213           | \$97,110            | \$98,000            | \$120,000           |
| Contributions-Employee/Retiree | \$4,776,941         | \$4,970,441         | \$4,450,379         | \$4,500,000         | \$4,280,000         |
| Contributions-Employer         | \$14,107,489        | \$15,655,886        | \$17,059,619        | \$17,100,000        | \$17,290,000        |
| Other                          | \$3,725,270         | \$1,835,099         | \$1,320,479         | \$1,600,000         | \$50,000            |
|                                | <u>\$22,769,292</u> | <u>\$22,579,639</u> | <u>\$22,927,587</u> | <u>\$23,298,000</u> | <u>\$21,740,000</u> |
| <b>Expenditures</b>            |                     |                     |                     |                     |                     |
| Claims/Admin Fees              | \$22,922,119        | \$23,015,923        | \$23,369,575        | \$20,000,000        | \$20,938,200        |
| Other                          | \$23,522            | \$19,416            | \$27,012            | \$30,000            | \$301,800           |
| Transfer to Gen Fund           |                     |                     |                     |                     | \$500,000           |
|                                | <u>\$22,945,641</u> | <u>\$23,035,339</u> | <u>\$23,396,587</u> | <u>\$20,030,000</u> | <u>\$21,740,000</u> |
| <b>Change in Net Asset</b>     | (176,350)           | (455,699)           | (469,000)           | 3,268,000           | -                   |
| <b>Net Assets - Beginning</b>  | 2,013,633           | \$1,837,120         | \$1,381,421         | 912,421             | 4,180,421           |
| <b>Net Assets-Ending</b>       | <u>1,837,283</u>    | <u>1,381,421</u>    | <u>912,421</u>      | <u>4,180,421</u>    | <u>4,180,421</u>    |

At this point it is difficult to incorporate any comparative charts for health insurance as both entities had different plans, different employee/employer payout ratios, and different method for accounting for costs. Going forward this information will be included.



## 2015 Annual Budget

### Workers Compensation Fund

The Workers Compensation Program ensures that the Macon-Bibb employees who become injured, while performing within the scope of their duties, receive the benefits they are entitled as mandated by the State of Georgia Workers' Compensation laws as well as Macon-Bibb's policies. Employee safety and compliance with Federal and State mandated safety regulations are managed and monitored through safety standards and training.

#### **Budget Highlights**

The salaries and benefits increased as a result of combining the City & County funds. The Bibb County employee was paid from the General Fund and was transferred to this fund. Another line items increase due to the merger, was stop loss insurance. This year Workers Compensation settlements will be posted in a separate line item rather than included in claims payments. Three (3) full time employees are budgeted.

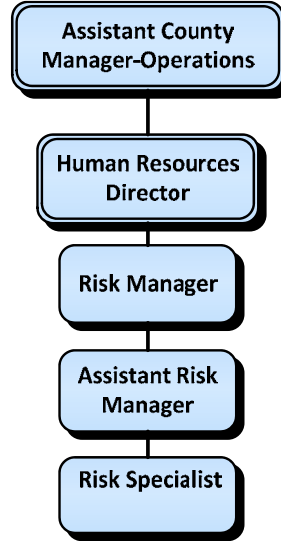
On the revenue side contributions are based on 3.75% of payroll for every fund. After every payroll this calculation is made on the active payroll and monies transferred directly to the Workers Comp Fund. This fund may experience a shortfall if the actual active payroll is less than budgeted.

| Account<br>Title               | Actual             |                    | Budget             |                    |                    |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                | 2012               | 2013               | Adjusted<br>2014   | Projected<br>2014  | Adopted<br>2015    |
| <b>Revenues</b>                |                    |                    |                    |                    |                    |
| Employer Contribution          | \$3,124,586        | \$3,300,721        | \$3,466,400        | \$4,941,778        | \$3,365,500        |
| <b>Expenditures</b>            |                    |                    |                    |                    |                    |
| Salaries & Benefits            | \$110,425          | \$120,712          | \$116,900          | \$134,193          | \$231,200          |
| Operating                      | \$3,102,526        | \$3,355,245        | \$3,497,100        | \$4,995,255        | \$3,134,300        |
| <b>Total</b>                   | <b>\$3,212,951</b> | <b>\$3,475,957</b> | <b>\$3,614,000</b> | <b>\$5,129,448</b> | <b>\$3,365,500</b> |
| Change in Net Assets           | (\$88,365)         | (\$175,236)        | (\$147,600)        | (\$187,670)        | \$0                |
| Change in Net Assets-Beginning | \$427,293          | \$338,928          | \$163,692          | \$163,692          | \$16,092           |
| Change in Net Assets-Ending    | <u>\$338,928</u>   | <u>\$163,692</u>   | <u>\$16,092</u>    | <u>(\$23,979)</u>  | <u>\$16,092</u>    |



## Workers Compensation Fund

### Organizational Chart





## 2015 Annual Budget

### Vehicle Maintenance

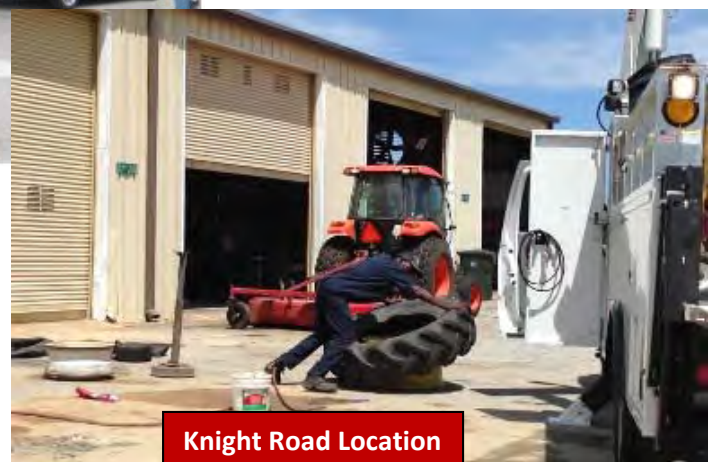
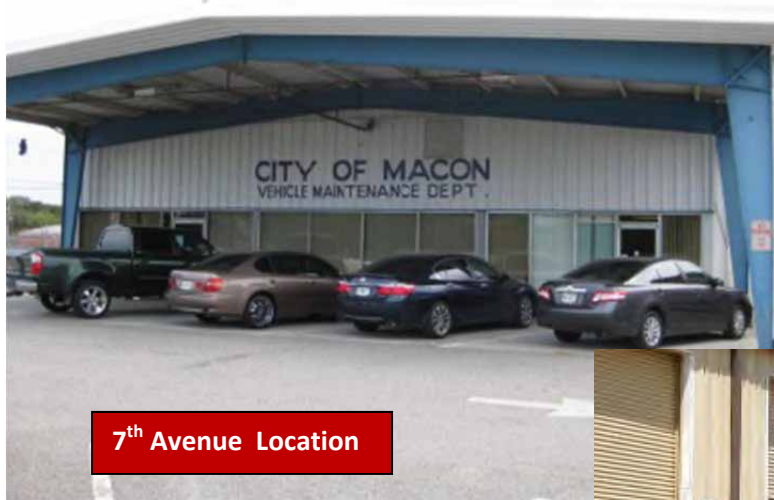
The Vehicle Maintenance Fund is an internal service fund that focuses on preventative maintenance, operational efficiency, and fleet availability for the vehicles owned by Macon-Bibb County. This department manages a fleet of over 1,600 vehicles and equipment assigned to the various departments of the consolidated government. Day-to-day operations are driven by the goal to keep vehicles rolling safely, efficiently, and “greening the fleet” by maintaining vehicle performance and providing quality services. Revenues consist of fees charged to the departments within Macon-Bibb for maintaining their vehicles and equipment. There is an increase of seven (7) positions as a result of the merger of the City of Macon and Bibb County maintenance shops. This brings the total to Twenty-four (24) full time positions.

#### Accomplishments for 2014

- Replaced roof and gutter structures
- Saved over \$45,000 by utilizing recycled parts
- Hired/Reclassified a Certified Road Technician and Administrative Assistant

#### Goals for 2015

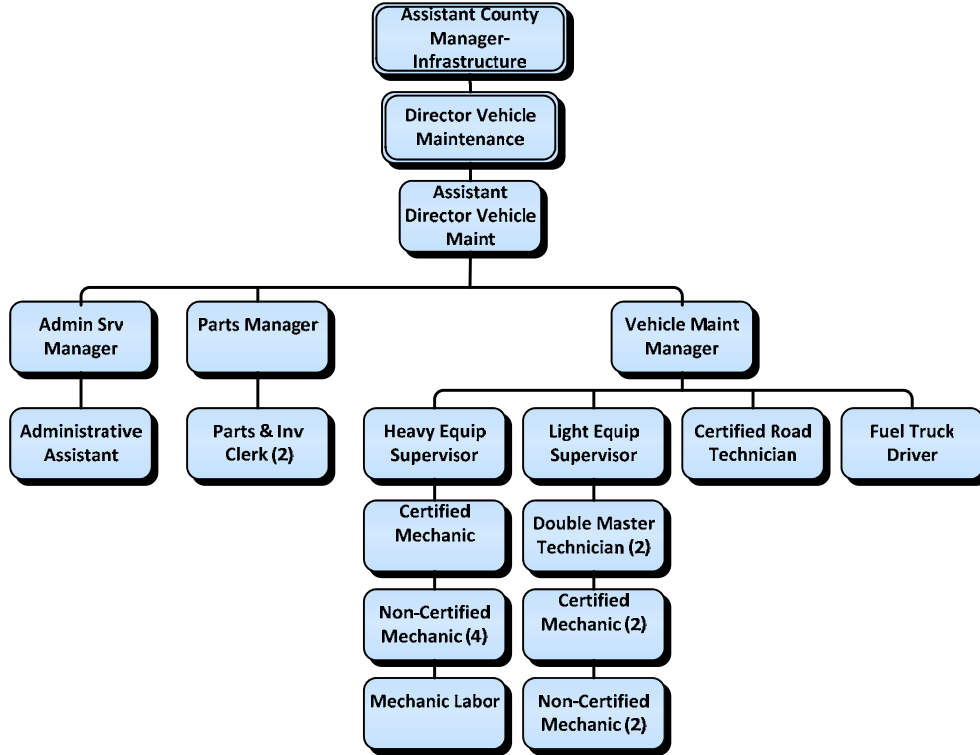
- Data Enter Fleet equipment and vehicle numbers into computer system
- Re Launch the Alternate Fuel Vehicle Initiative
- Assigning numbers to County Vehicle merged to the Fleet





## Vehicle Maintenance

Organizational Chart





## 2015 Annual Budget

### Vehicle Maintenance

#### **Budget Highlights**

In the second half of FY 2014, the former County Public Works Department – Special Projects division was transferred over to the Vehicle Maintenance Fund. Even with a 30% increase in expenditures, the FY 2015 budget shows no transfer to Vehicle Maintenance from the General Fund. The approved capital requests include the replacement of a front end alignment machine and the replacement of a service truck to be paid out of the GMA lease-pool.

| Account Title         | Actual             |                    | Budget             |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                       | 2012               | 2013               | Adjusted 2014      | Projected 2014     | Adopted 2015       |
| <b>Revenues</b>       |                    |                    |                    |                    |                    |
| Operating             | \$1,990,662        | \$2,396,333        | \$2,198,300        | \$2,157,459        | \$2,861,900        |
| Transfer General Fund | \$0                | \$0                | \$0                | \$0                | \$0                |
|                       | <u>\$1,990,662</u> | <u>\$2,396,333</u> | <u>\$2,198,300</u> | <u>\$2,157,459</u> | <u>\$2,861,900</u> |
| <b>Expenditures</b>   |                    |                    |                    |                    |                    |
| Salaries & Benefits   | \$1,051,603        | \$1,128,485        | \$1,156,300        | \$1,100,300        | \$1,704,000        |
| Operating             | \$971,489          | \$982,202          | \$838,800          | \$929,400          | \$1,057,900        |
| Capital               | \$0                | \$401,600          | \$101,000          | \$101,000          | \$100,000          |
|                       | <u>\$2,023,092</u> | <u>\$2,512,287</u> | <u>\$2,096,100</u> | <u>\$2,130,700</u> | <u>\$2,861,900</u> |
| Change in Net Assets  | (\$32,430)         | (\$115,954)        | \$102,200          | \$26,759           | \$0                |
| Net Assets-Beginning  | (\$37,854)         | (\$70,284)         | (\$186,238)        | (\$186,238)        | (\$159,479)        |
| Net Assets-Ending     | <u>(\$70,284)</u>  | <u>(\$186,238)</u> | <u>(\$84,038)</u>  | <u>(\$159,479)</u> | <u>(\$159,479)</u> |

Note: The Bibb County Vehicle Maintenance department and the City of Macon Vehicle Maintenance departments' financial information has been combined.





## 2015 Annual Budget

### IT Communications

The City of Macon rolled its Information Technology and Communications into an internal service fund beginning Fiscal Year 2013. The IT Communications Fund consisted of three divisions: Communications, Computer Services, and Multimedia Services. As of December 31, 2013, this fund was discontinued. The revenues, expenses, and assets of the IT Department were returned to the General Fund. The Communications and Computer Services Departments are found in the Information Technology Budget, whereas the Multimedia Department was located in the Mayor and County Manager's Office for the remainder of 2014. Multimedia services is now under the County Manager's Office for Public Affairs.

| Account<br>Title      | Actual    |             | Budget           |                   |                 |
|-----------------------|-----------|-------------|------------------|-------------------|-----------------|
|                       | 2012      | 2013        | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <b>Revenues</b>       |           |             |                  |                   |                 |
| Operating             | \$0       | \$1,974,598 | \$1,138,200      | \$799,930         | \$0             |
| Transfer General Fund | \$0       | \$6,650,899 | \$1,266,800      | \$2,646,425       | \$0             |
| Capital Contributions | \$0       | \$1,117,618 | \$0              | \$0               | \$0             |
|                       | \$0       | \$9,743,115 | \$2,405,000      | \$3,446,355       | \$0             |
| <b>Expenditures</b>   |           |             |                  |                   |                 |
| Salaries & Benefits   | \$0       | \$1,090,271 | \$554,700        | \$516,086         | \$0             |
| Operating             | \$0       | \$770,552   | \$1,850,300      | \$346,739         | \$0             |
| Transfer General Fund | \$3,500   | \$0         | \$0              | \$10,462,322      | \$0             |
|                       | \$3,500   | \$1,860,823 | \$2,405,000      | \$11,325,147      | \$0             |
| Change in Net Assets  | (\$3,500) | \$7,882,292 | \$0              | (\$7,878,792)     | \$0             |
| Net Assets-Beginning  | \$0       | (\$3,500)   | \$7,878,792      | \$7,878,792       | \$0             |
| Net Assets-Ending     | (\$3,500) | \$7,878,792 | \$7,878,792      | \$0               | \$0             |



## 2015 Annual Budget

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### Special Revenue Funds

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

#### **Crime Victims Assistance Fund**

Accounts for resources received from the various court fines for assistance to victims of crime.

#### **Drug Abuse Treatment and Education Fund**

Accounts for court fees, grant funds and General Fund allocations to provide substance abuse treatment and education services.

#### **Alternative Dispute Resolution Fund**

Accounts for court fees collected to provide mediation related programs that support the Superior Court.

#### **Juvenile Court Supervision Fund**

Accounts for court fines and other resources received from the Juvenile Court for alternative juvenile programs.

#### **Law Library Fund**

Accounts for resources received from the various courts and other sources for the operation of the law library in accordance with State Law.

#### **Law Enforcement Confiscation Fund**

Accounts for revenue received from property seized through a civil forfeiture process. Expenditures are dedicated to law enforcement related items and services.

#### **Law Enforcement Center Project Fund**

Accounts for court fines established to be spent on jail operations and staffing.

#### **Law Enforcement Commissary Fund**

Accounts for the funds collected by the commissary located in the Macon-Bibb County Law Enforcement Center.

#### **Enhanced 911 Fund**

Accounts for the fees received that are dedicated for the operations and activities of the emergency telephone system.

#### **Sponsored Programs Fund**

Accounts for previously established special programs funded through grant revenue, intergovernmental contracts and transfers from the General Fund.

#### **Economic Community Development CDBG Fund**

Accounts for grants provided through HUD and General Fund transfers to support activities to stimulate economic activity such as building affordable housing, starting businesses, maintaining property through code enforcement and buying and demolishing dilapidated housing.

#### **Grants Fund**

Accounts for grant revenues and expenditures that are not tied to an enterprise or other special fund.



## 2015 Annual Budget

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### Special Revenue Funds

#### **Economic Community Development Home Fund**

Accounts for revenues and expenditures of the HOME Investment Program that is designed to increase home ownership and affordable housing opportunities for low and very low income Americans.

#### **Hotel-Motel Tax Fund**

Accounts for hotel/motel excise tax collections and disbursements for tourism related purposes.

#### **Special Street Light District Fund**

Accounts for fees assessed to provide for street light services in special districts located in the former unincorporated residential area of Macon-Bibb County.

#### **DFACS Mill Fund**

Accounts for rent received that is used for the maintenance and support of the Macon-Bibb County Department of Family and Children Services building.

#### **Recreation Fund (Discontinued)**

Accounts for local option sales tax monies received for recreational services. The resources are restricted by terms of the Service Delivery Strategy Agreement between Bibb County and the City of Macon, and are to be used to provide recreational services in Bibb County. This fund was discontinued as of January 1, 2014, and is shown for historical purposes only.

#### **Special Fire District Fund (Discontinued)**

Accounts 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. This fund was discontinued as of January 1, 2014, and is shown for historical purposes only.



## 2015 Annual Budget

### Special Revenue Funds

#### Summary of Activities

|   | Actual             |                    | Adjusted           | Budget             |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012               | 2013               |                    | Projected          | Adopted            |
|   | 2014               | 2015               | 2014               | 2015               |                    |
| <b>Crime Victims Assistance</b>             |                    |                    |                    |                    |                    |
| Revenues                                    | \$145,401          | \$130,947          | \$138,550          | \$99,418           | \$120,000          |
| Expenditures                                | \$0                | \$0                | \$3,513            | \$3,513            | \$0                |
| Transfers In (Out)                          | <u>(\$146,281)</u> | <u>(\$159,734)</u> | <u>(\$127,709)</u> | <u>(\$110,000)</u> | <u>(\$160,000)</u> |
| Change in Net Assets                        | <u>(\$880)</u>     | <u>(\$28,787)</u>  | <u>\$7,328</u>     | <u>(\$14,095)</u>  | <u>(\$40,000)</u>  |
| <b>Drug Abuse Treatment &amp; Education</b> |                    |                    |                    |                    |                    |
| Revenues                                    | \$208,703          | \$292,287          | \$229,594          | \$218,474          | \$213,898          |
| Expenditures                                | \$226,504          | \$338,524          | \$294,614          | \$272,486          | \$272,198          |
| Transfers In (Out)                          | <u>\$17,801</u>    | <u>\$46,237</u>    | <u>\$65,020</u>    | <u>\$54,012</u>    | <u>\$58,300</u>    |
| Change in Net Assets                        | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         |
| <b>Alternative Dispute Resolution</b>       |                    |                    |                    |                    |                    |
| Revenues                                    | \$151,926          | \$158,174          | \$151,900          | \$192,999          | \$158,600          |
| Expenditures                                | \$164,567          | \$181,974          | \$213,550          | \$197,618          | \$200,262          |
| Transfers In (Out)                          | <u>(\$10,385)</u>  | <u>(\$10,385)</u>  | <u>(\$8,248)</u>   | <u>(\$8,248)</u>   | <u>(\$8,300)</u>   |
| Change in Net Assets                        | <u>(\$23,026)</u>  | <u>(\$34,185)</u>  | <u>(\$69,898)</u>  | <u>(\$12,867)</u>  | <u>(\$49,962)</u>  |
| <b>Juvenile Court Supervision</b>           |                    |                    |                    |                    |                    |
| Revenues                                    | \$20,056           | \$12,066           | \$12,000           | \$5,770            | \$6,000            |
| Expenditures                                | \$0                | \$0                | \$0                | \$0                | \$0                |
| Transfers In (Out)                          | <u>(\$3,630)</u>   | <u>(\$1,830)</u>   | <u>(\$12,750)</u>  | <u>(\$905)</u>     | <u>(\$6,000)</u>   |
| Change in Net Assets                        | <u>\$16,426</u>    | <u>\$10,236</u>    | <u>(\$750)</u>     | <u>\$4,865</u>     | <u>\$0</u>         |
| <b>Law Library</b>                          |                    |                    |                    |                    |                    |
| Revenues                                    | \$60,921           | \$38,117           | \$36,300           | \$35,173           | \$37,000           |
| Expenditures                                | <u>\$61,454</u>    | <u>\$30,343</u>    | <u>\$28,746</u>    | <u>\$27,327</u>    | <u>\$29,000</u>    |
| Change in Net Assets                        | <u>(\$533)</u>     | <u>\$7,774</u>     | <u>\$7,554</u>     | <u>\$7,846</u>     | <u>\$8,000</u>     |
| <b>Law Enforcement Confiscation</b>         |                    |                    |                    |                    |                    |
| Revenues                                    | \$86,679           | \$200,924          | \$80,350           | \$211,401          | \$80,350           |
| Expenditures                                | \$87,129           | \$147,888          | \$114,749          | \$124,375          | \$102,608          |
| Transfers In (Out)                          | <u>(\$5,758)</u>   | <u>(\$12,209)</u>  | <u>(\$7,000)</u>   | <u>(\$1,342)</u>   | <u>\$0</u>         |
| Change in Net Assets                        | <u>(\$6,208)</u>   | <u>\$40,827</u>    | <u>(\$41,399)</u>  | <u>\$85,684</u>    | <u>(\$22,258)</u>  |



## 2015 Annual Budget

### Special Revenue Funds

|   | Actual             |                    | Adjusted<br>2014   | Budget             |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012               | 2013               |                    | Projected<br>2014  | Adopted<br>2015    |
| <b>Law Enforcement Center Project</b>       |                    |                    |                    |                    |                    |
| Revenues                                    | \$120,878          | \$142,684          | \$131,200          | \$118,624          | \$115,000          |
| Expenditures                                | \$0                | \$0                | \$0                | \$0                | \$0                |
| Transfers In (Out)                          | <u>(\$175,000)</u> | <u>(\$115,000)</u> | <u>(\$115,000)</u> | <u>(\$115,000)</u> | <u>(\$115,000)</u> |
| Change in Net Assets                        | <u>(\$54,122)</u>  | <u>\$27,684</u>    | <u>\$16,200</u>    | <u>\$3,624</u>     | <u>\$0</u>         |
| <b>Law Enforcement Commissary</b>           |                    |                    |                    |                    |                    |
| Revenues                                    | \$587,412          | \$582,268          | \$516,300          | \$529,485          | \$515,850          |
| Expenditures                                | \$246,686          | \$297,716          | \$859,677          | \$395,547          | \$291,300          |
| Transfers In (Out)                          | <u>(\$166,600)</u> | <u>(\$250,000)</u> | <u>(\$370,000)</u> | <u>(\$370,000)</u> | <u>(\$137,000)</u> |
| Change in Net Assets                        | <u>\$174,126</u>   | <u>\$34,552</u>    | <u>(\$713,377)</u> | <u>(\$236,062)</u> | <u>\$87,550</u>    |
| <b>Enhanced 911</b>                         |                    |                    |                    |                    |                    |
| Revenues                                    | \$3,528,662        | \$2,686,544        | \$3,200,100        | \$3,050,000        | \$3,226,000        |
| Expenditures                                | \$3,552,345        | \$3,451,836        | \$3,339,200        | \$3,303,300        | \$3,605,200        |
| Transfers In (Out)                          | <u>(\$220,751)</u> | <u>\$214,926</u>   | <u>\$139,100</u>   | <u>\$253,300</u>   | <u>\$379,200</u>   |
| Change in Net Assets                        | <u>(\$244,434)</u> | <u>(\$550,366)</u> | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         |
| <b>Sponsored Programs</b>                   |                    |                    |                    |                    |                    |
| Revenues                                    | \$285,082          | \$343,388          | \$1,150,660        | \$734,583          | \$462,203          |
| Expenditures                                | \$386,725          | \$469,930          | \$1,236,544        | \$827,736          | \$521,553          |
| Transfers In (Out)                          | <u>\$101,643</u>   | <u>\$126,542</u>   | <u>\$85,850</u>    | <u>\$93,153</u>    | <u>\$59,350</u>    |
| Change in Net Assets                        | <u>\$0</u>         | <u>\$0</u>         | <u>(\$34)</u>      | <u>\$0</u>         | <u>\$0</u>         |
| <b>Economic Community Develop CDBG Fund</b> |                    |                    |                    |                    |                    |
| Revenues                                    | \$2,686,388        | \$2,951,596        | \$3,210,247        | \$1,597,236        | \$1,683,672        |
| Expenditures                                | \$3,153,514        | \$2,782,905        | \$4,872,497        | \$2,712,191        | \$1,683,672        |
| Transfers In (Out)                          | <u>\$838,375</u>   | <u>\$219,500</u>   | <u>\$1,662,250</u> | <u>\$742,432</u>   | <u>\$0</u>         |
| Change in Net Assets                        | <u>\$371,249</u>   | <u>\$388,191</u>   | <u>\$0</u>         | <u>(\$372,523)</u> | <u>\$0</u>         |
| <b>Economic Community Development Home</b>  |                    |                    |                    |                    |                    |
| Revenues                                    | \$1,045,145        | \$288,325          | \$365,242          | \$216,502          | \$365,242          |
| Expenditures                                | \$641,594          | \$111,629          | \$365,242          | \$128,426          | \$365,242          |
| Transfers In (Out)                          | <u>\$420,589</u>   | <u>(\$219,500)</u> | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         |
| Change in Net Assets                        | <u>\$824,140</u>   | <u>(\$42,804)</u>  | <u>\$0</u>         | <u>\$88,076</u>    | <u>\$0</u>         |



## 2015 Annual Budget

### Special Revenue Funds

|  | Actual              |                     | Adjusted<br>2014   | Budget               |                    |
|--|---------------------|---------------------|--------------------|----------------------|--------------------|
|  | 2012                | 2013                |                    | Projected<br>2014    | Adopted<br>2015    |
| <b>Hotel-Motel Tax</b>                           |                     |                     |                    |                      |                    |
| Revenues   | \$2,970,624         | \$3,088,818         | \$3,145,000        | \$3,207,065          | \$3,200,000        |
| Expenditures                                     | \$2,522,758         | \$2,597,202         | \$2,641,317        | \$2,719,142          | \$2,713,152        |
| Transfers In (Out)                               | <u>(\$447,866)</u>  | <u>(\$491,616)</u>  | <u>(\$503,683)</u> | <u>(\$487,923)</u>   | <u>(\$486,848)</u> |
| Change in Net Assets                             | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>         | <u>\$0</u>           | <u>\$0</u>         |
| <b>Special Street Light District</b>             |                     |                     |                    |                      |                    |
| Revenues   | \$377,393           | \$379,217           | \$370,040          | \$366,790            | \$368,000          |
| Expenditures                                     | \$320,377           | \$317,899           | \$334,034          | \$299,522            | \$320,040          |
| Transfers In (Out)                               | <u>(\$50,914)</u>   | <u>(\$50,914)</u>   | <u>(\$48,956)</u>  | <u>(\$48,956)</u>    | <u>(\$50,000)</u>  |
| Change in Net Assets                             | <u>\$6,102</u>      | <u>\$10,404</u>     | <u>(\$12,950)</u>  | <u>\$18,312</u>      | <u>(\$2,040)</u>   |
| <b>DFACS Mill</b>                                |                     |                     |                    |                      |                    |
| Revenues   | \$0                 | \$470,042           | \$466,078          | \$468,578            | \$466,078          |
| Expenditures                                     | <u>\$0</u>          | <u>\$383,024</u>    | <u>\$332,038</u>   | <u>\$300,119</u>     | <u>\$330,000</u>   |
| Change in Net Assets                             | <u>\$0</u>          | <u>\$87,018</u>     | <u>\$134,040</u>   | <u>\$168,459</u>     | <u>\$136,078</u>   |
| <b>Recreation Fund (Discontinued)</b>            |                     |                     |                    |                      |                    |
| Revenues   | \$463,640           | \$5,803,970         | \$2,898,188        | \$2,845,865          | \$0                |
| Expenditures                                     | <u>\$0</u>          | <u>\$4,421,062</u>  | <u>\$3,829,105</u> | <u>\$4,692,413</u>   | <u>\$0</u>         |
| Change in Net Assets                             | <u>\$463,640</u>    | <u>\$1,382,908</u>  | <u>(\$930,917)</u> | <u>(\$1,846,548)</u> | <u>\$0</u>         |
| <b>Special Fire District Fund (Discontinued)</b> |                     |                     |                    |                      |                    |
| Revenues   | \$10,208,993        | \$9,500,049         | \$9,006,111        | \$8,850,384          | \$0                |
| Expenditures                                     | <u>\$11,193,067</u> | <u>\$10,066,632</u> | <u>\$5,575,459</u> | <u>\$11,612,072</u>  | <u>\$0</u>         |
| Change in Net Assets                             | <u>(\$984,074)</u>  | <u>(\$566,583)</u>  | <u>\$3,430,652</u> | <u>(\$2,761,688)</u> | <u>\$0</u>         |



## 2015 Annual Budget

### Crime Victims Assistance Fund

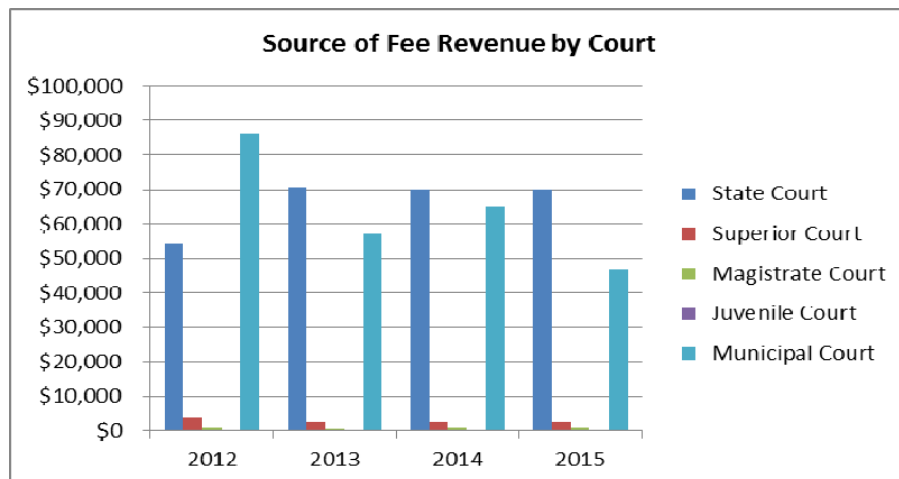
#### Description

The Crime Victims Assistance Fund accounts for certain fines received from various courts in Macon-Bibb County. These resources are restricted by state law for assistance to victims of crime.

