

July 1, 2012 - June 30, 2013

# City of Macon

2013 Budget





## List of Principal Officials

### **City Council**

*President*

James E. Timley

*Vice-President*

Larry Schlesinger

Council Member Lauren Benedict

Council Member Ed DeFore

Council Member Tom Ellington

Council Member Henry C. Ficklin

Council Member Henry Gibson

Council Member Rick Hutto

Council Member Charles Jones

Council Member Elaine Lucas

Council Member Lonnie Miley

Council Member Beverly Olson

Council Member Frank Louis Tompkins

Council Member Virgil Watkins, Jr.

Council Member Nancy White

### **Elective and Administrative**

Mayor

Robert A.B. Reichert

Chief Administrative Officer

Dale M. Walker

Assistant Chief Adm. Officer

Amanda K. Deaton

Executive Assistant to the Mayor

Sam Henderson

Director of Public Affairs

Chris Floore

Assistant to Chief Adm. Officer

Keith Moffett

Director of Finance

Megan McMahan

Airport Manager

Scott Coffman

Central Services Director

Gene O. Simons

City Attorney

Martha Welsh

Clerk of Council

Joyce Humphrey

City Clerk

Jean Howard

Economic & Community Development

Wanzina Jackson

Emergency Management Director

Donald Druitt

Fire Chief

Marvin Riggins

Human Resources Director

Benjamin Hubbard

Information Technology Officer

Steve Masteller

Municipal Court Clerk

John Pattan

Police Chief

Michael Burns

Public Works Director

Richard Powell

Vehicle Maintenance Director

Sam Hugley

### **Judicial**

Chief Municipal Court Judge

Robert Faulkner

## ***Macon At-A-Glance***



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



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



*Mercer University, founded in 1833, sits on the edge of Historic Downtown. The private university enrolls over 8,300 students and boasts of over 11 diversified fields of study. Mercer has seen significant growth in the recent years and is currently constructing a football stadium for its first season starting in 2012.*

## Macon Downtown



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



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## CITY COUNCIL OF MACON, GEORGIA

### WARD I

RICK HUTTO  
LONNIE MILEY  
ELAINE H. LUCAS

June 29, 2012

### WARD II

JAMES E. TIMLEY  
(PRESIDENT)  
HENRY GIBSON  
ED DeFORE

Citizens of Macon,

### WARD III

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

Enclosed you will find the annual budget for the City of Macon. It covers the period of July 1, 2012 through June 30, 2013. The document presents a balance budget, a slight tax decrease, salary increases for general employees based on the payscale, and focuses on the core values of the City. This budget also makes significant strides towards proper cost accounting.

### WARD IV

LOUIS F. TOMPKINS  
CHARLES JONES  
VIRGIL WATKINS, JR.

The total budget is \$122,067,789 and of this, the general fund is \$69,556,400. Salaries and benefits represent over 70% of the general fund budget. Police and Fire retirement costs have decreased as a result of paying the catch-up requirement and a reduction in the annual contribution rate. General Employee retirement has, however, climbed. General employees will also see raises between 0 and 7.5% based on their years of service and the pay scale.

### WARD V

LAUREN BENEDICT  
NANCY WHITE  
BEVERLY K. OLSON

This budget also reflects the Service Delivery Agreement approved by the City and Bibb County. The goal of this agreement is to deliver services in a better, effective and cost-efficient manner. Transferring several departments to the Bibb County including recreation, engineering, traffic engineering, and inspection and fees is part of this agreement. These changes are aimed to make your City and County governments operate more efficiently.

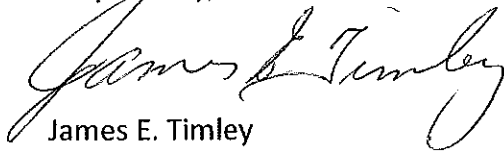
The passage of a special purpose local option sales tax (SPLOST) has allowed the city to invest in capital projects and retire debt. Over the next six years, over 60 million dollars will be used to benefit this local community. In 2013, it is anticipated almost \$11,000,000 will be received and used to reduce debt and pay for updating the emergency radio communication system for public safety.

Undoubtedly, fiscal year 2013 will be another interesting year as we look to vote on consolidation with Bibb County along with transportation SPLOST. This budget is prepared with the belief that the City of Macon is moving forward with the

Citizens of Macon  
June 29, 2012  
Page 2

outlook of a positive and dynamic vision. I continue to be honored and privileged to be the President of City Council and able to serve you and all the citizens of Macon in this capacity. Please enjoy your reading of this financial planning document and appreciate the many hours it took to develop.

Respectfully,

A handwritten signature in cursive script that reads "James E. Timley". The signature is written in black ink and is positioned above the printed name and title.

James E. Timley  
President of City Council



**ROBERT A.B. REICHERT**  
MAYOR

OFFICE OF THE MAYOR

## City of Macon

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

May 8, 2012

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

I am proposing a balanced budget for Fiscal Year 2013 (FY2013); the document focuses on making Macon the B.E.S.T. community it can be. I am pleased to say it reflects our increasing fiscal health and includes several items which improve the quality of life for our citizens.

For many weeks, our Budget Team has worked diligently with departments and community agencies to be good stewards of your tax dollars and put together a balanced budget that incorporates a:

- Reduction of the cost of government through better budgeting and accounting, implementing the service delivery strategy, and improving services;
- Reduction in the millage rate;
- Continued implementation of the City's pay scale, which means our General Employees will receive pay equity adjustments this year (Fire and Police employees received similar adjustments near the end of FY2011); and
- No increase in fees.

Prior to the first budget discussions, the City hosted retreats for City Council and Department Heads to identify goals, more efficient ways to operate, City and community needs, and ways to make improvements. A prevailing theme throughout all discussions was that if we can work together to identify resources, focus our efforts, and more effectively partner with other agencies and organizations, we can move our community forward step by step and block by block.

I am asking for your support and assistance as we focus our community on the following areas and put our City on the right path.

- **Build a sustainable community;**
- **Educate all of our citizens;**
- **Safety and Services in every neighborhood; and**
- **Transit and Technology throughout the region.**

### **Property and Sales Tax**

The City's General Fund budget for FY13 is \$70,409,435, which is a **5.65%** decrease from the previous year. For the second consecutive year, our two major sources of revenue come from sales taxes (31%) and ad valorem, or property, taxes (27%). The remaining 42% in revenue comes from a variety of sources.

This year's budget includes a **millage rate decrease** for property owners; we are proposing a millage rate of 9.7 mills. Though monthly sales tax revenue is trending positively, 18% will be set aside for recreation per the Service Delivery Strategy, minimizing the net effect of this positive trend.

### **Salaries & Benefits**

Salaries and benefits compose about 70% of the City's General Fund budget. Based on a study by the Carl Vinson Institute of Government, we will take the next step in providing a pay scale adjustment for our employees. The first step was in FY2011 with seniority adjustments for employees in the Police and Fire Departments. The next step will be seniority adjustments for General Employees in FY2013 and will cost approximately **\$600,000**.

### **Pensions**

Based on the actuarial study, the annual contribution rate for the General Employees increased from 13.38% of payroll to **17.5%** and the Police and Fire decreased **14.83%** from 16.44% of payroll. The police and fire pension promissory note requires the City to continue payment at **16.44%** and the difference reduces the promissory note. Both pension systems are **actuarially sound**, and in the past fiscal year the rate of return on both investments **exceeded** the benchmark of 8%.

In 2010-2011, the City contributed more than \$1.3 million to the General Fund Employee pension and almost \$6.5 million to the Fire and Police Employee pension

### **Service Delivery Strategy Impact**

On July 1, 2012, five City departments will transfer to Bibb County: Animal Control, Engineering, Inspection and Fees, Recreation, and Traffic Engineering. This transfer means a reduction in revenue of almost \$4,972,990 and a reduction in expenses of \$5,468,400. The net impact to the City is an additional \$495,410 in the budget.

Due to the transferring of Recreation to the County, the grounds division will be without a department, and the City is proposing the creation of a Department of Parks & Streets. This will allow for better coordination and alignment of responsibilities, improved and more focused services, increased span of control, and improved cost accounting.

### **Fiscal Health**

During the past four years, we have made some difficult decisions about our budget and the services provided. We have taken a close look at what we can and cannot do and actively worked with the County to identify better ways to conduct our business. With that work has come the rewards of steadily improving fiscal health.

In FY2006, the City's fund balance, which is a key indicator of fiscal health, was in the red by approximately \$4 million, and I'm pleased to tell you that we currently have a fund balance of about \$10 million that continues to trend upward.

### **SPLOST**

In November 2011, the voters of Macon and Bibb County approved a 1% Special Purpose Local Option Sales Tax (SPLOST) that will fund a variety of improvement projects. In FY2013, we anticipate

collecting \$10,875,949. Additionally, the City sold approximately \$19 million in bonds to jumpstart several of the projects.

In FY2013, SPLOST and bond funds will go towards the 800 MHz Radio System, repaying for bonds, Rose Hill Cemetery, Bowden Golf Course, and the 2<sup>nd</sup> Street Corridor Concept.

#### **Community Support & City Improvements**

The City continues to support local agencies and organizations by providing **more than \$2 million** in funding, including the Macon Transit Authority, Middle Georgia Food Bank, Clean Air Coalition, Sports Hall of Fame, Douglass Theatre, and more.

The City is also putting resources and effort towards identified improvements such as the landfill, neighborhood cleanup, and economic development. The landfill will be receiving additional funds for maintenance materials, road stabilization, and methane gas well system upgrades. The 5x5x5 Program used this past year to clean up five square blocks with focused services in all five City Wards will receive a dedicated sum of money to continue that work in FY2013.

With the movement of the Central Services Department to another location, the property on Riverside Drive that is currently designated as a Tax Allocation District and Opportunity Zone can be marketed to developers. It could potentially attract millions of dollars in investment, add hundreds of residents, and attract new businesses to locate here.


Additionally, we are using SPLOST funds to revitalize 2<sup>nd</sup> Street by engaging stakeholders to develop a plan that will identify the incentives and infrastructure that will attract businesses, industry, and residents; identify what type of transportation system will best support growth in the area; and develop a Master Plan for the entire 2<sup>nd</sup> Street Corridor that will extend from East Macon to Mercer University and on to Macon State College.

#### **Conclusion**

I am honored that I have another four years to serve you as Mayor and find ways to make our community the B.E.S.T. I am excited about the major steps you and other organizations are taking to move us forward. We approved a Service Delivery Strategy that is saving the City money and takes us further from the issue of double taxation in the City, and you approved a SPLOST in November that will make necessary capital improvements and upgrades.

Thank you for your ongoing support of our City and your dedication to making it the B.E.S.T. community it can be.

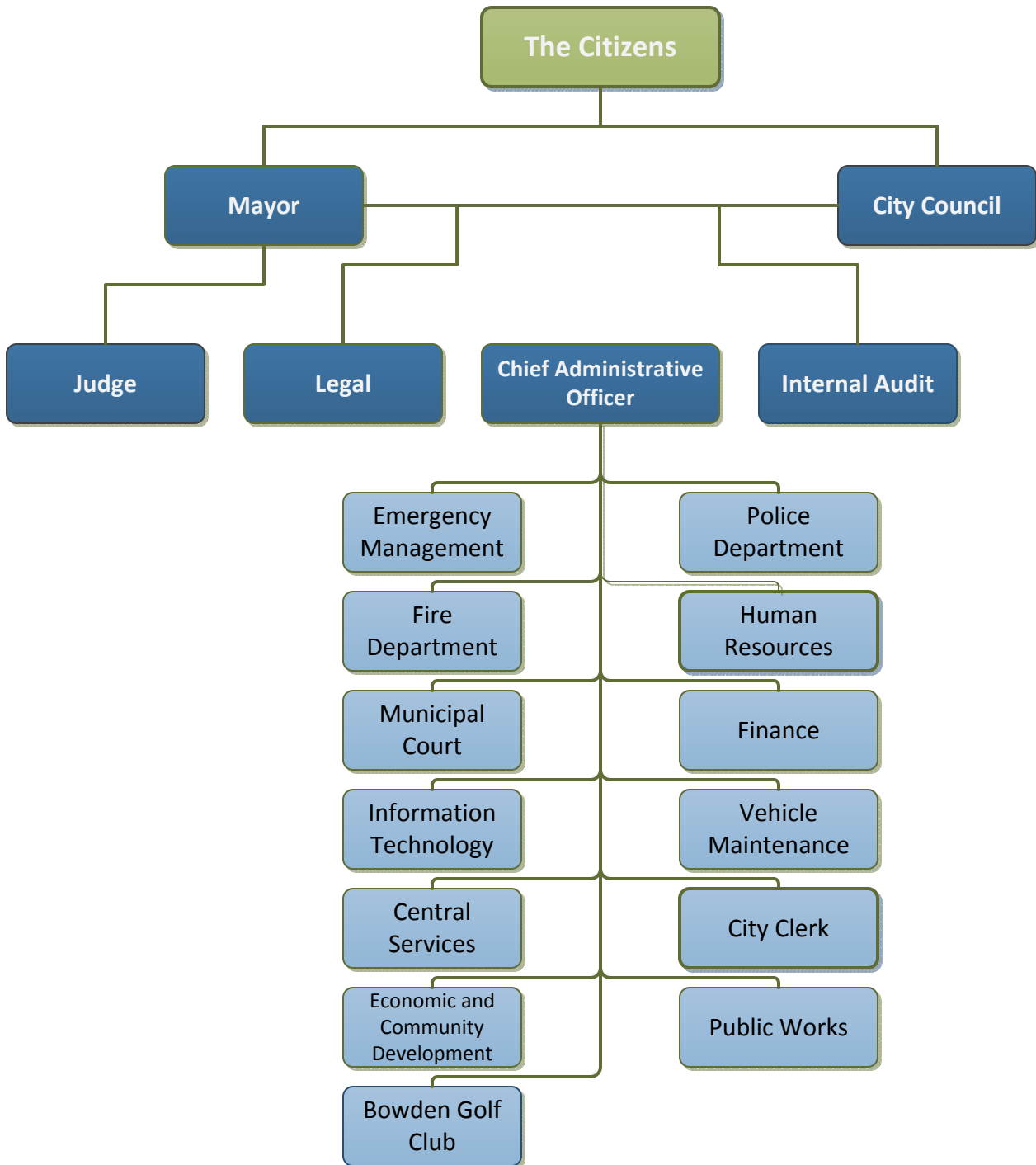
Yours truly,



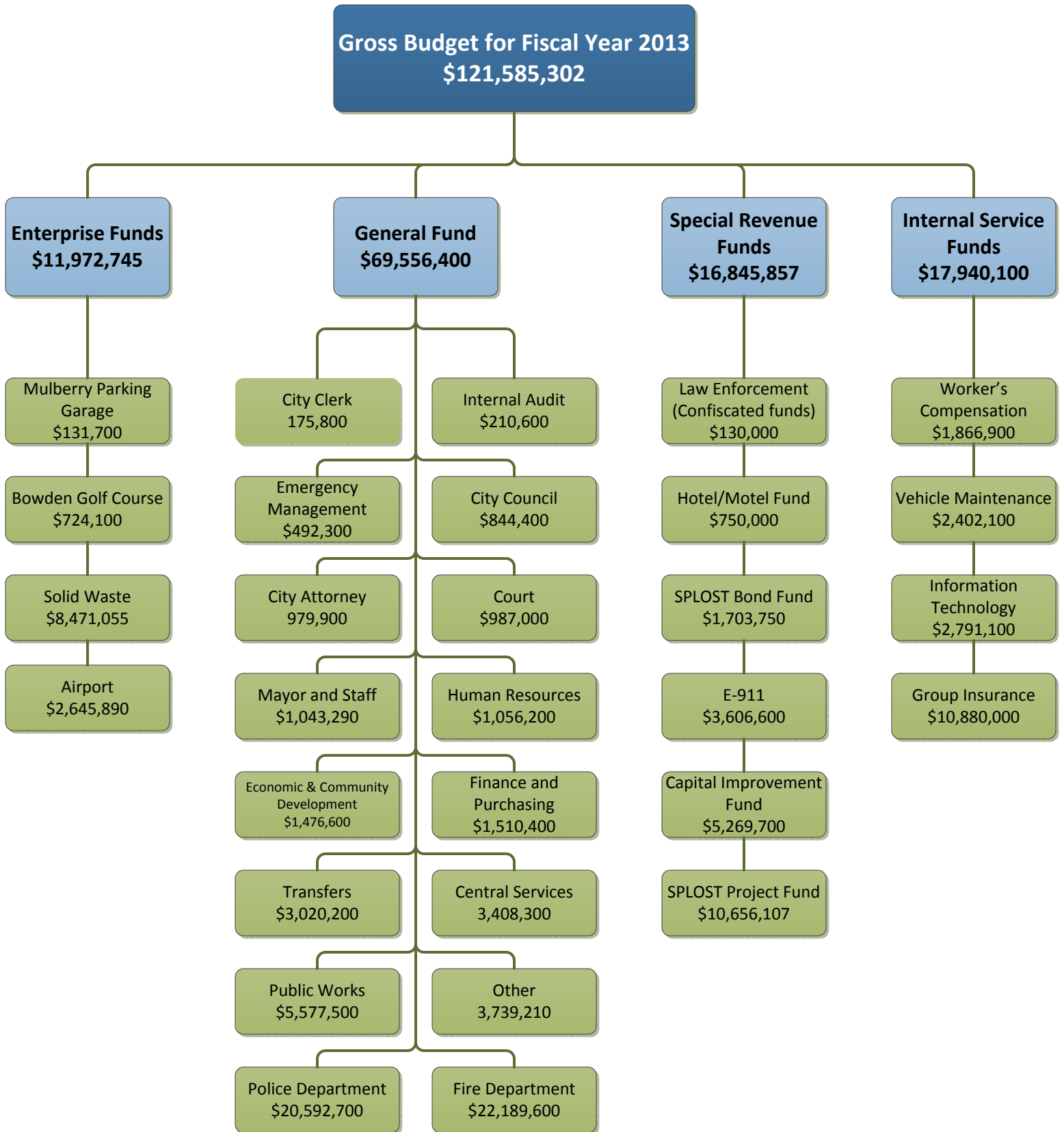
Robert A. B. Reichert  
Mayor

RABR/ns

# City Wide Chart of Organization



## Organization by Fund Type





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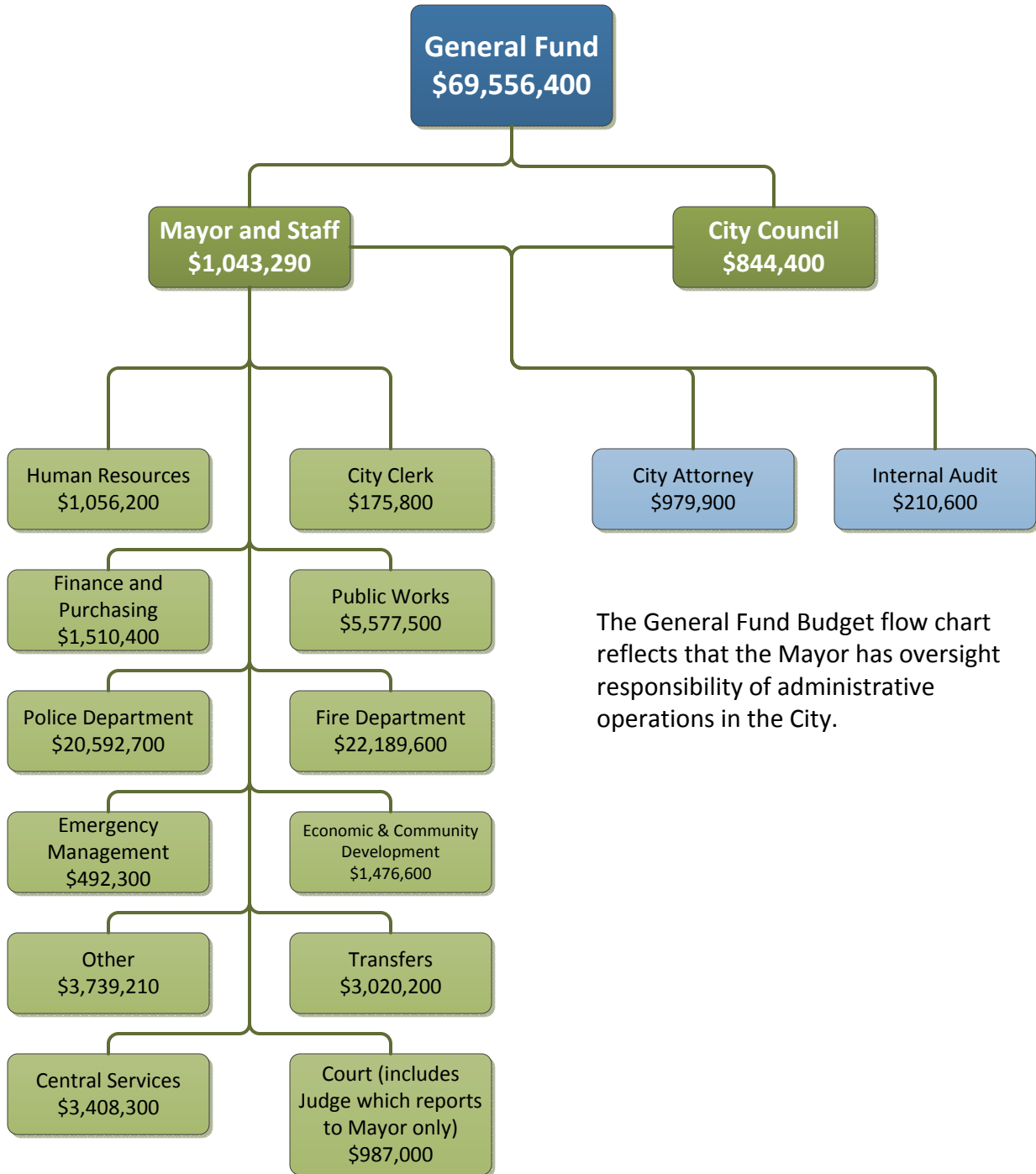


The City of Macon, Georgia General Fund is the source of the majority of the operating activity. Overall funding has declined in the General Fund as a result of a Service Delivery Strategy Agreement which moved five departments to Bibb County along with related revenues. The retirement of General Fund debt was a key selling point to the Special Local Option Sales Tax (SPLOST) vote that was recently adopted. It is anticipated to redeem \$6.3 million of General Fund debt in fiscal year 2013. The City Council recently approved a general obligation bond issue for \$18 million payable over six years. At an interest rate of 1.5%, this note will be paid by the tax dollars over the six year period of the Special Local Option Sales Tax. This happens to be the only general obligation debt as the remaining debt issues are revenue bonds. In 2012 the city reduced an obligation to the Police & Fire Retirement System for a \$2.5 million promissory note. The debt affecting the General Fund is reflecting a significant reduction.

The General Fund is balanced and is not using any prior year's earnings or one time revenues. An emphasis is being placed on purchasing capital by "paying as you go" or PAYGO. In light of the prior year's cash flow struggles short-term borrowing increased to pay for assets. As cash flow begins to improve the PAYGO concept is developing and the General Fund fund balance is beginning to improve after years of difficult times. The fund balance is 15.2% of the operating expenses as of the end of fiscal year 2011. It has been the intent of the city to restore financial stability and it is slowly coming to fruition.

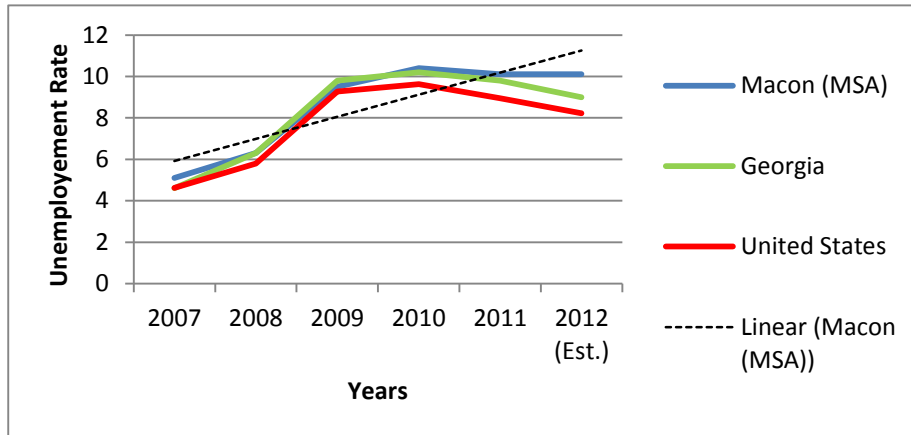


## General Fund Organizational Chart by Fiscal Year 2013 Budget



## Economic Trends

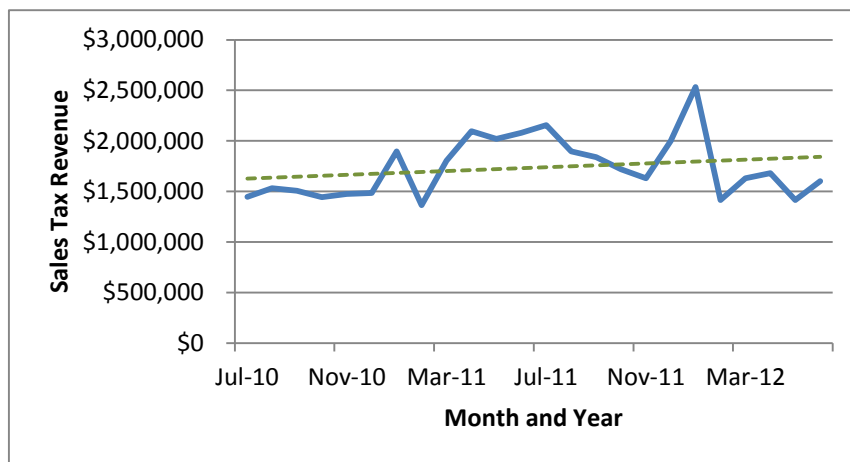
### Unemployment



Source: Bureau of Labor Statistics: <http://www.bls.gov/lau/>

The Unemployment rate has increased significantly in the last 5 years. However, there is evidence that unemployment has stabilized and may begin to decline. As a result, many of our business license and other related revenues remain similar to previous years' estimates.

### Sales Tax



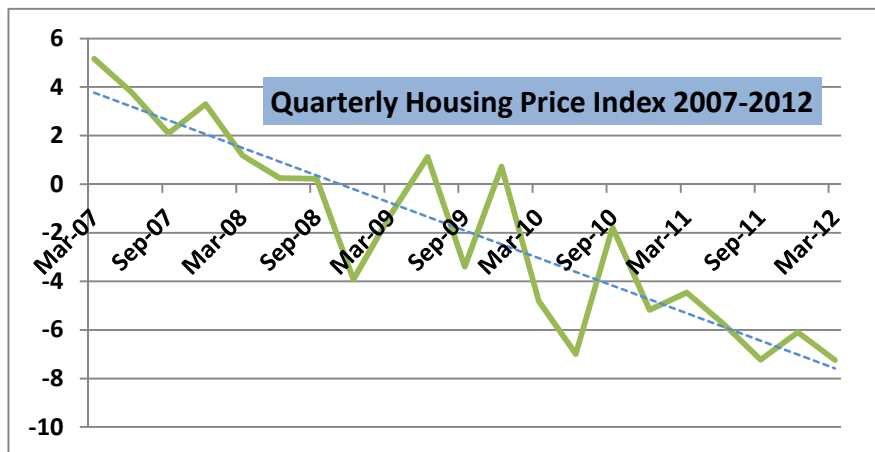
Source: Department of Revenue, City of Macon Records

Sales tax has continued to increase slightly over the last two and the trend suggests that will continue, but at a slower pace. As the unemployment rate decreases, sales tax revenue is also expected to increase.

## Economic Trends

### Housing

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



Source: Federal Housing and Finance Agency, House Price Index:

Housing values continue to decline in Macon, but the rate of decline is beginning to lessen. As a result of this trend and other associated trends, property tax revenue projections have been reduced .

### Budget

Most of the trends reviewed for the budget suggest stability or slight decline. For this reason, the 2013 budget has conservative revenue and expenditure estimates. Furthermore, the City continually looksto increase efficiency. The service delivery strategy agreement helped reduce costs and bring efficiency to the service provided to citizens. Also, the SPLOST funds will help reduce debt obligations so that future funds are available if the economic climate worsens.

## Service Delivery Strategy

In March of 2011, Bibb County and the City of Macon agreed to a new service delivery strategy that will have significant impact on the fiscal year 2013 budget.

### What is a Service Delivery Strategy?

The Service Delivery Strategy process is a requirement of state law and gives local governments and authorities the opportunity to reach agreement on the delivery of services in an effective and cost-efficient manner to Georgia's citizens.

### Fiscal Year 2013 Impacts

- Several departments will be transferred to Bibb County by July 1, 2012

Animal Control  
Engineering  
Recreation

Building Inspections and Fees  
Traffic Engineering

*Transferring these departments reduces general fund expenses by approximately \$6 million. However general fund revenue will also be reduced by approximately \$5.2 million.*

- Funding Recreation

As a part of the agreement, 18% of Local Option Sales Tax revenue will be taken off the top of the tax proceeds to fund recreations.

*This amounts to between \$3.5-4.5 million sales tax reduction (depending on proceeds) for the City of Macon.*

- Reduction of Outside Agency Funding

The City no longer funds a litany of outside agencies including: Citizens Advocacy, Keep Macon Bibb Beautiful, Museum of Arts and Sciences, the Tubman Museum, County GIS, Macon-Bibb Industrial Authority, Macon Economic Development Authority, Mapping, and Planning and Zoning, and Board of Elections.

*This reduction was realized in Fiscal Year 2012 and had an impact in excess of a \$1 million*

- Maintenance of the 800 Mghz System

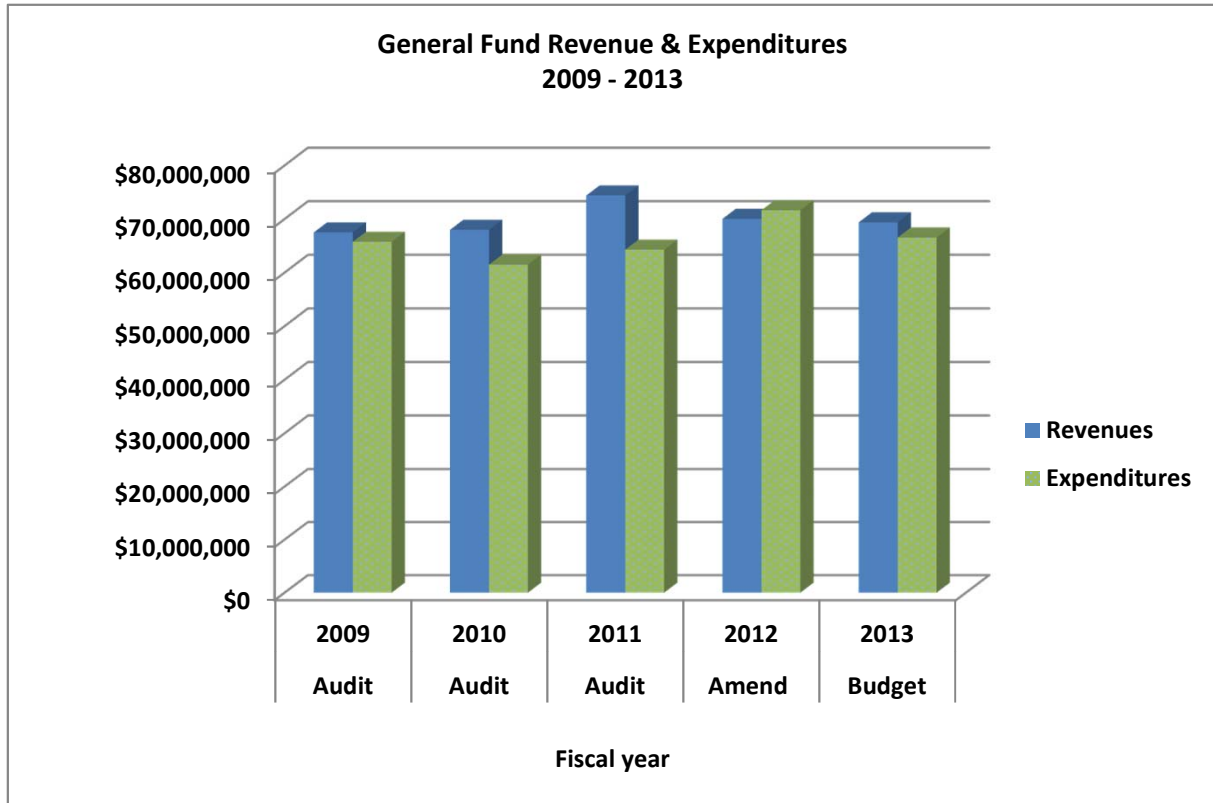
The City has taken on responsibility for maintenance and operations of the County-Wide 800 Megahertz system. The City will bill the Bibb County for 50% of all net costs on a monthly basis.

*This impact is expected to be around \$100,000.*

**General Fund**

	<b>FY 2009 Audit</b>	<b>FY 2010 Audit</b>	<b>FY 2011 Audit</b>	<b>FY 2012 Amend Bud</b>	<b>FY 2013 Budget</b>
Property Taxes	\$17,328,657	\$17,666,361	\$18,945,823	\$17,796,349	\$16,923,000
Auto Tags and Taxes	\$1,572,642	\$1,490,867	\$1,482,311	\$1,513,317	\$1,500,000
Railroad Equipment Tax	\$17,909	\$17,448	\$13,473	\$13,000	\$13,000
Recording Intangible Tax	\$128,791	\$121,045	\$149,478	\$120,000	\$120,000
Real Estate Transfer Tax	\$36,946	\$39,940	\$41,782	\$35,000	\$35,000
Payments in Lieu of Taxes	\$69,808	\$89,884	\$311,181	\$634,100	\$666,600
Local Option Sales Tax	\$17,412,769	\$18,477,782	\$20,456,270	\$18,500,000	\$20,500,000
Insurance Premium Tax	\$5,443,189	\$5,392,121	\$5,235,412	\$5,400,000	\$4,300,000
Alcoholic Beverage Taxes	\$1,639,253	\$1,643,784	\$1,644,147	\$1,627,300	\$1,650,000
Francise Taxes	\$7,692,374	\$7,361,478	\$7,783,541	\$8,293,500	\$8,170,000
Charges for Services	\$8,423,476	\$8,515,905	\$9,893,341	\$9,352,200	\$9,247,500
Licenses and Permits	\$2,722,274	\$2,608,562	\$2,835,722	\$2,496,800	\$2,054,000
Intergovernmental	\$394,099	\$186,505	\$924,916	\$1,312,888	\$1,196,700
Fines & Forfeitures	\$1,805,383	\$1,735,750	\$1,545,102	\$2,115,555	\$1,885,300
Interest Revenue	\$205,047	\$49,592	\$34,578	\$200,000	\$315,000
Rentals	\$15,000	\$35,000	\$35,275	\$189,600	\$189,600
Other Revenues	\$2,585,805	\$2,548,253	\$3,058,050	\$434,525	\$612,700
<b>Total Revenues</b>	<b>\$67,493,422</b>	<b>\$67,980,277</b>	<b>\$74,390,402</b>	<b>\$70,034,134</b>	<b>\$69,378,400</b>
<b><u>Expenditures</u></b>					
General Government	\$12,203,107	\$12,418,267	\$12,409,081	\$12,023,742	\$11,594,800
Judicial	\$1,056,978	\$1,059,409	\$890,092	\$970,281	\$987,000
Public Safety	\$38,287,159	\$35,249,316	\$38,374,906	\$44,810,649	\$43,274,600
Public Works & Cent Serv	\$7,753,972	\$6,832,333	\$6,748,716	\$7,356,809	\$8,985,800
Culture & Recreation	\$5,312,167	\$4,786,230	\$4,917,042	\$5,528,775	\$0
Debt Service	\$1,125,746	\$1,127,680	\$926,520	\$940,600	\$1,694,000
<b>Total Expenditures</b>	<b>\$65,739,129</b>	<b>\$61,473,235</b>	<b>\$64,266,357</b>	<b>\$71,630,856</b>	<b>\$66,536,200</b>
Excess of Rev over Exp	\$ 1,754,293	\$ 6,507,042	\$ 10,124,045	\$ (1,596,722)	\$ 2,842,200
<b><u>Other Financing Sources</u></b>					
Transfer In	\$1,301,897	\$3,966,266	\$6,108,306	\$4,080,727	\$0
Transfer Out	(\$4,543,500)	(\$6,586,263)	(\$10,753,466)	(\$2,744,380)	(\$3,020,200)
Proceeds Sale of Assets	\$6,120	\$54,952	\$95,769	\$260,525	\$178,000
<b>Total other Fin Sources</b>	<b>(\$3,235,483)</b>	<b>(\$2,565,045)</b>	<b>(\$4,549,391)</b>	<b>\$1,596,872</b>	<b>(\$2,842,200)</b>
Net Change in Fund Bal	(\$1,481,190)	\$3,941,997	\$5,574,654	\$150	\$0
Beginning Fund Bal	\$2,089,083	\$607,893	\$4,549,890	\$10,124,544	\$10,124,694
Ending Fund Bal	\$607,893	\$4,549,890	\$10,124,544	\$10,124,694	\$10,124,694

## General Fund



**Budget Highlights**

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

Fiscal Year Budget for 2013 shows decreases in both revenues and expenditures due primarily to the transfer of departments in accordance with the SDS agreement with Bibb County.

**General Fund Revenues**

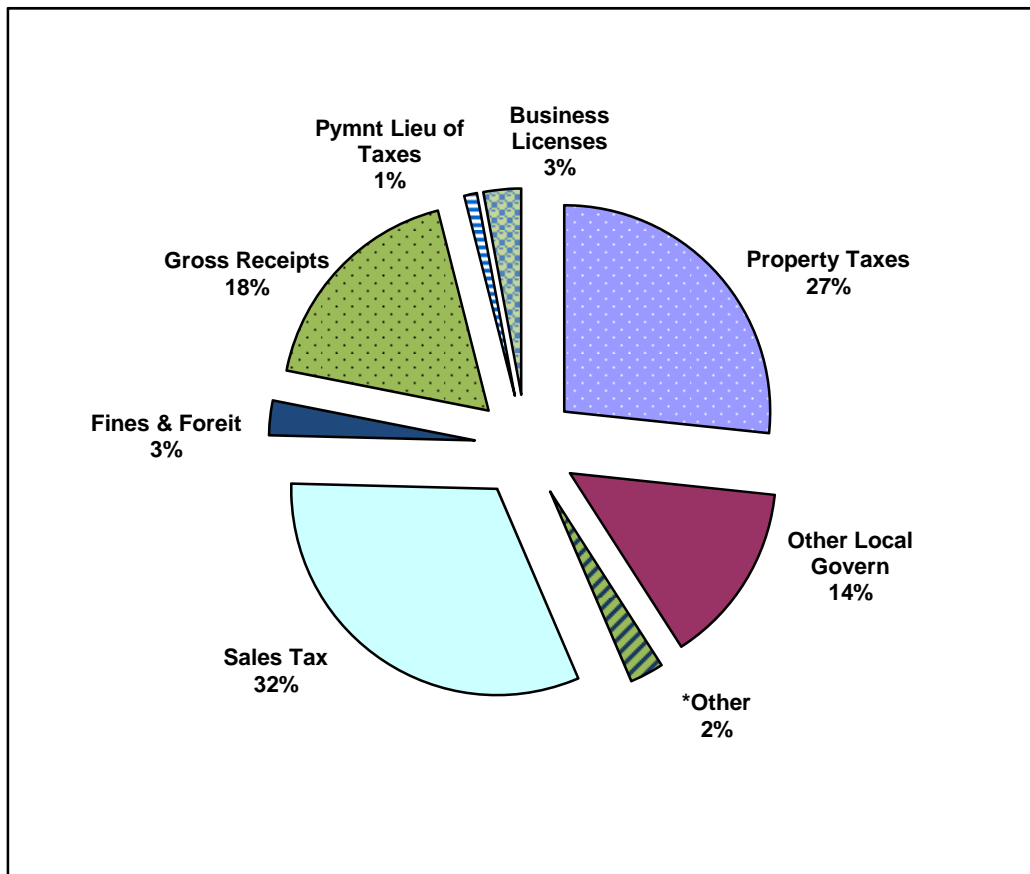
Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Revenue Summary</u></b>					
Property Taxes	\$19,169,909	\$20,301,056	\$19,442,666	\$19,301,310	\$18,556,000
Sales Tax	\$20,121,566	\$22,100,417	\$20,127,300	\$23,877,414	\$22,150,000
Gross Receipts	\$12,903,169	\$13,022,721	\$13,693,350	\$12,386,571	\$12,470,000
Penalties & Interest	\$125,811	\$290,029	\$170,000	\$260,000	\$250,000
Business Licenses	\$1,988,996	\$2,140,991	\$1,966,000	\$2,121,600	\$2,054,000
Other Licenses	\$619,567	\$694,731	\$530,800	\$539,900	\$0
State/Federal Grants	\$60,907	\$72,449	\$55,725	\$55,752	\$55,700
Pay. in Lieu of Taxes	\$305,324	\$833,837	\$669,100	\$718,176	\$701,600
Other Local Govt.	\$7,961,252	\$9,372,613	\$9,234,150	\$9,067,069	\$9,896,700
General City Govt.	\$599,626	\$616,919	\$567,300	\$561,863	\$351,400
Highways & Streets	\$197,494	\$234,301	\$140,000	\$163,000	\$152,000
PR Charges for Services	\$288,218	\$224,793		\$202,969	\$59,600
Charges for Tennis	\$49,331	\$44,335	\$54,500	\$40,516	\$0
Central City Park Fees	\$146,474	\$83,437	\$98,000	\$68,800	\$0
Animal Control -Charges	\$64,803	\$168,518	\$127,500	\$131,305	\$0
Mulberry St Park.Garage	\$182,219	\$180,971	\$195,000	\$195,761	\$0
Fines & Foreitures	\$2,092,857	\$2,043,827	\$2,115,555	\$1,933,845	\$1,885,300
Sales & Refunds	\$114,690	\$322,518	\$245,025	\$468,815	\$162,500
Miscellaneous	\$941,626	\$996,706	\$598,400	\$652,430	\$811,600
Safe School Grant Reimb	\$215,002	\$0	\$0	\$0	\$0
Other Financing Sources	\$3,139,678	\$6,296,742	\$4,080,727	\$0	\$0
EECBG-PW Misc	\$0	\$18,811	\$28,738	\$0	\$0
EECBG-Gen Maint	\$0	\$200,115	\$0	\$0	\$0
EECBG-HVAC	\$0	\$255,259	\$0	\$0	\$0
EECBG-CS Electric	\$0	\$123,071	\$0	\$0	\$0
EECBG-Traffic Lights	\$0	\$114,812	\$0	\$0	\$0
EECBG-Vehicle Maint	\$0	\$24,304	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$71,288,518</b>	<b>\$80,778,283</b>	<b>\$74,375,236</b>	<b>\$72,747,096</b>	<b>\$69,556,400</b>



## General Fund Revenue

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

### Revenue Sources 2013

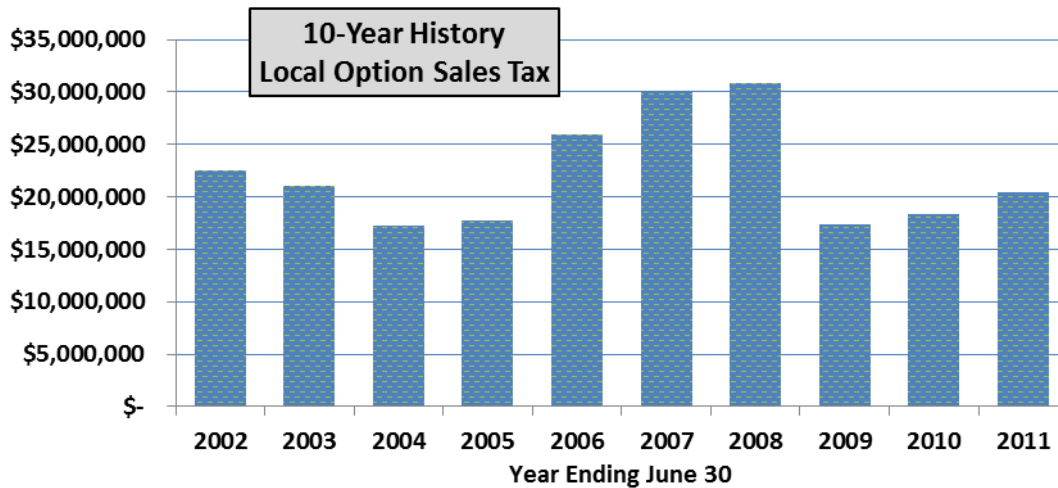


**\*Other Includes:**

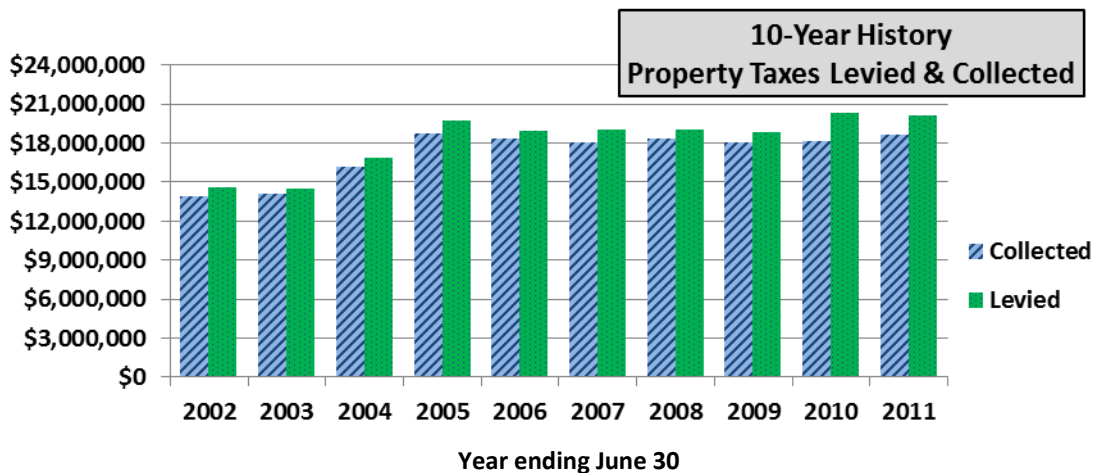
Penalties & Interest	\$ 250,000
Gen City Govern	351,400
Misc	811,600
St/Fed Grants	55,700
Highways & Sts	152,000
PW Services	59,600
Sales & Refunds	<u>162,500</u>
<b>Total</b>	<b>\$1,842,800</b>

## Description of the Top Five Revenue Sources

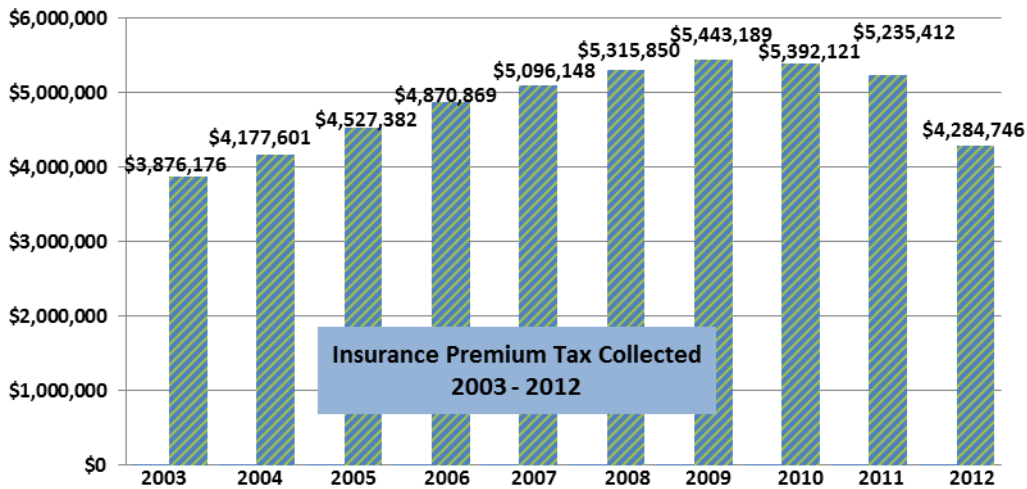
Largest (31%) - Sales tax accounts for the largest revenue source for the General Fund. Under this category falls Local Option Sales Tax (LOST) which represents the largest percentage of this category. The City of Macon shares the proceeds from this 1% sales tax with the Bibb County. Macon receives 60%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



Second Largest (28%) – Property Taxes run a close second to Sales Taxes and at one time were the largest source of revenue for the General Fund. Property taxes are computed by multiplying the millage rate by the property digest. The digest has decreased about 7% from last year; therefore there will be a slight decline in collections for FY 2013. The decrease is a result of declining property values and the overall economy. The millage rate for the City of Macon is 9.7 mills (down from FY 2012) with an average collection rate of a 97%.



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



Fourth Largest (14%) – Other Local Government revenue represents income from Bibb County and the State of Georgia. Bibb County reimburses the City for services which it provides county wide. These services include the following:

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

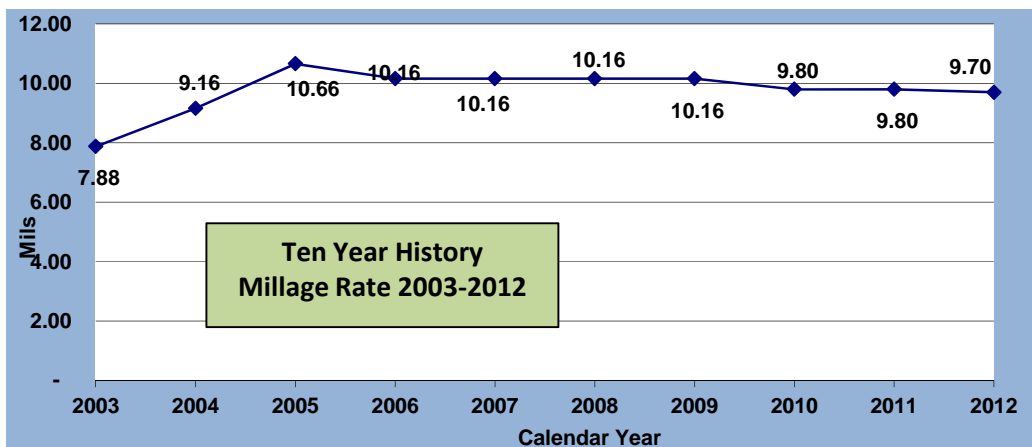
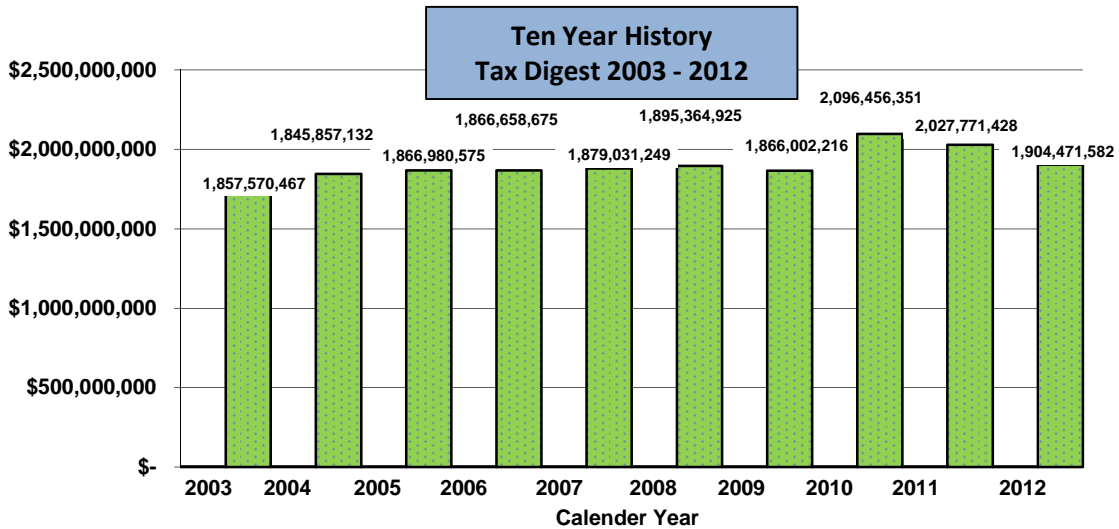
Within this category is also the lease payment from the State of Georgia for the Secretary of State Building located in downtown Macon which is used as a satellite campus for services provided by the State of Georgia.

Fifth Largest (3%) – Fines & Forfeitures are collected at the Municipal Court on any violation that is prosecuted. These can be violations of the City Charter, City Ordinances or any State laws where jurisdiction has been granted or allowed by the State of Georgia. The slight decrease in revenue is due primarily to defendants’ inability to pay and a related increase in the number of defendants who request community service in lieu of payment. There has only been a 3.4% drop in the number of citations processed by the Municipal Court.

**Tax Digest**

From 1872 forward, state law has required that each county file a copy of its tax digest with the Georgia Department of Revenue. Most tax digests survive from this period forward and are in the holdings of the Georgia Archives.

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



**General Fund Revenue**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b><u>Revenue</u></b>					
<b><u>Property Taxes</u></b>					
Gen. Prop. Tax	\$17,540,550	\$18,655,795	\$17,796,349	\$17,700,000	\$16,923,000
Auto Tags	\$1,490,867	\$1,482,311	\$1,513,317	\$1,482,310	\$1,500,000
Railroad Equip.	\$17,448	\$13,473	\$13,000	\$13,000	\$13,000
Intangibles	\$121,045	\$149,478	\$120,000	\$106,000	\$120,000
Total	\$19,169,909	\$20,301,056	\$19,442,666	\$19,301,310	\$18,556,000
<b><u>Sales Tax</u></b>					
Local Option	\$18,477,782	\$20,456,270	\$18,500,000	\$22,250,000	\$20,500,000
Liquor Case	\$201,510	\$202,191	\$200,000	\$200,000	\$205,000
Malt Bev. Stamp	\$1,232,492	\$1,260,724	\$1,262,300	\$1,242,000	\$1,260,000
Wine Case Tax	\$209,781	\$181,232	\$165,000	\$185,414	\$185,000
Total	\$20,121,566	\$22,100,417	\$20,127,300	\$23,877,414	\$22,150,000
<b><u>Gross Receipts</u></b>					
Georgia Power	\$5,077,497	\$5,458,431	\$6,000,000	\$5,829,825	\$5,900,000
GA Natural Gas	\$343,626	\$468,859	\$470,000	\$464,000	\$470,000
Bell South/ATT	\$1,137,192	\$907,172	\$1,000,000	\$892,000	\$900,000
Cox Cable	\$949,080	\$949,080	\$800,000	\$916,000	\$900,000
Southern Telecom	\$0	\$0	\$3,350	\$0	\$0
Channel 14	\$0	\$0	\$20,000	\$0	\$0
Other Fran Fees	\$3,655	\$3,767	\$0	\$0	\$0
Ins. Premium	\$5,392,121	\$5,235,412	\$5,400,000	\$4,284,746	\$4,300,000
Total	\$12,903,169	\$13,022,721	\$13,693,350	\$12,386,571	\$12,470,000
<b><u>Pen. &amp; Int. - Taxes</u></b>					
Tax Penalties	\$41,501	\$104,164	\$70,000	\$80,000	\$100,000
Tax Interest	\$84,310	\$185,865	\$100,000	\$180,000	\$150,000
Total	\$125,811	\$290,029	\$170,000	\$260,000	\$250,000

**General Fund Revenue**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b><u>Business Licenses</u></b>					
Occup Tax/BusLic	\$1,655,439	\$1,680,047	\$1,595,000	\$1,680,000	\$1,650,000
Bus License-Priv	\$0	\$0	\$5,000	\$2,500	\$4,000
Delinq-Business	\$6,320	\$51,105	\$5,000	\$30,000	\$30,000
Delinq- 2Yr	\$25,895	\$622	\$1,000	\$5,100	\$5,000
Licenses- Depository	\$203,502	\$311,464	\$320,000	\$343,000	\$320,000
Insurance Collections	\$85,357	\$40,868	\$35,000	\$60,000	\$40,000
Miscellaneous	\$3,610	\$56,904	\$5,000	\$1,000	\$5,000
Over/Short	\$8,873	(\$20)	\$0	\$0	\$0
<b>Total</b>	<b>\$1,988,996</b>	<b>\$2,140,991</b>	<b>\$1,966,000</b>	<b>\$2,121,600</b>	<b>\$2,054,000</b>
<b><u>Other Licenses</u></b>					
<b><u>Permits*</u></b>					
Building	\$31,057	\$21,385	\$28,000	\$22,000	\$0
Plumbing	\$16,948	\$13,503	\$13,500	\$12,500	\$0
Heating/AC	\$24,356	\$31,079	\$19,600	\$22,000	\$0
Electrical	\$45,966	\$40,562	\$35,000	\$38,000	\$0
Gen.Contractors	\$457,794	\$538,728	\$400,000	\$400,000	\$0
Plan-Occup Perm	\$35,385	\$42,020	\$30,000	\$40,000	\$0
Miscellaneous	\$6,683	\$5,604	\$3,400	\$4,000	\$0
Permit Fee	\$1,378	\$1,850	\$1,300	\$1,400	\$0
<b>Total</b>	<b>\$619,567</b>	<b>\$694,731</b>	<b>\$530,800</b>	<b>\$539,900</b>	<b>\$0</b>
<b><u>State/Federal Grants</u></b>					
GA - EMA	\$60,907	\$55,752	\$55,725	\$55,752	\$55,700
CitizenCor	\$0	\$16,697	\$0	\$0	\$0
<b>Total</b>	<b>\$60,907</b>	<b>\$72,449</b>	<b>\$55,725</b>	<b>\$55,752</b>	<b>\$55,700</b>
<b><u>Payments in Lieu of Taxes</u></b>					
Macon Housing Auth	\$89,884	\$177,713	\$85,000	\$80,000	\$85,000
Boeing	\$0	\$104,661	\$46,100	\$52,300	\$52,300
Zantop	\$0	\$28,808	\$28,000	\$58,823	\$29,300
Real Estate Tran.	\$39,940	\$41,782	\$35,000	\$35,000	\$35,000
Convention Center	\$35,000	\$35,275	\$35,000	\$34,000	\$35,000
Noble Invest Group	\$140,500	\$445,598	\$440,000	\$458,053	\$465,000
<b>Total</b>	<b>\$305,324</b>	<b>\$833,837</b>	<b>\$669,100</b>	<b>\$718,176</b>	<b>\$701,600</b>

\*Revenue is decreased due to SDS

**General Fund Revenue**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b><u>Other Local Government</u></b>					
County - EMA	\$72,819	\$79,818	\$165,150	\$80,000	\$245,700
Sec. State Bldg. Lease	\$913,232	\$925,658	\$960,000	\$937,069	\$951,000
County-Fire Cont.	\$6,835,052	\$8,225,710	\$7,950,000	\$7,900,000	\$8,700,000
County Traffic Eng	\$140,149	\$141,073	\$153,000	\$150,000	\$0
Cherry Blossom	\$0	\$354	\$6,000	\$0	\$0
Total	\$7,961,252	\$9,372,613	\$9,234,150	\$9,067,069	\$9,896,700
<b><u>General City Government</u></b>					
Alcoh.Bev. Affidavits	\$6,850	\$10,350	\$7,200	\$5,500	\$7,000
Land Disturb Permits	\$2,922	\$6,476	\$4,000	\$2,000	\$2,000
Central Record Fee	\$90,704	\$84,658	\$100,000	\$118,000	\$100,000
Alarm Systems	\$31,421	\$35,951	\$30,000	\$23,705	\$30,000
Employee CU	\$99,246	\$71,974	\$95,500	\$77,118	\$94,400
Clean Cities Coalition	\$53,186	\$27,675	\$8,500	\$11,870	\$0
Water Authority	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Scrap Material Sales	\$23,481	\$15,155	\$18,000	\$12,000	\$18,000
Signals & Signs	\$117,750	\$155,964	\$120,000	\$64,909	\$100,000
800 MHZ: Tower Leases:					
MWA Tower ***	\$14,055	\$14,617	\$15,200	\$15,202	\$0
MCCG Tower ***	\$16,344	\$16,998	\$17,700	\$17,678	\$0
Nextel Tower ***	\$36,851	\$38,693	\$39,900	\$40,627	\$0
T-Mobile Tower ***	\$27,272	\$28,636	\$0	\$0	\$0
Sprint Tower ***	\$23,092	\$24,015		\$24,946	\$0
Bibb BOE ***	\$2,606	\$2,710	\$2,800	\$2,818	\$0
IRS Tower ***	\$10,151	\$10,557	\$11,000	\$10,656	\$0
Bibb County ***	\$18,804	\$19,286	\$20,400	\$80,000	\$0
Cricket ***	\$0	\$28,182	\$27,100	\$29,309	\$0
Over/Short	-\$108	\$23	\$0	\$525	\$0
Total	\$599,626	\$616,919	\$567,300	\$561,863	\$351,400
<b><u>Highways and Streets</u></b>					
Right-of-Way	\$182,134	\$216,941	\$130,000	\$150,000	\$140,000
Street Repair	\$15,360	\$17,360	\$10,000	\$13,000	\$12,000
Total	\$197,494	\$234,301	\$140,000	\$163,000	\$152,000

\*\*\*All revenue moved to the newly formed IT Internal Service Fund.

**General Fund Revenue**

Account	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
<b>Parks and Recreation</b>					
<b><u>Charges for Services</u></b>					
Co. Pauper Burials	\$1,600	\$0	\$1,900	\$0	\$1,600
Cem. Lot / Sales	\$91,138	\$61,338	\$78,000	\$50,000	\$55,000
Cem. Maint.	\$9,170	\$4,370	\$9,000	\$3,000	\$3,000
Senior Citizen Rent*	\$11,391	\$8,797	\$5,000	\$7,844	\$0
Swimming Pool Fees*	\$27,115	\$13,439	\$10,000	\$12,000	\$0
Prog. - Classes*	\$2,037	\$2,233	\$2,000	\$4,000	\$0
Prog.- Fees*	\$32,367	\$31,382	\$30,000	\$30,000	\$0
Utilities Reimburse*	\$32,866	\$33,089	\$32,000	\$32,000	\$0
Sports Fees*	\$37,471	\$35,022	\$33,000	\$32,000	\$0
Non Resid. Fee*	\$315	\$230	\$500	\$200	\$0
Rentals*	\$38,155	\$33,157	\$30,000	\$28,225	\$0
Sr Cit Memberships*	\$1,091	\$450	\$1,200	\$600	\$0
Concess. Sales*	\$2,810	\$1,203	\$2,500	\$2,000	\$0
Miscellaneous*	\$693	\$84	\$300	\$1,100	\$0
<b>Total</b>	<b>\$288,218</b>	<b>\$224,793</b>	<b>\$235,400</b>	<b>\$202,969</b>	<b>\$59,600</b>

**Parks and Recreation**  
**Charges for Tennis Services\***

Sports Fees	\$315	\$0	\$1,500	\$0	\$0
Rentals	\$1,225	\$2,500	\$2,500	\$1,500	\$0
Court Use	\$34,194	\$31,571	\$35,000	\$30,000	\$0
Membership	\$6,237	\$3,564	\$8,000	\$2,316	\$0
MTA Rental	\$4,860	\$4,200	\$5,000	\$4,200	\$0
Concess. Sales	\$2,500	\$2,500	\$2,500	\$2,500	\$0
<b>Total</b>	<b>\$49,331</b>	<b>\$44,335</b>	<b>\$54,500</b>	<b>\$40,516</b>	<b>\$0</b>

**Parks and Recreation**  
**Charges for Central City Park\***

GA State Fair	\$11,503	\$12,625	\$7,500	\$5,000	\$0
Utilities Reimburse	\$5,454	\$1,855	\$3,500	\$1,000	\$0
Sports Fees	\$29,422	\$19,535	\$25,000	\$22,000	\$0
Rentals	\$38,063	\$34,445	\$30,000	\$26,500	\$0
Skateboard Park	\$1,023	\$666	\$1,000	\$1,000	\$0
Rent-Cherry St.	\$2,850	\$4,125	\$3,100	\$3,100	\$0

\*Revenues decreased due to SDS



**General Fund Revenue**

Account	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
LW Baseball	\$45,601	\$2,100	\$0	\$0	\$0
Other Stadium	\$417	\$250	\$16,500	\$8,000	\$0
Equipment Rent	\$1,359	\$1,592	\$1,500	\$600	\$0
Ocmulgee Herit	\$5,711	\$1,240	\$7,400	\$0	\$0
Rent- CU	\$1,500	\$1,250	\$1,500	\$1,500	\$0
Miscellaneous	\$3,571	\$3,755	\$1,000	\$100	\$0
<b>Total</b>	<b>\$146,474</b>	<b>\$83,437</b>	<b>\$98,000</b>	<b>\$68,800</b>	<b>\$0</b>
<b><u>Animal Control - Charges*</u></b>					
Euthan & Other Fees	\$315	\$45	\$500	\$0	\$0
Adoption/Shelter Fee	\$18,538	\$10,868	\$10,000	\$14,133	\$0
Animal Licenses	\$3,520	\$561	\$0	\$72	\$0
Bibb Co.- Dogs	\$25,310	\$139,987	\$100,000	\$100,000	\$0
Board Of Health	\$17,000	\$17,000	\$17,000	\$17,000	\$0
Private Contrib.	\$120	\$57	\$0	\$100	\$0
<b>Total</b>	<b>\$64,803</b>	<b>\$168,518</b>	<b>\$127,500</b>	<b>\$131,305</b>	<b>\$0</b>
<b><u>Mulberry Street Parking Garage Revenue **</u></b>					
Fees - Monthly	\$170,650	\$169,670	\$180,000	\$178,200	\$0
Fees-Daily / Hr	\$11,569	\$11,301	\$15,000	\$17,561	\$0
<b>Total</b>	<b>\$182,219</b>	<b>\$180,971</b>	<b>\$195,000</b>	<b>\$195,761</b>	<b>\$0</b>
<b><u>Fines &amp; Forfeitures</u></b>					
Court Cost Fees	\$26,680	\$31,786	\$26,400	\$33,161	\$27,000
A. Dockets	\$1,223	\$0	\$0	\$0	\$0
Dept. Public Safety	\$510	\$27	\$50	\$0	\$0
Date Surcharge	\$22,773	\$31,120	\$24,000	\$27,352	\$25,000
10% Jail Add-On Srv	178,035.48	\$165,996	\$170,000	\$159,644	\$170,000
ACS Debt Rec.	\$546,191	\$502,923	\$587,000	\$556,625	\$500,000
Municipal Court	\$1,088,395	\$1,030,774	\$1,100,000	\$955,013	\$960,000
Providence	\$417,769	\$280,320	\$206,505	\$200,000	\$200,000
Miscellaneous	\$364	\$5,079	\$1,600	\$3,000	\$3,300
Over/Short Net	\$0	\$433	\$0	(\$950)	\$0
Over Payment	(\$11,049)	(\$4,631)	\$0	\$0	\$0
<b>Total</b>	<b>\$2,092,857</b>	<b>\$2,043,827</b>	<b>\$2,115,555</b>	<b>\$1,933,845</b>	<b>\$1,885,300</b>

\*Revenues decreased due to SDS

\*\*Mulberry Street Garage revenues moved to the newly formed Enterprise Fund

**General Fund Revenue**

Account Title	Actual		Amended Budget	Projected	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Sales &amp; Refunds</u></b>					
Inv/Equip. Sales	\$57,238	\$224,750	\$75,000	\$170,000	\$100,000
Sale- Property	\$54,952	\$95,769	\$167,525	\$261,162	\$50,000
Atty & Eng. Fees	\$2,500	\$2,000	\$2,500	\$2,100	\$2,500
Prop. Sale- Non Tax	\$0	\$0	\$0	\$35,553	\$10,000
<b>Total</b>	<b>\$114,690</b>	<b>\$322,518</b>	<b>\$245,025</b>	<b>\$468,815</b>	<b>\$162,500</b>

**Miscellaneous**

Grant Revenue	\$0	\$57,325	\$0	\$57,500	\$0
Interest on Inv.	\$49,592	\$34,578	\$30,000	\$14,695	\$25,000
Miscellaneous	\$9,312	\$67,429	\$10,000	\$30,000	\$15,000
Rents-City Annex	\$147,711	\$130,984	\$114,000	\$124,669	\$114,000
Airport Police	\$0	\$103,149	\$76,800	\$16,000	\$30,000
Impounded Veh. Cont	\$194,013	\$191,023	\$175,000	\$189,797	\$185,000
Paving Assessm.	\$50	\$50	\$0	\$50	\$0
Indirect Charge	\$389,082	\$305,292	\$100,000	\$120,000	\$300,000
Railroad Annuity	\$7,000	\$0	\$7,000	\$14,000	\$7,000
US Marshalls	\$8,380	\$18,331	\$10,000	\$10,119	\$10,000
ATF Reimb	\$2,787	\$0	\$0	\$0	\$10,000
Rent-Inspection & Fees	\$75,600	\$75,600	\$75,600	\$75,600	\$75,600
CB Reim	\$58,099	\$12,946	\$0	\$0	\$0
GMA Interest Rev	\$0	\$0	\$0	\$0	\$40,000
<b>Total</b>	<b>\$941,626</b>	<b>\$996,706</b>	<b>\$598,400</b>	<b>\$652,430</b>	<b>\$811,600</b>

**Safe School Grant Reimbursement**

Safe Sch. Grant	\$215,002	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$215,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Other Financing Sources- Transfers In**

Group Ins	\$0	\$2,133,441	\$0	\$0	\$0
Bowden	\$92,732	\$11,405	\$0	\$0	\$0
E-911	\$0	\$794,995	\$0	\$0	\$0
Hotel/Motel	\$0	\$262,975	\$0	\$0	\$0
Fund Bal	\$0	\$4,126	\$4,080,727	\$0	\$0
ECD	\$0	(\$113)	\$0	\$0	\$0
Terminal	\$0	\$0	\$0	\$0	\$0
SPLOST	\$2,334,429	\$639,548	\$0	\$0	\$0
Centreplex	\$0	\$267,124	\$0	\$0	\$0

**General Fund Revenue**

Title	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
UDA	\$0	\$210,810	\$0	\$0	\$0
Cap Improv	\$0	\$680,924	\$0	\$0	\$0
S W	\$510,000	\$500,000	\$0	\$0	\$0
Trans-St Cap	\$464	\$0	\$0	\$0	\$0
Trans-Veh Maint	\$202,053	\$791,508	\$0	\$0	\$0
<b>Total</b>	<b>\$3,139,678</b>	<b>\$6,296,742</b>	<b>\$4,080,727</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-PW Misc</b>					
Federal Grant	\$0	\$18,811	\$28,738	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$18,811</b>	<b>\$28,738</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-CS Gen Maintenance</b>					
Federal Grant	\$0	\$200,115	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$200,115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-CS HVAC</b>					
Federal Grant	\$0	\$255,259	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$255,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-CS Electrical</b>					
Federal Grant	\$0	\$123,071	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$123,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-Traffic Main/OPS</b>					
Federal Grant	\$0	\$114,812	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$114,812</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EECBG-Vehicle Main</b>					
Federal Grant	\$0	\$24,304	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$24,304</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$71,288,518</b>	<b>\$80,778,283</b>	<b>\$74,375,236</b>	<b>\$72,747,096</b>	<b>\$69,556,400</b>

Footnote

The EECBG (Energy Efficiency and Conservation Block Grants) are stimulus funds awarded in FY2010-FY2011. There are no expected expenditures in FY2013.

## Other Revenues

### Business Licenses

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

### State and Federal Grants

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

### Payments in Lieu of Taxes

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

## Other Revenues

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

### General City Government

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

### Highways and Streets

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

### Fines and Forfeitures

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

## Other Revenues

- **ACS Debt Rec., ACS Debt Recovery**, revenue received for debts related to unpaid and overdue court fines recovered by Xerox (formerly known as ACS).
- **Municipal Court**—Revenue received for City tickets and court assessed fines.
- **Providence**- Revenue received from Providence Community Corrections, a private probation service used by the court that takes fines from probationers.
- **Miscellaneous**- Revenue received from fees charged for making certified copies and responding to open records requests
- **Over/Short Net**- Revenue or short fall if deputy clerks inadvertently either give too little or too much change back customers paying court fines at the windows.

### Sales/Refunds-

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

### Miscellaneous

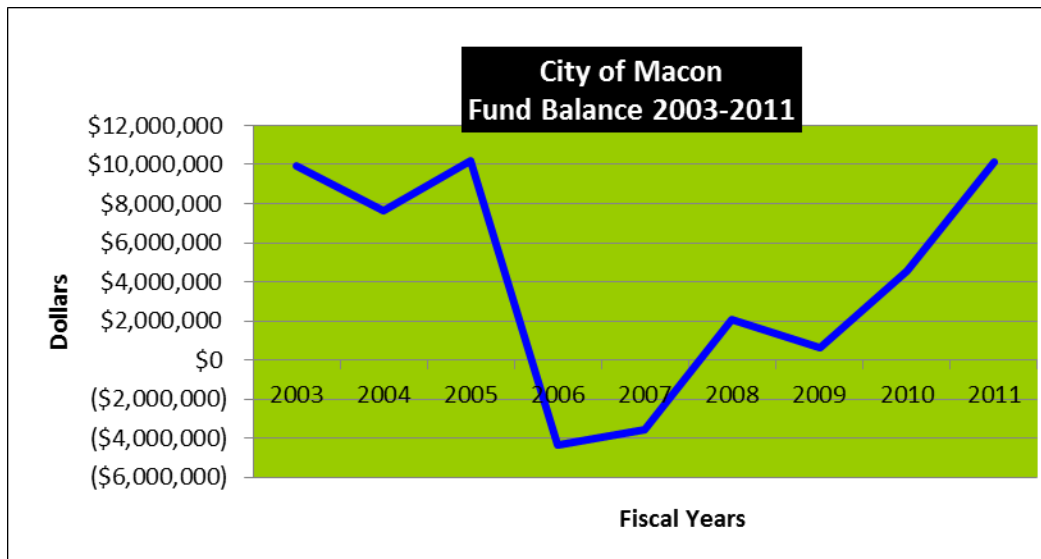
- **Interest on Inv, Interest on Investment**- Revenue earned from interest on investment of various general fund accounts
- **Miscellaneous**- Revenue received from fees charged for making certified copies and responding to open records requests, and any other identified revenue items that once
- **Rents-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

## Fund Balance

The Mayor and City Council have been judiciously trying to maintain and continue to maintain the integrity of Macon finances to the betterment of the community and its citizens. They have done this through reduced spending and maximizing revenues. Through the SDS plan and with the cooperation of Bibb County, the City has reduced duplication of services. Additionally, the City has taken part in an indirect cost study to better recoup costs from other entities.

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

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



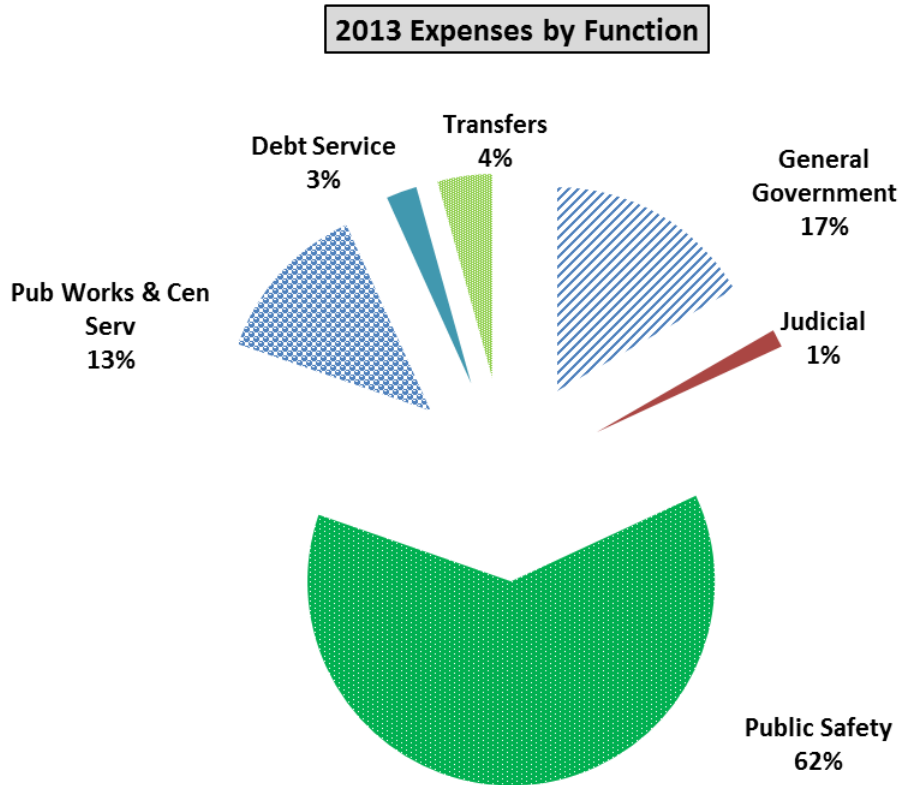
**General Fund Expenses**

Account Title	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	2012	Budget 2013
<b><u>Expenditure Summary</u></b>					
City Council	\$631,853	\$649,029	\$640,193	\$675,514	\$844,400
Mayor & Staff	\$811,121	\$859,110	\$967,039	\$885,463	\$1,043,290
City Clerk	\$149,154	\$149,831	\$162,681	\$145,712	\$175,800
Finance Department	\$1,162,297	\$1,027,756	\$1,287,452	\$1,140,838	\$1,309,600
Purchasing	\$0	\$0	\$0	\$0	\$200,800
City Attorney	\$653,880	\$979,960	\$1,038,209	\$760,895	\$979,900
Information Technology	\$974,857	\$971,105	\$1,173,187	\$1,102,218	\$0
Human Resources	\$837,702	\$931,097	\$936,711	\$869,814	\$1,056,200
Credit Union	\$94,651	\$75,563	\$99,041	\$77,118	\$93,000
DCA Grants	\$3,750	\$0	\$0	\$0	\$0
Middle GA Clean Cities	\$50,999	\$52,748	\$8,796	\$19,262	\$0
Risk Management	\$2,241,463	\$1,775,582	\$519,900	\$415,000	\$470,000
Internal Audit	\$84,453	\$96,022	\$187,832	\$181,214	\$210,600
Central Services	\$2,636,129	\$2,648,046	\$3,031,877	\$2,840,956	\$3,408,300
Services to Government	\$1,169,037	\$1,165,436	\$1,116,500	\$1,319,083	\$1,145,000
Other Costs	\$426,960	\$665,371	\$1,027,546	\$183,490	\$430,210
Municipal Court	\$1,059,409	\$890,092	\$970,281	\$917,952	\$987,000
Police Department	\$16,537,447	\$17,758,558	\$20,355,882	\$17,823,221	\$20,592,700
Fire Department	\$17,417,652	\$19,283,428	\$23,009,210	\$20,707,354	\$22,189,600
Emergency Management	\$276,426	\$291,399	\$320,128	\$300,634	\$492,300
Engineering	\$552,083	\$533,627	\$632,058	\$563,902	\$0
Traffic Engineering	\$273,929	\$284,881	\$307,851	\$297,505	\$0
Public Works	\$4,788,488	\$4,617,293	\$5,238,947	\$4,696,107	\$5,577,500
Inspection & Fees	\$949,240	\$1,041,019	\$1,125,433	\$1,083,711	\$0
Parks & Recreation	\$3,015,928	\$3,181,997	\$3,529,614	\$3,081,699	\$0
Mulberry Parking Garage	\$92,143	\$117,995	\$116,500	\$106,467	\$0
ECBG Admin Cost	\$0	\$131,336	\$28,738	\$0	\$0
ECD-Property Inspect	\$740,125	\$564,079	\$649,400	\$650,000	\$741,600
ECD-Demo & Brd-up	\$280,201	\$392,384	\$300,000	\$300,000	\$374,000
ECD-Acquisitions	\$194,588	\$52,065	\$110,000	\$110,000	\$176,000
ECD-Home Match	\$41,598	\$58,032	\$96,600	\$96,600	\$20,000
ECD-Mainstreet	\$0	\$0	\$0	\$0	\$73,600
ECD-Economic Dev	\$0	\$0	\$0	\$0	\$91,400
Debt Service	\$912,677	\$926,521	\$940,600	\$937,492	\$1,694,000
Other Agencies	\$2,992,193	\$2,880,727	\$1,702,655	\$1,703,276	\$2,159,400
Transfers to other funds	\$5,238,642	\$9,586,907	\$2,744,380	\$2,957,692	\$3,020,200
<b>Total Expenditures</b>	<b>\$67,291,073</b>	<b>\$74,638,996</b>	<b>\$74,375,239</b>	<b>\$66,950,189</b>	<b>\$69,556,400</b>



## General Fund Expenses

The General Fund accounts for all financial transactions for the general operations of the City. The major service provided to citizens is Public Safety.



**General Government** (Gen Govt) is composed City Council, Mayor, City Clerk, Finance, Purchasing, City Attorney, Human Resources, Credit Union, Risk Management, Internal Auditor, Services to Government, Other Agencies, and Other Costs.

**Judicial** is made up of Municipal Court

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

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

**Debt Service** accounts for payments for the Secretary of State bond and GMA lease payments.

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

## General Fund Expenses

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

### Chart of Accounts

In order to comply with the State of Georgia Chart of Accounts, account numbers have been reorganized and changed significantly. Several line items have been altered to increase transparency, consistency, and ability to track spending. These changes are listed below

- Operating funds across departments have been consolidated. Allocations in line items such as cleaning supplies, maintenance supplies, and other specific supplies have been placed in operating supplies.
- Machinery and Equipment and Small Tools are no longer used. Items previously funded in these lines have been shifted to operating equipment. By consolidating everything into this group, line items are more consistent. Items in this account must have less than \$5,000.
- Contractual Services previously included cell phones and clothing expenditures. All cell phones are now recorded in the telephone line item and clothing in clothing accounts. Changes in funding of these line items are common throughout the budget.
- Professional Services has previously included promotional testing costs. Many questions arose about these expenses resulting in Police, Fire, and Human Resources having line items for promotional testing.

### Health Insurance

Health insurance costs were calculated on a flat rate per person in the department. Starting in 2012, costs began to be calculated on a per contract basis reflecting the value given to each contract of each employee and retiree. The overall cost of health insurance in 2013 reflects a modest decrease overall, but there is an increase in some departments because of the cost of retirees or changes in individual contracts. Although the claims cost of active employees decreased, it was offset by the claims increase in the cost of retirees. Retirees' insurance costs are artificially kept low as a benefit to those former employees.

### Salaries

In 2008 the City contracted with the University of Georgia Carl Vinson Institute of Government to develop a pay plan. In 2013 the "pay scale adjustments for seniority" for general employees are included in the budget. The scale ranges from a 2-1/2% increase to a 7-1/2% increase. There was a shift of four departments going to Bibb County which had the effect of decreasing the City payroll by approximately \$2.5 million. Each department is attempting to keep the employee costs to a minimum yet improve efficiency. In the general fund, two employees are added: a buyer for the purchasing department and a prevention and intervention coordinator for the Police Department.

## General Fund Expenses

### Pension

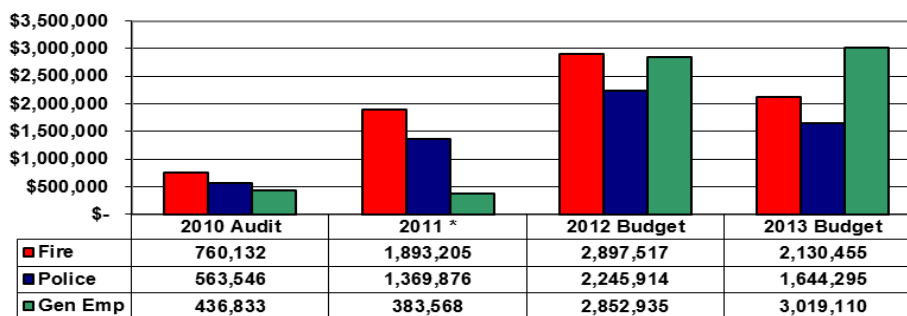
The City has a defined benefit program whereby the City contributes 100%. A cost of living increase is common each year. The funding ratio is 110.42% for general employees and 97.71% for Police and Fire according to the most recent actuarial report.

In fiscal year 2010/2011 the actuarial rate of contribution (arc) increased. The City was unable to increase their funding toward the pension programs due to a dismal economic climate that declining returns. The audit was completed late leading to a late actuarial report which revealed a significant underfunded position. An agreement to pay a “catch-up” amount was established for both pension programs. Part of the agreement included continuation of the arc, despite any reduction, and appropriate increases as required.

During fiscal year 2011/2012, the City elected to fulfill its’ commitment to the “catch-up” in fiscal year 2012 for the fire and police pension. Therefore, the in fiscal year 2013, the City will not be responsible for a “catch-up” and will contribute the fire and police pension at the 14.83% per the Actuarial Assessment, a reduction from 16.44%. Employer annual contribution for this pension commitment is reduced.

Employer pension contributions for general employees rose from 13.32 to 17.5% in 2013. This would have been a substantial increase but was offset by the departments being transferred to Bibb County. As a result of the transfer the increase in pension for general employees was \$166,000. This number includes the “catch-up” payments. The total “catch up” amount for general employees was \$900,000 and will be paid back over a 48 month period at 8% interest.

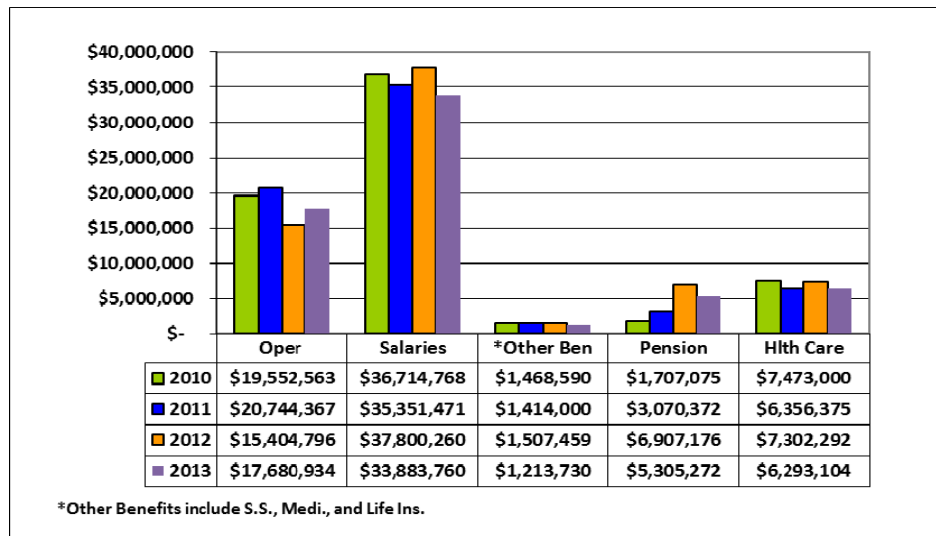
4 Yr Employer Contribution Levels Including "Catch-Up"



\* represents audit less notes payable

## General Fund Expenses

In discussing salaries, health insurance and pension (which make up the largest expenditures in the General Fund) it is good to compare those costs to the total budget. The graph below shows that comparison.



In Fiscal Year 2013 four departments were transferred to the County which explains the decrease in costs. In looking for opportunities to be more efficient, the City has been able to decrease costs by partnering with Bibb County. The Service Delivery Strategy (SDS) is an example to the two governments partnering together for the benefit of taxpayers.

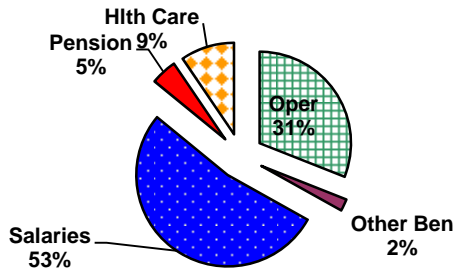
### IT Services, Multimedia Services, Communications/Radio Services

In fiscal year 2013, the Information Technology and Communications (IT) will be an internal service fund. This will mean that IT will take responsibility for the purchase, upgrading, and maintenance of all technology and technology related infrastructure. IT will receive funding from various departments and in exchange, all departments will not have to budget for technology capital or upgrades. This year each departments cost was determined by number of electronic devices. For example the Clerk's Office has approximately two computers and will be charged \$5,450 per computer. The amount per computer varies, but remains close to the \$4,000 to \$5,000 mark. Likewise, Multimedia Services is divided among the departments who utilize the division the most for web and television broadcast services.

## General Fund Expenses

### Major Budget Categories Three Year Comparison 2011-2013

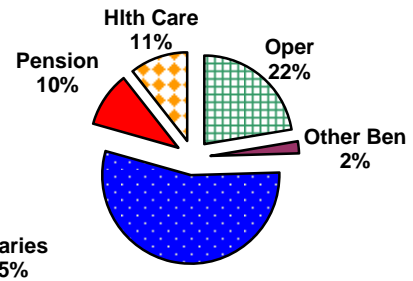
**Fiscal Year 2011**



Fiscal Year 2011 Pension was calculated at  
2.35% for General Employees  
6.04% for Police and Fire for 6 months  
16.44% for Police and Fire for 6 months  
This represents 5% of the total Gen Fund

Salaries & Benefits makes up 69% of the budget.

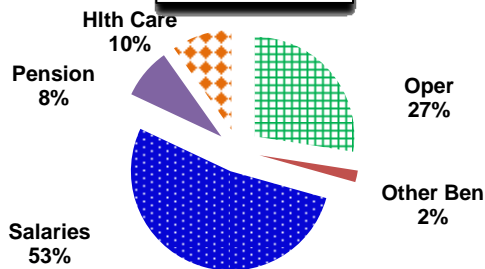
**Fiscal Year 2012**



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

Salaries & Benefits make up 78% of the budget.

**Fiscal Year 2013**



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

Salaries & Benefits make up 73% of the budget.

## Strategic Planning

### Overview

The City has not had an official strategic plan since the early nineties. Departments have had their individual goals and objectives, but they have not been pulled together cohesively. This year, the first step is taken in building a 5 year strategic plan by implementing a strategic framework from which all goals and objectives are to be derived. The Council and Mayor have determined a Mission for the City. In this fiscal year, the city will refine the vision and work toward coordinated goals through a new strategic planning process.

In years past, departments have used performance measures based on their own productivity standards. This year, their performance measures are linked with goals that have been outlined to meet the new strategic framework.

**Vision:** To create a more cohesive community that attracts opportunity, enhances the quality of life and inspires hope.

**Mission:** Provide municipal services needed and desired by citizens and an effective equitable manner

### Strategic Frame Work

#### **B**uild a sustainable community

Building a sustainable community means making lasting efforts to improve the city in a way that engenders continual benefit.

#### **E**ducate our citizens

A successful community places a priority on education at every level. From elementary and grade school, to citizen education, to training our own employees education and training are key to success.

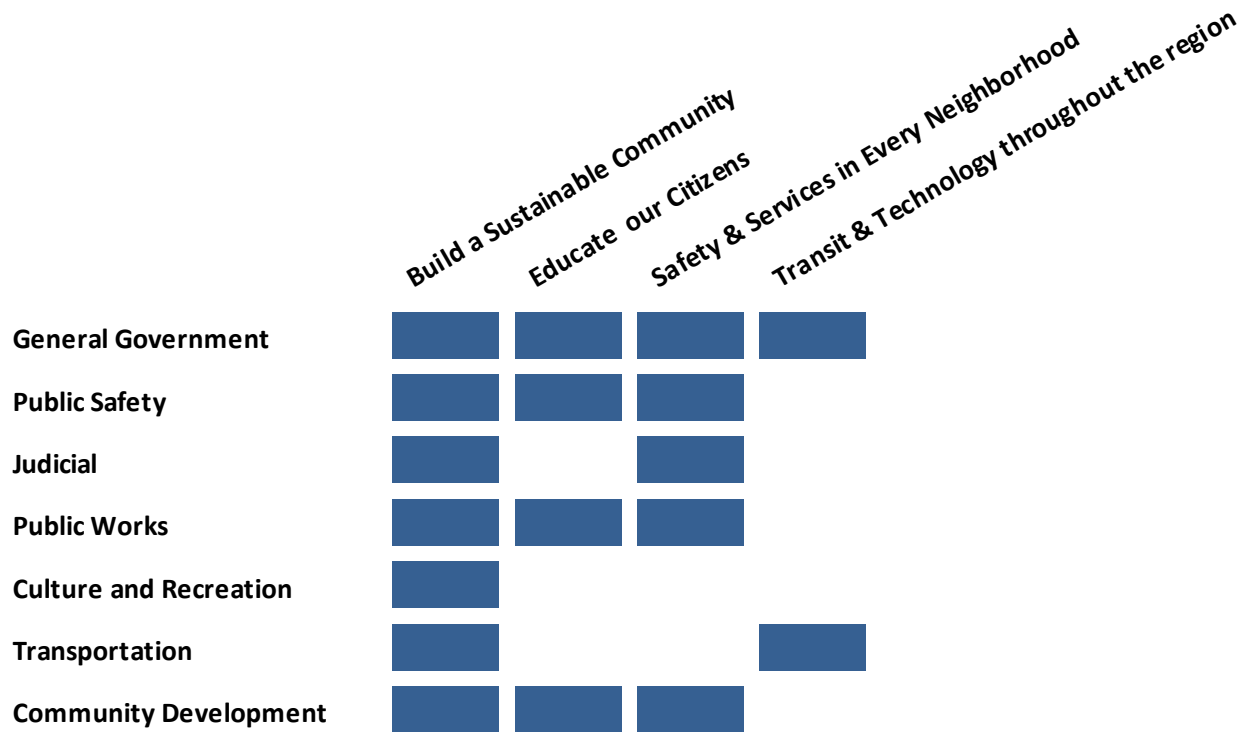
#### **S**afety and Services in every neighborhood

All citizens deserve a safe and clean neighborhood in which to live, work, and play. Therefore, the city seeks to effectively and efficiently provide services throughout the entire city.

#### **T**ransit and Technology throughout our Region

As Macon is the economic hub for the region we know we must be a leader in transit so that we can continue to maintain and grow our City. The City seeks to focus its efforts on increasing technology so that it can make services more available and accessible to its citizen and work more efficiently.

Each department contributes to the B.E.S.T. Framework through departmental and function-wide goals. Above describes a summary of which areas of the City’s functions contribute to the different aspects of the framework. Some descriptions of departments include specific goals as they relate to the framework. This is to give an example of how the framework will work with the overall strategic plan.



Throughout Fiscal Year 2013, the City expects to expand the framework and develop specific and measurable City-Wide goals, objectives and strategies for moving the city forward.

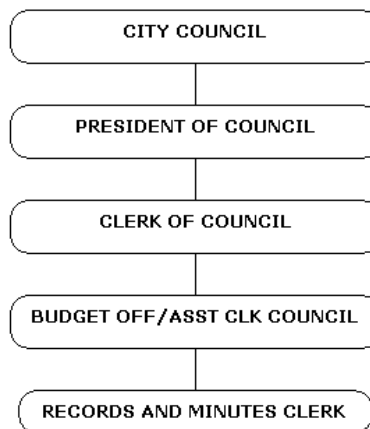
## General Fund Expenses

### City Council

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

#### Budget Highlights

Professional Services has increased significantly because the budget accurately reflects the cost of the annual external audit. Travel has also increased as Council members will each have \$2,800 to use for training at their discretion. This year contingency has an increase as the account now includes items that were previously budgeted in miscellaneous and an increased resolve to support outside functions. Multimedia Services are also included in this budget to account for the time Multimedia spends recording and formatting council meetings.



#### Position

#### Salary

Clerk of Council	\$49,296
Budget Officer/ Assistant Clerk	\$42,765
Records and Minutes Clerk	\$34,466

### Accomplishments

- All City Council Meeting can be viewed live on the Web through the City website. To accommodate this change, all meetings are now held in council chambers.
- The Clerk of Court now scans and places full agendas, including associated documentation, online for the public to view.
- City Council passed an \$18,000,000 bond to jump start SPLOST funding in March of 2012.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>City Council</u>					
Salaries and Benefits					
Full Time	\$124,800	\$123,356	\$125,400	\$115,000	\$132,800
Part Time	\$152,411	\$150,174	\$152,400	\$150,200	\$152,500
Other	\$34,650	\$34,018	\$35,100	\$33,685	\$35,100
Overtime	\$372	\$725	\$1,500	\$800	\$1,500
Benefits	\$26,983	\$27,013	\$43,093	\$41,419	\$0
Health Costs	\$116,722	\$78,447	\$87,000	\$87,000	\$132,600
Workers Comp	\$0	\$0	\$4,800	\$4,800	\$5,000
FICA	\$0	\$0	\$0	\$0	\$18,300
Medicare	\$0	\$0	\$0	\$0	\$4,300
Pension	\$0	\$0	\$0	\$0	\$24,100
Life Insurance	\$0	\$0	\$0	\$0	\$2,100
Total	\$455,938	\$413,733	\$449,293	\$432,904	\$508,300
Operating Expenses					
Op. Supplies	\$2,087	\$2,079	\$2,500	\$2,148	\$2,500
Prof. Services	\$137,800	\$193,772	\$134,800	\$196,949	\$197,000
IT Services	\$0	\$0	\$0	\$0	\$25,500
Multimedia Services	\$0	\$0	\$0	\$0	\$45,800
Travel	\$20,306	\$25,365	\$35,000	\$29,900	\$42,000
Printing	\$1,987	\$980	\$1,100	\$1,100	\$1,500
Telephone	\$954	\$946	\$2,100	\$1,300	\$2,800
Contractual	\$6,126	\$6,906	\$7,900	\$7,400	\$8,000
Contingency	\$4,092	\$3,144	\$4,500	\$500	\$11,000
Miscellaneous	\$2,563	\$2,104	\$3,000	\$3,313	\$0
Total	\$175,914	\$235,296	\$190,900	\$242,610	\$336,100
Total Council	\$631,853	\$649,029	\$640,193	\$675,514	\$844,400

## General Fund Expenses

### Mayor's Office

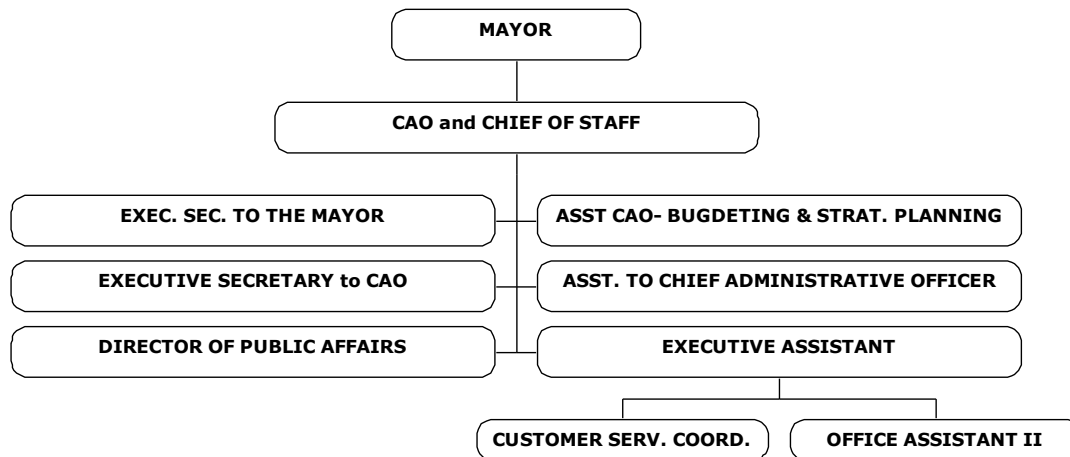
The Mayor's Office provides the executive and administrative function of City Government. This office manages daily operations of the Departments, sets tone, vision, and goals for the City & guides completion of these goals. The Mayor's Office is also responsible for compiling the City's yearly budget.

### Budget Highlights

The Grants Manager and Risk Management function previously reported in the Mayor's Office have been moved to Finance. These functions are better suited in finance as they have large financial roles in the city. The Chief Administrative Officer will now act as the Chief of Staff for the office, meaning that all other department personnel will report to him. The office has further been reorganized matching current job duties with proper job descriptions and titles.

See Click Fix, a mobile, web-based, citizen driven issue reporting system was implemented at the end of the 2012 fiscal year. The cost, \$5,000 is found in contractual services. Building improvements are set aside to update staff offices with paint and carpet. Multimedia Services are also in this budget to account for the time spent on Mayor's Night in and other special projects.

There are two new activities, senior events and public relations. The senior event line is for the senior luncheon at Christmas, which was previously unbudgeted. The Public Relations line was derived from the advertising line, which includes a Georgia trend ad and a few smaller City ads.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Mayor	\$103,506	Chief Administrative Officer	\$139,610
Assistant CAO- Budget	\$55,099	Executive Assistant	\$63,898
Assistant to the CAO	\$48,714	Director of Public Affairs	\$43,056
Exec. Sec. to the Mayor	\$41,995	Executive Secretary	\$38,043
Customer Services Coord.	\$31,242	Office Assistant II	\$26,270

## General Fund Expenses

### Mayor's Office

#### Accomplishments

- The B.E.S.T. Strategic framework was created to help guide the city in their mission, goals, and objectives and serve as a spring board for strategic planning.
- The Service Delivery Strategy has been diligently discussed, reviewed, and implemented with extensive coordination with Bibb County and the transitioning departments. This preparation has included employee transition issues, filling function voids, and negotiating joint operations.
- The office created and coordinated the 5x5 program that focuses city services in a five block area for five weeks in each of the five wards. The program also seeks to get community involvement in each of the selected areas.
- SPLOST spending has been organized to increase transparency and add value as quickly as possible. A website for public information and updates has been created and a bond for over \$18,000,000 has been issued to jump-start spending.
- The City's fiscal health has improved with a growing fund balance, fully funded pensions, and increased bond rating.
- The Transportation-Special Local Option Sales Tax (T-SPLOST) agenda was discussed and set for vote by the public. The Mayor served on this steering committee along with other elected officials from the middle Georgia region.

#### Goals and Objectives

### **Build a Sustainable Community**

#### **Goal:** Update Administrative Guidelines

*Objective:* Review Past Administrative Guidelines and implement best practices

#### **Goal:** Convey Mayor's message and goals to appointees on various boards, authorities, commissions, and councils.

*Objective:* Schedule Quarterly meetings for all appointees to convey the B.E.S.T. framework and other priorities of the Mayor.

*Objective:* Work within guidelines of the communication plan to convey items of importance to appointees

#### **Goal:** Develop a five year strategic plan that can be used to set priorities for the upcoming year by December of 2012

*Objective:* Use examples to build and implement a process that is easily understood and gains buy-in from a variety of stakeholders, internal and external.

*Objective:* Publish a well thought-out plan by December 2012 to be incorporated in the Fiscal Year 2014 Budget

#### **Goal:** Build and maintain the city-wide Budget

*Objective:* Bring to Council a balanced budget detailing the priorities and expectations of the upcoming year that is worthy of the Distinguished Budget Presentation Award.

*Objective:* Ensure the integrity of budget

#### **Goal:** Create positive working relationships with City Council

*Objective:* Increase and formalize communication with City Council

*Objective:* Increase Council, CAO, and Mayor cooperation

## General Fund Expenses

### Mayor's Office

#### **Educate our Citizens**

**Goal:** Educate all stakeholders about the City's Vision, Mission and Goals and engage them in the implementation process through effective two-way communication.

*Objective:* Develop a set of key messages directly tied to the City Strategic Plan that can be used in all communications

*Objective:* Develop a set of process and procedures which facilitates communication among internal audiences, including departments and City Council

*Objective:* Develop and implement tools which effectively communicate city information to an extensive variety of external stakeholders including the public, media, agencies, organizations, and governments.

*Objective:* Provide Training for employees so they can become effective communicators that facilitate open dialogue between the City and Public

**Goal:** Support education improvement initiatives that combine community engagement and learning

*Objective:* Serve as a partner with the Board of Education as they begin to implement new initiatives

*Objective:* Create quarterly meetings with key members of community to get message out about activities.

#### **Safety and Services in every neighborhood**

**Goal:** Coordinate and Maintain the City's 5X5 plan

*Objective:* Develop Application process by which neighborhoods in every ward can apply to be a 5x5 neighborhood.

*Objective:* Coordinate services for selected neighborhoods

*Objective:* Assist with neighborhood community events

**Goal:** Centralize and Consolidate citywide customer service into See Click Fix to improve accountability

*Objective:* Review how city departments currently provide customer services to determine best method for integration

*Objective:* Review weekly service request reports and follow up as needed

**Goal:** Improve the City Demolition process to be more cost efficient and effective

*Objective:* Review and revise City Condemnation and Demolitions to meet best practices

#### **Transit and Technology throughout the Region**

**Goal:** Serve as an informational center for the T-SPLOST

*Objective:* Inform citizens about the facts associated with T-SPLOST

**Goal:** Seek grants that expand out transit capacity

**Goal:** Support and Coordinate the Second Street Project

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Mayor &amp; Staff</b>					
<b>Salaries and Benefits</b>					
Full-Time	\$567,568	\$612,321	\$597,203	\$574,124	\$589,600
Part Time	\$2,250	\$5,663	\$4,900	\$4,200	\$5,000
Benefits	\$52,976	\$60,029	\$127,336	\$97,854	\$0
Health Costs	\$63,606	\$77,360	\$81,000	\$70,278	\$86,000
Workers Comp	\$0	\$0	\$17,200	\$14,935	\$16,500
FICA	\$0	\$0	\$0	\$0	\$31,800
Medicare	\$0	\$0	\$0	\$0	\$7,500
Pension	\$0	\$0	\$0	\$0	\$82,000
Life Insurance	\$0	\$0	\$0	\$0	\$3,500
<b>Total</b>	<b>\$686,401</b>	<b>\$755,373</b>	<b>\$827,639</b>	<b>\$761,391</b>	<b>\$821,900</b>
<b>Operating Expenses</b>					
Op. Supplies	\$7,699	\$6,651	\$7,400	\$7,400	\$7,400
Fuel	\$2,617	\$3,995	\$4,000	\$3,339	\$4,000
Vehicle Labor	\$865	\$1,426	\$1,500	\$1,643	\$1,200
Vehicle Parts	\$427	\$1,189	\$1,000	\$2,571	\$1,200
IT Services	\$0	\$0	\$0	\$0	\$43,800
Multimedia Services	\$0	\$0	\$0	\$0	\$20,000
Travel	\$15,278	\$2,449	\$26,200	\$13,969	\$29,000
Public Relations	\$0	\$0	\$0	\$0	\$4,200
Printing	\$5,348	\$7,400	\$7,200	\$4,000	\$2,400
Telephone	\$3,588	\$3,930	\$4,400	\$3,700	\$12,000
Contractual	\$13,243	\$11,285	\$11,100	\$12,350	\$11,700
Contingency	\$54,191	\$45,983	\$55,000	\$55,000	\$50,000
Communication	\$322	\$197	\$500	\$300	\$300
Meeting Exp.	\$13,772	\$9,263	\$10,100	\$9,800	\$10,100
Senior Events	\$0	\$0	\$0	\$0	\$8,500
Dues	\$7,368	\$9,970	\$11,000	\$10,000	\$4,790
Building Improv	\$0	\$0	\$0	\$0	\$6,600
Operating Equip.	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$124,721</b>	<b>\$103,737</b>	<b>\$139,400</b>	<b>\$124,072</b>	<b>\$221,390</b>
<b>Total Mayor</b>	<b>\$811,121</b>	<b>\$859,110</b>	<b>\$967,039</b>	<b>\$885,463</b>	<b>\$1,043,290</b>

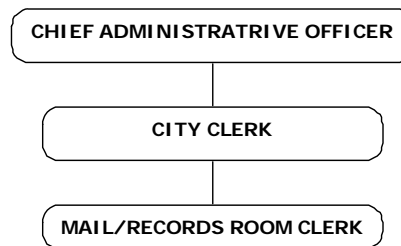
## General Fund Expenses

### City Clerk

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

### Budget Highlights

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



### Position

City Clerk

Mail/Records Room Clerk

### Salary

\$57,782

\$25,626

### Accomplishments

- The Clerk’s office implemented a new process to track city contracts and grants by which expiration dates turn yellow to alert departments of renewal, closure, or need to rebid their contracts. This method has also allowed the clerk’s office to review and reorganize their files by open and closed contracts.
- A grants log has been implemented to track grants including timelines, award amount, and award authority.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>City Clerk</b>					
<b>Salaries and Benefits</b>					
Full-time	\$76,949	\$81,179	\$81,900	\$73,162	\$83,500
Benefits	\$8,067	\$9,068	\$19,081	\$17,414	\$0
Health Costs	\$11,560	\$7,837	\$3,500	\$3,189	\$4,300
Workers Comp	\$0	\$0	\$3,200	\$2,111	\$3,300
FICA	\$0	\$0	\$0	\$0	\$5,100
Medicare	\$0	\$0	\$0	\$0	\$1,200
Pension	\$0	\$0	\$0	\$0	\$15,900
Life Insurance	\$0	\$0	\$0	\$0	\$600
<b>Total</b>	<b>\$96,576</b>	<b>\$98,085</b>	<b>\$107,681</b>	<b>\$95,876</b>	<b>\$113,900</b>
<b>Operating Expenses</b>					
Op. Supplies	\$988	\$1,291	\$1,200	\$1,200	\$1,400
IT Services	\$0	\$0	\$0	\$0	\$10,900
Travel	\$2,273	\$6,160	\$6,200	\$6,000	\$6,800
Printing	\$303	\$53	\$300	\$87	\$300
Telephone	\$537	\$644	\$600	\$394	\$1,200
Contractual	\$1,820	\$2,414	\$2,400	\$2,100	\$2,000
Dues	\$107	\$82	\$100	\$55	\$300
Mail Room Expense	\$46,549	\$41,102	\$44,200	\$40,000	\$39,000
<b>Total</b>	<b>\$52,577</b>	<b>\$51,747</b>	<b>\$55,000</b>	<b>\$49,836</b>	<b>\$61,900</b>
<b>Total City Clerk</b>	<b>\$149,154</b>	<b>\$149,831</b>	<b>\$162,681</b>	<b>\$145,712</b>	<b>\$175,800</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Updates of Boards, Authorities, etc.	36	36	35	39
Out-going USPS and Priority Mail	100,000	95,000	32,375/1,167	30,000/1,100
New and Renewed Contracts Logged	210	225	348	325

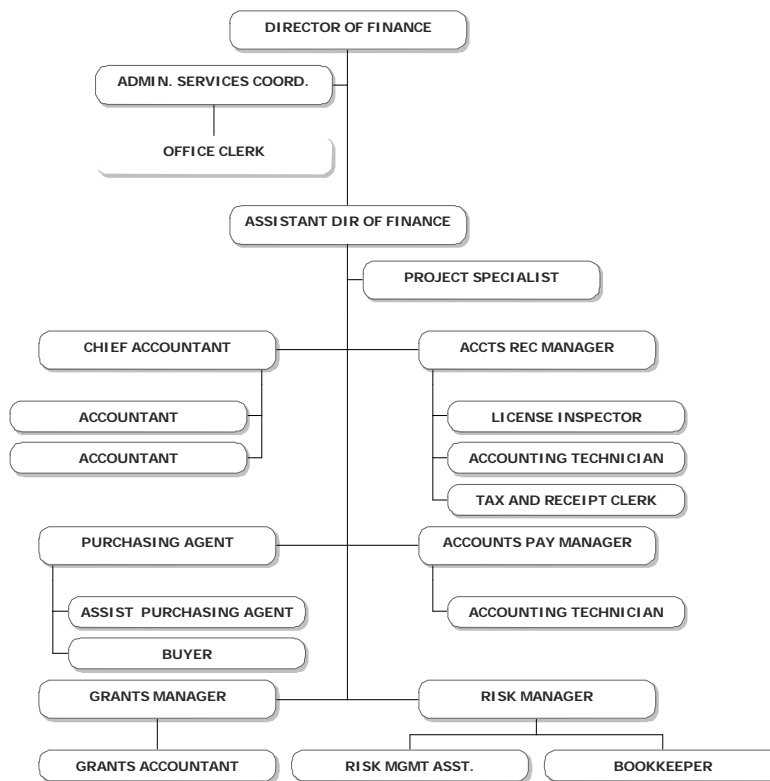
## General Fund Expenses

### Finance

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

### Budget Highlights

The Salary line items in this department will increase due to the Grants Manager being added to the Finance Department. Also being added to the department is risk management oversight, though these costs are represented in the worker's compensation Internal Service Fund. Fiscal year 2012 was the first year for the City to complete a Popular Annual Financial Report (PAFR) which increased the printing line item for 2013. Travel has increased in order to address the needs of the staff. Although staff has experience in general accounting, additional education and experience is needed in governmental accounting to improve departmental knowledge.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Finance	\$92,539	Assistant Director of Finance	\$82,100
Chief Accountant	\$68,806	Grants Manager	\$55,099
Accounts Rec Manager	\$48,006	Accounts Payable Manager	\$48,006
Accountant (2)	\$40,976-\$43,056	Grants Accountant	\$44,117
AdminServices Coord.	\$38,043	Accounting Technician (2)	\$32,822
Bookkeeper	\$31,242	License Inspector	\$29,723
Tax and Receipt Clerk	\$25,002	Office Clerk	\$23,234



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Finance Department</b>					
<b>Salaries and Benefits</b>					
Full Time	\$841,039	\$692,884	\$768,796	\$679,140	\$732,600
Part Time	\$37,173	\$55,136	\$44,500	\$56,564	\$54,600
Benefits	\$89,413	\$77,751	\$182,342	\$167,069	\$0
Health Costs	\$127,209	\$107,155	\$140,214	\$93,000	\$122,800
Workers Comp	\$0	\$0	\$28,500	\$28,500	\$26,400
FICA	\$0	\$0	\$0	\$0	\$46,900
Medicare	\$0	\$0	\$0	\$0	\$10,900
Pension	\$0	\$0	\$0	\$0	\$138,000
Life Insurance	\$0	\$0	\$0	\$0	\$5,100
<b>Total</b>	<b>\$1,094,834</b>	<b>\$932,925</b>	<b>\$1,164,352</b>	<b>\$1,024,273</b>	<b>\$1,137,300</b>
<b>Operating Expenses</b>					
Op. Supplies	\$16,611	\$17,770	\$19,300	\$19,300	\$15,000
Fuel	\$484	\$364	\$700	\$455	\$700
Vehicle Parts	\$1,301	\$0	\$400	\$221	\$700
Vehicle Labor	\$622	\$120	\$300	\$250	\$700
IT Services	\$0	\$0	\$0	\$0	\$65,700
Travel	\$8,931	\$11,610	\$14,000	\$14,000	\$21,800
Advertising	\$4,802	\$10,883	\$12,000	\$8,000	\$7,000
Printing	\$4,510	\$13,964	\$17,200	\$17,200	\$22,000
Telephone	\$2,694	\$2,845	\$3,900	\$2,839	\$4,000
Maintenance	\$391	\$125	\$2,000	\$1,500	\$3,000
Contractual	\$25,149	\$30,755	\$46,100	\$46,100	\$23,300
Dues	\$1,788	\$1,415	\$2,600	\$2,100	\$2,600
Equipment	\$180	\$4,980	\$4,600	\$4,600	\$0
Bldg Improvement	\$0	\$0	\$0	\$0	\$5,000
Oper. Equip	\$0	\$0	\$0	\$0	\$800
<b>Total</b>	<b>\$67,463</b>	<b>\$94,830</b>	<b>\$123,100</b>	<b>\$116,565</b>	<b>\$172,300</b>
	<b>\$1,162,297</b>	<b>\$1,027,756</b>	<b>\$1,287,452</b>	<b>\$1,140,838</b>	<b>\$1,309,600</b>

**Accomplishments**

- The department created the first ever City of Macon popular annual financial report (PAFR). This document provides the public an easy-to-read look at the City's finances
- The city received the distinguished budget presentation award from the Government Finance Officers Association (GFOA)
- The fiscal year 2011 audit was completed and received a qualified opinion with reduced significant findings

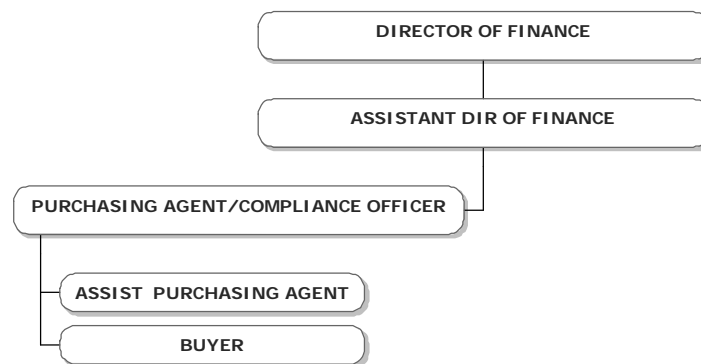
## General Fund Expenses

### Purchasing

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

### Budget Highlights

This Division is new in fiscal year 2013. Previously, purchasing was a part of the Finance Department but as the purchasing function has grown, it's become useful to track expenses of this function separately. In Fiscal Year 2012, City Council adopted legislation requiring significant tracking of minority vendors selected and used by the city. As a result, a new employee, a buyer, has been added to this division to help handle the additional work load. The advertising line item includes the cost of a reverse trade show and advertising in the Georgia Informer.



### Positions

### Salary

Purchasing Agent	\$48,006
Assistant Purchasing Agent	\$38,043
Buyer	\$30,472

### Accomplishments

- Approximately 800 requisitions were reviewed and processed into 600 purchase orders which were distributed and filed into a newly established alpha- numeric filing system.
- Over 80 bid requests were processed which represented purchases of over \$3.5 million. These bids were placed into a new organization system that properly documents each proposal and the selection criteria.
- Roughly 150 Vendor Registration Forms were added to MUNIS and Access Databases so that more vendors are used and considered for City of Macon purchases.
- A number of contract compliance issues were resolved, including the copy machine contracts and landfill compliance and engineering services contract.
- Purchasing has begun compiling minority participation statistics to comply with the new ordinance.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Purchasing Department</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$0	\$0	\$0	\$0	\$124,700
Health Costs	\$0	\$0	\$0	\$0	\$5,000
Workers Comp	\$0	\$0	\$0	\$0	\$5,000
FICA	\$0	\$0	\$0	\$0	\$7,800
Medicare	\$0	\$0	\$0	\$0	\$1,800
Pension	\$0	\$0	\$0	\$0	\$23,700
Life Insurance	\$0	\$0	\$0	\$0	\$800
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,800</b>
<b>Operating Expenses</b>					
Op. Supplies	\$0	\$0	\$0	\$0	\$4,300
IT Services	\$0	\$0	\$0	\$0	\$10,900
Travel	\$0	\$0	\$0	\$0	\$9,000
Advertising	\$0	\$0	\$0	\$0	\$5,000
Printing	\$0	\$0	\$0	\$0	\$300
Telephone	\$0	\$0	\$0	\$0	\$300
Contractual	\$0	\$0	\$0	\$0	\$1,000
Dues	\$0	\$0	\$0	\$0	\$1,200
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>
<b>Total Purchasing</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,800</b>
<b>Total Finance</b>	<b>\$1,162,297</b>	<b>\$1,027,756</b>	<b>\$1,287,452</b>	<b>\$1,140,838</b>	<b>\$1,510,400</b>

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Number of Purchase Orders Processed</b>	<b>492</b>	<b>589</b>	<b>575</b>	<b>600</b>
<b>\$ Amount of Purchase Orders Processed</b>	<b>\$12,081,000</b>	<b>\$17,773,000</b>	<b>\$9,522,000</b>	<b>\$15,000,000</b>
<b>Number of Bid Openings</b>	<b>56</b>	<b>49</b>	<b>83</b>	<b>85</b>

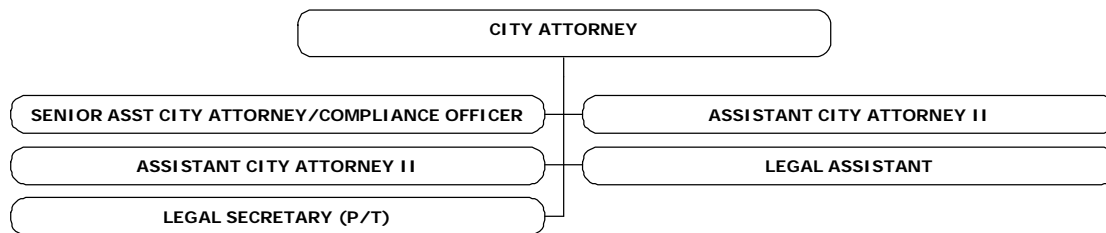
## General Fund Expenses

### City Attorney

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

### Budget Highlights

Salaries decreased because of turnover in attorney positions and the legal secretary position has become part time at 28 hours per week. The solicitor line item decreased since the attorney's office is bringing the solicitor role in-house, which means an assistant city attorney instead of an outside contractor is prosecuting cases in municipal court.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
City Attorney	\$105,394	Sen. Asst City Atty/Comp. Off	\$79,810
Asst City Attorney II (2)	\$65,499-\$75,962	Legal Assistant	\$31,241
Legal Secretary (P/T)	\$25,989		

### Accomplishments

- Reduced outside counsel expenses for the prosecution of municipal court cases by assigning an assistant city attorney as solicitor and tasking the legal assistant (full time position) with preparing case files, gathering documents, responding to discovery requests, coordinating with law enforcement, and performing other duties in support of the solicitor function.
- Redirected the legal assistant's time to paralegal work, including municipal court & litigation support, by transferring claims investigations to risk management.
- Streamlined ABC process by approving as to form the standard ABC ordinance in advance, thus allowing routine budget changes to be routed directly from the budget director to mayor and council.
- Filled vacancies in four of the six budgeted positions.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>City Attorney</u>					
Salaries and Benefits					
Full Time	\$498,828	\$378,853	\$357,527	\$310,313	\$361,400
Part Time	\$0	\$728	\$0	\$0	\$26,000
Over Time	\$0	\$0	\$600	\$0	\$0
Benefits	\$50,407	\$40,605	\$89,672	\$72,892	\$0
Health Costs	\$57,821	\$34,673	\$70,810	\$50,472	\$51,600
Workers Comp	\$0	\$0	\$8,000	\$5,280	\$9,900
FICA	\$0	\$0	\$0	\$0	\$23,100
Medicare	\$0	\$0	\$0	\$0	\$5,400
Pension	\$0	\$0	\$0	\$0	\$68,700
Life Insurance	\$0	\$0	\$0	\$0	\$2,500
<b>Total</b>	<b>\$607,057</b>	<b>\$454,859</b>	<b>\$526,609</b>	<b>\$438,957</b>	<b>\$548,600</b>
Operating Expenses					
Op. Supplies	\$4,382	\$4,170	\$4,400	\$3,770	\$4,400
Legal Fees	\$2,189	\$93,847	\$8,000	\$8,000	\$0
IT Services	\$0	\$0	\$0	\$0	\$21,900
Travel	\$6,084	\$3,040	\$5,200	\$5,200	\$6,100
Printing	\$6,395	\$6,718	\$9,200	\$10,340	\$10,300
Telephone	\$1,782	\$1,337	\$2,100	\$1,062	\$2,100
Maintenance	\$71	\$118	\$300	\$302	\$300
Contractual	\$9,027	\$6,520	\$8,500	\$5,341	\$8,500
Solicitor Gen.	\$13,333	\$16,488	\$23,500	\$15,712	\$0
Dues	\$3,561	\$2,864	\$2,900	\$1,262	\$2,700
Liability	\$0	\$389,999	\$225,000	\$184,712	\$200,000
Outside Counsel	\$0	\$0	\$222,500	\$86,237	\$175,000
<b>Total</b>	<b>\$46,823</b>	<b>\$525,102</b>	<b>\$511,600</b>	<b>\$321,938</b>	<b>\$431,300</b>
<b>Total Attorney</b>	<b>\$653,880</b>	<b>\$979,960</b>	<b>\$1,038,209</b>	<b>\$760,895</b>	<b>\$979,900</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Resolutions/Ordinances Drafted</b>	<b>231</b>	<b>243</b>	<b>363</b>	<b>271</b>
<b>Contracts Reviewed</b>	<b>128</b>	<b>114</b>	<b>204</b>	<b>149</b>

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Information Technology</b>					
<b>Salaries and Benefits</b>					
Full-Time	\$460,284	\$324,076	\$347,600	\$318,422	\$0
Part-Time	\$0	\$0	\$100	\$0	\$0
Benefits	\$46,925	\$34,887	\$87,027	\$75,408	\$0
Health Costs	\$59,391	\$52,047	\$59,000	\$40,018	\$0
Workers Comp	\$0	\$0	\$12,700	\$12,617	\$0
<b>Total</b>	<b>\$566,600</b>	<b>\$411,010</b>	<b>\$506,427</b>	<b>\$446,465</b>	<b>\$0</b>
<b>Operating Expenses</b>					
Operating Supplies	\$9,653	\$3,449	\$2,100	\$2,753	\$0
Channel 14	\$349	\$6,504	\$20,000	\$20,000	\$0
Fuel, Oil	\$0	\$3,865	\$2,400	\$1,950	\$0
Motor Vehicle Labor	\$0	\$881	\$4,600	\$1,500	\$0
Motor Vehicle Parts	\$0	\$861	\$2,200	\$1,700	\$0
Travel & Training	\$8,004	\$33,795	\$13,400	\$10,000	\$0
Telephone	\$2,724	\$2,686	\$5,400	\$7,607	\$0
Contractual Services	\$83,714	\$91,187	\$115,300	\$116,471	\$0
Dues	\$269	\$70	\$900	\$0	\$0
Other Utility	\$8,820	\$8,820	\$8,800	\$7,350	\$0
Computer	\$9,763	\$14,349	\$18,700	\$18,700	\$0
Machinery & Equip	\$0	\$0	\$24,500	\$24,068	\$0
<b>Total</b>	<b>\$123,296</b>	<b>\$166,467</b>	<b>\$218,300</b>	<b>\$212,099</b>	<b>\$0</b>
<b>Total I.T.</b>	<b>\$689,896</b>	<b>\$577,477</b>	<b>\$724,727</b>	<b>\$658,564</b>	<b>\$0</b>

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

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Information Technology</b>					
<b><u>Communications</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$195,374	\$242,528	\$236,110	\$235,440	\$0
Over Time	\$10,060	\$6,315	\$15,000	\$24,352	\$0
Benefits	\$20,922	\$27,260	\$57,950	\$59,359	\$0
Health Costs	\$33,120	\$33,343	\$21,000	\$19,519	\$0
Workers Comp	\$0	\$0	\$8,000	\$7,919	\$0
<b>Total</b>	<b>\$259,475</b>	<b>\$309,446</b>	<b>\$338,060</b>	<b>\$346,589</b>	<b>\$0</b>
<b>Operating Expenses</b>					
Op. Supplies	\$844	\$1,309	\$1,200	\$1,135	\$0
Fuel	\$4,480	\$4,156	\$3,600	\$3,000	\$0
Vehicle Parts	\$2,411	\$795	\$2,200	\$1,500	\$0
Vehicle Labor	(\$1,737)	\$1,731	\$1,100	\$1,600	\$0
Small Tools	\$54	\$0	\$1,400	\$1,400	\$0
Travel	\$0	\$7,074	\$4,200	\$4,200	\$0
Maintenance	\$19,433	\$46,867	\$55,400	\$45,000	\$0
Contractual	\$0	\$22,250	\$39,200	\$39,000	\$0
Other Utilities	\$0	\$0	\$2,100	\$230	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
	<b>\$25,485</b>	<b>\$84,182</b>	<b>\$110,400</b>	<b>\$97,065</b>	<b>\$0</b>
<b>Total Comm.</b>	<b>\$284,961</b>	<b>\$393,628</b>		<b>\$443,654</b>	<b>\$0</b>
<b>Total IT</b>	<b>\$974,857</b>	<b>\$971,105</b>	<b>\$1,173,187</b>	<b>\$1,102,218</b>	<b>\$0</b>

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

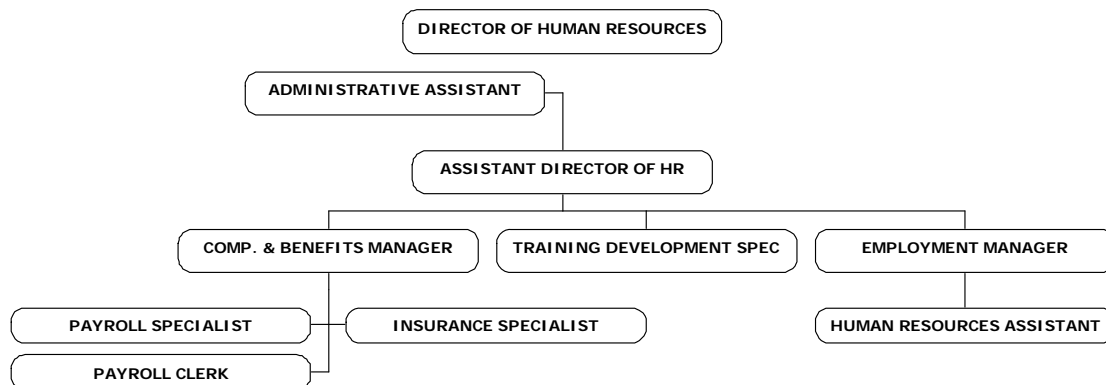
## General Fund Expenses

### Human Resources

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

### Budget Highlights

Per the contractual agreement, the cost of the Medical Dispensary, located in contractual services has increased slightly. Cost of promotional assessments for Police and Fire departments is now broken out into its own line item. Previously this was recorded in professional services. Building improvements include carpeting for a portion of the offices



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Human Resources	\$81,786	Assistant Director of HR	\$55,099
Comp & Benefits Manager	\$55,099	Employment Manager	\$44,117
Training Dev. Specialist	\$43,139	Payroll Specialist	\$39,000
Insurance Specialist	\$39,000	Human Resources Spec.	\$34,466
Payroll Clerk	\$31,242	Administrative Assistant	\$26,936

### Accomplishments

- There has been a significant reduction in payroll errors which has resulted in less special payrolls for employees. This can be attributed to employee training and coaching.
- Using a survey of employees opinions, Human Resources has developed a robust wellness program that includes a discounted gym membership, healthy eating workshops, personal wellness assessments, and exercise demonstrations among other events.
- Human Resources coordinated the promotional testing for Police and Fire with Carl Vinson Institute of Government through the University of Georgia.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Human Resources-Administration</b>					
<b>Salaries and Benefits</b>					
Full-time	\$416,270	\$396,208	\$403,600	\$397,000	\$449,900
Overtime	\$0	\$0	\$0	\$0	\$3,000
Benefits	\$42,687	\$43,052	\$95,601	\$90,420	\$0
Health Costs	\$75,167	\$72,612	\$70,810	\$65,854	\$73,600
Workers Comp		\$0	\$15,900	\$14,700	\$16,500
FICA	\$0	\$0	\$0	\$0	\$26,800
Medicare	\$0	\$0	\$0	\$0	\$6,300
Pension	\$0	\$0	\$0	\$0	\$86,000
Life Insurance	\$0	\$0	\$0	\$0	\$3,000
<b>Total</b>	<b>\$534,124</b>	<b>\$511,871</b>	<b>\$585,911</b>	<b>\$567,974</b>	<b>\$665,100</b>
<b>Operating Expenses</b>					
Op.Supplies	\$6,921	\$7,832	\$8,000	\$7,820	\$8,100
Professional	\$21,126	\$65,912	\$79,100	\$45,000	\$32,000
IT Services	\$0	\$0	\$0	\$0	\$47,400
Transportation	\$0	\$435	\$0	\$0	\$0
Travel	\$2,249	\$30,210	\$8,700	\$8,700	\$10,100
Advertising	\$5,634	\$18,721	\$7,000	\$7,700	\$9,500
Printing	\$6,189	\$1,116	\$7,000		\$5,500
Telephone	\$4,316	\$4,143	\$2,000	\$5,000	\$5,500
Maintenance	\$50	\$1,130	\$0	\$0	\$500
Contractual	\$4,589	\$84,796	\$87,700	\$84,000	\$89,100
Promotion (Fire/MPD)	\$0	\$0	\$0	\$0	\$48,300
Dues	\$2,065	\$2,384	\$2,500	\$1,920	\$3,000
Unemploy. Ins.	\$219,191	\$175,049	\$120,000	\$110,000	\$100,000
Employee Asst.	\$29,250	\$27,000	\$27,000	\$27,000	\$27,000
Equipment	\$1,998	\$500	\$1,800	\$1,700	\$0
Bld Imp	\$0	\$0	\$0	\$0	\$3,000
Oper Equip.	\$0	\$0	\$0	\$0	\$2,100
<b>Total</b>	<b>\$303,578</b>	<b>\$419,227</b>	<b>\$350,800</b>	<b>\$301,840</b>	<b>\$391,100</b>
<b>Total HR</b>	<b>\$837,702</b>	<b>\$931,097</b>	<b>\$936,711</b>	<b>\$869,814</b>	<b>\$1,056,200</b>

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

## General Fund Expenses

### Credit Union

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

### Middle Georgia Clean Cities

The Middle Georgia Clean Cities Coalition began in 1996 under the leadership of the City of Macon and the U.S. Air Force's Alternative Fueled Vehicle Systems Program Office and the Environmental Management Directorate both located at Robins Air Force Base. Since that time, the MGCCC has expanded to over 30 stakeholders and other participants.



The mission is to increase national energy, promote economic opportunity and improve region's air quality by increasing the use of alternative fuels and other clean air strategies.

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

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Credit Union</u>					
Salaries and Benefits					
Full-time	\$75,210	\$59,383	\$67,200	\$59,775	\$67,000
Benefits	\$7,877	\$6,686	\$15,641	\$14,155	\$0
Health Costs	\$11,565	\$9,494	\$13,000	\$3,188	\$4,300
Workers Comp	\$0	\$0	\$3,200	\$3,200	\$3,300
FICA	\$0	\$0	\$0	\$0	\$4,100
Medicare	\$0	\$0	\$0	\$0	\$1,000
Pension	\$0	\$0	\$0	\$0	\$12,800
Life Insurance	\$0	\$0	\$0	\$0	\$500
Total	\$94,651	\$75,563	\$99,041	\$77,118	\$93,000
Total HR-Credit Union	\$94,651	\$75,563	\$99,041	\$77,118	\$93,000

The Credit Union is a pass-through as the City processes the payroll and is reimbursed for the expenses.

<u>DCA Grant</u>	\$3,750	\$0	\$0	\$0	\$0
Total	\$3,750	\$0	\$0	\$0	\$0

Middle Georgia Clean Cities

Salaries and Benefits					
Full-time	\$40,925	\$40,925	\$5,900	\$14,268	\$0
Benefits	\$4,292	\$4,526	\$1,296	\$3,139	\$0
Health Costs	\$5,782	\$7,298	\$0	\$1,063	\$0
Workers Comp	\$0	\$0	\$1,600	\$792	\$0
Total	\$50,999	\$52,748	\$8,796	\$19,262	\$0

## General Fund Expenses

### Risk Management

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

### Property Insurance

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

### Liability Insurance

The City of Macon carries liability insurance for a variety of reasons with the main reason being vehicles. The City has a fleet of approximately 400 vehicles and this insurance protects the City in the event a city employee is involved in a traffic accident and is at fault. Coverage is based on the current needs of the City which can change based on changes in liability exposure due from operations or laws. An example of the changing exposure was when the City's sovereign immunity was eroded through the Georgia Legislature. As a result of this change, the City of Macon now purchases vehicle liability due to potential large exposures.

### Budget Highlights

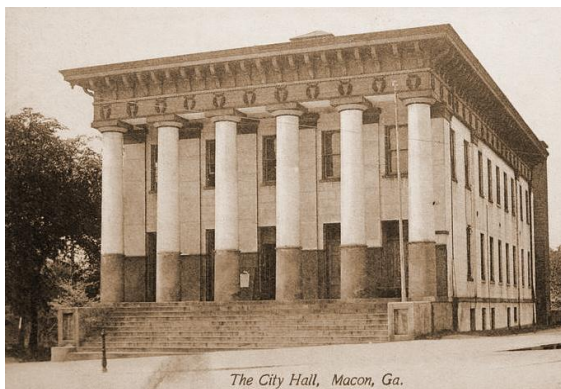
Vehicle liability insurance is expected to rise as a result of overall market trends. Property insurance is dropping from last years' budgeted numbers as a result of losing insured property related to the service delivery strategy.



*Completed in 1925, the Macon City Auditorium is nestled in the historic district of downtown Macon and is, in itself, a historic landmark listed in the National Register of Historic Places. Its monumental assembly hall - circular in plan - is about the size of the Pantheon in Rome and its unique copper dome is reportedly the largest in the world. Adding even more to its splendor and stately architecture is the Doric-style limestone colonnade which surrounds three sides of the building at the balcony level.*

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Risk Management</b>					
<b>Salaries and Benefits</b>					
Salaries	\$0	\$75,461	\$0	\$0	\$0
Benefits	\$0	\$8,196	\$0	\$0	\$0
Health Costs	\$0	\$6,480	\$0	\$0	\$0
<b>Total</b>		<b>\$90,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>					
Travel	\$0	\$1,292	\$0	\$0	\$0
Printing	\$0	\$50	\$0	\$0	\$0
Contractual	\$0	\$2,126	\$50,000	\$0	\$0
Miscellaneous	\$2,101	\$207	\$0	\$0	\$0
Claims	\$53,271	\$51,708	\$0	\$0	\$0
Workers Comp Ins	\$59,935	\$55,012	\$0	\$0	\$0
Liability - Veh	\$393,288	\$297,732	\$307,700	\$300,000	\$330,000
Judgments	\$1,661,743	\$1,304,114	\$0	\$0	\$0
Insurance-Property	\$67,150	\$63,340	\$162,200	\$115,000	\$140,000
Equipment	\$3,975	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,241,463</b>	<b>\$1,775,582</b>	<b>\$519,900</b>	<b>\$415,000</b>	<b>\$470,000</b>
<b>Total Risk Mgt</b>	<b>\$2,241,463</b>	<b>\$1,865,719</b>	<b>\$519,900</b>	<b>\$415,000</b>	<b>\$470,000</b>



*The City Hall, Macon, Ga.*



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

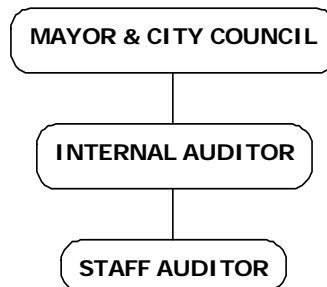
## General Fund Expenses

### Internal Audit

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

### Budget Highlights

There are few budget changes from fiscal year 2012. Internal Audit uses ACL Software which has associated annual license agreements, which is located in contractual services.



<u>Position</u>	<u>Salary</u>
Internal Auditor	\$83,845
Staff Auditor	\$46,363

### Accomplishments

- The Internal Audit Department has been responsible for several departmental audits including municipal court, risk management- worker's compensation, animal control, human resources, and police investigations. These audits have resulted in action plans that are aimed to make the city more effective and efficient.
- The internal auditor has also lent significant assistance to finance and human resources to improve operations and made important contributions on difficult projects.

**General Fund Expenses**

Account	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
<b>Internal Audit</b>					
<b>Salaries and Benefits</b>					
Full-time	\$65,795	\$74,172	\$128,700	\$123,400	\$130,300
Benefits	\$6,882	\$8,477	\$30,032	\$27,758	\$0
Health Costs	\$11,560	\$9,949	\$14,000	\$15,141	\$19,700
Workers Comp	\$0	\$0	\$3,200	\$2,715	\$3,300
FICA	\$0	\$0	\$0	\$0	\$7,900
Medicare	\$0	\$0	\$0	\$0	\$1,900
Pension	\$0	\$0	\$0	\$0	\$24,400
Life Insurance	\$0	\$0	\$0	\$0	\$900
<b>Total</b>	<b>\$84,237</b>	<b>\$92,598</b>	<b>\$175,932</b>	<b>\$169,014</b>	<b>\$188,400</b>
<b>Operating Expenses</b>					
Op.Supplies	\$52	\$130	\$700	\$500	\$800
Fuel, Oil	\$0	\$0	\$100	\$100	\$0
Travel	\$0	\$0	\$6,000	\$6,000	\$4,400
IT Services	\$0	\$0	\$0	\$0	\$10,900
Telephone	\$0	\$0	\$600	\$500	\$800
Repairs & Maint.	\$0	\$0	\$0	\$0	\$1,500
Contractual	\$163	\$2,734	\$3,700	\$4,400	\$3,000
Dues	\$0	\$560	\$800	\$700	\$800
<b>Total</b>	<b>\$215</b>	<b>\$3,424</b>	<b>\$11,900</b>	<b>\$12,200</b>	<b>\$22,200</b>
<b>Total Internal Audit</b>	<b>\$84,453</b>	<b>\$96,022</b>	<b>\$187,832</b>	<b>\$181,214</b>	<b>\$210,600</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Number of Audits Scheduled			3	6
Number of Scheduled Audits Completed			2	4
Number of Special Audits Req by Mayor & Council			6	10
Number of Special Audits Completed			6	10
Total Number of Audits Completed			9	16

**\*\*Records prior to 2011 incomplete due to vacancy within the Department**

## General Fund Expenses

### Central Services

Central Services is comprised of seven functions: general maintenance, electrical, hvac/plumbing, custodial, traffic signs and signals, and administrative. They are responsible for maintaining city owned and operated buildings and facilities.

#### Administration

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

#### Traffic Maintenance Operations



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

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

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

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



## General Fund Expenses

### Custodial Division

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

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



### General Maintenance

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

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

## General Fund Expenses

### Electrical Function

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



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

*Crews from Central Services Electrical Function work evening shifts to replace the lamps in the interstate lighting system, during the spring of 2012.*



## General Fund Expenses

### HVAC/PLUMBING Function

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

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



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

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

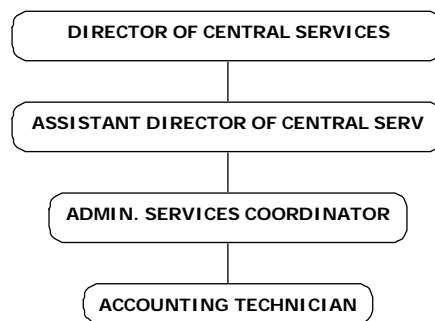
## General Fund Expenses

### Central Services -Administration

Serves to govern and provide administrative support to all the functions (Signals & Signs, Custodial, Electrical, Plumbing, Heating/Ventilating/Air Conditioning, and General Maintenance) that constitute the Central Services Department. One of our major objectives is to provide leadership in establishing and supporting standards of excellence in human resources management.

### Budget Highlights

Operating supplies reflects the combination of the maintenance supplies and cleaning supplies line items. Operating equipment is made up of file cabinets and office chairs. In fiscal year 2013, the Central Services Department will be moving to a new location on seventh street. This moving expense is reflected in capital.



<u>Position</u>	<u>Salary</u>
Director of Central Services	\$81,786
Asst- Dir Of Central Services	\$56,472
Admin. Services Coord.	\$38,542
Accounting Technician	\$32,822

### Accomplishments

- The Administrative Function wrote specifications, scheduled, monitored and tracked installation and maintenance of: 25 historical street lights relocated to back of sidewalk for public safety purposes.
- Over 7400 work order requests have been received and processed.
- The Administrative function met and approved engineering street lighting plans for Forest Hill Widening Project
- Street lighting engineering plans for Bartlett Crossing Project were inspected.
- Administration also oversaw and managed a number of projects including the installation of electrical service to the new Centreplex Marquee sign, the installation of 480 traffic signal LED PED countdown signals, the installation of 14 air conditioning units in fire stations, the painting of the CAO, Finance, and Attorney's offices, and waterproofing the City Hall Portico among other projects.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Central Services</b>					
<b>Administration</b>					
<b>Salaries and Benefits</b>					
Full Time	\$223,150	\$194,108	\$202,200	\$191,808	\$209,700
Benefits	\$23,084	\$22,308	\$46,735	\$44,862	\$0
Health Costs	\$34,690	\$31,426	\$23,000	\$22,222	\$28,300
Workers Comp	\$0	\$0	\$6,400	\$4,223	\$6,600
FICA	\$0	\$0	\$0	\$0	\$12,600
Medicare	\$0	\$0	\$0	\$0	\$2,900
Pension	\$0	\$0	\$0	\$0	\$40,000
Life Insurance	\$0	\$0	\$0	\$0	\$1,400
<b>Total</b>	<b>\$280,923</b>	<b>\$247,842</b>	<b>\$278,335</b>	<b>\$263,116</b>	<b>\$301,500</b>
<b>Operating Expenses</b>					
Op Supplies	\$2,007	\$1,863	\$2,200	\$1,943	\$4,100
Maint. Supplies	\$0	\$151	\$200	\$134	\$0
Fuel	\$490	\$602	\$800	\$534	\$800
Vehicle Parts	\$21	\$0	\$100	\$122	\$100
Vehicle Labor	\$40	\$25	\$100	\$53	\$100
Small Tools	\$50	\$89	\$0	\$0	\$0
Cleaning Supp	\$1,469	\$1,553	\$1,600	\$1,600	\$0
IT Services	\$0	\$0	\$0	\$0	\$58,300
Travel	\$110	\$106	\$300	\$158	\$200
Printing	\$29	\$48	\$100	\$50	\$100
Telephone	\$1,622	\$1,318	\$1,900	\$1,608	\$5,400
Electricity	\$19,871	\$19,959	\$22,000	\$24,000	\$22,800
Maintenance.	\$58	\$220	\$200	\$50	\$200
Contractual	\$6,706	\$6,435	\$7,000	\$6,033	\$2,800
Tipping Fees	\$0	\$0	\$0	\$0	\$100
Dues	\$390	\$60	\$500	\$379	\$800
Other Utilities	\$6,098	\$6,072	\$6,000	\$3,405	\$5,000
Equipment	\$86	\$0	\$800	\$579	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$3,000
	<b>\$39,047</b>	<b>\$38,502</b>	<b>\$43,800</b>	<b>\$40,648</b>	<b>\$103,800</b>
<b>Total Administration</b>	<b>\$319,970</b>	<b>\$286,343</b>	<b>\$322,135</b>	<b>\$303,764</b>	<b>\$405,300</b>

<b>Performance Measures</b>				
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Requests Received/Completed	13,500/13,500	10,024/9,850	12,198/11,991	12,000
Percentage Completed	100%	98%	98%	100%
Capital Projects Completed	10	10	7	11

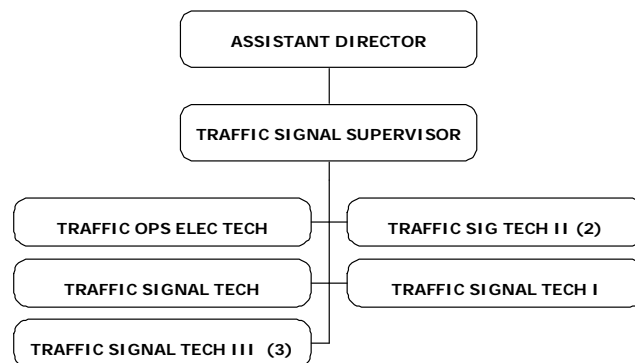
## General Fund Expenses

### Central Services-Traffic Signals

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

### Budget Highlights

The notable difference is that operating supplies now holds all the line items for other, more specialized supply lines, in this case signal supplies. The allocation has not changed significantly. Operating Equipment for traffic signals is made up of items needed to signal repair and also two traffic signal cabinets.