#### Budget Highlights

The General Fund transfer represents reimbursement for costs associated with the District Attorney and State Court Victim Witness Programs that are not grant funded. The budget for FY2015 represents an increase of \$21,405 or 15.5%.

|                           | Actual           |                  | Budget           |                   |                  |
|---------------------------|------------------|------------------|------------------|-------------------|------------------|
|                           | 2012             | 2013             | Amended<br>2014  | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>           |                  |                  |                  |                   |                  |
| Fees                      | \$145,245        | \$130,779        | \$138,550        | \$99,378          | \$120,000        |
| Other                     | \$78             | \$84             | \$0              | \$20              | \$0              |
| <b>Total Revenues</b>     | <b>\$145,323</b> | <b>\$130,863</b> | <b>\$138,550</b> | <b>\$99,398</b>   | <b>\$120,000</b> |
| <b>Expenditures</b>       |                  |                  |                  |                   |                  |
| Operating                 | \$0              | \$0              | \$3,513          | \$3,513           | \$0              |
| Transfer to General Fund  | \$146,281        | \$159,734        | \$127,709        | \$110,000         | \$160,000        |
| <b>Total Expenditures</b> | <b>\$146,281</b> | <b>\$159,734</b> | <b>\$131,222</b> | <b>\$113,513</b>  | <b>\$160,000</b> |
| Change in Net Assets      | (\$958)          | (\$28,871)       | \$7,328          | (\$14,115)        | (\$40,000)       |
| Net Assets - Beginning    | \$85,857         | \$84,899         | \$56,028         | \$56,028          | \$41,913         |
| <b>Net Assets- Ending</b> | <b>\$84,899</b>  | <b>\$56,028</b>  | <b>\$63,356</b>  | <b>\$41,913</b>   | <b>\$1,913</b>   |





## 2015 Annual Budget

### Drug Abuse Treatment & Education Fund

#### Description

This fund was established to account for court fees and grant funds used to provide drug treatment and education services to certain defendants as specified by the Superior and Juvenile Courts of Macon-Bibb County. The services for the adult and juvenile programs, as well as the program administration, are contracted out but overseen by the courts.

#### Budget Highlights

The Juvenile Program has had minimal costs the past three years and was budgeted according to the expenditure history. The Adult Program costs have been fairly consistent with the budget. For FY 2015 the Adult Program budget increased by \$9,500 for the contractual cost of two surveillance officers. The program hopes to receive a grant through CJCC to cover these costs.

|                                       | Actual           |                  | Budget           |                   |                  |
|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|
|                                       | 2012             | 2013             | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>                       |                  |                  |                  |                   |                  |
| Fines                                 | \$41,507         | \$66,034         | \$57,000         | \$86,531          | \$60,000         |
| Intergovernmental                     | \$167,178        | \$226,251        | \$172,594        | \$131,933         | \$153,898        |
| Other                                 | \$18             | \$2              | \$0              | \$10              | \$0              |
| Transfer from General Fund            | \$17,051         | \$45,142         | \$53,270         | \$43,230          | \$53,300         |
| Transfer from Juvenile Ct Supervision | \$750            | \$1,095          | \$11,750         | \$500             | \$5,000          |
| Transfer from Grants Fund             | \$0              | \$0              | \$0              | \$10,282          | \$0              |
| <b>Total Revenue</b>                  | <b>\$226,504</b> | <b>\$338,524</b> | <b>\$294,614</b> | <b>\$272,486</b>  | <b>\$272,198</b> |
| <b>Expenditures</b>                   |                  |                  |                  |                   |                  |
| <b>Operating</b>                      |                  |                  |                  |                   |                  |
| Adult Program                         | \$225,754        | \$256,287        | \$262,198        | \$268,186         | \$271,698        |
| Juvenile Program                      | \$750            | \$1,095          | \$11,750         | \$500             | \$500            |
| Capital Outlay                        | \$0              | \$6,894          | \$0              | \$3,800           | \$0              |
| Pass through Grants                   | \$0              | \$74,248         | \$20,666         | \$0               | \$0              |
| <b>Total Expenditures</b>             | <b>\$226,504</b> | <b>\$338,524</b> | <b>\$294,614</b> | <b>\$272,486</b>  | <b>\$272,198</b> |
| Change in Net Assets                  | \$0              | \$0              | \$0              | \$0               | \$0              |
| Net Assets - Beginning                | \$19,985         | \$19,985         | \$19,985         | \$19,985          | \$19,985         |
| <b>Net Assets - Ending</b>            | <b>\$19,985</b>  | <b>\$19,985</b>  | <b>\$19,985</b>  | <b>\$19,985</b>   | <b>\$19,985</b>  |



## 2015 Annual Budget

### Alternative Dispute Resolution Fund

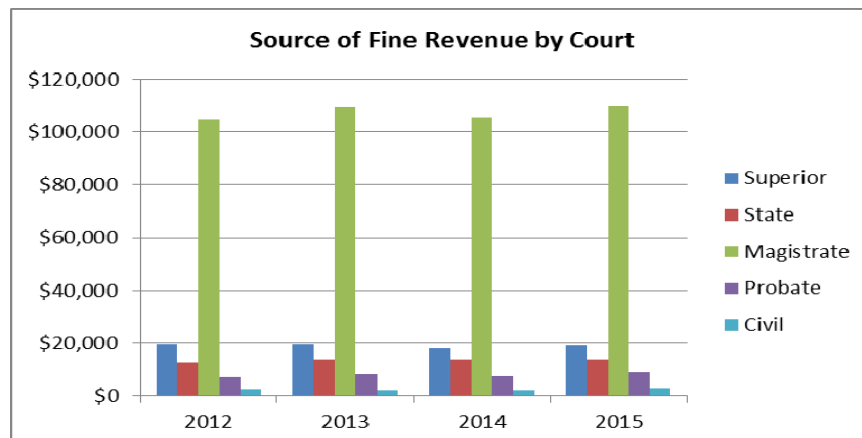
#### Description

The Houston and Macon Judicial Circuits Alternative Dispute Resolution (ADR) program is a court connected program that manages cases that involve mediation for the local judiciary. The ADR office supports Superior, Probate, Magistrate, State and Juvenile (Macon-Bibb) courts by ensuring that all cases are in compliance with both local rules and rules established by the Georgia Supreme Court. Client services include mediation fee assistance, technical support, case screening/management, mediator selection assistance and information and referral. ADR serves the citizens of Bibb, Crawford, Houston and Peach counties.

#### Budget Highlights

This budget funds two employees and operating costs to cover the four county area. There was no capital approved for FY 2015. Overall the budget decreased by \$13,236 or 6.0% from FY 2014.

|                               | Actual            |                   | Budget            |                   |                   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                               | 2012              | 2013              | Adjusted 2014     | Projected 2014    | Adopted 2015      |
|                               |                   |                   |                   |                   |                   |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Court Fines                   | \$146,641         | \$153,305         | \$147,300         | \$188,684         | \$155,000         |
| Other                         | \$4,903           | \$4,428           | \$4,600           | \$4,039           | \$3,600           |
| Interest                      | \$382             | \$441             | \$0               | \$276             | \$0               |
| <b>Total Revenues</b>         | <b>\$151,926</b>  | <b>\$158,174</b>  | <b>\$151,900</b>  | <b>\$192,999</b>  | <b>\$158,600</b>  |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Salaries & Benefits           | \$124,404         | \$140,014         | \$156,350         | \$152,842         | \$149,749         |
| Operating                     | \$38,552          | \$41,960          | \$55,371          | \$44,226          | \$50,513          |
| Capital                       | \$1,611           | \$0               | \$1,829           | \$550             | \$0               |
| Transfer to General Fund      | \$10,385          | \$10,385          | \$8,248           | \$8,248           | \$8,300           |
| <b>Total Expenditures</b>     | <b>\$174,952</b>  | <b>\$192,359</b>  | <b>\$221,798</b>  | <b>\$205,866</b>  | <b>\$208,562</b>  |
| <b>Change in Net Assets</b>   | <b>(\$23,026)</b> | <b>(\$34,185)</b> | <b>(\$69,898)</b> | <b>(\$12,867)</b> | <b>(\$49,962)</b> |
| <b>Net Assets - Beginning</b> | <b>\$326,972</b>  | <b>\$303,946</b>  | <b>\$269,761</b>  | <b>\$269,761</b>  | <b>\$256,894</b>  |
| <b>Net Assets - Ending</b>    | <b>\$303,946</b>  | <b>\$269,761</b>  | <b>\$199,863</b>  | <b>\$256,894</b>  | <b>\$206,932</b>  |







## 2015 Annual Budget

### Juvenile Court Supervision Fund

#### **Description**

This fund was established to account for the fines received from the Macon-Bibb Juvenile Court to be used for alternative juvenile programs. This is accomplished by transferring funds to the Drug Abuse Treatment & Education Fund and the Sponsored Programs Fund to support existing programs.

#### **Budget Highlights**

The budget for FY 2015 represents a \$6,750 or 2.9% decrease from FY 2014. This decrease in budget is due to a decrease in the juvenile programs budgets of the other funds based on history of expenditures.

|  | Actual          |                 | Budget           |                   |                 |
|--|-----------------|-----------------|------------------|-------------------|-----------------|
|  | 2012            | 2013            | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <b>Revenues</b>                                    |                 |                 |                  |                   |                 |
| Court Fines  | \$19,929        | \$11,917        | \$12,000         | \$5,670           | \$6,000         |
| Interest   | \$127           | \$149           | \$0              | \$100             | \$0             |
| <b>Total Revenues</b>                              | <b>\$20,056</b> | <b>\$12,066</b> | <b>\$12,000</b>  | <b>\$5,770</b>    | <b>\$6,000</b>  |
| <b>Expenditures</b>                                |                 |                 |                  |                   |                 |
| Transfer to Drug Abuse Treatment<br>& Education Fd | \$750           | \$1,095         | \$11,750         | \$500             | \$5,000         |
| Transfer to Sponsored Programs Fd                  | \$2,880         | \$735           | \$1,000          | \$405             | \$1,000         |
| <b>Total Expenditures</b>                          | <b>\$3,630</b>  | <b>\$1,830</b>  | <b>\$12,750</b>  | <b>\$905</b>      | <b>\$6,000</b>  |
| Change in Net Assets                               | \$16,426        | \$10,236        | (\$750)          | \$4,865           | \$0             |
| Net Assets - Beginning                             | \$68,124        | \$84,550        | \$94,786         | \$94,786          | \$99,651        |
| <b>Net Assets - Ending</b>                         | <b>\$84,550</b> | <b>\$94,786</b> | <b>\$94,036</b>  | <b>\$99,651</b>   | <b>\$99,651</b> |



## 2015 Annual Budget

### Law Library Fund

#### Description

The laws of the State of Georgia create for each county a County Law Library. These libraries are governed by a board of trustees consisting of the Chief Judge of the Superior Court, the Judge of Probate Court, the Senior Judge of the State Court, if any, and two practicing attorneys named by the other members of the board. The trustees are authorized to collect fees for the operation of the library; to select appropriate books, reports, texts, and periodicals to make the necessary rules and regulations governing the use of the library; to keep records of all its meetings and proceedings; and to exercise other powers necessary for the proper administration of the library. Additionally, the trustees are authorized by law to name a secretary-treasurer; designate a librarian and set that individual's compensation; make purchases for the library; and manage the fees received for the operation of the library. Law Library fees are set by the Chief Superior Court Judge. Purchases made by the trustees become the property of the County. County appropriations for the operation of the Bibb County Law Library are under the administrative supervision of the Superior Court Judges.

#### Budget Highlights

The budget for the Law Library has remained steady since FY 2013 when there was a substantial decrease due to the retirement of the full time law librarian. This position was not replaced but is now handled by the Superior Court Manager with a portion of her salary being allocated to the Law Library Fund. The operating costs include reference materials in both print and electronic forms. These materials are constantly updated by the law librarian.

|                             | Actual          |                 | Budget           |                   |                 |
|-----------------------------|-----------------|-----------------|------------------|-------------------|-----------------|
|                             | 2012            | 2013            | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015 |
| <b>Revenues</b>             |                 |                 |                  |                   |                 |
| Court Fines                 | \$18,421        | \$38,117        | \$36,300         | \$35,173          | \$37,000        |
| Transfers from General Fund | \$42,500        | \$0             | \$0              | \$0               | \$0             |
| <b>Total Revenues</b>       | <b>\$60,921</b> | <b>\$38,117</b> | <b>\$36,300</b>  | <b>\$35,173</b>   | <b>\$37,000</b> |
| <b>Expenditures</b>         |                 |                 |                  |                   |                 |
| Salaries & Benefits         | \$44,111        | \$14,922        | \$15,550         | \$15,550          | \$16,000        |
| Operating                   | \$17,343        | \$13,825        | \$13,196         | \$11,777          | \$13,000        |
| Capital                     | \$0             | \$1,596         | \$0              | \$0               | \$0             |
| <b>Total Expenditures</b>   | <b>\$61,454</b> | <b>\$30,343</b> | <b>\$28,746</b>  | <b>\$27,327</b>   | <b>\$29,000</b> |
| Change in Net Assets        | (\$533)         | \$7,774         | \$7,554          | \$7,846           | \$8,000         |
| Net Assets - Beginning      | 977             | \$444           | \$8,218          | \$8,218           | \$16,064        |
| <b>Net Assets - Ending</b>  | <b>\$444</b>    | <b>\$8,218</b>  | <b>\$15,772</b>  | <b>\$16,064</b>   | <b>\$24,064</b> |





## 2015 Annual Budget

### Law Enforcement Confiscated Fund

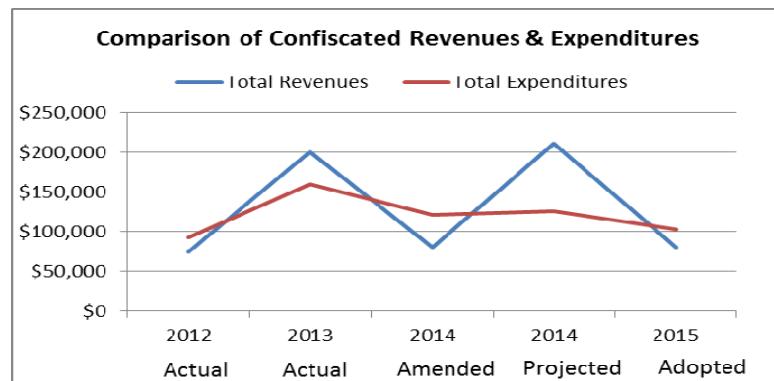
#### Description

This fund accounts for revenues generated by the Sheriff's Office seizure of cash and property involved in criminal activity that has gone through a civil forfeiture process. Expenditures of these funds are restricted to law enforcement related items and services. In FY 2014, both the Sheriff's Office and former Macon Police Confiscated Funds were combined into this one fund.

#### Budget Highlights

The budget for FY 2015 represents a 15.7% decrease over the prior year. Typically the majority of expenditures from this fund are for law enforcement equipment with 61.7% of FY 2015 being allocated to capital items. Due to larger than anticipated revenues in FY 2014, the fund's net assets continue to be sufficient to provide for capital purchases despite the projected use of net assets of \$22,258 in FY 2015. This also allows for unexpected costs of the Sheriff's Office to be funded without having to impact the General Fund.

|                               | Actual           |                  | Budget            |                  |                   |
|-------------------------------|------------------|------------------|-------------------|------------------|-------------------|
|                               | 2012             | 2013             | Adjusted 2014     | Projected 2014   | Adopted 2015      |
| <b>Revenues</b>               |                  |                  |                   |                  |                   |
| Fines                         | \$74,128         | \$200,576        | \$80,000          | \$211,389        | \$80,000          |
| Interest                      | \$223            | \$348            | \$350             | \$12             | \$350             |
| Other                         | \$12,328         | \$0              | \$0               | \$26,451         | \$0               |
| <b>Total Revenues</b>         | <b>\$86,679</b>  | <b>\$200,924</b> | <b>\$80,350</b>   | <b>\$211,401</b> | <b>\$80,350</b>   |
| <b>Expenditures</b>           |                  |                  |                   |                  |                   |
| Operating                     | \$20,816         | \$33,784         | \$26,500          | \$34,210         | \$39,300          |
| Capital                       | \$66,313         | \$114,104        | \$88,249          | \$90,165         | \$63,308          |
| Transfer to General Fund      | \$5,758          | \$12,209         | \$7,000           | \$1,342          | \$0               |
| <b>Total Expenditures</b>     | <b>\$92,887</b>  | <b>\$160,097</b> | <b>\$121,749</b>  | <b>\$125,717</b> | <b>\$102,608</b>  |
| <b>Change in Net Assets</b>   | <b>(\$6,208)</b> | <b>\$40,827</b>  | <b>(\$41,399)</b> | <b>\$85,684</b>  | <b>(\$22,258)</b> |
| <b>Net Assets - Beginning</b> | <b>\$180,655</b> | <b>\$174,447</b> | <b>\$215,274</b>  | <b>\$215,274</b> | <b>\$300,958</b>  |
| <b>Net Assets - Ending</b>    | <b>\$174,447</b> | <b>\$215,274</b> | <b>\$173,875</b>  | <b>\$300,958</b> | <b>\$278,700</b>  |





## 2015 Annual Budget

### Law Enforcement Center Fund

#### Description

This fund accounts for the 10% add on fine collected by the various courts of Macon-Bibb County. This revenue must be dedicated to law enforcement programs and is used for the operations and staffing of the jail.

#### Budget Highlights

Revenues from this fund fluctuate slightly but it has been able to sustain a constant transfer of \$115,000 to the General Fund to help support jail operations over the past three years.

|                          | Actual     |           | Adjusted<br>2014 | Budget            |                 |
|--------------------------|------------|-----------|------------------|-------------------|-----------------|
|                          | 2012       | 2013      |                  | Projected<br>2014 | Adopted<br>2015 |
| Revenues                 |            |           |                  |                   |                 |
| Fines                    | \$120,868  | \$142,672 | \$131,200        | \$118,574         | \$115,000       |
| Interest                 | \$10       | \$12      | \$0              | \$50              | \$0             |
| Total Revenues           | \$120,878  | \$142,684 | \$131,200        | \$118,624         | \$115,000       |
| Expenditures             |            |           |                  |                   |                 |
| Transfer to General Fund | \$175,000  | \$115,000 | \$115,000        | \$115,000         | \$115,000       |
| Total Expenditures       | \$175,000  | \$115,000 | \$115,000        | \$115,000         | \$115,000       |
| Change in Net Assets     | (\$54,122) | \$27,684  | \$16,200         | \$3,624           | \$0             |
| Net Assets - Beginning   | \$85,735   | \$31,613  | \$59,297         | \$59,297          | \$62,921        |
| Net Assets - Ending      | \$31,613   | \$59,297  | \$75,497         | \$62,921          | \$62,921        |

Macon-Bibb County Law Enforcement Center





## 2015 Annual Budget

### Law Enforcement Commissary Fund

#### Description

This fund accounts for the revenues generated from the inmate commissary operations located at the Macon-Bibb County Law Enforcement Center. The proceeds are used to pay operating expenses of the Commissary Fund as well as identified and mutually agreed upon operating and capital outlay costs of the Jail.

#### Budget Highlights

The FY 2015 budget has allocated 59.3% to capital purchases and 32.0% to transfer to General Fund for support of jail operations. The capital items include \$160,800 for equipment for the jail and \$93,000 for prisoner transport vehicles.

|                               | Actual           |                  | Budget             |                   |                  |
|-------------------------------|------------------|------------------|--------------------|-------------------|------------------|
|                               | 2012             | 2013             | Adjusted<br>2014   | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>               |                  |                  |                    |                   |                  |
| Fees                          | \$586,581        | \$580,992        | \$515,000          | \$528,751         | \$515,000        |
| Other                         | \$831            | \$1,276          | \$1,300            | \$734             | \$850            |
| <b>Total Revenues</b>         | <b>\$587,412</b> | <b>\$582,268</b> | <b>\$516,300</b>   | <b>\$529,485</b>  | <b>\$515,850</b> |
| <b>Expenditures</b>           |                  |                  |                    |                   |                  |
| Salaries & Benefits           | \$18,464         | \$16,476         | \$9,044            | \$0               | \$18,500         |
| Operating                     | \$12,024         | \$15,375         | \$125,705          | \$57,921          | \$19,000         |
| Capital                       | \$216,198        | \$265,865        | \$724,928          | \$337,626         | \$253,800        |
| Transfers to General Fund     | \$166,600        | \$250,000        | \$370,000          | \$370,000         | \$137,000        |
| <b>Total Expenditures</b>     | <b>\$413,286</b> | <b>\$547,716</b> | <b>\$1,229,677</b> | <b>\$765,547</b>  | <b>\$428,300</b> |
| <b>Change in Net Assets</b>   | <b>\$174,126</b> | <b>\$34,552</b>  | <b>-\$713,377</b>  | <b>-\$236,062</b> | <b>\$87,550</b>  |
| <b>Net Assets - Beginning</b> | <b>\$556,101</b> | <b>\$730,227</b> | <b>\$764,779</b>   | <b>\$764,779</b>  | <b>\$528,717</b> |
| <b>Net Assets - Ending</b>    | <b>\$730,227</b> | <b>\$764,779</b> | <b>\$51,402</b>    | <b>\$528,717</b>  | <b>\$616,267</b> |



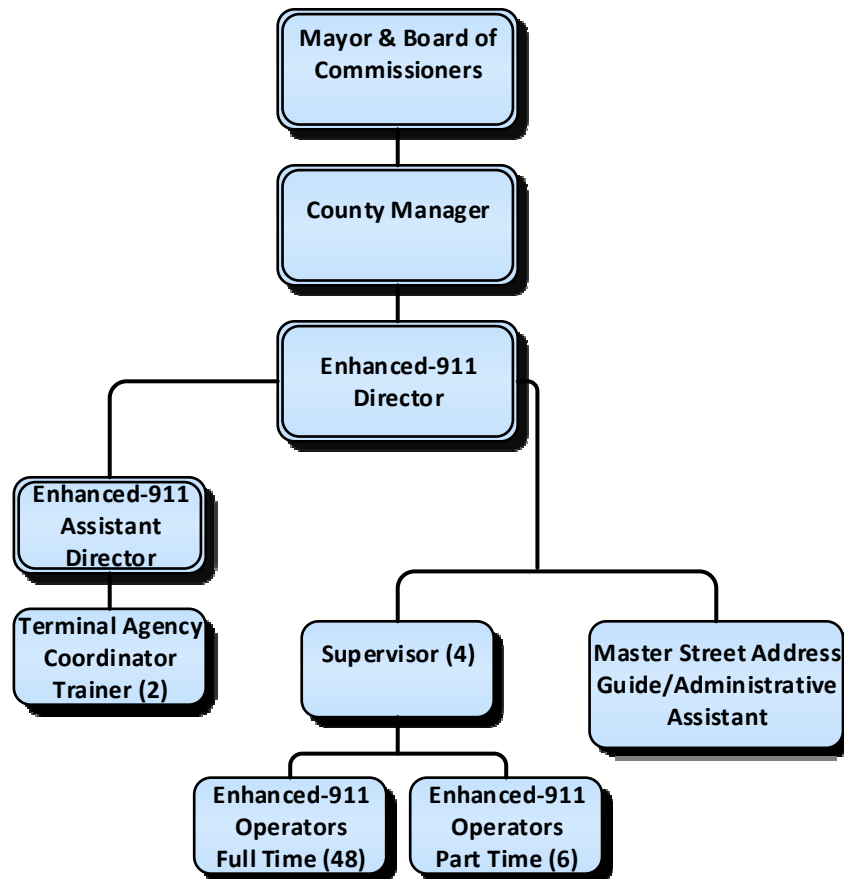
## Enhanced 911 Fund

### Description

This fund accounts for the revenues generated from designated telephone charges and expenditures for the operation and activities of the emergency telephone system. The E-911 fee is imposed on users of land lines as well as mobile devices including prepaid cell phones. This fee is collected by the State and the State in turn reimburses the funds to each E-911 center.

Telephone subscribers of an exchange access facility may be billed for the monthly fee with respect to that facility by the phone service supplier. The charge however cannot exceed \$1.50 per month for land lines and \$1.00 per month for wireless service per exchange access facility. A wireless service supplier may recover its costs to implement the enhanced 911 services to its subscribers in an amount not to exceed \$.30 of each 911 charge collected from a place of primary use that is within the geographic area that is served by the local government.

### Enhanced-911 Organizational Chart





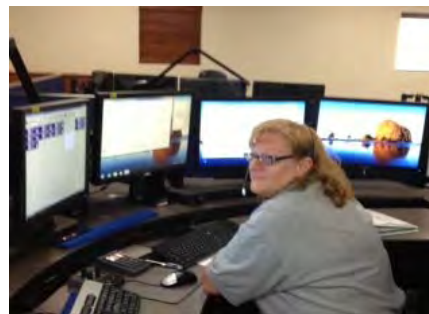
## 2015 Annual Budget

### Enhanced 911 Fund

#### Budget Highlights

The FY 2015 budget represents an 8% increase over the prior year. The salaries and benefits budget shows a significant increase due to all positions being fully funded with no vacancy factor considered as in prior years. There are 57 full-time and 6 part-time employees budgeted in this fund. Telephone service and technology maintenance contracts make up 62% of the operating budget. It is expected that the fees charged will not fully cover these rising costs in the future and that strategic planning methods will be needed to keep the fund viable. There have been no capital improvements in the last three years as the facility recently had extensive upgrades. The fund's capital lease is scheduled to be paid in full in FY 2016.

|                            | Actual             |                    | Budget             |                    |                    |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                            | 2012               | 2013               | Amended<br>2014    | Projected<br>2014  | Adopted<br>2015    |
| <b>Revenues</b>            |                    |                    |                    |                    |                    |
| Fees                       | \$2,679,845        | \$2,686,544        | \$3,200,000        | \$3,050,000        | \$3,226,000        |
| Other                      | \$0                | \$0                | \$100              | \$0                | \$0                |
| E-911 BB&T Revenue         | \$848,817          | \$0                | \$0                | \$0                | \$0                |
| Transfer from General Fund | \$0                | \$214,926          | \$139,100          | \$253,300          | \$379,200          |
| <b>Total Revenues</b>      | <b>\$3,528,662</b> | <b>\$2,901,470</b> | <b>\$3,339,200</b> | <b>\$3,303,300</b> | <b>\$3,605,200</b> |
| <b>Expenditures</b>        |                    |                    |                    |                    |                    |
| Salaries and Benefits      | \$2,184,784        | \$2,464,183        | \$2,535,400        | \$2,494,000        | \$2,824,000        |
| Operating                  | \$564,559          | \$785,488          | \$625,500          | \$631,000          | \$602,900          |
| Capital                    | \$624,748          | \$0                | \$0                | \$0                | \$0                |
| Other                      | \$0                | \$856              | \$0                | \$0                | \$0                |
| Debt Service               | \$178,254          | \$201,309          | \$178,300          | \$178,300          | \$178,300          |
| Transfer to General Fund   | \$220,751          | \$0                | \$0                | \$0                | \$0                |
| <b>Total Expenditures</b>  | <b>\$3,773,096</b> | <b>\$3,451,836</b> | <b>\$3,339,200</b> | <b>\$3,303,300</b> | <b>\$3,605,200</b> |
| Change in Net Assets       | (\$244,434)        | (\$550,366)        | \$0                | \$0                | \$0                |
| Net Assets - Beginning     | \$794,800          | \$550,366          | (\$0)              | (\$0)              | (\$0)              |
| <b>Net Assets- Ending</b>  | <b>\$550,366</b>   | <b>(\$0)</b>       | <b>(\$0)</b>       | <b>(\$0)</b>       | <b>(\$0)</b>       |



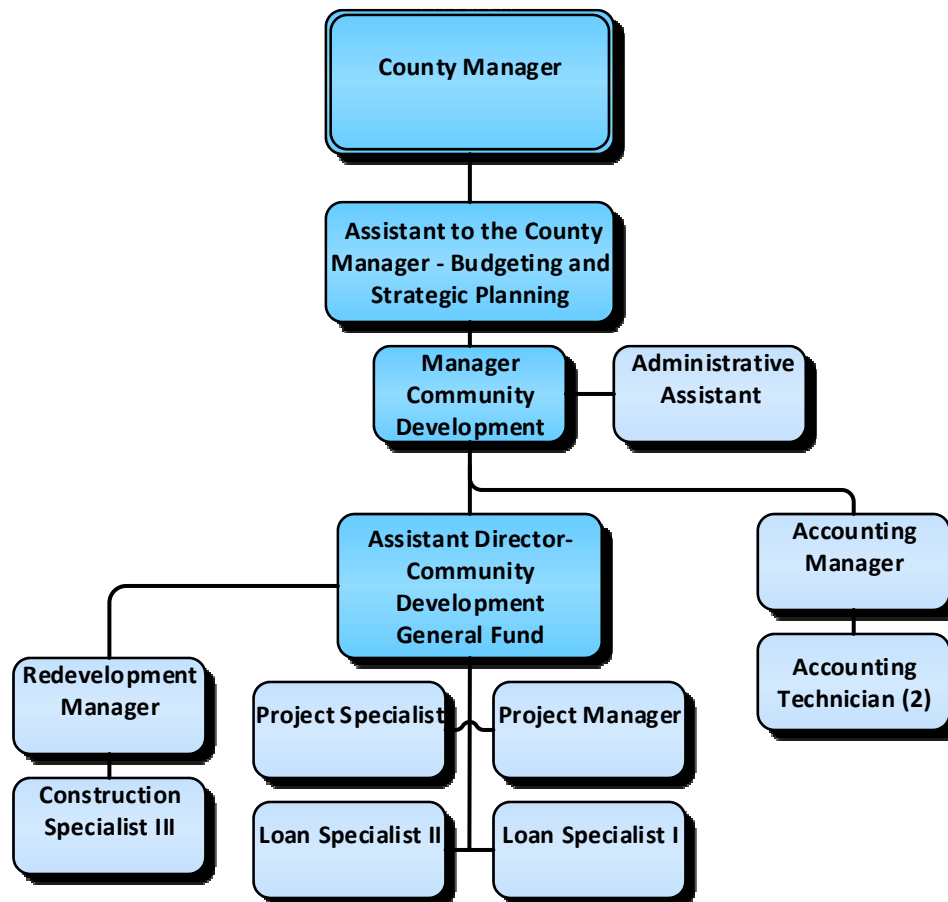


## Economic and Community Development Fund

### Description

The Mission of Economic Development is to foster economic development through a sustainable, equitable, and comprehensive strategy to increase the tax base of the Macon-Bibb government. Further, the department seeks to attract, retain, and help businesses expand and generate jobs within the community. Creation and promotion of a business friendly environment that strengthens the vitality of businesses and neighborhoods for the community is the ultimate goal of this division.

### Economic and Community Development Organizational Chart



General Fund  
Economic and Community Development Fund





## 2015 Annual Budget

### Economic and Community Development Fund

#### **Budget Highlights**

The 2015 budget represents the current HUD award of \$1,533,672 plus the \$150,000 match that will come from program income. Program income consists of loan payments received throughout the year.

|                             | Actual             |                    | Adjusted<br>2014   | Budget             |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                             | 2012               | 2013               |                    | Actual<br>2014     | Adopted<br>2015    |
| <b>Revenues</b>             |                    |                    |                    |                    |                    |
| Intergovernmental           | \$1,952,322        | \$2,912,846        | \$2,960,247        | \$1,508,007        | \$1,533,672        |
| Other                       | \$734,066          | \$38,750           | \$250,000          | \$89,229           | \$150,000          |
| Transfer from General Fund  | \$1,584,641        | \$0                | \$4,640,095        | \$3,720,277        | \$0                |
| Transfer from ECD HOME Fund | \$0                | \$219,500          | \$0                | \$0                | \$0                |
| <b>Total Revenues</b>       | <b>\$4,271,029</b> | <b>\$3,171,096</b> | <b>\$7,850,342</b> | <b>\$5,317,513</b> | <b>\$1,683,672</b> |
| <b>Expenditures</b>         |                    |                    |                    |                    |                    |
| Housing and Development     | \$3,153,514        | \$2,782,905        | \$4,872,497        | \$2,712,191        | \$1,683,672        |
| Transfers to General Fund   | \$746,266          | \$0                | \$2,977,845        | \$2,977,845        | \$0                |
| <b>Total Expenditures</b>   | <b>\$3,899,780</b> | <b>\$2,782,905</b> | <b>\$7,850,342</b> | <b>\$5,690,036</b> | <b>\$1,683,672</b> |
| Change in Net Assets        | \$371,249          | \$388,191          | \$0                | (\$372,523)        | \$0                |
| Net Assets - Beginning      | \$1,231,940        | \$1,603,189        | \$1,991,380        | \$1,991,380        | \$1,618,857        |
| <b>Net Assets - Ending</b>  | <b>\$1,603,189</b> | <b>\$1,991,380</b> | <b>\$1,991,380</b> | <b>\$1,618,857</b> | <b>\$1,618,857</b> |



## 2015 Annual Budget

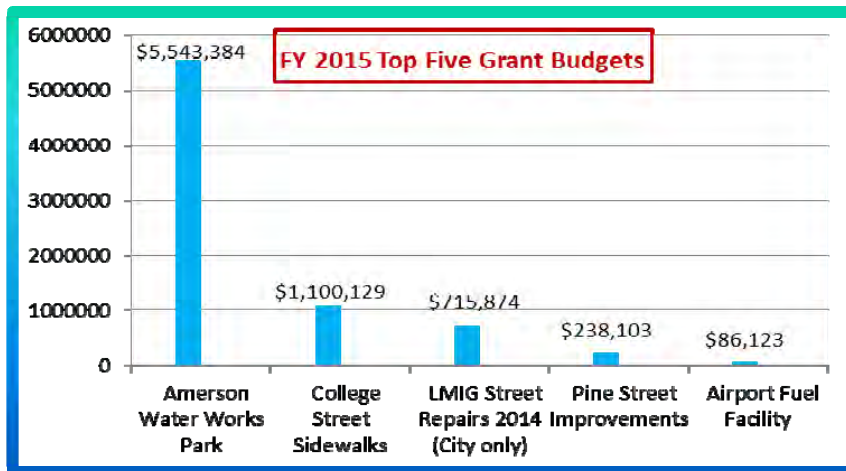
### Grants Fund

#### Description

This fund accounts for grant and program revenues and expenditures that are not reported in an enterprise or other special fund.

#### Budget Highlights

Former City grants are currently budgeted in this fund. This was a new fund for the former City and history does not exist as previously the grants were accounted for by various methods, with some being in the general fund and some having a separate fund for the grant. In the future, as new grants are awarded this fund will be used to account for all Macon-Bibb County grants. It is expected that the budget for this fund will fluctuate based on the number of grants awarded each year. In FY 2015, the top five grants shown below account for 94% of the total adopted budget of \$8,204,152.





## 2015 Annual Budget

### Grants Fund

#### Summary of Active Grants and Current Balances

Macon-Bibb County averages between \$5 and \$10 million in active funding associated with grants. Following is a summary of active grants that are maintained in this fund and their remaining balance, by function.

| Grant                                | Award       | Remaining Balance         |
|--------------------------------------|-------------|---------------------------|
| <b>Airport</b>                       |             |                           |
| Airport Road Ramp Rehab 2013         | \$134,175   | \$21,353                  |
| Airport Fuel Facility 2013           | \$133,298   | \$90,840                  |
| 2013 Bullet Proof Vest               | \$7,789     | \$7,789                   |
| Airport Master Plan                  | \$173,372   | \$75,739                  |
|                                      |             | <u>\$195,721</u>          |
| <b>Trails/Streets</b>                |             |                           |
| Camellia Gardens                     | \$127,987   | \$2,116                   |
| 2014 LMIG                            | \$715,874   | \$680,482                 |
| College Street                       | \$998,797   | \$142,573                 |
| 2013 LMIG                            | \$667,425   | \$2,696                   |
|                                      |             | <u>\$827,867</u>          |
| <b>Sheriff</b>                       |             |                           |
| 2012 Bullet Proof Vest               | \$10,496    | \$6,912                   |
| 2011 JAG                             | \$96,117    | \$12,205                  |
| 2012 JAG                             | \$83,145    | \$9,253                   |
| 2013 JAG                             | \$75,242    | \$75,242                  |
| 2013 CERT                            | \$4,055     | \$1,662                   |
| 2013 K9                              | \$3,000     | \$2,467                   |
| 2013 Homeland Security               | \$52,240    | \$8,959                   |
| 2012 Bullet Proof Vest-Former County | \$2,589     | \$2,589                   |
| LEO-Airport Security                 | \$52,698    | \$47,370                  |
| U.S. Marshals                        | \$28,567    | \$7,933                   |
| H.E.A.T                              | \$46,000    | \$14,228                  |
|                                      |             | <u>\$188,821</u>          |
| <b>Additional</b>                    |             |                           |
| Walmart                              | \$500       | \$500                     |
| Dannenburg                           | \$1,500,000 | \$2,500                   |
| Strategic Planning & Leadership      | \$35,000    | \$25,139                  |
| BDS Historic Macon                   | \$70,000    | \$13,591                  |
| 2014/15 Peyton Anderson              | \$75,000    | \$68,750                  |
| Amerson WaterWorks                   | \$5,543,384 | \$3,619,364               |
|                                      |             | <u>\$3,729,845</u>        |
| <b>Fire</b>                          |             |                           |
| 2013 GSAR                            | \$20,000    | \$20,000                  |
|                                      |             | <u>\$20,000</u>           |
| <b>Total Remaining Balances</b>      |             | <u><u>\$4,962,253</u></u> |



## 2015 Annual Budget

### Sponsored Programs Fund

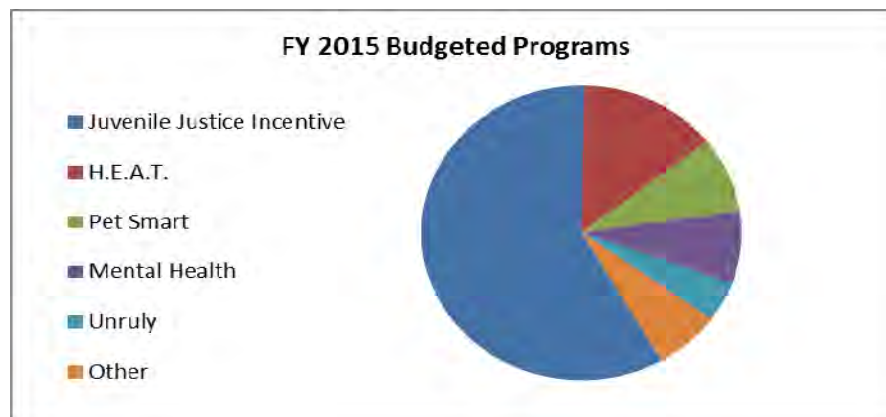
#### Description

This fund accounts for previously established special programs funded through grant revenue, intergovernmental contracts and transfers from other funds. These are special programs approved by the government for a specified amount of time. After that time, the program either receives additional outside funding, is approved for funding through the General Fund or it ceases to operate.

#### Budget Highlights

The budget for this fund will fluctuate based on the number of programs approved each year and the amount of grant revenue provided. These are all programs of the old County government and as these programs expire, they will be accounted for in the consolidated Grants fund. This fund will phase out over the course of a few years.

|  | Actual           |                  | Adjusted<br>2014   | Budget            |                  |
|--|------------------|------------------|--------------------|-------------------|------------------|
|  | 2012             | 2013             |                    | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>                                  |                  |                  |                    |                   |                  |
| Intergovernmental                                | \$285,082        | \$343,388        | \$1,135,237        | \$732,694         | \$462,203        |
| Private Donations                                | \$0              | \$0              | \$15,423           | \$1,889           | \$0              |
| Transfer from General Fund                       | \$102,515        | \$126,720        | \$85,350           | \$92,748          | \$58,850         |
| Transfer from Juvenile Court<br>Supervision Fund | \$2,880          | \$735            | \$500              | \$405             | \$500            |
| <b>Total Revenues</b>                            | <b>\$390,477</b> | <b>\$470,843</b> | <b>\$1,236,510</b> | <b>\$827,736</b>  | <b>\$521,553</b> |
| <b>Expenditures</b>                              |                  |                  |                    |                   |                  |
| General Government                               | \$7,246          | \$5,328          | \$5,000            | \$5,000           | \$58,923         |
| Judicial   | \$168,293        | \$115,937        | \$762,700          | \$303,594         | \$385,430        |
| Public Safety                                    | \$151,965        | \$348,665        | \$344,379          | \$454,102         | \$77,200         |
| Economic Development                             | \$59,221         | \$0              | \$0                | \$0               | \$0              |
| Health & Welfare                                 | \$0              | \$0              | \$124,465          | \$65,040          | \$0              |
| Transfers to General Fund                        | \$3,752          | \$913            | \$0                | \$0               | \$0              |
| <b>Total Expenditures</b>                        | <b>\$390,477</b> | <b>\$470,843</b> | <b>\$1,236,544</b> | <b>\$827,736</b>  | <b>\$521,553</b> |
| Change in Net Assets                             | \$0              | \$0              | (\$34)             | \$0               | \$0              |
| Net Assets - Beginning                           | \$0              | \$0              | \$0                | \$0               | \$0              |
| Net Assets - Ending                              | \$0              | \$0              | (\$34)             | \$0               | \$0              |





## 2015 Annual Budget

### Economic Community Development HOME Fund

#### Description

This fund accounts for the HOME Investment Grant program that is designed to increase home ownership and affordable housing opportunities for those with low and very low income. Eligible use of funds includes tenant-based rental assistance, housing rehabilitation, assistance to home buyers, and construction of new housing. HOME funding may also be used for site acquisition, site improvement, demolition, relocation, and other necessary and reasonable activities related to the development of non-luxury housing.

#### Budget Highlights

Macon-Bibb is a recipient of the Housing and Urban Development (HUD) HOME funding. This allocation is for the required match. Each year, HUD publishes a match reduction list and Macon-Bibb is no longer required to match federal funding in this area. For the first six months of FY 2014, the HOME program budget and activity were included as part of the ECD Grant fund instead of in this separate fund. The amount that is recorded in the ECD fund is approximately \$67,000.

|                            | Actual             |                  | Adjusted<br>2014 | Budget            |                  |
|----------------------------|--------------------|------------------|------------------|-------------------|------------------|
|                            | 2012               | 2013             |                  | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>            |                    |                  |                  |                   |                  |
| Intergovernmental          | \$1,040,037        | \$278,953        | \$365,242        | \$213,748         | \$365,242        |
| Other                      | \$5,108            | \$9,372          | \$0              | \$2,754           | \$0              |
| Transfer from General Fund | \$420,589          | \$0              | \$0              | \$0               | \$0              |
| <b>Total Revenues</b>      | <b>\$1,465,734</b> | <b>\$288,325</b> | <b>\$365,242</b> | <b>\$216,502</b>  | <b>\$365,242</b> |
| <b>Expenditures</b>        |                    |                  |                  |                   |                  |
| Housing and Development    | \$641,594          | \$111,629        | \$365,242        | \$128,426         | \$365,242        |
| Transfer to ECD Grant Fund | \$0                | \$219,500        | \$0              | \$0               | \$0              |
| <b>Total Expenditures</b>  | <b>\$641,594</b>   | <b>\$331,129</b> | <b>\$365,242</b> | <b>\$128,426</b>  | <b>\$365,242</b> |
| Change in Net Assets       | \$824,140          | (\$42,804)       | \$0              | \$88,076          | \$0              |
| Net Assets - Beginning     | (\$69,594)         | \$754,546        | \$711,742        | \$711,742         | \$799,818        |
| <b>Net Assets - Ending</b> | <b>\$754,546</b>   | <b>\$711,742</b> | <b>\$711,742</b> | <b>\$799,818</b>  | <b>\$799,818</b> |





## 2015 Annual Budget

### Hotel-Motel Tax Fund

#### Description

This fund accounts for the receipt and disbursement of the 7% hotel motel occupancy tax collected by Macon-Bibb County. These funds are to be used for tourism and tourism product development per state law and county code.

#### Budget Highlights

The receipts from the hotel/motel tax have remained stable in the most recent years despite a sluggish economy. The distribution percentages were reallocated due to consolidation but the amounts allocated to each designated agency have also remained stable throughout this transition.

|                                      | Actual             |                    | Budget             |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2012               | 2013               | Amended<br>2014    | Projected<br>2014  | Adopted<br>2015    |
| <b>Revenue</b>                       |                    |                    |                    |                    |                    |
| Taxes                                | \$2,970,545        | \$3,075,800        | \$3,145,000        | \$3,199,495        | \$3,200,000        |
| Interest Earnings                    | \$79               | \$85               | \$0                | \$70               | \$0                |
| Other Revenues                       | \$0                | \$12,933           | \$0                | \$7,500            | \$0                |
| <b>Total Revenue</b>                 | <b>\$2,970,624</b> | <b>\$3,088,818</b> | <b>\$3,145,000</b> | <b>\$3,207,065</b> | <b>\$3,200,000</b> |
| <b>Expenditures</b>                  |                    |                    |                    |                    |                    |
| Macon Centreplex                     | \$402,242          | \$363,300          | \$363,300          | \$425,000          | \$424,064          |
| Macon-Bibb Co Conv & Visitors Bureau | \$1,592,241        | \$1,688,890        | \$1,723,609        | \$1,724,599        | \$1,720,800        |
| Douglass Theatre                     | \$138,478          | \$162,920          | \$165,516          | \$171,706          | \$171,328          |
| Sports Hall of Fame (or designee)    | \$180,643          | \$162,820          | \$165,416          | \$171,738          | \$171,360          |
| Cherry Blossom Festival              | \$209,154          | \$219,272          | \$223,476          | \$226,098          | \$225,600          |
| Transfer Tobesofkee Recreation       | \$385,312          | \$422,951          | \$433,333          | \$419,773          | \$418,848          |
| Transfer General Fund                | \$62,554           | \$68,665           | \$70,350           | \$68,150           | \$68,000           |
| <b>Total Expenditures</b>            | <b>\$2,970,624</b> | <b>\$3,088,818</b> | <b>\$3,145,000</b> | <b>\$3,207,065</b> | <b>\$3,200,000</b> |
| Change in Net Assets                 | \$0                | \$0                | \$0                | \$0                | \$0                |
| Net Assets - Beginning               | \$0                | \$0                | \$0                | \$0                | \$0                |
| Net Assets- Ending                   | \$0                | \$0                | \$0                | \$0                | \$0                |

| Hotel/Motel Distribution Percentages |                 |
|--------------------------------------|-----------------|
| Macon Centreplex                     | 13.252%         |
| Macon-Bibb Co Conv & Visitors Bureau | 53.775%         |
| Douglass Theatre                     | 5.354%          |
| Sports Hall of Fame (or designee)    | 5.355%          |
| Cherry Blossom Festival              | 7.050%          |
| Transfer Tobesofkee Recreation       | 13.089%         |
| Transfer General Fund                | 2.125%          |
| <b>Total</b>                         | <b>100.000%</b> |



Georgia Sports Hall of Fame



## 2015 Annual Budget

### Special Street Light District Fund

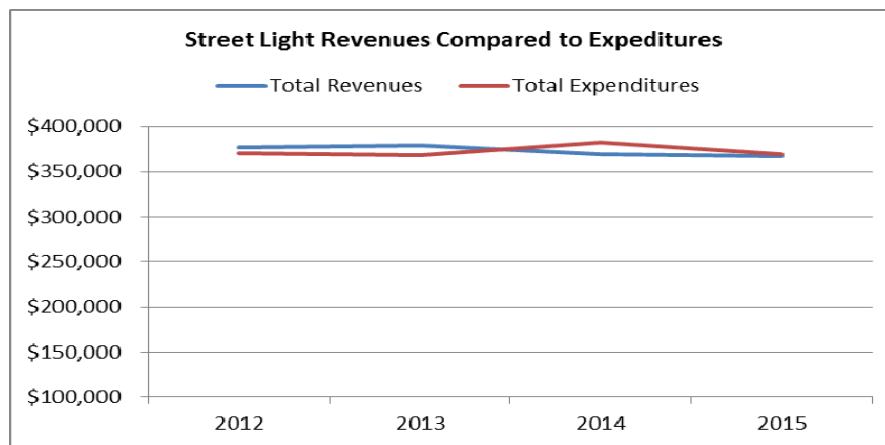
#### Description

This fund accounts for the fees received and expenditures related to providing street light services in certain residential areas of the County. Special Street Light Districts are created upon the request of citizens who must own at least 75% of the front footage of property in that particular district. The capital cost is paid 100% prior to the establishment of the district. That capital cost is then allocated to each property owner and charged to them based on a percentage of front footage owned to the total of front footage in the district. Maintenance and operating costs (utilities, collection costs, etc.) are billed to property owners quarterly.

#### Budget Highlights

In addition to the direct costs paid and charged to citizens, an indirect cost allocation is charged to this fund to reimburse the General Fund for services provided by departments. This cost allocation is updated every two years.

|                            | Actual           |                  | Budget           |                   |                  |
|----------------------------|------------------|------------------|------------------|-------------------|------------------|
|                            | 2012             | 2013             | Adjusted<br>2014 | Projected<br>2014 | Adopted<br>2015  |
| <b>Revenues</b>            |                  |                  |                  |                   |                  |
| Charges for Services       | \$311,222        | \$312,549        | \$302,000        | \$304,450         | \$303,000        |
| Fees                       | \$65,820         | \$65,435         | \$68,040         | \$61,440          | \$65,000         |
| Interest                   | \$351            | \$1,233          | \$0              | \$900             | \$0              |
| <b>Total Revenues</b>      | <b>\$377,393</b> | <b>\$379,217</b> | <b>\$370,040</b> | <b>\$366,790</b>  | <b>\$368,000</b> |
| <b>Expenditures</b>        |                  |                  |                  |                   |                  |
| Operating                  | \$320,377        | \$317,899        | \$334,034        | \$299,522         | \$320,040        |
| Transfer to General Fund   | \$50,914         | \$50,914         | \$48,956         | \$48,956          | \$50,000         |
| <b>Total Expenditures</b>  | <b>\$371,291</b> | <b>\$368,813</b> | <b>\$382,990</b> | <b>\$348,478</b>  | <b>\$370,040</b> |
| Change in Net Assets       | \$6,102          | \$10,404         | (\$12,950)       | \$18,312          | (\$2,040)        |
| Net Assets - Beginning     | \$303,789        | \$309,891        | \$320,295        | \$320,295         | \$338,607        |
| <b>Net Assets - Ending</b> | <b>\$309,891</b> | <b>\$320,295</b> | <b>\$307,345</b> | <b>\$338,607</b>  | <b>\$336,567</b> |





## 2015 Annual Budget

### DFACS MIL Fund

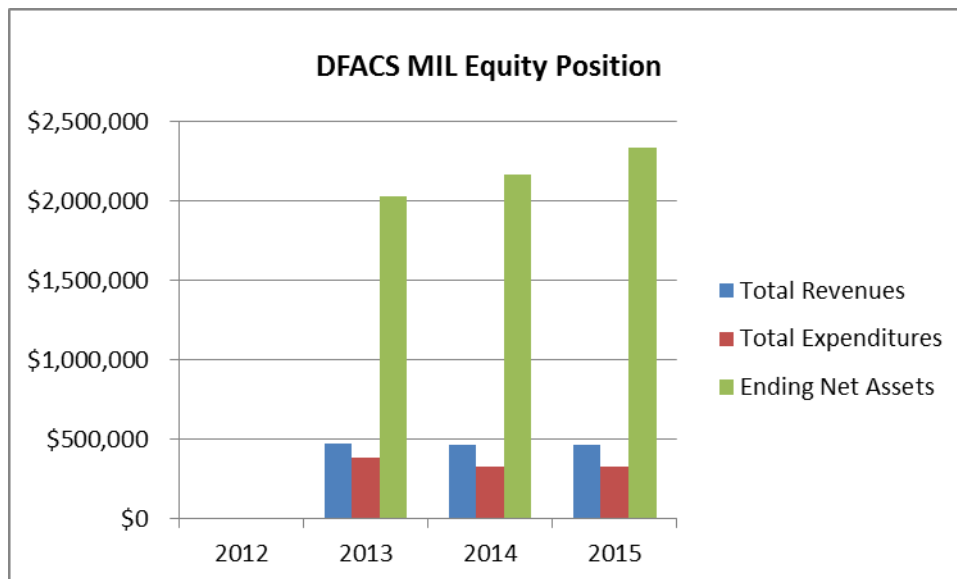
#### Description

This fund accounts for payments received from the Department of Family and Children Services in lieu of rent.

#### Budget Highlights

The resources in this fund are restricted by contract with the Georgia Department of Human Resources for maintenance, operations and capital outlay at the DFACS public facility building. Prior to FY 2013 these funds were accounted for in a separate account within the General Fund. In FY 2013, the balance of the funds was transferred to set up a special revenue fund.

|                        | Actual |             | Adjusted<br>2014 | Budget            |                 |
|------------------------|--------|-------------|------------------|-------------------|-----------------|
|                        | 2012   | 2013        |                  | Projected<br>2014 | Adopted<br>2015 |
| Revenues               |        |             |                  |                   |                 |
| Rent                   | \$0    | \$466,078   | \$466,078        | \$466,078         | \$466,078       |
| Other                  | \$0    | \$3,964     | \$0              | \$2,500           | \$0             |
| Total Revenues         | \$0    | \$470,042   | \$466,078        | \$468,578         | \$466,078       |
| Expenditures           |        |             |                  |                   |                 |
| Health & Welfare       | \$0    | \$383,024   | \$332,038        | \$300,119         | \$330,000       |
| Total Expenditures     | \$0    | \$383,024   | \$332,038        | \$300,119         | \$330,000       |
| Change in Net Assets   | \$0    | \$87,018    | \$134,040        | \$168,459         | \$136,078       |
| Net Assets - Beginning | \$0    | \$1,943,643 | \$2,030,661      | \$2,030,661       | \$2,199,120     |
| Net Assets - Ending    | \$0    | \$2,030,661 | \$2,164,701      | \$2,199,120       | \$2,335,198     |







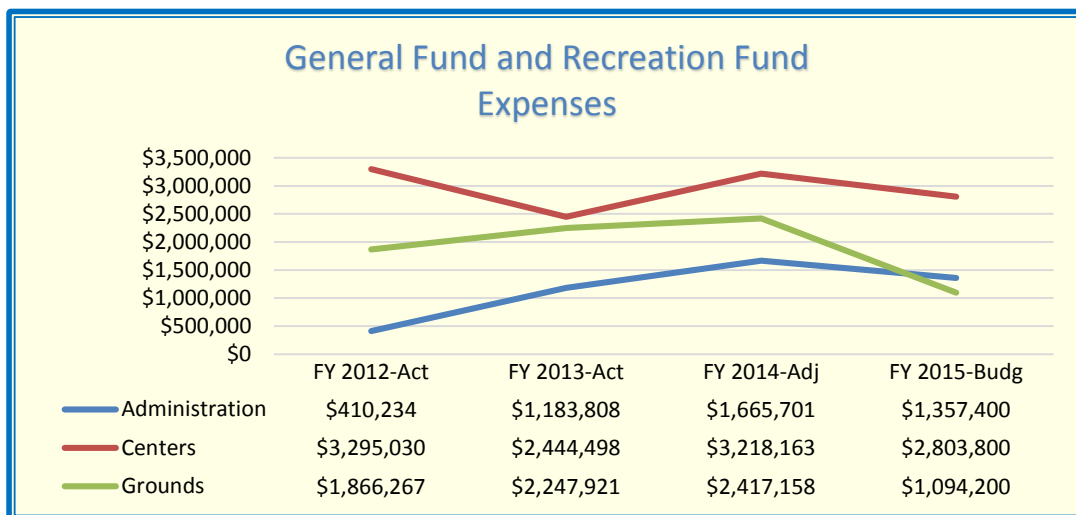
## 2015 Annual Budget

### Recreation Fund

#### Description

The Recreation Fund was established at the end of the 2012 Fiscal Year when Bibb County assumed responsibility for the management and services of the Recreation Department per the Service Delivery Strategy (SDS). Per the agreement, the City of Macon transferred approximately 18% of Local Option Sales Tax (LOST) proceeds as the primary revenue source. Effective January 1, 2014, the Special Recreation Fund was discontinued, and the applicable revenue and expenses were returned to the General Fund.

|                            | Actual           |                    | Budget             |                    |            |
|----------------------------|------------------|--------------------|--------------------|--------------------|------------|
|                            |                  |                    | Adjusted           | Projected          | Adopted    |
|                            | 2012             | 2013               | 2014               | 2014               | 2015       |
| <b>Revenues</b>            |                  |                    |                    |                    |            |
| Sales Taxes                | \$185,456        | \$2,189,074        | \$1,100,000        | \$1,084,982        | \$0        |
| Intergovernmental          | \$278,184        | \$3,318,969        | \$1,655,884        | \$1,616,960        | \$0        |
| Charges for Service        | \$0              | \$283,753          | \$136,675          | \$136,757          | \$0        |
| Interest                   | \$0              | \$1,187            | \$0                | \$935              | \$0        |
| Other Revenue              | \$0              | \$10,987           | \$5,629            | \$6,231            | \$0        |
| <b>Total Revenues</b>      | <b>\$463,640</b> | <b>\$5,803,970</b> | <b>\$2,898,188</b> | <b>\$2,845,865</b> | <b>\$0</b> |
| <b>Expenditures</b>        |                  |                    |                    |                    |            |
| Culture and Recreation     |                  | \$4,421,062        | \$3,829,105        | \$2,560,776        | \$0        |
| Transfer General Fund      | \$0              | \$0                | \$0                | \$2,131,637        | \$0        |
| <b>Total Expenditures</b>  | <b>\$0</b>       | <b>\$4,421,062</b> | <b>\$3,829,105</b> | <b>\$4,692,413</b> | <b>\$0</b> |
| Change in Net Assets       | \$463,640        | \$1,382,908        | (\$930,917)        | (\$1,846,548)      | \$0        |
| Net Assets - Beginning     | \$0              | \$463,640          | \$1,846,548        | \$1,846,548        | \$0        |
| <b>Net Assets - Ending</b> | <b>\$463,640</b> | <b>\$1,846,548</b> | <b>\$915,631</b>   | <b>\$0</b>         | <b>\$0</b> |





## 2015 Annual Budget

### Special Fire District Fund

#### Description

The Special Fire District Fund was formerly used by Bibb County to account for property taxes received from the special tax district and insurance premium tax collections for fire services, emergency management services and 800 MHz services that were provided to citizens in the unincorporated areas of Bibb County through contracts with the City of Macon. As of January 1, 2014, the special tax district ceased to exist and this fund will be discontinued as the City of Macon already accounted for the total expenditures for the Fire Department, EMA and 800 MHz in the General Fund. The below figures represent only the history of expenditures by the County for their portion of services. The projected fund balance remaining in this fund will be transferred to the General Fund.

|  | Actual              |                    | Adjusted<br>2014   | Budget             |                 |
|--|---------------------|--------------------|--------------------|--------------------|-----------------|
|  | 2012                | 2013               |                    | Projected<br>2014  | Adopted<br>2015 |
| <b>Revenues</b>                                |                     |                    |                    |                    |                 |
| Taxes  | \$9,157,636         | \$9,401,251        | \$8,984,861        | \$8,847,288        | \$0             |
| Intergovernmental                              | \$91,601            | \$59,992           | \$20,000           | \$0                | \$0             |
| Other  | \$8,232             | \$9,737            | \$1,250            | \$3,096            | \$0             |
| Transfers In-General Debt Svc Fd               | \$951,524           | \$0                | \$0                | \$0                | \$0             |
| Transfers In-General Fund                      | \$0                 | \$29,069           | \$0                | \$0                | \$0             |
| <b>Total Revenues</b>                          | <b>\$10,208,993</b> | <b>\$9,500,049</b> | <b>\$9,006,111</b> | <b>\$8,850,384</b> | <b>\$0</b>      |
| <b>Expenditures</b>                            |                     |                    |                    |                    |                 |
| Public Safety-Fire                             | \$10,655,445        | \$9,485,904        | \$5,342,988        | \$5,254,925        | \$0             |
| Public Safety-EMA                              | \$298,410           | \$223,958          | \$131,947          | \$131,718          | \$0             |
| Public Safety-800 Mhz                          | \$109,946           | \$273,587          | \$57,816           | \$0                | \$0             |
| Transfers Out-Spec Sanitation Fd               | \$2,456             | \$0                | \$0                | \$1,263            | \$0             |
| Transfers Out-Capital Improv Fd                | \$23,813            | \$0                | \$0                | \$0                | \$0             |
| Transfers Out-2000 Pub Bldg<br>Debt Service Fd | \$19,814            | \$0                | \$0                | \$0                | \$0             |
| Transfers Out-General Fund                     | \$83,183            | \$83,183           | \$42,708           | \$6,224,166        | \$0             |
|  | \$11,193,067        | \$10,066,632       | \$5,575,459        | \$11,612,072       | \$0             |
| Change in Net Assets                           | (\$984,074)         | (\$566,583)        | \$3,430,652        | (\$2,761,688)      | \$0             |
| Net Assets - Beginning                         | \$4,312,345         | \$3,328,271        | \$2,761,688        | \$2,761,688        | \$0             |
| <b>Net Assets - Ending</b>                     | <b>\$3,328,271</b>  | <b>\$2,761,688</b> | <b>\$6,192,340</b> | <b>\$0</b>         | <b>\$0</b>      |





## Capital Improvement Program

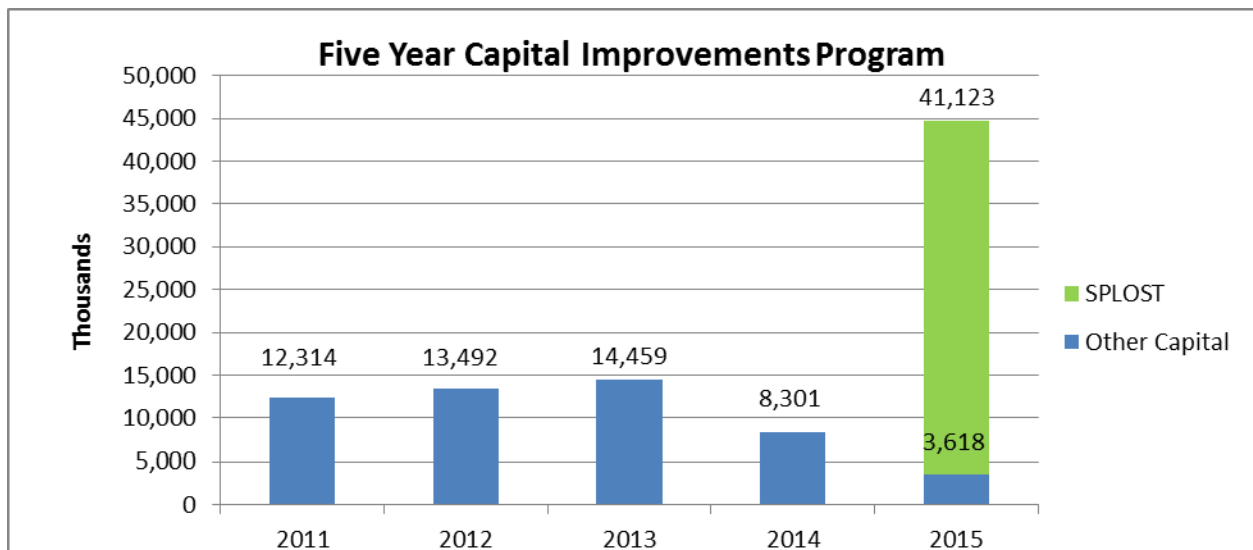
The Capital Improvement Program (CIP) is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. Macon-Bibb County defines capital items as any item or project with a cost greater than \$25,000 that has a useful life of more than five years.