### Position

Traffic Signal Supervisor  
Traffic Ops Elec. Tech  
Traffic Signal Tech I (2)  
Traffic Signal Tech II (2)  
Traffic Signal Tech III (3)

### Salary

\$51,272  
\$46,904  
\$26,270-\$26,936  
\$32,011-\$36,213  
\$33,634-\$42,307

### Accomplishments

- A new fiber optic cable between City Hall, EMA building, and Willie C. Hill Annex was added/installed.
- Central Business District (downtown) has been relamped with new LEDs, red and green lamps for 60 intersections.
- Approximately 200 count down pedestrian signals in the Central Business District and School Zones have been installed.
- Twenty-four intersections throughout the City and Bibb County damaged due to storms were repaired (calls received and repaired after hours)

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
Central Services					
<u>Traffic Signals</u>					
Salaries and Benefits					
Full Time	\$285,028	\$257,960	\$307,500	\$283,181	\$355,800
Over Time	\$5,156	\$7,527	\$10,500	\$6,224	\$10,500
Benefits	\$29,886	\$29,299	\$75,799	\$67,247	\$0
Health Costs	\$51,087	\$44,583	\$31,000	\$24,346	\$38,100
Workers Comp	\$0	\$0	\$14,300	\$14,000	\$14,900
FICA	\$0	\$0	\$0	\$0	\$22,200
Medicare	\$0	\$0	\$0	\$0	\$5,200
Pension	\$0	\$0	\$0	\$0	\$69,500
Life Insurance	\$0	\$0	\$0	\$0	\$2,400
<b>Total</b>	<b>\$371,157</b>	<b>\$339,369</b>	<b>\$439,099</b>	<b>\$394,998</b>	<b>\$518,600</b>
Operating Expenses					
Op Supplies	\$792	\$0	\$0	\$0	\$41,400
Clothing	\$1,277	\$1,489	\$1,600	\$1,500	\$1,600
Fuel	\$10,121	\$13,762	\$16,200	\$13,047	\$18,000
Vehicle Parts	\$5,532	\$6,841	\$9,700	\$4,555	\$8,000
Vehicle Labor	\$6,177	\$7,796	\$10,000	\$5,305	\$9,000
Small Tools	\$781	\$930	\$1,000	\$468	\$0
Signal Supp	\$36,688	\$46,138	\$42,000	\$38,547	\$0
Travel	\$0	\$0	\$2,800	\$2,727	\$3,500
Contractual	\$2,800	\$2,007	\$2,600	\$2,000	\$2,300
Dues	\$360	\$360	\$500	\$500	\$600
Equipment	\$0	\$21,029	\$28,200	\$28,200	\$0
Op Equipment	\$0	\$0	\$0	\$0	\$26,400
<b>Total</b>	<b>\$64,528</b>	<b>\$100,352</b>	<b>\$114,600</b>	<b>\$96,849</b>	<b>\$110,800</b>
<b>Total Signals</b>	<b>\$435,685</b>	<b>\$439,721</b>	<b>\$553,699</b>	<b>\$491,847</b>	<b>\$629,400</b>

<b>Performance Measures</b>				
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Lamps Replaced	175	892	808	900
Requests Received/Completed	2692/1692	2451/2431	2675/2653	2500
Percentage Complete	63%	99%	99%	100%
Number of Intersections Inspected	5	1	5	8

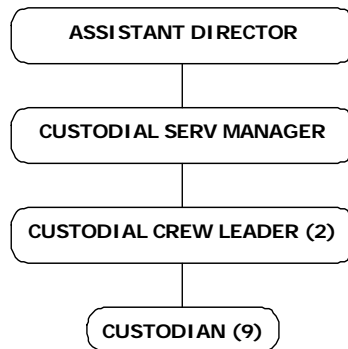
## General Fund Expenses

### Central Services-Custodial

The Custodial Function is responsible for housekeeping and minor maintenance of most City owned and operated buildings a total of 16 locations. And they assist with table setups, chairs, flags, and podiums as needed for events at City Hall and Willie C. Hill Annex. This Function is also responsible for preparing office space at Willie C. Hill Annex for new tenants as space becomes available.

### Budget Highlights

The notable difference is that operating supplies now holds all the line items for other, more specialized supply lines, in this case maintenance supplies.



<u>Positions</u>	<u>Salary</u>	<u>Positions</u>	<u>Salary</u>
Custodial Crew Leader (2)	\$28,288	Custodian (9)	\$22,360-\$25,626
Custodial Serv Manager	\$41,995		

### Accomplishments

- The inside of the City hall elevator shaft has been painted to prevent rusting and other damage. The tiles were also completed in the elevator.
- The second floor of city hall, E-911, and the Police training Center was stripped and waxed. Although this is a year project, it is time consuming and requires much coordination.
- The division has taken on responsibility for cleaning the new Police bike Unit's location in downtown Macon.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Central Services</b>					
<b><u>Building Custodial Service</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$261,850	\$262,501	\$286,800	\$263,234	\$313,000
Over Time	\$23	\$277	\$400	\$0	\$400
Benefits	\$26,921	\$28,685	\$66,820	\$61,398	\$0
Health Costs	\$75,173	\$67,393	\$38,000	\$32,503	\$49,100
Workers Comp	\$0	\$0	\$19,000	\$19,000	\$19,800
FICA	\$0	\$0	\$0	\$0	\$18,700
Medicare	\$0	\$0	\$0	\$0	\$4,400
Pension	\$0	\$0	\$0	\$0	\$59,600
Life Insurance	\$0	\$0	\$0	\$0	\$2,000
<b>Total</b>	<b>\$363,967</b>	<b>\$358,856</b>	<b>\$411,020</b>	<b>\$376,135</b>	<b>\$467,000</b>
<b>Operating Expenses</b>					
Op Supplies	\$49	\$0	\$0	\$0	\$24,500
Maint. Supplies	\$6,030	\$9,331	\$9,500	\$5,415	\$0
Clothing	\$841	\$1,461	\$1,500	\$1,448	\$1,600
Fuel	\$1,787	\$1,903	\$2,200	\$1,707	\$2,200
Vehicle Parts	\$569	\$132	\$1,000	\$690.00	\$1,000
Vehicle Labor	\$665	\$282	\$1,200	\$99.00	\$800
Small Tools	\$0	\$232	\$300	\$186	\$0
Cleaning Sup	\$13,977	\$13,942	\$14,000	\$14,436	\$0
Elec. Signals	\$2,836	\$3,538	\$3,500	\$1,337	\$0
Telephone	\$173	\$173	\$300	\$163	\$300
Electricity	\$79,656	\$72,649	\$80,000	\$86,645	\$88,000
Maintenance	\$396	\$1,667	\$1,200	\$895	\$1,300
Contractual	\$11,868	\$19,607	\$13,300	\$5,154	\$13,500
Other Utilities	\$28,026	\$40,922	\$27,700	\$29,000	\$30,000
Equipment	\$0	\$690	\$1,700	\$1,657	\$0
Building Improvements	\$390	\$299	\$600	\$210	\$800
Oper. Equipment	\$0	\$0	\$0	\$0	\$2,000
<b>Total</b>	<b>\$147,261</b>	<b>\$166,827</b>	<b>\$158,000</b>	<b>\$149,042</b>	<b>\$166,000</b>
<b>Total Custodial</b>	<b>\$511,228</b>	<b>\$525,683</b>	<b>\$569,020</b>	<b>\$525,177</b>	<b>\$633,000</b>

**Performance Measures**

	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
<b>Times Each Building (16) is cleaned per year</b>	<b>173</b>	<b>173</b>	<b>173</b>	<b>173</b>
<b>Requests Completed</b>	<b>130</b>	<b>135</b>	<b>140</b>	<b>120</b>

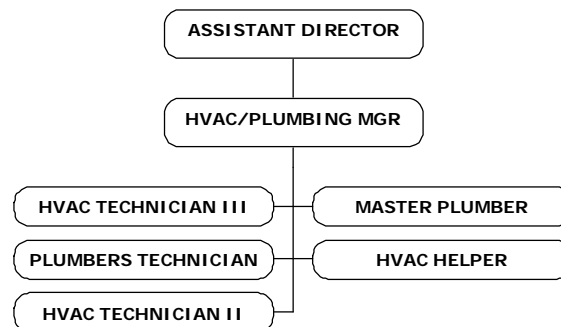
## General Fund Expenses

### Central Services- HVAC-Plumbing

The HVAC Shop is responsible for the installation and maintenance of all heating systems and air conditioning systems in City owned and operated buildings and facilities. This Function also performs winter shutdown inspections in four (4) centrifugal chillers as well as services ice machines and drinking fountains. The Plumbing Function is responsible for all plumbing requirements in all City owned and operated buildings and facilities; which includes being involved in designing/redesigning plumbing requirements in new and remodeled City buildings. It performs maintenance on irrigation systems in public parks, installs and test all City owned backflow preventers, and perform maintenance and repair on nine (9) fountains.

### Budget Highlights

As a result of certification achievements, three employees have earned increases in pay and title/job description changes. The Plumber's Technician, Journeyman Plumber, and HVAC Technician II all received certification in fiscal year 2012 justify these new titles. The notable difference is that operating supplies now holds all the line items for other, more specialized supply lines, in this case maintenance supplies.



<u>Position</u>	<u>Salary</u>
HVAC/Plumbing Mgr	\$60,653
HVAC Technician III	\$42,723
Journeyman Plumber	\$37,107
HVAC Helper (2)	\$33,634-\$36,026
Plumbers Helper	\$28,995

### Accomplishments

- HVAC systems have been installed (changed out) in 14 of 22 HVAC systems in the Fire Stations. Also 10 air conditionings were replaced at recreation centers.
- First Floor area of City Hall near Courtroom has been renovated to create useful office space.
- A Chiller was installed and inspected in the City Auditorium.
- The restrooms for EMA were renovated requiring various fixture installations
- Over 70 black flow devices were tested.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Central Services</b>					
<b><u>HVAC-Plumbing</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$246,745	\$243,836	\$253,300	\$237,299	\$262,700
Over Time	\$1,009	\$887	\$1,500	\$583	\$1,500
Benefits	\$25,085	\$26,649	\$58,867	\$53,727	\$0
Health Costs	\$40,477	\$38,049	\$30,000	\$29,042	\$36,900
Workers Comp		\$0	\$9,500	\$6,335	\$9,900
FICA	\$0	\$0	\$0	\$0	\$15,800
Medicare	\$0	\$0	\$0	\$0	\$3,700
Pension	\$0	\$0	\$0	\$0	\$50,200
Life Insurance	\$0	\$0	\$0	\$0	\$1,800
<b>Total</b>	<b>\$313,317</b>	<b>\$309,422</b>	<b>\$353,167</b>	<b>\$326,986</b>	<b>\$382,500</b>
<b>Operating Expenses</b>					
Op Supplies	\$90	\$0	\$0	\$0	\$14,900
Maintenance.	\$9,974	\$15,346	\$15,700	\$19,288	\$0
Clothing	\$70	\$942	\$1,300	\$1,300	\$1,300
Fuel	\$5,205	\$6,413	\$8,200	\$5,850	\$7,500
Vehicle Parts	\$296	\$371	\$3,000	\$1,081	\$1,500
Vehicle Labor	\$924	\$840	\$1,400	\$186	\$1,000
Small Tools	\$976	\$1,439	\$1,500	\$1,500	\$0
Travel	\$109	\$392	\$1,100	\$210	\$900
Printing	\$0	\$312	\$0	\$0	\$0
Contractual	\$0	\$1,125	\$1,500	\$1,125	\$1,500
Oper. Equip	\$0	\$0	\$0	\$0	\$7,800
<b>Total</b>	<b>\$17,644</b>	<b>\$27,179</b>	<b>\$33,700</b>	<b>\$30,539</b>	<b>\$36,400</b>
<b>Total HVAC</b>	<b>\$330,960</b>	<b>\$336,601</b>	<b>\$386,867</b>	<b>\$357,525</b>	<b>\$418,900</b>

**Performance Measures**

	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
<b>Requests Received/Completed</b>	<b>1,000/1,000</b>	<b>1,351/1,236</b>	<b>1,639/1,578</b>	<b>2,000</b>
<b>Percentage Complete</b>	<b>100%</b>	<b>94%</b>	<b>96%</b>	<b>100%</b>
<b>Preventative Maintenance Completed</b>	<b>900</b>	<b>200</b>	<b>369</b>	<b>1,500</b>

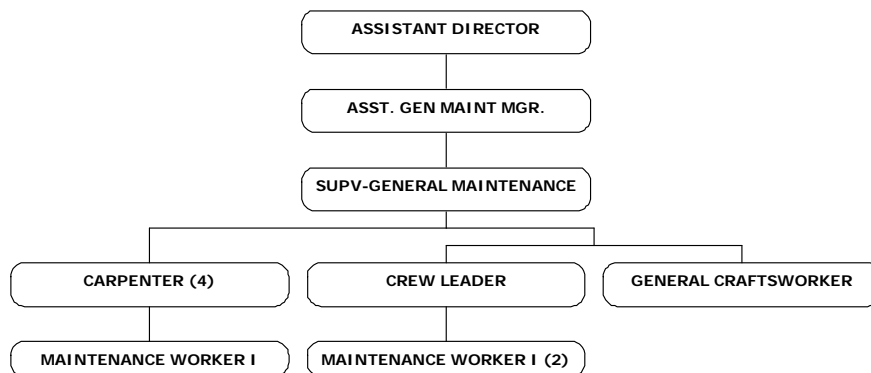
## General Fund Expenses

### Central Services-General Maintenance

The General Maintenance Function is responsible for new construction as well as repairs and renovations to city owned buildings and recreational facilities. This function provides many services for the City of Macon and the general public.

### Budget Highlights

There are few significant changes compared with fiscal year 2012.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Asst. Gen Maint Mgr.	\$39,978	Crew Leader	\$34,466
Supv-General Maintenance	\$43,056	General Craftsworker	\$26,270
Maintenance Worker I (2)	\$22,361	Carpenter (4)	\$31,242-35,339

### Accomplishments

- Over 1250 maintenance service requests have been processed and 80% of these requested have been completed within 48 hours.
- Numerous gates at sites throughout the city have been installed or repaired amounting to 1500 feet of fencing.
- Renovated five (5) offices and one (1) bathroom in the City Hall Building which included drywall installation, framing, ceiling tile installation, painting and flooring.
- 14 roofs were repaired and 30 roofs were inspected.

**General Fund Expenses**

Account Title	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
Central Services					
<u>General Maintenance</u>					
Salaries and Benefits					
Full Time	\$296,174	\$321,236	\$328,200	\$305,312	\$344,600
Over Time	\$0	\$502	\$500	\$200	\$400
Benefits	\$30,723	\$34,698	\$76,038	\$101,359	\$0
Health Costs	\$75,167	\$74,595	\$35,000	\$46,655	\$46,700
Workers Comp	\$0	\$0	\$17,400	\$23,194	\$18,200
FICA	\$0	\$0	\$0	\$0	\$20,700
Medicare	\$0	\$0	\$0	\$0	\$4,900
Pension	\$0	\$0	\$0	\$0	\$65,600
Life Insurance	\$0	\$0	\$0	\$0	\$2,300
Total	\$402,064	\$431,031	\$457,138	\$476,720	\$503,400
Operating Expenses					
Op Supplies	\$136	\$0	\$0	\$0	\$2,600
Maintenance	\$1,520	\$1,488	\$1,400	\$1,291	\$0
Clothing	\$1,190	\$2,042	\$2,100	\$2,100	\$2,100
Fuel	\$6,656	\$7,552	\$9,100	\$5,978	\$8,800
Vehicle Parts	\$1,216	\$2,585	\$3,000	\$2,355	\$2,800
Vehicle Labor	\$1,032	\$2,496	\$2,500	\$2,709	\$2,500
Small Tools	\$596	\$622	\$600	\$435	\$0
Cleaning Sup	\$93	\$469	\$600	\$400	\$0
Electrical Signals	\$145	\$59	\$200	\$0	\$0
Telephone	\$173	\$173	\$200	\$219	\$300
Electricity	\$4,518	\$4,114	\$4,500	\$3,685	\$4,500
Maintenance	\$970	\$6,174	\$1,500	\$1,485	\$1,500
Contractual	\$183	\$160	\$400	\$382	\$400
Other Utilities	\$4,984	\$5,954	\$3,200	\$2,715	\$3,300
Equipment	\$1,952	\$1,630	\$3,000	\$3,363	\$0
Bldg Imp Int.		\$966	\$1,200	\$499	\$1,900
Bldg Imp Ext	\$146	\$457	\$800	\$675	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$2,100
	\$25,914	\$36,941	\$34,300	\$28,288	\$32,800
Total Gen Maintenance	\$427,978	\$467,972	\$491,438	\$505,008	\$536,200

**Performance Measures**

	2010	2011	2012	2013
Service Requests Completed in 48 Hours	2,200/2,000	1,131/1,078	1,328/1,246	1,400
Requests for Building Repairs Completed	60/60	12/12	22/20	10

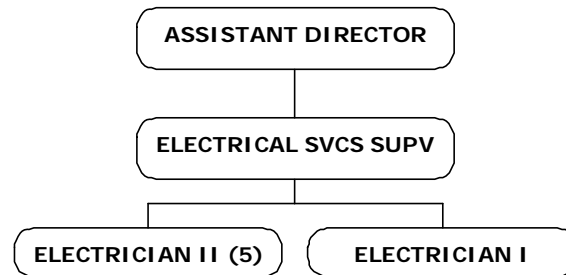
## General Fund Expenses

### Central Services- Electrical

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

### Budget Highlights

The notable difference is that operating supplies now holds all the line items for other, more specialized supply lines, in this case maintenance supplies. This department will also be responsible for administering the installation of fiber optics, which is budgeted in capital. Another Capital item in this division is a new Telectline Truck. This truck is used to drill and set poles in the ground for lighting and traffic signals. The current truck was made in 1986.



<u>Position</u>	<u>Salary</u>
Electrical Svcs Supv	\$48,714
Electrician II (5)	\$35,339-\$38,043
Electrician I	\$31,242

### Accomplishments

- 25 Historical poles were relocated from the edge of the curb to the backside of the side walk. Lights should be damaged less and provide the lighting needed for the area.
- Upgraded a number of departments' lightings and wiring to meet lighting and technology needs, including E-911, Vehicle Maintenance, the CAO's Office, The Middle Georgia Airport and others.
- Changed 903 lamps and 166 ballasts in throughout city streets and the interstates.
- Upgraded lighting from T-12 to T-8 lighting added can lighting and changed all outlets to grounding outlets in Fire Station #3.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
Central Services					
<u>Electrical</u>					
Salaries and Benefits					
Full Time	\$250,837	\$251,799	\$254,920	\$241,182	\$271,100
Over Time	\$709	\$824	\$2,000	\$1,124	\$2,000
Benefits	\$24,821	\$27,033	\$59,043	\$41,585	\$0
Health Costs	\$40,477	\$51,598	\$38,000	\$27,464	\$46,700
Workers Comp	\$0	\$0	\$11,000	\$5,544	\$11,600
FICA	\$0	\$0	\$0	\$0	\$16,200
Medicare	\$0	\$0	\$0	\$0	\$3,800
Pension	\$0	\$0	\$0	\$0	\$52,000
Life Insurance	\$0	\$0	\$0	\$0	\$1,800
<b>Total</b>	<b>\$316,844</b>	<b>\$331,255</b>	<b>\$364,963</b>	<b>\$316,899</b>	<b>\$405,200</b>
Operating Expenses					
Op Supplies	\$24	\$0	\$0	\$0	\$26,000
Maint. Supplies	\$19,529	\$19,873	\$25,700	\$22,249	\$0
Clothing	\$531	\$1,220	\$1,400	\$1,831	\$1,400
Fuel	\$7,471	\$9,864	\$11,700	\$8,585	\$10,200
Vehicle Parts	\$2,523	\$3,472	\$3,400	\$1,857	\$4,000
Vehicle Labor	\$3,611	\$3,194	\$3,900	\$2,598	\$4,000
Small Tools	\$491	\$1,690	\$1,700	\$1,700	\$0
Travel	\$0	\$0	\$100	\$100	\$200
Contractual	\$500	\$4,929	\$2,500	\$380	\$2,400
Equipment	\$299	\$12,297	\$11,400	\$14,695	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$6,600
	<b>\$34,979</b>	<b>\$56,537</b>	<b>\$61,800</b>	<b>\$53,995</b>	<b>\$54,800</b>
<b>Total Electrical</b>		<b>\$387,792</b>	<b>\$426,763</b>	<b>\$370,894</b>	<b>\$460,000</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Requests Received/Completed	3,200/2,500	2,796/2,660	3,369/3,345	3,400
Percentage Complete	78%	95%	95%	100%
Number of Systems Installed	10	9	19	20

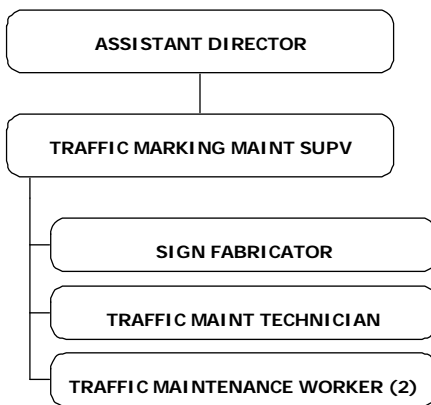
## General Fund Expenses

### Central Services-Traffic Maintenance

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

### Budget Highlights

The notable difference is that operating supplies now holds all the line items for other, more specialized supply lines, in this case maintenance supplies. The allocation has not changed significantly. The division will purchase a reflectometer in the capital budget to measure reflectivity in order to meet federal guidelines.



<u>Position</u>	<u>Salary</u>
Traffic Marking Main. Supv.	\$35,339
Sign Fabricator	\$32,822
Traffic Maintenance Worker	\$25,002
Traffic Maint Tech.	\$23,795
Traffic Maintenance Worker (2 )	\$22,360

### Accomplishments

- Installed or removed 150 signs for other departments.
- Over 15,000 signs have been inspected for proper reflectivity.
- Stripped approximately 400 parking spaces for the Centreplex parking lot used by the Coliseum.
- Over 220,000 feet of pavement markings (lines etc) have been installed.
- The division received a new paint truck replacing a 1987 model. The new truck new technology that will reduce paint use and produce more reflective lines to comply with federal regulations.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
Central Services					
<u>Traffic Maintenance (Signs &amp; Signals)</u>					
Salaries and Benefits					
Full Time	\$131,447	\$97,982	\$118,000	\$127,419	\$147,000
Over Time	\$563	\$1,757	\$1,800	\$1,056	\$1,800
Benefits	\$13,427	\$10,728	\$27,605	\$28,913	\$0
Health Costs	\$40,477	\$26,933	\$23,000	\$16,698	\$24,600
Workers Comp	\$0	\$0	\$8,000	\$8,000	\$8,300
FICA	\$0	\$0	\$0	\$0	\$8,900
Medicare	\$0	\$0	\$0	\$0	\$2,100
Pension	\$0	\$0	\$0	\$0	\$28,300
Life Insurance	\$0	\$0	\$0	\$0	\$1,000
<b>Total</b>	<b>\$185,913</b>	<b>\$137,400</b>	<b>\$178,405</b>	<b>\$182,085</b>	<b>\$222,000</b>
Operating Expenses					
Op Supplies	\$794	\$0	\$0	\$0	\$78,200
Maint. Supplies	\$54,020	\$50,574	\$71,200	\$75,280	\$0
Clothing & Uniform	\$962	\$827	\$1,200	\$1,098	\$1,400
Fuel	\$7,473	\$8,093	\$9,500	\$8,760	\$10,000
Vehicle Parts	\$4,378	\$2,237	\$4,050	\$3,221	\$3,800
Vehicle Labor	\$4,365	\$3,959	\$4,200	\$4,281	\$4,200
Small Tools	\$399	\$478	\$1,000	\$1,306	\$0
Travel	\$0	\$0	\$2,500	\$1,500	\$3,200
Dues	\$180	\$240	\$300	\$210	\$400
Equipment	\$0	\$125	\$9,600	\$9,000	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$2,300
<b>Total</b>	<b>\$72,572</b>	<b>\$66,533</b>	<b>\$103,550</b>	<b>\$104,656</b>	<b>\$103,500</b>
<b>Total Traffic</b>	<b>\$258,485</b>	<b>\$203,933</b>	<b>\$281,955</b>	<b>\$286,742</b>	<b>\$325,500</b>
<b>Total Central Ser</b>	<b>\$2,636,129</b>	<b>\$2,648,046</b>	<b>\$3,031,877</b>	<b>\$2,840,956</b>	<b>\$3,408,300</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Number of Signs Inspected</b>	<b>2,800</b>	<b>2,288</b>	<b>2,726</b>	<b>2,500</b>
<b>Number of Signs Replaced</b>	<b>1,444</b>	<b>1,869</b>	<b>2,147</b>	<b>2,200</b>
<b>Requests Received/Completed</b>	<b>3,000/3,000</b>	<b>2,383/2,375</b>	<b>3,054/3,028</b>	<b>3,000</b>

## General Fund Expenses

### Services to Government

These services consist of city wide utility expenses that are not assigned to a specific department or division. The Mulberry Street fountain, Mulberry Street traffic lights, and City Hall's torch are expenses reflected in this budget and paid by the general fund. The electricity of the Willie C. Hill Annex and City Hall is also included here

### Other Costs

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

### Budget Highlights

The Pension fire line represents an old fire pensions system of which the City still pays out some benefits. The employees that receive benefits of this fund retired before 1968. Municipal Dues are made up of several memberships including the U.S. Conference of Mayors and the Georgia Municipal Association. The plaques account represents the gold watches given away to employees for retirement and plaques placed on the wall in city hall commemorating years of service.

This year, the City has placed 5 x 5 expenses in this account which is placed in Unallocated Reserves- Earmark, but once the Mayor's makes his presentation about the successes of the program \$25,000 will be placed in a separate line item. As part of B.E.S.T., the Mayor intends to continue the block by block focused efforts of the City Services throughout the City.



*Central Services Employees place new signage in one of the first 5X5 areas. 5x5 is a program that focuses all city efforts on a 5 block areas for 5 weeks. Efforts include street sweeping, sidewalk repair, demolition (if necessary), police contacts, fire alarm inspections and more. The program is magnified with community involvement from the residents of the 5 block area.*

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected	Proposed Budget
	2010	2011	2012	2012	2013
<u>Services to Government</u>					
Operating Expenses					
Telephone	\$96,968	\$106,282	\$100,000	\$102,814	\$80,000
Electricity	\$1,058,256	\$1,045,005	\$1,000,000	\$1,203,381	\$1,050,000
Other Utilities	\$13,813	\$14,148	\$16,500	\$12,888	\$15,000
<b>Total</b>	<b>\$1,169,037</b>	<b>\$1,165,436</b>	<b>\$1,116,500</b>	<b>\$1,319,083</b>	<b>\$1,145,000</b>
<b>Total Gov.</b>	<b>\$1,169,037</b>	<b>\$1,165,436</b>	<b>\$1,116,500</b>	<b>\$1,319,083</b>	<b>\$1,145,000</b>
<u>Other Costs</u>					
Bad Debt Exp	\$166,637	\$185,093	\$0	\$0	\$0
Unallocated- ear.	\$0	\$0	\$188,827	\$0	\$71,000
Unall. Reserve	\$0	\$0	\$568,834	\$0	\$51,710
Pension-Fire	\$58,784	\$50,006	\$57,000	\$45,000	\$45,000
Cr Card Fees	\$30,992	\$24,884	\$30,000	\$22,490	\$25,000
Municipal Dues	\$34,959	\$34,991	\$35,000	\$35,000	\$35,000
Plaques	\$7,069	\$5,079	\$6,000	\$3,500	\$10,000
Morale, Welfare, & Rec	\$11,431	\$11,519	\$12,000	\$12,500	\$12,500
UPC Service	\$8,689	\$13,575	\$14,100	\$14,000	\$14,000
Sister City	\$8,900	\$3,693	\$6,000	\$6,000	\$6,000
Taste of Macon	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Non-Depart	\$18,781	\$241,530	\$55,000	\$40,000	\$55,000
Wash. Lobby	\$80,720	\$90,000	\$0	\$0	\$80,000
Pov. Level Comp	\$0	\$0	\$49,785	\$0	\$0
Vouchers	\$0	\$0	\$0	\$0	\$20,000
<b>Total</b>	<b>\$426,960</b>	<b>\$665,371</b>	<b>\$1,027,546</b>	<b>\$183,490</b>	<b>\$430,210</b>
<b>Total Other Costs</b>	<b>\$426,960</b>	<b>\$665,371</b>	<b>\$1,027,546</b>	<b>\$183,490</b>	<b>\$430,210</b>

## General Fund Expenses

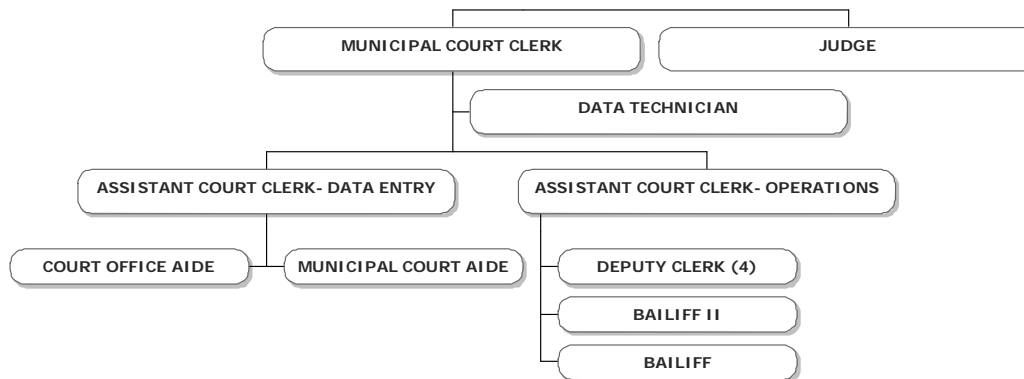
### Municipal Court

Municipal Court is responsible for receiving, processing and adjudicating all cases of alleged violations of the City Charter, City Ordinances or any State laws where jurisdiction has been granted or allowed by the State of Georgia.

Municipal Court pertains to criminal misdemeanors and civil lawsuits involving lesser amounts of money than superior, district or county courts. The mission for Municipal Court is to administer justice fairly, impartially, efficiently, and courteously.

### Budget Highlights

Through the CIP program \$5,000 is budgeted to replace the aging walk-through metal detector with a more efficient one. This replacement will allow court staff and public to conduct business in a secure atmosphere. Lastly, overtime has come down as the court has new employees to help compensate for the workload. The building improvement line item includes new carpet for the deputy clerk area.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Municipal Court Clerk	\$72,766	Asst Clerk- Data Entry	\$46,363
Asst Clerk Operations	\$46,363	Deputy Clerk (4)	\$25,002-\$30,472
Data Technician	\$23,795	Court Office Aide	\$25,002
Bailiff II	\$23,816	Municipal Court Aide	\$22,651
Bailiff	\$23,816	Judge	\$70,075

### Accomplishments

- The contract with Affiliated Computer Services (ACS) has been revised to better suit the needs of the court in terms of reporting and data management.
- The court reviewed the Internal Auditor's recommendations and made pertinent organizational changes including the addition of a deputy clerk.
- New productivity measures have been implemented to monitor and improve productivity of staff.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Municipal Court</b>					
<b>Salaries and Benefits</b>					
Full-Time	\$435,555	\$412,572	\$442,265	\$440,000	\$459,500
Overtime	\$7,072	\$7,950	\$48,000	\$20,999	\$10,000
Benefits	\$45,780	\$46,565	\$98,516	\$112,358	\$0
Health Cost	\$80,948	\$58,415	\$37,000	\$31,944	\$41,700
Life Insurance	\$0	\$0	\$19,000	\$16,293	\$3,000
FICA	\$0	\$0	\$0	\$0	\$28,400
Medicare	\$0	\$0	\$0	\$0	\$6,700
Pension	\$0	\$0	\$0	\$0	\$75,900
Workers Compensation	\$0	\$0	\$0	\$0	\$21,500
<b>Total</b>	<b>\$569,355</b>	<b>\$525,502</b>	<b>\$644,781</b>	<b>\$621,594</b>	<b>\$646,700</b>
<b>Operating Expenses</b>					
Op. Supplies	\$3,926	\$4,580	\$7,000	\$6,748	\$7,000
Clothing	\$36	\$23	\$100	\$100	\$300
Prof. Service	\$1,157	\$1,890	\$4,900	\$1,900	\$4,500
IT Services	\$0	\$0	\$0	\$0	\$32,000
Travel	\$2,416	\$1,962	\$4,200	\$2,500	\$7,000
Printing	\$0	\$6,612	\$7,900	\$6,700	\$7,000
Telephone	\$3,022	\$3,357	\$2,500	\$2,500	\$3,400
Maintenance	\$0	\$72	\$2,800	\$2,800	\$800
Contractual	\$451,240	\$320,317	\$268,000	\$245,000	\$250,000
Indigent Legal	\$28,000	\$25,667	\$28,000	\$28,000	\$28,000
Dues	\$101	\$110	\$100	\$110	\$300
Equipment	\$155	\$0	\$0	\$0	\$0
Bldg Improv.	\$0	\$0	\$0	\$0	\$2,000
Operating Equip.	\$0	\$0	\$0	\$0	\$700
<b>Total</b>	<b>\$490,055</b>	<b>\$364,590</b>	<b>\$325,500</b>	<b>\$296,358</b>	<b>\$340,300</b>
<b>Total Court</b>	<b>\$1,059,409</b>	<b>\$890,092</b>	<b>\$970,281</b>	<b>\$917,952</b>	<b>\$987,000</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Number of Tickets Processed</b>	<b>46,498</b>	<b>44,914</b>	<b>41,425</b>	<b>41,500</b>
<b>Time (Days) to enter tickets into Data Base</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>

## General Fund Expenses

### Macon Police Department

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

#### Budget Highlights

Previous to fiscal year 2013, Administration has housed many of the large costs for the entire department such as fuel, uniforms, vehicle repair and maintenance among other items. To improve the cost accounting of the police department, it is divided into six divisions costs. For this reason, several departments have “new” accounts, which are a reflection of this new breakout. The intent is to achieve a better understanding of the cost of each division.

Another change throughout the Police Budget includes the addition of personal training cards that must be purchased for each individual to participate in the state training academies and classes.

Below outlines the varied services conducted in each of the police divisions.

#### **Support Services**

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

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

## General Fund Expenses



### **Administration**

Administration is comprised of the Chief of Police, the Deputy Chief of Police, fiscal management, and internal affairs. The division works as a support system for the entire department. Departmental priorities are set from this division. This division is also responsible for all financial functions of the department including grants. Internal affairs conducts investigations within the department and responds to complaints from the public.

### **Criminal Investigations**

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

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

## General Fund Expenses

### Management Services

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

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

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

### Patrol

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

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



*In fiscal year 2012, the Macon Bike Patrol was profiled by the Dispatch, a community orienting policing newsletter that is distributed by the national COPS (Community Oriented Policing Services) office.*



## General Fund Expenses

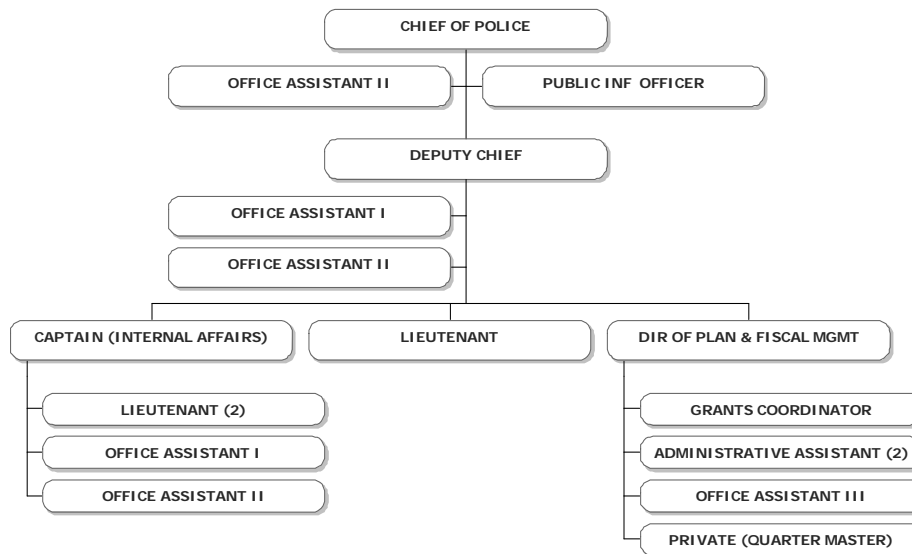
### Police Administration

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

### Budget Highlights

In an effort to better serve the administrative needs of the department, an office assistant I from central records has been transferred with their primary duty to handle open records requests. The contractual line has decreased as promotional costs now have their own line item for better cost tracking. The anticipated local match associated the Americorp Cadet Grant is accounted for in this division.

Because of the redesign of the accounting in this department, many items reduce significantly because those costs have been moved to other divisions. Fuel is one example: in fiscal year 2012, \$700,000 was budgeted for the whole department, but in fiscal year 2013 only \$14,600 is budgeted for administration.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Chief of Police	\$104,778	Deputy Chief	\$73,445
Lieutenants (3)	\$46,051-\$51,417	Captain	\$56,410
Office Assistant I (2)	\$25,626-\$30,950	Office Assistant II (3)	\$23,795-31,242
Office Assistant III	\$28,995	Administrative Asst (2)	\$32,822
Grants Coordinator	\$36,213	Public Info. Officer	\$38,043
Dir. Plan. Fiscal Mgmt	\$51,938	Private	\$33,738

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Macon Police Department</b>					
<u>Police-Administration</u>					
<b>Salaries and Benefits</b>					
Full Time	\$871,506	\$689,751	\$682,753	\$598,145	\$735,900
Over Time	\$4,653	\$2,292	\$5,000	\$4,291	\$5,000
Clothing	\$2,200	\$2,200	\$3,000	\$2,390	\$3,000
Benefits	\$72,536	\$81,815	\$156,660	\$130,175	\$0
Health Costs	\$144,555	\$123,312	\$91,000	\$68,282	\$98,200
Workers Comp	\$0	\$0	\$25,400	\$16,853	\$28,100
FICA	\$0	\$0	\$0	\$0	\$20,000
Medicare	\$0	\$0	\$0	\$0	\$10,400
Pension	\$0	\$0	\$0	\$0	\$123,700
Life Insurance	\$0	\$0	\$0	\$0	\$4,900
<b>Total</b>	<b>\$1,095,449</b>	<b>\$899,370</b>	<b>\$963,813</b>	<b>\$820,135</b>	<b>\$1,029,200</b>

- The department has had a number of high profile cases this year that have warranted coordination with outside departments and extensive media interaction. These cases were handled professionally, receiving accolades from the community and media alike.
- Over 40 community events have been attended and or hosted increasing the visibility of the Macon Police department in the public.
- Over 500 press releases on police activity have been sent to the public, helping to keep the department transparent.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Operating Expenses</b>					
<b><u>Police - Administration</u></b>					
Ammunition	\$0	\$38,407	\$67,100	\$58,035	\$0
Op. Supplies	\$129,110	\$86,372	\$90,000	\$75,522	\$18,300
Uniforms	\$42,547	\$120,131	\$121,300	\$46,846	\$1,400
Uniforms- Duty gear	\$0	\$0	\$0	\$0	\$43,400
Fuel	\$662,216	\$863,308	\$700,000	\$766,868	\$14,400
Vehicle Parts	\$399,173	\$405,292	\$350,000	\$355,752	\$6,000
Vehicle Labor	\$376,286	\$362,337	\$350,000	\$307,321	\$5,300
Prof. Services	\$746	\$42,979	\$44,000	\$2,332	\$2,200
IT Services	\$0	\$0	\$0	\$0	\$634,500
Multimedia Services	\$0	\$0	\$0	\$0	\$13,000
Comm/Radio Services	\$0	\$0	\$0	\$0	\$94,800
Travel	\$12,015	\$7,466	\$23,700	\$13,296	\$19,900
Awards	\$0	\$0	\$0	\$0	\$20,900
Printing	\$13,329	\$14,222	\$30,000	\$6,916	\$30,000
Telephone	\$76,324	\$59,362	\$60,000	\$65,063	\$117,300
Electricity	\$83,325	\$75,901	\$77,200	\$78,642	\$0
Maintenance.	\$19,199	\$17,424	\$47,100	\$11,706	\$5,700
Contractual	\$139,999	\$153,221	\$148,800	\$140,497	\$71,600
Discipline	\$0	\$0	\$600	\$0	\$600
Promotion System	\$0	\$0	\$0	\$0	\$53,700
Dues	\$1,378	\$3,083	\$2,200	\$2,102	\$2,800
Medical	\$2,174	\$7,885	\$10,000	\$0	\$8,000
Other Utilities	\$35,090	\$17,597	\$27,000	\$21,700	\$12,100
Local Match	\$0	\$0	\$0	\$0	\$67,000
Jail Contract	\$296,017	\$356,228	\$300,000	\$328,607	\$335,000
Mach & Equipment	\$77,878	\$1,500	\$2,933	\$2,000	\$0
Oper. Equip	\$0	\$0	\$0	\$0	\$4,500
<b>Total</b>	<b>\$2,366,805</b>	<b>\$2,632,715</b>	<b>\$2,451,933</b>	<b>\$2,283,205</b>	<b>\$1,582,400</b>
<b>Total Adm.</b>	<b>\$3,462,254</b>	<b>\$3,532,085</b>	<b>\$3,415,746</b>	<b>\$3,103,340</b>	<b>\$2,611,600</b>

## General Fund Expenses

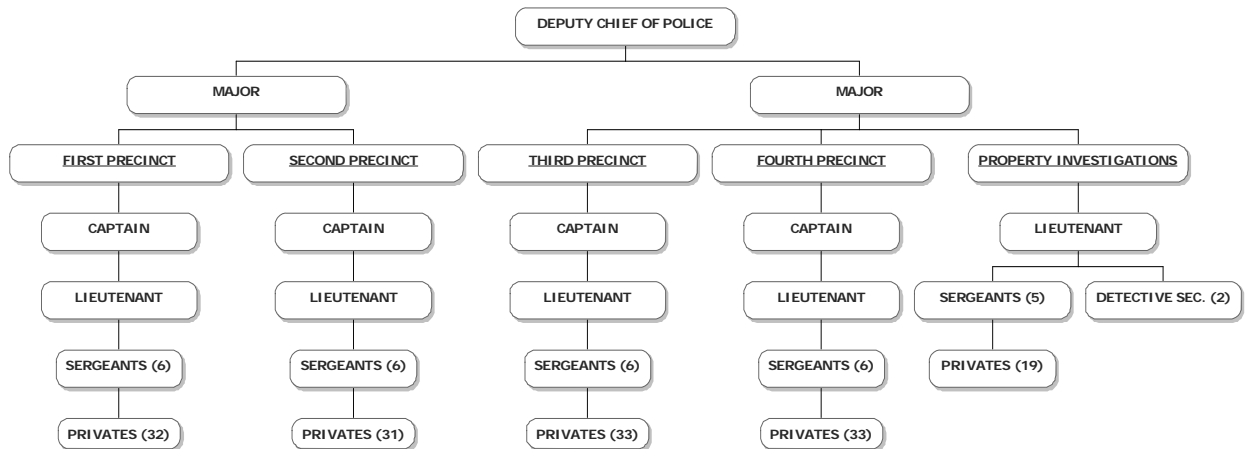
### Police -Patrol

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

The Patrol Division is also responsible for being first responders to any disaster man made or natural. They supply man power for most special details dealing with the response to criminal activity within the city, as well as major events in the city throughout the year such as The Cherry Blossom Festival and the Pan African Festival. In fiscal year 2012, the Police contributed over \$39,000 of in-kind services for the Cherry Blossom Festival.

### Budget Highlights

Contractual service is increasing due to the addition of veterinary services. Animal Control will be under Bibb County in fiscal year 2013, so the city must now pay for veterinary services. The Pawn Unit has been moved from Criminal Investigations to the Property investigations unit within Patrol. In 2014, the City expects to take on the salaries and benefits associated with the 14 officers funded by the COPS Hiring Grant.



### Position

Majors (2)

Lieutenants (5)

Privates (148)

### Salary

\$65,021

\$46,051

\$30-264-\$35,090

### Position

Captains (4)

Sergeants (29)

Detective Sec. (2)

### Salary

\$56,410

\$37,128-\$40,995

\$24,398-\$26,270

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Police-Patrol</b>					
<b>Salaries and Benefits</b>					
Full Time	\$6,457,048	\$6,411,472	\$6,497,000	\$5,792,654	\$6,274,800
Over Time	\$55,820	\$39,544	\$40,000	\$37,512	\$50,000
U S Marshall	-\$4,245	\$0	\$10,000	\$0	\$0
Clothing	\$8,800	\$8,360	\$9,700	\$8,360	\$9,700
Benefits	\$488,215	\$816,487	\$1,436,605	\$1,266,495	\$0
Health Costs	\$1,185,406	\$1,158,235	\$1,429,167	\$1,135,377	\$1,343,000
Workers Comp	\$0	\$0	\$304,200	\$212,097	\$316,500
FICA	\$0	\$0	\$0	\$0	\$3,000
Medicare	\$0	\$0	\$0	\$0	\$88,000
Pension	\$0	\$0	\$0	\$0	\$934,600
Life Insurance	\$0	\$0	\$0	\$0	\$41,200
<b>Total</b>	<b>\$8,191,044</b>	<b>\$8,434,099</b>	<b>\$9,726,672</b>	<b>\$8,452,495</b>	<b>\$9,060,800</b>
<b>Operating Expenses</b>					
Operating	\$0	\$0	\$0	\$0	\$11,200
Uniforms	\$63,362	\$73,515	\$88,800	\$44,470	\$140,300
Fuel	\$0	\$0	\$0	\$0	\$648,700
Vehicle Parts	\$0	\$0	\$0	\$0	\$268,000
Vehicle Labor	\$0	\$0	\$0	\$0	\$234,500
Travel	\$5,878	\$9,008	\$9,600	\$7,978	\$10,300
Electricity	\$0	\$0	\$0	\$0	\$49,800
Repairs Maint	\$0	\$0	\$0	\$0	\$7,700
Contractual	\$67,552	\$67,299	\$74,300	\$65,447	\$29,300
Dues	\$0	\$102	\$600	\$300	\$900
Medical	\$1,207	\$611	\$2,000	\$750	\$2,000
Other Utilities	\$0	\$0	\$0	\$0	\$1,500
Rent Expense	\$0	\$0	\$0	\$0	\$49,200
Equipment	\$0	\$3,076	\$5,100	\$2,622	\$0
Oper Equip.	\$0	\$0	\$0	\$0	\$9,800
<b>Total</b>	<b>\$137,999</b>	<b>\$153,610</b>	<b>\$180,400</b>	<b>\$121,567</b>	<b>\$1,463,200</b>
<b>Total Patrol</b>	<b>\$8,329,043</b>	<b>\$8,587,709</b>	<b>\$9,907,072</b>	<b>\$8,574,062</b>	<b>\$10,524,000</b>

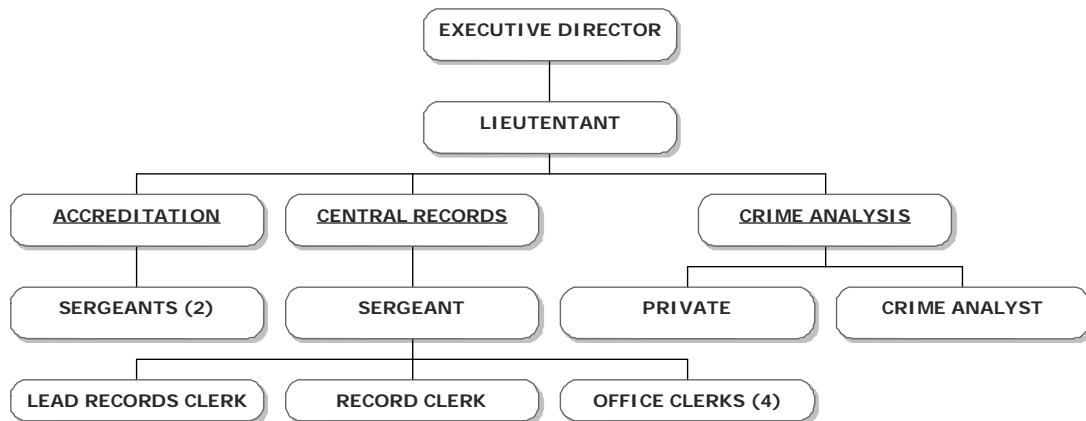
## General Fund Expenses

### Police- Management Services

Management Services is comprised of Central Records, Accreditation, Crime Analysis. This division also supervises the E-911 department. This department is nationally accredited and this department ensures the adherence to requirements associated with this honor. This department also serves as the liaison to Information Technology and Communications.

### Budget Highlights

Contractual Services is increasing slightly due to the addition of live-scan software needed to transmit fingerprints electronically for business license applicant as well as police and fire applicants. The new accounts are a result of breaking up the cost of administration.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Executive Director	\$56,472	Sergeant (3)	\$37,128
Lead Central Records Clerk	\$27,602	Records Clerk	\$23,816
Crime Analyst	\$40,976	Private	\$30,264
Office Clerks (4)	\$23,816-\$25,626		

### Accomplishments

- The central records clerks entered all data into computers within 72 hour time period of receiving reports.
- Based on numerous customer requests, the division installed Debit/Credit card machine, which has increased accessibility for citizens.
- All archived records were purged and shredded according to the state and departments' retention schedule.
- Management Services has managed the update of the E-911 console system and the reception of 30 new vehicles properly equipped.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Police-Management Services</u>					
Salaries and Benefits					
Full Time	\$320,868	\$320,950	\$398,000	\$350,685	\$435,800
Over Time	\$409	\$0	\$1,500	\$2,006	\$2,000
Clothing	\$0	\$880	\$0	\$1,759	\$0
Benefits	\$30,875	\$37,184	\$96,917	\$85,108	\$0
Health Costs	\$74,843	\$60,391	\$50,000	\$42,058	\$67,500
Workers Comp	\$0	\$0	\$22,200	\$14,780	\$21,500
FICA	\$0	\$0	\$0	\$0	\$15,800
Medicare	\$0	\$0	\$0	\$0	\$6,200
Pension	\$0	\$0	\$0	\$0	\$75,100
Life Insurance	\$0	\$0	\$0	\$0	\$2,900
Total	\$426,996	\$419,405	\$568,617	\$496,396	\$626,800
Operating Expenses					
Operating	\$0	\$0	\$0	\$0	\$11,800
Uniforms	\$1,086	\$1,035	\$2,200	\$1,500	\$2,200
Fuel	\$0	\$0	\$0	\$0	\$9,600
Vehicle Parts	\$0	\$0	\$0	\$0	\$4,000
Vehicle Labor	\$0	\$0	\$0	\$0	\$3,500
Professional Serv.	\$0	\$0	\$0	\$0	\$7,900
Travel	\$0	\$248	\$6,800	\$4,572	\$7,900
Repairs	\$0	\$0	\$0	\$0	\$2,500
Contractual	\$8,350	\$17,168	\$27,100	\$18,202	\$32,800
Dues	\$0	\$0	\$200	\$0	\$500
Equipment	\$0	\$1,888	\$800	\$0	\$0
Oper. Equipment	\$0	\$0	\$0	\$0	\$2,500
Total	\$9,436	\$20,339	\$37,100	\$24,274	\$85,200
Total Mgmt. Services	\$436,432	\$439,744	\$605,717	\$520,670	\$712,000
<u>Police-Animal Control Division</u>					
Total Animal Control	\$336,802	\$430,152	\$562,575	\$423,702	\$0

As of July 1, 2012, Animal Control will be transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.

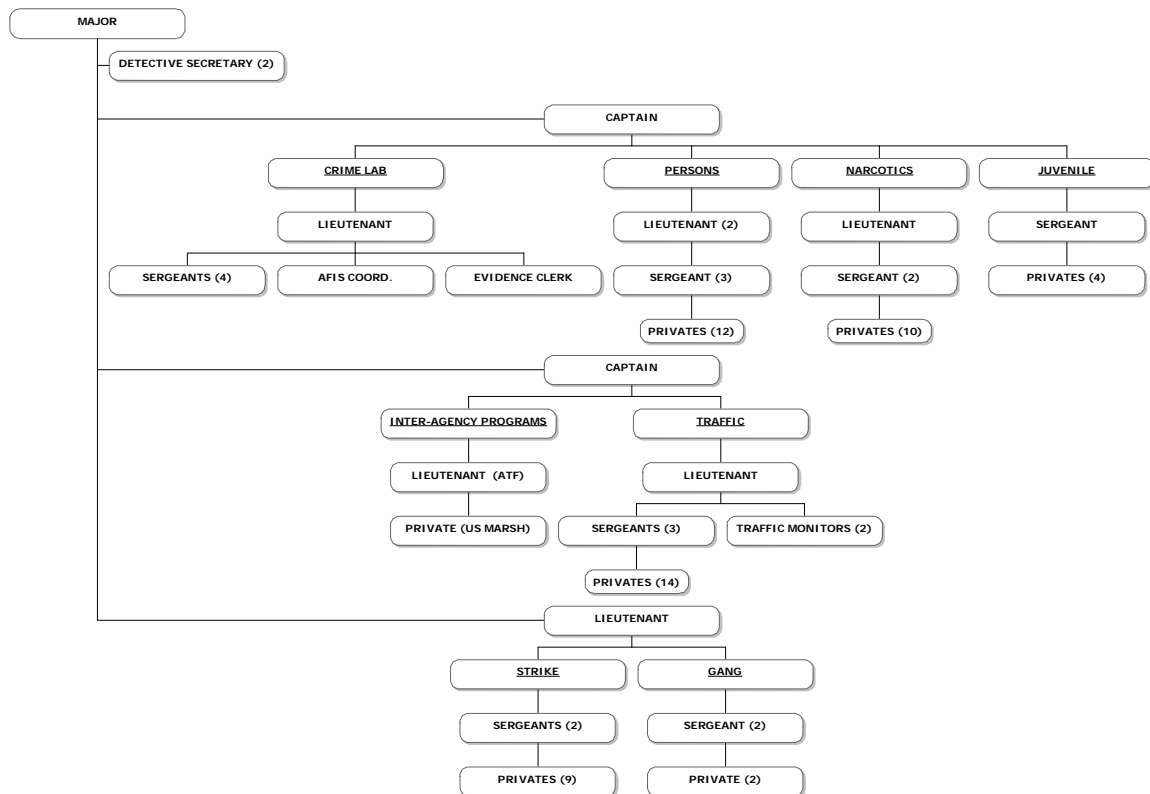
## General Fund Expenses

### Criminal Investigations

This department is primarily responsible for follow-up investigations of felony crimes, apprehension of criminal offenders, recovery of stolen property, gathering intelligence, maintaining good relations and service to the community and as always protection of life and property.

### Budget Highlights

Contractual Services reflects an of increased contractual amount of the Automated Finger Printing Information System (AFIS), an installation and monitoring system for fire and smoke in the crime lab and new Cell Phone Imaging Software. The Cell phone software is new and necessary to investigate crime in the technology saturated environment. The Pawn Unit is being shifted to the patrol division under property investigations. In fiscal year 2013, a lieutenant instead of a sergeant assumes the role of the Alcohol, Tobacco, and Fire Arm Liaison. Operating equipment is compiled of equipment recommended by the internal auditor such as fire-proof file cabinets.



**Position**

Major	\$65,021
Lieutenants (7)	\$46,051-\$47,424
Privates (52)	\$30-264-35,090
Evidence Clerk	\$23,795
Detective Sec. (2)	\$26,270

**Position**

Captain (2)	\$56,410
Sergeants (17)	\$37,128
AFIS Coord	\$36,213
Traffic Monitors (2)	\$23,795



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected	Proposed Budget
	2010	2011	2012	2012	2013
<b>Macon Police Department</b>					
<b><u>Police-Criminal Investigation Division</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$2,534,227	\$2,692,305	\$2,956,700	\$2,731,186	\$2,876,400
Sal Marsh	\$0	\$0	\$0	\$0	\$10,000
Sal ATF	\$0	\$0	\$0	\$0	\$10,000
Over Time	\$50,374	\$71,927	\$80,000	\$73,741	\$70,000
Clothing	\$18,040	\$16,180	\$21,600	\$22,237	\$21,600
Benefits	\$194,598	\$348,796	\$676,786	\$566,911	\$0
Health Costs	\$497,294	\$493,366	\$495,000	\$408,561	\$546,300
Workers Comp	\$0	\$0	\$136,300	\$90,588	\$141,800
FICA	\$0	\$0	\$0	\$0	\$9,600
Medicare	\$0	\$0	\$0	\$0	\$41,000
Pension	\$0	\$0	\$0	\$0	\$443,000
Life Insurance	\$0	\$0	\$0	\$0	\$19,300
<b>Total</b>	<b>\$3,294,533</b>	<b>\$3,622,574</b>	<b>\$4,366,386</b>	<b>\$3,893,224</b>	<b>\$4,189,000</b>
<b>Operating Expenses</b>					
Operating	\$0	\$0	\$0	\$0	\$46,100
Uniforms	\$6,187	\$13,554	\$25,000	\$19,263	\$25,300
Fuel	\$0	\$0	\$0	\$0	\$242,200
Vehicle Parts	\$0	\$0	\$0	\$0	\$100,000
Vehicle Labor	\$0	\$0	\$0	\$0	\$87,500
Travel	\$6,038	\$4,535	\$3,800	\$3,849	\$13,500
Electricity	\$0	\$0	\$0	\$0	\$21,000
Repairs & Maint	\$0	\$0	\$0	\$0	\$12,600
Contractual	\$26,809	\$25,283	\$29,700	\$33,651	\$49,200
Dues	\$575	\$480	\$600	\$980	\$1,100
Intelligence Use	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Other Utilities	\$0	\$0	\$0	\$0	\$600
Equipment	\$9,674	\$13,941	\$20,100	\$13,000	\$0
Oper. Equip	\$0	\$0	\$0	\$0	\$30,000
<b>Total</b>	<b>\$67,283</b>	<b>\$75,792</b>	<b>\$97,200</b>	<b>\$88,743</b>	<b>\$647,100</b>
<b>Total CID</b>	<b>\$3,361,815</b>	<b>\$3,698,367</b>	<b>\$4,463,586</b>	<b>\$3,981,967</b>	<b>\$4,836,100</b>

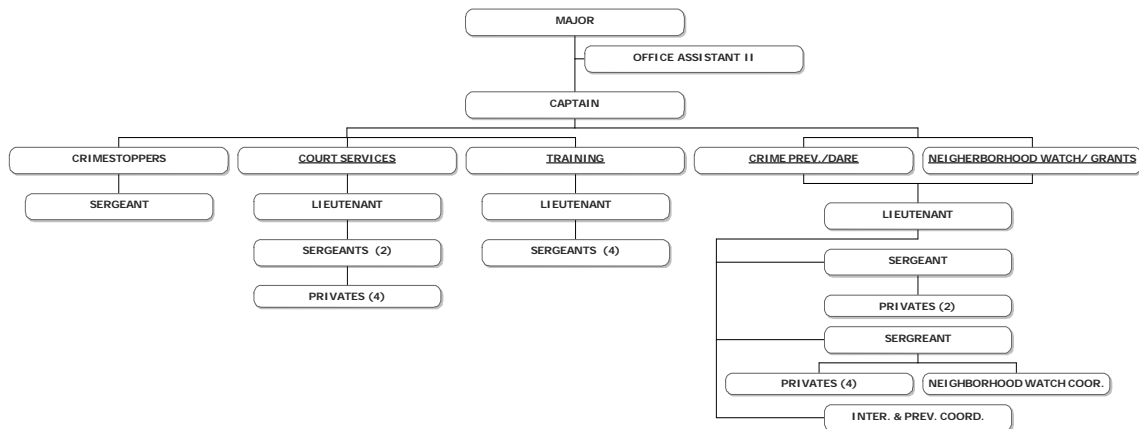
## General Fund Expenses

### Police Department- Support Services

The Support Services Division is comprised following units: Youth and Intervention Services (Crime Prevention, DARE, Neighborhood Watch, Police Activity Leagues, and Grant programs, most notably AmeriCorp Cadets); CrimeStoppers, Court Services, Warrant/Reentry; and Training Academy which includes background investigation and recruiting.

### Budget Highlights

Between fiscal year 2010 and now, this division has been transformed. Whereas in 2010 the department only housed youth and intervention type activities, it now houses training, court services, and crimestoppers. This accounts for the tremendous increase over the past few years. The most notable budget highlight is in contractual services which reflects PAL mentor costs which is only partially funded by grants this year. This department also has a new employee, the Intervention and Prevention Coordinator, who will focus on planning and organizing prevention and intervention efforts.



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

### Accomplishments

- Court Services received a state-of-the-art transportation vehicle and has implemented a new method of receiving newly assigned warrants to be served from Municipal Court.
- The Training Academy upgraded the tinker drive training facility including a newly renovated in-door firing range.
- The Department Received national recognition for National Night Out which is a city-wide event that brings seeks to heighten crime and drug prevention awareness through police-community partnerships. The City of Macon works through a number of partner organizations and hold events such as cook-outs and school-supply drives in neighborhoods throughout the city.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Macon Police Department</b>					
<b><u>Police-Support Services</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$410,058	\$758,746	\$919,800	\$829,052	\$1,140,700
Over Time	\$1,435	\$624	\$1,000	\$106	\$1,000
Benefits	\$33,799	\$92,800	\$202,386	\$171,790	\$0
Health Costs	\$81,253	\$128,267	\$139,000	\$104,853	\$151,600
Workers Comp	\$0	\$0	\$38,000	\$25,337	\$49,400
FICA	\$0	\$0	\$0	\$0	\$5,200
Medicare	\$0	\$0	\$0	\$0	\$15,800
Pension	\$0	\$0	\$0	\$0	\$173,400
Life Insurance	\$0	\$0	\$0	\$0	\$7,400
Total	\$526,546	\$980,438	\$1,300,186	\$1,131,138	\$1,544,500
<b>Operating Expenses</b>					
Ammunition	\$0	\$0	\$0	\$0	\$70,000
Operating	\$0	\$0	\$0	\$0	\$6,600
Clothing	\$2,537	\$8,844	\$9,700	\$8,700	\$9,600
Fuel	\$0	\$0	\$0	\$0	\$53,700
Vehicle Parts	\$0	\$0	\$0	\$0	\$22,000
Vehicle Labor	\$0	\$0	\$0	\$0	\$19,300
Travel Exp	\$1,852	\$0	\$800	\$400	\$5,900
Electricity	\$0	\$0	\$0	\$0	\$35,400
Maintenance	\$433	\$0	\$0	\$0	\$5,700
Contractual	\$5,539	\$8,870	\$10,700	\$8,241	\$19,000
Dues	\$155	\$742	\$700	\$500	\$700
Other Utility	\$0	\$0	\$0	\$0	\$5,700
DARE	\$23,302	\$20,418	\$22,500	\$21,000	\$22,500
TRIAD	\$10,113	\$11,743	\$10,300	\$10,300	\$12,700
PAL	\$28,540	\$27,139	\$30,500	\$28,000	\$52,100
YES	\$7,399	\$6,269	\$8,500	\$6,400	\$8,000
COP/PAY	\$4,684	\$4,893	\$4,900	\$4,800	\$5,400
Mach & Equip	\$0	\$1,147	\$2,400	\$0	\$0
Oper. Equip.	\$0	\$0	\$0	\$0	\$10,200
Total	\$84,554	\$90,064	\$101,000	\$88,341	\$364,500
Total Support Serv	\$611,100	\$1,070,502	\$1,401,186	\$1,219,479	\$1,909,000
Total Police	\$16,537,447	\$17,758,558	\$20,355,882	\$17,823,221	\$20,592,700

## General Fund Expenses

### Fire Department



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

#### **Administrative**

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

#### **Suppression**

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

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

## General Fund Expenses

### Training

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

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

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

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

### Prevention

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

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

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

This is completed in several ways:

- Level 6 program- sixth graders get in-school training on fire safety
- Fire Safety for the elderly
- Fire Safety House- this is a 28 foot RV that is designed for fire safety training
- Door to Door programs- thousands of smoke detectors are given away free of charge and at no expense to tax payers.



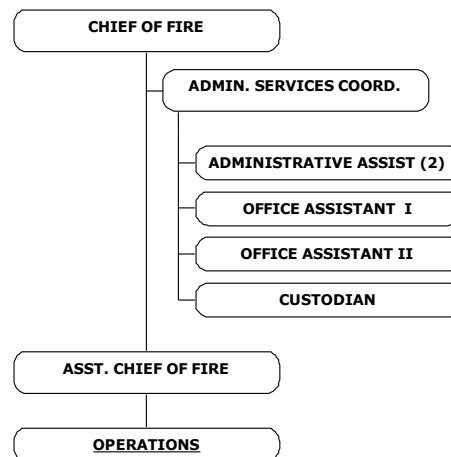
## General Fund Expenses

### Fire Administration

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

### Budget Highlights

The most notable change in this budget is decrease in professional services. This is a result of moving promotional exam expenses to a line item that is expressly for this purpose. The amount in this line reflects the two promotional exams. The information technology expenses are also allocated in this department.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Chief of Fire	\$104,778	Asst Chief of Fire	\$73,445
Admin. Services Coord.	\$37,128	Administrative Asst (2)	\$30,472
Office Assistant II	\$23,795	Office Assistant I	\$25,002
Custodian	\$23,795		

### Accomplishments

- In coordination with Human Resources a promotional contract with the Carl Vinson Institute of Government (CVIOG) was created for promotional examination for lieutenants. The department also assisted CVIOG with research and design of the tests.
- New command staff managerial classes have been instituted as a part of the fire personnel succession plan.
- Using an Assistance to Fire-fighters Grant, the second phase of physical fitness and wellness program has completed. Firefighters have been assessed and given personal wellness plans and new fitness equipment has purchased and placed.
- All ISO mandates for year one of our three year term have been completed.
- The department partnered with the Law Enforcement Commission to unveil a public safety memorial for public safety officers Bibb County.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Fire Department - Administration</u>					
Salaries and Benefits					
Full Time	\$279,289	\$318,954	\$330,200	\$301,150	\$347,700
Benefits	\$22,461	\$36,825	\$76,146	\$68,681	\$0
Health Costs	\$34,695	\$52,042	\$35,000	\$32,149	\$43,000
Workers Comp	\$0	\$0	\$12,700	\$8,448	\$13,200
FICA	\$0	\$0	\$0	\$0	\$11,000
Medicare	\$0	\$0	\$0	\$0	\$4,800
Pension	\$0	\$0	\$0	\$0	\$58,400
Life Insurance	\$0	\$0	\$0	\$0	\$2,300
Total	\$336,445	\$407,821	\$454,046	\$410,427	\$480,400
Operating Expenses					
Op. Supplies	\$2,568	\$2,754	\$3,000	\$3,615	\$3,500
Maint. Supplies	\$443	\$93	\$500	\$489	\$0
Clothing	\$595	\$335	\$600	\$308	\$600
Fuel	\$3,362	\$4,743	\$5,900	\$2,741	\$6,000
Vehicle Parts	\$370	\$1,235	\$900	\$400	\$1,000
Vehicle Labor	\$0	\$742	\$900	\$355	\$900
Prof. Services	\$0	\$19,136	\$40,000	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$51,100
Multimedia Service	\$0	\$0	\$0	\$0	\$13,000
Comm/Radio Serv	\$0	\$0	\$0	\$0	\$16,800
Travel	\$2,419	\$1,028	\$2,800	\$3,456	\$4,000
Printing	\$542	\$506	\$900	\$431	\$900
Telephone	\$1,855	\$2,014	\$2,300	\$2,163	\$5,300
Maintenance	\$649	\$0	\$0	\$0	\$500
Contractual	\$2,075	\$2,755	\$2,600	\$1,490	\$0
Discipline	\$0	\$0	\$0	\$0	\$500
Promotion	\$0	\$13,631	\$0	\$0	\$65,000
Dues	\$956	\$429	\$1,200	\$538	\$1,200
Equipment	\$0	\$0	\$300	\$100	\$0
Bldg. Improv	\$0	\$0	\$1,700	\$679	\$1,700
Oper. Equip		\$0	\$0	\$0	\$1,300
Total	\$15,833	\$49,399	\$63,600	\$16,765	\$173,300
Total Adm.	\$352,278	\$457,221	\$517,646	\$427,192	\$653,700

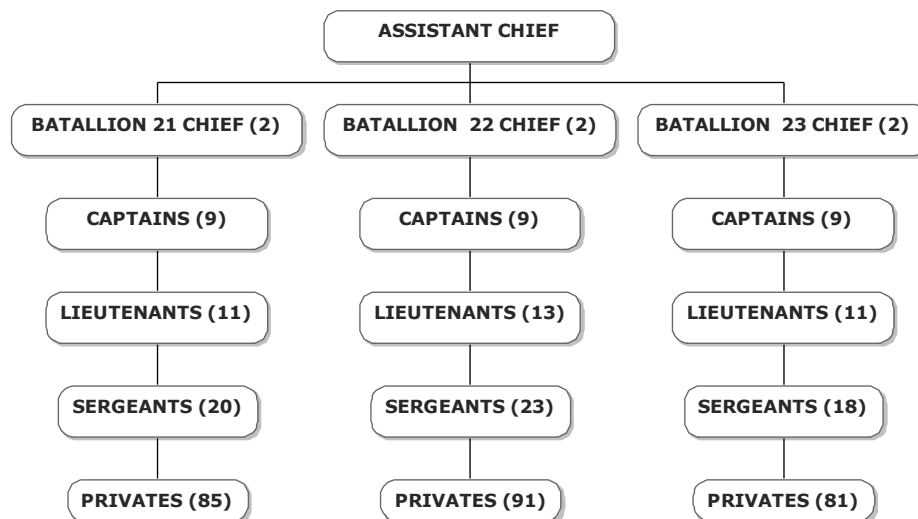
## General Fund Expenses

### Fire - Suppression

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

### Budget Highlights

There are increases in maintenance and repairs as a result of needed repairs to the fire stations including overhead door repair and maintenance. The operating line item includes items for the fire stations such as beds, replacement ovens, refrigerators, but also fire equipment such as defibrillators, blood pressure cuffs, and firefighting hoses.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Battalion Chief (6)	\$65,021	Captains (27)	\$56,410
Lieutenants (35)	\$46,051	Sergeants (61)	\$37,129-\$40,954
Privates (257)	\$30,265-\$37,245		

### Accomplishments

- This division handles over 12,000 fire and emergency medical calls encompassing over 20,000 emergency vehicle responses annually. This division continues to maintain a tremendous fire protection infrastructure.
- All responders are now nationally certified and Georgia certified emergency medical technician or first responders.



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Fire Department- Suppression</b>					
<b>Salaries and Benefits</b>					
Full Time	\$10,495,696	\$11,025,402	\$11,534,424	\$10,768,850	\$11,819,000
FLSA OT	\$1,501,885	\$1,573,712	\$1,725,000	\$1,218,828	\$1,700,000
Over Time	\$36,294	\$67,474	\$37,000	\$32,927	\$57,000
Benefits	\$907,593	\$1,673,559	\$2,958,136	\$2,691,790	\$0
Health Costs	\$2,133,739	\$2,451,916	\$3,084,048	\$2,697,755	\$2,693,000
Workers Comp	\$0	\$0	\$605,100	\$605,000	\$626,300
Medicare	\$0	\$0	\$0	\$0	\$187,900
Pension	\$0	\$0	\$0	\$0	\$2,013,300
Life Insurance	\$0	\$0	\$0	\$0	\$88,300
<b>Total</b>	<b>\$15,075,208</b>	<b>\$16,792,063</b>	<b>\$19,943,708</b>	<b>\$18,015,150</b>	<b>\$19,184,800</b>
<b>Operating Expenses</b>					
Op. Supplies	\$34,677	\$25,987	\$32,000	\$19,870	\$63,300
Maint. Supplies	\$32,593	\$33,934	\$57,000	\$41,252	\$0
Clothing	\$116,140	\$115,109	\$142,000	\$157,553	\$142,000
Fuel	\$164,712	\$201,122	\$200,000	\$199,719	\$235,400
Vehicle Parts	\$198,160	\$206,004	\$209,500	\$197,976	\$210,000
Vehicle Labor	\$239,288	\$270,927	\$270,000	\$233,062	\$270,000
Small tools	\$6,426	\$0	\$6,400	\$4,500	\$0
Chemicals	\$5,901	\$8,293	\$9,000	\$8,993	\$8,400
Cleaning Supp	\$33,922	\$28,573	\$32,000	\$33,255	\$39,200
Fire Ext Supp	\$799	\$786	\$800	\$450	\$800
Travel	\$2,318	\$5,162	\$10,000	\$6,459	\$11,700
Printing	\$3,523	\$3,867	\$3,900	\$10,084	\$4,500
Telephone	\$14,125	\$14,384	\$16,300	\$14,996	\$18,100
Electricity	\$106,647	\$105,226	\$105,000	\$115,440	\$115,000
Maintenance	\$4,683	\$6,759	\$9,500	\$10,524	\$32,000
Contractual	\$8,522	\$10,472	\$34,800	\$12,428	\$33,000
Dues	\$211	\$390	\$500	\$260	\$500
Other Utilities	\$86,737	\$92,514	\$88,000	\$51,980	\$88,400
Laundry	\$1,130	\$474	\$4,000	\$1,000	\$1,300
Equipment	\$21,752	\$43,139	\$210,000	\$200,000	\$0
Bldg.- Interior	\$10,108	\$4,158	\$19,300	\$12,000	\$16,500
Bldg. -Exterior		\$4,866	\$14,800	\$13,000	\$13,200
Oper. Equip.	\$0	\$0	\$0	\$0	\$70,800
<b>Total</b>	<b>\$1,097,654</b>	<b>\$1,182,146</b>	<b>\$1,474,800</b>	<b>\$1,344,801</b>	<b>\$1,374,100</b>
<b>Total Suppression</b>	<b>\$16,172,862</b>	<b>\$17,974,209</b>	<b>\$21,418,508</b>	<b>\$19,359,951</b>	<b>\$20,558,900</b>

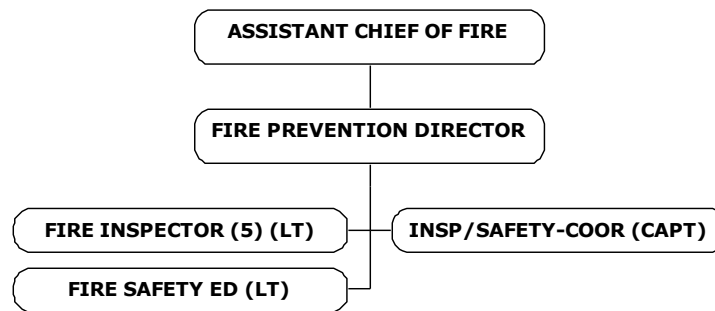
## General Fund Expenses

### Fire Prevention

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

### Budget Highlight

There are very few changes compared to fiscal year 2012. Only the consistent account realignments throughout the fund makeup any significant changes.