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

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

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

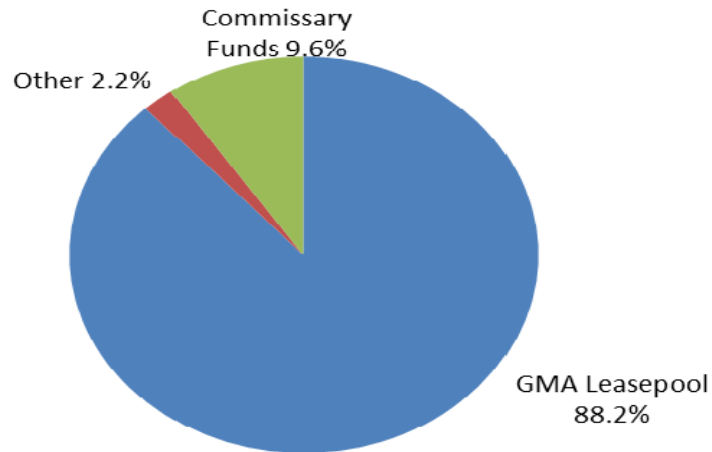
The table “Five Year Capital Improvement Program” includes all capital spending for the City of Macon and Bibb County combined. The decrease in FY 2014 is attributable to decreasing revenues and the impending consolidation of the governments. Minimal capital purchases were approved for purchase during the six months from January to July 2014. The large increase in FY 2015 is due to the inclusion of SPLOST expenditures in the Capital Improvement Program for the first time. This accounts for an increase of \$41,122,864 in FY 2015. Without the SPLOST expenditures, there is a decrease in the amount of capital expenditures budgeted for FY 2015 due to limited revenues.



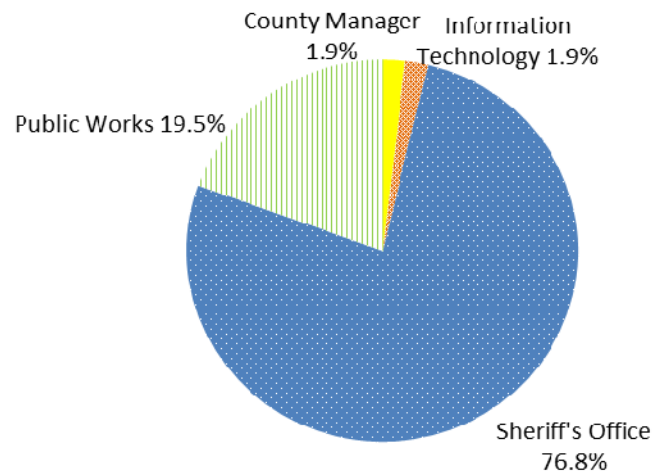


## Capital Improvement Program

**FY 2015 Source of Funds - Capital Improvements Fund**

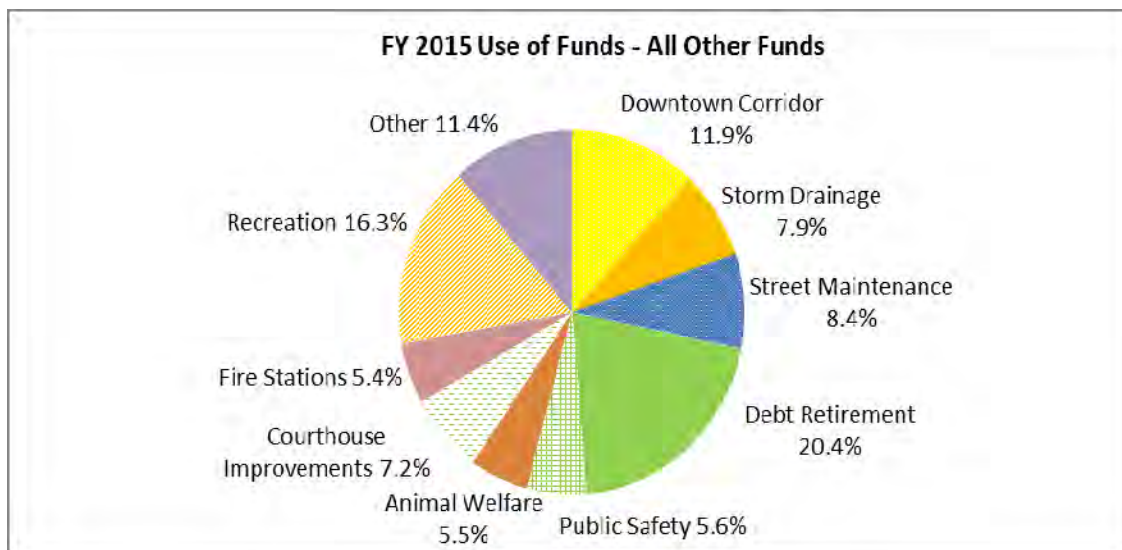
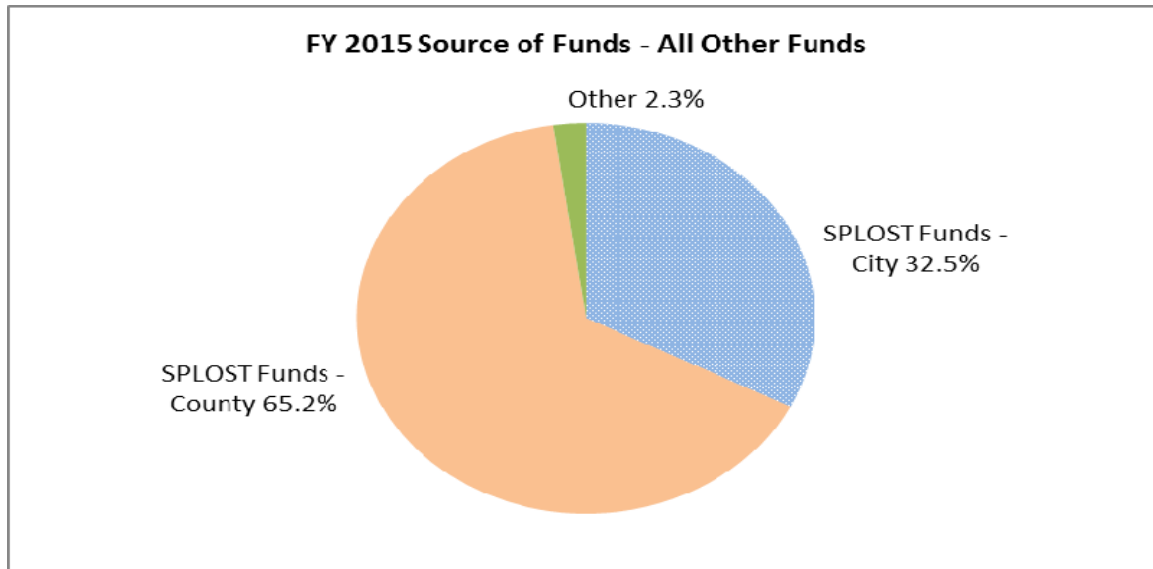


**FY 2015 Use of Funds - Capital Improvements Fund**





### Capital Improvement Program





## 2015 Annual Budget

### Capital Improvement Program

#### Use of Funds

|  | <u>2015</u>        | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | Five Year<br><u>Total</u> |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| <u>Capital Improvements Fund</u>       |                    |                     |                     |                     |                     |                           |
| County Manager                         | \$50,000           | \$400,000           | \$0                 | \$0                 | \$0                 | \$450,000                 |
| Clerk of Commission                    | \$0                | \$100,000           | \$100,000           | \$100,000           | \$100,000           | \$400,000                 |
| Finance                                | \$0                | \$280,000           | \$0                 | \$0                 | \$0                 | \$280,000                 |
| Information & Technology               | \$50,000           | \$4,485,000         | \$1,705,000         | \$1,330,000         | \$1,480,000         | \$9,050,000               |
| Tax Assessors                          | \$0                | \$20,000            | \$20,000            | \$20,000            | \$0                 | \$60,000                  |
| Facility Management                    | \$0                | \$1,634,000         | \$1,339,500         | \$175,500           | \$320,000           | \$3,469,000               |
| District Attorney                      | \$0                | \$28,000            | \$30,000            | \$30,000            | \$30,000            | \$118,000                 |
| State Court Probation                  | \$0                | \$35,000            | \$0                 | \$35,000            | \$0                 | \$70,000                  |
| State Court Solicitor                  | \$0                | \$20,000            | \$20,000            | \$0                 | \$0                 | \$40,000                  |
| Civil & Magistrate Court               | \$0                | \$25,000            | \$0                 | \$0                 | \$26,000            | \$51,000                  |
| Sheriff:                               |                    |                     |                     |                     |                     |                           |
| Administration                         | \$0                | \$0                 | \$0                 | \$56,000            | \$56,000            | \$112,000                 |
| Building Maintenance                   | \$160,800          | \$0                 | \$75,000            | \$0                 | \$0                 | \$235,800                 |
| Corrections                            | \$93,000           | \$62,000            | \$62,000            | \$115,000           | \$31,000            | \$363,000                 |
| Court Security                         | \$28,000           | \$28,000            | \$31,000            | \$28,000            | \$0                 | \$115,000                 |
| Detention                              | \$31,000           | \$31,000            | \$31,000            | \$32,000            | \$31,000            | \$156,000                 |
| Forensics                              | \$68,000           | \$65,000            | \$72,000            | \$62,000            | \$34,000            | \$301,000                 |
| Investigations                         | \$289,000          | \$284,000           | \$253,000           | \$0                 | \$0                 | \$826,000                 |
| Outreach                               | \$36,000           | \$0                 | \$0                 | \$0                 | \$36,000            | \$72,000                  |
| Patrol                                 | \$1,016,000        | \$1,143,000         | \$425,000           | \$838,000           | \$908,000           | \$4,330,000               |
| Professional Standards                 | \$62,000           | \$62,000            | \$62,000            | \$62,000            | \$62,000            | \$310,000                 |
| Support Operations                     | \$62,000           | \$31,000            | \$31,000            | \$31,000            | \$31,000            | \$186,000                 |
| Training                               | \$127,000          | \$188,000           | \$200,000           | \$169,000           | \$188,000           | \$872,000                 |
| Warrants                               | \$62,000           | \$31,000            | \$67,000            | \$67,000            | \$36,000            | \$263,000                 |
| Fire                                   | \$0                | \$7,119,470         | \$4,667,600         | \$3,852,400         | \$3,462,000         | \$19,101,470              |
| Animal Welfare                         | \$0                | \$48,000            | \$0                 | \$49,000            | \$51,000            | \$148,000                 |
| Emergency Management Agency            | \$0                | \$102,056           | \$0                 | \$0                 | \$0                 | \$102,056                 |
| Public Works                           | \$516,000          | \$3,233,500         | \$2,137,500         | \$1,639,000         | \$1,845,000         | \$9,371,000               |
| Engineering                            | \$0                | \$3,159,000         | \$1,939,000         | \$1,919,000         | \$2,020,000         | \$9,037,000               |
| Recreation                             | \$0                | \$525,000           | \$350,000           | \$339,000           | \$79,000            | \$1,293,000               |
| Business Development Services          | \$0                | \$190,000           | \$48,000            | \$50,000            | \$52,000            | \$340,000                 |
| <b>Total Capital Improvements Fund</b> | <b>\$2,650,800</b> | <b>\$23,329,026</b> | <b>\$13,665,600</b> | <b>\$10,998,900</b> | <b>\$10,878,000</b> | <b>\$61,522,326</b>       |



## 2015 Annual Budget

### Capital Improvement Program

#### Use of Funds

|                                  | <u>2015</u>  | <u>2016</u> | <u>2017</u> | <u>2018</u>  | <u>2019</u>  | Five Year<br><u>Total</u> |
|----------------------------------|--------------|-------------|-------------|--------------|--------------|---------------------------|
| <u>Internal Service Funds</u>    |              |             |             |              |              |                           |
| Vehicle Maintenance              | \$100,000    | \$125,000   | \$110,000   | \$27,000     | \$47,500     | \$409,500                 |
| Total Internal Service Funds     | \$100,000    | \$125,000   | \$110,000   | \$27,000     | \$47,500     | \$409,500                 |
| <u>Enterprise Funds</u>          |              |             |             |              |              |                           |
| Mulberry Street Parking Garage   | \$0          | \$200,000   | \$0         | \$0          | \$0          | \$200,000                 |
| Bowden                           | \$22,500     | \$240,000   | \$320,000   | \$225,000    | \$245,000    | \$1,052,500               |
| Solid Waste                      | \$250,000    | \$2,900,000 | \$1,527,500 | \$1,160,000  | \$2,032,500  | \$7,870,000               |
| Airports                         | \$95,000     | \$2,529,390 | \$2,672,660 | \$25,760,635 | \$17,480,000 | \$48,537,685              |
| Tobesokee                        | \$0          | \$218,000   | \$31,500    | \$0          | \$27,500     | \$277,000                 |
| Total Enterprise Funds           | \$367,500    | \$6,087,390 | \$4,551,660 | \$27,145,635 | \$19,785,000 | \$57,937,185              |
| <u>2012 City SPLOST Projects</u> |              |             |             |              |              |                           |
| Downtown Corridor                | \$1,656,653  | \$972,425   | \$1,309,843 | \$0          | \$0          | \$3,938,921               |
| Centreplex                       | \$680,791    | \$329,087   | \$0         | \$0          | \$0          | \$1,009,878               |
| Storm Drainage                   | \$2,201,514  | \$2,000,000 | 1,372,896   | 765,600      | \$0          | \$6,340,010               |
| Street Maintenance               | \$1,567,000  | \$1,616,637 | \$0         | \$0          | \$0          | \$3,183,637               |
| Debt Retirement                  | \$1,028,620  | \$2,200,000 | \$2,157,779 | \$2,200,000  | \$903,446    | \$8,489,845               |
| Public Safety                    | \$500,000    | \$1,000,000 | \$500,000   | \$1,500,000  | \$1,739,554  | \$5,239,554               |
| Rose Hill Cemetery               | \$129,668    | \$0         | \$0         | \$0          | \$0          | \$129,668                 |
| Capital Leases                   | \$2,071,730  | \$1,350,563 | \$0         | \$0          | \$0          | \$3,422,293               |
| SPLOST Debt Service              | \$3,840,000  | \$0         | \$0         | \$0          | \$0          | \$3,840,000               |
| Total 2012 City SPLOST Fund      | \$13,675,976 | \$9,468,712 | \$5,340,518 | \$4,465,600  | \$2,643,000  | \$35,593,806              |



## 2015 Annual Budget

### Capital Improvement Program

#### Use of Funds

|                                    | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | Five Year<br><u>Total</u> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| <u>2012 County SPLOST Projects</u> |                     |                     |                     |                     |                     |                           |
| Administration                     | \$125,000           | \$0                 | \$0                 | \$0                 | \$0                 | \$125,000                 |
| Animal Welfare                     | \$218,471           | \$0                 | \$0                 | \$0                 | \$0                 | \$218,471                 |
| BRAC & Economic Development        | \$1,765,800         | \$1,200,000         | \$1,095,847         | \$0                 | \$0                 | \$4,061,647               |
| Courthouse Improvements            | \$2,654,149         | \$679,427           | \$0                 | \$0                 | \$0                 | \$3,333,576               |
| Debt Repayment                     | \$5,176,201         | \$1,958,289         | \$6,118,713         | \$1,769,025         | \$3,165,900         | \$18,188,128              |
| Fire Stations                      | \$1,459,445         | \$2,325,810         | \$2,466,236         | \$0                 | \$0                 | \$6,251,491               |
| Juvenile Justice Facility          | \$212,818           | \$0                 | \$0                 | \$0                 | \$0                 | \$212,818                 |
| Leased Equipment                   | \$500,000           | \$500,000           | \$437,638           | \$0                 | \$0                 | \$1,437,638               |
| Public Safety Vehicles & Equipment | \$1,571,000         | \$523,064           | \$434,141           | \$0                 | \$0                 | \$2,528,205               |
| Resurface                          | \$1,846,663         | \$500,000           | \$1,358,383         | \$0                 | \$0                 | \$3,705,046               |
| Storm Drainage                     | \$1,121,450         | \$1,500,000         | \$1,500,000         | \$1,721,976         | \$0                 | \$5,843,426               |
| Recreation                         | \$6,439,141         | \$7,106,795         | \$10,507,660        | \$8,536,450         | \$400,000           | \$32,990,046              |
| SPLOST Debt Service                | \$4,356,750         | \$0                 | \$0                 | \$0                 | \$0                 | \$4,356,750               |
|                                    | <u>\$27,446,888</u> | <u>\$16,293,385</u> | <u>\$23,918,618</u> | <u>\$12,027,451</u> | <u>\$3,565,900</u>  | <u>\$83,252,242</u>       |
| <br><u>Bond Fund</u>               |                     |                     |                     |                     |                     |                           |
| Beal's Hill Infrastructure Project | \$500,000           | \$600,000           | \$900,000           | \$0                 | \$0                 | \$2,000,000               |
| Total Bond Funds                   | <u>\$500,000</u>    | <u>\$600,000</u>    | <u>\$900,000</u>    | <u>\$0</u>          | <u>\$0</u>          | <u>\$2,000,000</u>        |
| <br><u>Summary</u>                 |                     |                     |                     |                     |                     |                           |
| Total Capital Improvements Fund    | \$2,650,800         | \$23,329,026        | \$13,665,600        | \$10,998,900        | \$10,878,000        | \$61,522,326              |
| Total Internal Service Funds       | \$100,000           | \$125,000           | \$110,000           | \$27,000            | \$47,500            | \$409,500                 |
| Total Enterprise Funds             | \$367,500           | \$6,087,390         | \$4,551,660         | \$27,145,635        | \$19,785,000        | \$57,937,185              |
| Total City SPLOST Fund             | \$13,675,976        | \$9,468,712         | \$5,340,518         | \$4,465,600         | \$2,643,000         | \$35,593,806              |
| Total County SPLOST Fund           | \$27,446,888        | \$16,293,385        | \$23,918,618        | \$12,027,451        | \$3,565,900         | \$83,252,242              |
| Total Bond Funds                   | \$500,000           | \$600,000           | \$900,000           | \$0                 | \$0                 | \$2,000,000               |
| TOTAL ALL CIP                      | <u>\$44,741,164</u> | <u>\$55,903,513</u> | <u>\$48,486,396</u> | <u>\$54,664,586</u> | <u>\$36,919,400</u> | <u>\$240,715,059</u>      |





## 2015 Annual Budget

### Capital Improvement Program

#### Source of Funds

|                                | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | Five Year<br><u>Total</u> |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| General Fund                   | \$0                 | \$21,177,436        | \$11,796,100        | \$8,654,400         | \$8,287,500         | \$49,915,436              |
| GMA Leasepool                  | \$2,339,000         | \$0                 | \$0                 | \$0                 | \$0                 | \$2,339,000               |
| SPLOST 2014 Rollover           | \$58,000            | \$0                 | \$0                 | \$0                 | \$0                 | \$58,000                  |
| Commissary Funds               | \$253,800           | \$0                 | \$0                 | \$0                 | \$0                 | \$253,800                 |
| Bond Funds                     | \$0                 | \$2,297,090         | \$0                 | \$0                 | \$0                 | \$2,297,090               |
| GDOT LMIG Funds                | \$0                 | \$1,600,000         | \$1,700,000         | \$1,800,000         | \$1,920,000         | \$7,020,000               |
| Internal Service-GMA Leasepool | \$100,000           | \$125,000           | \$110,000           | \$27,000            | \$47,500            | \$409,500                 |
| SPLOST Funds - City            | \$13,675,976        | \$9,468,712         | \$5,340,518         | \$4,465,600         | \$2,643,000         | \$35,593,806              |
| SPLOST Funds - County          | \$27,446,888        | \$16,293,385        | \$23,918,618        | \$12,027,451        | \$3,565,900         | \$83,252,242              |
| Beal's Hill Bond Fund          | \$500,000           | \$600,000           | \$900,000           | \$0                 | \$0                 | \$2,000,000               |
| Enterprise Funds               | \$50,000            | \$3,142,890         | \$2,118,383         | \$4,160,968         | \$3,698,000         | \$13,170,241              |
| Lease - BB&T                   | \$317,500           | \$0                 | \$0                 | \$0                 | \$0                 | \$317,500                 |
| FFA Funds                      | \$0                 | \$378,000           | \$2,412,894         | \$21,756,135        | \$16,665,000        | \$41,212,029              |
| State Funds                    | \$0                 | \$821,000           | \$189,883           | \$1,773,032         | \$92,500            | \$2,876,415               |
| <b>Total Source of Funds</b>   | <b>\$44,741,164</b> | <b>\$55,903,513</b> | <b>\$48,486,396</b> | <b>\$54,664,586</b> | <b>\$36,919,400</b> | <b>\$240,715,059</b>      |



# Capital Improvement Program FY 2015 Program Descriptions

### Capital Improvements Fund

#### **County Manager**

Commission Chambers Technology Upgrade – Upgrade current sound system and add LCD monitors for real time viewing of discussion items.



#### **Information Technology**

P.C. Life Cycle Upgrades – Ongoing project to replace outdated computers throughout the Government. The “Life Cycle” is the period that a device is technologically viable and dependable and P.C.s and related equipment have approximately a 3 year life. Specific computer requests have been budgeted within the individual departments due to the change in the capital improvement threshold. Those purchases will still be approved through the IT Department. This project is for upgrades that IT determines necessary but where the department did not budget for the replacement.

#### **Sheriff - Building Maintenance**

Air Handlers – Replace 3 air handlers in the law enforcement center that are 20+ years old that continually have mechanical issues. The approximate cost is \$36,600 each.

Kitchen Steam Kettle – Replacement of equipment used in the jail kitchen. Approximate cost \$25,000.

Stand-Up Gas Rack Oven – Additional oven needed in jail kitchen to provide meals for an average of 930 inmates per day. Currently there is only one oven. Approximate cost \$26,000.

#### **Sheriff - Corrections**

Vans, 15 Passenger – Scheduled replacement of 3 vans used to transport inmates throughout the State. Estimated cost of \$31,000 includes vehicle set-up costs.

#### **Sheriff - Court Security**

Unmarked Vehicle – Scheduled replacement of 1 unmarked vehicle. Budgeted price includes vehicle set up costs.

#### **Sheriff - Detention**

Pick-Up Truck – Replacement of 1 pick-up truck. Budget price includes vehicle set-up costs.

#### **Sheriff - Forensics**

Vans – Replacement of 2 vans. Budget price includes vehicle set-up costs.

#### **Sheriff - Investigations**

Unmarked Vehicles – Scheduled replacement of 9 vehicles. Two will be replaced with trucks for an estimated cost of \$36,000 and the rest with Dodge Chargers for an estimated cost of \$31,000. Budget price includes vehicle set-up cost.

#### **Sheriff - Outreach**

Vans, 15 passenger – Replacement of 1 van used to transport youth in targeted neighborhoods to Sheriff’s Office sponsored events. Estimated cost of \$36,000 includes vehicle set-up costs.



## 2015 Annual Budget

### Capital Improvement Program FY 2015 Program Descriptions

#### **Sheriff - Patrol**

Patrol Vehicles – Replacement of 23 patrol vehicles. Budgeted price includes graphics, lights/sirens and in-car cameras and computers. The estimated base cost of the vehicle is \$25,000. Seven vehicles are budgeted at \$40,000 where a new mobile radio and video camera are not needed and sixteen are budgeted at \$46,000 where the mobile radio only is not needed.



#### **Sheriff - Professional Standards**

Unmarked Vehicles – Scheduled replacement of 2 unmarked vehicles. Budgeted price includes vehicle set-up.

#### **Sheriff - Support Operations**

Unmarked Vehicles – Scheduled replacement of 2 unmarked vehicles. Budgeted price includes vehicle set-up.

#### **Sheriff - Training**

Unmarked Vehicles – Scheduled replacement of 2 vehicles, one being a passenger van. Budget price includes vehicle set-up cost.

Repaving of Driving Track – Repaving of driving track used in officer training due to normal wear and tear. Budget estimate \$58,000.

#### **Sheriff - Warrants**

Unmarked Vehicles – Scheduled replacement of 2 unmarked vehicles. Budgeted price includes vehicle set-up.

#### **Public Works-Streets**

Tractor with Bush Hog – Scheduled replacement of 2 tractors due to normal wear and tear.

Sewer Vac- Replacement due to normal wear and tear.

Dump Truck, 5-Yard - Scheduled replacement due to normal wear and tear.

#### **Public Works-Grounds**

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

Vans, 15 passenger – Scheduled replacement of van used to transport prison crews for right of way maintenance.





## Capital Improvement Program FY 2015 Program Descriptions

### Internal Service Fund

#### Vehicle Maintenance

Front End Alignment Machine – Replacement of 2 existing obsolete machines thereby allowing these services to be performed in house again.

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

### Enterprise Funds

#### Bowden Golf Course

Fairway Reel Mowers – Replacement of 2 mowers due to normal wear and tear. Approximate cost \$11,250 each.

#### Solid Waste-Disposal

Dump Truck – Replacement of truck used to haul aggregate and earth due to normal wear and tear. Estimated cost \$100,000.

Roll-Off Truck – Purchase additional truck for backup to one roll-off truck currently in use. Estimated cost \$150,000.

#### Airport

Terminal A/C Conversion & Efficiency Upgrade - This project will upgrade the terminal A/C system and improve efficiency by reducing energy usage and lowering operating costs. Approximate cost \$50,000.

Mower – Replacement of aging tractor and mower deck with 15' Flex Wing Mower. Approximate cost \$45,000.



Bowden Golf Course



Middle Georgia Regional Airport



## 2015 Annual Budget

### Capital Improvement Program FY 2015 Program Descriptions

#### **SPLOST Funds**

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

#### **City SPLOST**

Downtown Corridor – The budgeted funds for FY 2015 will be used to develop one block between Cherry Street and Poplar Street as a model of what the completed project will look like. The balance is for the Second Street extension.



Artist rendering of TY Lin International's design of the Second Street Vision Block. At the end of this portion of the project, the Vision Block will have bike lanes, reverse angle parking, landscaping, shade trees, benches, improved sidewalks, an irrigation system, and more.

Centrepex- Renovate Auditorium and Coliseum.

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

Street Maintenance – Install sidewalks to Log Cabin Drive and LMIG match of \$230,000.

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

Public Safety Equipment – Replacement of 10 Sheriff's Patrol vehicles. Budgeted cost includes base vehicle estimate of \$25,000 plus vehicle set-up costs to include graphics, lights/sirens, in car computers and cameras.

Rose Hill Cemetery - Complete improvements.

Capital Lease Payments – Scheduled principal and interest payments on the GMA and BB&T Leases that are used to fund a portion of the Capital Improvements Program.

SPLOST Debt Service – Scheduled principal and interest payments on the City's portion of the SPLOST Bond.



## 2015 Annual Budget

### Capital Improvement Program FY 2015 Program Descriptions

#### County SPLOST

Administration – Contracted Project Manager to administer City and County SPLOST projects.

Animal Welfare – For completion of the new \$3 million multi-purpose Animal Welfare facility.

Economic Development – Continuation of project to provide infrastructure and site improvements for location of Tractor Supply for \$1,415,800 and \$350,000 for the Land Bank Authority to purchase land for economic development.

Courthouse Improvements – Continued renovation and improvements of the Courthouse to efficiently house and secure the courts and judicial offices.

Debt Repayment – Scheduled payments for Macon-Bibb Urban Development Authority Revenue Bond Series 2002B, 2006, 2009 and 2010.

Fire Stations – Completion of Fiber Optics for the newly opened Fire Station 109 and continued construction and equipping of new Fire Station 110.

Juvenile Justice Facility – For completion of the new \$7 million facility to house the Juvenile Court and its related programs.

Leased Equipment – Scheduled principal and interest payments on the GMA Lease that is used to fund a portion of the Capital Improvements Program.

Public Safety Vehicles & Equipment – Scheduled replacement of Fire Pumper with equipment with an approximate cost of \$1,005,000. Replacement of Fire Fighting Ensemble protective gear that is greater than 5 years of age and has extensive usage. Each set costs approximately \$1,800. Replacement of Extrication Equipment with an estimated cost of \$90,000.



Resurface – Continuation of street repair and maintenance projects, construct Level Acres Drive SW, repair or provide new guardrail at various locations and LMIG match of \$250,000.

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



## 2015 Annual Budget

### Capital Improvement Program FY 2015 Program Descriptions

Recreation – Construct and/or repair and equip various recreation facilities to include: Central City (\$685,234), Bloomfield (\$692,466), East Macon (\$242,553), Filmore Thomas (\$99,954), Frank Johnson (\$203,529), Freedom Park (\$569,724), Henry Burns (\$36,990), John Drew (\$866,694), Memorial (\$198,462), North Macon (\$261,705), Rosa Jackson (\$212,501), Senior Center (\$1,994,428), Sub South (\$125,000), Tattnall Square (\$193,412), Matti Hubbard (\$45,000) and Equipment (\$11,489).



Tattnall Tennis Center

SPLOST Debt Service – Scheduled principal and interest payments on the County’s portion of the SPLOST Bond.



## 2015 Annual Budget

# Capital Improvement Plan Policy

### Capital Assets

#### Scope

The consolidated government's capital asset policies shall encompass all land, building, equipment, infrastructure, and related capital assets owned by the consolidated government.

#### Purpose

The capital asset policies are designed to ensure that assets are acquired in an efficient manner; that assets owned by the consolidated government are maintained sufficiently to extend their useful life where those efforts are appropriate and cost effective; and to provide a stable level of capital investment.

### Capital Assets

Any land, structure, or other item costing in excess of \$75,000 that is designed or intended to provide benefits beyond the year it is acquired by the consolidated government shall be a capital asset for purposes of this policy section. Any vehicle intended for use on a public road regardless of cost shall be a capital asset for purposes of this policy section.

Capital assets shall be reported at historical cost. In the absence of historical cost information, the asset's estimated historical cost may be used. For assets donated to the Consolidated government, the asset shall be capitalized at the fair market value as of the date of acceptance by the Board of Commissioners.

The acquisition costs of land should include:

- the purchase price;
- ancillary charges;
- the assumption of any liens or mortgages on the property; and
- improvements made to the land that are permanent in nature.

Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

Improvements other than Buildings (IMP): The consolidated government classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements. These improvements will be depreciated over the estimated useful lives.

Buildings (BLD): If the consolidated government purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt.

Intangible non-financial assets are considered capital for purposes of this policy provided they meet all other requirements and definitions.





## 2015 Annual Budget

### Capital Improvement Plan Policy

#### Estimated Useful Life

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date or date of acquisition. The estimated lives shall be based upon those recommended by the Government Finance Officers Association or the consolidated government's experience. In general, the estimated useful life assigned to any asset will be conservative.

The useful life of intangible assets may be established by contractual arrangement.

#### Funding

Any single item or acquisition costing less than \$75,000 will normally be funded with current resources or with resources from fund balance as appropriate. Debt financing will be considered for any single item or acquisition costing over \$75,000 that cannot be funded with current resources or with resources from fund balance. Debt of any type used for the acquisition of land or structures will be retired with evenly divided debt service payments over a period not longer than 25 years. In no instance will the retirement of debt used to acquire a capital asset that is not land or a structure exceed the expected useful life of the asset. Vehicles and equipment will be financed by the most appropriate method at the time of acquisition.

#### Capital Improvement Plan

The consolidated government will establish a capital improvement plan (CIP) that develops a five-year schedule of projects in each capital asset category. The projects in year one of the CIP will be those that the governing body anticipates will be included in the capital budget for the next fiscal year. The projects in years two through five are those anticipated to be funded in the four subsequent fiscal years. Normally, each project identified and approved for the CIP will enter the schedule in year five and move up. Projects that meet emergency needs, have public safety or health implications, or create financial efficiencies in conjunction with another capital project in the CIP, may be approved for consideration in any fiscal year's capital budget.

The decision to approve a project for the CIP will be based on the project's anticipated benefits and feasibility. Prior to a project's inclusion in the capital budget for any fiscal year, the Finance Department and appropriate department/office head will conduct, or have performed, a rigorous evaluation of each project with respect to feasibility and usefulness. This may include cost-benefit analysis, return on investment, or other financial or economic analysis. The Finance Department will also identify funding availability for any project proposed for the capital budget.

#### Transfer or Disposal of Capital Assets

All capital assets are the property of the consolidated government. They may not be sold, donated, discarded, abandoned, or transferred to another owner without a recommendation from the department head responsible for the asset and authorization for such disposition by the Finance Director, County Manager, or designee authorized by the Finance Director or County Manager. In all cases, assets shall not be sold, donated, discarded, abandoned, or transferred except via the procedures contained in this policy section.



## 2015 Annual Budget

### Capital Improvement Plan Policy

The disposition of capital assets that the consolidated government purchased with federal grant funds must follow federal guidelines. The guidelines for the specific grant, or federal general guidelines, will dictate the duration of time that the asset must remain in the property of the consolidated government. Any applicable guidelines indicating the disposition of the proceeds from the sale of the asset shall be followed explicitly.

Firearms in use by the law enforcement agencies of the consolidated government shall not be sold, but may be offered as trade-in to licensed law enforcement equipment dealers approved to do business with the consolidated government, for the exclusive purpose of acquiring new firearms and related equipment for use by the law enforcement agencies of the consolidated government, as long as there are sufficiently appropriated funds for the purchase. A surplus firearm assigned to a sworn law enforcement officer as his/her duty weapon may be offered by the Consolidated government to the law enforcement officer upon retirement, as long as the sworn law enforcement officer is eligible for retirement under the Bibb Consolidated government pension plan.

The Finance Director or designee, in consultation with appropriate agency heads, shall estimate the value of any property or capital asset being sold.

Property with an estimated value of less than \$2,500.00 may be sold in the open market without advertisement and without bids. The Finance Director or designee shall submit the proposed sale price along with a description of the asset to the County Manager for approval. Following approval by the County Manager, the consolidated government's Purchasing Manager or designee shall be responsible for managing and conducting sales described herein.

Assets with an estimated value greater than \$2,500 shall be sold with competitive bidding either by sealed bids or auction to the highest bidder.

#### **Impairment of Assets**

Capital assets are periodically reviewed for impairment. A capital asset is considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset.

Impaired capital assets that will no longer be used by the government are reported at the lower of carrying value or fair value.

Impairment losses on capital assets that will continue to be used by the government are measured using the method that best reflects the diminished service utility of the capital asset. The method selected should be documented and approved by management.

- Restoration cost approach – uses estimated cost to restore the capital asset to identify the portion of the historical cost that should be written off.
- Service units approach – compares the service units provided by the asset before and after the impairment event/circumstance.
- If evidence is available to demonstrate the impairment will be temporary, the capital asset should not be written down.
- Insurance recoveries, when applicable, are netted with the impairment loss.



## 2015 Annual Budget

### Debt Management

Macon-Bibb County's primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by Georgia Law. Presently, Macon-Bibb County's debt levels are well within its limits. Debt service expenditures are the result of bonds issued by Macon-Bibb County or contractual obligations and include principal and interest payments.

Macon-Bibb County utilizes three (3) categories of debt:

**Revenue bonds** – municipal bonds that finance income-providing projects and are secured by a specified revenue source. Macon-Bibb County revenue bonds are usually issued through an Authority and are considered to be an indirect debt of Macon-Bibb County.

**Capital Leases** – a contractual agreement in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period.

**General Obligation Bonds** – issued by municipalities and backed by the “full faith and credit” of the issuer (Macon-Bibb County) and unlike Revenue Bonds have no specific revenue to source cover payments. These bonds have to be voted on and approved by citizens.

The following is a summary of all debt that is currently being serviced by Macon-Bibb County and approved in the fiscal year 2015 budget.

| Debt Summary                                     | 07/01/14                     | 06/30/15                     |
|--|------------------------------|------------------------------|
|  | <u>Beginning Debt</u>        | <u>Ending Debt</u>           |
| 2002 ASA Airport Revenue Bond                    | \$ 1,162,536                 | \$ 885,036                   |
| 1993 Zantop Revenue bond                         | 1,225,000                    | 945,000                      |
| MWA Intergovernmental Agreement                  | 215,471                      | 107,735                      |
| 2002A MBC Urban Dev Authority Revenue Bond       | 5,310,000                    | 4,935,000                    |
| 2002B MBC Urban Dev Authority Revenue Bond       | 3,135,000                    | 2,965,808                    |
| 2007 Convention Center Revenue Bond              | 9,665,000                    | 9,315,000                    |
| 2009 Bass Pro & Sofkee Park Project Revenue Bond | 9,400,000                    | 8,400,000                    |
| 2002B Riverside Drive MBC UDA Revenue Bond       | 855,000                      | 795,000                      |
| 2006 Public Projects UDA Revenue Bond            | 3,355,000                    | 2,985,000                    |
| 2009 Public Projects UDA Revenue Bond            | 5,000,000                    | 4,725,000                    |
| 2010 UDA Refunding Bond                          | 8,155,000                    | 7,170,000                    |
| 2013A UDA Revenue Bond                           | 10,000,000                   | 10,000,000                   |
| 2013B UDA Revenue Bond                           | 3,225,000                    | 3,225,000                    |
| 2012 Dev Authority of Bibb Co Revenue Bond       | 5,000,000                    | 5,000,000                    |
| Georgia Secretary of State                       | 322,967                      | -0-                          |
| 1990 BB&T Master Lease Agreement                 | 4,299,259                    | 3,353,559                    |
| 1998 GMA Lease Pool (City of Macon)              | 4,309,486                    | 3,425,486                    |
| 1998 GMA Lease Pool (Bibb County)                | 3,692,832                    | 2,116,517                    |
| SPLOST Bond Series 2012(City of Macon)           | 17,750,000                   | 14,375,000                   |
| SPLOST Bond Series 2012(Bibb County)             | <u>19,725,000</u>            | <u>15,975,000</u>            |
| <b>Total Debt</b>                                | <b><u>\$ 115,802,551</u></b> | <b><u>\$ 100,699,141</u></b> |



**13% reduction in debt Fiscal Year 2015**



## 2015 Annual Budget

### Debt Management Business Type Activities

#### (Funds that receive significant support from fees and charges)

##### **2002 ASA Airport Improvement Revenue Bond**

**Purpose:** Acquisition, construction and installation of a 7,500 square foot training and storage facility and an aircraft wash facility.

**Issue Date:** 2002

**Interest Rate:** 4.0% to 5.0%

**Maturity Date:** 2018

**Original Principal Amount:** \$3,600,000

**July 1, 2014 Principal Outstanding:** \$1,162,536

**Funding Source:** Tenant rents at the airport

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18   |
|-------------------|------------|------------|------------|--------------|
| Beginning Balance | 1,162,536  | 885,036    | 592,536    | 282,536      |
| Principal         | 277,500    | 292,500    | 310,000    | 282,536      |
| Interest          | 66,863     | 51,448     | 30,750     | 15,550       |
| Discount          | (3,037)    | (3,037)    | (3,037)    | (3,037)      |
| Total Payment     | 341,326    | 340,911    | 332,713    | 295,049      |
| Ending Balance    | 885,036    | 592,536    | 282,536    | Paid in Full |

##### **1993 Zantop Revenue Bond**

**Purpose:** Acquisition, construction and installation of a new maintenance hangar at the Middle Georgia Regional Airport

**Interest Rate:** 3.9% to 6.1%

**Maturity Date:** 2024

**Original Principal Amount:** \$4,500,000

**July 1, 2014 Principal Outstanding:** \$1,225,000

**Funding Source:** Tenant rents at the Airport

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18   |
|-------------------|------------|------------|------------|--------------|
| Beginning Balance | 1,225,000  | 945,000    | 650,000    | 335,000      |
| Principal         | 280,000    | 295,000    | 310,000    | 335,000      |
| Interest          | 74,725     | 57,645     | 39,650     | 20,435       |
| Total Payment     | 354,725    | 352,645    | 354,650    | 355,435      |
| Ending Balance    | 945,000    | 650,000    | 335,000    | Paid in Full |

##### **MWA Intergovernmental Agreement**

**Purpose:** Install methane gas wells and improve the methane gas system at the landfill.

**Interest Rate:** Inv earnings rate Ga Fund I

**Maturity Date:** 2016

**Original Principal Amount:** \$450,000

**July 1, 2014 Principal Outstanding:** \$ 215,471

**Funding Source:** Solid Waste Fund

|                   | FY 2014/15 | FY 2015/16   | FY 2016/17 | FY 2017/18 |
|-------------------|------------|--------------|------------|------------|
| Beginning Balance | 215,471    | 107,735      |            |            |
| Additions         |            |              |            |            |
| Payments          | 107,736    | 107,735      |            |            |
| Ending Balance    | 107,735    | Paid in Full |            |            |



## 2015 Annual Budget

### Debt Management

#### Governmental Activities

#### (Funds that are primarily supported by taxes and grants)

Macon-Bibb has elected to include revenue bonds capital leases and Go bonds in the governmental activities as it has been accepted practice to pay these from the General Fund without reference to the adequacy or inadequacy of designated revenue sources.

#### **Macon-Bibb Urban Development Authority Revenue Bonds, Series 2002A**

**Purpose:** Aid in the redevelopment projects within the central business district of Macon-Bibb County.

**Interest Rate:** 2.5% to 6.0%

**Maturity Date:** 2024

**Original Principal Amount:** \$7,860,000

**July 1, 2014 Principal Outstanding:** \$5,310,000

**Funding Source:** SPLOST, General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 5,310,000  | 4,935,000  | 4,545,000  | 4,135,000  | 3,705,000  |
| Principal         | 375,000    | 410,000    | 410,000    | 430,000    | 455,000    |
| Interest          | 271,188    | 232,938    | 232,938    | 212,438    | 190,938    |
| Total Payment     | 646,188    | 642,438    | 642,938    | 642,438    | 645,938    |
| Ending Balance    | 4,935,000  | 4,545,000  | 4,135,000  | 3,705,000  | 3,250,000  |

#### **Macon-Bibb Urban Development Authority Revenue Bonds, Series 2002B**

**Purpose:** Aid in the redevelopment projects within the central business district of Macon-Bibb County.

**Interest Rate:** 2.5% to 6.0%

**Maturity Date:** 2024

**Original Principal Amount:** \$4,165,000

**July 1, 2014 Principal Outstanding:** \$3,135,000

**Funding Source:** SPLOST, General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18   | FY 2018/19 |
|-------------------|------------|------------|------------|--------------|------------|
| Beginning Balance | 3,135,000  | 2,925,000  | 2,705,000  | 507,780      |            |
| Principal         | 210,000    | 220,000    | 2,197,220  | 507,780      |            |
| Interest          | 188,100    | 175,000    | 162,300    | 65,420       |            |
| Premium           | 5,829      | 5,829      | 5,829      | 29,150       |            |
| Total Payment     | 398,100    | 395,000    | 403,129    | 573,200      |            |
| Ending Balance    | 2,925,000  | 2,705,000  | 507,780    |              |            |
| Plus Premium      | 40,808     | 34,979     | 29,150     | -0-          |            |
| End Bal w/Prem    | 2,965,808  | 2,739,979  | 436,930    | Paid in Full |            |



## 2015 Annual Budget

### Debt Management

#### **Series 2007 Convention Center Revenue Bond**

**Purpose:** Paying portion of the cost for the construction and installation of a 220-room full service Convention Center.

**Interest Rate:** 3.27% to 4.77%

**Maturity Date:** 2034

**Original Principal Amount:** \$10,340,000

**July 1, 2014 Principal Outstanding:** \$9,665,000

**Funding Source:** General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 9,665,000  | 9,315,000  | 8,960,000  | 8,595,000  | 8,225,000  |
| Principal         | 350,000    | 355,000    | 365,000    | 370,000    | 380,000    |
| Interest          | 420,275    | 406,175    | 399,075    | 384,475    | 369,675    |
| Total Payment     | 770,275    | 761,175    | 764,075    | 754,475    | 749,675    |
| Ending Balance    | 9,315,000  | 8,960,000  | 8,595,000  | 8,225,000  | 7,845,000  |

#### **Series 2009 Bass Pro & Sofkee Park Project MBC Industrial Authority Revenue Bonds**

**Purpose:** Refund series 2005 Bass Pro and assist in the acquisition of land and improvements at Sofkee Industrial Park.

**Interest Rate:**

**Maturity Date:** 2029

**Original Principal Amount:** \$11,500,000

**July 1, 2014 Principal Outstanding:** \$9,400,000

**Funding Source:** General fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 9,400,000  | 8,400,000  | 7,400,000  | 6,300,000  | 5,110,000  |
| Principal         | 1,000,000  | 1,000,000  | 1,100,000  | 1,190,000  | 1,330,000  |
| Interest          | 259,562    | 229,867    | 197,035    | 162,298    | 123,457    |
| Total Payment     | 1,259,562  | 1,229,867  | 1,297,035  | 1,252,298  | 1,453,457  |
| Ending Balance    | 8,400,000  | 7,400,000  | 6,300,000  | 5,110,000  | 3,780,000  |

#### **Series 2002B Riverside Drive Macon-Bibb UDA Revenue Bonds**

**Purpose:** Redeem bank notes used to acquire property on Riverside Drive

**Interest Rate:** 6%

**Maturity Date:** 2024

**Original Principal Amount:** \$1,210,000

**July 1, 2014 Principal Outstanding:** \$ 855,000

**Funding Source:** SPLOST

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 855,000    | 795,000    | 735,000    | 670,000    | 600,000    |
| Principal         | 60,000     | 60,000     | 65,000     | 70,000     | 75,000     |
| Interest          | 49,500     | 45,900     | 42,150     | 38,100     | 33,750     |
| Total Payment     | 109,500    | 105,900    | 107,150    | 108,100    | 108,750    |
| Ending Balance    | 795,000    | 735,000    | 670,000    | 600,000    | 525,000    |



## 2015 Annual Budget

### Debt Management

#### **Series 2006 Public Projects UDA Revenue Bonds**

**Purpose:** Improvements at the Library, Tag Office, tennis courts, Courthouse and dam repairs.

**Interest Rate:** 1.5%

**Maturity Date:** 2021

**Original Principal Amount:** \$4,995,000

**July 1, 2014 Principal Outstanding:** \$3,355,000

**Funding Source:** SPLOST

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 3,355,000  | 2,985,000  | 2,605,000  | 2,210,000  | 1,800,000  |
| Principal         | 370,000    | 380,000    | 395,000    | 410,000    | 425,000    |
| Interest          | 47,550     | 41,925     | 36,113     | 30,075     | 23,813     |
| Total Payment     | 417,550    | 421,925    | 431,113    | 440,075    | 448,813    |
| Ending Balance    | 2,985,000  | 2,605,000  | 2,210,000  | 1,800,000  | 1,375,000  |

#### **Series 2009 Public Projects UDA Revenue Bonds**

**Purpose:** Courthouse renovations, purchase land for development of new Justice Center.

**Interest Rate:** 3.0% to 4.25%

**Maturity Date:** 2029

**Original Principal Amount:** \$6,240,000

**July 1, 2014 Principal Outstanding:** \$ 5,265,000

**Funding Source:** SPLOST

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 5,000,000  | 5,725,000  | 4,440,000  | 4,145,000  | 3,840,000  |
| Principal         | 265,000    | 275,000    | 285,000    | 295,000    | 305,000    |
| Interest          | 221,488    | 210,888    | 199,888    | 188,488    | 177,794    |
| Total Payment     | 486,488    | 485,888    | 484,888    | 482,488    | 482,794    |
| Ending Balance    | 5,000,000  | 4,725,000  | 4,440,000  | 4,145,000  | 3,840,000  |

#### **Series 2010 UDA Revenue Refunding**

**Purpose:** Refund Series 1993, 1996 and 2000 bonds. Series 1993 refunded portions of Series 1994, Series 1988 and Series 1990; Series 1996 improvements, books and furnishings for 2 libraries; Series 2000, DFACS facility, sports complex, communication system, courthouse fire & air upgrades and Library renovations.

**Interest Rate:** 2.0% to 3.0%

**Maturity Date:** 2022

**Original Principal Amount:** \$11,175,000

**July 1, 2014 Principal Outstanding:** \$ 8,155,000

**Funding Source:** SPLOST

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 8,155,000  | 7,170,000  | 6,180,000  | 5,265,000  | 4,330,000  |
| Principal         | 985,000    | 990,000    | 915,000    | 935,000    | 960,000    |
| Interest          | 215,050    | 195,300    | 171,675    | 143,925    | 115,500    |
| Total Payment     | 1,200,050  | 1,185,300  | 1,086,675  | 1,078,925  | 1,075,500  |
| Ending Balance    | 7,170,000  | 6,180,000  | 5,265,000  | 4,330,000  | 3,370,000  |



## 2015 Annual Budget

### Debt Management

#### Series 2013A UDA Revenue Bonds

**Purpose:** Relocation of County Records Management, certain divisions of the Sheriff's Office and State Court probation office; build east Bibb fire station; Relocate Tax Commissioner's office; Lake Tobesofkee office and meeting facilities and resurfacing of parking lots; County Building at 175 Emery Highway; Downtown improvements and streetscape enhancements; and Rehabilitation and development in East Macon including housing and street improvements.

**Interest Rate:** 2.65%

**Maturity Date:** 2033

**Original Principal Amount:**

**July 1, 2014 Principal Outstanding:** \$10,000,000

**Funding Source:** General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 10,000,000 | 10,000,000 | 9,500,000  | 9,000,000  | 9,000,000  |
| Principal         | -0-        | 500,000    | 500,000    | -0-        | -0-        |
| Interest          | 265,000    | 265,000    | 251,750    | 238,500    | 238,500    |
| Total Payment     | 265,000    | 765,000    | 751,750    | 238,500    | 238,500    |
| Ending Balance    | 10,000,000 | 9,500,000  | 9,000,000  | 9,000,000  | 9,000,000  |

#### Series 2013B UDA Revenue Bonds

**Purpose:** Additional funding to help facilitate the projects for series 2013A

**Interest Rate:** 3.0% to 4.0%

**Maturity Date:** 2033

**Original Principal Amount:** \$3,225,000

**July 1, 2014 Principal Outstanding:** \$ 3,225,000

**Funding Source:** General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 3,225,000  | 3,225,000  | 3,225,000  | 3,225,000  | 2,620,000  |
| Principal         | -0-        | -0-        | -0-        | 605,000    | 625,000    |
| Interest          | 110,175    | 110,175    | 110,175    | 110,175    | 92,025     |
| Total Payment     | 110,175    | 110,175    | 110,175    | 715,175    | 717,025    |
| Ending Balance    | 3,225,000  | 3,225,000  | 3,225,000  | 2,620,000  | 1,995,000  |

#### Series 2012 Dev Authority of Bibb Co Revenue Bonds

**Purpose:** Provide loans to downtown developers and nonprofit organizations for various downtown housing and commercial development projects.

**Interest Rate:** 3.04%

**Maturity Date:** 2030

**Original Principal Amount:** \$5,000,000

**July 1, 2014 Principal Outstanding:** \$ 5,000,000

**Funding Source:** NewTown

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 5,000,000  | 5,000,000  | 5,000,000  | 4,425,000  | 4,440,000  |
| Principal         | -0-        | -0-        | 275,000    | 285,000    | 295,000    |
| Interest          | 152,000    | 152,000    | 152,000    | 143,640    | 134,976    |
| Total Payment     | 152,000    | 152,000    | 427,000    | 428,640    | 429,976    |
| Ending Balance    | 5,000,000  | 5,000,000  | 4,725,000  | 4,440,000  | 4,145,000  |





## 2015 Annual Budget

### Debt Management

#### Capital Leases

Macon-Bibb has entered into lease agreements as lessee for financing the acquisition of various buildings and equipment. The lease agreement qualifies as capital leases for accounting purpose (titles transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

#### **Georgia Secretary of State**

**Purpose:** Construction of and equipment for the Secretary of State Building

**Interest Rate:** 5.16%

**Maturity Date:** 2014

**Original Principal Amount:** \$8,958,310

**July 1, 2014 Principal Outstanding:** \$322,967

**Funding Source:** Rental Income, General Fund

|                   | FY 2014/2015 | FY 2015/2016 | FY 2016/2017 | FY 2017/18 | FY 2018/19 |
|-------------------|--------------|--------------|--------------|------------|------------|
| Beginning Balance | 322,967      |              |              |            |            |
| Principal         | 322,967      |              |              |            |            |
| Interest          | 2,882        |              |              |            |            |
| Total Payment     | 325,849      |              |              |            |            |
| Ending Balance    | Paid in Full |              |              |            |            |

In 1990 and 1998, the City entered into two master lease agreements with other local governments in the State of Georgia through the Georgia Municipal Association, Inc. (also known as the GMA). While the basic purpose is the same for both master lease agreements, the form of the 1990 agreement is not the same as the 1998 agreement, and they are required to be accounted for differently.

#### **1990 BBT Master Lease Agreement (BB&T Lease pool-City).**

**Purpose:** Facilitate the lease purchase of capital items

**Interest Rate:** various

**Maturity Date:** none

**Original Principal Amount:** N/A

**July 1, 2014 Principal Outstanding:** \$4,229,259

**Funding Source:** Various Funds

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 4,299,259  | 3,353,559  | 2,653,559  | 1,953,559  | 1,253,559  |
| Additions         | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    |
| Payments          | 1,445,700  | 1,200,000  | 1,200,000  | 1,200,000  | 1,200,000  |
| Ending Balance    | 3,353,559  | 2,653,559  | 1,953,559  | 1,253,559  | 553,559    |



## 2015 Annual Budget

### Debt Management

#### **1998 Certificates of Participation (GMA Lease pool) City of Macon**

**Purpose:** Facilitate the lease purchase of capital items

**Interest Rate:** 4.75%

**Maturity Date:** 2028

**Original Principal Amount:** \$6,300,000

**July 1, 2014 Principal Outstanding:** \$ 4,309,486

**Funding Source:** SPLOST, General Fund

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 |
|-------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 4,309,486  | 3,809,486  | 3,309,486  | 2,800,486  | 2,300,486  |
| Additions         | 1,500,000  | 1,500,000  | 1,500,000  | 1,500,000  | 1,500,000  |
| Payments          | 2,000,000  | 2,000,000  | 2,000,000  | 2,000,000  | 2,000,000  |
| Ending Balance    | 3,809,486  | 3,309,486  | 2,800,486  | 2,300,486  | 1,800,486  |

#### **1998 Certificates of Participation (GMA Lease pool) Bibb County**

**Purpose:** Facilitate the lease purchase of capital items

**Interest Rate:** 4.75%

**Maturity Date:** 2028

**Original Principal Amount:** \$7,152,000

**July 1, 2014 Principal Outstanding:** \$ 3,213,222

**Funding Source:** Various Funds

|                   | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19   |
|-------------------|------------|------------|------------|------------|--------------|
| Beginning Balance | 3,213,222  | 2,116,517  | 1,212,587  | 379,179    | 183,819      |
| Additions         |            |            |            |            |              |
| Payments          |            |            |            |            | 183,819      |
| Ending Balance    | 2,116,517  | 1,212,587  | 379,179    | 183,819    | Paid in Full |





## 2015 Annual Budget

### Debt Management General Obligation Bonds

#### **Sales Tax Bond, Series 2012 (City of Macon)**

**Purpose:** provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for Macon-Bibb County and the costs of issuance of the Bonds.

**Interest Rate:** 2% to 3%

**Maturity Date:** 2018

**Original Principal Amount:** \$18,000,000

**July 1, 2014 Principal Outstanding:** \$17,750,000

**Funding Source:** SPLOST (prior City of Macon)

|                   | <b>FY 2014/15</b> | <b>FY 2015/16</b> | <b>FY 2016/17</b> | <b>FY 2017/18</b> | <b>FY 2018/19</b>   |
|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Beginning Balance | 17,750,000        | 14,375,000        | 10,890,000        | 7,330,000         | 3,700,000           |
| Principal         | 3,375,000         | 3,485,000         | 3,560,000         | 3,630,000         | 3,700,000           |
| Interest          | 465,000           | 378,975           | 273,300           | 165,450           | 111,000             |
| Total Payment     | 3,840,000         | 3,863,975         | 3,833,300         | 3,795,450         | 3,811,000           |
| Ending Balance    | 14,375,000        | 10,890,000        | 7,330,000         | 3,700,000         | <b>Paid in Full</b> |

#### **Sales Tax Bond, Series 2012(Bibb County)**

**Purpose:** provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for Macon-Bibb County and the costs of issuance of the Bonds.

**Interest Rate:** 2.0% to 4.0%

**Maturity Date:** 2018

**Original Principal Amount:** \$20,000,000

**July 1, 2014 Principal Outstanding:** \$19,725,000

**Funding Source:** SPLOST (Bibb County)

|                   | <b>FY 2014/15</b> | <b>FY 2015/16</b> | <b>FY 2016/17</b> | <b>FY 2017/18</b> | <b>FY 2018/19</b>   |
|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Beginning Balance | 19,725,000        | 15,975,000        | 12,125,000        | 8,175,000         | 4,175,000           |
| Principal         | 3,750,000         | 3,850,000         | 3,950,000         | 4,000,000         | 4,175,000           |
| Interest          | 606,750           | 493,750           | 375,750           | 236,500           | 78,250              |
| Total Payment     | 4,346,750         | 4,342,750         | 4,325,750         | 4,236,500         | 4,253,250           |
| Ending Balance    | 15,975,000        | 12,125,000        | 8,175,000         | 4,175,000         | <b>Paid in Full</b> |



## 2015 Annual Budget

### Debt Management

#### Legal Debt Margin

The Legal Debt limit for Macon-Bibb County for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The Legal Debt Margin as of July 1, 2014 is \$374,814,143 as determined by the following computation (figures based on the 2014 preliminary digest):

|                             |                               |
|-----------------------------|-------------------------------|
| REAL                        | \$4,159,043,394               |
| MOTOR VEHICLES              | 301,551,920                   |
| MOBILE HOMES                | 7,048,057                     |
| HEAVY DUTY EQUIPMENT        | 32,769                        |
| Less EXEMPTIONS             | <u>(344,784,709)</u>          |
| <b>TOTAL ASSESSED VALUE</b> | <b><u>\$4,122,891,431</u></b> |
| <br>                        |                               |
| BONDED DEBT LIMIT           | \$ 412,289,143                |
| (10% of assessed value)     |                               |
| Less GENERAL OBLIGATION     |                               |
| BONDS OUTSTANDING           | <u>(37,475,000)</u>           |
| <br>                        |                               |
| <b>LEGAL DEBT MARGIN</b>    | <b><u>\$ 374,814,143</u></b>  |

#### Bond Rating

Bond ratings are a measure of the Macon-Bibb County's credit worthiness. The rating agencies analyze the government's economic condition, debt management, administrative leadership and fiscal planning and management to determine the credit rating. Macon-Bibb County's bonds have favorable ratings from Standard & Poor's, Moody's Investors Service, and Fitch. The current ratings by Moody's Investor Service is Aa2, Standard & Poor's rating is AA, and Fitch is still deciding the rating for the consolidated government. These ratings allow Macon-Bibb County to broaden the market for its bonds and lower the interest cost for issuing bonds. The last rating report was issued by the rating agencies was April 2014 in connection with the Consolidation. The rating agencies found Macon-Bibb County's strengths to be a sizable tax base serving an important economic role in Central Georgia; improved fund balance and liquidity; and manageable debt burden. In contrast the credit challenges were below average socioeconomic factors and high poverty plus outgoing transfers to enterprise funds.





## 2015 Annual Budget

### Debt Management

Debt Management Policy

Dated: January 1, 2014

Debt Administration

#### Scope

The consolidated government's debt policy shall encompass any use of debt proceeds by any fund of the consolidated government.

#### Purpose

The goal of the consolidated government is to maintain sound fiscal policies while allowing for the use of long-term debt financing for the acquisition of needed capital improvements. The use of debt financing will be managed in a manner to maintain the highest possible credit rating and still meet the capital needs of the community.

Proceeds from the issuance of long-term debt shall not be used to fund operations including the planning, design, or engineering of major capital projects performed by consolidated government employees. Short-term debt instruments will normally be used only for cash flow purposes and will be in the form of tax anticipation notes.

#### Types of Debt

- Debt includes general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements, and other obligations.
- When feasible, special assessment, revenue, or other self-supporting bonds shall be issued before general obligation bonds.
- Lease contracts approved through the Finance Committee shall be reviewed to identify and properly account for lease-purchase transactions.
- Tax anticipation notes shall be used only for short-term cash flow needs and will be issued with repayment periods not to exceed 180 days.

#### Debt Structure

Debt issues will be structured with a schedule for principal retirement that provides for approximately level annual payments over the repayment period. There shall be no "balloon" bond repayment schedules that call for large annual principal payments at the end of the term. The consolidated government will also strive to maintain an interest payment schedule on each bond issue sold that calls for evenly spaced payment amounts based on the remaining principal balance to avoid front-loaded or back-loaded schedules.