<u>Position</u>	<u>Salary</u>
Director	\$65,021
Fire Inspectors (5)	\$46,051
Fire Safety Educator	\$46,051
Safety Coordinator	\$56,410

### Accomplishments

- The division surpassed its required Official Code of Georgia Annotated (OCGA) inspections for the City in calendar year 2011.
- The City came in below the forecast arson property loss damage by \$750,000.00.
- Over 1,700 six graders participated in fire educations in the Bibb County School System.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Fire Department- Fire Prevention</b>					
<b>Salaries and Benefits</b>					
Full Time	\$360,386	\$374,017	\$435,900	\$393,190	\$341,400
Benefits	\$26,660	\$50,631	\$97,981	\$89,200	\$0
Health Costs	\$63,604	\$56,043	\$65,000	\$64,377	\$79,800
Workers Comp	\$0	\$0	\$14,300	\$14,000	\$13,200
Medicare	\$0		\$0	\$0	\$4,800
Pension	\$0	\$0	\$0	\$0	\$50,600
Life Insurance	\$0	\$0	\$0	\$0	\$2,300
<b>Total</b>	<b>\$450,651</b>	<b>\$480,690</b>	<b>\$613,181</b>	<b>\$560,767</b>	<b>\$492,100</b>
<b>Operating Expenses</b>					
Op. Supplies	\$3,106	\$1,133	\$2,200	\$1,619	\$2,900
Maint. Supplies	\$447	\$1,111	\$600	\$730	\$0
Clothing	\$2,671	\$2,263	\$2,700	\$1,630	\$2,700
Fuel	\$17,301	\$22,899	\$21,000	\$17,516	\$24,000
Vehicle Parts	\$1,087	\$4,787	\$4,500	\$4,434	\$5,000
Vehicle Labor	\$677	\$30	\$2,500	\$1,200	\$3,300
Small tools	\$213	\$0	\$600	\$300	\$0
Cleaning Supp	\$428	\$125	\$500	\$200	\$600
Travel	\$848	\$588	\$1,400	\$687	\$1,500
Printing	\$2,891	\$3,497	\$3,800	\$3,455	\$3,800
Telephone	\$1,453	\$1,450	\$1,400	\$1,754	\$2,900
Maintenance	\$448	\$0	\$0	\$0	\$0
Contractual	\$3,061	\$2,864	\$3,500	\$3,372	\$2,400
Dues	\$225	\$335	\$900	\$635	\$1,000
Jr. Fire Marsh.	\$5,974	\$4,714	\$9,700	\$5,000	\$6,000
Equipment	\$0	\$0	\$200	\$0	\$0
Bldg. Improv Interior	\$0	\$0	\$1,800	\$0	\$1,700
Bldg. Improv Exterior	\$0	\$0	\$500	\$0	\$0
Oper. Equipment	\$0	\$0	\$0	\$0	\$500
<b>Total</b>	<b>\$40,830</b>	<b>\$45,795</b>	<b>\$57,800</b>	<b>\$42,532</b>	<b>\$58,300</b>
<b>Total Fire Prev.</b>	<b>\$491,481</b>	<b>\$526,485</b>	<b>\$670,981</b>	<b>\$603,299</b>	<b>\$550,400</b>

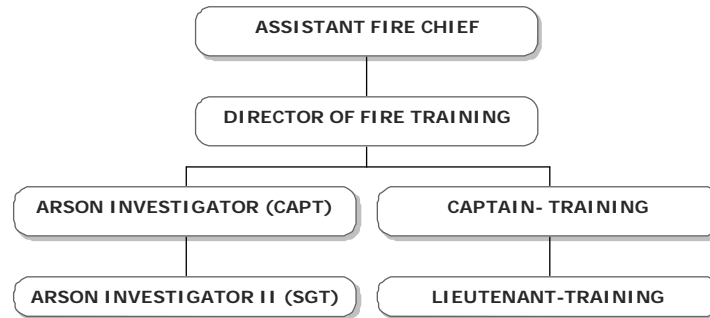
## General Fund Expenses

### Fire Training

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

### Budget Highlights

The largest change to this department represents a Director of Training to be filled by a Battalion Chief. This position was added for training to ensure all sworn fire employees receive proper and required education. Operating expenses are less than fiscal year 2012.



<u>Position</u>	<u>Salary</u>
Training Director	\$65,021
Captain (2)	\$56,410
Lieutenant	\$46,051
Sergeant	\$37,128

### Accomplishments

- Emergency response guideline for electric vehicles was established. As hybrid and other electric vehicles become more prominent, extraction guidelines have been written to note the differences between the electric and gas vehicles and ensure extraction is conducted in a safe and efficient manner.
- The department and the Cherokee Culvert Pipe Company have created a partnership to establish a crash rescue fuselage burn simulator, which will simulate a crashed aircraft.
- 100% pass rate on department's first National Registry Emergency Response curriculum.
- A revised infection control document has been completed and implemented.

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Fire Department- Fire Training</u>					
Salaries and Benefits					
Full Time	\$259,889	\$213,036	\$225,500	\$184,144	\$261,200
Part Time	\$7,514	\$0	\$0	\$0	\$0
Overtime	\$2,863	\$3,748	\$4,000	\$3,368	\$4,000
Benefits	\$20,533	\$26,838	\$56,375	\$41,426	\$0
Health Costs	\$40,475	\$36,559	\$41,000	\$33,107	\$41,700
Workers Comp	\$0	\$0	\$7,900	\$7,888	\$8,300
Medicare	\$0	\$0	\$0	\$0	\$3,700
Pension	\$0	\$0	\$0	\$0	\$39,300
Life Insurance	\$0	\$0	\$0	\$0	\$1,800
Total	\$331,275	\$280,182	\$334,775	\$269,933	\$360,000
Operating Expenses					
Op. Supplies	\$3,536	\$2,301	\$2,000	\$1,782	\$2,600
Maintenance	\$1,343	\$376	\$5,500	\$988	\$0
Clothing	\$1,777	\$1,149	\$1,800	\$1,400	\$1,800
Fuel	\$11,927	\$10,042	\$11,000	\$7,192	\$13,000
Vehicle Parts	\$5,626	\$6,115	\$7,300	\$6,000	\$7,000
Vehicle Labor	\$1,068	\$1,051	\$2,400	\$1,000	\$2,000
Small Tool	\$370	\$0	\$400	\$200	\$0
Travel	\$959	\$1,775	\$5,600	\$2,124	\$4,400
Printing	\$2,351	\$1,758	\$3,200	\$2,248	\$4,900
Telephone	\$1,453	\$1,423	\$1,600	\$1,647	\$2,100
Electricity	\$7,600	\$7,281	\$8,300	\$8,965	\$9,000
Contractual	\$3,669	\$4,501	\$5,300	\$5,547	\$4,900
Dues	\$137	\$0	\$100	\$100	\$100
Other Utilities	\$5,147	\$4,854	\$5,000	\$4,817	\$6,000
Equipment	\$17,978	\$1,546	\$3,600	\$1,500	\$0
Bldg. Imp. Int	\$406	\$435	\$1,300	\$669	\$1,900
Bldg Imp. Ext	\$4,411	\$723	\$2,900	\$800	\$3,100
Oper. Equip	\$0	\$0	\$0	\$0	\$3,800
Total	\$69,756	\$45,332	\$67,300	\$46,979	\$66,600
Total Fire Train.	\$401,031	\$325,513	\$402,075	\$316,912	\$426,600
Total Fire Dept	\$17,417,652	\$19,283,428	\$23,009,210	\$20,707,354	\$22,189,600

Public Safety Performance Measures

Fire Department

Fire Suppression

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Answered Emergency Fire Calls	17,538	17,654	15,512	15,600
Average Response Time (minutes)	4.33	4.46	4.45	4.00

Fire Prevention

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Students Trained	1,465	1,200	3,128	3,300
Smoke Detectors Installed	450	379	268	275
Inspections Made	4,898	2,212	2,443	2,500
Safety Programs Presented	252	154	125	140

Fire Training

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total # complete Readiness Testing Req				376
Total # Sgts Complete ISO Certification Req				59
Total # complete Airport Firefighter Certification				40
Total # complete EVO Course				125
Total # complete Medical/Rescue Training				376
Total # Complete Vehicle Extrication Course				60
Total # enrolled into EMT/Paramedic @ CGTC				25
Total # & type of Special Ops Course Cert				47



*Fire in Action: Macon Firefighters work to suppress a massive fire tht would eventually destroy in the Historic Atlantic Cotton Mill.*

Public Safety Performance Measures

Police Department

Support Services

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Crime Prevention Prog Conducted	94	96	78	90
Participation in TRIAD	45	50	52	66
Participation in PAL	326	207	277	304
Participation in YES	30	30	27	30
Participation in COP/PAY	36	36	31/148	36/200
Training Hours Received by Officers	26,080	27,494	28,022	32,325

Administration

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Number of Citizen Complaints	139	62	194	180
Number of Promoted Personnel	10	4	9	5
Action Plans Per Precinct	8	6	7	8

Patrol

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Number of Robberies	273	186	244	225
Number of Aggravated Assaults	366	262	250	243
Number of Auto Thefts	630	583	614	580
Number of Miles Logged	1,335,323	1,276,138	1,462,485	1,569,000
Average Miles Per Officer	4,368	4,184	10,314	11,064

Management Services

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Number of Records Retained	75,718	85,860	24,750	25,000
Number of Records Purchased	11,237	11,535	11,889	12,000
% Compliant with CALEA **	90%	95%	47%	100%
** Actively in compliance out of 468 standards**				

CID

<u>Performance Measures</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Solved Percentage of Violent Crimes	56%	67%	69%	68%
Solved Percentage of Non Violent Crimes	27%	21%	11%	11%

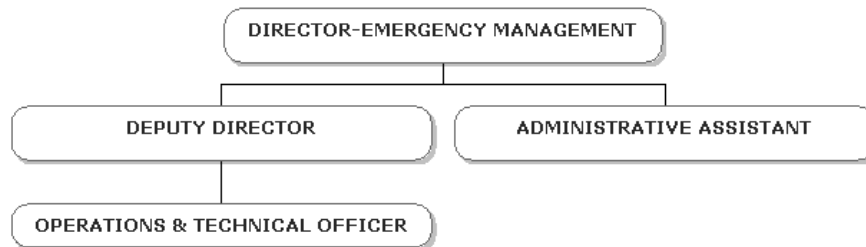
## General Fund Expenses

### Emergency Management

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

### Budget Highlights

The code red program is reflected in the increase in contractual services. The program was previously funded by a grant. The program alerts citizens via phone and text if a disaster has occurred or is imminent. Operating equipment is made up of technology related items needed for the Mobile Command Post and Emergency Operating Center.



<u>Position</u>	<u>Salary</u>
Director-Emergency Mgmt	\$72,301
Deputy Director Emer Mgmt	\$47,528
Operations & Technical Officer	\$39,000
Administrative Assistant	\$32,822

### Accomplishments

- Code Red was fully implemented. This is an emergency alert system that allows the department to contact all registered residents by phone when disaster occurs or a disaster is probable.
- The Pre-Disaster Mitigation Plan update for FY 2012 was completed in partnership with other local and state public safety agencies. The Local emergency operation plan has also been updated and approved.
- The department participated in the nationwide Severe Weather Awareness initiatives activities.
- Upgraded the operations, training, and policy rooms in EOC. New computers and audio visual tools are available for available in case of emergency, but can be also used as a community training center.
- Macon has been recertified as a storm ready community



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Emergency Management</b>					
<b>Salary and Benefits</b>					
Full Time	\$162,266	\$165,214	\$187,100	\$173,715	\$191,000
Over Time	\$1,645	\$0	\$3,000	\$3,000	\$3,000
Part Time	\$0	\$3,949	\$1,200	\$0	\$5,000
Benefits	\$16,465	\$25,770	\$44,228	\$41,408	\$0
Health Costs	\$23,125	\$11,125	\$5,000	\$3,367	\$7,000
Workers Comp	\$0	\$0	\$6,400	\$6,400	\$6,600
FICA	\$0	\$0	\$0	\$0	\$12,100
Medicare	\$0	\$0	\$0	\$0	\$2,800
Pension	\$0	\$0	\$0	\$0	\$37,800
Life Insurance	\$0	\$0	\$0	\$0	\$1,300
<b>Total</b>	<b>\$203,500</b>	<b>\$206,058</b>	<b>\$246,928</b>	<b>\$227,890</b>	<b>\$266,600</b>
<b>Operating Expenses</b>					
Op. Supplies	\$3,528	\$2,608	\$4,000	\$4,100	\$8,000
Maint. Supplies	\$1,809	\$1,935	\$2,000	\$2,000	\$0
Clothing	\$1,380	\$2,041	\$2,000	\$2,000	\$2,000
Fuel	\$3,924	\$3,323	\$6,500	\$2,400	\$5,500
Vehicle Parts	\$1,491	\$680	\$2,100	\$4,000	\$2,100
Vehicle Labor	\$2,270	\$1,150	\$2,400	\$1,200	\$2,400
IT Services	\$0	\$0	\$0	\$0	\$87,500
Comm/Radio	\$0	\$0	\$0	\$0	\$6,600
Travel	\$2,408	\$4,726	\$4,800	\$4,400	\$6,000
Printing	\$45	\$177	\$200	\$150	\$400
Telephone	\$3,349	\$3,077	\$2,700	\$3,010	\$5,800
Electricity	\$18,516	\$18,205	\$15,000	\$17,624	\$18,000
Maintenance	\$1,338	\$1,819	\$2,200	\$2,200	\$3,000
Contractual	\$22,997	\$25,086	\$21,300	\$21,300	\$61,600
Dues	\$766	\$1,233	\$1,600	\$1,200	\$1,300
Miscellaneous	\$2,854	\$3,158	\$1,700	\$2,102	\$0
Equipment	\$5,445	\$16,122	\$4,700	\$5,058	\$0
Build Impr.	\$0	\$0	\$0	\$0	\$500
Oper. Equip.	\$806	\$0	\$0	\$0	\$15,000
<b>Total</b>	<b>\$72,925</b>	<b>\$85,341</b>	<b>\$73,200</b>	<b>\$72,744</b>	<b>\$225,700</b>
<b>Total EMA</b>	<b>\$276,426</b>	<b>\$291,399</b>	<b>\$320,128</b>	<b>\$300,634</b>	<b>\$492,300</b>

<b>Performance Measures</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Review/Update Emergency Op Plans</b>	<b>50</b>	<b>27</b>	<b>40</b>	<b>40</b>
<b>Number of Staff trained on NUMS</b>	<b>90</b>	<b>95</b>	<b>80</b>	<b>95</b>

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Engineering</b>					
<b>Salary and Benefits</b>					
Full Time	\$413,121	\$393,841	\$400,500	\$380,550	\$0
Benefits	\$41,647	\$42,956	\$92,358	\$88,299	\$0
Health Costs	\$75,167	\$68,699	\$55,000	\$52,141	\$0
Workers Comp	\$0	\$0	\$15,900	\$15,000	\$0
<b>Total</b>	<b>\$529,935</b>	<b>\$505,496</b>	<b>\$563,758</b>		<b>\$0</b>
<b>Operating Expenses</b>					
Op Supplies	\$3,098	\$2,992	\$3,200	\$2,527	\$0
Fuel	\$7,190	\$7,071	\$9,000	\$6,531	\$0
Vehicle Parts	\$1,268	\$1,617	\$3,000	\$973	\$0
Vehicle Labor	\$674	\$2,195	\$3,000	\$1,088	\$0
Travel	\$214	\$454	\$800	\$547	\$0
Printing	\$302	\$258	\$300	\$200	\$0
Telephone	\$2,875	\$3,189	\$3,500	\$3,644	\$0
Electricity	\$191	\$190	\$300	\$230	\$0
Maintenance	\$0	\$300	\$600	\$0	\$0
Contractual	\$5,413	\$8,723	\$43,600	\$12,000	\$0
Dues	\$0	\$154	\$200	\$0	\$0
Equipment	\$923	\$988	\$800	\$172	\$0
<b>Total</b>	<b>\$22,148</b>	<b>\$28,131</b>	<b>\$68,300</b>	<b>\$27,912</b>	<b>\$0</b>
<b>Total Engineer</b>	<b>\$552,083</b>	<b>\$533,627</b>	<b>\$632,058</b>	<b>\$563,902</b>	<b>\$0</b>

As of July 1, 2012, this function will be transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.

**General Fund Expenses**

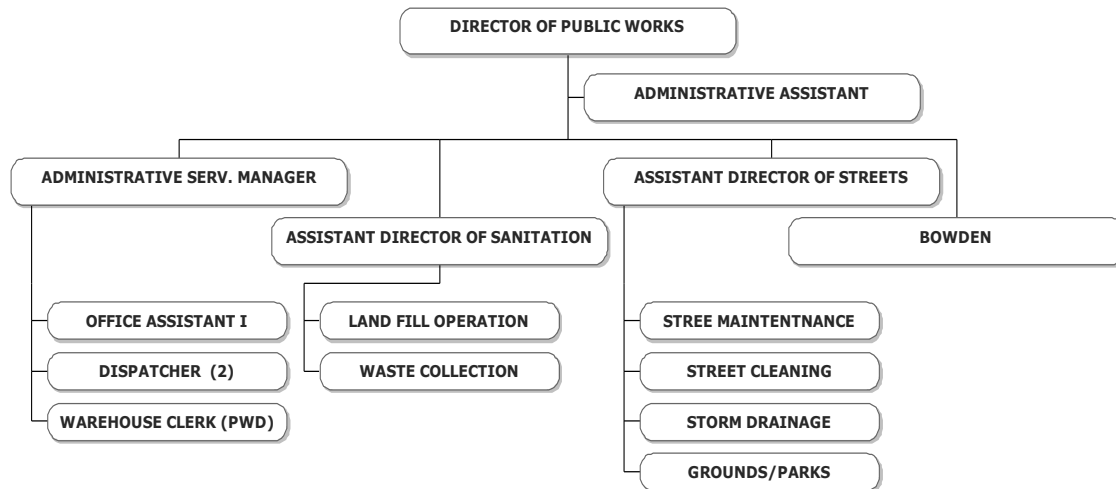
Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Traffic Engineering</u></b>					
<b>Salaries and Benefits</b>					
Full Time	\$175,867	\$180,663	\$181,400	\$172,307	\$0
Benefits	\$18,517	\$19,881	\$41,951	\$40,357	\$0
Health Costs	\$23,130	\$29,417	\$20,000	\$17,289	\$0
Workers Comp	\$0	\$0	\$6,400	\$6,000	\$0
<b>Total</b>	<b>\$217,514</b>	<b>\$229,962</b>	<b>\$249,751</b>	<b>\$235,953</b>	<b>\$0</b>
<b>Operating Expenses</b>					
Op Supplies	\$647	\$661	\$1,100	\$534	\$0
Fuel	\$775	\$957	\$1,600	\$865	\$0
Vehicle Parts	\$708	\$150	\$500	\$61	\$0
Vehicle Labor	\$505	\$461	\$500	\$287	\$0
Travel	\$0	\$0	\$800	\$133	\$0
Telephone	\$9,593	\$8,997	\$9,500	\$7,016	\$0
Electricity	\$36,698	\$37,232	\$34,700	\$42,167	\$0
Maintenance	\$497	\$41	\$500	\$556	\$0
Contractual	\$2,883	\$2,821	\$3,300	\$4,390	\$0
Dues	\$126	\$108	\$300	\$148	\$0
Other Utilities	\$1,885	\$2,344	\$3,400	\$3,324	\$0
Equipment	\$2,097	\$1,148	\$1,900	\$2,071	\$0
<b>Total</b>	<b>\$56,415</b>	<b>\$54,920</b>	<b>\$58,100</b>	<b>\$61,552</b>	<b>\$0</b>
<b>Total Traffic Eng</b>	<b>\$273,929</b>	<b>\$284,881</b>	<b>\$307,851</b>	<b>\$297,505</b>	<b>\$0</b>

As of July 1, 2012, this function will be transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.

## General Fund Expenses

### Public Works

The Public Works Department is made up of the streets divisions that were formerly in public works and the grounds department which was formerly in parks and recreation. As a result of the Service Delivery Strategy, Recreation was transferred to the County. This left the grounds division without a departmental home. In looking to become more efficient, all the right-of-way maintenance, grass cutting, and ground maintenance have been combined under one department. This department will also be responsible for event coordination and reservation of streets and parks. The full organizational chart is printed below. Public Works administration is also responsible for the administration of the landfill, waste collection, and Bowden Golf Course. Their revenue and expense can be found in the enterprise funds section.



### Street Cleaning

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

### Street Maintenance

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

### Storm Drainage

This division is responsible for cleaning and maintaining public storm drainage systems. This division uses a specialized piece of equipment, a sewer vac, to unclog and clear up drainage basin, pipes, culverts etc. In Fiscal year 2013, a new Sewer Vac is budgeted.

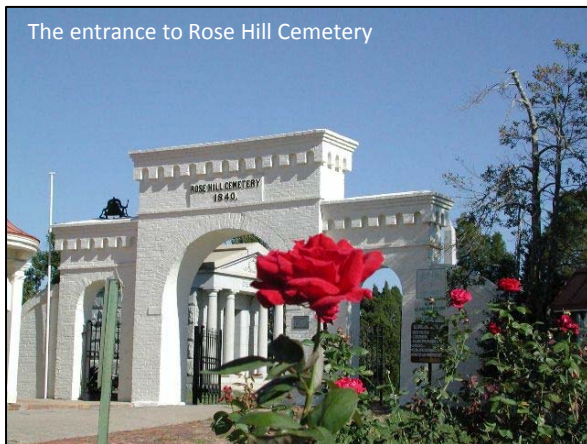
## General Fund Expenses

### Grounds

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

Duties include, but are not limited to, mowing, trimming, weeding, pruning, and fertilizing all parks and beautification areas of the community. Flower beds and park landscaping highlights are planted once in the spring for the summer and once in the fall for the winter.

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



The entrance to Rose Hill Cemetery

The grounds division houses cemetery maintenance. The City is steward to a Rose Hill, Evergreen, and Fort Hill Cemetery.

### Bowden Golf Club

The Department is also responsible for the management and maintenance of the Bowden Golf Club. The golf course is an 18-hole course that opened in 1940, making it the second oldest course in the City of Macon, Georgia. With four sets of tees on each hole, ranging in length from 4,940 to

6,626 yards, Bowden provides a challenge for players of any ability.

Bowden Golf Club provides a full service golf facility to the public at a very affordable rate, for individual play, team play, group outings, tournaments, and/or special events.

In addition, Bowden Golf Club offers a pro shop, full length driving range, practice bunkers, putting greens, and chipping areas.

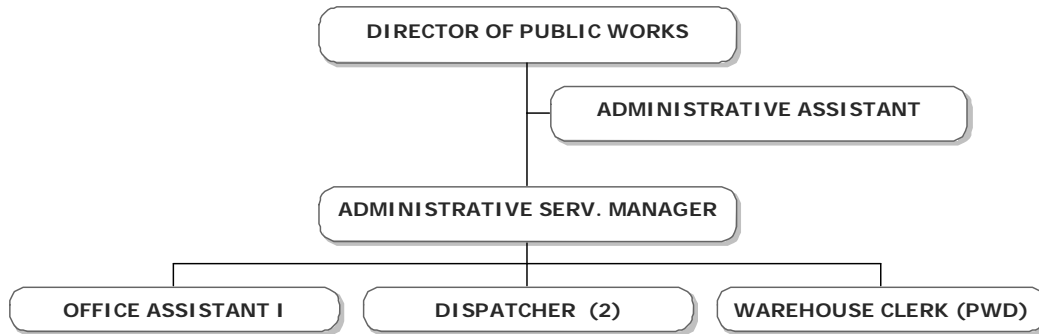
## General Fund Expenses

### Public Works Administration

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

### Budget Highlights

Building improvements includes new ballasts for the administrative buildings. The current ballasts have become obsolete; replacing the ballasts should have energy saving impact. The Capital budgeted for this department includes new roofs for the two administrative buildings. The department has battled with roof repairs for a number of years.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Public Works	\$77,854	Warehouse Clerk	\$23,816
Office Assistant I	\$25,625	Admin. Assistant	\$32,822
Admin. Serv. Manager	\$36,213		
Dispatcher (2)	\$24,398		

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Public Works</b>					
<b>Administration</b>					
<b>Salaries and Benefits</b>					
Full Time	\$250,818	\$208,713	\$282,100	\$285,649	\$209,100
Overtime	\$757	\$715	\$1,000	\$1,162	\$1,000
Benefits	\$25,056	\$22,915	\$52,849	\$60,726	\$0
Health Costs	\$61,041	\$45,944	\$21,000	\$21,832	\$29,500
Workers Comp	\$0	\$0	\$11,100	\$7,390	\$11,600
FICA	\$0	\$0	\$0	\$0	\$14,600
Medicare	\$0	\$0	\$0	\$0	\$3,400
Pension	\$0	\$0	\$0	\$0	\$46,800
Life Insurance	\$0	\$0	\$0	\$0	\$1,600
<b>Total</b>	<b>\$337,671</b>	<b>\$278,287</b>	<b>\$368,049</b>	<b>\$376,759</b>	<b>\$317,600</b>
<b>Operating Expenses</b>					
Op.Supplies	\$3,064	\$2,238	\$3,000	\$3,532	\$5,000
Maint. Supp.	\$970	\$688	\$1,000	\$1,215	\$0
Clothing	\$903	\$167	\$200	\$73	\$1,500
Fuel	\$2,252	\$2,000	\$2,000	\$1,706	\$2,200
Vehicle Parts	\$1,237	\$1,051	\$1,300	\$800	\$1,300
Vehicle Labor	\$561	\$918	\$1,100	\$765	\$1,100
Cleaning	\$1,405	\$1,467	\$2,000	\$2,644	\$2,500
IT Services	\$0	\$0	\$0	\$0	\$36,500
Travel	\$2,609	\$1,476	\$1,000	\$1,253	\$1,300
Printing	\$435	\$146	\$700	\$700	\$700
Telephone	\$6,244	\$7,213	\$4,600	\$9,897	\$9,600
Electricity	\$23,680	\$23,904	\$25,000	\$24,855	\$26,400
Maintenance	\$655	\$470	\$800	\$664	\$800
Contractual	\$7,530	\$4,407	\$8,900	\$10,517	\$7,000
Dues	\$241	\$830	\$800	\$789	\$500
Other Utilities	\$17,402	\$15,727	\$20,000	\$12,000	
Special Awards	\$300	\$674	\$1,000	\$700	\$1,500
Machinery	\$0	\$0	\$3,500	\$3,500	\$0
Building Improv	\$0	\$0	\$1,600	\$1,592	\$7,100
Oper Equip.	\$0	\$0	\$0	\$0	\$4,400
<b>Total</b>	<b>\$69,487</b>	<b>\$63,376</b>	<b>\$78,500</b>	<b>\$77,202</b>	<b>\$127,400</b>
<b>Total Administration</b>	<b>\$407,159</b>	<b>\$341,663</b>	<b>\$446,549</b>	<b>\$453,961</b>	<b>\$445,000</b>

## General Fund Expenses

### Public Works- Street Cleaning

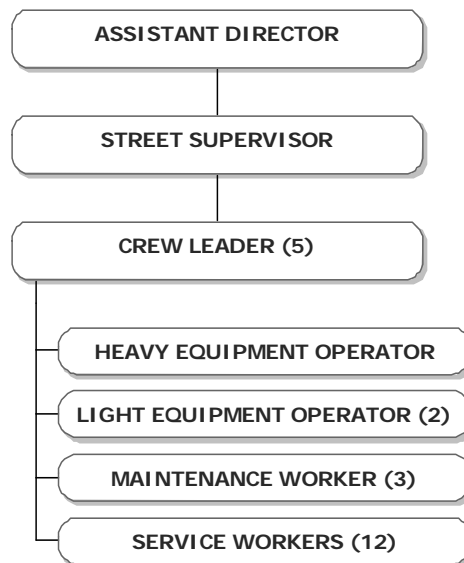
Street Cleaning is a subdivision of the grounds division that specializes in maintaining right-of-ways which consists of street sweeping, limb and tree removal, drainage easement cleaning, litter control and maintenance of rights-of-way and interstate highways. It is also responsible for demolition of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

### Budget Highlights

Because this subdivision is highly dependent on vehicles to conduct business, the cost of fuel and parts and labor make up a substantial part of the expenses.

The salary line item reflects the addition of a supervisor in the division. There has always been a supervisor in this division, but it was charged to another division, such as storm drainage. The clothing line is increasing for two reasons: the uniform contract has always been located in contractual services, but to better reflect the costs of clothing, it has been moved to clothing; and the department has elected to buy coveralls for each of employee. Operating Equipment consists of pitch forks, shovels and other items needed for maintenance.

Tipping fees are also being charged to this division for the first time. In effort to treat the landfill as a true enterprise fund, every department that uses the landfill should pay for use. This is reflected here.



<b>Position</b>	<b>Salary</b>
Supervisor	\$32,822
Crew Leader (5)	\$28,288 - \$33,634
Heavy Equip Operator	\$28,995



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Street Cleaning</b>					
<b>Salaries and Benefits</b>					
Full Time	\$523,980	\$537,984	\$526,400	\$489,376	\$601,100
Overtime	\$18,173	\$25,443	\$14,000	\$17,133	\$14,000
Benefits	\$55,091	\$60,486	\$124,628	\$119,455	\$0
Health Costs	\$173,470	\$148,145	\$72,000	\$64,410	\$88,400
Workers Comp	\$0	\$0	\$36,400	\$24,288	\$39,600
FICA	\$0	\$0	\$0	\$0	\$36,400
Medicare	\$0	\$0	\$0	\$0	\$8,500
Pension	\$0	\$0	\$0	\$0	\$116,900
Life Insurance	\$0	\$0	\$0	\$0	\$4,000
<b>Total</b>	<b>\$770,715</b>	<b>\$772,058</b>	<b>\$773,428</b>	<b>\$714,662</b>	<b>\$908,900</b>
<b>Operating Expenses</b>					
Op. Supplies	\$9,190	\$10,544	\$10,000	\$3,454	\$11,100
Clothing	\$10,150	\$4,218	\$3,800	\$448	\$16,200
Fuel	\$29,980	\$45,083	\$44,100	\$41,615	\$50,100
Vehicle Parts	\$27,400	\$24,320	\$24,000	\$44,563	\$40,000
Vehicle Labor	\$32,717	\$27,621	\$34,200	\$58,057	\$50,000
Small Tools	\$2,375	\$2,993	\$3,100	\$1,024	\$0
Agricultural Sup	\$1,574	\$3,332	\$3,500	\$3,000	\$3,500
Travel	\$934	\$0	\$1,000	\$753	\$500
Telephone	\$0	\$0	\$0	\$0	\$800
Contractual	\$156,354	\$166,525	\$168,500	\$131,871	\$120,000
Tipping Fees	\$0	\$0	\$0	\$0	\$245,000
Dues	\$0	\$0	\$0	\$0	\$200
Equipment	\$4,496	\$3,424	\$4,100	\$3,500	\$0
Oper. Equip.	\$0	\$0	\$0	\$0	\$5,000
<b>Total</b>		<b>\$288,059</b>	<b>\$296,300</b>	<b>\$288,285</b>	<b>\$542,400</b>
<b>Total St Cleaning</b>	<b>\$1,045,885</b>	<b>\$1,060,117</b>	<b>\$1,069,728</b>	<b>\$1,002,947</b>	<b>\$1,451,300</b>

<b>Performance Measures</b>				
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
<b>Number of Request Received/Completed</b>			<b>1,650</b>	<b>1,728</b>
<b>Number of Miles of ROW Maintained</b>	<b>425</b>	<b>550</b>	<b>550</b>	<b>550</b>
<b>Number of Cycles Comp by Street Sweeper</b>		<b>1 per day X 4 days per week</b>		
<b>Tons of Sweeping Debris Removed</b>		<b>458</b>	<b>500</b>	<b>700</b>

## General Fund Expenses

### Public Works -Street Maintenance

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

### Budget Highlights

Because this subdivision is highly dependent on vehicles to conduct business, the cost of fuel and parts and labor make up a substantial part of the expenses.

The division sees a reduction in the salary line as a result of moving two supervisors into the divisions they actually supervise. Operating supplies is increased due to the inclusion of street repair supplies. Clothing has also increased in this division as a result of transferring the cost from contractual service and new coveralls. Operating equipment includes string trimmers, chainsaws, and other small equipment.

Tipping fees are also being charged to this division for the first time. In effort to treat the landfill as a true enterprise fund, every department that uses the landfill should pay for use. This is reflected here.



<u>Positions</u>	<u>Salary</u>	<u>Positions</u>	<u>Salary</u>
Supervisor-Street (2)	\$35,339-\$38,064	Crew Leader	\$30,472
HeavyEquip Op. (8)	\$26,936-\$31,242	Light Equip Op. (2)	\$25,626
Service Workers (6)	\$22,360-\$26,936	Maintenance Workers(2)	\$24,398

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Public Works</b>					
<u>Street Maintenance</u>					
<b>Salaries and Benefits</b>					
Full Time	\$591,802	\$542,964	\$617,700	\$563,742	\$596,600
Overtime	\$21,119	\$16,470	\$20,000	\$22,678	\$20,000
Benefits	\$63,387	\$61,574	\$149,676	\$134,567	\$0
Health Costs	\$167,691	\$144,836	\$222,700	\$166,519	\$111,700
Workers Comp	\$0	\$0	\$36,000	\$24,287	\$34,700
FICA	\$0	\$0	\$0	\$0	\$35,400
Medicare	\$0	\$0	\$0	\$0	\$8,300
Pension	\$0	\$0	\$0	\$0	\$113,600
Life Insurance	\$0	\$0	\$0	\$0	\$4,000
<b>Total</b>	<b>\$843,999</b>	<b>\$765,844</b>	<b>\$1,046,076</b>	<b>\$887,506</b>	<b>\$924,300</b>
<b>Operating Expenses</b>					
Op. Supplies	\$13,289	\$15,145	\$15,400	\$17,007	\$85,200
St. Repair Supplies	\$73,616	\$48,199	\$76,000	\$54,175	\$0
Clothing	\$6,011	\$1,815	\$3,800	\$1,059	\$12,700
Fuel	\$114,261	\$111,441	\$120,000	\$109,915	\$117,000
Vehicle Parts	\$108,369	\$127,639	\$125,000	\$93,232	\$120,000
Vehicle Labor	\$111,388	\$139,618	\$115,000	\$98,045	\$120,000
Small Tools	\$3,061	\$3,477	\$4,100	\$3,230	\$0
Travel	\$301	\$754	\$1,000	\$927	\$1,000
Contractual	\$0	\$6,075	\$9,800	\$7,000	\$3,600
Tipping Fees	\$0	\$0	\$0	\$0	\$175,000
Dues	\$0	\$0	\$0	\$0	\$400
Equipment	\$7,422	\$5,537	\$9,200	\$7,000	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$9,600
	<b>\$437,717</b>	<b>\$459,700</b>	<b>\$479,300</b>	<b>\$391,590</b>	<b>\$644,500</b>
<b>Total St. Maint.</b>	<b>\$1,281,716</b>	<b>\$1,225,544</b>	<b>\$1,525,376</b>	<b>\$1,279,096</b>	<b>\$1,568,800</b>

**Performance Measures**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Number of Requests Received/Completed</b>	NA	1,578	1,683	1,600
<b>Number of Potholes Repaired</b>	NA	143	160	170

## General Fund Expenses

### Public Works -Storm Drainage

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

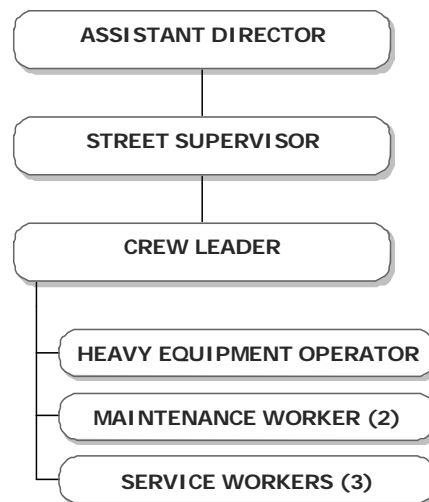
#### Budget Highlights

This division is highly dependent on specialized equipment, sewer vacs. This equipment requires constant repair and maintenance which drives vehicle costs up. A new sewer vac is budgeted this year and should help stabilize repair and maintenance costs.

Most notably, the operating supplies are increasing due to a need for more manhole covers and frames. Manhole covers have been stolen at an increased rate and need to be replaced. As with other street divisions, storm drainage also sees an increase in clothing due to accounting for the clothing contract in clothing instead of contractual services and the new coveralls. Operating equipment is made up of equipment needed for the sewer vac such as hoses and nozzles.

“Other utilities” is a first time line item. This line accounts for the water that is used from fire hydrants for the sewer vac and other storm drainage needs.

Tipping fees are also being charged to this division for the first time. In effort to treat the landfill as a true enterprise fund, every department that uses the landfill should pay for use. This is reflected here.



<u>Position</u>	<u>Salary</u>
Supervisor-Streets	\$34,466
Crew Leader	\$28,288
Heavy Equipment Oper	\$26,270
Service Worker (3)	\$23,234-\$23,795
Maintenance Worker I (2)	\$23,795

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Public Works</b>					
<b>Storm Drainage</b>					
<b>Salaries and Benefits</b>					
Full Time	\$158,493	\$149,011	\$168,500	\$155,376	\$205,400
Overtime	\$2,279	\$4,397	\$4,000	\$3,409	\$4,000
Benefits	\$16,380	\$16,602	\$38,833	\$27,773	\$0
Health Costs	\$69,381	\$43,820	\$25,000	\$18,932	\$37,000
Workers Comp	\$0	\$0	\$11,100	\$11,000	\$13,200
FICA	\$0	\$0	\$0	\$0	\$12,500
Medicare	\$0	\$0	\$0	\$0	\$2,900
Pension	\$0	\$0	\$0	\$0	\$39,800
Life Insurance	\$0	\$0	\$0	\$0	\$1,400
<b>Total</b>	<b>\$246,533</b>	<b>\$213,830</b>	<b>\$247,433</b>	<b>\$216,490</b>	<b>\$316,200</b>
<b>Operating Expenses</b>					
Op. Supplies	\$3,750	\$3,038	\$5,600	\$5,000	\$9,300
Clothing	\$1,669	\$352	\$1,200	\$96	\$4,700
Fuel	\$17,504	\$9,044	\$21,400	\$10,747	\$21,400
Vehicle Parts	\$8,946	\$9,524	\$16,000	\$19,975	\$20,000
Vehicle Labor	\$6,032	\$14,115	\$16,000	\$16,848	\$20,000
Contractual	\$0	\$2,021	\$3,500	\$2,203	\$0
Tipping Fees	\$0	\$0	\$0	\$0	\$40,000
Dues	\$0	\$0	\$0	\$0	\$200
	\$0	\$0	\$0	\$0	\$9,000
Equipment.	\$0	\$2,998	\$3,500	\$2,567	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$3,800
<b>Total</b>	<b>\$37,901</b>	<b>\$41,090</b>	<b>\$67,200</b>	<b>\$57,436</b>	<b>\$128,400</b>
<b>Total Storm Dr.</b>	<b>\$284,434</b>	<b>\$254,921</b>	<b>\$314,633</b>	<b>\$273,926</b>	<b>\$444,600</b>

**Performance Measures**

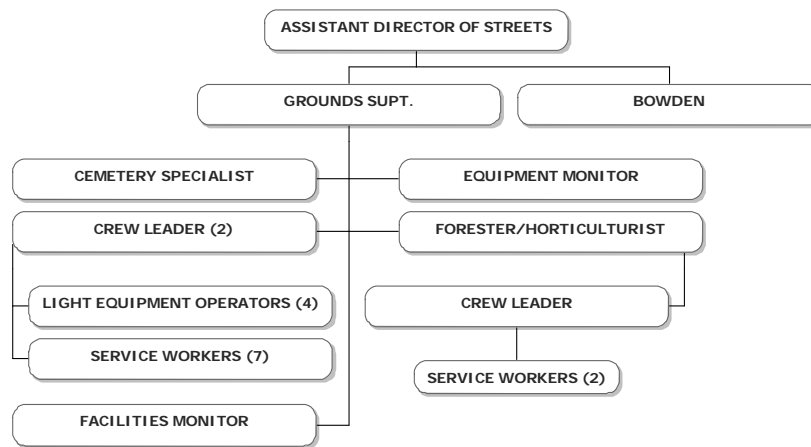
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Number of Storm Drains Cleaned</b>		<b>359</b>	<b>350</b>	<b>350</b>
<b>Tons of Debris Removed From Drains</b>		<b>102</b>	<b>100</b>	<b>110</b>

## General Fund Expenses

### Public Works

#### Grounds

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



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Forester/Horticulturist	\$39,978	Grounds Supt.	\$38,043
Equipment Monitor	\$23,234	Cemetery Specialist	\$34,466
Crew Leader (3)	\$28,288		
Light Equipment Operator (4)	\$25,626-\$29,723	Service Worker (10)	\$24,398-\$26,936



*Grounds Crews cut grass and maintain Rose Hill Cemetery. Rose Hill Cemetery is an example of a 19th century rural cemetery park and was established in 1840 by Simri Rose. It is on the National Register of Historic Places*

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Public Works</b>					
<u>Grounds &amp; Facilities</u>					
<b>Salaries and Benefits</b>					
Full Time	\$679,527	\$566,296	\$604,300	\$547,554	\$611,000
Salaries OT	\$0	\$30,176	\$24,000	\$24,151	\$24,000
Benefits	\$20,358	\$64,170	\$149,061	\$133,531	\$0
Health Care	\$71,660	\$149,955	\$121,000	\$101,583	\$128,800
Workers Comp	\$173,469	\$0	\$38,000	\$35,000	\$34,700
FICA	\$0	\$0	\$0	\$0	\$36,000
Medicare	\$0	\$0	\$0	\$0	\$8,400
Pension	\$0	\$0	\$0	\$0	\$117,000
Life Insurance	\$0	\$0	\$0	\$0	\$3,700
<b>Total</b>	<b>\$945,013</b>	<b>\$810,596</b>	<b>\$936,361</b>	<b>\$841,820</b>	<b>\$963,600</b>
<b>Operating Expenses</b>					
Op Supplies	\$6,445	\$8,387	\$6,900	\$5,030	\$6,000
Maint. Supplies	\$10,698	\$10,383	\$11,000	\$12,417	\$8,000
Clothing	\$7,488	\$8,307	\$15,700	\$9,746	\$12,000
Fuel	\$62,943	\$80,913	\$75,000	\$70,094	\$75,000
Vehicle Parts	\$35,045	\$39,150	\$42,100	\$26,021	\$35,000
Vehicle Labor	\$28,113	\$39,861	\$41,600	\$20,445	\$35,000
Small Tools	\$1,260	\$2,531	\$2,700	\$565	\$0
Agricultural Sup	\$21,235	\$44,740	\$36,200	\$37,301	\$25,000
Tree Maint.	\$6,976	\$13,423	\$14,100	\$13,938	\$14,000
Cleaning Sup	\$4,811	\$5,258	\$6,000	\$3,733	\$3,000
Electrical Sup	\$4,256	\$5,633	\$8,300	\$4,297	\$4,000
Travel	\$0	\$1,157	\$1,000	\$485	\$900
Electricity	\$102,489	\$113,116	\$102,300	\$94,019	\$65,000
Maintenance	\$15,147	\$15,092	\$12,900	\$13,703	\$8,000
Contractual	\$422,602	\$410,924	\$437,100		\$310,000
Tipping Fees	\$0	\$0	\$0	\$0	\$10,000
Dues	\$65	\$105	\$100	\$133	\$100
Other Utilities	\$90,063	\$85,094	\$83,600	\$134,014	\$70,000
Equipment	\$4,245	\$33,932	\$35,100	\$13,416	\$0
Building Improvements	\$402	\$6,447	\$14,600	\$5,154	\$2,500
Operating Equip.	\$0	\$0	\$0	\$0	\$20,700
<b>Total</b>	<b>\$824,282</b>	<b>\$924,452</b>	<b>\$946,300</b>	<b>\$844,357</b>	<b>\$704,200</b>
<b>Total Grounds</b>	<b>\$1,769,295</b>	<b>\$1,735,049</b>	<b>\$1,882,661</b>	<b>\$1,686,177</b>	<b>\$1,667,800</b>
<b>Total Public Works</b>	<b>\$4,788,488</b>	<b>\$4,617,293</b>	<b>\$5,238,947</b>	<b>\$4,696,107</b>	<b>\$5,577,500</b>

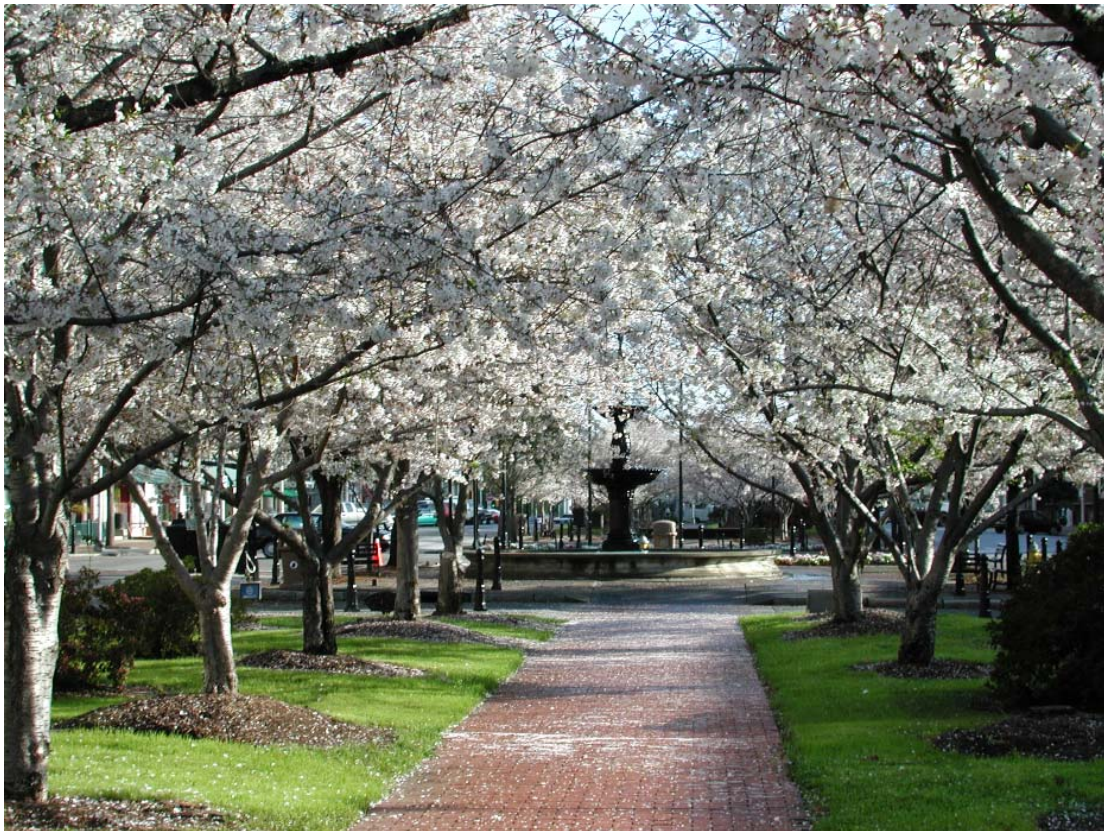
## General Fund Expenses

### Mulberry Street Parking Garage

The Mulberry Street Parking Garage was built in 1980 replacing a blighted 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 and uses these funds to maintain the facility.

As the Parking Garage makes its own revenue, this portion of the budget has been moved to an enterprise fund which will operate as a business. More information can be found in the enterprise funds section.



*3<sup>rd</sup> Street Park and Fountain: During the spring, Downtown is graced with over 50 Yoshino Cherry Blossom Trees. The trees and the Cherry Blossom Festival are great draws for visitors and citizens alike. The Mulberry Street Parking Garage ensures that the tourists and those who work downtown have an affordable place to park. This park continues to be maintained by the City of Macon Grounds Division*



**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>*Inspection &amp; Fees</u>					
Salary and Benefits	\$824,103	\$899,395	\$977,405	\$959,272	\$0
Operating Expenses	\$125,137	\$141,624	\$148,028	\$124,439	\$0
Total Inspection & Fees	\$949,240	\$1,041,019	\$1,125,433	\$1,083,711	\$0
<u>*Parks &amp; Recreation -Administrative Services</u>					
Salary and Benefits	\$84,077	\$94,001	\$107,938	\$102,650	\$0
Operating Expenses	\$30,093	\$40,237	\$40,700	\$35,896	\$0
Total Administrative	\$114,170	\$134,238	\$148,638	\$138,546	\$0
Salary and Benefits	\$1,812,655	\$1,788,709	\$2,080,809	\$1,871,833	\$0
Operating Expenses	\$832,160	\$1,042,688	\$1,067,200	\$855,695	\$0
Total Operations	\$2,644,815	\$2,831,397	\$3,148,009	\$2,727,528	\$0
<u>*Parks &amp; Recreation -Business Services</u>					
Salary and Benefits	\$246,880	\$206,240	\$220,567	\$207,395	\$0
Operating Expenses	\$10,063	\$10,122	\$12,400	\$8,230	\$0
Total Business	\$256,943	\$216,362	\$232,967	\$215,625	\$0
Total Parks & Rec	\$3,015,928	\$3,181,997	\$3,529,614	\$3,081,699	\$0
*As of July 1, 2012, these function will be transferred to Bibb County. This is a part of the Service Delivery Strategy Agreement.					
<u>Mulberry Street Parking Garage</u>					
Operating Expenses	\$92,143	\$117,995	\$116,500	\$106,467	\$0
Total Mulberry Parking	\$92,143	\$117,995	\$116,500	\$106,467	\$0
As of July 1, 2012 Mulberry Street Parking Garage was set up as an enterprise fund.					
<u>EECBG</u>					
Program Costs	\$0	\$131,336	\$28,738	\$0	\$0
Total EECBG	\$0	\$131,336	\$28,738	\$0	\$0

## General Fund Expenses

### Economic and Community Development

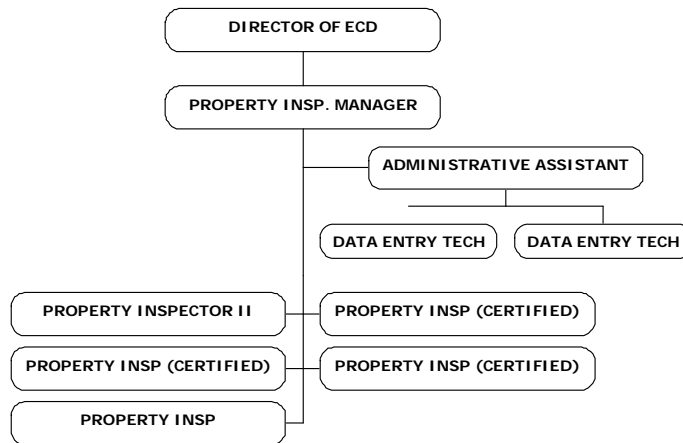
Economic and Community Development has a number of responsibilities some of which are funded by the general fund, some of which are grant funded. The general fund responsibilities include property inspections, Downtown Main Street, and Economic and Community Development. The General Fund also allocates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

### Property Inspections- Code Enforcement

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

### Budget Highlights

Previous to fiscal year 2013, Property Inspection has been represented in a single line-item called Administration. This year, all the costs have been displayed to ensure better cost accounting. The Director of ECD is partially funded by the general fund.



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Property Inspector (4)	\$32,011-\$32,822	Property Inspector II	\$35,339
Property Inspector Mgr	\$53,497	Data Entry Tech (2)	\$23,233-24,398
Administrative Asst (1)	\$32,011	Director ECD	\$83,844

### Accomplishments

- 319 violations of the Weed Ordinance (vacant lots) that were brought into compliance.
- 629 violations of the Yards and Premises Ordinance that were brought into compliance.
- 128 violations of inoperable vehicles in yards that were brought into compliance.
- 1287 violations of the Housing & Abatement Code that were brought into compliance.
- 106 structures were demolished

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Property Inspection Administration (ECD)</u>					
Salaries and Benefits					
Salaries	\$0	\$0	\$0	\$0	\$365,000
Health Costs	\$0	\$0	\$0	\$0	\$57,500
Workers Comp	\$0	\$0	\$0	\$0	\$16,900
FICA	\$0	\$0	\$0	\$0	\$22,700
Medicare	\$0	\$0	\$0	\$0	\$5,300
Pension	\$0	\$0	\$0	\$0	\$70,400
Life Insurance	\$0	\$0	\$0	\$0	\$2,400
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$540,200</b>
Operating Expenses					
Op Supplies	\$0	\$0	\$0	\$0	\$14,500
Clothing	\$0	\$0	\$0	\$0	\$1,500
Fuel	\$0	\$0	\$0	\$0	\$14,900
Vehicle Parts	\$0	\$0	\$0	\$0	\$1,500
Vehicle Labor	\$0	\$0	\$0	\$0	\$1,500
Prof. Services	\$0	\$0	\$0	\$0	\$60,000
Travel/Training	\$0	\$0	\$0	\$0	\$10,000
Advertising	\$0	\$0	\$0	\$0	\$4,000
Printing	\$0	\$0	\$0	\$0	\$3,500
Telephone	\$0	\$0	\$0	\$0	\$4,900
IT Services	\$0	\$0	\$0	\$0	\$34,000
Contractual	\$0	\$0	\$0	\$0	\$50,000
Dues	\$0	\$0	\$0	\$0	\$1,100
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,400</b>
<b>Total Prop Inspection</b>	<b>\$740,125</b>	<b>\$564,079</b>	<b>\$649,400</b>	<b>\$650,000</b>	<b>\$741,600</b>

<u>Performance Measures</u>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Cases Newly Opened</b>	<b>3,987</b>	<b>3,268</b>	<b>3,000</b>	<b>3,500</b>
<b>Cases Pending &amp; Newly Opened</b>	<b>6,419</b>	<b>7,222</b>	<b>7,000</b>	<b>7,000</b>
<b>Cases Brought into Compliance</b>	<b>4,127</b>	<b>2,363</b>	<b>2,530</b>	<b>2,400</b>
<b>Properties Demolished due to Code Enf*</b>	<b>204</b>	<b>106</b>	<b>150</b>	<b>150</b>
<b>Property Cases Dismissed for Bids</b>	<b>126</b>	<b>93</b>	<b>110</b>	<b>110</b>
<b>Properties Abated/Prepped for Demo</b>	<b>70</b>	<b>81</b>	<b>100</b>	<b>100</b>
<b>*Demolished by City and Individual Owners</b>				

## General Fund Expenses

### Economic and Community Development

#### Demolition and Board Ups & Acquisitions

Once private property has been abandoned, it becomes a costly burden for the immediate surroundings and for the City of Macon. Abandoned properties attract vagrants and often become risks for fire and major crime, often resulting in the devaluation of adjacent properties. The Department has undertaken the following initiatives:

##### *In Rem complaints and foreclosures*

This is the process by which the City gains access properties through the court system. Once access is secured, the abatement and demolition of property can occur.

##### *Demolition Program*

The City has the goal of removing 100 severely dilapidated structures per year. The City maintains a "dirty thirty" list of properties to be demolished in the next 120 days. Properties that appear on the City's demolition list have a demolition order from the Municipal Court judge and the cost of demolition, which generally ranges from \$10,000 to \$35,000, is placed as lien on the real property.

The sums allocated in these two accounts pay for the costs of acquiring property and abating it once it is acquired.

##### Home Match

The City is a recipient of the Housing and Urban Development HOME funding. This allocation is for the match that is required to receive these funds. In April of 2012, The Department of Housing and Urban Development communicated that it was discontinuing the match requirement. Although, this is expected to continue- this sum is allocated for the contingency that the match is again required in fiscal year 2013.



*Demolition of a House on Moore Street in May of 2012*

**General Fund Expenses**

Account	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<u>Demolitions and Board Ups (ECD)</u>					
Program Costs	\$280,201	\$392,384	\$300,000	\$300,000	\$374,000
	\$280,201	\$392,384	\$300,000	\$300,000	\$374,000
<u>Acquisition (ECD)</u>					
Program Costs	\$194,588	\$52,065	\$110,000	\$110,000	\$176,000
	\$194,588	\$52,065	\$110,000	\$110,000	\$176,000
<u>Home Match</u>					
Program Costs	\$41,598	\$58,032	\$96,600	\$96,600	\$20,000
	\$41,598	\$58,032	\$96,600	\$96,600	\$20,000



*Demolition from another angle of Houses on Moore Street in May of 2012*

## General Fund Expenses

### Economic and Community Development

#### Economic Development

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

#### Main Street

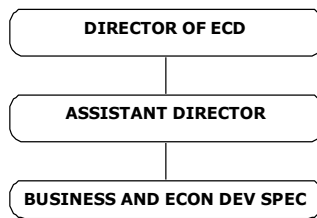


The Main Street program is a comprehensive approach to downtown development that seeks to bring all stakeholders together for a common purpose. The program is organized around four points—organization, design, promotion, and economic restructuring. Each point has its own committee of stakeholders who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

by increasing the number of jobs and residents downtown. The City of Macon achieved this designation from the Georgia Department of Community Affairs.

#### Budget Highlights

This is the first year that these divisions have been funded by the general fund. The Main Street budget includes funding for Christmas in Downtown as well as Main Street Board Meetings.



<u>Salary</u>	<u>Position</u>
Assistant Director	\$62,337.60
Bus. & Econ Dev Specialist	\$40,976.00

#### Accomplishments

- Christmas downtown was revitalized and organized to include a week of events, local shopping, and a Christmas Parade that had over 100 independent floats/participants and over 50 volunteers.
- Macon received official Main Street designation from the Georgia Department of Community Affairs.
- The effort to redevelop the Second Street Downtown Corridor was jumpstarted through the selection of a consultant and a number of stakeholder meetings to help determine the right steps for developing Second Street.

**General Fund Expenses**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b><u>Mainstreet (ECD)</u></b>					
<b>Salaries and Benefits</b>					
Salaries	\$0	\$0	\$0	\$0	\$41,000
Health Costs	\$0	\$0	\$0	\$0	\$6,600
Workers Comp	\$0	\$0	\$0	\$0	\$1,700
FICA	\$0	\$0	\$0	\$0	\$2,600
Medicare	\$0	\$0	\$0	\$0	\$600
Pension	\$0	\$0	\$0	\$0	\$7,900
Life Insurance	\$0	\$0	\$0	\$0	\$300
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,700</b>
<b>Operating Expenses</b>					
Op Supplies	\$0	\$0	\$0	\$0	\$2,500
Prof. Services	\$0	\$0	\$0	\$0	\$6,500
Travel/Training	\$0	\$0	\$0	\$0	\$1,500
Printing	\$0	\$0	\$0	\$0	\$2,000
Dues	\$0	\$0	\$0	0	\$400
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,900</b>
<b>Total MainStreet</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,600</b>
<b><u>Economic Development</u></b>					
<b>Salaries and Benefits</b>					
Salaries	\$0	\$0	\$0	\$0	\$62,900
Health Costs	\$0	\$0	\$0	\$0	\$6,300
Workers Comp	\$0	\$0	\$0	\$0	\$1,700
FICA	\$0	\$0	\$0	\$0	\$3,900
Medicare	\$0	\$0	\$0	\$0	\$1,000
Pension	\$0	\$0	\$0	\$0	\$11,800
Life Insurance	\$0	\$0	\$0	\$0	\$400
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,000</b>
<b>Operating Expenses</b>					
Travel/Training	\$0	\$0	\$0	\$0	\$2,600
Dues	\$0	\$0	\$0		\$800
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$3,400</b>
<b>Total Econ Development</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,400</b>
<b>Total ECD</b>	<b>\$1,256,512</b>	<b>\$1,066,560</b>	<b>\$1,156,000</b>	<b>\$1,156,600</b>	<b>\$1,476,600</b>

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Debt Service Payments</u></b>					
Payments					
Sec.State-Prin		\$749,521	\$803,600	\$830,000	\$861,400
Sec.State-Int	\$211,435	\$173,699	\$133,500	\$103,992	\$89,800
Paying Agent	\$3,100	\$3,300	\$3,500	\$3,500	\$3,500
GMA Principal	\$0	\$0	\$0	\$0	\$0
GMA Interest	\$0	\$0	\$0	\$0	\$59,400
GMA Agent	\$0	\$0	\$0	\$0	\$28,000
BB&T Principal	\$0	\$0	\$0	\$0	\$571,000
BB&T Interest	\$0	\$0	\$0	\$0	\$80,900
Total	\$912,677	\$926,521	\$940,600	\$937,492	\$1,694,000
Total Debt Ser	\$912,677	\$926,521	\$940,600	\$937,492	\$1,694,000

**Debt Service Payments**

The City of Macon owns the Secretary of State building located at 237 Coliseum Drive. The building is occupied by the Georgia State - Secretary of State - Professional Licensing Boards.

The City of Macon participates in the Georgia Municipal Association (GMA) Lease Pool that allows that City to buy capital and pay for it over two to ten year depending upon the item. The lease pool charges low-interest rates and allows the City to purchase capital upfront. More can be found relating to our lease payments in the Debt Section. Fiscal Year 2013 Lease principal was paid from SPLOST funds in Fiscal Year 2012.

The BB&T lease program is an extension of the GMA Lease pool and covers more than just equipment. Some buildings and other programs can be funded through this pool. More can be found relating to our lease



## General Fund Expenses

### Appropriations to other Agencies

The City funds and contributes to a number of outside agencies. This year, the city will fund the following:

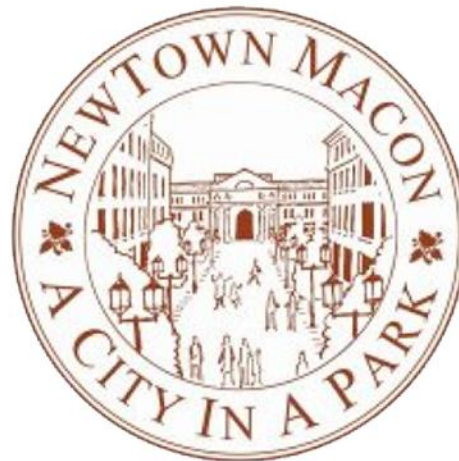


**MIDDLE GEORGIA**



**Community  
FOOD BANK**

*Feeding Neighbors and  
Building Hope Since 1981*



**THE GEORGIA CHILDREN'S MUSEUM**

These logos represent many of the agencies the City of Macon funds annually.

### Other Agencies

## General Fund Expenses

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

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

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

Children’s Museum - The Georgia Children’s Museum is a non-profit 501(c)3 educational and cultural museum for children ages two to twelve and their families. Exhibits and Programs are designed to encourage adult and child interaction.

Transit Authority - Macon-Bibb County Transit Authority was formed March 26, 1980 to provide affordable buses and vans to the Macon-Bibb County Community that will increase the use of public transportation. The Authority is subsidized by Macon (60%) and Bibb County (40%) to cover any deficit

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

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

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

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

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

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

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

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Appropriations</b>					
<b>Other Agencies</b>					
Planning/Zoning	\$360,695	\$324,626	\$0	\$0	\$0
GIS	\$40,382	\$37,165	\$0	\$0	\$0
Clean Air Comm.	\$24,546	\$24,546	\$0	\$0	\$24,600
Bibb Co Map	\$123,123	\$128,063	\$0	\$0	\$0
Middle Georgia RC	\$76,855	\$76,855	\$77,655	\$77,655	\$77,700
Board of Elect	\$275,958	\$378,409	\$0	\$0	\$0
MaconBibb Beautiful	\$57,109	\$50,000	\$0	\$0	\$0
Food Bank		\$8,100	\$8,100	\$8,100	\$8,100
Macon Arts Alliance	\$32,400	\$32,400	\$0	\$0	\$0
Mus. Arts/Science	\$48,615	\$48,615	\$0	\$0	\$0
Urban Dev. Authority	\$29,840	\$34,840	\$26,000	\$26,000	\$31,000
Ind. Authority	\$86,344	\$77,710	\$0	\$0	\$0
Children's Museum	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Transit Auth.	\$1,362,019	\$1,140,658	\$1,023,500	\$1,023,244	\$1,353,000
Para Transit	\$126,481	\$126,481	\$187,400	\$187,400	\$250,500
Econ Dev Comm.	\$40,000	\$40,000	\$0	\$0	\$0
ECD Land Bank	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
New Town Macon	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Tubman Museum	\$0	\$25,000	\$0	\$0	\$0
Citizens Advocacy	\$5,000	\$5,000	\$0	\$0	\$0
Payne City	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Sports Hall of Fame	\$0	\$0	\$125,000	\$125,000	\$75,000
Douglas Theatre	\$94,726	\$97,259	\$80,000	\$80,000	\$96,000
Hills/Heights	\$75,000	\$75,000	\$0	\$0	\$67,500
21st Century	\$0	\$0	\$25,000	\$25,877	\$26,000
<b>Total Other Agencies</b>	<b>\$2,992,193</b>	<b>\$2,880,727</b>	<b>\$1,702,655</b>	<b>\$1,703,276</b>	<b>\$2,159,400</b>

## General Fund Expenses

### Transfers to other Funds

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

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

Bowden Golf Course - has a transfer of \$370,000. This is an increase over the fiscal year 2011 actual. It is expected that renovations and promotions will drive up an increase in revenues.

Capital Proj.- Capital Items that are funded by the general fund are represented here. This sum will be transferred to the Capital Improvement Program Fund to pay for certain capital items, including renovations to the new central services building, a Roof for the Parks and Streets buildings, keyless badge system for police, and a high speed training track for police

2002 UDA Bonds - The UDA Bonds are also addressed in this area. There is a significant reduction in the payment of the UDA Bond. The city expects to use SPLOST dollars to call part A of this bond in early Fiscal Year 2013.



*South of Downtown Macon at sunset*

**General Fund Expenses**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<u>Transfers To Other Funds</u>					
2007 Hotel Bond	\$239,238	\$760,025	\$780,700	\$780,700	\$783,000
Coli/Auditorium	\$1,056,201	\$1,064,360	\$605,000	\$822,000	\$600,000
Law Enf. Grant	\$83,986	\$144,226	\$65,525	\$65,525	\$0
Bowden Golf	\$244,176	\$277,976	\$165,500	\$165,500	\$370,000
Capital Proj	\$2,571,390	\$2,851,553	\$74,300	\$74,300	\$572,000
Terminal Station	\$0	\$43,613	\$0	\$0	\$0
Vehicle Main.	\$0	\$1,269,822	\$0	\$0	\$0
E-911	\$0	\$794,995	\$0	\$0	\$0
SPLOST	\$0	\$2,782	\$0	\$0	\$0
2002 UDA Bond	\$1,029,559	\$1,006,289	\$1,031,688	\$1,030,000	\$695,200
Match Fire Grant	\$0	\$0	\$19,667	\$19,667	\$0
ECD	\$0	\$52,202	\$0	\$0	\$0
Work Force	\$0	\$13,738	\$2,000	\$0	\$0
Solid Waste	\$0	\$0	\$0		\$0
Group Ins	\$0	\$1,080,000	\$0	\$0	\$0
Terminal Stat.	\$5,201	\$150,785	\$0	\$0	\$0
Gen. Pension	\$3,449	\$0	\$0	\$0	\$0
Fire/Pol Pension	\$5,442	\$0	\$0	\$0	\$0
Hotel Motel	\$0	\$74,539	\$0	\$0	\$0
	<u>\$5,238,642</u>	<u>\$9,586,907</u>	<u>\$2,744,380</u>	<u>\$2,957,692</u>	<u>\$3,020,200</u>
Total Transfer	\$5,238,642	\$9,586,907	\$2,744,380	\$2,957,692	\$3,020,200
<b>Total Expenditures</b>	<b><u>\$67,291,073</u></b>	<b><u>\$74,729,133</u></b>	<b><u>\$74,375,239</u></b>	<b><u>\$66,950,189</u></b>	<b><u>\$69,556,400</u></b>



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## Enterprise Funds

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

### Major Proprietary Funds

#### **Solid Waste Management Fund**

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

#### **Airport Enterprise Fund**

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

### Non-Major Proprietary Funds

#### **Bowden Golf Course Fund**

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

#### **Mulberry Parking Garage**

Used to account for the activities of the downtown parking garage. This fund was originally accounted for in the General Fund.

	2011 <u>Audit</u>	2012 <u>Budget</u>	2013 <u>Budget</u>
<b>Solid Waste</b>			
Revenues	\$ 6,164,915	\$ 7,215,726	\$ 8,901,100
Expenditures	5,069,851	7,215,726	8,471,055
Transfer In/(Out)- Net	<u>(500,000)</u>	<u>-0-</u>	<u>-0-</u>
	<u>                    </u>	<u>\$ -0-</u>	<u>\$ 430,045</u>
<b>Airport</b>			
Revenues	\$ 3,903,057	\$ 2,532,834	\$ 2,645,890
Expenditures	1,619,079	2,124,600	2,645,890
Transfer In/(Out)- Net	<u>(172,853)</u>	<u>-0-</u>	<u>-0-</u>
Change in Net Assets	<u>\$ 2,111,125</u>	<u>\$ 408,234</u>	<u>\$ -0-</u>
<b>Bowden</b>			
Revenues	\$ 254,037	\$ 478,599	\$ 667,800
Expenditures	510,668	654,099	724,100
Transfer In/(Out)- Net	<u>266,571</u>	<u>165,500</u>	<u>-0-</u>
Change in Net Assets	<u>\$ 9,940</u>	<u>\$ -0-</u>	<u>\$ (56,300)</u>
<b>Mulberry Parking Garage</b>			
Revenues	Included in GF	Included in GF	\$ 185,000
Expenditures			<u>131,700</u>
Change in Net Assets			<u>\$ 53,300</u>

## **Solid Waste Fund**

This fund is part of the proprietary fund type group of accounts and is an enterprise fund. It is to be operated as a business-type fund. Revenues should be set to cover the costs of operation as well as depreciation and bond principal payments. This fund is responsible for the sanitary disposal of all solid waste and trash for the City of Macon and Bibb County. This landfill is operated six days per week on a cost recovery basis and creates a reserve fund for future development and eventual closing. This fund is comprised of two types of activities: Waste Collection and Landfill

### **Waste Collection**

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

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

**Monday** – South Macon

**Tuesday** – West Macon

**Wednesday** – North Macon

**Thursday** – East Macon

### **Budget Highlights**

The Director administers both the streets divisions in the general fund and the Solid Waste Fund. As a result, half of the director's salary is located in the waste collection division of this fund.

Clothing costs for waste collection have increased substantially to reflect three changes: new gloves that are water resistant and have rubber gripping will become part of the waste collection uniform; insulated coveralls will be a requirement of the winter uniform; and uniform rental was previously accounted for in contractual services, and it now is in clothing.






For the first time, tipping fees are being charged to waste collection and the general fund for dumping municipal waste in the landfill. As the landfill strives to operate as a business, it should charge all customers for use, including the general fund and waste collection. This also allows the general fund to justifiably contribute to fund without a direct transfer.

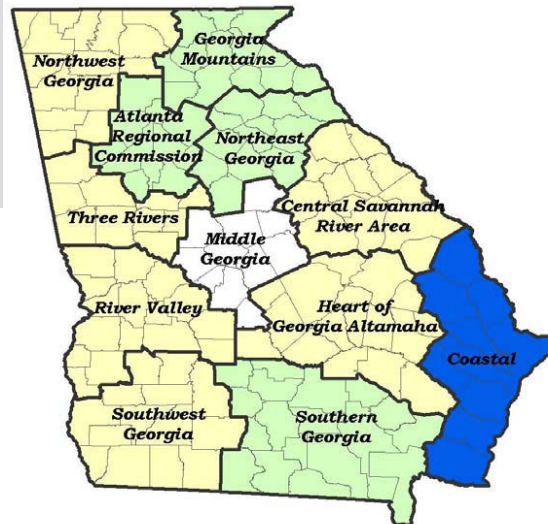
Waste collection will receive a pick-up truck and a compressed natural gas conversion kit for a garbage truck as capital items in fiscal year 2013.



**Landfill**

This fund is responsible for the sanitary disposal of all solid waste for the City of Macon and Bibb County. The City of Macon manages an inert landfill and a municipal solid waste landfill. This landfill is operated six days per week on a cost recovery basis and creates a reserve fund for future development and eventual closing. This 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 and to all the city departments using the landfill. In the past, the city departments used the landfill for free, but recent bond agencies have indicated that this is not an acceptable practice.

Legend	
	\$25.01-\$30.00
	\$30.01-\$35.00
	\$35.01-\$40.00
	\$40.01-\$45.00
	\$45.01-\$55.00



The landfill tipping fees on an average 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. Tipping fees at the City of Macon Land Fill are \$27.74 per ton.

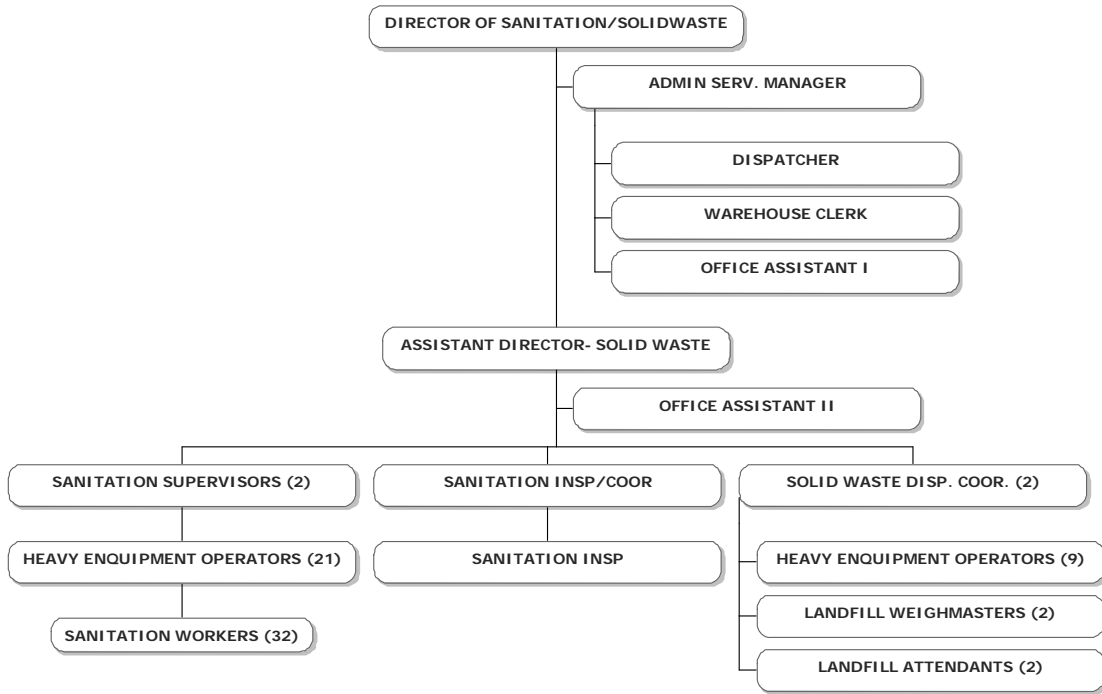
The landfill has a liability for post-closure of \$9.5 million. The annual provision is \$340,000 to amortize the cost of post-closure. The landfill produces methane and sells it to Cherokee Brick for brick production

**Budget Highlights**

The landfill reflects anticipated reimbursement from FEMA for disaster clean up from the 2008 Mother's Day Tornado. With those funds, a trash compactor is anticipated to be purchased. The current compactor is having continual operating issue. The landfill also sees revenue from the general fund for tipping fees, largely from streets' divisions.

The largest increase is in operating costs and agriculture. These lines include all necessary items to bring the landfill into compliance such as rip/rap and increase grass seed for coverage. To further comply with the Environmental Protection Division (EPD) of the State of Georgia, the landfill anticipates installing methane gas wells and a flare pad to be used if needed.

**Solid Waste Fund**



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director	\$77,854	Warehouse Clerk	\$23,816
S.W. Coordinator (2)	\$35,399-\$38,043	Heavy Equip Op( 9) L	\$26,270-\$28,288
Assistant Director	\$58,801	Attendants (2)	\$22,360-\$23,233
Office Assistant I	\$25,625	Supervisors (2)	\$35,399-\$43,097
Office Assistant II	\$28,288	Sanitation Inspect (2)	\$27,601-\$38,313
Admin Serv Mgr	\$36,212	Heavy Equip Op (21) S	\$26,936-\$31,2413
Service Workers (3)	\$23-795-\$26,936	Dispatcher	\$24,398
Sanitation Worker (29)	\$22,360-\$25,569	Weighmaster (2)	\$23,816-\$24,398

**Accomplishments**

- The Landfill was received an approved plan from EPD to update the gas wells to comply with the consent order and has secured funding to implement the plan.
- Customer Service has improved by delivering over 1,000 garbage carts.
- The department has adopted See Click Fix software record, respond, and analyze the service requests so that better accountability and productivity can be achieved. A scrap tire program has been developed to properly dispose of and divert tires from the landfill.

**Solid Waste Fund**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Waste Collection</b>					
<b>Revenue</b>					
<u>Fees</u>					
Waste Manage.	\$4,773,794	\$5,010,736	\$3,900,000	\$4,100,000	\$4,000,000
Delinquent Fees	\$0	\$0	\$11,000	\$10,000	\$10,000
FIFA	\$213,912	\$144,905	\$97,000	\$100,400	\$100,000
Late -Prior Yr	\$155,154	\$98,244	\$76,000	\$80,000	\$80,000
Late Fees	\$21,170	\$27,193	\$0	\$0	\$16,700
Miscellaneous	\$10,678	\$94,522	\$0	\$2,000	\$1,000
General Fund	\$1,217,703	\$0	\$0	\$0	\$0
Net Assets	\$0	\$0	\$0	\$0	\$0
GMA lease	\$0	\$0	\$265,000		\$56,000
Interest Income	\$176,325	\$105,124	\$0	\$0	\$0
Trans Net Assets			\$161,146		\$0
Transfer from Landfill	\$0	\$0	\$0	\$4,468	\$0
<b>Total Revenue</b>	<b>\$6,568,737</b>	<b>\$5,480,724</b>	<b>\$4,510,146</b>	<b>\$4,296,868</b>	<b>\$4,263,700</b>
<b>Expenditures</b>					
<b>Salaries and Benefits</b>					
Full-time	\$1,472,085	\$1,490,562	\$1,500,000	\$1,488,914	\$1,584,700
Overtime	\$30,609	\$22,535	\$20,000	\$11,518	\$20,000
Additional	\$0	\$0	\$64,000	\$0	\$0
Benefits	\$153,596	\$152,579	\$336,400	\$351,533	\$0
Health Care	\$390,889	\$374,309	\$250,000	\$226,995	\$307,000
Workers Comp	\$0	\$0	\$93,456	\$80,105	\$97,300
FICA	\$0	\$0	\$0		\$94,600
Medicare	\$0	\$0	\$0		\$22,200
Pension	\$0	\$0	\$0		\$304,900
Life Insurance	\$0	\$0	\$0		\$10,500
<b>Total</b>	<b>\$2,047,178</b>	<b>\$2,039,985</b>	<b>\$2,263,856</b>	<b>\$2,159,065</b>	<b>\$2,441,200</b>
<b>Supplies and Materials</b>					
Operating	\$5,468	\$6,643	\$13,700	\$2,000	\$6,100
Clothing	\$19,424	\$3,495	\$9,800	\$3,000	\$23,000
Dues	\$0	\$0	\$0	\$0	\$500
<b>Total</b>	<b>\$24,892</b>	<b>\$10,138</b>	<b>\$23,500</b>	<b>\$5,000</b>	<b>\$29,600</b>
<b>Repairs and Maintenance</b>					
Fuel	\$216,506	\$243,719	\$257,000	\$266,141	\$275,000
Vehicle Parts	\$203,522	\$181,854	\$148,000	\$194,752	\$150,000
Vehicle Labor	\$240,991	\$234,064	\$187,500	\$214,987	\$160,000
<b>Total</b>	<b>\$661,019</b>	<b>\$659,637</b>	<b>\$592,500</b>	<b>\$675,880</b>	<b>\$585,000</b>

**Solid Waste Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
Other Operating					
Travel & Training	\$0	\$0	\$1,500	\$1,000	\$4,200
Printing	\$150	\$0	\$3,200	\$1,000	\$3,200
Telephone	\$0	\$0	\$0	\$0	\$1,400
Contractual	\$266,792	\$240,776	\$277,000	\$216,000	\$200,000
Tipping Fees	\$0	\$0	\$0	\$0	\$450,000
Indirect Charges	\$272,712	\$0	\$0	\$223,994	\$250,500
GMA Debt Principal			\$410,846	\$0	\$0
BB&T Principal	\$0	\$0	\$544,644	\$0	\$0
BB&T Interest	\$12,041	\$32,705	\$0	\$40,000	\$26,700
GMA Interest	\$0	\$0	\$269,468	\$200,000	\$0
Machinery	\$0	\$0	\$6,000	\$4,000	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$3,500
CIP	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$551,695</b>	<b>\$273,482</b>	<b>\$1,512,658</b>	<b>\$685,994</b>	<b>\$939,500</b>
<b>Total Expenses</b>	<b>\$3,284,784</b>	<b>\$2,983,242</b>	<b>\$4,392,514</b>	<b>\$3,525,939</b>	<b>\$3,995,300</b>
Depreciation	\$69,139	\$199,516	\$122,100	\$199,516	\$200,000
<b>Total</b>	<b>\$69,139</b>	<b>\$199,516</b>	<b>\$122,100</b>	<b>\$199,516</b>	<b>\$200,000</b>
Transfers					
General Fund	\$510,000	\$500,000	\$0	\$0	\$0
<b>Total</b>	<b>\$510,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$3,863,923</b>	<b>\$3,682,758</b>	<b>\$4,514,614</b>	<b>\$3,725,455</b>	<b>\$4,195,300</b>
<b>Waste Collection Net Increase or (Decrease)</b>	<b>\$2,704,813</b>	<b>\$1,797,966</b>	<b>(\$4,468)</b>	<b>\$571,413</b>	<b>\$68,400</b>

<u>Performance Measures</u>	Fiscal Years Ending June 30,			
	2010	2011	2012	2013
<b>Waste Collection</b>				
Tons of Residential Waste Collected	N/A	35,484	41,479	42,500
Number of Garbage Accounts	N/A	34,217	34,072	34,200
# of complaints/work orders per 1000	N/A	53	75*	100*
<b>Landfill</b>				
EPD Inspection Score	N/A	75	60	80
Tons of Waste Disposed	N/A	70,027	62,559	70,000
Tons of Storm Debris Collected	N/A	4,000	9,890	1,000

\*In February of FY2012, See Click Fix was implemented giving citizens several new avenue for reporting problems as a result the complains/work orders have increased drastically.

**Solid Waste Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Landfill</b>					
<b>Revenues</b>					
<u>Income</u>					
Tipping Fees	\$602,128	\$598,047	\$610,000	\$504,984	\$600,000
Tipping Fees-SW Coll	\$0	\$0	\$0	\$0	\$450,000
Tipping Fees- GF	\$0	\$0	\$0	\$0	\$470,100
Landfill Permits	\$9,210	\$7,800	\$7,000	\$6,074	\$8,000
Recycling Recovery	\$31,532	\$37,297	\$25,000	\$24,514	\$25,000
Gas Sales	\$104,086	\$73,752	\$100,000	\$75,000	\$100,000
Trans from Fund Bal.	\$0	\$0	\$1,423,580	\$0	\$912,800
Animal Collections	\$0	\$0	\$0	\$0	\$57,500
MWA EPD Advance	\$0	\$0	\$150,000	\$150,000	\$300,000
GMA	\$0	\$0	\$540,000	\$500,000	\$190,000
FEMA Reimbursement	\$0	\$0	\$0	\$0	\$1,524,000
<b>Total Revenue</b>	<b>\$746,956</b>	<b>\$716,897</b>	<b>\$2,855,580</b>	<b>\$760,572</b>	<b>\$4,637,400</b>
<b>Expenditures</b>					
Salaries and Benefits					
Full-time	\$362,346	\$370,403	\$398,200	\$372,627	\$417,800
Overtime	\$7,165	\$12,424	\$12,000	\$11,971	\$12,000
Additional Regular	\$0	\$0	\$10,000	\$0	\$0
Benefits	\$38,071	\$41,405	\$89,500	\$89,700	\$0
Health Care	\$94,830	\$74,013	\$60,000	\$43,300	\$61,400
Workers Comp	\$0	\$0	\$23,760	\$23,760	\$24,800
FICA	\$0	\$0	\$0	\$0	\$25,600
Medicare	\$0	\$0	\$0	\$0	\$6,000
Pension	\$0	\$0	\$0	\$0	\$81,700
Life Insurance	\$0	\$0	\$0	\$0	\$2,800
OPEB	\$759,066	\$127,773	\$0	\$0	\$0
<b>Total</b>	<b>\$1,261,478</b>	<b>\$626,018</b>	<b>\$593,460</b>	<b>\$541,358</b>	<b>\$632,100</b>
Supplies and Materials					
Operating	\$21,523	\$7,612	\$35,000	\$19,810	\$57,300
Maintenance	\$0	\$402	\$33,000	\$10,000	\$1,000
Clothing	\$2,853	\$785	\$2,100	\$2,000	\$7,200
Fuel, Oil		\$83	\$0	\$0	\$0
Small Tools	\$0	\$94	\$3,900	\$1,000	\$0
Agriculture	\$9,532	\$7,542	\$23,300	\$22,008	\$33,400
Cleaning	\$0	\$334	\$1,100	\$816	\$1,300
Subs & Members	\$0	\$0	\$0	\$0	\$400
<b>Total</b>	<b>\$33,908</b>	<b>\$16,852</b>	<b>\$98,400</b>	<b>\$55,634</b>	<b>\$100,600</b>

**Solid Waste Fund**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Repairs and Maintenance</b>					
Fuel, Oil	\$165,620	\$181,147	\$216,300	\$206,600	\$215,000
Vehicle Repair	\$186,261	\$113,622	\$175,000	\$183,997	\$189,000
Vehicle Labor	\$100,795	\$106,726	\$139,000	\$150,000	\$145,000
<b>Total</b>	<b>\$452,676</b>	<b>\$401,495</b>	<b>\$530,300</b>	<b>\$540,597</b>	<b>\$549,000</b>
<b>Utilities</b>					
Telephone	\$536	\$538	\$600	\$558	\$2,000
Electricity	\$37,551	\$30,923	\$19,320	\$27,744	\$29,800
Maintenance	\$146	\$0	\$500	\$100	\$500
Other	\$995	\$1,567	\$2,100	\$2,100	\$2,100
<b>Total</b>	<b>\$39,229</b>	<b>\$33,028</b>	<b>\$22,520</b>	<b>\$30,502</b>	<b>\$34,400</b>
<b>Other Operating</b>					
EPD Surcharge	\$55,001	\$45,445	\$55,000	\$40,000	\$47,000
Travel	\$2,491	\$1,044	\$3,800	\$3,800	\$2,400
Printing	\$369	\$0	\$500	\$100	\$500
Contractual	\$184,080	\$74,324	\$230,000	\$203,422	\$292,200
Indirect Expense	\$0	\$0	\$0	\$0	\$117,300
Dues	\$0	\$0	\$0	\$0	\$1,200
Bad Debt Exp	\$200,393	\$0	\$0	\$0	\$0
Machinery	\$0	\$0	\$2,400	\$0	\$0
Capital Projects	\$0	\$0	\$535,532	\$0	\$0
Oper Equip	\$0	\$0	\$0	\$0	\$5,000
Postclosure Exp	\$190,000	\$370,000	\$340,000	\$340,000	\$340,000
<b>Total</b>	<b>\$632,334</b>	<b>\$490,813</b>	<b>\$1,167,232</b>	<b>\$587,322</b>	<b>\$805,600</b>
<b>Other Operating</b>					
Depreciation Expense	\$315,287	\$351,592	\$289,200	\$400,000	\$400,000
<b>Total</b>	<b>\$315,287</b>	<b>\$351,592</b>	<b>\$289,200</b>	<b>\$400,000</b>	<b>\$400,000</b>
<b>Total Operating Exp</b>	<b>\$2,734,912</b>	<b>\$1,919,798</b>	<b>\$2,701,112</b>	<b>\$2,155,413</b>	<b>\$2,521,700</b>
<b>Landfill</b>					
<b>Net Increase or (Decrease)</b>	<b>(\$1,987,956)</b>	<b>(\$1,202,902)</b>	<b>\$154,468</b>	<b>(\$1,394,841)</b>	<b>\$2,115,700</b>



*At the landfill, an Off Road Bulldozer begins to push dirt while a truck dumps a roll-off container.*

**Solid Waste Fund**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Solid Waste Summary</b>					
Waste Collection					
Revenue	\$6,568,737	\$5,480,724	\$4,510,146	\$4,296,868	\$4,263,700
Expenditures	\$3,863,923	\$3,682,758	\$4,514,614	\$3,725,455	\$4,195,300
Net	\$2,704,813	\$1,797,966	(\$4,468)	\$571,413	\$68,400
Landfill					
Revenue	\$746,956	\$716,897	\$2,855,580	\$760,572	\$4,637,400
Expenditures	\$2,734,912	\$1,919,798	\$2,701,112	\$2,155,413	\$2,521,700
Net	(\$1,987,956)	(\$1,202,902)	\$154,468	(\$1,394,841)	\$2,115,700
<b>Solid Waste</b>	<b>\$716,858</b>	<b>\$595,064</b>	<b>\$150,000</b>	<b>(\$823,428)</b>	<b>\$2,184,100</b>

**Cash Flow Analysis - 2013**

<b>Net change in assets</b>	\$716,858	\$595,064	\$150,000	(\$823,428)	\$2,184,100
Add:					
Other	\$58,323				
Proceeds -Lease	\$926,318		\$544,644	\$540,000	
Depreciation	\$384,426	\$551,108	\$411,300	\$599,516	\$600,000
Total	\$1,369,067	\$551,108	\$955,944	\$1,139,516	\$600,000
Deduct:					
Principal Pay	\$127,508	\$316,717	\$544,000	\$316,700	\$527,000
Capital Items	\$1,273,026	\$832,079	\$805,000	\$750,000	\$1,190,000
Other	\$351,461	\$37,237	\$0	\$0	\$0
	\$1,751,995	\$1,186,033	\$1,349,000	\$1,066,700	\$1,717,000
Increase/ (Decrease) in Cash	\$333,930	(\$39,861)	(\$243,056)	(\$750,612)	\$1,067,100
Cash -Beg Balance	\$194,666	\$528,596	\$488,735	\$245,679	(\$504,933)
Cash - Ending Bal	\$528,596	\$488,735	\$245,679	(\$504,933)	\$562,167

**Capital Items**

Waste Collections

Pick-up Truck	\$16,000
Garbage Truck Compressed Natural Gas Conversion Kit	\$40,000

Landfill

#3 Stone (To line road, EPD requirement)	\$44,000
Methane Gas Wells (EPD Consent Order)	\$300,000
Backhoe	\$75,000
Warer Truck	\$115,000
Compactor	\$600,000

### Airport Fund

The Aviation Department of the City of Macon is responsible for efficiently and safely operating, maintaining and developing the Middle Georgia Regional Airport and Macon Downtown Airport. The airports are a front door to the region and welcome corporate, military, emergency medical evacuation, crop dusting, flight training, maintenance and scheduled commercial flights. Macon’s airports are economic engines. Home to the Boeing, Bombardier, and Timco aerospace businesses, the Middle Georgia Regional Airport generates 1,925 area jobs with \$85,596,000 in annual payroll and a total economic impact of \$198,544,400. The general aviation Macon Downtown Airport contributes a total of 66 area jobs generating \$1,778,000 in payroll with a total economic impact of \$7,029,000.

This year, the department received zero discrepancies during safety and security inspections by the Federal Aviation Administration and the Transportation Security Administration. The department has enhanced runway safety and completed major airport improvements including rehabilitating the primary runway and taxiway at Middle Georgia Regional. In coordination with the USDA, the department implemented a wildlife assessment and management program to reduce the likelihood of wildlife damage to aircraft. In early 2012, Federal Express began air cargo operations at the airport. The tenant aircraft repair stations have seen recent growth as new airline customers and larger wide body aircraft have begun using the airport’s facilities.



The Airports are funded under the City of Macon Airport Enterprise Fund and sustains its operations through the collection of rents, 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.

#### Performance Measures

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 (proj)</u>
Annual Aircraft Operations	18,028	17,632	17,209	18,500
Airline Passengers per year	15,112	2,447	2,597	2,500
Air Cargo	400	4,580	706	150,000*

\*Increased attention to the Savannah port will mean expected increase in air cargo.



Account Title	Actual 2010	Actual 2011	Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
<b><u>Revenue</u></b>					
<b><u>Operating</u></b>					
Mobile Home	\$32,929	\$41,171	\$30,000	\$26,674	\$31,500
Airlines	\$93,871	\$59,855	\$84,700	\$55,000	\$63,000
Federal	\$13,251	\$128,900	\$135,000	\$13,700	\$15,500
Other leases	\$749,543	\$667,719	\$647,000	\$690,000	\$675,000
Air leases	\$689,290	\$685,940	\$689,000	\$689,000	\$689,000
Parking Fees	\$1,397	\$2,454	\$0	\$0	\$0
Miscellaneous	\$851	\$8,048	\$3,500	\$6,000	\$5,000
Transfer in	\$350,763	\$0	\$0	\$0	\$0
Fund Bal	\$0	\$0	\$0	\$0	\$93,890
<b>Total</b>	<b>\$1,931,895</b>	<b>\$1,594,087</b>	<b>\$1,589,200</b>	<b>\$1,480,374</b>	<b>\$1,572,890</b>
<b><u>Intergovernmental Income</u></b>					
Intergov. Income	\$1,015,644	\$2,553,260	\$943,634	\$0	\$1,073,000
<b>Total</b>	<b>\$1,015,644</b>	<b>\$2,553,260</b>	<b>\$943,634</b>	<b>\$0</b>	<b>\$1,073,000</b>
<b>Total Revenue</b>	<b>\$2,947,539</b>	<b>\$4,147,347</b>	<b>\$2,532,834</b>	<b>\$1,480,374</b>	<b>\$2,645,890</b>

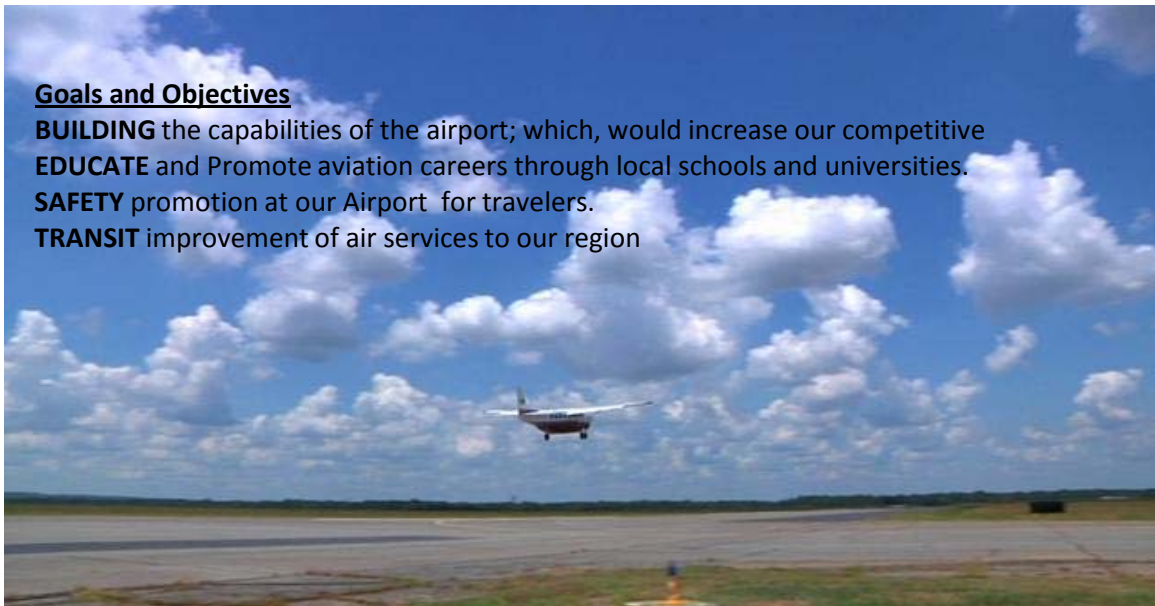
**Goals and Objectives**

**BUILDING** the capabilities of the airport; which, would increase our competitive

**EDUCATE** and Promote aviation careers through local schools and universities.

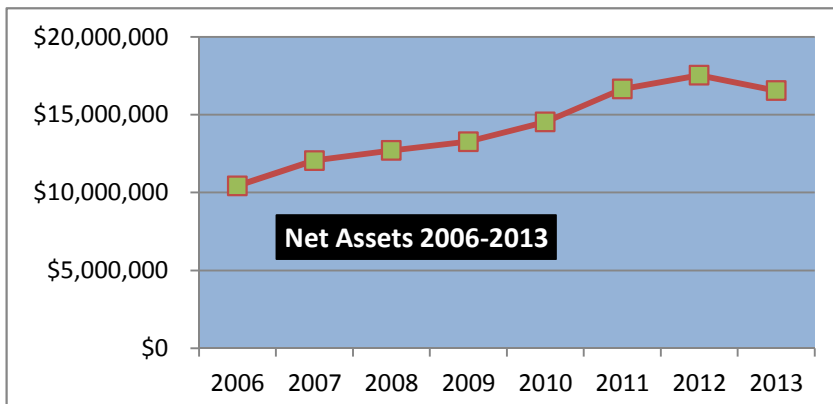
**SAFETY** promotion at our Airport for travelers.

**TRANSIT** improvement of air services to our region



Account Title	Actual		Amended	Projected	Proposed
	2010	2011	Budget 2012	Actual 2012	Budget 2013
<b><u>Expenditures</u></b>					
Operating					
Operating supplies	\$8,206	\$6,820	\$9,000	\$9,199	\$33,300
R & P supplies	\$9,901	\$11,226	\$8,700	\$5,679	\$0
Clothing	\$2,923	\$1,558	\$1,700	\$1,454	\$1,900
Fuel and Oil	\$26,361	\$29,095	\$34,700	\$20,000	\$30,000
Vehicle Parts	\$8,425	\$11,168	\$15,000	\$16,220	\$16,500
Vehicle Labor	\$9,468	\$9,293	\$10,000	\$13,307	\$11,500
Small Tools	\$915	\$741	\$700	\$500	\$0
Agricultural Supp.	\$5,158	\$3,419	\$3,700	\$3,400	\$0
Cleaning	\$3,020	\$2,703	\$4,500	\$400	\$0
Elect supplies	\$5,770	\$6,254	\$5,800	\$1,000	\$0
Prof svcs	\$1,521	\$0	\$3,000	\$1,000	\$3,000
Advertising	\$5,210	\$4,879	\$300	\$300	\$300
Printing	\$678	\$675	\$300	\$302	\$300
Telephone	\$9,311	\$10,053	\$9,600	\$9,200	\$10,100
Electricity	\$133,516	\$108,055	\$122,900	\$111,429	\$117,500
Repair and Maint	\$4,465	\$7,907	\$10,400	\$3,955	\$9,000
Contractual	\$683,732	\$688,694	\$682,800	\$682,800	\$685,000
Indirect Charges	\$66,600	\$63,940	\$62,000	\$53,042	\$43,300
Dues	\$475	\$475	\$200	\$200	\$600
Other Utilities	\$26,300	\$21,220	\$28,500	\$14,538	\$23,000
Bad Debt Expense	\$1,045	\$0	\$1,000	\$0	\$1,000
Liability Insurance	\$20,505	\$20,505	\$26,500	\$20,000	\$24,000
Machinery & Equip	\$4,391	\$0	\$9,800	\$9,800	\$0
Building Imprv Int	\$0	\$0	\$750	\$0	\$5,000
Building Imprv Ext		\$832	\$5,750	\$3,000	\$0
Operating Equipment	\$0	\$0	\$0	\$0	\$3,000
Other imprv	\$2,682	\$224,976	\$0	\$0	\$0
Depreciation	\$374,448	\$384,591	\$355,100	\$384,591	\$350,800
Grant Match	\$0	\$0	\$0	\$0	\$20,000
<b>Total</b>	<b>\$1,415,028</b>	<b>\$1,619,079</b>	<b>\$1,412,700</b>	<b>\$1,365,316</b>	<b>\$1,389,100</b>

Account Title	Actual 2010	Actual 2011	Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
<b>Capital Projects</b>					
SUV	\$0	\$0	\$0	\$0	\$21,000
**Taxiway and T-hanger	\$0	\$0	\$0	\$0	\$12,000
**Rwy 5 Safety Area Work	\$0	\$0	\$0	\$0	\$413,000
** N Ramp Rehab & Rd Reloc	\$0	\$0	\$0	\$0	\$150,000
** Master Plan Update	\$0	\$0	\$0	\$0	\$173,000
**Design Ramp & Crack Seal	\$0	\$0	\$0	\$0	\$65,000
** Fuel Farm	\$0	\$0	\$0	\$0	\$195,000
	\$0	\$0	\$0	\$0	\$1,029,000
<b>Transfers Out</b>					
Transfer	\$0	\$172,853	\$0	\$0	\$0
Total	\$0	\$172,853	\$0	\$0	\$0
<b>Other - Debt</b>					
2002 ASA Interest	\$143,690	\$130,990	\$117,640	\$117,640	\$107,800
1993 Zantop Interest	\$26,938	\$24,125	\$96,500	\$96,500	\$119,990
Capital Lease	\$97,327	\$15,275	\$0	\$0	\$0
M CIP transfer	\$0	\$73,900	\$24,900	\$0	\$0
Total	\$267,955	\$244,290	\$239,040	\$214,140	\$227,790
<b>Total Expenditures</b>					
<b>Cash Outlay</b>	\$1,682,983	\$2,036,222	\$1,651,740	\$1,579,456	\$2,645,890
Net Increase or (Decr.)	\$1,264,556	\$2,111,125	\$881,094	(\$99,082)	\$0
<b>Change in Net Assets</b>	\$1,264,556	\$2,111,125	\$881,094	(\$99,082)	\$0
<b>Net Asset - Beginning</b>	\$13,270,509	\$14,535,065	\$16,646,190	\$16,646,190	\$16,547,108
<b>Net Asset - Ending</b>	\$14,535,065	\$16,646,190	\$17,527,284	\$16,547,108	\$16,547,108



Growth as a result of investments into the Airport.

\*\*Capital Projects funded by FAA and State Grants

Account Title	Actual 2010	Actual 2011	Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
<b>Debt Maturity Schedule</b>					
1993 Zantop	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	\$1,740,000	\$1,490,000	\$1,225,000	\$945,000	\$650,000
Principal	\$250,000	\$265,000	\$280,000	\$295,000	\$315,000
Interest	\$105,890	\$90,890	\$74,725	\$57,695	\$39,650
Total	\$355,890	\$355,890	\$354,725	\$352,695	\$354,650
Ending Balance	\$1,490,000	\$1,225,000	\$945,000	\$650,000	\$335,000
<b>2002 ASA</b>					
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Beginning Balance	\$1,677,536	\$1,427,536	\$1,162,536	\$885,036	\$592,536
Principle	\$250,000	\$265,000	\$277,500	\$292,500	\$305,000
Interest	\$95,320	\$81,570	\$66,863	\$51,448	\$30,750
Discount	(\$3,037)	(\$3,037)	(\$3,037)	(\$3,037)	(\$3,037)
Total Payment	\$342,283	\$343,533	\$341,326	\$340,911	\$332,713
Ending Balance	\$1,427,536	\$1,162,536	\$885,036	\$592,536	\$287,536
<b>Total Debt Due</b>					
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Principal	\$500,000	\$530,000	\$557,500	\$587,500	\$620,000
Interest	\$198,173	\$169,423	\$138,551	\$106,106	\$67,363
Total	\$698,173	\$699,423	\$696,051	\$693,606	\$687,363



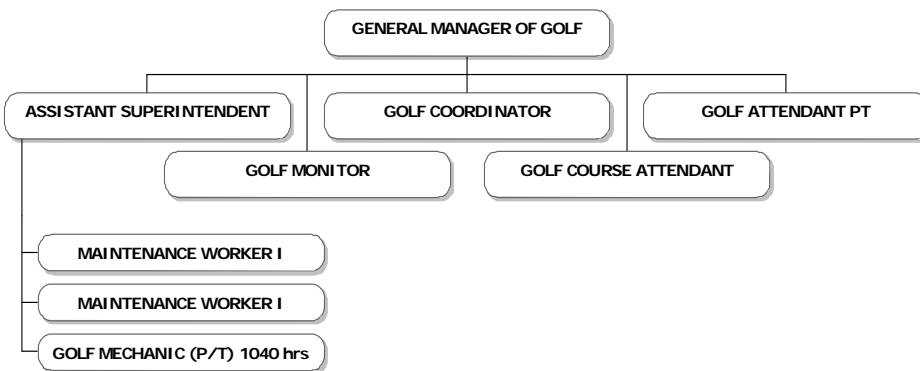
*Lowe Aviation is a full service Fixed Base Operation that has served Macon, Georgia since 1946. Operating at the Middle Georgia Regional Airport, Lowe Aviation handles refueling of transient aircraft and provides a weather and flight planning center, waiting area for passengers, conference room, courtesy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

## Bowden Golf Club

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

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

The organization is unique in that it operates like a business in what is known in the government sector as an Enterprise Fund. To avoid transferring funds from the General Fund, the golf club is required to generate sufficient revenues to cover the operational and capital improvement costs along with the 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 the capital improvements needed to keep it a highly competitive course



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
General Manager of Golf	\$45,219	Assistant Superintendent	\$28,288
Golf Coordinator	\$26,270	Golf Monitor	\$24,398
Golf Course Attendant	\$22,651	Maint Worker (2)	\$22,360-\$28,496

## Bowden Golf Course

### Budget Highlights



Employee benefits increased as the pension costs rose due to inflationary costs and a flat stock market. Agriculture is an area of increased costs as it is desired to treat the greens and tee boxes along with the fairways with more fertilizer to bring the condition of the golf course to a higher level of playability.

Debt payments are declining by 50% over the next year and

therefore, fiscal year 2015 will find the fund debt free. This year, Special local option sales tax has funds available for the improvement of the irrigation system.

### **Accomplishments**

Over the past two years, the City has made a significant investment into areas of the Club. The following is a list of several areas of improvements:

- Reestablished 100% bermuda grass coverage of all golf course greens.
- Restored irrigation system to nearly full potential.
- Replacement of all three well pumps which feed water into lake that supplies the course with irrigation water.
- Removal of debris and underbrush along outer edges of playable areas of most golf holes.
- Club House was renovated including paint, flooring, bathrooms, updating windows etc.
- The Scoreboard was remodeled and painted
- Cart barn and maintenance shed repainted
- 125 tons of white sand put in bunkers Tee boxes renovated including a new bridges on 3<sup>rd</sup> and 16<sup>th</sup> tee boxes



## **Bowden Golf Course**

### **Goals and Objectives**

The Bowden Golf Club is dedicated to serving our community by providing an affordable, high quality golfing experience to players of all ages and abilities and is committed to enhancing the enjoyment of the game.

### **B.E.S.T.**

Bowden Golf Club is committed to building a sustainable community through operating as a customer-friendly, quality, and efficient business. Likewise, it has a keen dedication to engendering a love of golf in citizens of all ages through the First Tee Program, Senior and Women's golf associations. Although the Course is located at the boundary on the east side of the City, it is available to all citizens at an affordable rate. Below details the Club's dedication to the best framework. Specifically, they help build the community.

### **Vision**

The Bowden Golf Club as a business will:

- Be recognized as an outstanding municipal golf operation by all golfers
- Provide the highest quality customer service
- Offer well-maintained playing conditions
- Deliver competitively priced golf to all users
- Promote golf as part of a healthy, recreational lifestyle
- Promote the game of golf to all ages

### **Build a Sustainable Community**

**Goal:** Financially operate the golf course at break even or better

*Objective:* Attract more players to the golf course

*Objective:* Increase memberships and provide more tournaments

**Goal:** Maintain a professionally manicured golf course

*Objective:* Keep greens smooth and consistent at all times

*Objective:* Provide consistent tee boxes

*Objective:* Improve Bunkers

**Goal:** Provide a first class golfing experience while maintaining the history and architecture of Bowden

*Objective:* Improve and upgrade the appearance and condition of the clubhouse and facilities

*Objective:* Provide for an enjoyable family-friendly atmosphere

**Goal:** Offer guests the opportunity to ride a golf cart while at the course

*Objective:* Keep all carts operating 100% of the time

**Bowden Golf Course**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
<u>Fees</u>					
Green	\$96,150	\$78,447	\$150,000	\$76,767	\$80,000
Range	\$22,228	\$18,968	\$29,000	\$19,119	\$22,000
Disc Golf	\$0	\$0	\$0	\$0	\$5,000
<b>Total</b>	<b>\$118,378</b>	<b>\$97,415</b>	<b>\$179,000</b>	<b>\$95,886</b>	<b>\$107,000</b>
Membership	\$17,592	\$16,507	\$25,000	\$25,092	\$18,000
Cart Rentals	\$137,439	\$139,518	\$180,000	\$126,269	\$140,000
<u>Sales</u>					
Merchandise	\$9,442	\$4,263	\$14,000	\$4,203	\$18,000
Concession	\$392	\$0	\$0	\$0	\$500
<b>Total</b>	<b>\$9,834</b>	<b>\$4,263</b>	<b>\$14,000</b>	<b>\$4,203</b>	<b>\$18,500</b>
Other	\$2,493	\$2,735	\$3,500	\$500	\$0
Transfer from General Fund	\$244,176	\$277,976	\$165,500	\$250,000	\$370,000
Trans. from Bowden Net Assets	\$0	\$0	\$81,099	\$0	\$14,300
	\$246,669	\$280,711	\$250,099	\$250,500	\$384,300
<b>Total Revenue</b>	<b>\$529,912</b>	<b>\$538,414</b>	<b>\$648,099</b>	<b>\$501,950</b>	<b>\$667,800</b>

**Survey of surrounding golf courses**

Weekend Green Fees and Carts for 18 Holes			
Course	Rate	Course	Rate
<b>Bowden Golf Course</b>	\$27	Idle Hour Country Club	\$90
Lake Jonesco Golf Course	\$25	River Forest Golf Club	\$65
Forsyth	\$25	Barrington Hall Golf	\$28
Oakview	\$29	Brickyard at Riverside	\$72
		Healy Point Country Club	\$70



**Bowden Golf Course**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenditures</b>					
<b>Salaries and Benefits</b>					
Full-time	\$278,359	\$148,036	\$190,900	\$177,276	\$204,000
Part-time	\$14,574	\$22,603	\$22,600	\$12,966	\$22,700
Summer help	\$28,414	\$32,113	\$32,400	\$25,169	\$32,300
Employee Benefits	\$20,700	\$24,408	\$45,073	\$43,896	\$0
Health Care	\$46,251	\$42,175	\$31,000	\$37,699	\$45,400
Worker's Comp	\$0	\$0	\$0	\$10,000	\$11,600
FICA	\$0	\$0	\$0	\$0	\$15,500
Medicare	\$0	\$0	\$0	\$0	\$3,600
Pension	\$0	\$0	\$0	\$0	\$38,800
Life Insurance	\$0	\$0	\$1,700	\$0	\$1,700
<b>Total</b>	<b>\$388,298</b>	<b>\$269,335</b>	<b>\$323,673</b>	<b>\$307,006</b>	<b>\$375,600</b>
<b>Supplies and Materials</b>					
Operating	\$2,853	\$7,089	\$7,000	\$3,644	\$7,200
Clothing	\$297	\$942	\$1,100	\$900	\$1,100
Small tools	\$0	\$839	\$500	\$500	\$0
Agriculture	\$34,962	\$51,579	\$35,600	\$31,352	\$46,000
Cleaning	\$413	\$677	\$500	\$1,200	\$1,600
<b>Total</b>	<b>\$38,526</b>	<b>\$61,126</b>	<b>\$44,700</b>	<b>\$37,596</b>	<b>\$55,900</b>
<b>Repairs and Maintenance</b>					
Fuel, Oil	\$7,928	\$8,258	\$8,800	\$9,315	\$10,400
Vehicle Parts Repair	\$4,692	\$7,267	\$6,000	\$9,501	\$9,100
Vehicle Parts Labor	\$275	\$4,637	\$1,500	\$4,551	\$5,000
Other Repairs	\$28,246	\$12,998	\$16,100	\$16,582	\$19,600
<b>Total</b>	<b>\$41,141</b>	<b>\$33,160</b>	<b>\$32,400</b>	<b>\$39,949</b>	<b>\$44,100</b>
<b>Utilities</b>					
Telephone	\$2,523	\$2,163	\$1,800	\$3,036	\$3,100
Electricity	\$34,169	\$33,795	\$34,700	\$48,048	\$42,000
Other	\$10,092	\$14,356	\$10,000	\$26,217	\$20,400
<b>Total</b>	<b>\$46,784</b>	<b>\$50,314</b>	<b>\$46,500</b>	<b>\$77,301</b>	<b>\$65,500</b>

**Bowden Golf Course**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Expenditures</u></b>					
Other Operating					
Cost of Goods Sold	\$7,021	\$8,546	\$14,300	\$4,332	\$9,000
Travel Expense	\$0	\$100	\$900	\$300	\$1,000
Advertising	\$380	\$3,839	\$5,000	\$2,000	\$5,000
Contractual	\$8,114	\$13,801	\$12,000	\$7,357	\$12,200
Indirect Charges	\$21,312	\$0	\$0	\$0	\$0
Dues and Subscriptions	\$1,015	\$852	\$500	\$500	\$600
Cash Reserve	\$0	\$4,000	\$0	\$0	\$0
Insurance Property	\$4,563	\$1,000	\$6,500	\$4,000	\$6,500
Interest Expense	\$5,450	\$6,401	\$5,600	\$5,521	\$3,800
Machinery	\$539	\$5,376	\$5,800	\$5,000	\$3,600
Operating Equipment	\$0	\$0	\$0	\$0	\$0
Improvements	\$79,050	\$0	\$0	\$0	\$0
Depreciation	\$76,228	\$59,219	\$78,500	\$78,000	\$85,000
Transfers SPLOST	\$105,984	\$0	\$0	\$0	\$0
Transfers Centreplex	\$3,316	\$0	\$0	\$0	\$0
Transfers General Fund	\$92,732	\$11,405	\$0	\$0	\$0
Total	\$405,704	\$114,539	\$129,100	\$107,010	\$126,700
Total Expenditures	\$920,453	\$528,474	\$576,373	\$568,862	\$667,800
Principal Payments	\$0	\$0	\$54,426	\$0	\$56,300
	\$0	\$0	\$54,426	\$0	\$56,300
Total Expenditures	\$920,453	\$528,474	\$630,799	\$568,862	\$724,100
<b>Change in Net Asset</b>	<b>(\$390,540)</b>	<b>\$9,940</b>	<b>\$71,726</b>	<b>(\$66,912)</b>	<b>(\$56,300)</b>
<b>Net Assets - Beginning</b>	<b>\$951,774</b>	<b>\$561,233</b>	<b>\$571,173</b>	<b>\$571,173</b>	<b>\$504,261</b>
Transfer Out	\$0	\$0	(\$81,099)	\$0	(\$14,300)
	\$951,774	\$561,233	\$490,074	\$571,173	\$489,961
<b>Net Assets- Ending</b>	<b>\$561,234</b>	<b>\$571,173</b>	<b>\$561,800</b>	<b>\$504,261</b>	<b>\$433,661</b>

**Bowden Golf Course**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013

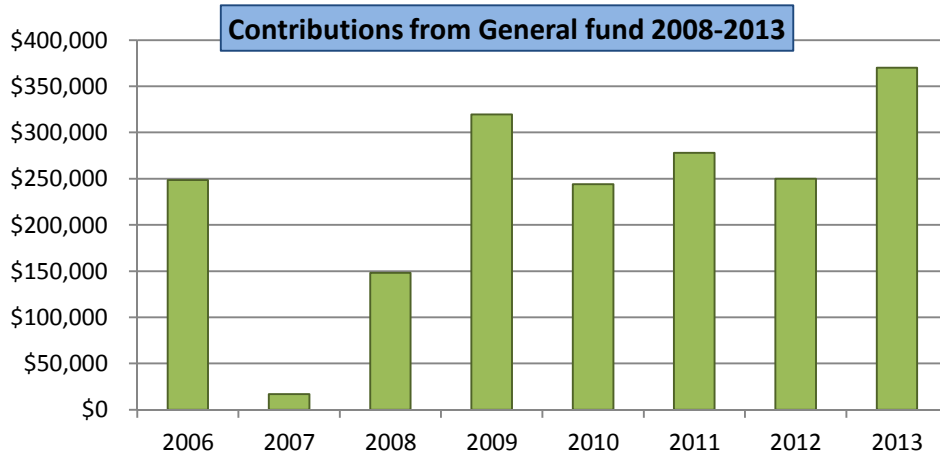
**Debt Maturity Schedule**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<u>BB&amp;T 1033-005a</u>				
Principal	\$27,900	\$0	\$0	\$27,900
Interest	\$1,000	\$0	\$0	\$1,000
Total	\$28,900	\$0	\$0	\$28,900

<u>BB&amp;T 1033-007a</u>				
Principal	\$28,400	\$29,247	\$30,165	\$115,261
Interest	\$2,800	\$1,866	\$947	\$5,613
Total	\$31,200	\$31,113	\$31,112	\$120,874

<u>Total Debt Outstanding</u>				
Principal	\$56,300	\$29,247	\$30,165	\$149,774
Interest	\$3,800	\$1,866	\$947	\$6,613
Total	\$60,100	\$31,113	\$31,112	\$156,387

This fund is anticipated to be debt free by 2016



The goal for Bowden Golf Course is to reduce the General Fund contribution, but it is recognized that there will be some funding participation.

**Bowden Golf Course**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Cash Flow Analysis - 2013</b>					
Net Change in Assets	(\$390,540)	\$9,940	\$71,726	(\$66,912)	(\$56,300)
Add:					
Other	\$73,605	\$1,863	\$230,912	\$63,673	\$0
Proceeds from Lease	\$249,985	\$0	\$0	\$0	\$0
Depreciation	\$76,228	\$59,218	\$78,000	\$78,000	\$85,000
Total	\$399,818	\$61,081	\$308,912	\$141,673	\$85,000
Deduct:					
Principal Payment	\$25,158	\$54,768	\$54,426	\$55,000	\$56,300
Capital:					
Spreader	\$0		\$12,000	\$12,000	\$0
Green Roller	\$0	\$13,601	\$13,000	\$13,000	\$0
Total Capital	\$0	\$13,601	\$25,000	\$25,000	\$0
Total	\$25,158	\$68,369	\$79,426	\$80,000	\$56,300
<b>Increase/ (Decrease) in Cash</b>	<b>(\$15,880)</b>	<b>\$2,652</b>	<b>\$301,212</b>	<b>(\$5,239)</b>	<b>(\$27,600)</b>
<b>Cash - Beginning Balance</b>	<b>\$18,467</b>	<b>\$2,587</b>	<b>\$5,239</b>	<b>\$5,239</b>	<b>\$0</b>
<b>Cash - Ending Balance</b>	<b>\$2,587</b>	<b>\$5,239</b>	<b>\$306,451</b>	<b>\$0</b>	<b>-\$27,600</b>



*Golfers play the front nine of Bowden Golf Course during the Annual Cherry Blossom Festival Tournament. The Tournament takes place both weekends of the Cherry Blossom Festival and is a City Tradition.*

## Mulberry Street Parking Garage

### Summary

The Mulberry Street Parking Garage was built in 1980 replacing a ruined 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 first year that the Mulberry Street Parking Garage has operated as an Enterprise Fund. Previously, these expenses and revenues were recorded in the General Fund.

### Budget Highlights

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

Building improvements include structural and cosmetic updates for the garage in 2013. Over the next five years it is the City's plan to do major structural upgrades to the garage.

### Anticipated Improvements

#### 2014

Power Wash Building	\$15,000
Replace Signage	\$30,000
Structural Repair	\$50,000

#### 2015

Structural Repair	\$50,000
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#### 2016

Structural Repair	\$50,000
Cosmetic Renovation	\$15,000

#### 2017

Structural Repair	\$50,000
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**Mulberry Street Parking Garage Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
<b>Service Fees</b>					
Fees-Monthly	\$0	\$0	\$0	\$0	\$170,000
Fees-Daily/Hourly	\$0	\$0	\$0	\$0	\$15,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,000</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,000</b>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Operating Supplies	\$0	\$0	\$0	\$0	\$2,000
Telephone	\$0	\$0	\$0	\$0	\$1,800
Electricity	\$0	\$0	\$0	\$0	\$31,500
Repairs & Main	\$0	\$0	\$0	\$0	\$2,500
Contractual Services	\$0	\$0	\$0	\$0	\$73,200
Other Utilities	\$0	\$0	\$0	\$0	\$600
Liability Insurance	\$0	\$0	\$0	\$0	\$8,100
Bad Debt Expense	\$0	\$0	\$0	\$0	\$0
Building Improvement	\$0	\$0	\$0	\$0	\$12,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,700</b>
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,700</b>
<b>Change in Net Asset</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,300</b>
<b>Net Assets - Beginning</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Assets- Ending*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,300</b>

\*This is the first year that Mulberry Street Parking Garage has operated as an enterprise fund, prior to this the expenditures and revenues were recorded in the General Fund. By consolidating in the General Fund there is no comparable history.

## Internal Service Funds

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

### Vehicle Maintenance Fund

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

### Self-Funded Health Insurance

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

### Workers Compensation Fund

Accounts for all Workers Compensation expense for the employees of the City of Macon. It ensures that City of Macon's injured employees receive the benefits that they are entitled to receive. This Fund was set up in 2012, prior to that it was included in the General Fund.

### Information Technology

Accounts for all IT Costs to include radios, telephones, computers, towers and networks, etc. Costs are charged back to all users either by usage or device (i.e. computer, radio). This Fund is comprised of three division, IT, Communications and Multimedia. This fund became an Internal Service Fund FY 2013, prior to that it was included in the General Fund.

	2011 <u>Audit</u>	2012 Budget	2013 Budget
<b><u>Vehicle Maintenance</u></b>			
Revenues	\$ 1,902,654	\$ 2,023,800	\$ 2,182,800
Expenditures	<u>\$ 1,801,112</u>	<u>\$ 1,948,322</u>	<u>\$ 2,402,300</u>
Change in Net Assets	<u>\$ 101,542</u>	<u>\$ 75,478</u>	<u>\$ ( 219,500)</u>
<b><u>Self Insurance</u></b>			
Revenues	\$11,910,390	\$11,120,000	\$10,880,000
Expenditures	<u>\$10,856,949</u>	<u>\$11,120,000</u>	<u>\$10,880,000</u>
Change in Net Assets	<u>\$ 1,053,441</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<b><u>Workers Compensation</u></b>			
Revenues	\$ -0-	\$ 2,000,592	\$ 1,885,500
Expenditures	<u>\$ -0-</u>	<u>\$ 1,950,592</u>	<u>\$ 1,866,900</u>
Change in Net Assets	<u>\$ -0-</u>	<u>\$ 50,001</u>	<u>\$ 18,600</u>
<b><u>Information Technology</u></b>			
Revenues	\$ -0-	\$ -0-	\$ 2,827,400
Expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,791,100</u>
Change in Net Assets	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 36,300</u>

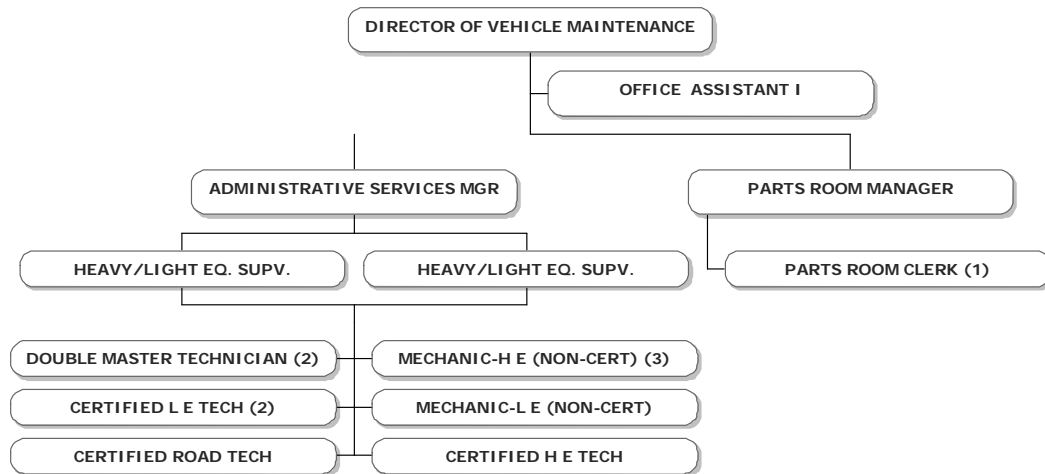
**Vehicle Maintenance Fund**

The Vehicle Maintenance Fund is an internal service fund that focuses on preventative maintenance, operational efficiency, and fleet availability for the vehicles owned by the City of Macon. This department manages a fleet of over 1000 vehicles and equipment assigned to the various departments of the City. Revenues consist of fees charged to the departments within the City for maintaining their vehicles and equipment.

**Budget Highlights**

Fuel and parts costs continue to rise. In the future, the City plans to begin purchasing more fuel efficient cars and therefore bringing the fuel cost down. Vehicle Maintenance’s intent remains the same, in that they should be able to support themselves without receiving funds from the General Fund.

The Vehicle Maintenance facility has been in need of a new roof for a couple of years and plans to replace it this year. In effort to better serve departments, the department has transferred a vacant parts room clerk position to a road technician. This position will be responsible for responding to departments out in the field.



<b><u>Position</u></b>	<b><u>Salary</u></b>	<b><u>Position</u></b>	<b><u>Salary</u></b>
Director	\$74,110	Certified LE Tech (2)	\$30,472-36,212
Administrative Manager	\$46,363	Certified HE Tech (1)	\$40,081
Hvy/Light Equip Suprv (2)	\$41,995	Mechanic LE	\$27,601
Double Master Technician (2)	\$39,978-40,102	Parts Room Clerk (1)	\$23,234
Certified Road Tech	\$40,102	Office Assistant I	\$25,626
Mechanic (HE) (3)	\$28,995-\$32,011	Parts Room Manager	\$30,472



**Vehicle Maintenance Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
Service Fees					
Fuel Vehicles	\$121	\$119	\$200	\$200	\$200
Parts Vehicles	\$1,268	\$1,146	\$700	\$1,600	\$1,000
Labor Vehicles	\$453	\$40	\$400	\$400	\$300
<b>Total</b>	<b>\$1,842</b>	<b>\$1,305</b>	<b>\$1,300</b>	<b>\$2,200</b>	<b>\$1,500</b>
Billings to other Funds					
General Fund- Labor	\$714,886	\$730,775	\$700,000	\$740,000	\$740,000
General Fund- Fuel	\$30,258	\$29,386	\$40,000	\$34,000	\$40,000
General Fund- Parts	\$686,999	\$699,000	\$732,000	\$750,000	\$750,000
Bowden	\$3,369	\$8,332	\$4,000	\$6,000	\$7,000
Coliseum	\$3,378	\$3,318	\$3,000	\$3,000	\$3,000
Solid Waste	\$440,247	\$398,251	\$500,000	\$500,000	\$440,000
E-911	\$344	\$328	\$0	\$0	\$1,000
Airport	\$12,864	\$19,047	\$17,000	\$18,000	\$28,000
ECD	\$7,049	\$4,302	\$6,000	\$5,000	\$5,000
Workforce	\$2,122	\$739	\$1,000	\$5,000	\$800
I.T.	\$0	\$0	\$0	\$0	\$5,900
<b>Total</b>	<b>\$1,901,517</b>	<b>\$1,893,478</b>	<b>\$2,003,000</b>	<b>\$2,061,000</b>	<b>\$2,020,700</b>
Billings to other Agencies					
Convtn/Visitor Bur.	\$312	\$0	\$0	\$200	\$0
Planning and Zoning	\$3,915	\$518	\$0	\$500	\$1,000
CAB Inspections	\$775	\$901	\$1,000	\$200	\$1,000
Miscellaneous	\$1,317	\$7,757	\$3,500	\$7,000	\$7,000
<b>Total</b>	<b>\$6,319</b>	<b>\$9,176</b>	<b>\$4,500</b>	<b>\$7,900</b>	<b>\$9,000</b>
NonOperating Revenue					
PS Energy Surcharge	\$562	\$0	\$15,000	\$0	\$0
GMA Lease	\$0	\$0	\$0	\$0	\$151,600
<b>Total</b>	<b>\$562</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$151,600</b>
<b>Total Revenue</b>	<b>\$1,908,399</b>	<b>\$1,902,654</b>	<b>\$2,023,800</b>	<b>\$2,071,100</b>	<b>\$2,182,800</b>

**Vehicle Maintenance Fund**

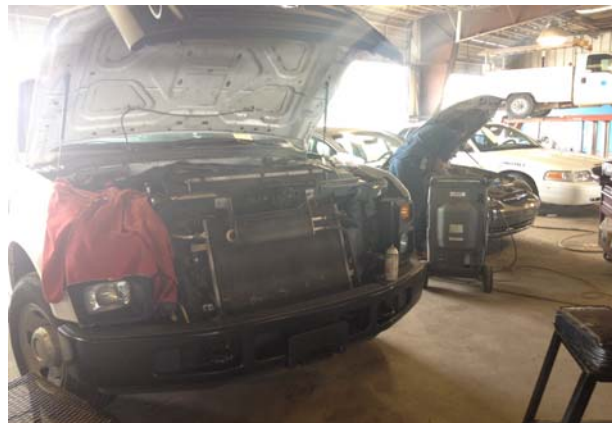
Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenses</b>					
<b>Salaries and Benefits</b>					
Full-time	\$582,508	\$551,415	\$595,683	\$544,119	\$622,400
Additional Regular	\$127,444	\$135,730	\$125,500	\$121,412	\$125,500
Benefits	\$76,897	\$73,492	\$153,461	\$154,037	\$0
Health Care	\$104,081	\$108,330	\$101,000	\$126,696	\$122,800
OPEB	\$168,681	\$0	\$0	\$0	\$0
Workers Comp	\$0	\$0	\$26,928	\$23,081	\$28,000
FICA	\$0	\$0	\$0	\$0	\$44,500
Medicare	\$0	\$0	\$0	\$0	\$10,500
Pension	\$0	\$0	\$0	\$0	\$142,100
Life Insurance	\$0	\$0	\$0	\$0	\$4,900
<b>Total</b>	<b>\$1,059,611</b>	<b>\$868,967</b>	<b>\$1,002,572</b>	<b>\$969,345</b>	<b>\$1,100,700</b>
<b>Supplies and Materials</b>					
Operating	\$3,418	\$3,115	\$4,277	\$5,700	\$3,000
Clothing & Uniforms	\$3,961	\$3,276	\$3,766	\$3,422	\$3,800
Cleaning Supplies	\$889	\$477	\$884	\$223	\$900
<b>Total</b>	<b>\$8,268</b>	<b>\$6,868</b>	<b>\$8,927</b>	<b>\$9,345</b>	<b>\$7,700</b>
<b>Repairs and Maint.</b>					
Fuel	\$5,936	\$5,899	\$7,930	\$4,923	\$8,000
Vehicle Parts	\$990	\$913	\$1,500	\$2,237	\$2,000
Vehicle Labor	\$280	\$105	\$325	\$400	\$700
Machinery & Equip	\$4,480	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$11,686</b>	<b>\$6,917</b>	<b>\$9,755</b>	<b>\$7,560</b>	<b>\$10,700</b>
<b>Motor Pool</b>					
Fuel	\$52	\$192	\$612	\$200	\$700
Vehicle Parts	\$279	\$233	\$0	\$100	\$200
Vehicle Labor	\$173	\$0	\$200	\$170	\$200
<b>Total</b>	<b>\$505</b>	<b>\$425</b>	<b>\$812</b>	<b>\$470</b>	<b>\$1,100</b>
<b>Repairs and Supplies</b>					
Repairs & Maint Supp.	\$811,451	\$780,891	\$800,000	\$780,413	\$769,500
<b>Total</b>	<b>\$811,451</b>	<b>\$780,891</b>	<b>\$800,000</b>	<b>\$780,413</b>	<b>\$769,500</b>

**Vehicle Maintenance Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenses</b>					
Other Operating					
Travel Exp.	\$2,167	\$2,968	\$2,758	\$2,000	\$3,200
Printing & Books	\$1,256	\$904	\$1,407	\$1,000	\$600
Telephone	\$6,540	\$7,007	\$6,864	\$7,021	\$8,400
Electricity	\$31,527	\$31,221	\$31,129	\$36,813	\$36,900
Repairs & Maint.	\$3,028	\$2,427	\$2,980	\$1,863	\$3,000
Mach/Equip Repair	\$0	\$14,096	\$6,225	\$8,886	\$8,500
Contractural	\$2,582	\$3,213	\$2,578	\$2,993	\$1,900
Dues	\$5,000	\$5,928	\$5,360	\$5,000	\$5,000
Other Utilities	\$17,704	\$21,191	\$18,448	\$15,000	\$18,500
Machinery & Equip	\$13,122	\$4,740	\$2,200	\$0	\$0
Operating Equipment	\$0	\$0	\$0	\$0	\$10,000
<b>Total</b>	<b>\$82,927</b>	<b>\$93,695</b>	<b>\$79,949</b>	<b>\$80,576</b>	<b>\$96,000</b>
Miscellaneous					
Depreciation	\$11,307	\$15,000	\$11,307	\$13,791	\$15,000
Other	\$0	\$28,349	\$0	\$0	\$0
<b>Total</b>	<b>\$11,307</b>	<b>\$43,349</b>	<b>\$11,307</b>	<b>\$13,791</b>	<b>\$15,000</b>
Transfer to CIP	\$0	\$0	\$35,000	\$0	\$0
<b>Total Expenses</b>	<b>\$1,985,753</b>	<b>\$1,801,112</b>	<b>\$1,948,322</b>	<b>\$1,861,500</b>	<b>\$2,000,700</b>

Accomplishments

- Vehicle Maintenance has used online auction sales to sell old/salvaged inventory, vehicles and equipment totaling over \$500,000, in the past 4 years.
- In its efforts to “go green”, Vehicle Maintenance, partnered with Bibb Co., has retrofitted 20 garbage trucks with new exhaust systems.



**Vehicle Maintenance Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Operating Income</b>	(\$77,355)	\$101,542	\$75,478	\$209,600	\$182,100
<b>Transfers out</b>	(\$417,611)	(\$791,508)	\$0	\$0	\$0
<b>Transfers in</b>	\$0	\$1,269,822	\$0	\$0	\$0
<b>Change in Net Assets</b>	(\$494,966)	\$579,856	\$75,478	\$209,600	\$182,100
<b>Net Assets-Beginning</b>	(\$122,744)	(\$617,710)	(\$37,854)	(\$37,854)	\$171,746
<b>Net Assets-Ending</b>	(\$617,710)	(\$37,854)	\$37,624	\$171,746	\$353,846

**Cash Flow Analysis**

Net Change in Assets	(\$494,966)	\$579,856	\$75,478	\$209,600	\$182,100
Add:					
Other	\$483,659				
Depreciation	\$11,307	\$15,000	\$11,307	\$13,796	\$20,000
Total	\$494,966	\$15,000	\$11,307	\$13,796	\$20,000
Deduct					
Other	\$0	\$594,856	\$0	\$0	\$0
Capital:					
Exhaust Venti System	\$0	\$0	\$0	\$0	\$63,600
Replace Roof	\$0	\$0	\$0	\$0	\$250,000
Auto Lift	\$0	\$0	\$0	\$0	\$58,000
Propane Gas Tank	\$0	\$0	\$0	\$0	\$30,000
	\$0	\$594,856	\$0	\$0	\$401,600
Increase/ (Dec) in Cash	\$0	\$0	\$86,785	\$223,396	(\$199,500)
Cash - Beginning Bal.	\$0		\$0	\$0	\$223,396
Transfer in					\$0
Cash - Ending Balance	\$0	\$0	\$86,785	\$223,396	\$23,896

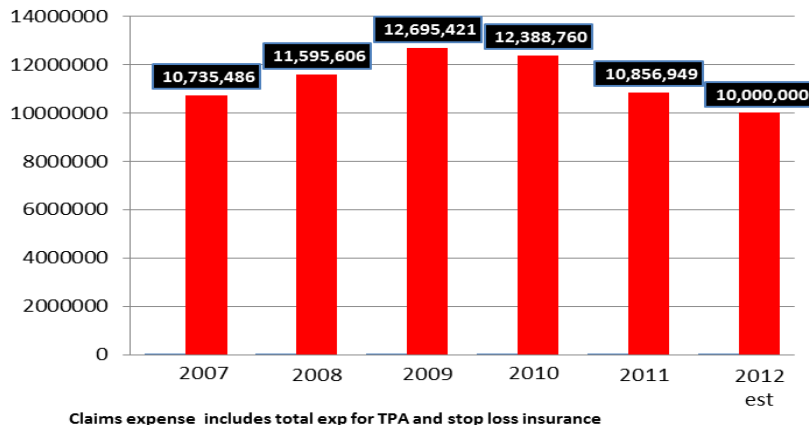
## Self-Insurance Fund

The Self Insurance Fund is an internal service fund designed to provide all employees with the choice of choosing health insurance coverage. As an internal service fund it is designed to accumulate a fund balance so that in good times, the fund will grow, and in years when the needs are greater, there will be funds available to cover the activity rather than drawing on the funds from the General Fund. In this manner, the City can maintain a consistent cash flow not only in the General Fund but also in this fund.

Rates have not been adjusted since FY 2011 and should be reviewed before the FY 2014 budget. The rates originally reflected a 25% employee paid and 75% Employer paid but have drifted to the Employer paying a larger share. Several unique items in the expenditures are reflected:

Due to the fiscally conservative approach, the city council has been able to contain costs in an inflationary environment.

### Six Year History of Claims Expense

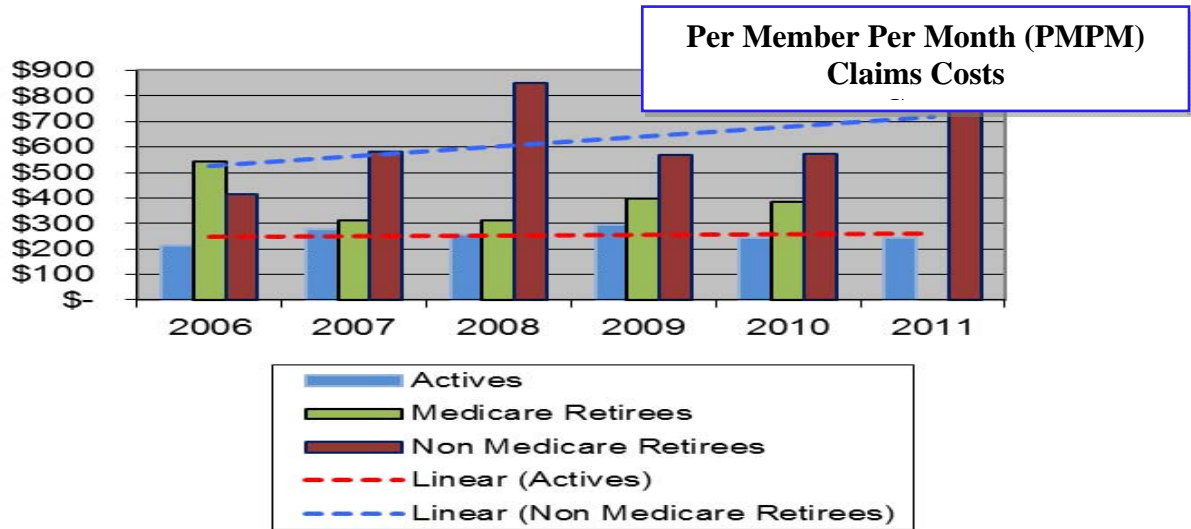


The number of people insured has declined due to several departments going to Bibb County per the 2011 Service Delivery Agreement.

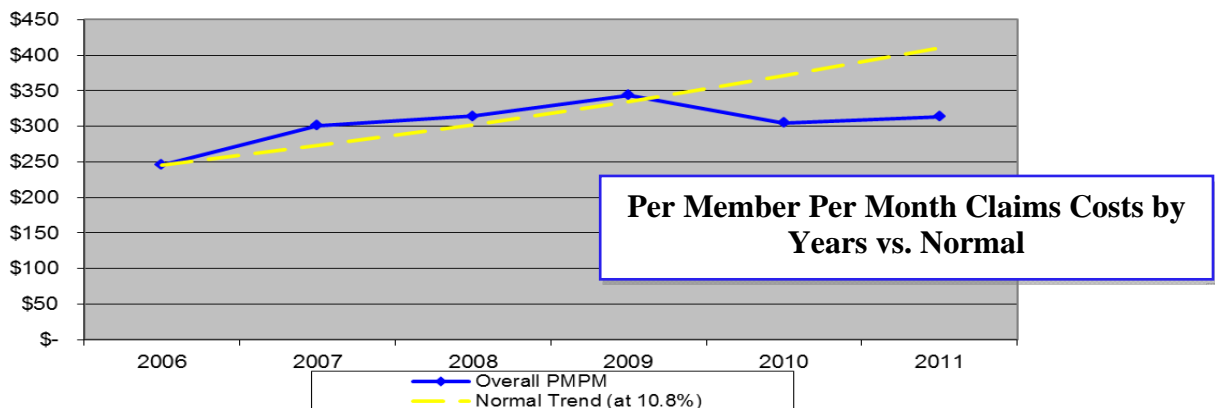
### Total Members (Including Dependents)

Calendar Years	2006	2007	2008	2009	2010	2011	2012	2013-Est
<b>Actives</b>	2,424	2,460	2,433	2,401	2,184	1,959	1,927	1,135
<b>Medical Retirees</b>	150	179	181	175	122	-	-	-
<b>Non Medicare Retirees</b>	181	203	258	283	284	241	227	222
<b>COBRA</b>	7	8	9	9	12	9	6	6

- The benefits were restructured in fiscal year 2011. The premiums were changed to reflect true costs based on an actuarial evaluation. The premiums will need to be reviewed Fiscal Year 2014.
- Pharmacy and medical costs have remained consistent with the market. This budget reflects a 10% increase over the actual expenses for fiscal year 2012. The increase is consistent with industry trends experienced in the health insurance market.
- Third party administrator has an annual increase in rates as well as stop loss insurance. The stop loss insurance threshold was \$175,000 and was raised to \$200,000 whereby the insurance company will reimburse the city if an individual exceeds the threshold. In fiscal year 2012, there were five cases that exceeded the threshold.
- In 2012 an insurance consultant was hired to help bid out for a third party administrator. The current contract expires June 30, 2012. The consultant will also assist with the complexity of the many changes in the federal health care legislation.
- The slight decrease in active claims has allowed the fund to cover the increasing cost of retirees. The Council made the decision to have one pool to keep the cost of retiree insurance down.



The graph below shows how the City of Macon compares to the annual trend of claims cost to the normal annual trend of claims costs.



**Self Insurance Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
<u>Employees and Retirees-Contributions</u>					
Health - Active	\$1,984,214	\$1,928,949	\$2,065,000	\$2,050,000	\$2,050,000
Cobra	\$0	\$12,641	\$10,000	\$10,000	\$10,000
Dental	\$382,096	\$432,527	\$375,000	\$400,000	\$400,000
Vision	\$41,846	\$43,741	\$50,000	\$50,000	\$50,000
Health- Retiree	\$0	\$526,552	\$520,000	\$520,000	\$520,000
Life Insurance	\$83	\$39,019	\$40,000	\$40,000	\$40,000
<b>Total</b>	<b>\$2,408,239</b>	<b>\$2,983,428</b>	<b>\$3,060,000</b>	<b>\$3,070,000</b>	<b>\$3,070,000</b>
<u>Employer-Contributions</u>					
Health - Active	\$8,481,794	\$7,830,305	\$6,125,000	\$6,070,000	\$6,070,000
Health - Retiree	\$834,171	\$1,080,000	\$1,580,000	\$1,580,000	\$1,370,000
Dependents	\$197	\$244	\$0	\$0	\$0
Other	\$368,520	\$12,360	\$7,500	\$0	\$7,500
Premium	\$11,165	\$5,394	\$0	\$0	\$0
Life Insurance	\$284,799	\$231,467	\$290,000	\$290,000	\$290,000
<b>Total</b>	<b>\$9,980,645</b>	<b>\$9,159,770</b>	<b>\$8,002,500</b>	<b>\$7,940,000</b>	<b>\$7,737,500</b>
<u>Other</u>					
Stop Loss	\$0	\$847,192	\$57,500	\$200,000	\$72,500
<b>Total</b>	<b>\$0</b>	<b>\$847,192</b>	<b>\$57,500</b>	<b>\$200,000</b>	<b>\$72,500</b>
<b>Total Revenue</b>	<b>\$12,388,884</b>	<b>\$12,990,390</b>	<b>\$11,120,000</b>	<b>\$11,210,000</b>	<b>\$10,880,000</b>



*In Fiscal year 2012, The City of Macon kicked off an extensive wellness initiative, that included reduced gym membership costs, healthy eating classes, as well as general health classes. Our goal is to improve lifestyles and health and therefore improve our costs.*

Self Insurance Fund

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenses</b>					
<u>Active</u>					
Medical	\$10,301,655	\$6,370,758	\$6,100,000	\$5,245,500	\$5,500,000
Pharmacy	\$0	\$814,876	\$900,000	\$747,600	\$750,000
Administration	\$1,311,408	\$710,644	\$1,200,000	\$1,050,000	\$1,050,000
Life	\$309,703	\$306,052	\$330,000	\$330,000	\$330,000
Total	\$11,922,766	\$8,202,330	\$8,530,000	\$7,373,100	\$7,630,000
<u>Retirees</u>					
Medical	\$0	\$1,513,535	\$1,600,000	\$2,156,000	\$2,300,000
Pharmacy	\$0	\$378,086	\$300,000	\$236,800	\$300,000
Administration	\$0	\$217,941	\$200,000	\$150,000	\$150,000
Total	\$0	\$2,109,562	\$2,100,000	\$2,542,800	\$2,750,000
<u>Combined</u>					
Dental - Active & Ret	\$410,294	\$490,693	\$375,000	\$395,000	\$400,000
Vision - Active & Ret	\$52,132	\$50,987	\$50,000	\$50,000	\$50,000
Miscellaneous	\$67	\$3,377	\$0	\$0	\$0
Total	\$462,494	\$545,057	\$425,000	\$445,000	\$450,000
<u>Other</u>					
Professional	\$3,500	\$0	\$65,000	\$0	\$50,000
Total	\$3,500	\$0	\$65,000	\$0	\$50,000
Total Expenditures	\$12,388,760	\$10,856,949	\$11,120,000	\$10,360,900	\$10,880,000
Net Increase or (Dec.)	\$124	\$2,133,441	\$0	\$849,100	\$0
Transfers Out	(\$124)	(\$2,133,441)	\$0	\$0	\$0
<b>Change in Net Asset</b>	\$0	\$0	\$0	\$849,100	\$0
<b>Net Assets - Beginning</b>	\$0	\$0	\$0	\$0	\$849,047
<b>Net Assets-Ending</b>	\$0	\$0	\$0	\$849,100	\$849,100



## Workers' Compensation Fund

### Summary

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

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

### Budget Highlights

The Claims Payment line is decreasing by \$100,000 in response to Service Delivery Strategy and the associated employee transfer. The reduction in workforce results in less possible claim liability. The Risk Management Department will begin reporting to the Finance Department in fiscal year 2013 instead of the Mayor's Office.