#### Bond Team

The consolidated government will utilize the expertise of a qualified, experienced Financial Advisor and Bond Counsel for all long-term general obligation and revenue bonds.

#### Rating Agencies

The consolidated government shall maintain good communications with bond-rating agencies about its financial condition and shall follow a policy of full disclosure on every financial report and bond prospectus. Finance Department staff, with assistance of financial advisors, shall prepare the necessary materials and presentations to the rating agencies.

Credit ratings shall be sought from one or more of the nationally recognized municipal bond rating agencies: Moody's, Standard & Poor's, and Fitch IBCA.



## 2015 Annual Budget

### Debt Management

The consolidated government is committed to providing continuing disclosure of financial information and pertinent credit information relevant to its outstanding securities and shall abide by the provisions of Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure.

#### **Debt Limit**

The Legal Debt limit for the consolidated government for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property.

The consolidated government will seek to maintain a total amount of all debt that does not exceed 10% of the total assessed value of all real, personal, and public utility property.

The consolidated government will consider the total amounts of all overlapping debt on property in the consolidated government in determining the appropriateness of its use of debt.

#### **Arbitrage Compliance**

The Department of Finance maintains a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. Arbitrage rebate calculations will be completed by either the Finance Director, or by a financial advisor or outside arbitrage consultant selected through a Request for Proposal process. Arbitrage rebate liabilities will be calculated annually and the liability will be reported in the Macon-Bibb County Consolidated Government's CAFR or annual financial statements.

#### **Inter-fund Borrowing**

Where cost effective, the Commission may choose to issue loans between funds. A document outlining the amount, interest rate on the loan, repayment terms, and other pertinent conditions of the loan will be completed by the County Manager at the direction of the Commission. The document shall then be submitted to the Commission for final approval. Inter-fund borrowing shall only be used for temporary cash flow management and must be approved by the Commission. The Finance Director shall report to the County Manager and the Commission at least quarterly on the status of all inter-fund loans.



## SUPPLEMENTAL

### HISTORY

The consolidated government of Macon-Bibb County was created by Georgia House Bill 1171, and began operations on January 1, 2014. Residents of Macon-Bibb voted to approve consolidation in 2012, which combined the former Bibb County and City of Macon governments into one unified body.



**Macon-Bibb Government Center, formerly Macon City Hall**



**Macon-Bibb County Courthouse**

Bibb County was established in 1822 and named after Dr. William Wyatt Bibb. The long-time county seat Macon, named after Nathaniel Macon, was incorporated a year later in 1823.

The area has a rich history beginning with the Creek Indians and the predecessors over 12,000 years ago, and continuing through today with over 6,000 buildings listed in the National Register in the 12 historic districts. The cultural and historical attractions associated with Macon-Bibb’s long standing history provides an exceptional quality of life for residents and draws many visitors to the area annually.

Both governments had existed for over 190 years, and the task of bringing the separate operations together was not an overnight process. Per the consolidation charter a committee of 15 people, referred to as the Transition Task Force, was selected and worked with the two governments to assist with items including but not limited to selecting health insurance, determining ordinances, establishing an employee handbook, constructing a new chart of organization, etc. The Transition Task Force was dissolved when the consolidated Macon-Bibb Government took effect.



### ABOUT THE AREA



Macon-Bibb County is located 85 miles south of Atlanta, 127 miles west of Augusta, 174 miles northwest of Savannah, and 95 miles east of Columbus. The Government Center is located only 17 miles northwest of the State’s geographical center.

There are three U.S. Interstates, four U.S. Highways, and eight State Highways that run through the area. Due to its central proximity and ease of accessibility, Macon-Bibb is a hub of activity for transportation and travel.

### ECONOMY

Macon-Bibb continues to provide incentives that would attract large employers to the area in an effort to provide jobs for its residents and improve the local economy. The 2012 SPLOST included \$5.9 million in funds for Economic Development that has assisted in bringing the Tractor Supply Company Distribution Center to Macon-Bibb, and has the potential to bring in other companies and jobs to Middle Georgia.

Major employers include The Medical Center of Central Georgia, GEICO, the Board of Education, Coliseum Health System, Mercer University, Macon-Bibb Government, and YKK, Inc. The Middle Georgia Regional Airport and the ports of Savannah have a combined impact of over \$400 million and thousands of associated jobs.

The downtown Macon area is a vibrant hub of activity. The Second Street revitalization efforts are underway, and once they are completed more opportunities for housing, jobs, and other entertainment opportunities will be seen along this corridor. The Georgia Sports Hall of Fame, historic Douglass Theatre, Tubman African-American Museum, Cox Capital Theater, and Grand Opera House anchor the downtown entertainment district. The Museum of Arts and Sciences, located centrally in Macon-Bibb, adds to the wealth of divers programming available all year for residents and visitors alike.



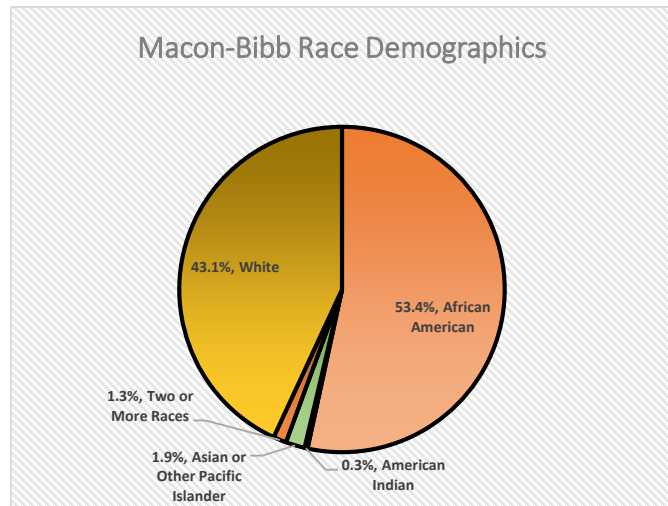
### SUPPLEMENTAL

#### DEMOGRAPHICS

The U.S. Census Bureau estimates that the 2013 population of Macon-Bibb is 154,721. This represents approximately 1.6% of the State of Georgia's 2013 estimated total population of 9,992,167 people. The population of Macon-Bibb is evenly mixed with over half its people identifying within a minority population. Additionally, it is estimated that the number of African American-owned firms is about 32.5% and women-owned firms is 35.1% in the area.

The 2012 median home value for a single family home in Macon-Bibb is \$123,300, which is below the state average of \$156,400. The 2012 median household income is \$37,920, which is below the state average of \$49,604. These figures suggest that Macon-Bibb has a low cost-of-living, and because dollars go further, it is a very affordable place to live.

Macon-Bibb prides itself for being recognized by the AARP as an Age Friendly Community. The 2013 Census estimates show that persons 65 years and older represent 13.5% of the population. By partnering with the AARP, Macon-Bibb will strive to improve housing, transportation, key services, and opportunities for residents to participate in community activities.



Source: US Census Bureau 2013 Population Estimates

#### EDUCATION

The Bibb County Board of Education provides the planning and guidance of the public education system for students of Macon-Bibb County. The school district is governed by an eight member board of elected representatives, and employs over 1,600 classroom teachers. There are 25 elementary schools, seven middle schools, seven high schools, and two specialty schools with over 23,000 students enrolled in the 2012-2013 school year. Additionally, there are 15 private and parochial schools in the area.

Macon-Bibb is home to four institutions of higher learning, including Mercer University, Middle Georgia State College, Central Georgia Technical College, and Wesleyan College. Central Georgia Technical College offers over 190 degree, diploma, and certificate programs to its 9,000 students and assists students with job placement upon program completion.

Middle Georgia State College was founded January 2013, when the Georgia Board of Regents approved the merger of Macon State College and Middle Georgia College. MGSC offers bachelor and associate degrees, and certifications to over 9,000 students in the Middle Georgia region.

Wesleyan College was founded in 1836 as the world's first college chartered exclusively for women. The first Greek societies for women, Alpha Delta Pi (1851) and Phi Mu (1852), were founded on this historical campus. The campus is set on 200 acres of woods and is listed on the National Register of Historic Places as the Wesleyan College Historic District.

Mercer University is located in beautiful downtown Macon and features a College of Liberal Arts, the Walter F. George School of Law, the Stetson School of Business and Economics, and School of Engineering. Mercer University was founded in 1833 and serves over 8,300 students in locations throughout the Georgia.



Mercer University





## 2015 Annual Budget

### SUPPLEMENTAL

#### PUBLIC SAFETY

The Bibb County Sheriff's Office merged with the Macon Police Department January 2014. The massive reorganization of the Sheriff's Office has successfully combined the two entities into one of the largest law enforcement offices in the State. The Sheriff's Office employs over 700 certified and civilian personnel who staff the 16 divisions that strives to provide the citizens of Macon-Bibb with courteous, professional law enforcement services. The Sheriff also manages the Law Enforcement Center and Jail located on Oglethorpe Street in Downtown Macon that houses 900+ inmates.



The Macon-Bibb Fire Department currently has 19 fire stations in operation and plans for at least two more funded by SPLOST and Bond funds. The Fire Department is only 1 of 61 fire departments in the country that boasts a Class 1 ISO rating, and covers approximately 266 square miles.



#### PUBLIC TRANSPORTATION

The Macon-Bibb County Transportation Authority (MTA) provides public bus transportation services throughout the county, as well as the Paratransit system that caters to the special transportation needs of handicapped citizens. Along with other sources, the MTA receives funding from Macon-Bibb which allows it to continue enhancement of its services and fleet by increasing efficiency, purchasing more fuel and cost-efficient buses, and expanding routes and ridership. Recently, the MTA has added a route to include transportation to and from the northern part of Houston County for persons working in Macon.



Terminal Station is managed and operated by the MTA.

#### AIR TRANSPORTATION

Two public airport facilities provide air service to Macon-Bibb. The Middle Georgia Regional Airport provides commercial service while the Downtown Airport serves private users. According to a study conducted by the Georgia Department of Transportation, the Airport has an economic impact of more than \$200 million and is responsible for almost 2,000 jobs. The Macon-Bibb Administration continues to support expansion and growth of the airport, providing means by which to become a transportation and logistics hub for the state and region.



#### PUBLIC FACILITIES

Macon-Bibb plays host to more than 240 churches of every Protestant denomination, as well as Catholic, Jewish, and Greek Orthodox faiths.

Macon-Bibb also has more than 500 practicing physicians using three full service and two psychiatric hospitals, totaling more than 1,150 beds. This includes the Medical Center of Central Georgia, which is a regional care facility serving a 50 county area.

The Macon-Bibb Public Library operates a main library and four branch libraries. The Public Library system consists of more than 528,000 items including books, audio books, and DVDs. The Public Library subscribes to over 200 magazines and newspapers, and boasts a 36,000 volume genealogy collection at the Washington Memorial Library's Genealogy Room – considered to be one of the outstanding genealogy collections in the nation.





## 2015 Annual Budget

### SUPPLEMENTAL

#### ARTS AND ENTERTAINMENT

Macon offers cultural enrichment to its citizens in the form of the two local museums, Sports Hall of Fame, historic theatres, local art organizations, and a thriving non-profit community. The Museum of Arts and Sciences offers permanent and traveling exhibits as well as a multi-million dollar planetarium. The Harriet Tubman Museum will relocate to a new facility upon completion of the on-going construction, and offers numerous exhibits displaying black heritage and culture. Macon has been the home of the Georgia Sports Hall of Fame since the 1990s, and the Douglass Theatre provides a variety of live programming on its historic stage.

Live music continues to play an important role in Macon, and can be heard from the Cox Theater, Grand Opera House, and even in the middle of Central City Park. The Macon Arts Alliance promotes arts and events around the community with events such as Fire Works, and publishes the Ovarions 365 newsletter.



*Crews set up for the Luke Bryan "On the Farm" Concert Tour in Central City Park.*

#### FAMOUS MACONITES

Three Healy brothers from Macon blazed a trail for human rights by becoming the first African-Americans to become a bishop in the United States in the Roman Catholic Church (James Augustine Healy, 1851), earn a doctorate (Patrick Francis Healy, 1850), and command a U.S. government ship (Michael Augustine Healy, 1882).

Poet, musician, author, and Civil War soldier Sidney Lanier was born in Macon in 1842 and resided here for a time.

Neva Langley Fickling, a resident of Macon, was crowned Miss America in 1953.

Macon takes special pride in serving as the final resting place of local son and war hero Rodney Davis, who is a Medal of Honor recipient.

#### CELEBRITIES FROM MACON-BIBB



*Otis Redding*

Otis Redding, who sang hits like "Sittin' On the Dock of the Bay" and "Ole Man Trouble" spent a number of years in Macon, playing at then-segregated venues such as the Douglass Theatre. Today, the Douglass Theatre is preserved by the City of Macon and open to the public.

Lena Horne lived on Lower Century Street. She is a four-time Grammy winner and appeared in 22 films.

The Hall of Fame offensive lineman for the Baltimore Colts, Jim Parker, lived in Macon.

Maconite John "Blue Moon" Odom was an All-Star pitcher for the Oakland Athletics.

"Little Richard" Penniman, who penned the famous "Tutti Frutti," frequently entertained at Anne's Tic Toc in Macon, a building which now operates as the Tic Toc Room on Martin Luther King, Jr. Boulevard.

Ted Turner spent his first year in his father's advertising agency selling billboard space in Macon.

Mike Mills and Bill Berry, both hailing from Macon, were two of the founding members of Athens-based group R.E.M.

Nancy Grace, host of the "Nancy Grace" show on the Headline News Network, was a resident of Macon and double graduate of Mercer University.

Jason Aldean, Top New Male Vocalist at the 2006 Academy of Country Music Awards, lived in Macon and still visits and performs in the area.

Russell Henley, PGA golfer, graduate from Macon in his rookie season on the tour.



## 2015 Annual Budget

### Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

|                                     | 2005                |                     | 2006                 |                     |
|-------------------------------------|---------------------|---------------------|----------------------|---------------------|
|                                     | City                | County              | City                 | County              |
| <b>General Fund</b>                 |                     |                     |                      |                     |
| Nonspendable                        | \$315,135           | \$69,664            | \$430,532            | \$66,426            |
| Restricted                          |                     |                     |                      |                     |
| Committed                           | \$0                 | \$9,145,480         | \$0                  | \$9,644,355         |
| Assigned                            | \$0                 | \$5,227,268         | \$0                  | \$6,061,269         |
| Unassigned                          | \$9,913,802         | \$7,907,794         | (\$4,809,177)        | \$9,855,604         |
| <b>Total General Fund</b>           | <b>\$10,228,937</b> | <b>\$22,350,206</b> | <b>(\$4,378,645)</b> | <b>\$25,627,654</b> |
| <b>All Other Governmental Funds</b> |                     |                     |                      |                     |
| Reserved                            | \$16,492,803        | \$0                 | \$9,273,409          | \$0                 |
| Non-spendable                       | \$0                 | \$0                 | \$0                  | \$0                 |
| Restricted, reported in             |                     |                     |                      |                     |
| Special Revenue Funds               | \$514,348           | \$6,972,805         | \$791,320            | \$6,810,426         |
| Debt Service Funds                  | \$0                 | \$7,059,526         | \$0                  | \$15,744,690        |
| Capital Projects Funds              | (\$2,056,572)       | \$59,552,977        | \$6,499,752          | \$40,827,803        |
| Committed, reported in              |                     |                     |                      |                     |
| Special Revenue Funds               | \$0                 | \$367,047           | \$0                  | \$350,524           |
| Assigned, reported in               |                     |                     |                      |                     |
| Capital Projects Funds              | \$0                 | \$1,971,961         | \$0                  | \$1,790,015         |
| Unassigned, reported in             |                     |                     |                      |                     |
| Special Revenue                     | \$0                 | \$0                 | \$0                  | \$0                 |
| Capital Projects Funds              | \$0                 | (\$4,125,556)       | \$0                  | \$0                 |
| <b>Total All Other</b>              | <b>\$14,950,579</b> | <b>\$71,798,760</b> | <b>\$16,564,481</b>  | <b>\$65,523,458</b> |
| <b>Total Governmental Funds</b>     |                     |                     |                      |                     |
| Nonspendable                        | \$315,135           | \$69,664            | \$430,532            | \$66,426            |
| Restricted                          | \$14,950,579        | \$73,585,308        | \$16,564,481         | \$63,382,919        |
| Committed                           | \$0                 | \$9,512,527         | \$0                  | \$9,994,879         |
| Assigned                            | \$0                 | \$7,199,229         | \$0                  | \$7,851,284         |
| Unassigned                          | \$9,913,802         | \$3,782,238         | (\$4,809,177)        | \$9,855,604         |
| <b>Total Governmental Funds</b>     | <b>\$25,179,516</b> | <b>\$94,148,966</b> | <b>\$12,185,836</b>  | <b>\$91,151,112</b> |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



## 2015 Annual Budget

### Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

|                                     | 2007                 |                     | 2008                |                     |
|-------------------------------------|----------------------|---------------------|---------------------|---------------------|
|                                     | City                 | County              | City                | County              |
| <b>General Fund</b>                 |                      |                     |                     |                     |
| Nonspendable                        | \$816,387            | \$113,633           | \$1,028,665         | \$172,887           |
| Restricted                          | \$0                  | \$0                 | \$0                 | \$0                 |
| Committed                           | \$0                  | \$10,403,730        | \$0                 | \$10,335,825        |
| Assigned                            | \$0                  | \$5,111,622         | \$0                 | \$8,241,618         |
| Unassigned                          | (\$4,367,890)        | \$9,808,399         | \$1,060,418         | \$12,801,111        |
| <b>Total General Fund</b>           | <b>(\$3,551,503)</b> | <b>\$25,437,384</b> | <b>\$2,089,083</b>  | <b>\$31,551,441</b> |
| <b>All Other Governmental Funds</b> |                      |                     |                     |                     |
| Reserved                            | \$14,941,312         | \$0                 | \$21,438,179        | \$0                 |
| Non-spendable                       | \$0                  | \$0                 | \$0                 | \$0                 |
| Restricted, reported in             |                      |                     |                     |                     |
| Special Revenue Funds               | \$2,077,252          | \$7,034,989         | \$2,329,486         | \$7,007,913         |
| Debt Service Funds                  | \$0                  | \$32,112,285        | \$101,743           | \$15,966,160        |
| Capital Projects Funds              | \$4,348,467          | \$23,195,066        | \$13,432,328        | \$14,910,024        |
| Committed, reported in              |                      |                     |                     |                     |
| Special Revenue Funds               | \$0                  | \$546,126           | \$0                 | \$511,771           |
| Assigned, reported in               |                      |                     |                     |                     |
| Capital Projects Funds              | \$0                  | \$3,253,701         | \$0                 | \$1,093,774         |
| Unassigned, reported in             |                      |                     |                     |                     |
| Special Revenue                     | \$0                  | \$0                 | \$0                 | \$0                 |
| Capital Projects Funds              | \$0                  | \$0                 | \$0                 | \$0                 |
| <b>Total All Other</b>              | <b>\$21,367,031</b>  | <b>\$66,142,167</b> | <b>\$37,301,736</b> | <b>\$39,489,642</b> |
| <b>Total Governmental Funds</b>     |                      |                     |                     |                     |
| Nonspendable                        | \$816,387            | \$113,633           | \$1,028,665         | \$172,887           |
| Restricted                          | \$21,367,031         | \$62,342,340        | \$37,301,736        | \$37,884,097        |
| Committed                           | \$0                  | \$10,949,856        | \$0                 | \$10,847,596        |
| Assigned                            | \$0                  | \$8,365,323         | \$0                 | \$9,335,392         |
| Unassigned                          | (\$4,367,890)        | \$9,808,399         | \$1,060,418         | \$12,801,111        |
| <b>Total Governmental Funds</b>     | <b>\$17,815,528</b>  | <b>\$91,579,551</b> | <b>\$39,390,819</b> | <b>\$71,041,083</b> |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



## 2015 Annual Budget

### Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

|                                     | 2009         |              | 2010         |              |
|-------------------------------------|--------------|--------------|--------------|--------------|
|                                     | City         | County       | City         | County       |
| <u>General Fund</u>                 |              |              |              |              |
| Nonspendable                        | \$357,652    | \$171,467    | \$129,873    | \$121,882    |
| Restricted                          | \$0          | \$345,000    | \$0          | \$333,155    |
| Committed                           | \$0          | \$11,059,361 | \$0          | \$10,154,272 |
| Assigned                            | \$0          | \$1,506,424  | \$0          | \$10,620,032 |
| Unassigned                          | \$250,241    | \$13,310,043 | \$4,420,017  | \$8,827,949  |
| Total General Fund                  | \$607,893    | \$26,392,295 | \$4,549,890  | \$30,057,290 |
| <u>All Other Governmental Funds</u> |              |              |              |              |
| Reserved                            | \$15,362,284 | \$0          | \$10,778,896 | \$0          |
| Non-spendable                       | \$0          | \$0          | \$0          | \$0          |
| Restricted, reported in             |              |              |              |              |
| Special Revenue Funds               | \$2,443,608  | \$7,396,324  | \$2,131,920  | \$7,258,552  |
| Debt Service Funds                  | \$2,144,034  | \$21,109,519 | \$82,037     | \$6,708,306  |
| Capital Projects Funds              | \$3,414,863  | \$11,218,503 | \$465,714    | \$5,444,802  |
| Committed, reported in              |              |              |              |              |
| Special Revenue Funds               | \$0          | \$394,439    | \$0          | \$549,427    |
| Assigned, reported in               |              |              |              |              |
| Capital Projects Funds              | \$0          | \$2,380,773  | \$0          | \$1,183,531  |
| Unassigned, reported in             |              |              |              |              |
| Special Revenue                     | \$0          | \$0          | \$0          | \$0          |
| Capital Projects Funds              | \$0          | \$0          | \$0          | \$0          |
| Total All Other                     | \$23,364,789 | \$42,499,558 | \$13,458,567 | \$21,144,618 |
| <u>Total Governmental Funds</u>     |              |              |              |              |
| Nonspendable                        | \$357,652    | \$171,467    | \$129,873    | \$121,882    |
| Restricted                          | \$23,364,789 | \$40,069,346 | \$13,458,567 | \$19,744,815 |
| Committed                           | \$0          | \$11,453,800 | \$0          | \$10,703,699 |
| Assigned                            | \$0          | \$3,887,197  | \$0          | \$11,803,563 |
| Unassigned                          | \$250,241    | \$13,310,043 | \$4,420,017  | \$8,827,949  |
| Total Governmental Funds            | \$23,972,682 | \$68,891,853 | \$18,008,457 | \$51,201,908 |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



## 2015 Annual Budget

### Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

|                                     | 2011                |                     | 2012                |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | City                | County              | City                | County              |
| <b>General Fund</b>                 |                     |                     |                     |                     |
| Nonspendable                        | \$15,209            | \$174,790           | \$51,800            | \$170,088           |
| Restricted                          | \$0                 | \$323,953           | \$0                 | \$318,464           |
| Committed                           | \$0                 | \$10,289,970        | \$0                 | \$10,751,512        |
| Assigned                            | \$284,460           | \$3,688,206         | \$0                 | \$8,555,591         |
| Unassigned                          | \$9,824,875         | \$12,755,568        | \$8,873,685         | \$10,050,893        |
| <b>Total General Fund</b>           | <b>\$10,124,544</b> | <b>\$27,232,487</b> | <b>\$8,925,485</b>  | <b>\$29,846,548</b> |
| <b>All Other Governmental Funds</b> |                     |                     |                     |                     |
| Reserved                            |                     |                     |                     |                     |
| Non-spendable                       | \$2,774,197         | \$0                 | \$2,652,628         | \$0                 |
| Restricted, reported in             |                     |                     |                     |                     |
| Special Revenue Funds               | \$1,618,161         | \$5,384,439         | \$1,761,183         | \$4,801,686         |
| Debt Service Funds                  | \$82,061            | \$7,394,606         | \$82,061            | \$5,125,622         |
| Capital Projects Funds              | \$7,180,323         | \$3,315,740         | \$21,473,463        | \$23,974,021        |
| Committed, reported in              |                     |                     |                     |                     |
| Special Revenue Funds               | \$0                 | \$556,101           | \$0                 | \$730,227           |
| Assigned, reported in               |                     |                     |                     |                     |
| Capital Projects Funds              | \$0                 | \$769,726           | \$0                 | \$2,431,607         |
| Unassigned, reported in             |                     |                     |                     |                     |
| Special Revenue                     | (\$2,305,291)       | \$0                 | (\$1,326,157)       | \$0                 |
| Capital Projects Funds              | (\$146,366)         | \$0                 | (\$1,302,012)       | \$0                 |
| <b>Total All Other</b>              | <b>\$9,203,085</b>  | <b>\$17,420,612</b> | <b>\$23,341,166</b> | <b>\$37,063,163</b> |
| <b>Total Governmental Funds</b>     |                     |                     |                     |                     |
| Nonspendable                        | \$15,209            | \$174,790           | \$51,800            | \$170,088           |
| Restricted                          | \$8,880,545         | \$16,418,738        | \$23,316,707        | \$34,219,793        |
| Committed                           | \$0                 | \$10,846,071        | \$0                 | \$11,481,739        |
| Assigned                            | \$568,920           | \$4,457,932         | \$0                 | \$10,987,198        |
| Unassigned                          | \$9,824,875         | \$12,755,568        | \$8,873,685         | \$10,050,893        |
| <b>Total Governmental Funds</b>     | <b>\$19,289,549</b> | <b>\$44,653,099</b> | <b>\$32,242,192</b> | <b>\$66,909,711</b> |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



## 2015 Annual Budget

### Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

|                                     | 2013                |                     | 2014                | 2015                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | <u>City</u>         | <u>County</u>       | <u>Consolidated</u> | <u>Consolidated</u> |
| <b>General Fund</b>                 |                     |                     |                     |                     |
| Nonspendable                        | \$102,958           | \$111,438           | \$142,008           | \$147,688           |
| Restricted                          | \$0                 | \$964,085           | \$1,006,278         | \$311,274           |
| Committed                           | \$0                 | \$11,001,643        | \$0                 | \$0                 |
| Assigned                            | \$249,800           | \$9,610,229         | \$1,092,576         | \$949,800           |
| Unassigned                          | \$4,618,448         | \$9,638,313         | \$25,235,183        | \$26,067,283        |
| <b>Total General Fund</b>           | <b>\$4,971,206</b>  | <b>\$31,325,708</b> | <b>\$27,476,045</b> | <b>\$27,476,045</b> |
| <b>All Other Governmental Funds</b> |                     |                     |                     |                     |
| Reserved                            |                     |                     |                     |                     |
| Non-spendable                       | \$2,456,340         | \$0                 | \$1,518,385         | \$1,618,857         |
| Restricted, reported in             |                     |                     |                     |                     |
| Special Revenue Funds               | \$1,537,277         | \$7,682,541         | \$3,446,386         | \$3,365,931         |
| Debt Service Funds                  | \$82,061            | \$3,001,028         | \$4,050,136         | \$4,050,136         |
| Capital Projects Funds              | \$16,041,647        | \$30,210,758        | \$38,629,099        | \$22,606,235        |
| Committed, reported in              |                     |                     |                     |                     |
| Special Revenue Funds               | \$0                 | \$764,779           | \$531,215           | \$616,267           |
| Assigned, reported in               |                     |                     |                     |                     |
| Capital Projects Funds              | \$0                 | \$1,966,169         | \$3,579,342         | \$3,353,846         |
| Unassigned, reported in             |                     |                     |                     |                     |
| Special Revenue                     | (\$1,355,303)       | \$0                 | (\$27,954)          | \$0                 |
| Capital Projects Funds              | \$0                 | (\$384,314)         | \$0                 | \$0                 |
| <b>Total All Other</b>              | <b>\$18,762,022</b> | <b>\$43,240,961</b> | <b>\$51,726,609</b> | <b>\$35,611,272</b> |
| <b>Total Governmental Funds</b>     |                     |                     |                     |                     |
| Nonspendable                        | \$2,559,298         | \$111,438           | \$142,008           | \$1,766,545         |
| Restricted                          | \$17,660,985        | \$41,858,412        | \$47,131,899        | \$30,333,576        |
| Committed                           | \$0                 | \$11,766,422        | \$531,215           | \$616,267           |
| Assigned                            | \$249,800           | \$11,576,398        | \$5,764,494         | \$4,303,646         |
| Unassigned                          | \$3,263,145         | \$9,253,999         | \$25,235,183        | \$26,067,283        |
| <b>Total Governmental Funds</b>     | <b>\$23,733,228</b> | <b>\$74,566,669</b> | <b>\$78,804,799</b> | <b>\$63,087,317</b> |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



2015 Annual Budget

SUPPLEMENTAL

Principal Property Tax Payers  
Current Year and Nine Years Ago

Bibb County, Georgia  
Principal Property Tax Payers  
Current Year and Nine Years Ago

| TAXPAYER                              | Fiscal Year 2013       |      |  | Fiscal Year 2004       |      |  |
|---------------------------------------|------------------------|------|--|------------------------|------|--|
|                                       | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Georgia Power Company                 | \$61,262,417           | 1    | 1.46%                                      | \$44,795,581           | 4    | 1.26%                                      |
| Graphic Packaging International, Inc. | \$59,736,453           | 2    | 1.42%                                      | \$91,855,688           | 2    | 2.59%                                      |
| YKK (USA), Inc.                       | \$45,070,273           | 3    | 1.07%                                      | \$80,257,406           | 3    | 2.26%                                      |
| Coliseum Medical Centers              | \$36,415,891           | 4    | 0.87%                                      | \$24,885,257           | 8    | 0.70%                                      |
| Armstrong World Industries            | \$24,200,337           | 5    | 0.58%                                      | \$21,124,978           | 9    | 0.60%                                      |
| Norfolk Southern Combined Railroad    | \$23,106,087           | 6    | 0.55%                                      |                        |      |  |
| Walmart                               | \$21,022,435           | 7    | 0.50%                                      |                        |      |  |
| Verizon Wireless East LLP             | \$19,176,869           | 8    | 0.46%                                      |                        |      |  |
| Shoppes at River Crossing LLP         | \$16,771,647           | 9    | 0.40%                                      |                        |      |  |
| DDRTC Eisenhower Crossing, LLC        | \$15,245,750           | 10   | 0.36%                                      |                        |      |  |
| Brown & Williamson Corporation        |                        |      |  | \$220,281,712          | 1    | 6.21%                                      |
| Bellsouth (AT&T) Telecommunications   |                        |      |  | \$40,944,253           | 5    | 1.15%                                      |
| Macon Mall                            |                        |      |  | \$32,926,880           | 6    | 0.93%                                      |
| Paragon Trade Brands, Inc.            |                        |      |  | \$26,552,109           | 7    | 0.75%                                      |
| GEICO                                 |                        |      |  | \$17,800,393           | 10   | 0.50%                                      |
| <b>Total</b>                          | <b>\$322,008,159</b>   |      | <b>7.67%</b>                               | <b>\$601,424,257</b>   |      | <b>16.95%</b>                              |

**SOURCE:**

Macon-Bibb County Tax Commissioner's Office.