### Position

Risk Manager

Risk Management Assistant

### Salary

\$55,099

\$25,625

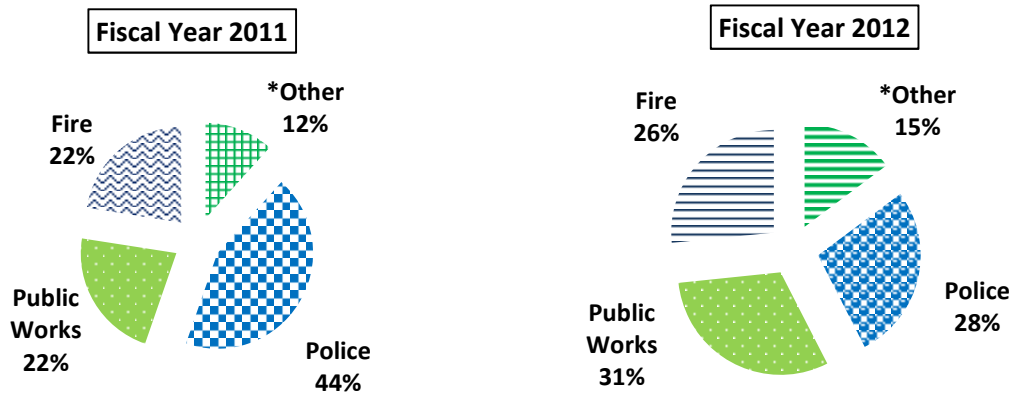
### Accomplishments

- Risk Management underwent a thorough internal audit during fiscal year 2012. As a result, the department has completely revamped its' billing and filing process.
- The department has revised the Panel of Physicians to update the options for injured employees.
- New Policies and Procedures have been developed that help clarify and organize the risk management function.
- The Risk Manager and Legal Staff settled two outstanding cases which has resulted in excess insurance reimbursement and long term savings.

**Workers Compensation Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
Transfer Other Funds					
General Fund	\$0	\$0	\$1,666,368	\$1,666,368	\$1,580,900
Bowden Golf Course	\$0	\$0	\$11,088	\$11,088	\$11,600
Waste Collection	\$0	\$0	\$93,456	\$93,456	\$97,300
Landfill	\$0	\$0	\$23,760	\$23,760	\$24,800
E-911	\$0	\$0	\$98,208	\$98,208	\$103,900
Vehicle Maintenance	\$0	\$0	\$26,928	\$26,928	\$28,000
Work Force	\$0	\$0	\$20,592	\$20,592	\$0
Police Grant	\$0	\$0	\$22,176	\$0	\$0
Economic Comm Dev	\$0	\$0	\$38,016	\$38,016	\$39,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,592</b>	<b>\$1,978,416</b>	<b>\$1,885,500</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,592</b>	<b>\$1,978,416</b>	<b>\$1,885,500</b>

**Workers Comp Cost by Department**



\* Other consists of all other departments

FY 2012 shows a larger % in Public Works, this is due primarily to settling old cases  
 FY 2011 shows a larger % in Police, this is due primarily to one catastrophic case.

**Workers Compensation Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenses</b>					
Salaries and Benefits					
Full-time	\$0	\$0	\$75,857	\$75,600	\$80,800
Benefits	\$0	\$0	\$17,075	\$16,500	\$0
Health Care	\$0	\$0	\$11,000	\$10,500	\$13,500
Workers Comp	\$0	\$0	\$3,651	\$3,651	\$3,300
FICA	\$0	\$0	\$0	\$0	\$4,800
Medicare	\$0	\$0	\$0	\$0	\$1,200
Pension	\$0	\$0	\$0	\$0	\$15,400
Life Insurance	\$0	\$0	\$0	\$0	\$600
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,583</b>	<b>\$102,600</b>	<b>\$119,600</b>
Supplies and Materials					
Operating	\$0	\$0	\$3,223	\$2,674	\$3,500
Travel & Training	\$0	\$0	\$3,108	\$1,600	\$2,900
Printing & Books	\$0	\$0	\$1,315	\$100	\$1,300
Telephone	\$0	\$0	\$450	\$0	\$500
Contractual	\$0	\$0	\$2,463	\$2,828	\$2,500
Dues	\$0	\$0	\$450	\$100	\$600
Claims Handling	\$0	\$0	\$63,000	\$57,788	\$67,000
Stop Loss Ins	\$0	\$0	\$65,000	\$63,367	\$65,000
Claims Payments	\$0	\$0	\$1,700,000	\$1,700,000	\$1,600,000
Safety Equipment	\$0	\$0	\$4,000	\$3,500	\$4,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,843,009</b>	<b>\$1,831,957</b>	<b>\$1,747,300</b>
<b>Total Workers Comp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,950,592</b>	<b>\$1,934,557</b>	<b>\$1,866,900</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,001</b>	<b>\$43,859</b>	<b>\$18,600</b>
<b>Net Assets - Beginning</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,859</b>
<b>Net Assets - Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,001</b>	<b>\$43,859</b>	<b>\$62,459</b>

Note: FY 2012 first year set up as an Internal Service Fund, prior to that costs were captured in the General Fund

### Information Technology Internal Service Fund

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

#### Communications

Total Revenue	\$1,061,700
Total Expenses	<u>\$472,700</u>
Net change in Assets	\$589,000

#### IT Services

Total Revenue	\$1,628,900
Total Expenses	<u>\$866,600</u>
Net change in Assets	\$762,300

#### Multimedia Services

Total Revenue	\$136,800
Total Expenses	<u>\$136,800</u>
Net change in Assets	\$0

#### Fund Summary

Total Fund Change in Assets	\$1,351,300
Capital Expenses	<u>(\$1,315,000)</u>
Net Change in fund Assets	<u><u>\$36,300</u></u>

### **New Fund**

In Fiscal Year 2013, Information Technology and Communications will begin functioning as an internal services fund. As a result, there is no financial history within this new fund. Previously, the department received a budget allocated from the General Fund as it was within that fund. Information Technology and Communications serves every department through one or more of their divisions, therefore much of their revenue is based on departmental contributions. Going forward, IT will purchase all the computers and other technology devices and replace the older outdated equipment as necessary. This department will also be responsible for technology training.

### **Revenue sources**

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

The *Computer Services Division* receives no outside funding and is funded solely from internal departments. Departmental contributions are determined by number of computer/electronic devices within the department. The cost per device is about \$4,000, which includes the hardware, software, use of staff from IT, and connectivity to all departments within the city.

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

## **Goals and Objectives for Fiscal Year 2013**

### **B**uilding a Sustainable Community

**Goal:** Expand and improve City Network

Objective: Connect additional fire and police locations to city network

Objective: Optimize data traffic flow and wireless connectivity

**Goal:** Implement Voice-Over Internet Protocol (VOIP) and reduce dependence on outside vendors

Objective: Formalize implementation strategy and schedule

Objective: Identify 5 Departments from schedule and implement VOIP

**Goal:** Standardize City Operating Systems and Software

Objective: Install Microsoft 7 and Office 2010 on every computer used in the City

Objective: Develop and Implement Training for employees on new software

**Goal:** Improve internal customer service

Objective: Provide quality support monitoring and user feedback within the system

Objective: Track and analyze projects and support issues to better budget and train employees

Strategy: Maintain project data from inception to completion and examine trending and costing

### **E**ducate our Citizens

**Goal:** Use new and improved multimedia technology to better present citizens with Council Meetings and Actions

Objective: Upgrade Council Chambers with state-of-the-art technology to maximize coverage and presentations

Objective: Determine and make suggestion on technology that will reduce council's reliance on paper and better broadcast council action to citizens

### **S**afety and Service in every neighborhood

**Goal:** Increase efficiency and effectiveness of E-911 dispatch center

Objective: Implement state-of-the-art Computer Aided Dispatch (CAD) System

Objective: Evaluate implementation for issue

### **T**ransit and Technology throughout our Region

**Goal:** Complete the 800 MHz Emergency Radio System Upgrade

Objective: Complete a Request for Proposal that ensures the City and County will achieve all of its public safety communications needs

Objective: Implement the agreed upon scope of the project

Objective: Evaluate implementation for issues

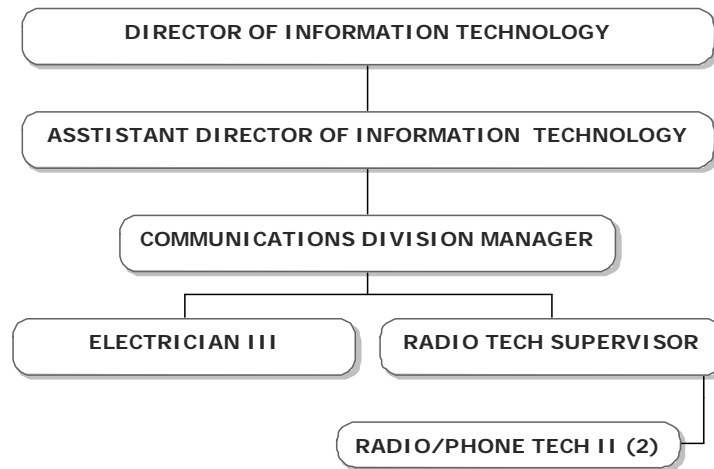
Objective: Explore options of sharing the City Radio systems with other jurisdictions.

**Communication Division**

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

**Budget Highlights**

The Communications Division expects to build a new building to house its' function. Currently it is housed with the Central Services Department, which is also expected to move locations in fiscal year 2013.



<b><u>Position</u></b>	<b><u>Salary</u></b>	<b><u>Position</u></b>	<b><u>Salary</u></b>
Communications Div. Mgr	\$62,338	Electrician III	\$48,714
Radio Tech Supervisor	\$50,648	Radio/Phone Tech II (2)	\$38,043-\$44,117



*One of the key responsibilities of the communications division is the maintenance of the 800 Megahertz radio system.*

**Information Technology and Communication Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Communications</b>					
<b>Revenue</b>					
MWA- Subs Fees	\$0	\$0	\$0	\$0	\$15,000
MCCG- Subs Fees	\$0	\$0	\$0	\$0	\$17,000
Nextel- Tower lease	\$0	\$0		\$0	\$41,800
Sprint Tower Lease	\$0	\$0	\$0	\$0	\$26,000
Board of Ed Subs Fee	\$0	\$0	\$0	\$0	\$2,500
IRS Tower Lease	\$0	\$0	\$0	\$0	\$11,400
Bibb Co Subs Fee	\$0	\$0	\$0	\$0	\$20,400
Cricket Tower Lease	\$0	\$0	\$0	\$0	\$28,100
Bibb Co. 1/2 Tower Maint.	\$0	\$0	\$0	\$0	\$131,300
GMA Lease	\$0	\$0	\$0	\$0	\$600,000
Comm General Fund	\$0	\$0	\$0	\$0	\$118,200
E 9-11 Fund	\$0	\$0	\$0	\$0	\$50,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,061,700</b>

Note: 2013 is first year this department is set up as an Internal Service Fund ,prior to that cost were accounted for in the General Fund.

**Accomplishments**

The Communications Division completed Phase I of the 800 Mghz Emergency Radio Upgrade. This means that the Radio System has been upgraded from Version 3.0 to 7.7, thus reducing the probability of a system failure. This upgrade creates a foundation to provide for transmission of data to public safety of a system failure.

The division successfully upgraded the Police Department Server and merged police department and city email services providing for more efficient communication.

The console upgrade for E-911 was successfully managed and completed. The dispatch floor is now equipped with new carpet, furniture, and electronic consoles that will house the new Computer Aided Dispatch system that is compatible with the upgraded 800 Mghz System.



**Information Technology and Communication Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Communications</b>					
<b>Expenses</b>					
Salary and Benefits					
Full-Time	\$0	\$0	\$0	\$0	\$242,600
Overtime	\$0	\$0	\$0	\$0	\$25,000
Health Cost	\$0	\$0	\$0	\$0	\$26,000
Workers Comp	\$0	\$0	\$0	\$0	\$8,300
FICA	\$0	\$0	\$0	\$0	\$14,400
Medicare	\$0	\$0	\$0	\$0	\$3,400
Pension	\$0	\$0	\$0	\$0	\$50,000
Life Insurance	\$0	\$0	\$0	\$0	\$1,800
Total	\$0	\$0	\$0	\$0	\$371,500
Operating Expenses					
Op. Supplies	\$0	\$0	\$0	\$0	\$1,600
Fuel	\$0	\$0	\$0	\$0	\$3,000
Vehicle Labor	\$0	\$0	\$0	\$0	\$1,000
Vehicle Parts	\$0	\$0	\$0	\$0	\$1,000
Travel	\$0	\$0	\$0	\$0	\$3,600
Repair and Maint	\$0	\$0	\$0	\$0	\$45,000
Contractual	\$0	\$0	\$0	\$0	\$35,700
Dues	\$0	\$0	\$0	\$0	\$300
Other Utility	\$0	\$0	\$0	\$0	\$8,000
Oper. Equip	\$0	\$0	\$0	\$0	\$2,000
Total	\$0	\$0	\$0	\$0	\$101,200
Total Communications	\$0	\$0	\$0	\$0	\$472,700
<b>Net</b>	\$0	\$0	\$0	\$0	\$589,000

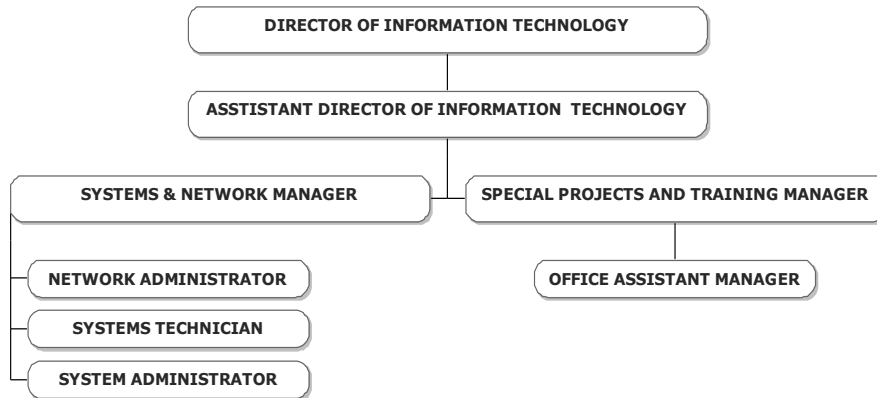
Note: 2013 is first year this department is set up as an Internal Service Fund ,prior to that cost were accounted for in the General Fund.

**Computer Services**

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

**Budget Highlights**

Because of the increasing integration of technology with the daily work of all City employees, a new position is allocated to this division. The new position will be a systems technician and will be responsible for supporting computers and other electronic devices, with some emphasis on public safety. The Division has also transferred a position from finance, which now serves as the Special Projects and Training Manager.



<b><u>Position</u></b>	<b><u>Salary</u></b>	<b><u>Position</u></b>	<b><u>Salary</u></b>
Director of IT	\$77,854	Assistant Director of IT	\$62,337
Systems & Network Mgr	\$55,099	System Administrator	\$48,713
Network Administrator	\$48,714	Systems Technician	\$33,633
Office Assistant II	\$26,270	Projects and Training Mgr	\$48,006

**Accomplishments**

- A new City Network was implemented that has increased speeds and connectivity. This upgrade included the update of the city core switch (central network device that controls all network data), firewall, and Microsoft Exchange server.
- Staff performed a MUNIS upgrade that brought the City’s financial software to the current 9.2 Standard.

**Information Technology and Communication Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>IT Computer Services</b>					
<b>Revenue</b>	\$0	\$0	\$0	\$0	\$385,000
GMA Lease		\$0	\$0	\$0	\$1,170,900
IT General Fund	\$0	\$0	\$0	\$0	\$73,000
IT E911	\$0	\$0	\$0	\$0	\$1,628,900
Total					
<b>Expenses</b>					
Salary and Benefits	\$0	\$0	\$0	\$0	\$400,900
Full-Time	\$0	\$0	\$0	\$0	\$55,300
Health Cost	\$0	\$0	\$0	\$0	\$13,200
Workers Comp	\$0	\$0	\$0	\$0	\$23,000
FICA	\$0	\$0	\$0	\$0	\$5,400
Medicare	\$0	\$0	\$0	\$0	\$76,200
Pension	\$0	\$0	\$0	\$0	\$2,600
Life Insurance	\$0	\$0	\$0	\$0	\$576,600
Total					
Operating Expenses	\$0	\$0	\$0	\$0	\$4,800
Op. Supplies	\$0	\$0	\$0	\$0	\$2,700
Fuel	\$0	\$0	\$0	\$0	\$1,200
Vehicle Labor	\$0	\$0	\$0	\$0	\$1,200
Vehicle Parts	\$0	\$0	\$0	\$0	\$3,800
Travel	\$0	\$0	\$0	\$0	\$2,800
Telephone	\$0	\$0	\$0	\$0	\$114,000
Contractual	\$0	\$0	\$0	\$0	\$900
Dues	\$0	\$0	\$0	\$0	\$9,000
Other Utility	\$0	\$0	\$0	\$0	\$20,100
Computer Net. Maint.	\$0	\$0	\$0	\$0	\$10,000
Building Impr	\$0	\$0	\$0	\$0	\$19,500
Oper. Equip	\$0	\$0	\$0	\$0	\$100,000
Depreciation	\$0	\$0	\$0	\$0	\$290,000
Total					
<b>Total IT Expense</b>	\$0	\$0	\$0	\$0	\$866,600
<b>Net</b>	\$0	\$0	\$0	\$0	\$762,300

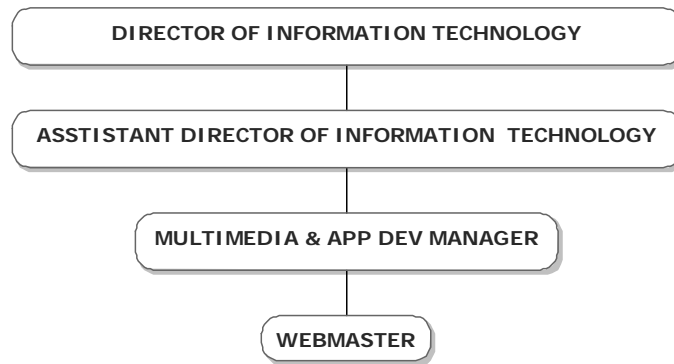
Note: 2013 is first year this department is set up as an Internal Service Fund ,prior to that cost were accounted for in the General Fund.

**Multimedia Services**

Multimedia Services supports and maintains the Cable Access Channel, Channel 14. They are also responsible for maintaining the website and developing web applications for the City. Multimedia Services creates original content for both the Cable Channel and the Website. They record as requested items for Channel 14, including Mayor’s night-in.

**Budget highlight**

Multimedia was previously a part of the Computer Services Division of Information Technology. As part of the transition to an internal service fund, they have been broken out as a separate division. This year, they will be heading the renovation and technological update of City Council Chambers.



<b><u>Position</u></b>	<b><u>Salary</u></b>
Multimedia and App Development Manager	\$47,507
Webmaster	\$34,466

**Accomplishments**

- All City Council meetings are now available to citizens through live webcast. This required a software update, and this process is continually being revised to take advantage of the newest, most efficient technology.
- In conjunction with revitalizing the website server, Multimedia has completely revamped the internal side of the electronic application process. Staff can now pull down information more effectively.
- The City Council Chamber has been newly equipped to provide quality video and sound.
- Multimedia services have vastly increased the amount of TV content by filming the Mayor’s Night In, incorporating all Council meetings, working with the Fire, Police as well broadcasting video from outside sources.

**Information Technology and Communication Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Multimedia Services</b>					
<b>Multimedia Revenue</b>	\$0	\$0	\$0	\$0	\$20,000
Cox Cable	\$0	\$0	\$0	\$0	\$25,000
Macon Water Authority- Mee	\$0	\$0	\$0	\$0	\$91,800
General Fund	\$0	\$0	\$0	\$0	\$136,800
Total					
<b>Expenses</b>					
<b>Salary and Benefits</b>	\$0	\$0	\$0	\$0	\$82,000
Full-Time	\$0	\$0	\$0	\$0	\$18,400
Health Cost	\$0	\$0	\$0	\$0	\$3,300
Workers Comp	\$0	\$0	\$0	\$0	\$3,300
FICA	\$0	\$0	\$0	\$0	\$800
Medicare	\$0		\$0	\$0	\$15,600
Pension	\$0	\$0	\$0	\$0	\$600
Life Insurance	\$0	\$0	\$0	\$0	\$124,000
Total					
Operating Expenses	\$0	\$0	\$0	\$0	\$2,000
Op. Supplies	\$0	\$0	\$0	\$0	\$2,000
Fuel	\$0	\$0	\$0	\$0	\$500
Travel	\$0	\$0	\$0	\$0	\$2,000
Repair and Maint	\$0	\$0	\$0	\$0	\$300
Dues	\$0	\$0	\$0	\$0	\$6,000
Oper. Equip	\$0	\$0	\$0	\$0	\$12,800
Total					
<b>Total Multimedia</b>	\$0	\$0	\$0	\$0	\$136,800
<b>Net</b>					\$0
<b>Change in Net Assets</b>	\$0	\$0	\$0	\$0	\$1,351,300
<b>Net Assets Beginning</b>	\$0	\$0	\$0	\$0	\$0
<b>Net Assets Ending</b>	\$0	\$0	\$0	\$0	\$1,351,300

Note: 2013 is first year this department is set up as an Internal Service Fund as well as a cost center, prior to that cost were accounted for in the General Fund within the IT Budget.

**Information Technology and Communication Fund**

Account Title	Actual		Amended Budget	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Capital Improvement</b>	\$0	\$0	\$0	\$0	\$70,000
Building Improvement	\$0	\$0	\$0	\$0	\$225,000
Network Infrastructure	\$0	\$0	\$0	\$0	\$35,000
Software	\$0	\$0	\$0	\$0	\$30,000
Technology for Council	\$0	\$0	\$0	\$0	\$325,000
Computer Replacement	\$0	\$0	\$0	\$0	\$30,000
MPD Camera Server	\$0	\$0	\$0	\$0	\$600,000
Communications Building	\$0	\$0	\$0	\$0	\$1,315,000
Total	\$0	\$0	\$0	\$0	\$36,300

Net Cash Assets

Note: 2013 is first year this department is set up as an Internal Service Fund as well as a cost center, prior to that cost were accounted for in the General Fund within the IT Budget.

Building Improvements - Redesign the council chambers to accommodate modern technology and seating

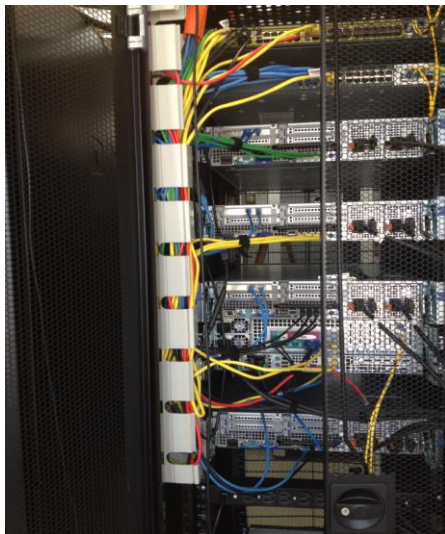
Network Infrastructure - This includes replacing servers, wiring buildings, and continuing the VOIP implementation.

Software - This includes software for the clock/time management system.

Technology for Council Chambers - Improve the speaker system and ability to connect to various media.

Computer Replacement - Three year plan to continually monitor and replace computers for each user.

Communications Building - Build or purchase a facility to relocate Communicatins . This facility would house radios and equipment needed primarily by public safety.



< During February 2012 the IT Department undertook a complete network upgrade, updating and virtualizing servers. The picture to the left is of several servers wired out to various locations throughout downtown Macon.

**Information Technology and Communication Fund**

**Performance Measures**

**2013**

**Communications**

<u>Performance Measure</u>	<u>Expected Outcome</u>
<i>800 Megahertz System</i>	
Meetings held with Police and Fire on 800 MHz RFP	4
800 MHz Implementation Plan	Completed in fiscal year
Issues arisen and resolved pre final implementation	12

**Computer Services**

<u>Performance Measure</u>	<u>Expected Outcome</u>
<i>Improve and Expand Network</i>	
Number of new locations placed on network	5
<i>Voice Over IP</i>	
Number of Departments converted to VOIP	5
<i>Microsoft Update</i>	
Percent of Machines converted to MS 7	95%
Number of Employees Trained on new OS	85%
<i>Customer Service</i>	
IT Support Request Time	Less than 3 Hours
Percentage of Employees Trained on Work-order System	50%

**Multimedia Services**

<u>Performance Measure</u>	<u>Expected Outcome</u>
<i>Council Update</i>	
Number of meetings held with Council	4
Complete request for Proposal that encompasses scope	Completed in fiscal year
Manage and maintain implementation and timeline	Completed in fiscal year



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## Special Revenue Funds

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

### Hotel and Motel Tax Fund

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

### Enhanced 911 Fund

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

### Law Enforcement Confiscated Funds

Accounts for amounts confiscated from criminal activity and their expenditures in compliance with State of Georgia and federal laws.

### SPLOST 2012 Fund

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

	<u>2011</u> <u>Audit</u>	<u>2012</u> <u>Budget</u>	<u>2013</u> <u>Budget</u>
<b><u>Hotel/Motel Tax</u></b>			
Revenues	\$ 807,471	\$ 750,000	\$ 750,000
Expenditures	<u>( 807,471)</u>	<u>(750,000)</u>	<u>(750,000)</u>
Net Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>E-911</u></b>			
Revenues	\$ 2,836,196	\$ 3,936,900	\$ 3,611,100
Expenditures	<u>(4,601,222)</u>	<u>3,283,400</u>	<u>(3,611,100)</u>
Net Change in Net Assets	<u>\$ (1,765,026)</u>	<u>\$ 653,500</u>	<u>\$ 0</u>
<b><u>Law Enforcement Confiscated Funds</u></b>			
Revenues	\$ 129,095	\$ 60,000	\$ 80,000
Expenditures	<u>(42,994)</u>	<u>(170,000)</u>	<u>(130,000)</u>
Net Change in Net Assets	<u>\$ 86,101</u>	<u>\$ (110,000)</u>	<u>\$ (50,000)</u>
<b><u>SPLOST 2012 Funds*</u></b>			
Revenues(Bonds & Coll)	\$ 0.0	\$ 21,631.111	\$ 11,378,699
Expenditures	<u>(0.0)</u>	<u>(9,913,754)</u>	<u>(12,359,857)</u>
Net Change in Net Assets	<u>\$ (0.0)</u>	<u>\$ 11,717,357</u>	<u>\$ (981,158)</u>

\* Bond was received in FY2012 and the fund balance will carry over to fund FY2013 projects.

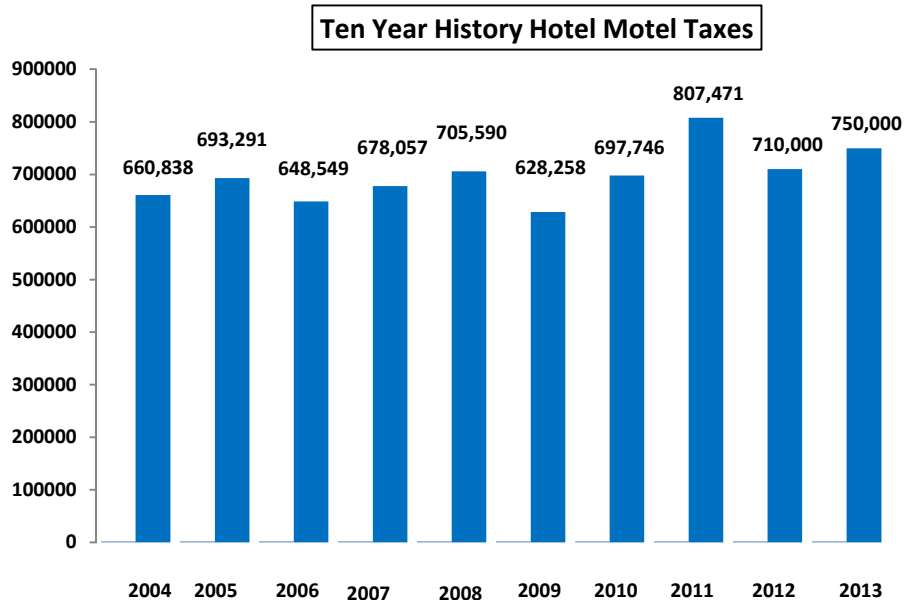
## Hotel and Motel Tax Fund

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

The monies raised should be spent as follows:

- An amount equal to 42.86 percent of the total taxes should go to support the Macon Centreplex
- An amount equal to 49.81 percent of the total taxes should go to
  - 34.29 % Macon-Bibb County Convention and Visitors Bureau, Inc.
  - 6.00% Macon, Georgia Cherry Blossom Festival, Inc.
  - 4.76% Georgia Sports Hall of Fame, provided that it remains in the Macon.
  - 4.76% Undecided (after the 2011 closure of the Georgia Music Hall of Fame).  
These monies will be held until a decision is made on its distribution.
- An amount equal to 7.33 percent of the total taxes should go to support
  - 2.57% Macon Centreplex and/or the associated lodging facility
  - 2.76% Douglass Theatre.

\*The Georgia Music Hall of Fame closed at the end of FY 2011 and those monies are being held in a restricted cash account until a determination is made where the funds will go in the future.



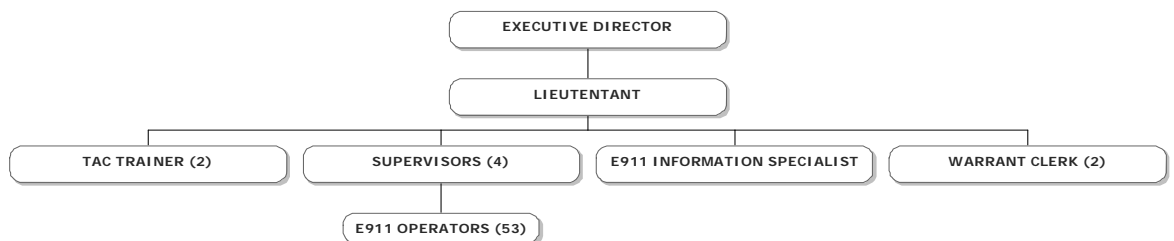
**Hotel and Motel Tax Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b><u>Revenue</u></b>					
<u>Taxes</u>					
Hotel/Motel Tax Levy	\$697,746	\$807,471	\$750,000	\$710,000	\$750,000
<b>Total Revenue</b>	<b>\$697,746</b>	<b>\$807,471</b>	<b>\$750,000</b>	<b>\$710,000</b>	<b>\$750,000</b>
<b><u>Expenditures</u></b>					
<u>42.86% of taxes raised</u>					
Macon Centreplex	\$299,054	\$346,082	\$321,450	\$304,306	\$321,450
Total	\$299,054	\$346,082	\$321,450	\$304,306	\$321,450
<u>49.81% of taxes raised</u>					
Macon-Bibb County					
Convention & Visitor Bureau	\$239,257	\$276,882	\$257,175	\$243,459	\$257,175
Cherry Blossom Festival	\$41,865	\$48,448	\$45,000	\$42,600	\$45,000
Sports Hall of Fame	\$33,213	\$38,436	\$35,700	\$33,796	\$35,700
Music Hall of Fame*	\$33,213	\$38,436	\$35,700	\$0	\$0
Total	\$347,547	\$402,201	\$373,575	\$319,855	\$337,875
<u>7.33% of taxes raised</u>					
Macon Centreplex	\$17,932	\$20,752	\$19,275	\$18,247	\$19,275
Douglass Theatre	\$33,213	\$38,436	\$35,700	\$33,796	\$35,700
Total	\$51,145	\$59,188	\$54,975	\$52,043	\$54,975
<b>Total Expenditures</b>	<b>\$697,746</b>	<b>\$807,471</b>	<b>\$750,000</b>	<b>\$676,204</b>	<b>\$714,300</b>
<b>Net Increase or (Decrease) Before Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,796</b>	<b>\$35,700</b>
<b>Change in Net Asset</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,796</b>	<b>\$35,700</b>
<b>Net Assets - Beginning</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,796</b>
<b>Net Assets- Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,796</b>	<b>\$69,496</b>

### E- 911 Fund

The emergency operators are a vital part of Public Safety in Macon as in any other community. This program is funded from a fee imposed on the users of the fixed land lines as well as the mobile devices. Over the years there has been a gradual growth of portable telephones; however, this growth is beginning to stabilize. The analysis of the expenditures of the fund reflects:

- 63 authorized full time employees reporting to the police department. Fiscal year 2013 a Warrant Entry Clerk position was transferred in from Municipal Court and one of the E-911 operator positions has been changed to a Warrant Entry Clerk.
- Total operating expenditures are less than the operating revenues for the past three years. This positive position allows the fund to invest two million dollars in fiscal years 2011 and 2012 into needed equipment. The majority of the funds are to upgrade the telephone system and related computers to continue to maintain a state of the art emergency response system for the city.
- The subscriber of an exchange access facility may be billed for the monthly 9-1-1 charge, if any, imposed with respect to that facility by the service supplier. Such 9-1-1 charge may not exceed \$1.50 per month per exchange access facility provided to the telephone subscriber. For wireless telecommunications it is \$1.00 per month.
- A wireless service supplier may recover its costs expended on the implementation and provision of wireless enhanced 9-1-1 services to subscribers in an amount not to exceed 30¢ of each 9-1-1 charge collected from a place of primary use that is within the geographic area that is served by the local government or would be served by the local government for the purpose of such emergency 911 system. The payment comes from Telephone Contract.



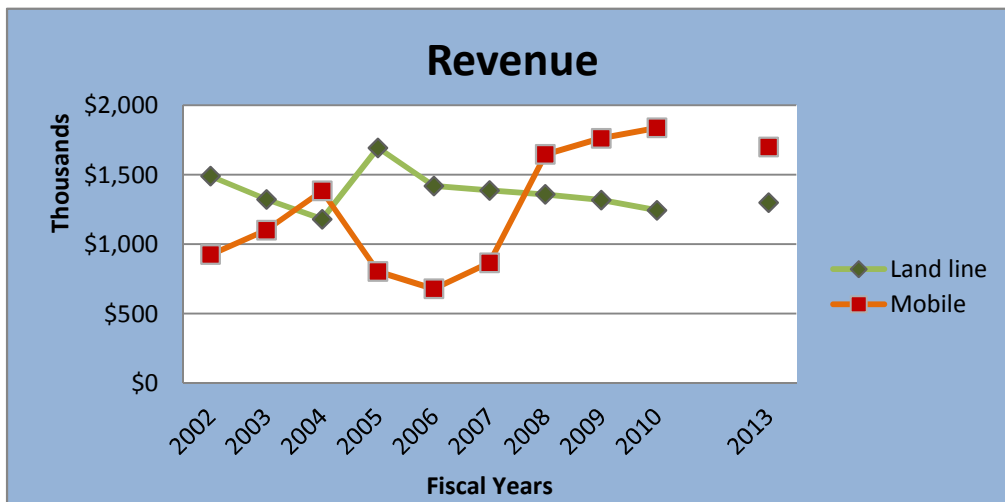
<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Police Lieutenant (1)	\$46,051	Supervisor Op. (4)	\$32,872-\$39,978
E-911 Information Specialist	\$25,626	E-911 Operators (53)	\$25,002-\$32,011
TAC/Trainer- CJIS Liaison (2)	\$30,472-\$32,822		
Warrant Entry Clerk (2)	\$24,399-\$26,270		

#### Accomplishments

- Successfully passed an FBI audit of E-911 records
- Upgrade of the Call Center to include work stations, radio consoles and telephone system upgrade.

**E-911 Fund**

Account Title	Actual		Amended Budget 2012	Projected Actual 2012	Proposed Budget 2013
	2010	2011			
<b>Revenue</b>					
<u>Fees</u>					
Subscriber Fees- Fixed	\$1,244,471	\$1,185,343	\$1,300,000	\$1,200,000	\$1,300,000
Subscriber Fees- Mobile	\$1,837,002	\$1,650,616	\$2,300,000	\$1,700,000	\$1,700,000
<b>Total</b>	<b>\$3,081,473</b>	<b>\$2,835,958</b>	<b>\$3,600,000</b>	<b>\$2,900,000</b>	<b>\$3,000,000</b>
<u>Other Revenue</u>					
Interest	\$1,126	\$0	\$1,200	\$100	\$100
Other	\$0	\$238	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$335,700	\$0	\$618,800
<b>Total</b>	<b>\$1,126</b>	<b>\$238</b>	<b>\$336,900</b>	<b>\$100</b>	<b>\$618,900</b>
<b>Total Revenue</b>	<b>\$3,082,599</b>	<b>\$2,836,196</b>	<b>\$3,936,900</b>	<b>\$2,900,100</b>	<b>\$3,618,900</b>



**Goals & Objectives for Fiscal Year 2013**

**Educate our Citizens**

Educate the the citizens of Macon on the role of the Communication Center to ensure the overall safety of the community and how the proper use of the 911 can assist. This goal will be met through budgeted training, quarterly Neighborhood Association meetings and Precinct meetings.

**Safety in Every Neighborhood**

Ensure that calls are received and dispatched in a thorough and professional manner so to ensure those who call for help receive it.

Performance Measures	2009	2010	2011	2012	2013 proj
Number of Calls Received	487,678	450,010	469,124	482,947	483,000
Number of Calls Dispatched	283,210	295,093	310,596	325,516	330,600

**E-911 Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Expenditures</b>					
<b>Salaries and Benefits</b>					
Full-time	\$1,428,165	\$1,286,140	\$1,460,477	\$1,289,322	\$1,629,000
Overtime	\$46,525	\$211,895	\$100,000	\$138,627	\$125,000
Employee Benefits	\$149,446	\$163,115	\$346,014	\$336,572	\$0
Health Care	\$358,514	\$311,218	\$200,000	\$165,202	\$245,500
Workers Compensation	\$0	\$0	\$98,200	\$84,178	\$103,900
FICA	\$0	\$0	\$0	\$0	\$105,400
Medicare	\$0	\$0	\$0	\$0	\$24,700
Pension	\$0	\$0	\$0	\$0	\$333,000
Life Insurance	\$0	\$0	\$0	\$0	\$11,500
<b>Total</b>	<b>\$1,982,650</b>	<b>\$1,972,369</b>	<b>\$2,204,691</b>	<b>\$2,013,901</b>	<b>\$2,578,000</b>
<b>Supplies and Materials</b>					
Operating	\$16,776	\$12,378	\$20,200	\$13,199	\$18,900
Clothing	\$14,693	\$10,604	\$18,500	\$17,062	\$19,300
<b>Total</b>	<b>\$31,469</b>	<b>\$22,981</b>	<b>\$38,700</b>	<b>\$30,261</b>	<b>\$38,200</b>
<b>Repairs and Maintenance</b>					
Vehicle Parts Repair	\$59	\$118	\$0	\$100	\$100
Vehicle Parts Labor	\$254	\$210	\$0	\$200	\$300
Other Repairs	\$4,858	\$4,993	\$5,300	\$4,000	\$14,000
<b>Total</b>	<b>\$5,171</b>	<b>\$5,321</b>	<b>\$5,300</b>	<b>\$4,300</b>	<b>\$14,400</b>
<b>Utilities</b>					
Telephone	\$206,285	\$225,137	\$236,000	\$208,534	\$236,000
Electricity	\$22,680	\$22,949	\$24,000	\$23,000	\$28,800
Other	\$6,160	\$2,092	\$2,600	\$2,200	\$2,600
<b>Total</b>	<b>\$235,125</b>	<b>\$250,178</b>	<b>\$262,600</b>	<b>\$233,734</b>	<b>\$267,400</b>
<b>Other Operating</b>					
Travel Expense	\$5,625	\$2,928	\$11,100	\$5,000	\$7,000
Printing, Binding & Books	\$355	\$138	\$0	\$0	\$0
Contractual Services	\$117,715	\$136,189	\$148,600	\$112,000	\$152,200
IT Services	\$0	\$0	\$0	\$0	\$73,000
Radio/Comm Services	\$0	\$0	\$0	\$0	\$50,000
Telephone Contractual	\$239,920	\$212,714	\$250,000	\$175,000	\$225,000
Dues and Subscriptions	\$192	\$222	\$300	\$200	\$300
Insurance	\$39,607	\$104,030	\$0	\$0	\$0
Unallocated Res.	\$0	\$0	\$112,109	\$0	\$0
Machinery	\$10,106	\$1,894,151	\$29,000	\$20,000	\$0
Operating Equip	\$0	\$0	\$0	\$0	\$35,000
BB&T Interest	\$0	\$0	\$6,600	\$6,600	\$14,300
BB&T Lease Principal	\$0	\$0	\$171,700	\$171,700	\$164,100
<b>Total</b>	<b>\$413,520</b>	<b>\$2,350,373</b>	<b>\$6,600</b>	<b>\$490,500</b>	<b>\$720,900</b>
<b>Total Expenditures</b>	<b>\$2,667,935</b>	<b>\$4,601,222</b>	<b>\$2,517,891</b>	<b>\$2,772,696</b>	<b>\$3,618,900</b>
<b>Net Increase or (Decrease) Before Transfers</b>	<b>\$414,664</b>	<b>(\$1,765,026)</b>	<b>\$1,419,009</b>	<b>\$127,404</b>	<b>\$0</b>

**E-911 Fund**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Net Assets - Beginning</b>	\$2,145,162	\$2,559,826	\$794,800	\$2,213,809	\$2,341,213
<b>Transfer fund balance</b>	\$0	\$0	\$0	\$0	(\$618,900)
<b>Net Assets- Ending</b>	<u>\$2,559,826</u>	<u>\$794,800</u>	<u>\$2,213,809</u>	<u>\$2,341,213</u>	<u>\$1,722,313</u>

Capital Projects

Telephone system upgrade	\$1,865,551
Virtual Software - Mail	\$4,600
Carpet Replacement	\$13,000
Carpet Replacement	\$11,000
	<u>\$1,894,151</u>

Work Stations - 13	\$208,000
Radio Consoles -8	\$480,000
UDEP encryption	\$15,000
CPU units and monitors-15	\$42,000
Portable Radios - 10	\$31,000
Phone console	\$75,000
Radio IP Server & Software	\$23,500
	<u>\$874,500</u>

BB&T Lease Payments (\$848,817)

	2012/13	2013/14	2014/15	2015/16
Beginning Balance	677,098.91	513,064.01	345,584.37	174,587.66
Principal	(164,034.90)	(167,479.64)	(170,996.71)	(174,587.66)
Interest	(14,219.08)	(10,774.34)	(7,257.27)	(3,666.32)
Ending Balance	<u>513,064.01</u>	<u>345,584.37</u>	<u>174,587.66</u>	<u>-</u>



## Law Enforcement Confiscated Funds

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

Summary	2010	2011	2012	2013
Revenues	\$ 49,635	\$ 129,095	\$ 52,000	\$ 80,000
Expenditures	\$(176,063)	\$ 42,994	95,000	\$170,000
Transfers Out	\$( 27,351)	<u>\$( 4,126)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Net Change Fund Bal	\$(153,780)	\$ 86,101	\$( 43,000)	\$( 50,000)
Beginning Fund Bal	\$301,788	\$148,008	\$234,109	\$191,109
Ending Fund Bal	\$148,008	\$234,109	\$191,109	\$141,109

**Some of the items purchased this year include:**

- Video Surveillance and Storage System for the Crime Lab
- 40 mm Tactical Launchers
- 10 .45 Caliber Machine Guns with Handrails
- Mascot Costume for Youth and Intervention Programs
- Rescue phone (throw phone) for Hostage Negotiations
- Tactical Robot for SWAT Reconnaissance





**Law Enforcement Confiscated Funds**

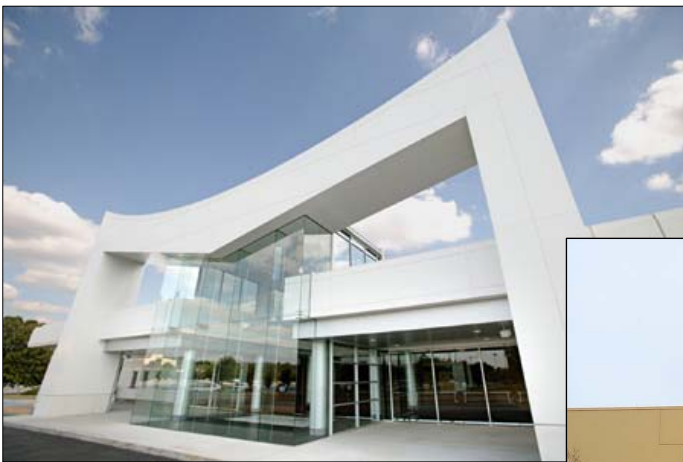
Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Revenue</b>					
<u>Receipts</u>					
Local/State	\$49,634	\$63,078	\$15,000	\$44,000	\$35,000
Federal	\$0	\$66,017	\$45,000	\$8,000	\$45,000
Transfer Fm Fund Bal	\$0	\$0	\$110,000	\$43,000	\$50,000
<b>Total</b>	<b>\$49,634</b>	<b>\$129,095</b>	<b>\$170,000</b>	<b>\$95,000</b>	<b>\$130,000</b>
<b>Total Revenue</b>	<b>\$49,634</b>	<b>\$129,095</b>	<b>\$170,000</b>	<b>\$95,000</b>	<b>\$130,000</b>
<u>Expenditures</u>					
<u>State/ Local</u>					
Operating	\$1,408	\$0	\$10,000	\$0	\$10,000
Travel & Training	\$39,269	\$13,227	\$40,000	\$15,000	\$30,000
Contractual Svcs	\$27,540	\$18,100	\$15,000	\$15,000	\$15,000
Trnsfr to LE Grant Fund	\$27,351	\$0	\$0	\$0	\$0
Machinery & Equip	\$107,847	\$11,667	\$100,000	\$60,000	\$65,000
Patrol Dog	\$0	\$0	\$5,000	\$5,000	\$10,000
<b>Total</b>	<b>\$203,414</b>	<b>\$42,994</b>	<b>\$170,000</b>	<b>\$95,000</b>	<b>\$130,000</b>
<b>Total Expenditures</b>	<b>\$203,414</b>	<b>\$42,994</b>	<b>\$170,000</b>	<b>\$95,000</b>	<b>\$130,000</b>
Net Increase or (Decrease) Before Transfers	(\$153,780)	\$86,101	\$0	\$0	\$0
Transfser to General Fund	\$0	(\$4,126)	\$0	\$0	\$0
	\$0	(\$4,126)	\$0	\$0	\$0
<b>Change in Net Asset</b>	<b>(\$153,780)</b>	<b>\$86,101</b>	<b>(\$110,000)</b>	<b>(\$43,000)</b>	<b>(\$50,000)</b>
<b>Net Assets - Beginning</b>	<b>\$301,788</b>	<b>\$148,008</b>	<b>\$234,109</b>	<b>\$234,109</b>	<b>\$191,109</b>
<b>Net Assets- Ending</b>	<b>\$148,008</b>	<b>\$234,109</b>	<b>\$124,109</b>	<b>\$191,109</b>	<b>\$141,109</b>

Revenues are estimates as crime can not be predicted. The expenses in 2013 are estimates from the police department and are subject to change as needs arise.

## Special Purpose Local Option Sales Tax 2012

In August of 2011, the Board of Commissioners of Bibb County adopted a resolution authorizing the imposition of a Special Purpose Local Option Sales Tax (SPLOST). The Tax was voted on November 8, 2011. The majority of the voters approved the tax. The tax became effective April 1, 2012 and will be in effect for 6 years. The City's portion of the tax is planned to be spent as follows:

- Improvements and upgrades to the Emergency Communications System owned and Operated by Macon for the benefit of Macon and the County
- Storm Water Management and Drainage Improvements
- Renovations, Improvements, Additions to, and Equipping of the Macon Centreplex, including the Macon Coliseum and the Macon City Auditorium
- Resurfacing and repairing of streets
- Second Street Downtown Corridor Revitalization
- Cultural and Recreational facilities, including Fort Hawkins, Rose Hill Cemetery, Bowden Golf Course, and, depending on the feasibility, the Harriet Tubman Museum
- The acquisition of various and equipping of police cars and public safety vehicles and equipment
- The acquisition of various items of equipment leased by Macon through the 1998 Georgia Municipal Association lease pool
- Retirement of previously incurred debt.

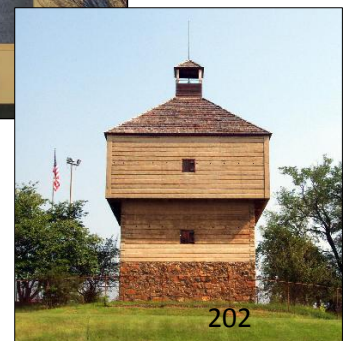


→The Tubman African American Museum is the largest museum in the Southeast Dedicated to African American Art, History, and Culture. SPLOST dollars will help the Museum Complete their new building seen here.

←Macon Centreplex is the Largest Entertainment Facility outside of the Metro-Atlanta area. It includes more than 120,000 square feet of meeting space and will see renovations with SPLOST Dollars.



→Fort Hawkins, known as the Birthplace of Macon, was a fort built in 1806-1809 in the historic Creek Nation by the United States government under President Thomas Jefferson. SPLOST dollars are intended to renovate a visitor center among other improvements..



**Special Purpose Local Option Sales Tax (2012)**

Account Title	Actual		Amended Budget	Projected Actual	Proposed Budget
	2010	2011	2012	2012	2013
<b>Debt Service</b>					
<b>Revenue</b>					
Bond Proceeds	\$0	\$0	\$19,139,803	\$19,139,803	\$0
Transfer from Projects	\$0	\$0	\$116,142	\$116,142	\$503,750
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,255,945</b>	<b>\$19,255,945</b>	<b>\$503,750</b>
<b>Expenditures</b>					
Tubman Museum	\$0	\$0	\$2,500,000	\$2,500,000	\$0
Fort Hawkins	\$0	\$0	\$750,000	\$750,000	\$0
Centreplex	\$0	\$0	\$2,000,000	\$2,000,000	\$0
Downtown Corridor	\$0	\$0	\$200,000	\$200,000	\$300,000
Storm Drainage Projects	\$0	\$0	\$1,000,000	\$1,000,000	\$0
Public Safety	\$0	\$0	\$1,200,000	\$1,200,000	\$0
Principal & Interest	\$0	\$0	\$116,142	\$116,142	\$503,750
Bowden Golf	\$0	\$0	\$0	\$0	\$600,000
Rose Hill Cemetery	\$0	\$0	\$0	\$0	\$300,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,766,142</b>	<b>\$7,766,142</b>	<b>\$1,703,750</b>
<b>Net Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,489,803</b>	<b>\$11,489,803</b>	<b>(\$1,200,000)</b>
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,489,803</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,489,803</b>	<b>\$11,489,803</b>	<b>\$10,289,803</b>
<b>Project Account</b>					
<b>Revenue</b>					
SPLOST Collections	\$0	\$0	\$2,375,166	\$2,375,166	\$10,875,949
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,375,166</b>	<b>\$2,375,166</b>	<b>\$10,875,949</b>
<b>Expenditures</b>					
Principal & Interest	\$0	\$0	\$116,142	\$116,142	\$503,750
Debt Retirement	\$0	\$0	\$2,031,470	\$2,031,470	\$8,352,357
800 Mghz	\$0	\$0	\$0	\$0	\$1,800,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,147,612</b>	<b>\$2,147,612</b>	<b>\$10,656,107</b>
<b>Net Project Account</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227,554</b>	<b>\$227,554</b>	<b>\$219,842</b>
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227,554</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227,554</b>	<b>\$227,554</b>	<b>\$447,396</b>



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## The Capital Improvement Program

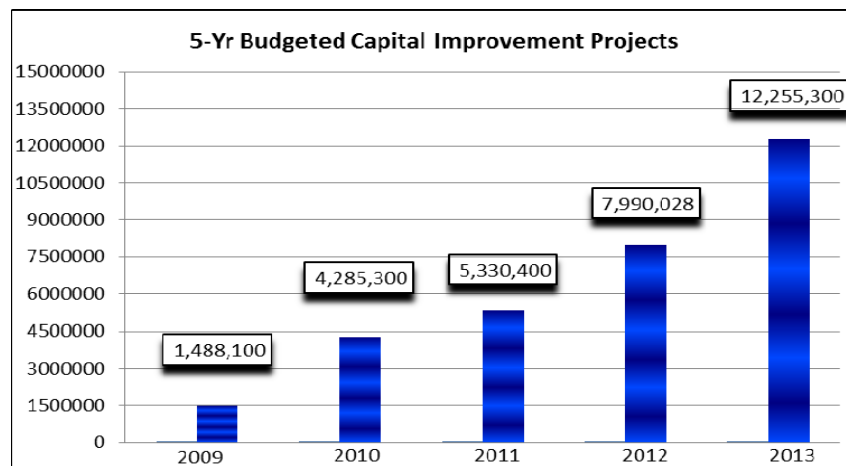
The Capital Improvement Program (CIP) is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. The City of Macon defines capital items as any item or project with a cost greater than \$5,000 that has a useful life of more than five years. The City of Macon extends this definition to include any technology upgrades regardless of prices or useful life.

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

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

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

The table “5-Yr Budgeted Capital Improvement Projects” reflects the increase in spending to better replace aging equipment. The amount spent in 2009 reflects the fact that City equipment was not being replaced as needed and the future years has tried to correct that problem. The large spike in 2013 includes the influx of \$3,000,000 in SPLOST funds.



**Capital Projects Summary**

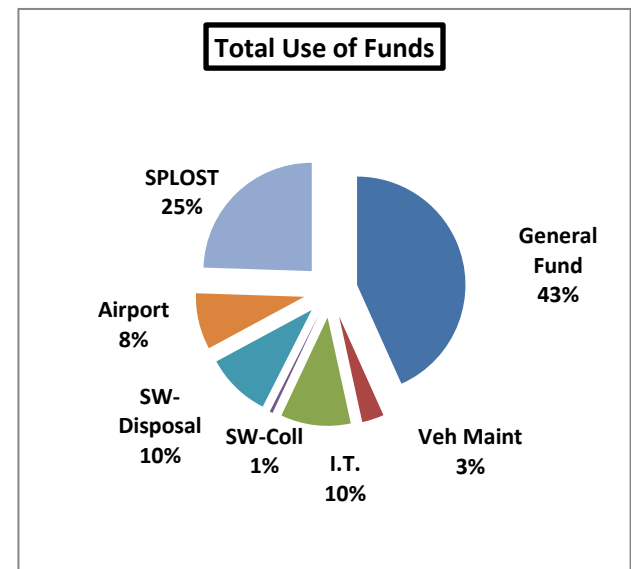
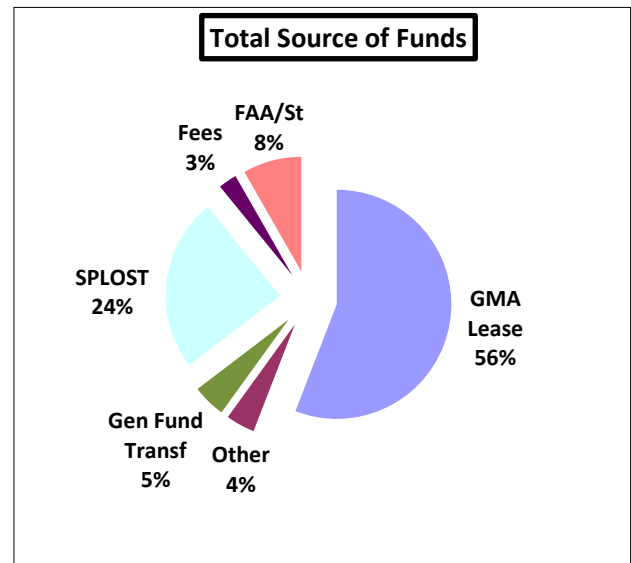
	2013 Budget
<b><u>Source of Funds General Fund</u></b>	
General Fund	\$572,700
GMA Lease	\$4,197,000
Other	\$500,000
	<u>\$5,269,700</u>
Total Source of Funds	<u>\$5,269,700</u>

<b><u>Use of Funds General Fund</u></b>	
Municipal court	\$ 5,000
Finance	5,000
Police	1,508,900
Fire Department	1,573,000
Emergency Management	67,000
Traffic	10,000
Public Works	591,000
Central Services	1,404,800
Grounds	105,000
	<u>\$ 5,269,700</u>
Total CIP Fund (G/F)	<u>\$ 5,269,700</u>

<b><u>Source of Funds All Other Funds</u></b>	
Fees	\$ 320,000
GMA Lease	2,601,600
FAA/State	1,014,000
SPLOST	3,000,000
	<u>\$ 6,935,600</u>

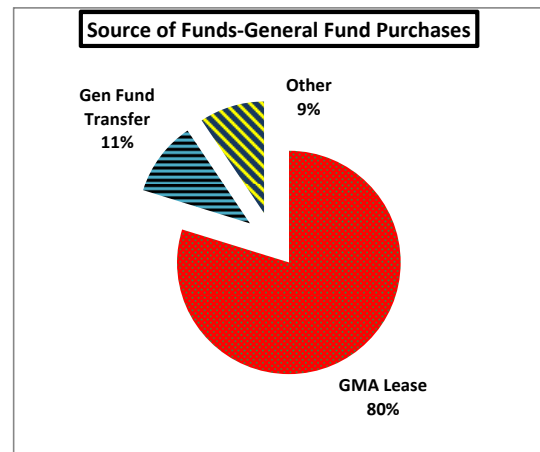
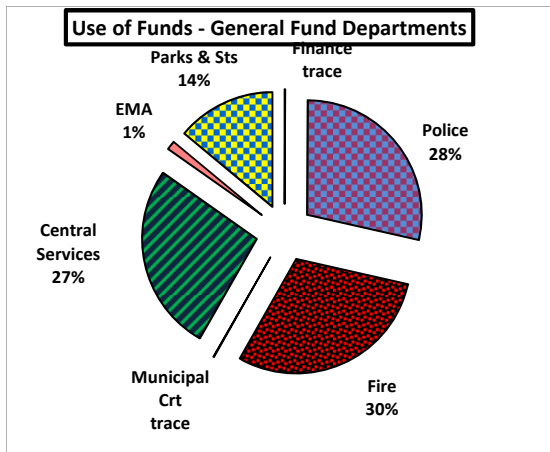
<b><u>Use of Funds All Other Funds</u></b>	
Vehicle Maintenance	\$ 401,600
Information & Technology/Comm	1,315,000
Solid Waste-Collections	56,000
Solid Waste-Disposal	1,134,000
Airport	1,029,000
SPLOST	3,000,000
	<u>\$ 6,935,600</u>
Total All Other Funds	<u>\$ 6,935,600</u>

<b>Total All Capital Projects</b>	<b><u>\$ 12,205,300</u></b>
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**Capital Improvement Program**

Source of Funds	Fiscal Years ending June 30,					Five Year Total
	2013	2014	2015	2016	2017	
<b>Due from General Fund:</b>						
General Fund Trans	\$572,700	\$1,176,350	\$219,350	\$193,750	\$150,750	\$2,312,900
Gen Fund GMA/BBT	4,197,000	\$6,266,700	\$9,573,500	\$5,875,000	\$27,108,100	\$53,020,300
Total General Fund	\$4,769,700	\$7,443,050	\$9,792,850	\$6,068,750	\$27,258,850	\$55,333,200
<b>Paid from Other Funds</b>						
Fees	\$320,000	\$130,000	\$1,250,000	\$1,130,000	\$90,000	\$2,920,000
GMA Lease	\$2,601,600	\$2,200,000	\$1,133,500	\$3,643,000	\$2,174,500	\$11,752,600
FAA/State	\$1,014,000	\$1,360,000	\$2,109,000	\$15,080,000	\$275,000	\$19,838,000
SPLOST	\$3,000,000	\$11,507,922	\$12,992,078	\$6,000,000	\$8,000,000	\$41,500,000
	\$6,935,600	\$15,197,922	\$17,484,578	\$25,853,000	\$10,539,500	\$76,010,600
<b>Other:</b>						
Bond Acct Fund Bal	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Total Other	\$500,000	\$0	\$0	\$0	\$0	\$500,000
<b>Total Revenues</b>	<b>\$12,205,300</b>	<b>\$22,640,972</b>	<b>\$27,277,428</b>	<b>\$31,921,750</b>	<b>\$37,798,350</b>	<b>\$131,843,800</b>



Use of Funds	Fiscal Years ending June 30,					Five Year
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
<b>Capital Improvements Fund</b>						
<b>Municipal Court</b>						
Walk Thru Metal Detector	\$5,000	\$0	\$0	\$0	\$0	\$5,000
X-Ray Security Scanner	\$0	\$12,000	\$0	\$0	\$0	\$12,000
Phone Answering Mach	\$0	\$0	\$0	\$40,000	\$0	\$40,000
E-Payment Software	\$0	\$0	\$40,000	\$0	\$0	\$40,000
SUBTOTAL	\$5,000	\$12,000	\$40,000	\$40,000	\$0	\$97,000
<b>Mayor</b>						
Rosa park Square Impr	\$0	\$0	\$0	\$0	\$750,000	750,000
7th Street Truck Route	\$0	\$0	\$4,000,000	\$0	\$0	4,000,000
Terminal Station Tunnel	\$0	\$0	\$500,000	\$0	\$0	500,000
Ped Plaza-Lower Cherry St	\$0	\$0	\$0	\$1,000,000	\$0	1,000,000
Cherry Street Lane	\$0	\$0	\$0	\$1,250,000	\$0	1,250,000
2nd Street TAD	\$0	\$0	\$0	\$0	\$3,000,000	3,000,000
Community Outreach	\$0	\$15,000	\$15,000	\$15,000	\$15,000	60,000
SUBTOTAL	\$0	\$15,000	\$4,515,000	\$2,265,000	\$3,765,000	\$10,560,000
<b>Human Resources</b>						
Emp Self-Serv Software	\$0	\$0	\$0	\$18,000	\$0	\$18,000
Pension Software	\$0	\$0	\$19,000	\$0	\$0	\$19,000
Applicant Track Software	\$0	\$18,000	\$0	\$0	\$0	\$18,000
E-Wellness Software	\$0	\$0	\$0	\$0	\$15,000	\$15,000
SUBTOTAL	\$0	\$18,000	\$19,000	\$18,000	\$15,000	\$70,000
<b>Finance</b>						
Munis Software	\$0	\$42,000	\$33,000	\$24,000	\$7,000	\$106,000
Office Chairs	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$20,000
Carpet, Replace	\$0	\$20,000	\$0	\$20,000	\$0	\$40,000
Records Ret Software	\$0	\$0	20,000	\$0	\$0	20,000
SUBTOTAL	\$5,000	\$67,000	\$58,000	\$44,000	\$12,000	\$186,000
<b>Police</b>						
(Building) New Hdq/E-911	\$0	\$0	\$0	\$0	\$19,500,000	\$19,500,000
Mobile Command Post	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Cone Course Track	\$0	\$0	\$0	\$30,400	\$0	\$30,400
Live GPS Tracking	\$0	\$12,000	\$0	\$12,000	\$0	\$24,000
EVOC Track	\$52,700	\$0	\$0	\$0	\$0	\$52,700
In Car Cameras	\$50,000	\$120,000	\$120,000	\$122,500	\$125,000	\$537,500
Laser Detection Device	\$0	\$10,000	\$0	\$10,000	\$0	\$20,000
Driving Simulator	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Firing Simulator	\$0	\$0	\$0	\$45,000	\$0	\$45,000
Meth. Response Vehicle	\$34,000	\$0	\$0	\$0	\$0	\$34,000
Motorcycles (Traffic)	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
Parking Motor Vehicles	\$0	\$19,000	\$0	\$0	\$0	\$19,000



Use of Funds	Fiscal Years ending June 30,					Five Year
	2013	2014	2015	2016	2017	Total
Pat Vehicles 30@35,000	\$1,050,000	\$1,018,000	\$1,070,000	\$1,122,000	\$1,179,000	\$5,439,000
Tasers(30) W/Ammo	\$94,200	\$94,200	\$94,200	\$96,100	\$98,100	\$476,800
Unmarked Vehicles	\$175,000	\$215,000	\$215,000	\$215,000	\$215,000	\$1,035,000
Traffic Vehicle	\$0	\$30,000	\$0	\$30,000	\$0	\$60,000
Van (Crime Lab)	\$0	\$0	\$35,000	\$0	\$0	\$35,000
Keyless Badge System	\$53,000	\$0	\$0	\$0	\$0	\$53,000
<b>SUBTOTAL</b>	<b>\$1,508,900</b>	<b>\$1,548,200</b>	<b>\$2,039,200</b>	<b>\$1,713,000</b>	<b>\$21,147,100</b>	<b>\$27,956,400</b>
<b>Fire</b>						
AARF Fire Engine	\$0	\$0	\$0	\$650,000	\$0	\$650,000
Aerial Ladder Truck	\$944,000	\$0	\$952,000	\$0	\$990,000	\$2,886,000
Diesel Exhaust System	\$0	\$27,000	\$28,000	\$28,000	\$28,000	\$111,000
Educator Vehicle	\$0	\$0	\$0	\$28,000	\$0	\$28,000
Emergency Fleet Vehicle	\$0	\$47,000	\$47,000	\$0	\$0	\$94,000
Extrication Units/Bags	\$0	\$25,000	\$0	\$30,000	\$0	\$55,000
Fire Pumper	\$436,000	\$444,000	\$452,000	\$460,000	\$469,000	\$2,261,000
Firefighting Ensemble	\$82,000	\$83,000	\$85,000	\$87,000	\$88,000	\$425,000
HVAC Equipment (Admin)	\$0	\$18,000	\$0	\$0	\$0	\$18,000
Hybrid Vehicles	\$0	\$25,000	\$27,500	\$27,500	\$57,000	\$137,000
Overhead Door Repl	\$0	\$21,000	\$21,000	\$22,000	\$23,000	\$87,000
Parking Lot Resurfacing	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Rebuild & Relocate Sta 8	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Rebuild & Relocate Sta 9	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Rebuild Station 3	\$0	\$750,000	\$0	\$0	\$0	\$750,000
Refurbish Station 1	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Refurbish Station 10	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Refurbish Station 102	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Refurbish Station 12	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Refurbish Station 5	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Refurbish Station 6	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Refurbish Station 7	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Refurbish Station 11	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Roof Repair	\$0	\$165,000	\$0	\$0	\$0	\$165,000
Self-Cont Breathing Appar	\$75,000	\$68,000	\$69,000	\$71,000	\$72,000	\$355,000
Service Truck	\$0	\$0	\$35,000	\$36,000	\$0	\$71,000
SUV	\$36,000	\$0	\$0	\$0	\$0	\$36,000
Thermal Imaging Camera	\$0	\$7,500	\$0	\$0	\$0	\$7,500
<b>SUBTOTAL</b>	<b>\$1,573,000</b>	<b>\$4,380,500</b>	<b>\$1,716,500</b>	<b>\$1,439,500</b>	<b>\$1,727,000</b>	<b>\$10,836,500</b>
<b>Emergency Management Authority</b>						
Keyless Entry System	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Replacement Vehicle	\$32,000	\$0	\$30,000	\$0	\$30,000	\$92,000
Siren Replacement	\$23,000	\$23,500	\$24,000	\$24,500	\$25,000	\$120,000
<b>SUBTOTAL</b>	<b>\$67,000</b>	<b>\$23,500</b>	<b>\$54,000</b>	<b>\$24,500</b>	<b>\$55,000</b>	<b>\$224,000</b>

Use of Funds	Fiscal Years ending June 30,					Five Year Total
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
<b>Traffic Engineering</b>						
Traffic Calming Devices	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
SUBTOTAL	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Public Works</b>						
Backhoe	\$0	\$90,000	\$0	\$100,000	\$0	\$190,000
Dump truck	\$0	\$95,000	\$0	\$105,000	\$0	\$200,000
Front End Loader	\$0	\$140,000	\$0	\$145,000	\$0	\$285,000
Gravel/Salt Spreader	\$20,000	\$0	\$0	\$20,000	\$0	\$40,000
Pick-Up Truck	\$0	\$16,000	\$16,000	\$0	\$0	\$32,000
Sewer Vac	\$310,000	\$0	\$310,000	\$0	\$0	\$620,000
Street Sweeper	\$170,000	\$0	\$170,000	\$0	\$170,000	\$510,000
Truck, Road Patch	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Track Hoe, Small	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Roof Repairs	\$91,000	\$0	\$0	\$0	\$0	\$91,000
Tractor w/bush hogs	\$0	\$47,000	\$0	\$0	\$0	\$47,000
SUBTOTAL	\$591,000	\$518,000	\$496,000	\$370,000	\$170,000	\$2,145,000
<b>Central Services</b>						
<b>Administration</b>						
Relocation-Bldg Purchase	\$652,000	\$0	\$0	\$0	\$0	\$652,000
Relocation-Renovations	\$200,000	\$0	\$0	\$0	\$0	\$200,000
	\$852,000	\$0	\$0	\$0	\$0	\$852,000
<b>Traffic Maintenance</b>						
Signal Intersection Upgrd	\$40,000	\$68,000	\$34,000	\$51,000	\$42,000	\$235,000
Bucket Truck	\$90,000	\$0	\$92,000	\$0	\$92,000	\$274,000
SUBTOTAL	\$130,000	\$68,000	\$126,000	\$51,000	\$134,000	\$509,000
<b>General Maintenance</b>						
Replace radios	\$0	\$0	\$40,000	\$0	\$42,000	\$82,000
Platform Lift	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Paint City Hall	\$0	\$190,000	\$0	\$0	\$0	\$190,000
Vehicle-Van	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Vehicle-Pickup Trucks	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000
Light Switches-City Hall	\$20,000	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$32,000	\$190,000	\$70,000	\$20,000	\$62,000	\$374,000
<b>Electrical</b>						
Vehicle - Bucket Truck 65ft	\$0	\$0	\$186,000	\$0	\$0	\$186,000
Vehicle - Telectine Truck	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Vehicle - Service Trucks (2)	\$0	\$32,000	\$32,000	\$0	\$0	\$64,000
Vehicle -Pickup truck	\$0	\$0	\$0	\$25,000	\$0	\$25,000
High Mast Lighting I-475	\$36,000	\$0	\$0	\$0	\$0	\$36,000

Use of Funds	Fiscal Years ending June 30,					Five Year
	2013	2014	2015	2016	2017	Total
Historical Lighting	\$25,000	\$25,000	\$0	\$0	\$0	\$50,000
Ditch Witch	\$0	\$0	\$101,300	\$0	\$0	\$101,300
Replace Welder	\$0	\$7,500		\$0	\$0	\$7,500
Lighting Sys Coliseum Dr	\$0	\$33,750	\$33,750	\$33,750	\$33,750	\$135,000
Repl Fire Alarm - City Hall	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Re-lamp Interstate Light	\$0	\$0	\$0	\$0	\$80,000	\$80,000
Fiber Optics	\$87,000					
<b>SUBTOTAL</b>	<b>\$378,000</b>	<b>\$98,250</b>	<b>\$353,050</b>	<b>\$73,750</b>	<b>\$113,750</b>	<b>\$1,016,800</b>
<b><u>HVAC &amp; Plumbing</u></b>						
HVAC Reno - Annex	\$0	\$119,000	\$100,000	\$0	\$0	\$219,000
<b>SUBTOTAL</b>	<b>\$0</b>	<b>\$119,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$219,000</b>
<b><u>Traffic Maintenance- Signs/Signals</u></b>						
Sign Reflectometer	\$12,800	\$0	\$0	\$0	\$0	\$12,800
Thermolastic Applicator	\$0	\$14,000	\$0	\$0	\$0	\$14,000
Vehicle -Pickup Truck	\$0	\$0	\$37,500	\$0	\$0	\$37,500
<b>SUBTOTAL</b>	<b>\$12,800</b>	<b>\$14,000</b>	<b>\$37,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,300</b>
<b>TOTAL Central Services</b>	<b>\$1,404,800</b>	<b>\$489,250</b>	<b>\$686,550</b>	<b>\$144,750</b>	<b>\$309,750</b>	<b>\$3,035,100</b>
<b><u>Grounds</u></b>						
Renov-Washington Park	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Pressure Washer, Rpl	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Bobcat, Rpl	\$0	\$0	\$47,000	\$0	\$0	\$47,000
Crew Cab, Rpl	\$35,000	\$0	\$35,000	\$0	\$0	\$70,000
Van, Rpl prison crew	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Knuckle Boom Truck, Rpl	\$0	\$125,000	\$0	\$0	\$0	\$125,000
Mowers, Rpl	\$48,000	\$48,000	\$48,000	\$0	\$48,000	\$192,000
Truck Tree Spade	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Playground Borders, Rpl	\$0	\$28,600	\$28,600	\$0	\$0	\$57,200
Tractor, Rpl	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Filmore Thomas Park	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL-grounds</b>	<b>\$105,000</b>	<b>\$361,600</b>	<b>\$158,600</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$673,200</b>
<b>Total Capital Impr Fund</b>	<b>\$5,269,700</b>	<b>\$7,443,050</b>	<b>\$9,792,850</b>	<b>\$6,068,750</b>	<b>\$27,258,850</b>	<b>\$55,833,200</b>
<b><u>Internal Service Funds</u></b>						
<b><u>Vehicle Maintenance</u></b>						
Alternate Fuel Farm	\$0	\$0	\$0	\$800,000	\$0	\$800,000
Auto Lifts (3) (Above Grnd)	\$58,000	\$0	\$0	\$0	\$0	\$58,000

Use of Funds	Fiscal Years ending June 30,					Five Year
	2013	2014	2015	2016	2017	Total
Canopy for fueling port	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Exhaust Ventilation Sys	\$63,600	\$0	\$0	\$0	\$0	\$63,600
Front End Rack Align Mach	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Renovate Lobby Area	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Repl Pickup-Parts Room	\$0	\$0	\$16,000	\$0	\$0	\$16,000
Replace Roll Up Doors (5)	\$0	\$0	\$0	\$8,000	\$0	\$8,000
Replace Roof	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Replace Service Trucks (2)	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Repl Water Pipe in Shop	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Propane Gas Tank	\$30,000	\$0	\$0	\$0	\$0	\$30,000
<b>TOTAL-Vehicle Maint</b>	<b>\$401,600</b>	<b>\$70,000</b>	<b>\$46,000</b>	<b>\$823,000</b>	<b>\$50,000</b>	<b>\$1,390,600</b>
<b>Information &amp; Technology/Communications</b>						
Network Infrastructure	\$225,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,225,000
Wireless Revenue Plan	\$0	\$100,000	\$200,000	\$400,000	\$200,000	\$900,000
PC Life Cycle Upgrade	\$325,000	\$325,000	\$250,000	\$250,000	\$250,000	\$1,400,000
MPD Camera Server	\$30,000	\$0	\$30,000	\$0	\$30,000	\$90,000
Radio Life Cycle Upgrade	\$0	\$0	\$0	\$110,000	\$110,000	\$220,000
MDT Life Cycle Upgrade	\$0	\$0	\$0	\$275,000	\$281,000	\$556,000
Enter financial system	\$0	\$0	\$0	\$800,000	\$900,000	\$1,700,000
Vehicle Repl- SUV	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Vehicle Repl- Van	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Lic Plate Recog Sys-Police	\$0	\$0	\$0	\$26,000	\$0	\$26,000
EOC Equip Upgrades-EMA	\$0	\$23,000	\$0	\$24,000	\$0	\$47,000
Furn, training, office etc	\$0	\$11,000	\$0	\$0	\$0	\$11,000
Upgrade Council Chamber	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Upgrd Sound Syst- Cham	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Time Clock System	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Building Relocation	\$600,000	\$0	\$0	\$0	\$0	\$600,000
<b>TOTAL-I.T.</b>	<b>\$1,315,000</b>	<b>\$739,000</b>	<b>\$730,000</b>	<b>\$2,135,000</b>	<b>\$2,051,000</b>	<b>\$6,970,000</b>
<b>Enterprise Funds</b>						
<b>Mulberry Street Parking Garage</b>						
Cosmetic Fac Reno	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Power Wash Building	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Replace Signage	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Structural Repair	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
<b>TOTAL-Mulberry St</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$50,000</b>	<b>\$65,000</b>	<b>\$50,000</b>	<b>\$260,000</b>
<b>Bowden</b>						
Cart Barn Renovation	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Golf Course Restrooms	\$0	\$0	\$0	\$70,000	\$0	\$70,000

Use of Funds	Fiscal Years ending June 30,					Five Year
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Maint Facility Upgrade	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Repl Greens-Golf Course	\$0	\$130,000	\$0	\$0	\$0	\$130,000
<b>TOTAL-Bowden</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$250,000</b>	<b>\$70,000</b>	<b>\$40,000</b>	<b>\$490,000</b>
<b><u>Solid Waste</u></b>						
<b><u>Collection</u></b>						
Garbage Truck, for Downtown	\$0	\$225,000	\$0	\$0	\$0	\$225,000
Pick-Up Truck	\$16,000	\$0	\$0	\$0	\$0	\$16,000
Garbage Carts	\$0	\$25,000	\$25,000	\$0	\$25,000	\$75,000
Garbage Trk, Rearend Loader	\$0	\$150,000	\$150,000	\$150,000	\$0	\$450,000
Garbage Truck, Conversion Ki	\$40,000	\$0	\$0	\$0	\$0	\$40,000
<b>TOTAL-SW Collections</b>	<b>\$56,000</b>	<b>\$400,000</b>	<b>\$175,000</b>	<b>\$150,000</b>	<b>\$25,000</b>	<b>\$806,000</b>
<b><u>Disposal</u></b>						
Fill Dirt	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Stone to Line Road	\$44,000	\$0	\$0	\$0	\$0	\$44,000
Weigh Scales	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Methane Gas Station	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Track Excavator	\$0	\$270,000	\$0	\$0	\$0	\$270,000
Backhoe	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Dump Truck, Off-Road	\$0	\$450,000	\$0	\$500,000	\$0	\$950,000
Compactor	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Water Truck	\$115,000	\$0	\$0	\$0	\$0	\$115,000
Water Pump, Rpl	\$0	\$17,500	\$0	\$20,000	\$0	\$37,500
Dump Truck	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Pickup Truck	\$0	\$22,500	\$22,500	\$0	\$22,500	\$67,500
Roll-Off Containers	\$0	\$10,000	\$10,000	\$10,000	\$0	\$30,000
Radios & Base Station	\$0	\$0	\$0	\$0	\$26,000	\$26,000
<b>TOTAL-SW Disposal</b>	<b>\$1,134,000</b>	<b>\$950,000</b>	<b>\$132,500</b>	<b>\$530,000</b>	<b>\$48,500</b>	<b>\$2,795,000</b>
<b>TOTAL- Solid Waste</b>	<b>\$1,190,000</b>	<b>\$1,350,000</b>	<b>\$307,500</b>	<b>\$680,000</b>	<b>\$73,500</b>	<b>\$3,601,000</b>
<b><u>Airport</u></b>						
Pickup Truck,rpl w/VAN	\$0	\$18,000	\$0	\$0	\$0	\$18,000
SUV	\$21,000	\$21,000	\$0	\$0	\$0	\$42,000
Mowers/Tractors	\$0	\$0	\$14,000	\$30,000	\$0	\$44,000
Runway 5 Safety Grading	\$413,000	\$0	\$0	\$0	\$0	\$413,000
Master Plan Update	\$173,000	\$0	\$0	\$0	\$0	\$173,000
Crack Seal Twy D & S/ramp	\$65,000	\$0	\$0	\$0	\$0	\$65,000
N/Rmp Rehab 1&2 Rd Relo	\$150,000	\$900,000	\$900,000	\$0	\$0	\$1,950,000
Crack Seal Runway 13/31	\$0	\$105,000	\$0	\$0	\$0	\$105,000
Design Rwy 5/23 Ext	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Land Acq:Rwy 5/23 Ext	\$0	\$12,000	\$540,000	\$0	\$0	\$552,000
Construct Rwy 5/23 Ext	\$0	\$0	\$0	\$14,750,000	\$0	\$14,750,000

Use of Funds	Fiscal Years ending June 30,					Five Year
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
A/flld Light Rehab 5/23&B	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Fuel Farm	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Twy & T-Hanger	\$12,000	\$250,000	\$350,000	\$0	\$0	\$612,000
Airfield Drainage	\$0	\$0	\$55,000	\$175,000	\$0	\$230,000
Auto Weather Obs System	\$0	\$0	\$0	\$125,000	\$0	\$125,000
Crack Sealing	\$0	\$0	\$0	\$0	\$75,000	\$75,000
<b>TOTAL-Airport</b>	<b>\$1,029,000</b>	<b>\$1,306,000</b>	<b>\$2,109,000</b>	<b>\$15,080,000</b>	<b>\$275,000</b>	<b>\$19,799,000</b>
<b>Special Revenue Funds</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2017	<u>Total</u>
<b>E-911 Communication Center</b>						
Mobile CAD system	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Mobile CAD w/Rprt Write	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
<b>TOTAL-E-911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$2,000,000</b>
<b>Capital SPLOST Projects</b>						
Tubman Museum			Project Complete			-
Ft. Hawkins			Project Complete			-
Downtown Corridor	\$300,000	2,000,000	5,500,000	-	-	7,800,000
Centreplex	\$0	3,000,000	-	-	-	3,000,000
Storm Drainage	\$0	1,207,922	1,792,078	2,000,000	2,000,000	7,000,000
Public Safety Equipment	\$0	1,300,000	500,000	1,000,000	3,000,000	5,800,000
Bowden	\$600,000	-	-	-	-	600,000
Rose Hill Cemetery	\$300,000	-	-	-	-	300,000
800 Mhz	\$1,800,000	3,000,000	3,200,000	-	-	8,000,000
Street Maintenance	\$0	1,000,000	1,000,000	2,000,000	1,000,000	5,000,000
GMA Lease	-	-	1,000,000	1,000,000	2,000,000	4,000,000
<b>TOTAL SPLOST</b>	<b>\$3,000,000</b>	<b>11,507,922</b>	<b>12,992,078</b>	<b>6,000,000</b>	<b>8,000,000</b>	<b>41,500,000</b>
<b>Total Cap Imp Fund (G/F)</b>	<b>\$5,269,700</b>	<b>\$7,443,050</b>	<b>\$9,792,850</b>	<b>\$6,068,750</b>	<b>\$27,258,850</b>	<b>55,833,200</b>
<b>Total Internal Serv Funds</b>	<b>\$1,716,600</b>	<b>\$809,000</b>	<b>\$776,000</b>	<b>\$2,958,000</b>	<b>\$2,101,000</b>	<b>8,360,600</b>
<b>Total Enterprise Funds</b>	<b>\$2,219,000</b>	<b>\$2,881,000</b>	<b>\$2,716,500</b>	<b>\$15,895,000</b>	<b>\$438,500</b>	<b>24,150,000</b>
<b>Total Special Rev Funds</b>	<b>\$3,000,000</b>	<b>\$11,507,922</b>	<b>\$13,992,078</b>	<b>\$7,000,000</b>	<b>\$8,000,000</b>	<b>43,500,000</b>
<b>TOTAL ALL CAPITAL PROJ</b>	<b>\$12,205,300</b>	<b>\$22,640,972</b>	<b>\$27,277,428</b>	<b>\$31,921,750</b>	<b>\$37,798,350</b>	<b>\$131,843,800</b>

## Capital Project Descriptions

### General Fund

#### Municipal Court

Walk Through Metal Detector – Replace current 10-year old walk-through metal detector. Unit can no longer be repaired due to unavailability of parts.

#### Finance

Chairs – Replace worn out and broken chairs throughout the department.

#### Police

Emergency Vehicle Operating Course (EVOC Track) – Repaving of the EVOC high speed track. This track is used to train officers in high speed driving and pursuit and has not been resurfaced or repaved in 25-30 years.

In-Car Cameras – Equip all marked vehicles with cameras. Currently about 60 vehicles are equipped and about 150 vehicles are not. This equipment will reduce the risk and liability of officers and the City in various dangerous situations.



Patrol Vehicles – Scheduled replacement of 30 patrol vehicles. Budgeted price includes radio, striping, lights/sirens and in-car camera.

Meth Response Vehicle - Scheduled replacement. This vehicle is needed to house all necessary equipment.

Unmarked Vehicles – Scheduled replacement of 10 unmarked vehicles. Budgeted price includes vehicle only.

Keyless Entry System – Replacing antiquated and costly system. Current system costs \$35,000 per year for maintenance contract. First year of new system would cost \$5,000 in maintenance. Police Department needs to have accurate record of who comes and goes into its buildings for security reasons.

#### Fire

Aerial Ladder Truck - Scheduled replacement and to replace with NFPA and ISO compliant equipment.

Fire Pumper – Scheduled replacement of equipment.

Firefighting Ensemble – Replace old and worn out firefighting protective gear that is greater than 5 years of age and has extensive usage.

Self-Contained Breathing Apparatus (16 ea) – Replace outdated equipment with carbon wrapped cylinders which are NFPA compliant. Currently old steel cylinders are in use.



SUV – Scheduled replacement of Battalion Chief's sedan. Converting sedans to SUVs for better access to tools and equipment they need to support and manage fire suppression.

#### Emergency Management Agency

Keyless Entry System – Replace current entry system to one that is keyless and more secure.

SUV – Replace Directors vehicle with a SUV that can also be used to tow emergency supply trailers during emergency situations.

Siren Replacement – Scheduled replacement.

## Capital Project Descriptions

### Traffic

Calming Devices – Installation of devices to address speeding issues.

### Public Works

Gravel/Salt Spreader – Scheduled replacement. Equipment is needed for ice and snow events and is paramount for public safety.

Sewer Vac – Scheduled replacement of equipment that is used to unstop storm drains, pipes and the cleaning out of catch basins.

Street Sweeper – Scheduled replacement of equipment used for street cleaning.

Roof Repairs – Replace roofs for Doc Harding Building, Bass Building and Barn Maintenance Building.



### Central Services

Purchase Building – Purchase a building for the relocation of Central Services.

Relocation Renovations – Funds needed to renovate building purchased for relocation.

Signal Intersection Upgrades – Upgrade intersection signal cabinets to meet NEMA standards.

Bucket Truck – Scheduled replacement of equipment used to maintain signalized intersections, school flashers and flashers county wide.

High Platform Lift – Scheduled replacement of equipment used to repair and maintain higher than normal ceilings and wall projects in City Hall and other City owned facilities.

Light Switches City Hall – Install motion detection light switches that are more energy efficient.



Telectine Truck – Scheduled replacement of equipment that is used for drilling and setting poles.

High Mast Lighting System – Upgrade lighting systems on I-75 and US 80. Present lighting system is over 30 years old.

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

Fiber Optics – Project to connect some of the outlying functions of the Fire Stations.

Sign Reflectometer – Equip each team with the proper equipment to measure reflectivity of signs to be in compliance with federally mandated standards.

### Grounds

Crew Cab – Scheduled replacement

Van – Scheduled replacement of equipment used to transport prison detail crew from site to site.

Mowers – Scheduled replacement of equipment used to maintain parks.



## Capital Project Descriptions

### Internal Service Funds

#### Vehicle Maintenance

Auto-Lifts (3) – Install above ground auto-lifts with 12,000lb capacity with open top for servicing cars and medium trucks. These would replace existing outdated lifts.

Exhaust Ventilation System – Replace antiquated exhaust system.

Roof Replacement – Replace existing roof and dispose of materials.

Propane Gas Tank – Install tank to develop propane fuel farm for the “green” system.

#### Information Technology

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

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

Upgrade Council Technology – Project to purchase equipment/devices to help Council Members better able to communicate with the public.

Upgrade Council Chambers Sound System - Project to renovate and upgrade equipment in the Council Chambers. This will include the sound system, installation of LCD monitors and other equipment to increase efficiency and cost savings.

Building Relocation – Funds needed to build a new building to house Communications Division that is currently located at the Central Services location.

Time Clock System – Purchase automated time clock system to better keep up with employee time.



### Enterprise Funds

#### Solid Waste-Collections

Truck – Scheduled replacement of pick-up truck.

Garbage Truck Conversion Kit – Convert new or existing garbage truck from using traditional fuel to natural gas.

#### Solid Waste-Disposal

#3 Stone – Purchase stone to line roads for EPA compliance.

Methane Gas Station – Install 10 additional wells and flares needed to meet the EPD requirements. These wells will remove methane gas from the landfill.

Backhoe – Scheduled replacement.

Water Truck – Scheduled replacement of equipment.

Compactor – Scheduled replacement of equipment.



## Capital Project Descriptions

### Airport

Van – Replace pickup truck with a van to be able to transport employees and visitors.

Runway 5 Safety Grading - This project is funded in excess of 95% by Fed & State funds.

Master Plan Update – Update the Airport’s layout plan as required by the FAA for project planning purposes. This project is funded in excess of 95% by Fed & State funds.

Design Ramp Phase 1 & Crack Sealing – The latest FAA report identifies area with critical pavement conditions. This project will address and correct those needs. This project is funded in excess of 95% by Fed & State funds.

North Ramp Rehab 1 & 2 road relocation – FAA approved project

Fuel Farm -This project is funded in excess of 95% by Fed & State funds.

Taxiway & T-Hanger – Study for project costs.

### Special Revenue Funds

#### SPLOST

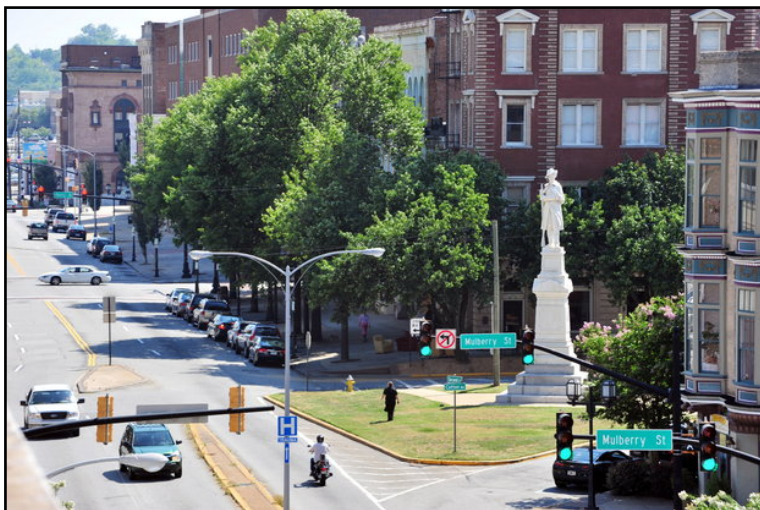
Projects funded through SPLOST are not included in the CIP Fund. The following are additional capital projects the City is funding using these funds:

800 Mhz – Ongoing project to purchase and update radios for Public Safety Departments as well as upgrading the system as a whole. This is approximately a three year project.

Downtown Corridor – The budgeted funds for FY 2013 will be used to study the Second Street area from the Hospital to Mercer. This is an ongoing project.

Bowden Golf Course – Project to replace the irrigation system.

Rose Hill Cemetery - The budgeted funds for 2013 will be used to re-brick some of the vaults that are leaning into the roadway and others are crumbling due to age. If any funds are still available then they will be used for the roads in the Cemetery. A master plan was developed several years ago and it would cost approximately \$4 million to completely upgrade the cemetery.



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

## Operating Impact

	Capital Activity Impacting Operational costs				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Patrol Vehicles	(\$30,000)	(\$25,000)	(\$10,000)	(\$5,000)	\$5,000
Aerial Ladder Truck	(\$40,000)	(\$20,000)	(\$10,000)	(\$5,000)	(\$4,000)
Fire Pumper	(\$20,000)	(\$10,000)	(\$5,000)	(\$2,500)	(\$2,000)
Sewer Vac	(\$20,000)	(\$16,000)	(\$3,000)	(\$2,000)	(\$1,000)
Street Sweeper	(\$10,000)	(\$8,000)	(\$6,000)	(\$4,000)	(\$2,000)
Central Service Building	\$15,000	\$16,000	\$18,000	\$20,000	\$22,000
Bucket Truck	(\$8,000)	(\$6,000)	(\$4,000)	(\$2,000)	\$2,000
Radio/Communications Bldg	\$15,000	\$16,000	\$18,000	\$20,000	\$22,000
Compactor-Landfill	(\$40,000)	(\$20,000)	(\$10,000)	(\$10,000)	(\$10,000)
Methane Gas Wells	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total</b>	<b>(\$118,000)</b>	<b>(\$53,000)</b>	<b>\$8,000</b>	<b>\$29,500</b>	<b>\$52,000</b>

For several years in the early 2000's, the City did not purchase any capital. As a result much of the machinery, equipment, and buildings are in need of replacement and or repair. The Capital program seeks to reduce daily repair and replacement costs over time. The financial impact in most areas reduces maintenance costs and ensures a normal replacement cycle.

As shown in the source of funds area, the City must also begin reducing its' dependence on the GMA lease pool as a source of funding. The City's goal is to buy capital on a Pay as you Go or PAYGO system. The general fund allocates \$500,000 for capital purchases this year and this is expected to increase.

## Capital Asset Policy

**PURPOSE** – The Capital Asset Policy is designed to provide a comprehensive description of the capital asset and property systems of the City of Macon. The primary purpose of the policy is to provide for consistent and uniform accounting of capital asset transactions throughout the City; to establish guidelines for physical control and accountability of capital assets; and to set guidelines for disposal and depreciation of capital assets.

**POLICY:**

### 1.) CLASSIFICATION CATEGORIES

**Land:** The City will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) ancillary charges; (3) the assumption of any liens or mortgages on the property; and (4) improvements made to the land that are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

**Improvements other than Buildings (IMP):** The City classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements. These improvements will be depreciated over the estimated useful lives.

**Buildings (BLD):** If the City purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt.

**Building Improvements:** The City capitalizes costs of improvements to a building it owns if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., meet the capitalization threshold of this policy.

- a) Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.
- b) Repairs to a building are not considered an improvement unless these extend the useful life of the structure or increase the value of the structure (i.e., a betterment). The City considers ordinary repairs as operating costs.

Construction in Progress (CIP): Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction in progress account will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).

Moveable Equipment (EQP): Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible, as outlined previously.

Infrastructure: Long-lived capital assets that normally are stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirements of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

## **2) ANNUAL INVENTORY**

Annually, an asset listing is sent to each department for verification of the existence of the department's capital assets. The department should identify any assets held by the department, which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the user department. Significant unaccounted for losses of assets will be brought to the attention of the Finance Director and Chief Administrative Office for further actions. The Finance department may make an annual physical inventory to verify the accuracy of inventory records.

## **3) TRANSFER OR DISPOSAL OF ASSETS**

All capital assets are the property of the City. They may not be donated, discarded, or transferred to another owner without the Finance Department's direct authorization. Departments should notify the Finance Department of all surplus assets and follow instructions issued by the Finance Department for dispositions of surplus assets.

The disposition of capital assets that the City purchased with federal grant funds must follow federal guidelines. The guidelines for the specific grant, or federal general guidelines, will dictate the duration of time that the asset must remain in the property of the City. The guidelines also will indicate the disposition of the proceeds from the sale of the asset.

All sales by the City of real property or personal property with an assigned value equal to or more than \$2,500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. The City's Purchasing Manager (or designee) shall be responsible for managing and conducting such sale process. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not fewer than 15 days or more than 60 days prior to the date of the sale. The notice

must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. Electronic auctions are an acceptable method of sale. In any case, the bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$2,500.00 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance bids. The City has the power to estimate the value of the property being sold. The City's Purchasing Manager (or designee) shall be responsible for managing and conducting sales described herein.

#### **4) DEPRECIATION**

The City records depreciation for its capital assets in accordance with governmental accounting standards, as determined in consultation with the City's external auditors. Depreciation should be calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the City will use the invoice date as the in-service date.

#### **5) ESTIMATED USEFUL LIFE**

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the City's experience.

#### **6) RESPONSIBILITY FOR CAPITAL ASSET AND PROPERTY INVENTORY AND CONTROL**

It is the responsibility of the Department of Finance to establish and maintain an accurate accounting of capital assets and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all City departments to cooperate in the capitalization process and to perform the annual inventory.

**DEBT ANALYSIS**

**DEBT MANAGEMENT**

Macon’s primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by Georgia Law. Presently, the City’s debt levels are well within its limits. Debt service expenditures are the result of bonds issued by the City or contractual obligations and include principal and interest payments.

The City of Macon utilizes two (2) funding sources for repayment of debt for bond issues. Revenue bonds - which are issued by Authorities such as the Industrial Authority (created by the government), and Contractual Obligations. By virtue of going through an authority, the bonds are considered to be an indirect debt of the City and constitute a contractual debt with the authority.

The following is a summary of all debt that is currently being serviced by the City of Macon and approved in Fiscal Year 2013 budget.

	<u>06/30/2012</u>	<u>06/30/2013</u>
Summary	Beginning Debt	Ending Debt
2002 ASA Airport Improvement Bond	\$ 1,677,536	\$ 1,427,536
1993 Zantop Bond	1,740,000	1,490,000
Series 2002A Macon-Bibb UDA Rev	6,015,000	-0-
Series 2002B Macon-Bibb UDA Rev	3,520,000	3,335,000
Convention/Hotel Public UDA Rev	10,340,000	10,005,000
1999 Secretary of State	2,107,036	1,245,693
1998 GMA Lease	2,627,786	5,585,786
BB&T Lease	5,656,324	5,556,324
General Employee Pension Note	623,273	429,741
SPLOST Series 2012 GO Bond	<u>18,000,000</u>	<u>18,000,000</u>
Total Debt	<u>\$ 52,306,955</u>	<u>\$ 47,075,080</u>



**Business Type Activities Debt**

**2002 ASA Airport Improvement Bond**

\$3,600,000, 2002 Macon-Bibb County Industrial Authority (Airport Improvement – Atlantic Southeastern Airlines Project) due in annual installments of \$325,500 to 337,250 through April 1, 2018, interest at 4% to 5%. The Bonds financed the acquisition, construction and installation of a 7,500 square foot training and storage facility and an aircraft wash facility. The principle balance of this obligation as of 6/30/2012 is \$1,677,536. Through SPLOST projects this bond will be paid in full FY 2012/13

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	1,677,536	1,427,536	1,162,536	885,036	592,536
Principle	250,000	265,000	277,500	292,500	305,000
Interest	95,320	81,570	66,863	51,448	30,750
Discount	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)
Total Payment	342,283	343,533	341,326	340,911	332,713
Ending Balance	1,427,536	1,162,536	885,036	592,536	287,536

**1993 Zantop Bond**

\$4,500,000, 1993 Macon-Bibb County Industrial Authority Airport Improvement Revenue Bonds are due in annual installment of \$257,208 to 355,435 through May 1, 2018, interest at 3.9% to 6.1%. These Bonds were used to finance the acquisition, construction and installation of a new maintenance hangar at the Middle Ga Regional Airport. The balance of this obligation as of June 30, 2012 is \$1,740,000.

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	1,740,000	1,490,000	1,225,000	945,000	650,000
Principle	250,000	265,000	280,000	295,000	315,000
Interest	105,890	90,890	74,725	57,645	39,650
Total Payment	355,890	355,890	354,725	352,645	354,650
Ending Balance	1,490,000	1,225,000	945,000	650,000	335,000

**Governmental Activities Debt**

The City has elected to include revenue bonds and contractual obligations in the governmental activities as it has been accepted practice to pay these from the General Fund without reference to the adequacy or inadequacy of designated revenue sources.



**Revenue Bonds**

Series 2002A and 2002B Macon-Bibb County Urban Development Authority Revenue Bonds, totaling \$7,860,000 and \$4,165,000, respectfully, are due in annual installments through August 1, 2024 and have an interest rate of 2.5% to 6.0%. As of June 30, 2012, the balance of this obligation (including un-amortized bond premiums) is \$9,479,995. Bond proceeds were used to aid in redevelopment projects within the central business district of Macon, Georgia. Through SPLOST 2012 projects Series 2002A will be paid in full FY 13 and Series 2002B will be paid on full FY 2019.

**Series 2002A (\$7,860,000)**

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	6,015,000				
Principle	6,015,000				
Interest	259,107				
Total Payment	6,374,107				
Ending Balance	-0-				

**Series 2002B (4,165,000)**

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	3,520,000	3,335,000	3,135,000	2,925,000	2,705,000
Principle	185,000	200,000	210,000	220,000	235,000
Interest	211,200	200,100	188,100	175,000	162,300
Premium	5,829	5,829	5,829	5,829	5,829
Total Payment	402,029	405,929	403,929	401,329	403,129
Ending Balance	3,335,000	3,135,000	2,925,000	2,705,000	2,470,000

**Convention Center Hotel Public Contribution Project**

In December 2007, the City issued \$10,945,000 Macon-Bibb County Urban Development Authority (Georgia) Revenues Bonds. The Series 2007 Bonds were issued for the purpose of paying a portion of the cost of: (a) the construction and installation of a 220-room full-service Convention Center and (b) the renovation of the Convention Center. Interest on these bonds will be payable in semi-annual installments on April 1 and October 1 each year, commencing on April 1, 2008. Interest rates on these bonds vary annually ranging between 3.27% and 4.77%. Principal amounts are due each October 1 and range annual amounts of \$285,000 to 580,000 through 2034. The Balance of this bond as of June 30, 2012 is \$10,340,000.

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	10,340,000	10,005,000	9,665,000	9,315,000	8,960,000
Principle	335,000	340,000	350,000	355,000	365,000
Interest	447,575	434,075	420,275	406,175	399,075
Total Payment	782,575	774,075	770,275	761,175	764,075
Ending Balance	10,005,000	9,665,000	9,315,000	8,960,000	8,595,000

**Capital Leases**

The City has entered into lease agreements as lessee for financing the acquisition of various 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. Lease purchase payments are due in varying monthly installments of \$65,313 to \$81,626 through October 1, 2014, interest at 5.16%. This lease purchase agreement is serviced by rentals from the Georgia Secretary of State. The balance of this obligation as of June 30, 2011 is \$2,107,082

**Georgia Secretary of State**

	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>
Beginning Balance	2,107,082	1,245,739	323,623		
Principal	861,343	922,116	323,623		
Interest	89,782	43,276	2,882		
Total Payment	937,069	950,125	326,505		
Ending Balance	1,245,739	323,623	-0-		

**Georgia Municipal Association Capital Leases Payable and Certificates of Participation**

In 1990 and 1998, the City entered into two master lease agreements with other local governments in the State of Georgia through the Georgia Municipal Association, Inc. (also known as the GMA). While the basic purpose is the same for both master lease agreements, the form of the 1990 agreement is not the same as the 1998 agreement, and they are required to be accounted for differently.

**1990 Capital Lease Payable (BB&T Lease pool).** The 1990 GMA, know referred to as BBT master lease agreement is a capital lease. As of June 30, 2012 the total amount due is \$5,656,34. It is the intentions of the City to decrease purchases and increase payments to eventually get the City to a “pay as you go” program.

BB&T(\*additions & payments are determined by approved budgets)

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	\$5,656,324	5,556,324	4,925,854	4,225,854	3,425,854
Additions	1,600,000	1,000,000	1,000,000	1,000,000	1,000,000
Payments	1,700,000	1,630,470	1,700,000	1,800,000	1,900,000
Ending Balance	5,556,324	4,925,854	4,225,854	3,425,854	2,525,854

**1998 Certificates of Participation (GMA Lease pool).** In June 1998, the City entered into a lease pool agreement with GMA. The funding of the lease pool was provided by the issuance of \$150,126,000 Certification of Participation (COP) by the GMA. Unlike the 1990 capital lease pool payable, the 1998 COP immediately passed the net proceeds through to the participating municipalities with the City’s participation totaling \$6,300,000. The lease pool agreement with the GMA provides that the City owns their portion of the assets invested by the pool and is responsible for the payment of the principal and interest of the COP. The principal of \$6,300,000 is due in a lump sum payment on June 1, 2028. Interest is payable at the rate of 4.75% each year.

The lease pool agreement requires the City to make lease payments back into its investment account to fund the principal and interest requirements of the 1998 GMA Certificate of Participation.

GMA (\*additions & payments are determined by approved budgets)

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	\$2,627,786	\$5,585,786	5,085,786	4,585,786	4,085,786
Additions	3,958,000	2,000,000	2,000,000	2,000,000	2,000,000
Payments	1,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Ending Balance	\$5,585,786	5,085,786	4,585,786	4,085,786	3,585,786

### Note Agreements

June 2011, the City entered into an agreement with the Fire & Police and the General Employees' Pension Plans in order to make up required contributions that were not made in previous years. The City Council approved the payout of \$2.5 million to pay off the Fire & Police debt in June 2012. Payments are due to General Employees' Pension Plan in monthly installments of \$12,855 through June 1, 2015. The balance of this obligation at June 30, 2012 is \$623,273. The total obligation to the pension plans at June 30, 2012 is \$623,723.

General Employees' Pension Plan (\$900,000)

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	623,273	429,741	220,146		
Principle	193,532	209,595	220,146		
Interest	42,868	26,808	9,408		
Total Payment	236,400	236,400	229,554		
Ending Balance	429,741	220,146	-0-		

### General Obligation Bonds

#### City of Macon General Obligation Sales Tax Bonds, Series 2012

The Bonds are a general obligation of the City. Principal and interest on the Bonds are payable from the City's receipts of a special county one percent sales and use tax (SPLOST). Principal payments are due December 1 of each year ending December, 2018. The City issued these Bonds to provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for the City and the costs of issuance of the Bonds. The balance of the obligation as of 06/30/2012 is \$18,000,000.

GO Sales Tax Bonds, Series 2012 (\$18,000,000)

	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Beginning Balance	18,000,000	18,000,000	17,750,000	14,375,000	10,890,000
Principle	-0-	250,000	3,375,000	3,485,000	3,560,000
Interest	503,750	501,250	465,000	378,975	273,300
Total Payment	503,750	751,250	3,840,000	3,863,975	3,833,300
Ending Balance	18,000,000	17,750,000	14,375,000	10,890,000	7,330,000

**LEGAL DEBT MARGIN**

The Legal Debt limit for the City for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The Legal Debt Margin as of July 1, 2012 is \$204,536,346 as determined by the following computation (figures based on the 2011 digest, 2012 was not final at time of printing):

REAL	\$1,912,866,135
MOTOR VEHICLES	154,420,010
MOBILE HOMES	671,399
TIMBER – 100%	57,300
HEAVY DUTY EQUIPMENT	2,315,945
Less EXEMPTIONS	(42,559,361)
<b>TOTAL ASSESSED VALUE</b>	<b>\$2,027,771,428</b>
	=====
BONDED DEBT LIMIT	\$ 202,777,142
(10% of assessed value)	
Less GENERAL OBLIGATION	
BONDS OUTSTANDING	- 18,000,000
	-----
<b>LEGAL DEBT MARGIN</b>	<b>\$ 184,777,142</b>
	=====

**BOND RATING**

Bond ratings are a measure of the City's credit worthiness. The rating agencies analyze the City's economic condition, debt management, administrative leadership and fiscal planning and management to determine the City's credit rating. The City's bonds have favorable ratings from Standard & Poor's and Moody's Investors Service. The current ratings are A+ and A1, respectively. These ratings allow the City to broaden the market for its bonds and lower the interest cost for issuing bonds.

## Debt Management Policy

Dated: February 16, 2012

**PURPOSE-** Because of its conservative basis of accounting for tax revenues, the city of Macon is not required to borrow money for operations. When incurred, the City's long term general obligation and other debt are handled through a debt service fund. The revenue bond requirements are handled through an Enterprise Fund. The following objectives are employed by the City of Macon in managing its debt:

### POLICY:

- 1) Long term debt will be confined to capital improvements that cannot be financed from current revenues.
- 2) The payback period of the debt will not exceed the expected useful life of the project.
- 3) The total general obligation debt will not exceed ten percent of the assessed valuation to the taxable property.
- 4) Long term debt will not be used for operations.
- 5) The City of Macon will maintain good communication with the bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus.





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## History

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*Nathaniel Macon, North Carolina statesman for whom Macon was named.*

Macon, Georgia, located along the banks of the Ocmulgee River, is named after North Carolina statesman Nathaniel Macon. Macon enjoys a prime geographic location along the fall line in the middle of the State of Georgia.

This gift of geography fueled the City's economy in the early 1800s, as trade bustled on the Ocmulgee and later on the railroads. Macon soon became known as the "Queen Inland City of the South."

Macon was incorporated in 1823, just one year after the creation of Bibb County by the Georgia legislature, and is by far the oldest and largest of the six cities and towns in the U.S. that share her name.

Macon has an unparalleled collection of historic architecture, stretching back 200 years, including more than 6,000 buildings listed on the National Register in 12 historic districts. This history lays the foundation for an exceptional quality of life for residents and a fun and educational experience for visitors.

## Just the Facts

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Macon is the county seat of Bibb County and ranks 8th in population of Georgia cities with 91,351 according to the 2010 Census.

Macon is part of the Middle Georgia Metropolitan Statistical Area (MSA) and includes Bibb, Crawford, Jones, Monroe, and Twiggs Counties and the encompassed cities. This MSA is part of a Combined Statistical Area (CSA) that includes Houston and Peach Counties.

The city of Macon covers 63 square miles of metropolitan Bibb County, which has 255 square miles.

Macon is located 85 miles south of Atlanta, 127 miles west of Augusta, 174 miles northwest of Savannah, and 95 miles east of Columbus. The city is served by Interstates 75, 16, and 475, four U.S. highways, and eight state highways.

Macon's climate is generally mild year round, with mean temperatures of 49.1 and 93.5 degrees Fahrenheit for January and July, respectively.

Macon's City Hall is located only 17 miles northwest of the geographic center of the state.



## Economy

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*City Auditorium*

Macon's economy remains steady despite the recession. Major employers include The Medical Center of Central Georgia, GEICO, the Board of Education, Coliseum Health System, City of Macon, Mercer University, Bibb County, and YKK USA, Inc. The Middle Georgia Regional Airport and the ports in Savannah have a combined economic impact on Macon and Bibb County of more than \$400 million and thousands of jobs.

Macon's innovative cooperative of business recruitment entities and tax incentives continue to attract new businesses and industries to locate here and existing businesses and industries to expand. We are working closely with our government, business, and community partners to make Macon a transportation, logistics, and cultural hub for Georgia and the Southeast region.



*Terminal Station*

The Georgia Sports Hall of Fame, the renovated and historic Douglass Theatre, the Tubman African-American Museum, the Cox Capitol Theater, and the Grand Opera House anchor the City's downtown entertainment district with diverse programming year round.

Located at the end of Cherry Street, Macon's Historic Terminal Station – one of the only original Union Station's still standing in America – anchors the museum district and provides a unique location for offices, meetings, and events. The City of Macon and the Macon-Bibb County Transit Authority continue to renovate the landmark into a well-utilized office building and bus transportation hub for the City. Long-range plans are for it to serve as a regional hub for transportation and as a stop on a passenger rail line from Atlanta.

## Demographics

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The median household income in Macon is \$28,288 according to the U.S. Census, which is below the national average of \$62,363. Macon's low cost-of-living means a purchasing power of about \$10,000 more than the average income would suggest, and the \$99,000 median price of houses listed for sale make Macon a very affordable place to live (cnmone.com, and Zillow Home Values).

The median age of Macon's population is 33.4 years, and the average household includes 2.47 persons.

## Education

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*Mercer University*

Comprised of 25 elementary schools, 7 middle schools, 7 high schools and 4 other programs, the Bibb County School District enrollment was 24,730 in the 2011-2012 school year.

Approximately 4,000 students attend 20 private and parochial schools and almost 500 students are home schooled.

Macon is also home to several institutions of higher learning. Central Georgia Technical College, Macon's vocational/technical school, has an enrollment of 8,800 students.

Opened in 1968, Macon State College is a part of the University System of Georgia and continues to increase the number of two and four year degrees that it offers. offers four-year degree programs.

Founded in 1836, Wesleyan College is the world's first college chartered for women and also boasts the birthplaces of the first Greek societies for women - Alpha Delta Pi in 1851 and Phi Mu in 1852.

Mercer University is located in beautiful downtown Macon and features a College of Liberal Arts, the Walter F. Georgia School of Law, the Stetson School of Business & Economics, and a school of engineering. The University is expanding into the former site of the Georgia Music Hall of Fame.



### Public Safety

With 305 sworn officers in the nationally accredited Police Department, Macon's police force is well-equipped and highly qualified in modern law enforcement. Using funds from a Special Purpose Local Option Sales Tax approved by the citizens in November 2011, the City will be installing a new 800MHz radio system that will allow all law enforcement agencies to communicate with each other seamlessly and more effectively. Additionally, SPLOST funds will be purchasing new patrol cars and other equipment to help improve public safety in all neighborhoods.

With 19 fire stations and 398 sworn firemen, Macon's Fire Department boasts a Class 1 fire insurance rating within the city and a Class 3 in the county. The City of Macon is one of only a 45 cities in the nation with a Class 1 Fire Department and a nationally accredited Police Department. SPLOST funds are being used to construct new fire stations and purchase additional equipment.

### Air Service

Two public airport facilities provide air service in Macon. The Middle Georgia Regional Airport provides commercial service while the Downtown Airport serves private users. According to a recent study conducted by the Georgia Department of Transportation, the Airport has an economic impact of more than \$200 million and is responsible for almost 2,000 jobs. The City is taking steps to have the runway extended by 1,500 feet so fully loaded cargo planes can take off and land here, providing another method by which Macon can become a transportation and logistics hub for the state and region.

### Public Transportation

Funded jointly by the City of Macon and Bibb County, the Macon-Bibb County Transit Authority (MTA) provides public bus transportation service and a transportation system for handicapped citizens.

The MTA has continue to enhance its services and fleet by increasing efficiency, purchasing more fuel and cost efficient buses, and expanding routes and ridership. Additionally, due to recent legislation, the MTA now has the ability to operate service in other counties and is exploring what options are available for growth. The MTA currently boasts an on-time rate of almost 95%.

### Arts and Entertainment



*Live Music at the Cox Capitol Theatre*

Macon offers cultural enrichment to its citizens through several local museums, two halls of fame, an historic theatre, several local arts organizations and a thriving non-profit community.

The Museum of Arts & Sciences offers permanent and traveling exhibits and a planetarium. The Harriet Tubman Museum is the largest African-American museum in the state and offers numerous exhibits of black heritage and culture.

Inspired by the legacies of Maconites such as Lena Horne, Otis Redding, and the Allman Brothers Band, live music continues to play an important role in community life, with concerts at restored venues like the Douglass Theatre, Cox Capitol Theatre, and the Grand Opera House.

Since the 1990s, Macon has been home to the Georgia Sports Hall of Fame. The Douglas Theatre is an African-American landmark that provides a variety of live programming. Further, the Macon Arts Alliance promotes arts and events around the City, County, and Middle Georgia region.

## Baseball

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Luther Williams Field is the second-oldest minor league baseball park in the country, and many famous players honed their skills in this historic structure, most notably Pete Rose and Chipper Jones.

Recently Luther Williams Field was used in the filming of 'Trouble With the Curve' (starring Clint Eastwood) and '42' (starring Harrison Ford), both baseball movies.



*Luther Williams Field*

## Famous Maconites

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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

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*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.

### **Making Macon Unique**

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The Ocmulgee National Monument and Indian Mounds are located just northeast of Downtown Macon.

The Macon Telegraph is one of the nation's oldest newspapers, founded in 1826.

Built in 1837 as a bank building, Macon City Hall also served briefly as the State Capitol during the Civil War.

Rose Hill Cemetery serves as the resting place for three governors, 31 mayors, more than 1,000 soldiers, and Duane Allman and Berry Oakley, both founding members of the Allman Brothers Band.

The kazoo was introduced in 1852 at the Georgia State Fair in Macon.

The Medical Center of Central Georgia is the second-largest hospital in Georgia, founded in 1894.

Wallace McCaw created the famous formula for Crisco in Macon in 1909.

Nu-Way Weiners, founded in 1916, is one of the city's most famous eateries, and serves up one of the ten best hot dogs in America, according to the New York Times.

The first enclosed mall in the state of Georgia, Westgate Mall, is located in Macon.

Phil Walden and Alan Walden housed Capricorn Records in Macon, which produced the Allman Brothers Band, Wet Willie, and the Marshall Tucker Band.

The Macon Whoopee are hailed by Sports Illustrated magazine as the greatest sports team nickname of all time.

Founded by Carolyn Crayton in 1983, the Cherry Blossom Festival brings thousands of tourists to Macon each year to view more than 300,000 Yoshino cherry trees.

YKK, Georgia's first Japanese-owned factory and producer of millions of zippers per day, is housed in Macon.

The Macon Water Authority won the 2009 Best of the Best Drinking Water Taste Test at the AWWA conference in San Diego.

There are 15 downtown streets named after trees – Walnut, Mulberry, Cherry, Poplar, Plum, Pine, Hemlock, Orange, Magnolia, Hazel, Chestnut, Maple, Elm, Oak and Ash.



*Macon's Cherry Blossom Festival*

**Principal Property Taxpayers**  
**Fiscal Year 2011 compared to eight years ago Fiscal Year 2002**

Taxpayer	Fiscal year 2011			Fiscal year 2002		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Graphic Packaging	\$59,159,216	1	2.77%	\$99,481,102	1	5.36%
Coliseum Medical Center	\$35,701,798	2	1.61%	\$34,412,974	2	1.86%
Georgia Power Co.	\$29,442,902	3	1.04%	\$24,147,784	6	1.30%
Armstrong World Ind., Inc.	\$25,517,787	4	1.16%	\$24,583,449	5	1.33%
Bellsouth Telecom.	\$22,093,028	5	0.87%	\$34,098,478	3	1.84%
DDRTC Eisenhower Crossing	\$14,623,805	6	0.70%			
Verizon Wireless East	\$12,105,815	7	0.54%			
Macon Mall	\$11,588,323	8	0.72%	\$33,171,800	4	1.79%
Cherokee Brick & Tile	\$8,583,027	9	0.43%			
Norfolk Southern Combined Rail	\$7,545,923	10				
Keebler Company				\$12,750,707	7	0.69%
AT&T Communications				\$8,234,635	8	0.44%
Freudenberg Texbond				\$8,218,992	9	0.44%
Wal-Mart				\$7,548,712	10	0.41%
<b>Total</b>	<b>\$226,361,624</b>		<b>11.07%</b>	<b>\$286,648,633</b>		<b>15.46%</b>

Source: Macon-Bibb County Tax Commissioner's Office

**Principal Employers**  
**Current Year and Ten Years Ago**

Taxpayer	Fiscal Year 2011			Fiscal Year 2000		
	Employees	Rank	Percentage of Employees per Major Employer	Employees	Rank	Percentage of Employees per Major Employer
Medical Center of Central GA	4,000	1	19.53%	4,043	1	24.14%
GEICO	3,936	2	19.22%	2,650	3	15.82%
Bibb County Board of Education	3,700	3	18.07%	3,330	2	19.89%
Coliseum Medical Centers	1,400	4	6.84%	1,000	5	5.97%
City of Macon	1,150	5	5.61%	1,334	4	7.97%
Mercer University	871	6	4.25%	1,297	7	7.75%
Bibb County	770	7	3.76%	705	9	4.21%
Wal-Mart Super Stores	726	8	3.54%	n/a	n/a	
YKK (USA), Inc.	725	9	3.54%	1,100	6	6.57%
United States Postal Service	600	10	2.93%	n/a	n/a	
Georgia Farm Bureau Federation	554	11	2.70%	500	10	2.99%
IKON Office Solutions	550	12	2.69%	n/a	n/a	
The Boeing Company	544	13	2.66%	787		4.70%
Graphic Packaging Company	518	14	2.53%	n/a	n/a	
Armstrong World Industries	437	15	2.13%	n/a	n/a	
<b>Total Major Employers</b>	<b>20,481</b>		<b>100%</b>	<b>16,746</b>		<b>100%</b>

n/a stands for not available

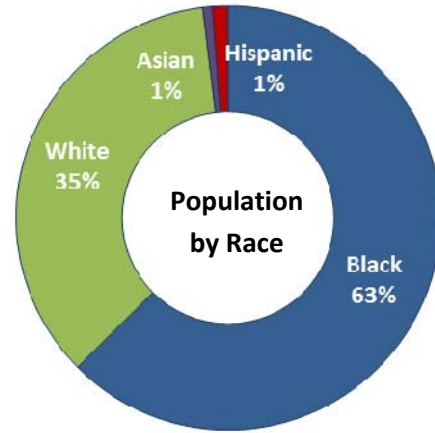
Sources: Greater Macon Chamber of Commerce; Georgia Department of Labor

## Macon by the Numbers

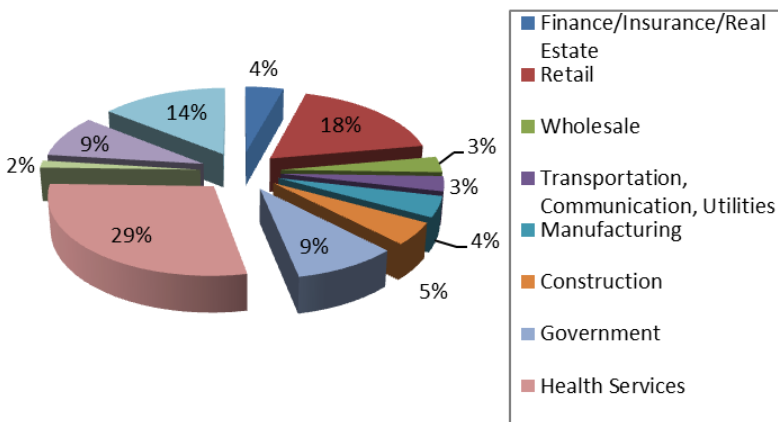
Population at a Glance	
Population	95,284
Media Age	33.4
Per Capita Income	\$18,858

Population by Educational Achievement	
Less than High School	44.20%
High School	34.30%
Bachelors	13.40%
Graduate School or higher	8.10%

Population by Race	
Black	62.5%
White	35.5%
Asian	0.7%
Hispanic	1.2%



### Resident Employment By Industry



Housing Information	
Housing Units	43,816
Vacant Housing Units	15.8%
Avg Home Value	\$100,928
Households	37,118
Avg Household income	\$44,498
Households (Owner Occupied)	38%
Households (Renter Occupied)	46%

Resident Employment by Industry	
Finance/Insurance/Real Estate	4%
Retail	18%
Wholesale	3%
Transportation, Communication, Utilities	3%
Manufacturing	4%
Construction	5%
Government	9%
Health Services	29%
Legal Services	1%
Education	9%
Other Services	14%

## Financial Policies

The City has an important responsibility to its citizens to correctly account for public funds, manage municipal finances, and to plan for adequate funding of services desired by citizens. Long-term city-wide policies provide guidance for maintaining consistency and stability throughout unpredictable economic environments.

The following are the City's major financial policies

### **General Budget Policy**

The City will develop and adopt an annual budget in accordance with Georgia State. The budget must be balanced for all funds, where current revenues equal anticipated expenditures, without undue reliance on one-time revenues or reserve funds.

### **Adjusted Budget Change Procedure**

This is the process by which changes are introduced to budget given the Council's Line Item approval requirement.

### **Expenditure**

Departments shall not incur expenditures unless an appropriation is available.

### **Accounting**

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised.

### **Investment Policy**

It is the policy of the City of Macon to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the City and comply with all state statutes governing the investment of public funds.



## GENERAL BUDGET POLICY

**PURPOSE** – The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. The budget policy guides this process, with its implementation intended to protect the City’s financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) establishes the budget requirements for Georgia local governments. The information below provides an outline of the City’s application of those laws. In addition, the City’s Budget shall be adopted and executed in compliance with provisions included in the City’s Code of Ordinances.

The City’s goal will be to adopt operating budgets where current revenues equal anticipated expenditures, without undue reliance on one-time revenues or reserve funds. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary cash flow shortages, or operating deficits, may occur during the fiscal year, but total annual expenditures may not exceed a combination of total annual revenues and balances carried forward from prior years.

A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government on a long-term basis. This policy should be applied to budget entities over periods of time which extend beyond current appropriations. The future impacts of budgetary decisions should be considered prior to such changes being approved and the analysis of proposed changes shall be presented in conjunction with consideration of any actions which affect the current or future budget.

All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically for them. The department director has primary responsibility for proper management of departmental resources. The Finance Department shall monitor budget execution by City departments and work with them to resolve any issues. The Finance Department shall provide the Chief Administrative Officer a monthly report regarding any budget issues which have been identified and the status of resolution.

### **POLICY:**

#### **1) SCOPE**

This policy applies to all budgeting funds which are the responsibility of the Mayor and Council and which are under the management of the City of Macon through its Chief Administrative Officer and Director of Finance. While the budget for grant funds may initially be established outside the normal budget cycles, these funds shall be subject to at least the same budget management process as all other funds in the City; however, grant funds shall also be managed so as to comply with all applicable requirements of the grantor agency, as well as general laws and regulations.

#### **2) FINANCING CURRENT COSTS**

Current costs should be financed with current revenues, including the use of authorized fund balances. The City should avoid balancing current operating expenditures through the obligation of future years’ resources. The City will manage short-term borrowing to meet cash flow requirements within statutory restrictions in the best interest of the City overall.



### 3) BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

- a) **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City’s financial health and stability.
- b) **Special Revenue Fund(s)** – The City adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.
- c) **Capital Project Fund(s)** – The City adopts project budget for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.
- d) **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus the current year’s projected revenues shall be sufficient to meet all annual debt service requirements.
- e) **Enterprise Fund(s)** – Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City will adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City will employ a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when a financial break-even is not possible.
- f) **Fiduciary Fund(s)** – The City Council does not approve a budget for fiduciary funds.

Additionally, the City classifies funds as either operating funds or capital funds. Operating funds are those funds that provide appropriations covering the daily operations of the City and that are structured primarily for on-going operations and maintenance purposes. The General Fund will always be an operating fund. Capital funds are those funds that provide funding for capital projects, as defined elsewhere in this Policy. The time horizon of capital funds typically exceeds any specific fiscal year and is focused on project periods rather than an annual period.

### 4) APPROVAL PROCESS

With Guidance from the Mayor, the administrative staff prepares the annual budget. Information is solicited from departments and staff throughout the city. The Chief Administrative Officer then presents the Budget to the Mayor for review and modification. The Mayor presents the Budget to City Council. The budget is then referred to the Appropriations Committee who reviews the budget for over a month. A copy of the budget is also made public. A public hearing is held to receive any citizen input. Once input is gathered and implemented as necessary, the Appropriations Committee approves the budget and sends it to full City Council for Final Approval.

### 5) DELEGATION OF RESPONSIBILITY AND AUTHORITY FOR IMPLEMENTATION

Responsibility for implementing the provisions of the Budgetary Policy is assigned to the Chief Administrative Officer and the Assistant Chief Administrative Officer for Budget and Strategic Planning and the Finance Director will assist with associated tasks and activities. The Chief Administrative Officer is granted the authority necessary to manage the City’s budget in accordance with the intent of this Policy to the extent that such authority has not been otherwise reserved to the Mayor and Council.

## ADJUSTED BUDGET CHANGES

**PURPOSE** – In light of the City Council’s desire to approve the budget on a line item basis, accounts will often go over their budgeted line item. In order to make provisions, Adjusted Budget Changes (ABC) are recommended whenever a Director realizes the line item has the potential of exceeding the budget. It is the Director’s responsibility to be cognizant of the financial activity within the department budget.

**POLICY:**

- 1) The department submits a written request for an ABC. This request should be in the form of a memo and should be attached to an email to the Assistant Chief Administrative Officer for Budget and Strategic Planning. The memo should include:
  - a. Explanation for needed increase in the budget line, i.e. what’s happening to cause an increase overrun.
  - b. Account numbers associated with the increased line.
  - c. Suggestions of what line items to move money from, if applicable.

Any supporting documentation should also be attached to the email.

- 2) The ABC is created and submitted to Council for referral to the Appropriations Committee. ABCs are due every other Thursday. ABCs should be submitted at least three days before the Thursday deadline to be included.
- 3) The Ordinance and Resolutions Committee reviews the ABC and, barring any questions, places it on the Full City Council Agenda for referral.
- 4) City Council, barring any objection, places the ABC on the Appropriations Committee Agenda.
- 5) The Appropriations Committee reviews and discusses the ABC. The Department Head or a representative should be present for this discussion. With approval, the Appropriations Committee forwards the ABC to Full Council for Final Approval.
- 6) The Budget Manager forwards the Council Meeting Brief including all approved ABCs to the Assistant Finance Director who makes changes in the financial accounting system. The forwarding serves as a sign of the budget changes. No budget changes should take place without approval of the Budget Manager.

## **EXPENDITURE POLICY**

**PURPOSE** – This section provides guidance on authorized expenditures of all departments under the authority of the Mayor and City Council. This section shall cover those costs incurred for normal business operations, including those associated with salaries and benefits.

**POLICY:**

**1) APPROPRIATION**

In conjunction with the annual budget process, the City Council shall authorize departments' appropriations consistent with the annual adopted operating and capital budgets. Departments shall not incur expenditures unless an appropriation is available.

**2) EXPENDITURE APPROVAL**

All expenditures relating to City operations shall be processed consistent with procurement/purchasing guidelines. Once the Finance Department receives the proper documentation from the incurring departments, the execution of payment shall occur. The Finance Department shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

**3) SETTLEMENT OF DISPUTE**

The Department of Finance shall review expenditure documents for compliance and appropriateness with all City policies and procedures. Expenditure documents that are not in compliance with these policies and procedures shall be returned to the originating department with Finance Department recommendations for changes (e.g., travel issues, cellular phone use). In the event the department does not agree with the Finance Department's recommendations, the Chief Administrative Officer shall make the final decision.

**4) ELECTED OFFICIALS ALLOCATION**

During the annual budget process, an appropriation may be allocated to each elected official to be used at his/her discretion for the benefit of the City (e.g., travel costs incurred at the annual Georgia Municipal Association conference). The amount appropriated will be dependent upon the approval during the budget process.

## ACCOUNTING POLICY

**PURPOSE** – The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the information needed to make sound financial decisions.

### **POLICY:**

#### **1) SCOPE**

This policy applies to all accounting records for the City and its operations, unless specifically excluded by federal, state or local laws. The City acknowledges that certain minimum standards for local government financial reporting are established by State of Georgia statutes and those additional requirements for grant funds are set by the granting entities, including the federal and state governments. The City shall meet all such minimum requirements but also commits to excellence in its financial accounting and reporting, as defined by the Governmental Accounting Standards Board. All accounting funds of the City shall be subject to this policy.

#### **2) BASIS OF ACCOUNTING**

The basis of accounting is the same for the annual audit and the annual budget. Government fund types follow modified basis of accounting, which recognizes revenues in the accounting period in which they become available and expenditures when the obligation is incurred. Propriety fund types will follow full accrual basis, which recognizes transactions when they occur, regardless of time of related cash flow.

#### **3) GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles within the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

#### **4) FUND STRUCTURE**

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the chart of accounts established for local governments by the State of Georgia. Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements, unless it is deemed appropriate by the Finance Director and external auditor to exclude a particular fund based on accounting standards.

**5) CHART OF ACCOUNTS**

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the Department of Community Affairs (DCA) to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the City's Finance Department to implement and utilize the account classifications as the chart of accounts prescribes.

**6) DELEGATION OF AUTHORITY TO FINANCE DIRECTOR**

Part III, Chapter 2, Article VI, Division 8 of the City Code of Ordinances provides that the Director of Finance for the City is assigned the duty of accounting for all funds of the City. Accordingly, authority is delegated to the Director of Finance to determine and enforce standards and procedures for financial accounting for all funds of the City. All accounting systems and processes shall be under the direction of the Director of Finance and shall be managed within the Finance Department unless determined otherwise by the Director of Finance.

## INVESTMENT POLICY

**PURPOSE-** It is the policy of the City of Macon to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the City and comply with all state statutes governing the investment of public funds.

**SCOPE-** This investment policy applies to all financial assets of the City of Macon. These assets are accounted for in the various funds of the City and include the general fund, special revenue funds, debt service funds and capital project funds (unless bond ordinances and resolutions are more restrictive), enterprise funds, internal service funds, trust and agency funds and any new funds established by the City of Macon.

**OBJECTIVES-** The primary objectives, in priority order, of the City's investment activities shall be:

**SAFETY-** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

**DIVERSIFICATION-** The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

**LIQUIDITY-** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

**RETURN ON INVESTMENT-** The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

**DELEGATION OF THE AUTHORITY TO MAKE INVESTMENTS-** Authority to manage the investment program is derived from the following: The City of Macon Council's most current resolution designating the Director of Finance to be the custodian of the City's funds and shall establish the written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, cash purchase or delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The Director of Finance is limited to investments established by Georgia Code Section 36-83-4, and may invest in the following:

- (a) Obligations of this state or of other states;
- (b) Obligations issued by the United States government;
- (c) Obligations fully insured or guaranteed by the United States Government or a United States government agency;

- (d) Obligations of any corporation of the United States government;
- (e) Prime bankers' acceptances
- (f) The local government investment pool established by Code Section 36-83-8;
- (g) Repurchase agreements; and
- (h) Obligations of other political subdivisions of this state.

**SAFEKEEPING AND CUSTODY-** All security transaction, including financial institution deposits, entered into by the Director of Finance shall be on a delivery vs. payment basis. Securities may be held by a third party custodian designated by the Director of Finance and evidenced by safekeeping receipts.

**DIVERSIFICATION-** The City of Macon will diversify its investments by security type and institution. With exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type of with a single financial institution.

**AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS-** The City of Macon finance department will maintain a list of financial institutions authorized to provide investment services in Georgia as well as their credit worthiness. No public deposit shall be made except in a qualified public depository as established by the State of Georgia. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the City with certification of having read this investment policy.

**MAXIMUM MATURITIES-** To the extent possible, the City of Macon will attempt to match its investment with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities exceeding three years from the date of purchase. Reserve funds may be invested in securities exceeding there years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of funds.

**REPORTING-** The Director of Finance shall provide to the City Council quarterly investment reports which provide a clear picture of the status of the current investment portfolio. The management report should include comments of the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward and thoughts of investment strategies. Schedules in the quarterly report should include the following:

- A listing of individual securities held at the end of the reporting period by authorized investment category
- Average life and final maturity of all investments listed
- Coupon, discount or earnings rate
- Par value, amortized book value and market value
- Percentage of the portfolio represented by each investment category

**PERFORMANCE STANDARDS-** The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. The City's investment strategy can be either active or passive depending on the fund and objectives. The basis to determine whether market yields are being achieved shall be the average daily FED fund rates and the six-month U.S. Treasury bill.

**ETHICS AND CONFLICTS OF INTEREST-** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution to the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment official shall disclose to the Chief Administrative Officer any material financial interest in financial institutions that conduct business within the City, and shall further disclose any large personal financial/investment positions that could be related to the performance of the City, particularly with regard to the time of purchases and sales.

**PRUDENCE-** Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**INVESTMENT POLICY ADOPTION-** This policy supersedes any previously adopted investment policies. The City of Macon's investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually and any modifications will be approved by the City Council.

Additional **Debt Management** and **Capital Assets** Policies are found under their respective sections.



## 2012 Budget Calendar

### December

- ✓ Meeting with the Mayor to discuss the overall philosophical approach sought in the budget

### January

- ✓ Monthly Cabinet Meeting to pass out budget instructions to Directors and discuss expectations

### February

- ✓ Directors submit their budget requests to Finance along with personnel staffing and travel requests (Feb 8)
- ✓ Review Director's submissions with the Director and staff along with capital requests

### March

- ✓ Budget team reviews and analyzes all department requests including personnel and capital
- ✓ Submissions are combined and budget documents are created

### April

- ✓ Budget Team prepares recommended budget the with Chief Administrative Officer
- ✓ Mayor reviews budget, makes any amendments
- ✓ Budget is finalized for Council

### May

- ✓ Mayor presents budget to City Council, first reading of the budget ordinance (May 8)
- ✓ Appropriations Committee Budget Review

### June

- ✓ Appropriations completes review and finalizes budget
- ✓ Full Council adopts budget

### July

- ✓ Budget begins

January						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

March						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### City Wide Fees

The City has several fees associated with regulation and services. Below is a listing of all fees that have been legislated by the City

#### **Finance-Business Licenses**

##### **Adult Entertainment**

Adult Entertainer Permit.....	\$65
Adult Entertainment Establishment.....	\$1,300

##### **Bail Bonding**

Bail Bonding Company .....	\$700
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##### **Beer and Liquor**

Beer or Malt Beverages, Retail (Consumer on Premises) .....	\$420
Beer or Malt Beverages, Retail (Packaged to Go) .....	\$420
Beer or Malt Beverages, Retail (Consumed on Premises and Packaged to Go).....	\$488
Beer or Malt Beverages, Retail (Draft Beer in Connection with other Beer Lic).....	\$70
Beer or Malt Beverages, Wholesale.....	\$1,310
Wine, Retail (Consumed on Premises).....	\$279
Wine, Retail (Packaged to Go).....	\$279
Wine, Retail (Wholesale).....	\$612
Liquor, Retail (Package to Go).....	\$1,548
Liquor, Retail (Sales by the Drink/Consumed on Premises).....	\$2,097
Liquor, Retail (Wholesale).....	\$4,193
Brown Bagging Permit (with Beer and Wine License).....	\$700
Brown Bagging Permit (with Liquor, Beer and Wine License).....	\$500
Liquor-Catered License.....	\$100
Beer-Catered License.....	\$100
Wine-Catered License.....	\$100
Alcoholic Beverage Special Event Permit (Per Item Sold).....	\$25

##### **Specific business types**

Billiard or Pool Hall.....	\$87
Dance Hall .....	\$262
Massage Therapists, Massage Parlors.....	\$150
Dealers in Precious Metals and Gems.....	\$700
Pawnbroker .....	\$350
Watches, Clocks or Jewelry at Auction .....	\$787
Private Detective (State License Required).....	\$176
Shooting Range (Indoors) .....	\$87

**City Wide Fees**

**Taxi Cabs**

Taxicab Company (per Vehicle).....	\$100
Taxicab Driver Permit.....	\$19
Taxicab Company - 5 Taxicabs.....	\$500
Taxicab Company - 10 Taxicabs.....	\$1,000
Taxicab Company - 15 Taxicabs.....	\$1,500
Taxicab Company - 20 Taxicabs .....	\$2,000

**Specific Merchants**

Transient Merchant (per Day).....	\$19
Door-to-Door Solicitation.....	\$110

**Insurance**

Insurance (Credit Life in Connection with Money Lenders).....	\$150
Insurance (Life, Accident, Sickness-Each Agency or Brokers) .....	\$150
Insurance (Property, Casualty, Surety Each-Agency or Broker).....	\$150

**Sidewalk Permits**

Sidewalk Café Permit (Insurance Required).....	\$130
Sidewalk Food Vendor Permit (Insurance Required) Each Cart.....	\$130

**Going Out of Business**

Going Out of Business for 30 Days (Not Adding to Stock).....	\$33
Going Out of Business for 60 Days (Not Adding to Stock).....	\$65
Going Out of Business for 90 Days (Not Adding to Stock).....	\$98
Going Out of Business for 30 Days (Adding to Stock).....	\$130
Going Out of Business for 60 Days (Adding to Stock).....	\$260
Going Out of Business for 90 Days (Adding to Stock).....	\$390

**Other**

Fortune Tellers.....	\$100
Yard Sale.....	\$2

**General Business Fees**

General Business Fee Per Employee.....	\$39
Administrative Fee.....	\$65

**Police-Central Records**

Accident/Incident Reports.....	\$5
State Background Checks.....	\$15
Fingerprints (per card).....	\$10
Notary Public Services.....	\$3
Expungement Application.....	\$25
GCIC Business License.....	\$40
Burglar Alarms (first 2 are free).....	\$25

**City Wide Fees**

**Police-E-911**

Wireless Subscriber.....	\$2
Landline Subscriber.....	\$2
Pre-Paid VOIP Subscriber.....	\$1

**Bowden**

Golfing Fees 9 Holes (Walking Mon-Thurs).....	\$9
Golfing Fees 9 Holes (Riding Mon-Thurs).....	\$16
Golfing Fees 9 Holes (Walking Fri-Sat) .....	\$12
Golfing Fees 9 Holes (Riding Fri-Sat) .....	\$17
Golfing Fees 18 Holes (Walking Mon-Thurs).....	\$14
Golfing Fees 18 Holes (Riding Mon-Thurs).....	\$23
Golfing Fees 18 Holes (Walking Fri-Sat).....	\$17
Golfing Fees 18 Holes (Riding Fri-Sat).....	\$26
Senior/Junior Rate Riding (Mon-Thurs).....	\$22
Senior/Junior Rate Riding (Fri-Sat).....	\$25
Driving Range Balls (Small Bucket).....	\$3
Driving Range Balls (Large Bucket).....	\$5
Disc Golf .....	\$3

**Public Works**

Landfill Permit.....	\$121
Tipping Fee (per ton) Citizens recent 1 load (of 500 lbs or less) per month free	\$28
Garbage Fees (quarterly).....	\$45
Roll off container fee (per day) .....	\$100
Dead Animal Pick-up Fee (for Veterinarian) (per	\$15

**Miscellaneous**

Affidavits.....	\$150
Land Disturbance Permit.....	\$25
Flood Plan Permit.....	\$50
Excavation Permits (per hour).....	\$20
Right of Way Use Permits (per foot).....	\$.947/ \$4.50

The City of Macon intends to comprehensively review these fees in fiscal year 2013 to modify or remove fees that seem antiquated or require changes to improve applicability and enforceability

**Authorized Personnel Full Time Equivalent  
Fiscal Year 2007 through 2013**

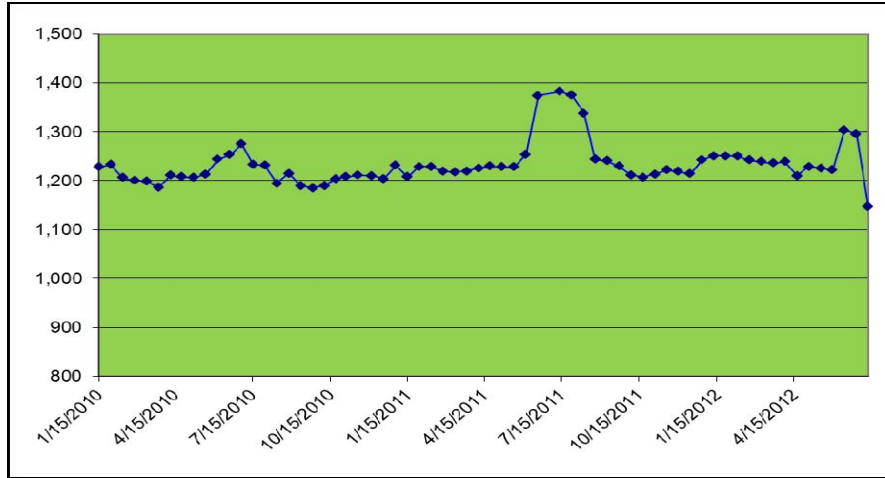
<u>Department</u>	<u>Fiscal Year ending June 30,</u>							
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	
Airport	15	15	used consulting company to run airport					
Bowden Golf Course	8	8	8	8	7	7	7	
Central Services	64	61	62	62	54	54	54	
City Attorney	10	10	10	10	6	5	5	
City Clerk	2	2	2	2	2	2	2	
City Council	3	3	3	3	3	3	3	
City Engineer*	16	16	17	17	14	14	0	
Econ.& Comm. Devl.	28	30	30	28	24	24	24	
Emergency Mgt.	3	4	4	4	4	4	4	
Finance	20	22	22	22	19	18	16	
Purchasing	0	0	0	0	0	0	3	
Fire Department	393	393	393	393	404	408	396	
Human Resources	16	17	17	17	12	12	12	
Information Tech	13	14	15	16	12	13	15	
Inspection & Fees*	24	20	20	20	19	19	0	
Internal Auditor	2	2	2	2	2	2	2	
Mayor & Staff	11	11	11	11	13	13	10	
Municipal Court	12	12	12	14	12	12	13	
Parks & Recreation	94	92	92	88	74	74	0	
Police Department	413	413	413	413	404	410	396	
Public Works*	79	80	80	80	60	60	80	
Solid Waste	85	84	84	84	74	74	74	
Terminal Station	0	1	0	0	0	0	0	
Vehicle Maintenance	17	18	18	18	17	17	17	
Clean Cities Coordinator	1	1	1	1	1	1	0	
Workers Compensation	2	2	2	2	2	2	2	
<b>Total</b>	<b>1,316</b>	<b>1,316</b>	<b>1,318</b>	<b>1,315</b>	<b>1,239</b>	<b>1,248</b>	<b>1,135</b>	
Number of Full Time Employees (FTE) per 1,000 Residents	13.85	13.85	13.88	14.25	13.43	13.52	12.30	

<b>2011 Per-Capita Comparison</b>	<b><u>Population</u></b>	<b><u>Employees</u></b>	<b><u>FTE per 1000 Residents</u></b>
Macon	92,284	1135	12.3
Albany	77,434	875	11.3
Athens	116,714	1575	13.49
Savannah	136,286	2383	17.49

\*Departments have increased/decreased due to the Service Delivery Strategy.

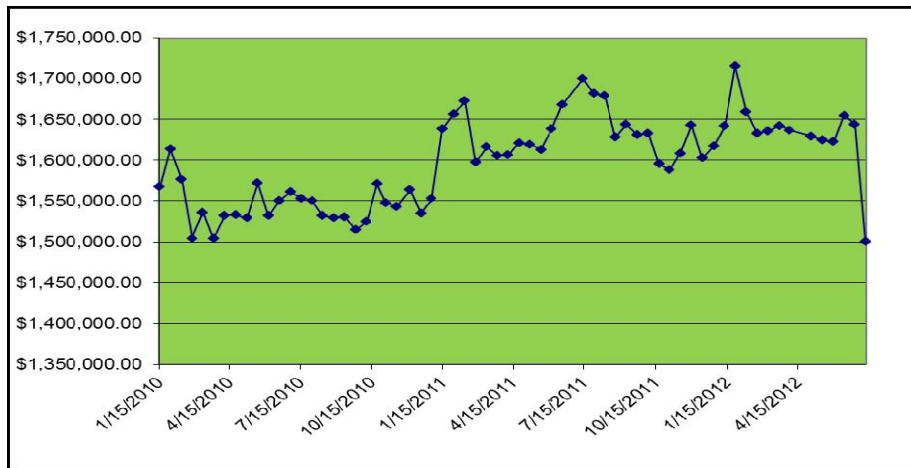
This reflects the effeciency of employees service to our residents. The lower the per resident number also indicates the employees are spread over a greater resident base.