**NOTE:**

The Tax Digest will not be consolidated until August 2015. There is no comparative history for prior years between the City of Macon and Bibb County.





## 2015 Annual Budget

### SUPPLEMENTAL

#### Principal Property Tax Payers Current Year and Nine Years Ago

City of Macon, Georgia  
Principal Property Tax Payers  
Current Year and Nine Years Ago

| TAXPAYER                              | Fiscal Year 2013       |      |  | Fiscal Year 2004       |      |  |
|---------------------------------------|------------------------|------|--|------------------------|------|--|
|                                       | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Graphic Packaging International, Inc. | \$59,735,357           | 1    | 3.14%                                      | \$91,854,008           | 1    | 4.98%                                      |
| Coliseum Medical Center               | \$36,415,891           | 2    | 1.91%                                      | \$24,885,257           | 4    | 1.35%                                      |
| Georgia Power Company                 | \$35,704,220           | 3    | 1.87%                                      | \$23,443,714           | 5    | 1.27%                                      |
| Armstrong World Industries            | \$26,187,937           | 4    | 1.38%                                      | \$21,123,098           | 6    | 1.14%                                      |
| Verizon Wireless East LLP             | \$17,960,896           | 5    | 0.94%                                      |                        |      |  |
| DDRTC Eisenhower Crossing, LLC        | \$14,550,549           | 6    | 0.76%                                      |                        |      |  |
| Bellsouth (AT&T) Telecommunications   | \$11,857,197           | 7    | 0.62%                                      | \$34,817,973           | 2    | 1.89%                                      |
| Freudenbert Texbond LP                | \$9,380,043            | 8    | 0.49%                                      | \$9,687,193            | 10   | 0.52%                                      |
| Atlanta Gas Light Company             | \$8,173,141            | 9    | 0.43%                                      |                        |      |  |
| Norfolk Southern Combined Railroad    | \$8,166,735            | 10   | 0.43%                                      |                        |      |  |
| Macon Mall                            |                        |      |  | \$32,926,880           | 3    | 1.78%                                      |
| Keebler Company                       |                        |      |  | \$13,771,855           | 7    | 0.75%                                      |
| Inland Southeast                      |                        |      |  | \$12,353,200           | 8    | 0.67%                                      |
| Macon Northside Hospital              |                        |      |  | \$10,664,456           | 9    | 0.58%                                      |
| <b>Total</b>                          | <b>\$228,131,966</b>   |      | <b>11.97%</b>                              | <b>\$275,527,634</b>   |      | <b>14.93%</b>                              |

**SOURCE:**

Macon-Bibb County Tax Commissioner's Office.

**NOTE:**

The Tax Digest will not be consolidated until August 2015. There is no comparative history for prior years between the City of Macon and Bibb County.



**SUPPLEMENTAL**

**Principal Employers  
Current Year and Nine Years Ago**

Bibb County, Georgia  
Principal Employers  
Current Year and Nine Years Ago

| TAXPAYER                                 | Fiscal Year 2013       |      |                                       | Fiscal Year 2004       |      |                                       |
|--|------------------------|------|---------------------------------------|------------------------|------|---------------------------------------|
|  | Employees <sup>1</sup> | Rank | Percentage of Total County Employment | Employees <sup>2</sup> | Rank | Percentage of Total County Employment |
| Medical Center of Central Georgia        | 6,200                  | 1    | 7.73%                                 | 5,116                  | 1    | 5.97%                                 |
| GEICO                                    | 5,000                  | 2    | 6.23%                                 | 3,800                  | 2    | 4.43%                                 |
| Bibb County School District              | 3,700                  | 3    | 4.61%                                 | 3,300                  | 3    | 3.85%                                 |
| Coliseum Health Systems                  | 1,400                  | 4    | 1.75%                                 | 1,500                  | 4    | 1.75%                                 |
| City of Macon, GA                        | 1,142                  | 5    | 1.42%                                 | 1,404                  | 5    | 1.64%                                 |
| Mercer University                        | 900                    | 6    | 1.12%                                 | 1,360                  | 6    | 1.59%                                 |
| Bibb County, Georgia                     | 899                    | 7    | 1.12%                                 | 807                    | 10   | 0.94%                                 |
| YKK (USA), Inc.                          | 750                    | 8    | 0.93%                                 |                        |      |                                       |
| United States Postal Service             | 600                    | 9    | 0.75%                                 | 901                    | 8    | 1.05%                                 |
| RICOH USA/Ikon                           | 575                    | 10   | 0.72%                                 |                        |      |                                       |
| <b>Totals</b>                            | <b>21,166</b>          |      | <b>26.38%</b>                         | <b>20,020</b>          |      | <b>23.35%</b>                         |
| Average number of employees <sup>3</sup> | 80,221                 |      |                                       | 85,722                 |      |                                       |

**SOURCES:**

- 1 - Macon-Bibb County Industrial Authority
- 2- Bibb County Comprehensive Annual Report for the fiscal year ended June 30, 2004
- 3- Georgia Department of Labor

**NOTE:**

The Tax Digest will not be consolidated until August 2015. There is no comparative history for prior years between the City of Macon and Bibb County.



**SUPPLEMENTAL**

**Principal Employers  
Current Year and Nine Years Ago**

City of Macon, GA  
Principal Employers  
Current Year and Nine Years Ago

| TAXPAYER                                 | Fiscal Year 2013       |      |                                     | Fiscal Year 2004       |      |                                     |
|--|------------------------|------|-------------------------------------|------------------------|------|-------------------------------------|
|  | Employees <sup>1</sup> | Rank | Percentage of Total City Employment | Employees <sup>1</sup> | Rank | Percentage of Total City Employment |
| Medical Center of Central Georgia        | 6,200                  | 1    | 15.63%                              | 5,016                  | 1    | 11.68%                              |
| GEICO                                    | 4,700                  | 2    | 11.85%                              |                        |      |                                     |
| Bibb County School District              | 3,700                  | 3    | 9.32%                               | 3,330                  | 2    | 7.76%                               |
| Coliseum Health Systems                  | 1,400                  | 4    | 3.53%                               | 1,900                  | 4    | 4.42%                               |
| City of Macon, GA                        | 1,143                  | 5    | 2.88%                               | 1,404                  | 6    | 3.27%                               |
| Mercer University                        | 900                    | 6    | 2.27%                               | 1,360                  | 7    | 3.17%                               |
| Bibb County, Georgia                     | 780                    | 7    | 1.97%                               | 703                    | 8    | 1.64%                               |
| YKK (USA), Inc.                          | 750                    | 8    | 1.89%                               |                        |      |                                     |
| Walmart Superstores                      | 740                    | 9    | 1.86%                               |                        |      |                                     |
| United States Postal Service             | 600                    | 10   | 1.51%                               |                        |      |                                     |
| <b>Totals</b>                            | <b>20,913</b>          |      | <b>52.71%</b>                       | <b>13,713</b>          |      | <b>31.94%</b>                       |
| Average number of employees <sup>2</sup> | 39,679                 |      |                                     | 42,938                 |      |                                     |

**SOURCES:**

- 1-Greater Macon Chamber of Commerce
- 2-Georgia Department of Labor

**NOTE:**

The Tax Digest will not be consolidated until August 2015. There is no comparative history for prior years between the City of Macon and Bibb County.



## 2015 Annual Budget

### SUPPLEMENTAL

#### Authorized Personnel Full Time Equivalent Fiscal Year 2005 through 2014 Fiscal Year Ending June 30,

| Department                     | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>General Government</b>      |              |              |              |              |              |              |              |              |              |              |              |
| Board of Commissioners         | 7            | 8            | 8            | 8            | 7            | 7            | 7            | 6            | 8            | 5            | -            |
| Mayor's Office                 | 45           | 48           | 7            | 11           | 10           | 10           | 13           | 10           | 10           | 13           | 3            |
| County Manager                 | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 19           |
| Clerk of Commission            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 5            | 6            |
| City Clerk                     | -            | -            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | -            | -            |
| Board of Elections             | 6            | 6            | 6            | 6            | 6            | 6            | 6            | 6            | 6            | 6            | 7            |
| Finance                        | 40           | 38           | 36           | 39           | 39           | 40           | 37           | 35           | 35           | 27           | 23           |
| Procurement                    | -            | -            | -            | -            | -            | -            | -            | -            | 3            | 9            | 8            |
| County Attorney                | 9            | 10           | 6            | 10           | 10           | 10           | 6            | 5            | 5            | 6            | 6            |
| Information Technology         | 21           | 21           | 34           | 34           | 35           | 36           | 33           | 35           | 33           | 33           | 30           |
| Human Resources                | 23           | 23           | 21           | 25           | 25           | 26           | 20           | 20           | 21           | 19           | 14           |
| Tax Commissioner               | 43           | 43           | 43           | 44           | 42           | 44           | 40           | 39           | 39           | 39           | 39           |
| Tax Assessors                  | 29           | 30           | 29           | 29           | 27           | 26           | 26           | 26           | 26           | 27           | 28           |
| Risk Management                | 3            | 3            | 2            | 2            | 2            | 1            | 1            | 1            | 1            | -            | -            |
| Workers Compensation           | -            | -            | -            | -            | -            | -            | -            | 2            | 2            | 3            | 3            |
| Internal Audit                 | -            | -            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Facilities Management          | 92           | 86           | 84           | 86           | 84           | 84           | 76           | 75           | 76           | 62           | 78           |
| Data/Records Management        | 1            | 1            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Small Business Affairs         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1            |
| <b>Total</b>                   | <b>322</b>   | <b>320</b>   | <b>283</b>   | <b>301</b>   | <b>294</b>   | <b>297</b>   | <b>272</b>   | <b>267</b>   | <b>272</b>   | <b>256</b>   | <b>267</b>   |
| <b>Judicial</b>                |              |              |              |              |              |              |              |              |              |              |              |
| Superior Court                 | 14           | 15           | 14           | 16           | 17           | 16           | 15           | 13           | 13           | 14           | 15           |
| Clerk of Superior Court        | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 28           |
| District Attorney              | 42           | 43           | 43           | 43           | 43           | 43           | 42           | 42           | 42           | 43           | 32           |
| State Court                    | 11           | 11           | 11           | 11           | 11           | 11           | 11           | 11           | 11           | 23           | 15           |
| State Court Probation          | 11           | 11           | 12           | 12           | 12           | 12           | 12           | 12           | 12           | -            | 17           |
| State Court Solicitor          | 9            | 9            | 9            | 10           | 10           | 10           | 10           | 10           | 10           | 10           | 14           |
| Magistrate Court               | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 7            |
| Civil Court                    | 29           | 29           | 29           | 29           | 29           | 29           | 29           | 28           | 28           | 28           | 23           |
| Probate Court                  | 13           | 14           | 14           | 14           | 14           | 14           | 14           | 13           | 13           | 14           | 14           |
| Juvenile Court                 | 11           | 12           | 13           | 13           | 13           | 13           | 13           | 13           | 13           | 13           | 13           |
| Municipal Court                | 12           | 11           | 12           | 12           | 12           | 14           | 12           | 12           | 13           | 13           | 14           |
| Public Defender                | -            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            |
| Indigent Defense               | 5            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Alternative Dispute Resolution | 1            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Law Library                    | 1            | 1            | 1            | 1            | 1            | 1            | 1            | 1            | 1            | -            | -            |
| <b>Total</b>                   | <b>184</b>   | <b>186</b>   | <b>188</b>   | <b>191</b>   | <b>192</b>   | <b>193</b>   | <b>189</b>   | <b>185</b>   | <b>186</b>   | <b>188</b>   | <b>197</b>   |
| <b>Public Safety</b>           |              |              |              |              |              |              |              |              |              |              |              |
| Sheriff's Office               | 699          | 701          | 704          | 780          | 775          | 774          | 766          | 758          | 756          | 713          | 716          |
| Fire Department                | 393          | 393          | 372          | 393          | 393          | 393          | 404          | 402          | 403          | 426          | 426          |
| Coroner                        | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            |
| Animal Welfare                 | -            | -            | -            | -            | -            | -            | -            | -            | 9            | 13           | 13           |
| Emergency Management           | 3            | 3            | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            | 4            |
| E-911                          | -            | -            | -            | -            | -            | -            | -            | -            | -            | 63           | 58           |
| <b>Total</b>                   | <b>1,099</b> | <b>1,101</b> | <b>1,084</b> | <b>1,181</b> | <b>1,176</b> | <b>1,175</b> | <b>1,178</b> | <b>1,168</b> | <b>1,176</b> | <b>1,223</b> | <b>1,221</b> |



## 2015 Annual Budget

### SUPPLEMENTAL

#### Authorized Personnel Full Time Equivalent Fiscal Year 2005 through 2014 Fiscal Year Ending June 30,

| <u>Department</u>              | <u>2005</u>  | <u>2006</u>  | <u>2007</u>  | <u>2008</u>  | <u>2009</u>  | <u>2010</u>  | <u>2011</u>  | <u>2012</u>  | <u>2013</u>  | <u>2014</u>  | <u>2015</u>  |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Public Works</b>            |              |              |              |              |              |              |              |              |              |              |              |
| Public Works                   | 235          | 230          | 215          | 230          | 230          | 226          | 196          | 194          | 215          | 144          | 92           |
| Mosquito Spray                 | 1            | 1            | 1            | 1            | 1            | 1            | 1            | -            |              |              | -            |
| Engineering                    | 43           | 44           | 42           | 44           | 45           | 43           | 40           | 37           | 38           | 51           | 25           |
| Vehicle Maintenance            | 30           | 28           | 24           | 27           | 26           | 26           | 25           | 24           | 25           | 25           | 24           |
| Solid Waste                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | 74           | 73           |
| <b>Total</b>                   | <b>309</b>   | <b>303</b>   | <b>282</b>   | <b>302</b>   | <b>302</b>   | <b>296</b>   | <b>262</b>   | <b>255</b>   | <b>278</b>   | <b>294</b>   | <b>214</b>   |
| <b>Culture and Recreation</b>  |              |              |              |              |              |              |              |              |              |              |              |
| Parks and Recreation           | 92           | 86           | 77           | 92           | 92           | 89           | 74           | 74           | 57           | 60           | 58           |
| Parks and Beautification       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 58           |
| Tobesofkee Recreation Area     | 18           | 17           | 17           | 17           | 17           | 17           | 17           | 16           | 16           | 17           | 16           |
| Bowden Golf Course             | 7            | 8            | 8            | 8            | 8            | 8            | 7            | 7            | 7            | 7            | 7            |
| Centrepex                      | 52           | 48           | 48           | 49           | 49           | 49           | -            | -            | -            | -            | -            |
| Douglass Theatre               | -            | -            | 2            | -            | -            | 2            | -            | -            | -            | -            | -            |
| <b>Total</b>                   | <b>169</b>   | <b>159</b>   | <b>152</b>   | <b>166</b>   | <b>166</b>   | <b>165</b>   | <b>98</b>    | <b>97</b>    | <b>80</b>    | <b>84</b>    | <b>139</b>   |
| <b>Housing and Development</b> |              |              |              |              |              |              |              |              |              |              |              |
| Extension Service              | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 7            | 7            | 7            | 7            |
| Business Development Services  | 24           | 24           | 17           | 20           | 20           | 20           | 19           | 19           | 19           | 22           | 31           |
| Airport                        | 17           | 13           | 13           | 15           | -            | -            | -            | -            | -            | -            | -            |
| Econ & Comm Dev.               | 31           | 30           | 26           | 30           | 30           | 28           | 24           | 24           | 24           | 21           | 11           |
| Workforce Development          | -            | -            | 16           | 15           | 15           | 15           | 13           | 13           | -            | -            | -            |
| Clean Cities Coordinator       | -            | -            | -            | 1            | 1            | 1            | 1            | 1            | -            | -            | -            |
| <b>Total</b>                   | <b>80</b>    | <b>75</b>    | <b>80</b>    | <b>89</b>    | <b>74</b>    | <b>72</b>    | <b>65</b>    | <b>64</b>    | <b>50</b>    | <b>50</b>    | <b>49</b>    |
| <b>Total Employees</b>         | <b>2,163</b> | <b>2,144</b> | <b>2,069</b> | <b>2,230</b> | <b>2,204</b> | <b>2,198</b> | <b>2,064</b> | <b>2,036</b> | <b>2,042</b> | <b>2,095</b> | <b>2,087</b> |



## 2015 Annual Budget

### Summary Of Revenue And Expenditures- All Funds

|                                   | Actual         |               | Budget           |                   |                  |
|-----------------------------------|----------------|---------------|------------------|-------------------|------------------|
|                                   | 2012           | 2013          | Adjusted<br>2014 | Projected<br>2014 | Proposed<br>2015 |
| <b>Revenues</b>                   |                |               |                  |                   |                  |
| Property Taxes                    | \$79,550,786   | \$80,501,241  | \$80,599,246     | \$81,173,305      | \$74,785,000     |
| Sales Taxes                       | \$40,331,975   | \$36,147,622  | \$37,827,884     | \$35,199,401      | \$67,514,933     |
| Penalties & Interest- Taxes       | \$2,597,856    | \$2,336,238   | \$2,016,640      | \$2,424,595       | \$2,312,000      |
| Other Taxes/Gross Receipts        | \$13,879,597   | \$13,253,079  | \$13,853,900     | \$12,364,933      | \$24,467,132     |
| Business Licenses/Permits         | \$3,319,990    | \$3,458,890   | \$3,301,055      | \$3,458,552       | \$4,076,600      |
| Intergovernmental Revenue         | \$16,310,608   | \$21,938,616  | \$14,486,132     | \$12,494,218      | \$14,239,467     |
| Total Charges for Services        | \$22,637,424   | \$26,516,208  | \$27,401,870     | \$24,298,739      | \$26,125,850     |
| Fines and Forfeitures             | \$4,109,206    | \$4,035,017   | \$4,007,950      | \$3,590,157       | \$3,890,900      |
| Payments in Lieu of Taxes         | \$647,817      | \$823,952     | \$702,700        | \$737,924         | \$682,300        |
| Sales and Refunds                 | \$795,465      | \$2,157,288   | \$223,400        | \$258,185         | \$372,000        |
| Intergovernmental Services        | \$27,884,540   | \$38,019,808  | \$30,997,287     | \$33,843,592      | \$27,967,400     |
| Miscellaneous                     | \$3,760,375    | \$3,833,651   | \$3,759,640      | \$3,476,281       | \$6,859,490      |
|                                   | \$215,825,640  | \$233,021,610 | \$219,177,704    | \$213,319,882     | \$253,293,072    |
| <b>Expenditures</b>               |                |               |                  |                   |                  |
| General Government                | \$31,676,673   | \$36,935,355  | \$36,181,648     | \$33,706,133      | \$34,151,223     |
| Judicial                          | \$14,970,210   | \$15,835,389  | \$18,812,348     | \$16,681,606      | \$17,975,128     |
| Public Safety                     | \$88,454,542   | \$85,665,586  | \$87,112,957     | \$82,278,508      | \$80,757,529     |
| Public Works                      | \$19,060,825   | \$18,258,604  | \$21,966,873     | \$20,872,870      | \$19,722,000     |
| Health & Welfare                  | \$5,338,089    | \$5,990,090   | \$6,181,454      | \$6,209,562       | \$5,613,305      |
| Culture & Recreation              | \$12,323,533   | \$14,444,077  | \$14,670,330     | \$14,469,150      | \$17,557,218     |
| Housing & Development             | \$12,327,603   | \$11,725,909  | \$14,314,166     | \$12,053,295      | \$18,777,479     |
| Debt Service                      | \$3,423,619    | \$3,061,899   | \$4,106,495      | \$4,267,211       | \$3,042,400      |
| Intergovernmental Services        | \$28,185,184   | \$30,884,406  | \$31,511,687     | \$38,615,295      | \$27,967,400     |
| Capital Improvements              | \$0            | \$0           | \$0              | \$0               | \$44,741,164     |
| Other                             | \$0            | \$0           | \$0              | \$0               | -\$3,063,200     |
|                                   | \$215,760,278  | \$222,801,315 | \$234,857,958    | \$229,153,630     | \$267,241,646    |
| <b>Other Financing Sources</b>    |                |               |                  |                   |                  |
| Transfers from Other Funds        | \$10,055,194   | \$7,837,978   | \$7,885,990      | \$10,516,339      | \$5,590,998      |
| Transfers to Other Funds          | (\$10,760,015) | (\$7,316,502) | (\$10,610,468)   | (\$12,777,596)    | (\$3,340,400)    |
| Equity Transfers from Other Funds | \$0            | \$0           | \$5,831,073      | \$0               | \$0              |
| Use of SPLOST Fund Balance        | \$0            | \$0           | \$0              | \$0               | \$14,280,745     |
|                                   | (\$704,821)    | \$521,476     | \$3,106,595      | (\$2,261,257)     | \$16,531,343     |
| Net Change in Fund Balance        | (\$639,459)    | \$10,741,771  | (\$12,573,659)   | (\$18,095,005)    | \$2,582,769      |
| Beginning Fund Balance            | \$37,357,031   | \$38,772,034  | \$49,513,805     | \$49,513,805      | \$31,418,800     |
| Ending Fund Balance               | \$36,717,572   | \$49,513,805  | \$36,940,146     | \$31,418,800      | \$34,001,569     |



## Recommended Financial Policies Macon-Bibb County Consolidated Government

### Financial Recordkeeping

#### Financial Accounting

##### Scope

This policy applies to all financial records of the consolidated government and its operations unless specifically excluded by law.

##### Purpose

The financial accounting policies of the consolidated government are designed to help ensure that the processes and procedures used shall meet all state and federal requirements for financial accounting and reporting. The Finance Department will strive for excellence in its adherence to standards defined by the Governmental Accounting Standards Board.

#### Generally Accepted Accounting Principles (GAAP)

The consolidated government will establish a high standard of practice in its accounting operations and will conform to the generally accepted accounting principles as established by the Governmental Accounting Standards Board including pronouncements that are applicable to the consolidated government.

#### Fund Structure

The consolidated government will maintain the minimum number of funds needed to meet the requirements of state and federal law, and sound financial practice. The purpose of a fund is to enable separation of financial activities associated with specific operations, revenues, or both. All funds shall be classified according to GAAP and will be reported in the consolidated government's annual financial statements.

#### Governmental Funds

The consolidated government will adopt one general fund and other Governmental Funds as appropriate with the following types:

- General Fund - The General Fund is the general operating fund of the consolidated government and is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law for a particular purpose or purposes other than debt service or capital projects.
- Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- Capital Project Funds - The Capital Project Funds are used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.

#### Proprietary Funds

Proprietary Funds are used to account for the financial resources and operations of activities that provide services for which a fee is assessed to recover the cost of service provision. The intent of separating these activities for



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

financial reporting is to provide information to help guide decisions regarding continued operation and/or the fees imposed for services.

- 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 appropriate for capital maintenance, public policy, management control, accountability or other purposes.
- Internal Service Funds - The Internal Service Funds are used to account for the financing of goods or services provided by one department or department/office to other departments or departments/offices of the County, or other governments, on a cost-reimbursement basis.

### **Fiduciary Funds**

Fiduciary Funds are used to account for assets held by the government in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds. The consolidated government will establish fiduciary funds as appropriate within the following types:

- Employee Benefit Trust Funds - The Pension Trust Fund and Other Employee Benefit Trust Fund are accounted for in the same manner as Proprietary Funds.
- Private Purpose Trust Funds - The Private Purpose Trust Funds are accounted for in the same manner as Proprietary Funds.
- Agency Funds - The Agency Funds are used to account for assets held by the consolidated government as custodian or agent for individuals, other governmental units, and nonpublic organizations. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations.

### **Chart of Accounts**

The consolidated government will adopt the standard chart of accounts as prescribed by the Georgia Department of Community Affairs, and will seek to limit the number of accounts created to supplement the standard chart of accounts.

### **Delegation of Authority to Finance Director**

Pursuant to [cite new ordinance], the Finance Director of the consolidated government is assigned the duty and responsibility to account for all funds of the government, and is hereby granted the authority to determine and enforce the standards and procedures for financial accounting and reporting for all funds of the consolidated government. All systems for managing the financial resources of the consolidated government and to account for same shall be under the Finance Director unless the Finance Director determines otherwise.

### **Financial Auditing**

#### **Scope**

This policy applies to all funds that are the responsibility of the consolidated government and reported in the annual financial statements.





# Recommended Financial Policies Macon-Bibb County Consolidated Government

### **Purpose**

The audit policies are adopted to help ensure compliance with all state laws; promote transparency in financial operations; and to safeguard the financial resources of the consolidated government.

### **External Audit**

#### Audit Firm Qualifications

A properly licensed Georgia independent public accounting firm with a demonstrated expertise in generally accepted government auditing standards (Yellow Book) shall conduct the audit. As provided in [cite new ordinance], the selected firm shall not have any direct or indirect interest in the fiscal affairs of the consolidated government.

#### Selecting an Outside Audit Firm

The governing body of the consolidated government will receive recommendations for audit services from the Finance Director and will select an audit firm for a contract period not to exceed three years. Upon recommendation by the Finance Director and approval of the Commission, the contract may be renewed for one additional three-year period. The Finance Director will follow all purchasing procedures of the Macon-Bibb County Consolidated Government in obtaining outside auditing services.

#### Audit Services Agreement

The consolidated government shall enter into an agreement with the selected audit firm by written contract or letter of agreement that stipulates the scope of services to be performed, the standards for performance, a description of the deliverables with delivery dates, and the fee to be paid for those services and deliverables. The written proposal upon which the selection was based may be used for this purpose if noted in the agreement. If so used, the proposal should be attached with any changes or amendments clearly marked and approved by both the Finance Director and the audit firm designee.

### **Internal Audit**

The internal audit function operates as a staff office of the governing body and is intended to inform the governing body concerning day-to-day operations of the Finance Department and the departments/offices of the consolidated government that are responsible to managing or protecting financial resources. It is also intended to assist those departments/offices with meeting the requirements for protection of financial resources. All internal audits will adhere to generally accepted government auditing standards as promulgated in *International Professional Practices Framework (IPPF), 2013 Edition (Red Book)*.

#### Auditors

Internal auditors must possess the skills, knowledge, and competence to perform audit functions. The governing body will select auditors who meet the necessary requirements following all human resource guidelines and practices of the consolidated government.



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

### Audit Functions

Internal auditors will conduct the audit function at the direction of the County Manager or governing body.

Responsibilities include:

- assessing institutional risks;
- evaluating the effectiveness of controls and procedures;
- assessing the flow of financial information through the government;
- determining the timeliness and reliability of financial records and reports;
- determining the level of compliance with policies and procedures including state and federal laws and regulations; and
- assisting the external auditors with the collection of information needed to perform the audit.

### **Financial Reporting**

#### **Scope**

The Finance Director will establish and maintain a system of financial reporting that meets the needs of the consolidated government's governing body and agencies, regulatory entities, and the citizens of the Macon-Bibb County Consolidated Government.

#### **Purpose**

The objectives of financial reporting are to meet legal requirements, to provide information in a timely manner to users, and to establish transparency in the management and use of financial resources by the consolidated government.

Pursuant to the objective stated in *GASB Concept Statement 4, Objectives of Financial Reporting*, the information provided through the reporting documents should provide information that demonstrates the consolidated government's duty to be accountable; provide information that demonstrates whether current-year revenues were sufficient to fund the services provided by the consolidated government; that all legal requirements for the use of resources were met during the fiscal year; and provide information needed to assist users in assessing the service efforts, costs, and accomplishments of the consolidated government. The information included in the financial reporting documents should provide complete information about how services are funded and the financial position and condition of the consolidated government.

#### **Comprehensive Annual Financial Report**

The consolidated government shall produce an annual financial report within six (6) months of the end of the fiscal year as required by Georgia law. The consolidated government will seek to produce a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP and the requirements and recommendations of the Government Finance Officers Association's award for excellence in financial reporting. The Finance Director will seek to submit the consolidated government's CAFR each year for consideration of the Government Finance Officers Association award, "Certificate of Achievement for Excellence in Financial Reporting," and will insert a facsimile of certificates awarded at or near the front of a subsequent CAFR.

The Finance Director will submit the document to any regulatory agencies and repositories to comply with disclosure requirements related to municipal bond issues.



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

The CAFR or annual financial report will be posted and available for download as a PDF document from the consolidated government's web site as soon as practical following its completion. The Finance Director will also submit the same PDF document to the Carl Vinson Institute of Government's web site established for the collection of local government budget and financial statements.

### Annual Citizen's Report

The Finance Director will provide information to the public information officer for use in publications or documents for general distribution to citizens that contain basic financial information and other information as appropriate. All financial information contained in such documents shall be in conformance with GAAP and reconcilable to the annual financial report or CAFR. If appropriate, the

Finance Director shall submit the document each year to the GFOA's Popular Annual Financial Report program for consideration of the award given for outstanding reporting.

### Budget Policies

#### Budget Process

##### Scope

This policy applies to all funds of the consolidated government for which an annual budget is adopted by ordinance or resolution by the governing body, or for projects of a specific duration that are designated as capital projects and approved through the Capital Improvement Plan.

##### Purpose

The following budget objectives are established for the different funds the consolidated government uses:

**General Fund** – The annual budget for the General Fund shall provide for general government operations of the consolidated government and maintain working capital necessary for the consolidated government's financial health and stability.

**Special Revenue Fund(s)** – The consolidated government adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.

**Capital Project Fund(s)** – The consolidated government shall establish a separate division within the Capital Projects Fund for each major capital project. The governing body shall adopt a project budget with appropriated funds for each major capital project. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by the governing body. Nothing in this policy prevents the Finance Department from using a year-to-year planning process for multi-year projects.

**Debt Service Fund(s)** – The consolidated government adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus the current year's projected revenues shall be sufficient to meet all annual debt service requirements.



## 2015 Annual Budget

### Recommended Financial Policies Macon-Bibb County Consolidated Government

**Proprietary Fund(s)** –The consolidated government will employ a business approach when budgeting enterprise and internal service funds. These funds shall realize revenue sufficient to cover their operating costs and capital renewal or replacement whenever possible; subsidized losses will be minimized and evaluated when a financial breakeven is not possible. The Finance Director shall evaluate budget performance in order to monitor revenues and control expenses.

**Fiduciary Fund(s)** – The governing body does not approve a budget for fiduciary funds.

Additionally, the consolidated government classifies funds as either operating funds or capital funds. Operating funds are those funds that provide appropriations covering the daily operations of the consolidated government and that are structured primarily for ongoing operations and maintenance purposes. The General Fund will always be an operating fund. Capital funds are those funds that provide funding for capital projects, as defined elsewhere in this Policy. The time horizon of capital funds typically exceeds any specific fiscal year and is focused on project periods rather than an annual period.

#### **Balanced Budget**

By Georgia law, the General Fund, Special Revenue Funds, and Debt Service Funds require an annual balanced budget. The governing body of the consolidated government shall adopt a budget for the General Fund, Special Revenue Funds, and Debt Service Funds where unallocated fund balance and projected revenues equal or exceed appropriations.

As required by Georgia law, a budget for each project within the Capital Project Fund will be adopted for the duration of the project and will require that anticipated resources equal planned expenditures.

Although neither GAAP nor Georgia law require an adopted budget for proprietary funds, the governing body of the consolidated government will adopt a budget for each fund that calls for net position plus anticipated revenues to equal or exceed anticipated expenses.

#### **Budget Calendar**

The Finance Office shall prepare a budget calendar each year that outlines essential deadlines of the budget process in order to meet all the requirements of state law and to facilitate community input as part of the budget development process.

#### **Budget Format**

Each department/office of the consolidated government shall submit a budget request to the Finance Director for the operation of the department or office at current service levels. If required by the Finance Director, the budget request should reflect amounts for each program or major activity of the department or office at a current services level. The request shall show all categories of planned spending including personal services at current staffing levels and benefits, and operating expenses for each program at current service levels. Any requests for program expansion or enhancement should be made separately from the current services budget request and include a justification for the expansion or enhancement.



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

### Department/Office Allocations

Upon adoption of the annual operating budget by the governing body of the consolidated government, the Finance Department will provide each department/office with an operating budget for its programs or units that includes monthly allocations based on the historical spending patterns of the department/office. The Finance Director is authorized to develop those allocations in consultation with department/office heads and to make adjustments to the historical patterns as appropriate. In cases of new, modified, expanded, or enhanced programs, or in instances where insufficient history is available, the Finance Director is authorized to develop allocations by any reasonable means until such time that a historical pattern is established.

### Budget Amendment

#### Scope

The budget amendment policies apply to all budgets adopted by the governing body of the consolidated government.

#### Purpose

By law, departments of the consolidated government may not exceed their department's budget as adopted by the governing body. In the event of an unforeseen or emergency need that would cause a department to exceed its budget, a budget amendment shall be requested for the governing body to consider.

The Finance Director is authorized to move amounts up to \$10,000 between non-personal service budget line items within a department/office of the consolidated government. Transfers exceeding \$10,000 require approval via the budget amendment process outlined in this policy section.

Departmental budgets are divided into three major components:

- personal services (wages, salary, and benefits);
- operating expenses; and
- capital expenditure.

The Finance Director may authorize transfers between budget lines within any one of the three major components.

Transfers from one major component to another require approval of the governing body via the budget amendment process outlined in this policy section.

#### Process

Requests for amendments to adopted budgets will originate from department heads and will be presented by the Finance Director or County Manager to the governing body with a recommendation either that the request be approved or denied.

### Budget Increases

No increase in the overall budget can be made without the approval of the governing body and adoption of amendment to the budget. An increase in the overall budget is referred to as a supplemental appropriation.



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

### Budget Implementation and Control

#### Expenditure

##### Scope

Expenditure policies apply to all operations where the governing body of the consolidated government has adopted an annual budget or multi-year plan of spending.

##### Purpose

The consolidated government's expenditure policies are designed to ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

##### Expenditure Approval

All expenditures relating to operations of the consolidated government shall be processed consistent with expenditure policies and procurement/purchasing guidelines. Once the Finance Department receives the proper documentation from the incurring departments, the execution of payment shall occur. The Finance Department shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

In accordance with [cite new code section], the governing body shall refuse to pay for any material, supplies, equipment or premiums purchased by any individual, committee or board from any person or business in which there is an employee of the consolidated government, connected either by appointment or election that would create a conflict of interest.

In accordance with [cite new code section], no bill or invoice submitted to the consolidated government for payment shall be paid unless:

- Payment of bill or invoice will result in the expenditure of consolidated government funds for a lawful and proper purpose.
- The amount of the bill or invoice can be properly chargeable to an established budget line item in the budget for the current fiscal year as adopted by the board of commissioners of the consolidated government, or properly charged against a balance sheet account.
- All laws of the state and all ordinances of the consolidated government in connection with the expenditure of public funds have been, to the extent that they are applicable, complied with in making the purchase which results in the bill or invoice submitted for payment.
- The purchase represented by the bill or invoice has been authorized by the responsible department head, elected official or their designee.
- The invoice is supported by such documents as are reasonably required to show compliance with the provisions of this section.

The Department of Finance shall review expenditure documents for compliance and appropriateness with all consolidated government policies and procedures. Expenditure documents that are not in compliance with these



## 2015 Annual Budget

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### **Recommended Financial Policies Macon-Bibb County Consolidated Government**

policies and procedures shall be returned to the originating department with Finance Department recommendations for changes.

In the event the department does not agree with the Finance Department's recommendations, the County Manager shall make the final decision.

#### **Performance to Budget**

The Finance Department will produce a monthly report for each department/office or department that compares actual expenditures, including all encumbrances of funds, to the monthly allocations developed following budget adoption. The report will include, at a minimum, a comparison for the preceding month and the fiscal year to date.

Department Heads and/or Elected Officials are responsible for performance to budget and shall ensure that their unobligated budget amount is sufficient to cover purchases made by any method. If budget availability is insufficient to cover a needed purchase, a budget amendment transferring available funds from another line item or a supplemental appropriation must be obtained prior to obligating funds.



## 2015 Annual Budget

# Recommended Financial Policies Macon-Bibb County Consolidated Government

### MACON-BIBB COUNTY INVESTMENT POLICY

#### FOR

#### GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, CAPITAL PROJECT FUNDS, INTERNAL SERVICE FUNDS, ENTERPRISE FUNDS, AND NEW FUNDS

**PURPOSE** – It is the policy of Macon-Bibb County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the County and comply with all state statutes governing the investment of public funds.

**SCOPE** – This investment policy applies to all non-retirement financial assets of Macon-Bibb County. These assets are accounted for in the various funds of the County and include the general fund, special revenue funds, debt service funds and capital project funds (unless bond ordinances and resolutions are more restrictive), enterprise funds, internal service funds, and any new funds established by Macon-Bibb County.

**OBJECTIVES** – The primary objectives, in priority order, of the County's investment activities shall be:

**SAFETY** – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

**DIVERSIFICATION** – The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

**LIQUIDITY** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

**RETURN ON INVESTMENT** – The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycle, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

**DELEGATION OF THE AUTHORITY TO MAKE INVESTMENTS** – The authority to manage the investment program and invest the financial resources of the consolidated government for all non-retirement financial assets of Macon-Bibb County is delegated to the Finance Director and the County Manager. The Finance Director and the County Manager shall establish the written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, cash purchase or delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and County Manager. The Director of Finance and County Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.





## 2015 Annual Budget

### Recommended Financial Policies Macon-Bibb County Consolidated Government

**LEGAL INVESTMENTS** – The Director of Finance and County Manager are limited to investments established by Georgia Code Section 36-83-4, and may invest in the following:

- a) Obligations of this state or of other states;
- b) Obligations issued by the United States government;
- c) Obligations fully insured or guaranteed by the United States Government or a United States government agency;
- d) Obligations of any corporation of the United States government;
- e) Prime bankers' acceptances
- f) The local government investment pool established by Code Section 36-83-8;
- g) Repurchase agreements; and
- h) Obligations of other political subdivisions of this state.

**SAFEKEEPING AND CUSTODY** – All security transactions, including financial institution deposits, entered into by the Director of Finance and County Manager shall be on a delivery vs. payment basis. Securities may be held by a third party custodian designated by the Director of Finance and County Manager.

**DIVERSIFICATION** – Macon-Bibb County will diversify its investments by security type and institution. With exception of U.S. Treasury securities and authorized pools, no more than the percentages listed below of the Macon-Bibb County's total investment portfolio will be invested in a single security type or with a single financial institution- 50% obligations of State government, 25% repurchase agreements and municipal bonds, 20% prime banker's acceptance.

**MAXIMUM MATURITIES – MAXIMUM MATURITIES** – To the extent possible, Macon-Bibb County will attempt to match its investment with anticipated cash flow requirements. The portfolio will not have an average duration exceeding 4 years.

**REPORTING** – The Director of Finance and County Manager shall provide to the Macon-Bibb County Commission quarterly investment reports which provide a clear picture of the status of the current investment portfolio. The management report should include comments of the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward and thoughts of investment strategies. Schedules in the quarterly report should include the following:

- a) A listing of individual securities held at the end of the reporting period by authorized investment category
- b) Average life and final maturity of all investments listed
- c) Coupon, discount or earnings rate
- d) Par value, amortized book value and market value
- e) Percentage of the portfolio represented by each investment category

**PERFORMANCE STANDARDS** – The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. Macon-Bibb County's investment strategy can be either active or passive depending on the fund and objectives. The basis to determine whether market yields are being achieved shall be the average daily FED fund rates and the six-month U.S. Treasury bill.

**ETHICS AND CONFLICTS OF INTEREST** – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution to the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the County Manager any material financial interest in financial institutions that conduct business within Macon-



## 2015 Annual Budget

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### Recommended Financial Policies Macon-Bibb County Consolidated Government

Bibb County, and shall further disclose any large personal financial/investment positions that could be related to the performance of Macon-Bibb County, particularly with regard to the time of purchases and sales.

**PRUDENCE** – Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**APPROVED AND ADOPTED:**

This \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Robert A.B. Reichert, Mayor of Macon-Bibb County

**ATTEST:** \_\_\_\_\_  
Shelia Thurmond, Clerk of Macon-Bibb County Commission



### SUPPLEMENTAL

### ACKNOWLEDGEMENTS

The annual budget is a collection of Macon-Bibb's financial plans. It lists anticipated revenues and expenditures in the coming fiscal year. A cost-effective budget establishes a compelling relationship between departmental goals and spending. The preparation of the annual budget requires the cooperation of the Macon-Bibb Administration, Board of Commissioners, government offices and departments, and various local authorities.

The budget has incorporated many new elements related to the consolidation of Macon-Bibb County with regards to the complete reorganization of various departments and offices. The challenges associated with creating the first combined budget of Macon-Bibb required immense commitment, patience, and considerable willingness to adopt and incorporate new ideas.

This budget document is the result of the combined efforts of:

- Mayor Robert A.B. Reichert
- The Macon-Bibb Board of Commissioners
- The Operations and Finance Committee – Gary Bechtel-Chair, Elaine Lucas-Vice Chair, Larry Schlesinger, Scotty Shepherd, and Virgil Watkins, Jr.
- The Administrative Budget Team – Dale Walker, County Manager, Julie Moore, Assistant to the County Manager for Budget and Strategic Planning, Karen McDuffie, Budget/Financial Manager, Amanda Ragan, Budget Analyst, and Gail Kohler, Project Specialist.
- Constitutional Officers, Elected Officials, Department Directors, and their respective staff tasked with the preparation of the departmental budgets.
- Special thanks to all employees who contributed their expertise to this project.





## 2015 Annual Budget

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**AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF THE MACON-BIBB COUNTY GOVERNMENT FOR FISCAL YEAR 2015; TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.**

**WHEREAS**, by virtue of Article IX, Section III, Paragraph II of the Constitution of Georgia, Ga. Law 2012 page 5595, and Ga. Laws 2013, pages 3501, 3942, and by virtue of the will of the people in a referendum held on July 31, 2013 there is to be a consolidated local government known as "Macon-Bibb County"; and

**WHEREAS**, pursuant to Section 26 of the Macon-Bibb County Charter, the Mayor has submitted a budget message, budget report and a draft of the recommended appropriation of funds necessary to operate all of the various departments and to meet the current expenses of the restructured government for FY 2015; and

**WHEREAS**, the recommended budget was provided to the Commission at least six weeks prior to the start of FY 2015; and

**WHEREAS**, the Commission shall annually appropriate the funds necessary to operate all the various departments and to meet the current expenses of the restructured government for FY 2015 by approving an ordinance by a two-thirds majority vote of the commissioners then serving; and

**WHEREAS**, the amendments contained herein would benefit and promote the health, safety, morals and welfare of the citizens of Macon-Bibb County.

**NOW, THEREFORE, BE IT ORDAINED** by the Macon-Bibb County Commission and it is hereby so ordained by the authority of the same that:

**Section 1.**

Exhibit "A" attached hereto and by this reference made a part hereof, shall be the Macon-Bibb County Budget for Fiscal Year 2015, and each departmental expenditure listed in Exhibit "A" is hereby appropriated for the purposes specified. No monies shall be transferred from any department or fund without express consent of the Commission.

**Section 2.**

Exhibit "B" attached hereto and by reference made a part hereof, shall be the authorized organizational structure for each respective department and office of Macon-Bibb County for Fiscal Year 2015. Any changes in the organizational structure of any department or office of

Macon-Bibb County may be made only by an ordinance of the Macon-Bibb County Commission.

**Section 3**

Acquisitions of capital equipment shall be conducted pursuant to code requirements provided that acquisitions of such equipment completed within the dollar limits specified shall require no further action of the Commission. Any monies appropriated in any capital improvement account remaining and not used after completion of the particular project to which such account applies, or at the end of the fiscal year, must be re-allocated by an appropriations ordinance. If not re-appropriated, such funds shall lapse.

**Section 4.**

The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

**Section 5.**

All Ordinances or parts of Ordinances in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

**Section 6.**

This Ordinance shall become effective upon the Mayor signing it.

SO ORDAINED this 30<sup>th</sup> day of June, 2014.

Robert A. B. Reichert  
ROBERT A.B. REICHERT, MAYOR

ATTEST: Shelia Thurmond  
SHELIA THURMOND, CLERK OF COMMISSON

**Macon-Bibb County, Georgia  
Budget Ordinance FY 2014/15**

**Exhibit A**

adj 6/19/2014

**General Fund**

Revenues:

|                                    |                       |
|------------------------------------|-----------------------|
| Property Taxes                     | \$ 74,785,000         |
| Sales Taxes                        | 35,214,933            |
| Penalties & Interest-Taxes         | 2,312,000             |
| Other Taxes/Gross Receipts         | 24,467,132            |
| Business Licenses/Permits          | 4,076,600             |
| Intergovernmental Revenue          | 3,495,300             |
| Total Charges for Services         | 4,516,300             |
| Judicial                           | 2,075,000             |
| Fines & Forfeitures                | 3,592,900             |
| Payments in Lieu of Taxes          | 682,300               |
| Sales and Refunds                  | 372,000               |
| Miscellaneous                      | 2,229,700             |
| Transfer from Other Funds          | 1,199,300             |
|                                    | \$ 159,018,465        |
| <b>Total Revenues General Fund</b> | <b>\$ 159,018,465</b> |

Expenditures:

|                                |            |
|--------------------------------|------------|
| Board of Commissioners         | \$ 482,900 |
| Mayor's Office                 | 411,300    |
| County Manager                 | 1,980,500  |
| County Clerk                   | 438,900    |
| Board of Elections             | 845,700    |
| Finance                        | 1,884,300  |
| Procurement                    | 553,700    |
| County Attorney                | 1,448,800  |
| Information Technology         | 3,601,300  |
| Human Resources                | 1,390,700  |
| Tax Commissioner               | 2,729,500  |
| Tax Assessors                  | 2,118,900  |
| Risk Management                | 826,500    |
| Internal Audit                 | 221,100    |
| Facilities Management          | 5,129,300  |
| FM - Services to Government    | 3,064,200  |
| Records Management             | 77,600     |
| Small Business Affairs         | 109,400    |
| General Services-Mail Services | 25,000     |
| General Services-Credit Union  | 93,000     |
| General Administrative Fees    | 218,300    |
| Non-Departmental               | 2,788,400  |
| Superior Court Judges          | 1,366,300  |
| Superior Court Clerk           | 1,865,600  |
| District Attorney              | 2,939,600  |
| DA - Victim Witness            | 87,100     |
| State Court Judges             | 1,289,600  |
| State Court Probation          | 955,300    |
| State Court Solicitor          | 940,400    |
| State Court Victim Witness     | 51,100     |
| Magistrate Court               | 467,500    |
| Civil Court                    | 1,548,900  |
| Probate Court                  | 1,035,700  |
| Juvenile Court                 | 1,189,600  |
| Municipal Court                | 1,018,700  |

**Macon-Bibb County, Georgia  
Budget Ordinance FY 2014/15**

**Exhibit A**

adj 6/19/2014

|  |                       |
|--|-----------------------|
| Grand Jury                             | 33,100                |
| Public Defender                        | 2,500,000             |
| Sheriff's Office                       | 51,481,600            |
| Fire Department                        | 23,582,300            |
| Coroner                                | 306,800               |
| Animal Welfare                         | 806,200               |
| Emergency Management                   | 473,800               |
| Public Works                           | 6,533,800             |
| Engineering                            | 3,653,000             |
| Health                                 | 1,533,400             |
| Welfare                                | 3,749,905             |
| Community Services                     | 4,281,200             |
| Recreation                             | 5,255,400             |
| Parks & Beautification                 | 3,609,700             |
| Extension Service                      | 273,700               |
| Business Development Services          | 2,073,900             |
| Industrial & Urban Development         | 1,814,760             |
| Debt Service                           | 2,165,000             |
| Transfer to Other Funds                | 2,759,400             |
| Vacancy Factor                         | <u>(3,063,200)</u>    |
| <b>Total Expenditures General Fund</b> | <b>\$ 159,018,465</b> |

**Crime Victim Assistance Fund** **\$ 160,000**

**Drug Abuse Treatment & Edu Fund** **\$ 272,198**

**Alternate Dispute Resolution Fund** **\$ 208,562**

**Juvenile Court Supervision Fund** **\$ 6,000**

**Law Library Fund** **\$ 37,000**

**Confiscated Fund** **\$ 102,608**

**Macon Bibb County Jail Fund** **\$ 115,000**

**Commissary Fund** **\$ 515,850**

**E-911 Fund** **\$ 3,605,200**

**Sponsored Program**

|                                    |               |
|------------------------------------|---------------|
| Juvenile Offenders Program         | \$ 12,250     |
| HEAT                               | 72,700        |
| Pet Smart                          | 43,500        |
| ACCG Wellness                      | 4,500         |
| Mental Health J138040              | 41,832        |
| Juvenile Y138017                   | 305,925       |
| Unruly Program                     | 22,500        |
| ACCG-GCAPS                         | 2,923         |
| Public Defender Strategic Planning | 2,923         |
| Film Screening                     | <u>12,500</u> |



**Macon-Bibb County, Georgia  
Budget Ordinance FY 2014/15**

**Exhibit A**

adj 6/19/2014

|  |    |                   |
|--|----|-------------------|
|  | \$ | <b>521,553</b>    |
| <b>ECD-CDBG Grant Fund</b>                   | \$ | <b>1,683,672</b>  |
| <b>Grants Fund</b>                           |    |                   |
| Airport Road Ramp Rehab 2013                 | \$ | 8,788             |
| Airport Fuel Facility                        |    | 86,123            |
| Bullet Proof Vest 2013                       |    | 7,789             |
| Fire Hazmat 2011                             |    | 20,000            |
| Airport Master Plan 2013                     |    | 66,912            |
| K9 2012                                      |    | 3,500             |
| Dannenburg                                   |    | 2,500             |
| Camellia Gardens                             |    | 3,367             |
| EMA Performance Partnership Agreement        |    | 31,864            |
| Peyton Anderson 2nd Street                   |    | 50,000            |
| Bullet Proof Vest 2012                       |    | 8,705             |
| Jag Drug Court 2011                          |    | 22,674            |
| K9 2011                                      |    | 2,991             |
| Jag 2012 Equipment                           |    | 34,313            |
| Pine Street Improvements                     |    | 238,103           |
| LMIG Street Repairs 2013 (City only)         |    | 8,360             |
| 2012 Equipment Explosive Ordinance Unit      |    | 10,160            |
| Walmart Donation                             |    | 500               |
| LMIG Street Repairs 2014 (City only)         |    | 715,874           |
| EMA Performance Grant 2013                   |    | 25,500            |
| Amerson Water Works Park                     |    | 5,543,384         |
| Strategic Planning & Leadership 2014         |    | 35,000            |
| College Street Sidewalks                     |    | 1,100,129         |
| Historic Macon Business Development Services |    | 70,000            |
| 2011 Fire-General Search & Rescue            |    | 20,000            |
| EMA Cert 2013                                |    | 4,055             |
| K-9 2013                                     |    | 3,000             |
| Sheriff Vehicle 2014                         |    | 52,240            |
| Chicago Forum 2014                           |    | 1,200             |
| Project Safe Neighborhood                    |    | 27,121            |
|  | \$ | <b>8,204,152</b>  |
| <b>ECD-HOME Grant Fund</b>                   | \$ | <b>779,797</b>    |
| <b>Hotel Motel Tax Fund</b>                  | \$ | <b>3,200,000</b>  |
| <b>Special Street Light District Fund</b>    | \$ | <b>370,040</b>    |
| <b>DFACS MIL Fund</b>                        | \$ | <b>466,078</b>    |
| <b>Capital Improvement Fund</b>              | \$ | <b>2,650,800</b>  |
| <b>SPLOST 2012 Fund County</b>               | \$ | <b>27,446,888</b> |
| <b>SPLOST 2012 Fund City</b>                 | \$ | <b>13,675,976</b> |
| <b>SPLOST 1995 Transportation Fund</b>       | \$ | <b>1,300,000</b>  |

**Macon-Bibb County, Georgia  
Budget Ordinance FY 2014/15**

**Exhibit A**

adj 6/19/2014

|  |                              |
|--|------------------------------|
| <b>Ocmulgee Greenway Fund</b>          | \$ 55,928                    |
| <b>2013 MBC/UDA Project Fund</b>       | \$ 4,000,000                 |
| <b>Special Sanitation Fund</b>         | \$ 3,100,200                 |
| <b>Solid Waste Management Fund</b>     |                              |
| Collections                            | \$ 5,728,200                 |
| Landfill                               | \$ 3,260,000                 |
| <b>Airport Fund</b>                    | \$ 2,380,700                 |
| <b>Mulberry Street Garage Fund</b>     | \$ 174,000                   |
| <b>Bowden Golf Course Fund</b>         | \$ 732,000                   |
| <b>Tobesofkee Recreation Area Fund</b> | \$ 1,426,548                 |
| <b>Workers Compensation Fund</b>       | \$ 3,365,500                 |
| <b>Group Insurance Fund</b>            | \$ 21,740,000                |
| <b>Vehicle Maintenance Fund</b>        | <u>\$ 2,861,900</u>          |
| <b>Total All Funds</b>                 | <u><u>\$ 273,164,815</u></u> |



## 2015 Annual Budget

### GLOSSARY

Transactions processed to record receipts and expend funds are performed based on assigned account numbers. Functioning under generally accepted accounting principles (GAAP) on the basis of fund accounting, account numbers are established as follows:

#### ACCOUNT NUMBER - FUND/DEPARTMENT/FUNCTION/OBJECT

A **Fund** is an accounting and budgeting entity established to finance a specific purpose and maintain financial records of transactions for this purpose.

A **Department** is an organizational or budgetary break down within a fund. Each department serves a specific function as a distinct organizational unit of government.

A **Function** is a sub-division of a department.

An **object of expenditure** is a detailed expenditure classification which relates to a specific type of item purchased or service obtained.

**The following are definitions of some of the more common terms that may be encountered in reviewing this document.**

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Agencies** - Federal agency securities.

**Annual Required Contribution (ARC)** - In the context of defined benefit pension and OPEB plans, the actuarially determined amount an employer must contribute in a given year (SGAS 27 and SGAS 45)

**Appropriation** - A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes.

**Appropriations Ordinance** - The formal budgetary document enacted by the legislative body which contains all approved appropriations for the fiscal year.

**Asset Acquisition** - There are various methods by which the County acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the County.

**Asset Capitalization Amount** - The County will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The County will recognize acquisition costs based on individual unit prices.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Personnel (positions)** - The total number of personnel (positions) authorized to be employed in a particular



### GLOSSARY

department/function at any given time during the fiscal year.

**Available Fund Balance** - Financial resources carried forward at the end of a fiscal year which have not been set aside for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

**Banker's Acceptance (BA)** - A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**B.E.S.T.** - The Mayor's mission statement outlined through the **BEST** acronym: **B**uilding a sustainable community, **E**ducating our citizens, **S**afety and services in every neighborhood, and **T**ransit and Technology throughout the region.

**Bond** - A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit and taxing power of the government, requires approval by referendum in Georgia, The debt ceiling is ten percent of the assessed value of all taxable property. The cost of financing is spread over the life of the improvement so that future users help to repay the cost.

**Revenue Bond** - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Broker** - A broker brings buyers and sellers together for a commission.

**Budget** - A proposed plan for raising and spending money for specified programs, functions, and activities during a fiscal year.

**Budget Adjustment** - A legal procedure utilized by county staff to revise a budget appropriation. County staff has the prerogative to adjust expenditures within or between departmental budgets according to budget policy, but no increase in the total budget can occur without approval of the County Commission.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Basis** - This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

**Capital Fund** - A fund used to account for financial resources used for the acquisition or construction of major capital facilities, streets, or equipment.

**Capital Improvement Program (CIP) budget** - The first year of the CIP as approved by the County Commission. The Capital Budget should be based on a set of long term capital improvement programs. Macon-Bibb County approves capital budgets on an annual basis.

**Capital Asset** - Any real or personal property acquired by the County which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the governments.

**Capital Projects** - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or



### GLOSSARY

construction with a cost of more than \$25,000.

**Certificate of Deposit (CD)** - A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**Collateral** - Securities, evidence of deposit of other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report for Macon-Bibb County. It includes combined statement for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**Consolidation** - The joining of two governments approved by local referendum on July 31, 2012 in order to establish a new government to be called "Macon-Bibb County." Consolidation occurred January 1, 2014.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Coupon** - (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**Dealer** - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account

**Debenture** - A bond secured only by the general credit of the issuer.

**Debt Service Fund** - A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

**Debt Service** - Interest and principal payments associated with Bond Issues.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over receipts or revenues during a single accounting period.

**Delivery Versus Payment** - There are two methods of delivery of securities: delivery versus payment and the delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Derivatives** - (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

**Discount** - The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**Discount Securities** - Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.



### GLOSSARY

**Diversification** - Dividing investment funds among a variety of securities offering independent returns.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

**Expenditures** - The payment for goods and services; expenses incurred for specific items, or services.

**Federal Credit Agencies** - Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**Federal Deposit Insurance Corporation (FDIC)** - A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

**Federal Funds Rate** - The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**Federal Home Loans Bank (FHLB)** - Government sponsored wholesale banks which lend funds and provide banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission to the FHLBS is to liquefy the housing related assets of its members who must purchase stock in the district Bank.

**Federal National Mortgage Association (FNMA)** - FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principle and interest.

**Federal Open Market Committee (FOMC)** - Consists of seven members of the Federal Reserve Board and five of the twelve of the Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**Federal Reserve System** - The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**Fees** - Charges for services rendered by County Departments.

**Fieri Facias (Fi Fa)** - a writ commanding a sheriff to levy and sell as much of a debtor's property as is necessary to satisfy a creditor's claim against the debtor.

**Fiscal Year** - A 12-month period for which a budget is proposed, at the end of which a



## 2015 Annual Budget

### GLOSSARY

government determines its financial position and the results of its operations. Macon-Bibb County operates on a July 1st through June 30th fiscal year.

**Full-time Equivalent Position (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund Balance** - The amount by which assets exceed liabilities in a governmental fund.

**Funded Agencies** - Nonprofit agencies who provide community services which supplement and support County programs and for which County dollars are made available.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Gifts/Donations** - Gifts/Donations: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Government National Mortgage Association (GNMA OR GINNIE MAE)** - Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

**Grant** - A contribution by a government or other organization to support a particular function.

**Infrastructure** - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

**Intangible personal property** - The right of ownership in property such as bonds, notes, contracts, computer software, programs, and propriety assets that are created or purchased and owned by the County.

**Interfund Transfer** - A transfer of resources from one accounting fund to another accounting fund. For example, an interfund transfer might be made from the General Fund to offset a deficit in the Coliseum Fund for stadium operations.

**Leased Assets** - The County capitalizes assets acquired under capital leases; provided the assets meet the capitalization threshold and buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the County, the asset will be capitalized at the net present value of future minimum lease payments. The County does not capitalize assets acquired under operating leases.

**Levy** - To impose taxes for the support of government activities.

**Line Item Budget** - A budget that lists each expenditure category (salary, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

**Liquidity** - A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the



### GLOSSARY

spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**Local Government Investment pool (LGIP)** - The aggregate of all funds from political subdivisions that are placed in custody of the state treasurer for investment and reinvestment.

**Local Maintenance and Improvement Grant (LMIG)** - LMIG revenues come from state motor fuel funds, and LMIG replaces the State Aid program and the Local Assistance Road Program (LARP).

**Market Value** - The price at which a security is trading and could presumably be purchased or sold.

**Master Repurchase Agreement** - A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**Maturity** - The date upon which the principal or stated value of an investment becomes due and payable.

**Mill** - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Millage rate** - The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

**Modified Accrual Basis** - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a

liability is incurred pursuant to appropriation authority.

**Money Market** - The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Open Market Operations** - Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**Operating Budget** - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

**Operating Cost** - All costs (excluding personnel cost) associated with the operation of a particular department or function. These costs include supplies, services, minor repairs, and improvements, minor equipment acquisitions and travel and training expenses.

**Performance Measure** - Special quantitative and qualitative measure of work performed as an objective of a department.

**Personal property** - Property that is movable and further classified is tangible and intangible.





## 2015 Annual Budget

### GLOSSARY

**Personnel Cost** - Total expenditures for hourly, daily, monthly, seasonal salaries, overtime, incentive pay, on-call pay, and employee benefits including social security, employment taxes, and health insurance and pension contributions.

**Portfolio** - Collection of securities held by an investor.

**Primary Dealer** - A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

**Prudent Person Rule** - An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**Qualified Public Depositories** - A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**Rate of Return** - The yield obtainable on a security based on its purchase price or its current market price.

**Real property** - Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent

improvements to the land. Infrastructure is included within this classification.

**Repurchase Agreement (RE OR REPO)** - A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

**Revenues** - Sources of income received during a fiscal year including resources forwarded from prior years, operating transfers from other funds, and other financial sources.

**Safekeeping** - A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

**Secondary Market** - A market made for the purchase and sale of outstanding issues following the initial distribution.

**Securities and Exchange Commission** - Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15C3-1:** See Uniform Net Capital Rule.

**Service Delivery Strategy (SDS)** - Process by which local governments and authorities reach an agreement on the delivery of services in an effective and cost efficient manner to its citizens.

**Services & Charges** - Expenditures for services other than personnel including contractual agreements, legal & accounting fees, medical services, etc.



### GLOSSARY

**Special Purpose Local Option Sales Tax (SPLOST)** - It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects.

**Structured Notes** - Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have embedded options (e.g. call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**Supplies** - Articles and commodities which are consumed when used; categories include: office, operating, agricultural, cleaning, clothing, chemicals, etc.

**Tangible personal property** - Property that is movable such as furniture, machinery, automobiles, or works of art.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Treasury Bills** - A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**Treasury Bonds** - Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**Treasury Notes** - Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from 2 to 10 years.

**Uniform Capital Rule** - Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted to cash.

**Unallocated Reserve** - An expenditure budget within a fund which is not allocated for a specific purpose, but which is held in reserve for future spending needs.

**Yield** - The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## 2015 Annual Budget

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# GLOSSARY

### OTHER ACRONYMS

**ECD** - Economic & Community Development

**FAA** - Federal Aviation Administration

**GDOT** - Georgia Department of Transportation

**MBC** - Macon-Bibb County

**MSA** - Metropolitan Statistical Area

**SWM** - Solid Waste Management



## 2015 Annual Budget

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