### Number of Employees 2010-2012



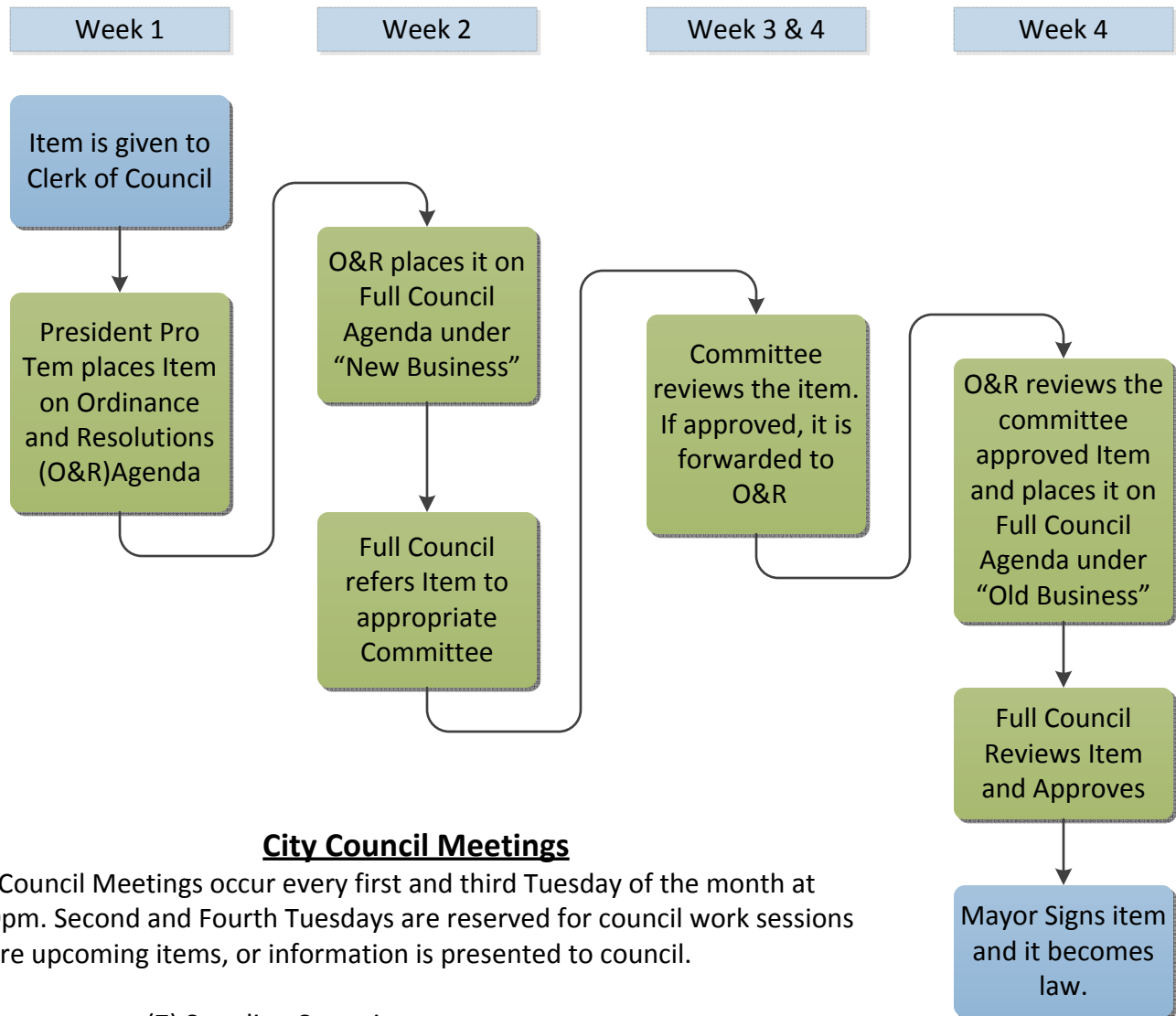
This chart indicates the number of employees with the city from 2010 through 2012. There are cyclical increases for summer employment, but otherwise the workforce is relatively stable. The final data point in this graph represents the drop of nearly 100 employees as a result of the service delivery strategy.

### Earnings per Payroll 2010-2011



This chart runs in tandem with the number of employees, having cyclical rises due to summer employment. The trend is an increase in earnings over the last two years. This is largely due to maintaining close to full employment and the implementation of the payscale during this time period. The final data point shows a significant decrease in earnings as a result of the service delivery strategy.

## Legislative Process



### City Council Meetings

Full Council Meetings occur every first and third Tuesday of the month at 6:00pm. Second and Fourth Tuesdays are reserved for council work sessions where upcoming items, or information is presented to council.

There are seven (7) Standing Committees:

- **Appropriations** (1st & 3rd Monday., 4:00 P.M.)
- **Public Works** (2nd & 4th Tuesday., 3:30 P.M.)
- **Public Properties** (2nd & 4th Tuesday., 4:00 P.M.)
- **Public Safety** (2nd & 4th Monday., 4:00 P.M.)
- **Community Resources and Development** (1st & 3rd Tuesday., 4:00 P.M.)
- **Employee Development and Compensation** (2nd & 4th Wednesday., 4:00 P.M.)
- **Ordinance and Resolutions** (1st & 3rd Monday., 4:30 P.M. or immediately following the Appropriations Committee.)

## Service Delivery Agreement (SDS)

AGREEMENT FOR JOINT RECOMMENDATION MADE BY THE  
MAYOR OF THE CITY OF MACON AND THE  
CHAIRMAN OF BIBB COUNTY BOARD OF COMMISSIONERS

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THE PARTIES HAVING MET AND THOROUGHLY DISCUSSED AND NEGOTIATED THE SERVICE DELIVERY STRATEGY BETWEEN THE CITY OF MACON AND BIBB COUNTY AS REQUIRED BY GEORGIA LAW, MAYOR ROBERT A. B. REICHERT AND BIBB COUNTY COMMISSION CHAIRMAN SAMUEL F. HART, SR. HEREBY PROPOSE THE FOLLOWING WITH RESPECT TO THE UPDATE OF THE SERVICE DELIVERY STRATEGY FOR MACON/BIBB COUNTY FOR APPROVAL BY THE RESPECTIVE GOVERNING BODIES OF THE CITY OF MACON AND BIBB COUNTY, GEORGIA:

I. Effective July 1, 2011, Bibb County will assume responsibility for providing and funding from the County General Fund the following services:

1. Board of Elections (Note: County will continue to bill City for City only elections);
2. Cultural Services:  
The County assumes all responsibility for providing and funding of the following described services; however, the County reserves the right to determine the amount of funding to be provided for said services. The City shall not be responsible for providing or funding said services:
  - a. Citizens Advocacy;
  - b. Keep Macon-Bibb Beautiful;
  - c. Macon Arts Alliance;
  - d. Museum of Arts and Sciences;
  - e. Tubman African-American Museum;
3. GIS (Note: County will bill City for City projects);
4. Industrial and Economic Development Services:
  - a. Macon Bibb Industrial Authority;



- b. Macon Economic Development Authority;
- 5. Mapping (Note: County will bill City for city projects);
- 6. Planning and Zoning.

II. Effective July 1, 2012, Bibb County assumes responsibility for providing and funding from the County General Fund the following services:

- 1. Animal Control;
- 2. Building Inspection and Fees;
- 3. Engineering;
- 4. Traffic Engineering.

III. The City assumes all responsibility for providing and funding of the following described services; however, the City reserves the right to determine the amount of funding to be provided for said services. The County shall not be responsible for providing or funding said services:

- a. Douglass Theatre

IV. Signalization will be provided by the City. The City and the County have entered into a written agreement setting forth the terms for provision and payment of this service. Effective January 1, 2011 the City will bill the County for all costs of providing said service in the unincorporated area of Bibb County on a monthly basis.

V. Effective July 1, 2011, the deficiency in the Transit Authority will be funded as follows:

- 1. Any deficiency will be funded 60% by the City and 40% by the County from their respective general funds.

VI. All of the following services are so interrelated that it is in the best interest of the public that all services be provided by one provider. The following services will be provided by the City and funded by an unincorporated County Special Tax District and City General Fund. Effective July 1, 2011, the City will provide the following services:

- 1. Emergency Management. The City will bill the County for 50% of the cost

of the service on a monthly basis.

2. Fire Service. The City shall bill the County on a monthly basis for the services based upon the existing formula to include all direct and indirect cost.
3. 800 MHz. The County will transfer its tower to the City. It will be the City's responsibility for maintaining all equipment and towers and providing the service. The City will bill the County for 50% of all net cost of providing the service on a monthly basis.
4. 9-1-1 Services. Paid by enterprise fund.

Cost of Fire, Emergency Management and 800 MHz paid by County will be paid out of the current fire special tax district.

VII. With respect to Recreation (excluding Bowden Golf Course and Lake Tobesofkee):

1. The City and County will appoint by May 15, 2011, a joint Recreation Advisory Board. The City will appoint two members to the Board and the County will appoint two members to the Board and a Chairperson. The Chairperson shall only vote in case of a tie.
2. The Board shall review existing recreation facilities in the City and County and issue a report to the City and County by August 15, 2011. The report shall include:
  - a. evaluation of existing facilities;
  - b. locations for future recreation facilities in the community; and
  - c. new facilities.
3. The County will agree to place a SPLOST on the ballot for November 2011, which will include an amount sufficient to make all of the repairs and upgrades necessary to bring recreation facilities up to standard and construction of new facilities taking into consideration the report from the Recreation Advisory Board.
4. In addition the SPLOST shall include an amount sufficient to make renovations, upgrades and improvements to Bowden Golf Course; however, Bowden Golf Course will continue to be operated and maintained by the City until or unless terminated by the City.

5. If the SPLOST passes, the County will take over the operation and funding of Recreation beginning July 1, 2012.
6. Funding for the annual operating cost of Recreation (excluding operating costs of Bowden Golf Course and Lake Tobesofkee) shall be provided from LOST proceeds as follows:
  - a. Using fiscal year 2009 numbers provided by the City, it is estimated that 18% of LOST revenues will be needed to cover the operational costs of Recreation. This percentage is based on the average of total LOST receipts from fiscal year 2004 through fiscal year 2010. This amount would be provided to the County solely for the purpose of covering the annual operational costs of Recreation.
  - b. All monies received by the County from LOST for Recreation will be placed in a special revenue fund and used solely for Recreation.
  - c. There would be a three year true-up and if it is determined that a smaller percentage of LOST proceeds is needed to fund Recreation, then the percentage would be reduced until the next true-up. If a greater percentage is needed then the percentage would be increased.
  - d. If the SPLOST passes, the redistribution of LOST revenue will begin with July 2012 distribution from the State of Georgia, pursuant to paragraph 6a. above. The balance of the LOST revenue for the remaining months of 2012 will be divided 60% to the City and 40% to the County. Beginning 2013, the balance of the LOST proceeds will be split based upon the negotiated LOST percentages agreed to by the City and County.
  - e. If the SPLOST fails to pass, the operation and funding of Recreation will continue to be handled by the City and the County as is.
7. The method of funding recreation will be excluded from all negotiations, mediations, arbitrations, and court orders concerning a subsequent division of LOST.

VIII. Representation to agencies, boards, authorities and other public entities affected by this Agreement will remain the same. Except as amended herein, the existing service delivery strategy shall remain in effect.

IX. Both governments will share the cost of all legal and professional fees associated with the transfer of any employees from City to County during the transitional period.

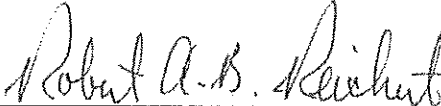
- I. This would include employees in Engineering, Recreation, Animal Control, Building Inspection and Fees, and Traffic Engineering.

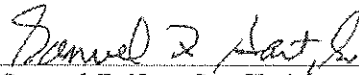
X. Except as provided above, the services provided by the respective entities will continue until terminated by the entity providing the service. Except as amended here, the existing service delivery strategy shall remain in effect until terminated pursuant to Paragraph XI hereof.

XI. This Service Delivery Strategy Agreement shall become effective immediately upon approval by the respective governing bodies of the City and County and shall terminate on the occurrence of one of the following events:

- a. If the SPLOST referred to in Paragraph VII does not pass, the parties shall engage in good faith negotiations, for the sole purpose of finding alternative means of financing the capital improvements as described in Paragraph VII herein. Should alternative means of financing not be agreed upon and secured this Agreement shall terminate on June 30, 2012.
- b. If the SPLOST referred to in Paragraph VII passes, this Agreement shall terminate January 1, 2015 or as otherwise provided by law.
- c. This Agreement shall be reviewed and revised at such time or times as required by law, specifically including reallocation of LOST proceeds.

This 10<sup>th</sup> day of March, 2011.

  
\_\_\_\_\_  
Robert A.B. Reichert, Mayor  
City of Macon

  
\_\_\_\_\_  
Samuel F. Hart, Sr., Chairman  
Bibb County

## Acknowledgments

The annual city budget is the collection of the City's financial plans. It lists anticipated revenues and expenditures in the coming fiscal year. A cost-effective budget establishes a compelling relationship between what departments plan on doing and what they plan on spending. The preparation of the annual budget requires the cooperation of the City Administration, the City Council, departments of the City, and various local authorities.

This budget has incorporated many new elements including the Service Delivery Strategy, a new internal service fund, and the implementation of second phase of the payscale. These challenges have required immense commitment, patience, and considerable willingness to adopt and incorporate new ideas.



### **This budget document is the result of the combined efforts of:**

- Mayor Robert A.B. Reichert
- James Timley , City Council President, and all of City Council
- City Council Appropriations Committee – Tom Ellington, Chair, Virgil Watkins, Jr., Vice Chair, Henry Ficklin, Elaine Lucas, and Beverly Olsen.
- Administrative Budget Team – Dale Walker, Chief Administrative Officer, Megan McMahon, Finance Director, Amanda Deaton, Assistant Chief Administrative Officer- Budget and Strategic Planning, Arnitral King, Bookkeeper, and Gail Kohler, Project Specialist. As special thanks goes to Gail Kohler who worked on key detail work and served as the backbone of our team.
- Department Heads and their staff members tasked with preparing the departmental budgets.
- Special thanks to all City employees who contributed their expertise to this project.



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**COMMITTEE AMENDMENT**

SPONSOR: MAYOR ROBERT A.B. REICHERT

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF MACON, GEORGIA, TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF CITY GOVERNMENT FOR FISCAL YEAR 2012-2013; TO REPEAL CONFLICTING LAWS; AND FOR OTHER PURPOSES.**

**BE IT ORDAINED** by the Mayor and Council of the City of Macon, Georgia, and it is hereby so ordained by the authority of the same:

**Section 1.**

Exhibit "A," attached hereto and by this reference made a part hereof, shall be the City of Macon's Budget for Fiscal Year 2012-2013, and each line item expenditure listed in Exhibit "A" is hereby appropriated for the purposes specified.

**Section 2.**

Acquisitions of capital equipment shall be conducted pursuant to code requirements provided that acquisitions of such equipment completed within the dollar limits specified shall require no further action of Council. Any monies appropriated in any capital improvement account remaining and not used after completion of the particular project to which such account applies, or at the end of the fiscal year, must be reallocated by an appropriations ordinance. If not reappropriated, such funds shall lapse.

**Section 3.**

Exhibit "B," attached hereto and by this reference made a part hereof, shall be the authorized number of employees for each department, office, bureau, and function of the City of Macon for Fiscal year 2012-2013. The authorized number of employees may be increased only by resolution of Mayor and Council.

**Section 4.**

Exhibit "C," attached hereto and by reference made a part hereof, shall be the authorized organizational structure for each respective department and office of the City of Macon for Fiscal Year 2012-2013. Any changes in the organizational structure of any department or office of the City of Macon may be made only by an ordinance of the Mayor and Council.

**Section 5.**

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 6.**

All ordinances or parts thereof in conflict with this Ordinance are hereby repealed.

SO ORDAINED this 19<sup>th</sup> day of June, 2012.

James F. Timley  
President, City Council

SO ADOPTED this 22<sup>nd</sup> day of June, 2012.

Robert A.B. Reichert  
Mayor

**City of Macon, Ga.**

I do hereby certify that the above and foregoing Ordinance was duly passed at the Regular Meeting of the Council of the City of Macon, held 6-19-2012. Witness my hand and seal of the City of Macon this 6-20-2012

Joyce R. Humphrey  
Clerk of Council

SUBMITTED TO MAYOR'S OFFICE

June 20, 2012

RETURNED FROM MAYOR'S OFFICE

June 26, 2012 2:05 PM



**EXHIBIT A**

Approved by Council June 19, 2012, with uniform chart of account #'s (final print 08/07/12)

**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>GENERAL FUND REVENUES</b>			
<b>PROPERTY TAXES</b>			
<b>1000001</b>	311000	General Property Tax	16,923,000
	311310	Auto Tags & Tax	1,500,000
	311350	Railroad Equipment Tax	13,000
	311340	Recording Intangible Tax	120,000
<b>FUNCTION TOTAL</b>			<b>18,556,000</b>
<b>SALES TAXES</b>			
<b>1000002</b>	313100	Local Option Sales Tax	20,500,000
	314200	Liquor Case Tax	205,000
	314201	Malt Beverage Stamps	1,260,000
	314202	Wine Case Tax	185,000
<b>FUNCTION TOTAL</b>			<b>22,150,000</b>
<b>GROSS RECEIPTS</b>			
<b>1000003</b>	311710	Georgia Power Company	5,900,000
	311730	Georgia Natural Gas	470,000
	311750	Cox Cable	900,000
	311760	AT&T	900,000
	316200	Insurance Premium	4,300,000
<b>FUNCTION TOTAL</b>			<b>12,470,000</b>
<b>TAX PENALTIES AND INTEREST</b>			
<b>1000004</b>	324000	Tax Penalties	100,000
	324001	Tax Interest	150,000
<b>FUNCTION TOTAL</b>			<b>250,000</b>
<b>BUSINESS LICENSES</b>			
<b>1000005</b>	321000	Occup.Tax/Business Lic.	1,650,000
	321001	Bus License-Privilege	4,000
	321002	Licenses-Depository	320,000
	324100	Delinquent-Business	30,000
	324101	Delinquent-2 yr	5,000
	389000	Collections	40,000
	389001	Miscellaneous	5,000
<b>FUNCTION TOTAL</b>			<b>2,054,000</b>
<b>STATE/FEDERAL GRANTS</b>			
<b>1000006</b>	334000	State of GA - EMA	55,700
<b>FUNCTION TOTAL</b>			<b>55,700</b>

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>PAYMENTS IN LIEU OF TAXES</b>			
<b>1000007</b>	355100	Macon Housing Authority	85,000
	355101	McDonnell-Douglas-Boeing	52,300
	355102	Zantop-Pmt Lieu of Taxes	29,300
	355103	Real Estate Transfers	35,000
	355104	Ground Lease Conv. Center Hotel	35,000
	355105	Noble Investment Group	465,000
<b>FUNCTION TOTAL</b>			<b>701,600</b>
<b>OTHER LOCAL GOVERNMENT</b>			
<b>1000008</b>	337000	Bibb County - EMA	245,700
	337001	Sect. State Bldg. Lease	951,000
	337002	Bibb Co. Fire	8,700,000
<b>FUNCTION TOTAL</b>			<b>9,896,700</b>
<b>GENERAL CITY GOVERNMENT</b>			
<b>1000009</b>	341101	Central Record Fees	100,000
	341900	General Employee C.U.	94,400
	342130	Alarm Systems	30,000
	344310	Scrap Metal Sales	18,000
	346900	Alcoholic Bev Affidavits	7,000
	346901	Land Dist Permits	2,000
<b>FUNCTION TOTAL</b>			<b>251,400</b>
<b>SERVICES</b>			
<b>1000010</b>	349100	Bibb Co. Pauper Burials	1,600
	349101	Cemetery Lot / Sales Interment	55,000
	349102	Cemetery Maintenance	3,000
<b>FUNCTION TOTAL</b>			<b>59,600</b>
<b>FINES AND FORFEITURES</b>			
<b>1000012</b>	341100	Court Cost Fees	27,000
	341102	Date Surcharge	25,000
	341103	10% Jail Add-On Service	170,000
	341104	ACS Debt Recovery Revenue	500,000
	341105	Municipal Court Revenue	960,000
	341106	Maximus	200,000
	389001	Miscellaneous	3,300
<b>FUNCTION TOTAL</b>			<b>1,885,300</b>

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>SALES AND REFUNDS</b>			
<b>1000013</b>	392100	Inventory/Equipment Sales	100,000
	392200	Sale of Real Property (Atty)	50,000
	392201	Atty & Eng. Fees	2,500
	392102	Property Sale-Non.Tax	10,000
<b>FUNCTION TOTAL</b>			<b>162,500</b>
<b>MISCELLANEOUS</b>			
<b>1000014</b>	345311	Airport Police - Reimbursement	30,000
	361000	Interest on Investments	25,000
	381000	Rents-City Hall Annex	114,000
	389001	Miscellaneous	15,000
	389002	Indirect Charge Revenue	300,000
	389003	Railroad Annuity	7,000
	389004	US Marshall	10,000
	389005	Rent-Inspection & Fees	75,600
	342900	ATF Reimbursement	10,000
	389007	Impound Vehicle Contract	185,000
	393500	GMA Interest Revenue	40,000
<b>FUNCTION TOTAL</b>			<b>811,600</b>
<b>HIGHWAYS AND STREETS</b>			
<b>1000016</b>	343101	Right of Way	140,000
	343100	Street Repair	12,000
	345613	Signals & Signs	100,000
<b>FUNCTION TOTAL</b>			<b>252,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>			<b>69,556,400</b>
<b>GENERAL FUND EXPENDITURES</b>			
<b>1002650</b>	<b>MUNICIPAL COURT</b>		
	511100	Salaries Full-Time	459,500
	511300	Salaries Over-Time	10,000
	512100	Employee Health Cost	41,700
	512101	Life Insurance	3,000
	512200	FICA	28,400
	512300	Medicare	6,700
	512400	Pension	75,900
	512700	Workers Compensation	21,500

**EXHIBIT A**

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	521200	Professional Service	4,500
	521202	Indigent Counsel	28,000
	521300	IT Services	32,000
	522200	Repairs & Maintenance	800
	523200	Telephone Cost	3,400
	523400	Printing, Binding & Book	7,000
	523500	Travel & Training	4,300
	523600	Dues, Subscriptions, & Membership	300
	523850	Contractual Services	250,000
	531100	Operating Supplies	7,000
	531103	Clothing & Uniforms	300
	531600	Operating Equipment	700
	541301	Building Improvements	2,000
<b>DEPARTMENT TOTAL</b>			<b>987,000</b>
<b>MAYOR &amp; STAFF</b>			
<b>1001310</b>	423850	Contractual Services	11,700
	511100	Salaries Full-Time	589,600
	511200	Salaries Part-Time	5,000
	512100	Employee Health Cost	86,000
	512101	Life Insurance	3,500
	512200	FICA	31,800
	512300	Medicare	7,500
	512400	Pension	82,000
	512700	Workers Compensation	16,500
	521300	IT Services	43,800
	521302	Multimedia Services	20,000
	522202	Mtr. Vehicle Repair-Parts	1,200
	522202	Mtr. Vehicle Repair-Lab.	1,200
	523200	Telephone Cost	12,000
	523201	Communication- Mayor's	300
	523202	Public Relations	4,200
	523400	Printing, Binding & Book	2,400
	523500	Travel & Training	29,000
	523600	Dues, Subs & Memberships	4,790
	531100	Operating Equipment	7,400
	531270	Fuel	4,000
	531600	Operating Equipment	4,200
	541301	Building Improvements-Interior	6,600
	579000	Contingency	50,000
	579001	Business Meeting	10,100
	579002	Senior Events	8,500

**EXHIBIT A**

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	<b>DEPARTMENT TOTAL</b>	<b>1,043,290</b>
		<b>INTERNAL AUDIT</b>		
<b>1001560</b>	511100	Salaries Full-Time		130,300
	512100	Employee Health Cost		19,700
	512101	Life Insurance		900
	512200	FICA		7,900
	512300	Medicare		1,900
	512400	Pension		24,400
	512700	Workers Compensation		3,300
	521300	IT Services		10,900
	522200	Repairs & Maintenance		1,500
	523200	Telephone Cost		800
	523500	Travel & Training Expense		4,400
	523600	Dues, Subs & Memberships		800
	523850	Contractual Services		3,000
	531100	Operating Supplies		800
		<b>DEPARTMENT TOTAL</b>	<b>210,600</b>	
		<b>CITY COUNCIL</b>		
<b>1001120</b>	511100	Salaries Full-Time		132,800
	511200	Salaries Part-Time		152,500
	511203	Salaries - Other		35,100
	511300	Salaries Overtime		1,500
	512100	Employee Health Cost		132,600
	512101	Life Insurance		2,100
	512200	FICA		18,300
	512300	Medicare		4,300
	512400	Pension		24,100
	512700	Workers Compensation		5,000
	521200	Professional Service		197,000
	521300	IT Services		25,500
	521302	Multimedia Services		45,800
	523200	Telephone Costs		2,800
	523400	Printing, Binding & Book		1,500
	523500	Travel		42,000
	523850	Contractual Services		8,000
	531100	Operating Supplies		2,500
	579000	Contingency Expense		11,000
		<b>DEPARTMENT TOTAL</b>	<b>844,400</b>	
		<b>HUMAN RESOURCES ADMINISTRATION</b>		

**EXHIBIT A**

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>1001540</b>	511100	Salaries Full-Time	449,900
	511200	Salaries Over Time	3,000
	512100	Employee Health Cost	73,600
	512101	Life Insurance	3,000
	512200	FICA	26,800
	512300	Medicare	6,300
	512400	Pension	86,000
	512700	Workers Compensation	16,500
	521200	Professional Service	32,000
	521207	Employee Assistance Program	27,000
	521300	IT Services	47,400
	522200	Repair & Maintenance	500
	523200	Telephone Cost	5,500
	523300	Advertising	9,500
	523400	Printing, Binding & Books	5,500
	523500	Travel & Training	10,100
	523600	Dues, Subs & Memberships	3,000
	523850	Contractual	89,100
	531100	Operating Supplies	8,100
	512700	Unemployment Insurance	100,000
	541301	Building Improvements	3,000
	523701	Promotion Board	48,300
	531600	Operating Equipment	2,100
			<b>DEPARTMENT TOTAL</b>
		<b>HUMAN RESOURCES - CREDIT UNION</b>	
<b>1001541</b>	511100	Salaries Full-Time	67,000
	512100	Employee Health Cost	4,300
	512101	Life Insurance	500
	512200	FICA	4,100
	512300	Medicare	1,000
	512400	Pension	12,800
	512700	Workers Compensation	3,300
		<b>DEPARTMENT TOTAL</b>	<b>93,000</b>
		<b>FINANCE/PURCHASING DEPT</b>	
<b>1001510</b>	511100	Salaries Full-Time	732,600
	511200	Salaries Part-Time	54,600
	512100	Employee Health Cost	122,800
	512101	Life Insurance	5,100
	512200	FICA	46,900
	512300	Medicare	10,900

**EXHIBIT A**

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512400	Pension	138,000
	512700	Workers Compensation	26,400
	521300	IT Services	65,700
	522200	Repairs & Maintenance	3,000
	522202	Mtr. Vehicle Parts	700
	522203	Mtr. Vehicle Repair-Lab.	700
	523200	Telephone Cost	4,000
	523300	Advertising	7,000
	523400	Printing, Binding & Book	22,000
	523500	Travel & Training	21,800
	523600	Dues, Subs & Memberships	2,600
	523850	Contractual Services	23,300
	531100	Operating Supplies	15,000
	531270	Fuel, Oil	700
	531600	Operating Equipment	800
	541301	Building Improvement	5,000
		<b>DIVISION TOTAL</b>	<b>1,309,600</b>
		<b>PURCHASING (new division as of 07/01/12)</b>	
<b>1001517</b>	511100	Salaries Full-Time	124,700
	512100	Employee Health Cost	5,000
	512101	Life Insurance	800
	512200	FICA	7,800
	512300	Medicare	1,800
	512400	Pension	23,700
	512700	Workers Compensation	5,000
	521300	IT Services	10,900
	523200	Telephone Cost	300
	523300	Advertising	5,000
	523400	Printing, Binding & Book	300
	523500	Traveling & Training	9,000
	523600	Dues, Subs & Memberships	1,200
	523850	Contractual Services	1,000
	531100	Operating Supplies	4,300
		<b>DIVISION TOTAL</b>	<b>200,800</b>
		<b>DEPARTMENT TOTAL</b>	<b>1,510,400</b>
		<b>CITY ATTORNEY</b>	
<b>1001530</b>	511100	Salaries Full-Time	361,400
	511200	Salaries Part-Time	26,000
	512100	Employee Health Cost	51,600

**EXHIBIT A**

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512101	Life Insurance	2,500
	512200	FICA	23,100
	512300	Medicare	5,400
	512400	Pension	68,700
	512700	Workers Compensation	9,900
	521201	Outside Counsel	175,000
	521300	IT Services	21,900
	522200	Repairs & Maintenance	300
	523100	Liability	200,000
	523200	Telephone Cost	2,100
	523400	Printing, Binding & Books	10,300
	523500	Travel & Training	6,100
	523600	Dues, Subs & Memberships	2,700
	523850	Contractual Services	8,500
	531100	Operating Supplies	4,400
		<b>DEPARTMENT TOTAL</b>	<b>979,900</b>
		<b>CITY CLERK</b>	
<b>1001330</b>	511100	Salaries Full-Time	83,500
	512100	Employee Health Cost	4,300
	512101	Life Insurance	600
	512200	FICA	5,100
	512300	Medicare	1,200
	512400	Pension	15,900
	512700	Workers Compensation	3,300
	521208	Mailroom	39,000
	521300	IT Services	10,900
	523200	Telephone Cost	1,200
	523400	Printing, Binding & Book	300
	523500	Travel & Training Expense	6,800
	523600	Dues, Subs & Memberships	300
	523850	Contractual Services	2,000
	531100	Operating Supplies	1,400
		<b>DEPARTMENT TOTAL</b>	<b>175,800</b>
		<b>POLICE - SUPPORT SERVICES</b>	
<b>1003325</b>	511100	Salaries Full-Time	1,140,700
	511300	Salaries - Over Time	1,000
	512100	Employee Health Cost	151,600
	512101	Life Insurance	7,400
	512200	FICA	5,200
	512300	Medicare	15,800



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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512400	Pension	173,400
	512700	Workers Compensation	49,400
	522200	Repair & Maintenance	5,700
	522202	Mtr. Vehicle Repair-Parts	22,000
	522203	Mtr. Vehicle Repair-Lab.	19,300
	523500	Travel, Training & Certification	5,900
	523600	Dues, Subscriptions & Memberships	700
	523850	Contractual Services	19,000
	523900	Drug Abuse Resistance Education (DARE)	22,500
	523901	TRIAD	12,700
	523902	Police Activities League (PAL)	52,100
	523903	Youth Enrichment Service (YES)	8,000
	523904	Citizens on Patrol (COP/ PAY)	5,400
	531100	Operating Supplies	6,600
	531102	Ammunition	70,000
	531103	Clothing & Uniforms	9,600
	531230	Electricity	35,400
	531270	Fuel, Oil & Lubricants	53,700
	531600	Operating Equipment	10,200
	531590	Other Utilities	5,700
		<b>DIVISION TOTAL</b>	<b>1,909,000</b>
<b>1003210</b>		<b>POLICE - ADMINISTRATION</b>	
	511100	Salaries Full-Time	735,900
	511202	Salaries - Clothing & Uniforms	3,000
	511300	Salaries - Over Time	5,000
	512100	Employee Health Cost	98,200
	512101	Life Insurance	4,900
	512200	FICA	20,000
	512300	Medicare	10,400
	512400	Pension	123,700
	512700	Workers Compensation	28,100
	521200	Professional Services	2,200
	521205	Disciplinary Board	600
	521206	Medical & Hospital	8,000
	521300	IT Services	634,500
	521301	IT - Communication Services	94,800
	521302	Multimedia Services	13,000
	522200	Repairs & Maintenance	5,700
	522202	Mtr. Vehicle Parts	6,000
	522203	Mtr. Vehicle Repair-Lab.	5,300
	523200	Telephone	117,300

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	523400	Printing, Binding & Book	30,000
	523500	Travel & Training	19,700
	523600	Dues, Subscriptions & Memberships	2,800
	523701	Promotion Board	53,700
	523850	Contractual Services	71,600
	523851	Jail Contract	335,000
	523908	Awards	20,900
	531100	Operating Supplies	18,300
	531103	Clothing & Uniforms	1,400
	531109	Uniforms-Duty Gear	43,400
	531270	Fuel, Oil & Lubricants	14,600
	531600	Operating Equipment	4,500
	523915	Local Match	67,000
	531590	Other Utilities	12,100
		<b>DIVISION TOTAL</b>	<b>2,611,600</b>
		<b>POLICE- CRIMINAL INVESTIGATION DIVISION</b>	
<b>1003321</b>	511100	Salaries Full-Time	2,876,400
	511202	Salaries - Uniforms	21,600
	511208	Salaries-US Marshall	10,000
	511209	Salaries-ATF	10,000
	511300	Salaries - Over Time	70,000
	512100	Employee Health Cost	546,300
	512101	Life Insurance	19,300
	512200	FICA	9,600
	512300	Medicare	41,000
	512400	Pension	443,000
	512700	Workers Compensation	141,800
	522200	Repairs & Maintenance	12,600
	522202	Mtr. Vehicle Parts	100,000
	522203	Mtr. Vehicle Repair-Lab.	87,500
	523500	Travel, Training & Certification	11,900
	523600	Dues, Subscriptions & Memberships	1,100
	523850	Contractual Services	49,200
	531103	Clothing & Uniforms	25,300
	531230	Electricity	21,000
	531270	Fuel, Oil & Lubricants	243,800
	531600	Operating Equipment	30,000
	531590	Other Utilities	600
	531120	Intelligence Use	18,000
	531100	Operating Supplies	46,100
		<b>DIVISION TOTAL</b>	<b>4,836,100</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
		<b>POLICE - PATROL</b>	
<b>1003223</b>	511100	Salaries Full-Time	6,274,800
	511202	Salaries - Clothing & Uniforms	9,700
	511300	Salaries - Over Time	50,000
	512100	Employee Health Cost	1,343,000
	512101	Life Insurance	41,200
	512200	FICA	3,000
	512300	Medicare	88,000
	512400	Pension	934,600
	512700	Workers Compensation	316,500
	521206	Medical & Hospital	2,000
	522200	Repairs & Maintenance	7,700
	522202	Mtr. Vehicle Parts	268,000
	522203	Mtr. Vehicle Repair-Lab.	234,500
	523500	Travel, Training & Certification	5,700
	523600	Dues, Subscriptions & Memberships	900
	523850	Contractual Services	29,300
	531103	Clothing & Uniforms	140,300
	531230	Electricity	49,800
	531270	Fuel, Oil & Lubricants	653,300
	531600	Operating Equipment	9,800
	531590	Other Utilities	1,500
	522310	Rent Expense	49,200
	531100	Operating Supplies	11,200
		<b>DIVISION TOTAL</b>	<b>10,524,000</b>
		<b>POLICE - MANAGEMENT SERVICES</b>	
<b>1003229</b>	511100	Salaries Full-Time	435,800
	511300	Salaries - Over Time	2,000
	512100	Employee Health Cost	67,500
	512101	Life Insurance	2,900
	512200	FICA	15,800
	512300	Medicare	6,200
	512400	Pension	75,100
	512700	Workers Compensation	21,500
	521200	Professional Services	7,900
	522200	Repair & Maintenance	2,500
	522202	Mtr. Vehicle Repair-Parts	4,000
	522203	Mtr. Vehicle Repair-Lab.	3,500
	523500	Travel, Training & Certification	7,700
	523600	Dues, Subscriptions & Memberships	500
	523850	Contractual Services	32,800

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	531100	Operating Supplies	11,800
	531103	Clothing & Uniforms	2,200
	531270	Fuel, Oil & Lubricants	9,800
	531600	Operating Equipment	2,500
		<b>DIVISION TOTAL</b>	<b>712,000</b>
		<b>DEPARTMENT TOTAL</b>	<b>20,592,700</b>
		<b>FIRE DEPT - FIRE ADMINISTRATION</b>	
<b>1003510</b>	511100	Salaries Full-Time	347,700
	512100	Employee Health Cost	43,000
	512101	Life Insurance	2,300
	512200	FICA	11,000
	512300	Medicare	4,800
	512400	Pension	58,400
	512700	Workers Compensation	13,200
	521205	Discipline Board	500
	521300	IT Services	51,100
	521301	IT-Communications	16,800
	521302	Multimedia Services	13,000
	522200	Repair & Maintenance	500
	522202	Mtr. Vehicle Repair-Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	900
	523200	Telephone Cost	5,300
	523400	Printing, Binding & Book	900
	523600	Dues, Subs & Memberships	1,200
	523700	Travel & Training Expense	4,000
	523704	Promotion Board	65,000
	531100	Operating Supplies	3,500
	531103	Clothing & Uniforms	600
	531270	Fuel, Oil & Lubricants	6,000
	531670	Operating & Equipment	1,300
	541301	Building Improvements	1,700
		<b>DIVISION TOTAL</b>	<b>653,700</b>
<b>1003520</b>		<b>FIRE - SUPPRESSION</b>	
	511100	Salaries Full-Time	11,819,000
	511301	FLSA Overtime	1,700,000
	511300	Salaries Overtime	57,000
	512100	Employee Health Cost	2,693,000
	512101	Life Insurance	88,300
	512300	Medicare	187,900
	512400	Pension	2,013,300

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512700	Workers Compensation	626,300
	522100	Cleaning & Sanitation	39,200
	522200	Repairs & Maintenance	32,000
	522202	Mtr. Vehicle Repair-Parts	210,000
	522203	Mtr. Vehicle Repair-Lab.	270,000
	523200	Telephone Cost	18,100
	523400	Printing, Binding & Book	4,500
	523500	Travel & Training Expense	11,700
	523600	Dues, Subs & Memberships	500
	523850	Contractual Services	33,000
	531100	Operating Supplies	63,300
	531103	Clothing & Uniforms	142,000
	531104	Chemicals, Drugs & Medicine	8,400
	531230	Electricity	115,000
	531270	Fuel, Oil & Lubricants	235,400
	531600	Operating Equipment	70,800
	523909	Laundry/Cleaning Svcs.	1,300
	522209	R & M Building	29,700
	531210	Other Utilities	88,400
	531111	Fire Ext Supplies	800
		<b>DIVISION TOTAL</b>	<b>20,558,900</b>
<b>1003530</b>		<b>FIRE - FIRE PREVENTION</b>	
	511100	Salaries Full-Time	341,400
	512100	Employee Health Cost	79,800
	512101	Life Insurance	2,300
	512300	Medicare	4,800
	512400	Pension	50,600
	512700	Workers Compensation	13,200
	522202	Mtr. Vehicle Repair-Parts	5,000
	522203	Mtr. Vehicle Repair-Lab.	3,300
	523200	Telephone Cost	2,900
	523400	Printing, Binding & Book	3,800
	523500	Travel & Training Expense	1,500
	523600	Dues, Subs & Memberships	1,000
	523850	Contractual Services	2,400
	523905	Fire Marshall	6,000
	531100	Operating Supplies	2,900
	531103	Clothing & Uniforms	2,700
	531270	Fuel, Oil & Lubricants	24,000
	531600	Operating Equipment	500
	541301	Building Improvements	1,700

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	531113	Cleaning & Sanitation	600
		<b>DIVISION TOTAL</b>	<b>550,400</b>
<b>1003540</b>		<b>FIRE - FIRE TRAINING</b>	
	511100	Salaries Full-Time	261,200
	511300	Salaries Overtime	4,000
	512100	Employee Health Cost	41,700
	512101	Life Insurance	1,800
	512300	Medicare	3,700
	512400	Pension	39,300
	512700	Workers Compensation	8,300
	522202	Mtr. Vehicle Repair-Parts	7,000
	522203	Mtr. Vehicle Repair-Lab.	2,000
	523200	Telephone Cost	2,100
	523400	Printing, Binding & Book	4,900
	523500	Travel & Training Expense	4,400
	523600	Dues, Subs & Memberships	100
	523850	Contractual Services	4,900
	531100	Operating Supplies	2,600
	531103	Clothing & Uniforms	1,800
	531230	Electricity	9,000
	531270	Fuel, Oil & Lubricants	13,000
	531590	Other Utilities	6,000
	541301	Building Improvements	5,000
	531600	Operating Equipment	3,800
		<b>DIVISION TOTAL</b>	<b>426,600</b>
		<b>DEPARTMENT TOTAL</b>	<b>22,189,600</b>
<b>1003600</b>		<b>EMERGENCY MANAGEMENT</b>	
	511100	Salaries Full-Time	191,000
	511200	Salaries Part-Time	3,000
	511300	Salaries Overtime	5,000
	512100	Employee Health Cost	7,000
	512101	Life Insurance	1,300
	512200	FICA	12,100
	512300	Medicare	2,800
	512400	Pension	37,800
	512700	Workers Compensation	6,600
	521300	IT Services	87,500
	521301	IT-Communications	6,600
	522200	Repairs & Maintenance	3,000

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	522202	Mtr. Vehicle Repair-Parts	2,100
	522203	Mtr. Vehicle Repair-Lab.	2,400
	523200	Telephone Cost	5,800
	523400	Printing, Binding & Book	400
	523500	Travel & Training Expense	6,000
	523600	Dues, Subs & Memberships	1,300
	523850	Contractual Services	61,600
	531100	Operating Supplies	8,000
	531103	Clothing & Uniforms	2,000
	531230	Electricity	18,000
	531270	Fuel, Oil & Lubricants	5,500
	531600	Operating Equipment	15,000
	541301	Building Improvements	500
		<b>DEPARTMENT TOTAL</b>	<b>492,300</b>
<b>1004100</b>		<b>PUBLIC WORKS- ADMINISTRATION</b>	
	511100	Salaries Full-Time	209,100
	511300	Salaries Overtime	1,000
	512100	Employee Health Cost	29,500
	512101	Life Insurance	1,600
	512200	FICA	14,600
	512300	Medicare	3,400
	512400	Pension	46,800
	512700	Workers Compensation	11,600
	521300	IT Services	36,500
	522100	Cleaning & Sanitation	2,500
	522200	Repairs & Maintenance	800
	522202	Mtr. Vehicle Repair-Parts	1,300
	522203	Mtr. Vehicle Repair-Lab.	1,100
	523200	Telephone Cost	9,600
	523400	Printing, Binding & Book	700
	523500	Travel & Training Expense	1,300
	523600	Dues, Subs & Memberships	500
	523850	Contractual Services	7,000
	531100	Operating Supplies	5,000
	531103	Clothing & Uniforms	1,500
	531230	Electricity	26,400
	531270	Fuel, Oil & Lubricants	2,200
	531600	Operating Equipment	4,400
	531112	Special Awards	1,500
	531590	Other Utilities	18,000
	541301	Building Improvements	7,100

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ORG	OBJ	TITLE / DESCRIPTION	DIVISION TOTAL	445,000
<b>1004225</b>		<b>PUBLIC WORKS - STREET CLEANING</b>		
	511100	Salaries Full-Time		601,100
	511300	Salaries Overtime		14,000
	512100	Employee Health Cost		88,400
	512101	Life Insurance		4,000
	512200	FICA		36,400
	512300	Medicare		8,500
	512400	Pension		116,900
	512700	Workers Compensation		39,600
	522202	Mtr. Vehicle Repair-Parts		40,000
	522203	Mtr. Vehicle Repair-Lab.		50,000
	523200	Telephone Cost		800
	523500	Travel & Training Expense		500
	523600	Dues, Subs & Memberships		200
	523850	Contractual Services		120,000
	531100	Operating Supplies		11,100
	531103	Clothing & Uniforms		16,200
	531106	Agricultural Supplies		3,500
	531210	Tipping Fees		245,000
	531270	Fuel, Oil & Lubricants		50,100
	531600	Operating Equipment		5,000
			<b>DIVISION TOTAL</b>	<b>1,451,300</b>
<b>1004226</b>		<b>PUBLIC WORKS - STREET MAINTENANCE</b>		
	511100	Salaries Full-Time		596,600
	511300	Salaries Overtime		20,000
	512100	Employee Health Cost		111,700
	512101	Life Insurance		4,000
	512200	FICA		35,400
	512300	Medicare		8,300
	512400	Pension		113,600
	512700	Workers Compensation		34,700
	522202	Mtr. Vehicle Repair-Parts		120,000
	522203	Mtr. Vehicle Repair-Lab.		120,000
	523500	Travel & Training Expense		1,000
	523600	Dues, Subs & Memberships		400
	523850	Contractual Services		3,600
	531100	Operating Supplies		85,200
	531103	Clothing & Uniforms		12,700
	531210	Tipping Fees		175,000



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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	531270	Fuel, Oil & Lubricants	117,000
	531600	Operating Equipment	9,600
		<b>DIVISION TOTAL</b>	<b>1,568,800</b>
<b>1004250</b>		<b>PUBLIC WORKS- STORM DRAINAGE</b>	
	511100	Salaries Full-Time	205,400
	511300	Salaries Overtime	4,000
	512100	Employee Health Cost	37,000
	512101	Life Insurance	1,400
	512200	FICA	12,500
	512300	Medicare	2,900
	512400	Pension	39,800
	512700	Workers Compensation	13,200
	531100	Operating Supplies	9,300
	531103	Clothing & Uniforms	4,700
	531270	Fuel, Oil & Lubricants	21,400
	522202	Mtr. Vehicle Repair-Parts	20,000
	522203	Mtr. Vehicle Repair-Lab.	20,000
	531210	Tipping Fees	40,000
	523600	Dues, Subs & Memberships	200
	531590	Other Utilities	9,000
	531600	Operating & Equipment	3,800
		<b>DIVISION TOTAL</b>	<b>444,600</b>
<b>1006200</b>		<b>PUBLIC WORKS - GROUNDS</b>	
	511100	Salaries Full-Time	611,000
	511300	Salaries Overtime	24,000
	512100	Employee Health Cost	128,800
	512101	Life Insurance	3,700
	512200	FICA	36,000
	512300	Medicare	8,400
	512400	Pension	117,000
	512700	Workers Compensation	34,700
	522100	Cleaning & Sanitation	3,000
	522200	Repair & Maintenance	16,000
	522202	Mtr. Vehicle Repair-Parts	35,000
	522203	Mtr. Vehicle Repair-Lab.	35,000
	522204	Tree Maintenance	14,000
	523500	Travel & Training	900
	523600	Dues, Subs & Memberships	100
	523850	Contractual Services	310,000
	531100	Operating Supplies	6,000

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	531103	Clothing & Uniforms	12,000
	531106	Agricultural Supplies	25,000
	531107	Signs & Signals	4,000
	531210	Tipping Fees	10,000
	531230	Electricity	65,000
	531270	Fuel, Oil & Lubricants	75,000
	531600	Operating Equipment	20,700
	531590	Other Utilities	70,000
	541301	Building Improvements	2,500
		<b>DIVISION TOTAL</b>	<b>1,667,800</b>
		<b>DEPARTMENT TOTAL</b>	<b>5,577,500</b>
<b>1001563</b>		<b>CENTRAL SERVICES-ADMINISTRATION</b>	
	511100	Salaries Full-Time	209,700
	512100	Employee Health Cost	28,300
	512101	Life Insurance	1,400
	512200	FICA	12,600
	512300	Medicare	2,900
	512400	Pension	40,000
	512700	Workers Compensation	6,600
	521300	IT Services	58,300
	522200	Repairs & Maintenance	200
	522202	Mtr. Vehicle Repair-Parts	100
	522203	Mtr. Vehicle Repair-Lab.	100
	523200	Telephone Cost	5,400
	523400	Printing, Binding & Book	100
	523500	Travel & Training	200
	523600	Due, Subs & Membership	800
	523850	Contractual Services	2,800
	531100	Operating Supplies	4,100
	531210	Tipping Fees	100
	531230	Electricity	22,800
	531590	Other Utilities	5,000
	531270	Fuel, Oil	800
	531600	Operating Equipment	3,000
		<b>DIVISION TOTAL</b>	<b>405,300</b>
<b>1001564</b>		<b>CS -TRAFFIC SIGNALS</b>	
	511100	Salaries Full-Time	355,800
	511300	Salaries Overtime	10,500
	512100	Employee Health Cost	38,100
	512101	Life Insurance	2,400

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512200	FICA	22,200
	512300	Medicare	5,200
	512400	Pension	69,500
	512700	Workers Compensation	14,900
	522202	Mtr. Vehicle Repair-Parts	8,000
	522203	Mtr. Vehicle Repair-Lab.	9,000
	523500	Travel & Training Expense	3,500
	523600	Dues, Subs & Memberships	600
	523850	Contractual Services	2,300
	531100	Operating Supplies	41,400
	531103	Clothing & Uniforms	1,600
	531270	Fuel, Oil & Lubricants	18,000
	531600	Operating Equipment	26,400
		<b>DIVISION TOTAL</b>	<b>629,400</b>
<b>1001565</b>		<b>CS-BLDG. CUSTODIAL SERVICE</b>	
	511100	Salaries Full-Time	313,000
	511300	Salaries Overtime	400
	512100	Employee Health Cost	49,100
	512101	Life Insurance	2,000
	512200	FICA	18,700
	512300	Medicare	4,400
	512400	Pension	59,600
	512700	Workers Compensation	19,800
	522200	Repairs & Maintenance	1,300
	522202	Mtr. Vehicle Repair-Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	800
	523200	Telephone Cost	300
	523850	Contractual Services	13,500
	531100	Operating Supplies	24,500
	531103	Clothing & Uniforms	1,600
	531230	Electricity	88,000
	531590	Other Utilities	30,000
	531270	Fuel, Oil & Lubricants	2,200
	531600	Operating Equipment	2,000
	541301	Building Improvements	800
		<b>DIVISION TOTAL</b>	<b>633,000</b>
<b>1001566</b>		<b>CS - HVAC</b>	
	511100	Salaries Full-Time	262,700
	511300	Salaries Overtime	1,500
	512100	Employee Health Cost	36,900
	512101	Life Insurance	1,800

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**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512200	FICA	15,800
	512300	Medicare	3,700
	512400	Pension	50,200
	512700	Workers Compensation	9,900
	522202	Mtr. Vehicle Repair-Parts	1,500
	522203	Mtr. Vehicle Repair-Lab.	1,000
	523500	Travel & Training	900
	523800	Contractual Services	1,500
	531100	Operating Supplies	14,900
	531103	Clothing & Uniforms	1,300
	531270	Fuel, Oil & Lubricants	7,500
	531600	Operating Equipment	7,800
		<b>DIVISION TOTAL</b>	<b>418,900</b>
<b>1001567</b>		<b>CS - GENERAL MAINTENANCE</b>	
	511100	Salaries Full-Time	344,600
	511300	Salaries Overtime	400
	512100	Employee Health Cost	46,700
	512101	Life Insurance	2,300
	512200	FICA	20,700
	512300	Medicare	4,900
	512400	Pension	65,600
	512700	Workers Compensation	18,200
	522200	Repairs & Maintenance	1,500
	522202	Mtr. Vehicle Repair-Parts	2,800
	522203	Mtr. Vehicle Repair-Lab.	2,500
	523200	Telephone	300
	523850	Contractual Services	400
	531100	Operating Supplies	2,600
	531103	Clothing & Uniforms	2,100
	531230	Electricity	4,500
	531270	Fuel, Oil & Lubricants	8,800
	531590	Other Utilities	3,300
	531600	Operating Equipment	2,100
	541301	Building Improvements	1,900
		<b>DIVISION TOTAL</b>	<b>536,200</b>
<b>1001568</b>		<b>CS - ELECTRICAL</b>	
	511100	Salaries Full-Time	271,100
	511300	Salaries Overtime	2,000
	512100	Employee Health Cost	46,700
	512101	Life Insurance	1,800

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512200	FICA	16,200
	512300	Medicare	3,800
	512400	Pension	52,000
	512700	Workers Compensation	11,600
	522202	Mtr. Vehicle Repair-Parts	4,000
	522203	Mtr. Vehicle Repair-Lab.	4,000
	523500	Travel & Training	200
	523850	Contractual Services	2,400
	531100	Operating Supplies	26,000
	531103	Clothing & Uniforms	1,400
	531270	Fuel, Oil & Lubricants	10,200
	531600	Operating & Equipment	6,600
		<b>DIVISION TOTAL</b>	<b>460,000</b>
<b>1001569</b>		<b>CS - TRAFFIC MAINTENANCE (Signs &amp; Signals)</b>	
	511100	Salaries Full-Time	147,000
	511300	Salaries Overtime	1,800
	512100	Employee Health Cost	24,600
	512101	Life Insurance	1,000
	512200	FICA	8,900
	512300	Medicare	2,100
	512400	Pension	28,300
	512700	Workers Compensation	8,300
	522202	Mtr. Vehicle Repair-Parts	3,800
	522203	Mtr. Vehicle Repair-Lab.	4,200
	523500	Travel & Training	3,200
	523600	Dues, Subscriptions & Membership	400
	531100	Operating Supplies	78,200
	531103	Clothing & Uniforms	1,400
	531270	Fuel, Oil & Lubricants	10,000
	531600	Operating & Equipment	2,300
		<b>DIVISION TOTAL</b>	<b>325,500</b>
		<b>DEPARTMENT TOTAL</b>	<b>3,408,300</b>
<b>1001595</b>		<b>SERVICES TO GOVERNMENT</b>	
	523200	Telephone	80,000
	531230	Electricity	1,050,000
	531590	Other Utilities	15,000
		<b>DEPARTMENT TOTAL</b>	<b>1,145,000</b>
<b>1008000</b>		<b>DEBT SERVICE - PAYMENTS</b>	
	581200	Sect. Of State Building	861,400

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	582200	Sect. Of State Building Interest	89,800
	583000	Paying Agents Fees	3,500
	581202	GMA Interest	59,400
	583001	GMA Agent	28,000
	581201	BB&T Principal	571,000
	582202	BB&T Interest	80,900
		<b>DEPARTMENT TOTAL</b>	<b>1,694,000</b>
<b>1001597</b>		<b>OTHER COSTS</b>	
	573000	Reserved-Earmarked	71,000
	573001	Unallocated Reserve	51,710
	573002	Pension	45,000
	573003	Credit Card Fee	25,000
	573004	Municipal Dues	35,000
	573005	Holiday Party	12,500
	573006	UPC Services	14,000
	573007	Sister City	10,000
	573008	Taste of Macon	5,000
	573009	Non-Departmental Miscellaneous	51,000
	573010	Lobbyist	80,000
	573015	Plaques, Monuments & Awards	10,000
	573012	5 X 5	0
	573016	Vouchers	20,000
		<b>DEPARTMENT TOTAL</b>	<b>430,210</b>
<b>1001555</b>		<b>RISK MANAGEMENT</b>	
	523101	Liability Insurance	330,000
	523102	Property Insurance	140,000
		<b>DEPARTMENT TOTAL</b>	<b>470,000</b>
<b>1007220</b>		<b>ECD-PROPERTY INSPECTION ADMINISTRATION</b>	
	511100	Salaries Full-Time	365,000
	512100	Employee Health Cost	57,500
	512101	Life Insurance	2,400
	512200	FICA	22,700
	512300	Medicare	5,300
	512400	Pension	70,400
	512700	Workers Compensation	16,900
	521200	Professional Services	60,000
	521300	IT Services	34,000
	522202	Mtr. Vehicle Repair-Parts	1,500
	522203	Mtr. Vehicle Repair-Lab.	1,500

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	523200	Telephone	4,900
	523300	Advertising	4,000
	523400	Printing, Binding & Book	3,500
	523500	Travel & Training	10,000
	523600	Dues, Subs & Memberships	1,100
	523850	Contractual Services	50,000
	531100	Operating Supplies	14,500
	531103	Clothing & Uniforms	1,500
	531270	Fuel, Oil & Lubricants	14,900
		<b>DIVISION TOTAL</b>	<b>741,600</b>
<b>1007520</b>		<b>ECD-DEMOLITIONS &amp; BOARD-UPS</b>	
	521100	Program Costs	374,000
		<b>DIVISION TOTAL</b>	<b>374,000</b>
<b>1007324</b>		<b>ECD-ACQUISITIONS</b>	
	521100	Program Costs	176,000
		<b>DIVISION TOTAL</b>	<b>176,000</b>
<b>1007326</b>		<b>ECD-HOME MATCH</b>	
	521100	Program Costs	20,000
		<b>DIVISION TOTAL</b>	<b>20,000</b>
<b>1007340</b>		<b>ECD-MAIN STREET</b>	
	511100	Salaries Full-Time	41,000
	512100	Employee Health Cost	6,600
	512101	Life Insurance	300
	512200	FICA	2,600
	512300	Medicare	600
	512400	Pension	7,900
	512700	Workers Compensation	1,700
	521200	Professional Services	6,500
	523400	Printing, Binding & Book	2,000
	523500	Travel & Training	1,500
	523600	Dues, Subscriptions & Membership	400
	531100	Operating Supplies	2,500
		<b>DIVISION TOTAL</b>	<b>73,600</b>
<b>1007521</b>		<b>ECD-ECONOMIC DEVELOPMENT</b>	
	511100	Salaries Full-Time	62,900
	512100	Employee Health Cost	6,300
	512101	Life Insurance	400

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512200	FICA	3,900
	512300	Medicare	1,000
	512400	Pension	11,800
	512700	Workers Compensation	1,700
	523500	Travel & Training Expense	2,600
	43175	Dues, Subscriptions & Membership	800
		<b>DIVISION TOTAL</b>	<b>91,400</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>1,476,600</b>
<b>1009001</b>		<b>APPROP OTHER AGENCIES</b>	
	572000	Middle Ga. Regional Commission	77,700
	572001	Middlge Ga Food Bank	8,100
	572002	Urban Dev. Authority	31,000
	572003	Georgia Children Museum	25,000
	572004	MBC Transit Authority	1,353,000
	572005	Para Transit Authority	250,500
	572009	Land Bank	100,000
	572010	NewTown Macon	10,000
	572011	Payne City	15,000
	572012	Douglass Theatre	96,000
	572013	21st Century	26,000
	572014	Historic Hills & Heights	67,500
	572026	Clean Air Commission	24,600
	572027	Sports Hall of Fame	75,000
		<b>DEPARTMENT TOTAL</b>	<b>2,159,400</b>
		<b>GENERAL FUND EXPENDITURES - TOTAL</b>	<b>66,536,200</b>
<b>1009002</b>		<b>TRANSFERS TO OTHER FUNDS</b>	
	611003	Transfer to UDA for debt (Bonds 2002 B)	695,200
	611004	Transfer to Centreplex	600,000
	611005	Transfer to Convention Center Hotel	783,000
	611006	Transfer to Capital Improvement	572,000
	611007	Transfer to Bowden Golf	370,000
		<b>DEPARTMENT TOTAL</b>	<b>3,020,200</b>
		<b>TOTAL GENERAL FUND REVENUE</b>	<b>69,556,400</b>
		<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>69,556,400</b>
		<b>SPLOST FUND 2012</b>	
<b>3210000</b>		<b>REVENUES-DEPT SERVICE</b>	
	391302	Transfer from Projects	503,750



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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	391303	Transfer from SPLOST Bond Fund Balance	1,200,000
		<b>FUNCTION TOTAL</b>	<b>1,703,750</b>
		<b>SPLOST DEBT SERVICE REVENUES - TOTAL</b>	<b>1,703,750</b>
		<b>SPLOST FUND BOND EXPENDITURES</b>	
<b>3214303</b>	521200	Downtown Corridor	300,000
<b>3214304</b>	581101	Principal & Interest	503,750
<b>3214305</b>	521209	Bowden Golf	600,000
<b>3214306</b>	521210	Rose Hill Cemetery	300,000
		<b>FUNCTION TOTAL</b>	<b>1,703,750</b>
		<b>SPLOST FUND BOND REVENUES - TOTAL</b>	<b>1,703,750</b>
		<b>SPLOST FUND BOND EXPENDITURES - TOTAL</b>	<b>1,703,750</b>
			<b>0</b>
		<b>REVENUES-PROJECT</b>	
<b>3210000</b>	313202	SPLOST Collections	10,875,949
		<b>SPLOST FUND PROJECT REVENUES</b>	<b>10,875,949</b>
		<b>SPLOST FUND PROJECT EXPENDITURES</b>	
<b>3214307</b>	581105	Principal & Interest on Bond	503,750
<b>3214308</b>	581106	Debt Retirement	8,352,357
<b>3214309</b>	581107	800 Mhz	1,800,000
		<b>SPLOST FUND PROJECT EXPENDITURES</b>	<b>10,656,107</b>
		<b>SPLOST FUND PROJECT REVENUES - TOTAL</b>	<b>10,875,949</b>
		<b>SPLOST FUND PROJECT EXPENDITURES - TOTAL</b>	<b>10,656,107</b>
		<b>TRANSFER TO FUND BALANCE</b>	<b>219,842</b>
		<b>BOWDEN OPERATING REVENUE</b>	
<b>5600000</b>	345210	Greens Fees	80,000
	345211	Range Fees	22,000
	345212	Annual Memberships	18,000
	345213	Merchandise Sales	18,000
	345214	Golf Car Rentals	140,000
	345215	Concession Sales	500
	345216	Disc Golf Fees	5,000
	391304	Trans from City of Macon General Fund	370,000
	391300	Trans from Bowden General Fund	14,300
		<b>FUNCTION TOTAL</b>	<b>667,800</b>
		<b>BOWDEN GOLF COURSE FUND REV. - TOTAL</b>	<b>667,800</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>BOWDEN GOLF COURSE FUND EXPENDITURES</b>			
<b>5606100</b>	511100	Salaries Full-Time	204,000
	511200	Salaries Part-Time	22,700
	511201	Salaries Seasonal	32,300
	512100	Employee Health Cost	45,400
	512101	Life Insurance	1,700
	512200	FICA	15,500
	512300	Medicare	3,600
	512400	Pension	38,800
	512700	Workers Compensation	11,600
	522100	Cleaning & Sanitation	1,600
	522200	Repairs & Maintenance	19,600
	522202	Mtr. Vehicle Repair-Parts	9,100
	522203	Mtr. Vehicle Repair-Labor	5,000
	523102	Insurance-Property	6,500
	523200	Telephone Cost	3,100
	523300	Advertising	5,000
	523500	Travel, Training & Cert	1,000
	523600	Dues, Subs & Memberships	600
	523850	Contractual Services	12,200
	531100	Operating Supplies	7,200
	531103	Clothing & Uniforms	1,100
	531106	Agricultural Supplies	46,000
	531230	Electricity	42,000
	531270	Fuel, Oil & Lubrication	10,400
	531500	Cost of Goods Sold	9,000
	531590	Other Utilities	20,400
	531600	Operating Equipment	3,600
	561000	Depreciation	85,000
	581201	Lease Payment (Direct Lease)	56,300
	582202	Interest Expense (Lease)	3,800
		<b>BOWDEN GOLF COURSE EXP. - TOTAL</b>	<b>724,100</b>
		<b>BOWDEN REVENUES - TOTAL</b>	<b>667,800</b>
		<b>BOWDEN EXPENDITURES - TOTAL</b>	<b>724,100</b>
			<b>(56,300)</b>
<b>SOLID WASTE MANAGEMENT</b>			
<b>5400034</b>		<b>SOLID WASTE COLLECTIONS REVENUES</b>	
	344190	Waste Management Fees	4,000,000
	319002	Delinquent Fees	10,000
	319500	FIFA	100,000

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	319000	Late Fees-Prior Year	80,000
	319001	Late Fee	16,700
	393001	GMA Lease	56,000
	319003	Miscellaneous	1,000
		<b>WASTE COLLECTION REVENUES - TOTAL</b>	<b>4,263,700</b>
<b>5404520</b>		<b>WASTE COLLECTION EXPENDITURES</b>	
	511100	Salaries Full-Time	1,621,755
	511300	Salaries Overtime	20,000
	512100	Employee Health Cost	307,000
	512101	Life Insurance	10,500
	512200	FICA	94,600
	512300	Medicare	22,200
	512400	Pension	304,900
	512700	Workers Compensation	97,300
	522202	Mtr. Vehicle Repair-Parts	150,000
	522203	Mtr. Vehicle Repair-Lab.	160,000
	523200	Telephone Expense	1,400
	523400	Printing, Binding & Book	3,200
	523500	Travel & Training Expense	4,200
	523600	Dues, Subs & Memberships	500
	523850	Contractual Services	200,000
	531100	Operating Supplies	6,100
	531103	Clothing & Uniforms	23,000
	531210	Tipping Fees - Collections	450,000
	531270	Fuel, Oil & Lubricants	275,000
	531600	Operating Equipment	3,500
	551101	Indirect Charges	250,500
	561000	Depreciation	200,000
	581201	Capital Lease - BB&T	527,000
	582001	Capital Lease - BB&T Interest	26,700
		<b>FUNCTION TOTAL</b>	<b>4,759,355</b>
		<b>WASTE COLLECTION EXPENDITURES - TOTAL</b>	<b>4,759,355</b>
		<b>WASTE COLLECTION -CAPITAL</b>	
	542200	Pickup Truck	16,000
	542100	Garbage Truck Conversion Kit	40,000
		<b>CAPITAL TOTAL</b>	<b>56,000</b>
		<b>WASTE COLLECTION REVENUES - TOTAL</b>	<b>4,263,700</b>
		<b>WASTE COLLECTION EXPENDITURES + CAPITAL - TOTAL</b>	<b>4,815,355</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
			(551,655)
<b>5400035</b>		<b>LANDFILL FEES</b>	
	344150	Tipping Fees - Operations	600,000
	344152	Tipping Fees - SW Collections	450,000
	344153	Tipping Fees - GF	470,100
	344151	Landfill Permits	8,000
	344160	Recycling Recovery	25,000
	344410	Landfill Gas	100,000
	344191	Animal Collections	57,500
	393001	GMA Lease	190,000
	344211	MWA	300,000
	344299	FEMA Reimbursement	1,524,000
	391301	Transfer-SW Fund Balance	912,800
		<b>FUNCTION TOTAL</b>	<b>4,637,400</b>
		<b>LANDFILL FEES REVENUES</b>	<b>4,637,400</b>
<b>5404520</b>		<b>SOLID WASTE LANDFILL EXPENDITURES</b>	
	511100	Salaries Full-Time	417,800
	511300	Salaries Overtime	12,000
	512100	Employee Health Cost	61,400
	512101	Life Insurance	2,800
	512200	FICA	25,600
	512300	Medicare	6,000
	512400	Pension	81,700
	512700	Workers Compensation	24,800
	522100	Cleaning & Sanitation	1,300
	522200	Repair & Maintenance	500
	522202	Mtr. Vehicle Repair-Parts	189,000
	522203	Mtr. Vehicle Repair-Lab.	145,000
	522209	Maintenance	1,000
	523200	Telephone Expense	2,000
	523400	Printing, Binding & Book	500
	523500	Travel & Training Expense	2,400
	523600	Subscription & Dues	1,600
	523850	Contractual Services	292,200
	523916	EPD Surcharge	47,000
	531100	Operating Supplies	57,300
	531103	Clothing & Uniforms	7,200
	531106	Agricultural Supplies	33,400

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	531230	Electricity	29,800
	531270	Fuel, Oil & Lubricants	215,000
	531590	Other Utilities	2,100
	531600	Operating Equipment	5,000
	551101	Indirect Expense	117,300
	561000	Depreciation	400,000
	562001	Landfill Closure	340,000
		<b>FUNCTION TOTAL</b>	<b>2,521,700</b>
		<b>LANDFILL EXPENDITURES</b>	<b>2,521,700</b>
		<b>LANDFILL - CAPITAL</b>	
	541200	#3 Stone (from fund)	44,000
	541301	Methane Gas Wells (from MWA Advance)	300,000
	542200	Backhoe (from BB&T lease pool)	75,000
	542201	Water Truck (from BB&T lease pool)	115,000
	542201	Compactor (from FEMA funds)	600,000
		<b>CAPITAL TOTAL</b>	<b>1,134,000</b>
		<b>LANDFILL REVENUES</b>	<b>4,637,400</b>
		<b>LANDFILL EXPENDITURES+CAPITAL</b>	<b>3,655,700</b>
		<b>DEPARTMENTAL TOTAL FUND REVENUES</b>	<b>8,901,100</b>
		<b>DEPARTMENTAL TOTAL FUND EXPENDITURES</b>	<b>8,471,055</b>
		<b>TRANSFER TO FUND BALANCE</b>	<b>430,045</b>
		<b>E-911 FUND</b>	
<b>2150000</b>		<b>SUBSCRIBER FEES</b>	
	352500	Subscriber Fees-E911 Fixed Telephone	1,300,000
	342501	Subscriber Fees-E911 Mobile Telephone 70%	1,700,000
	361000	Interest on Investment	100
	391300	Transfer from E-911 Fund Balance	605,900
		<b>E-911 REVENUES - TOTAL</b>	<b>3,606,000</b>
<b>2153800</b>		<b>E-911 EXPENDITURES</b>	
	511100	Salaries Full-Time	1,629,000
	511300	Salaries Overtime	125,000
	512100	Employee Health Cost	245,500
	512101	Life Insurance	11,500
	512200	FICA	105,400
	512300	Medicare	24,700
	512400	Pension	333,000

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512700	Workers Compensation	103,900
	521300	IT Services	73,000
	521301	Radio/Comm Services	50,000
	522200	Repair & Maintenance	14,000
	522202	Mtr. Vehicle Repair-Parts	100
	522203	Mtr. Vehicle Repair-Lab.	300
	523200	Telephone Costs	236,000
	523203	Telephone Contractual Payments	225,000
	523500	Travel, Training & Certification	7,000
	523600	Dues, Subs & Memberships	300
	523850	Contractual Services	152,200
	531100	Operating Supplies	18,900
	531103	Clothing & Uniforms	19,300
	531230	Electricity	28,800
	531590	Other Utilities	2,600
	531600	Operating Equipment	22,100
	581201	BB&T Debt-Prin	164,100
	582001	BB&T Debt-Int	14,300
		<b>E-911 FUND EXPENDITURES</b>	<b>3,606,000</b>
		<b>E-911 FUND REVENUES</b>	<b>3,606,000</b>
		<b>E-911 FUND EXPENDITURES</b>	<b>3,606,000</b>
			<b>0</b>
		<b>INTERNAL SERVICE FUND</b>	
<b>6000000</b>		<b>VM - MOTOR POOL REVENUES</b>	
	341747	Planning & Zoning	1,000
	341748	E-911	1,000
	341749	Labor - Vehicle	300
	341750	Fuel - Vehicle	200
	341751	Part - Vehicle	1,000
	341752	Taxi Cab Inspections	1,000
	341753	Gen'l Fund VM Billing -Labor	740,000
	341754	Gen'l Fund VM Billing -Fuel Markup	40,000
	341755	Gen'l Fund VM Billing -Parts	750,000
	341756	Bowden VM Billings	7,000
	341757	Centreplex VM Billings	3,000
	341758	Solid Waste Mgmt VM Bill	440,000
	341759	Airport VM Billings	28,000
	341760	ECD VM Billings	5,000
	341761	Workforce VM Billing	800

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	341762	I.T.	5,900
	389001	Miscellaneous	7,000
	393001	GMA Lease	151,600
<b>VEHICLE MAINTENANCE FUND REVENUES - TOTAL</b>			<b>2,182,800</b>
<b>VEHICLE MAINTENANCE FUND EXPENDITURES</b>			
<b>6004900</b>	511100	Salaries Full-Time	622,400
	511101	Additional Regular Salaries	125,500
	512100	Employee Health Cost	122,800
	512101	Life Insurance	4,900
	512200	FICA	44,500
	512300	Medicare	10,500
	512400	Pension	142,100
	512700	Workers Compensation	28,000
	522100	Cleaning & Sanitation	900
	522200	Repairs & Maintenance	3,000
	522202	Mtr. Vehicle Repair-Parts	2,200
	522203	Mtr. Vehicle Repair-Lab.	700
	522211	Machinery & Equipment Repairs	8,500
	522210	Repair Parts & Supplies	769,500
	523200	Telephone Cost	8,400
	523400	Printing, Binding & Book	600
	523500	Travel Expense	3,200
	523600	Dues, Subs & Memberships	5,000
	523850	Contractual Services	1,900
	531100	Operating Supplies	3,000
	531103	Clothing & Uniforms	3,800
	531230	Electricity	36,900
	531270	Fuel, Oil & Lubricants	8,700
	531590	Other Utilities	18,500
	531600	Operating Equipment	10,000
	561000	Depreciation	15,000
<b>VEHICLE MAINTENANCE EXPENDITURES</b>			<b>2,000,500</b>
<b>VM CAPITAL</b>			
	542215	Exhaust Ventilation System (from GMA Lease)	63,600
	542216	Replace Roof (from VM funds)	250,000
	542217	Auto Lift (from GMA Lease)	58,000
	542218	Propane Gas Tank (from GMA Lease)	30,000
<b>FUNCTION TOTAL</b>			<b>401,600</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
			<b>VEHICLE MAINTENANCE FUND REVENUES 2,182,800</b>
			<b>VEHICLE MAINTENANCE + CAPITAL FUND EXPENDITURES 2,402,100</b>
			<b>(219,300)</b>
		<b>INFORMATION TECHNOLOGY AND COMMUNICATION FUND</b>	
		<b>INFORMATION TECHNOLOGY SERVICES</b>	
		<b>REVENUES-IT COMPUTER SERVICES</b>	
<b>6030021</b>	393001	GMA Lease Pool	385,000
	391304	Transfer from General Fund	1,170,900
	391200	Transfer from E-911	73,000
		<b>TOTAL REVENUES-IT COMPUTER SERVICES</b>	<b>1,628,900</b>
		<b>EXPENDITURES-IT COMPUTER SERVICES</b>	
<b>6031535</b>	511100	Salaries Full-Time	400,900
	512100	Employee Health Cost	55,300
	512101	Life Insurance	2,600
	512200	FICA	23,000
	512300	Medicare	5,400
	512400	Pension	76,200
	512700	Workers Compensation	13,200
	522201	Computer Network Maint.	20,100
	522202	Mtr. Vehicle Repair-Parts	1,200
	522203	Mtr. Vehicle Repair-Lab.	1,200
	523200	Telephone Cost	2,800
	523500	Travel & Training Expense	3,800
	523600	Dues, Subs & Memberships	900
	523850	Contractual Services	114,000
	531100	Operating Supplies	4,800
	531270	Fuel, Oil & Lubricants	2,700
	531590	Other Utilities	9,000
	531600	Operating & Equipment	19,500
	541301	Bldg. Imp- Interior	10,000
	561000	Depreciation	100,000
		<b>TOTAL EXPENDITURES-IT COMPUTER SERVICES</b>	<b>866,600</b>
		<b>REVENUES-IT COMMUNICATIONS SERVICES</b>	
<b>6030022</b>	345610	MWA -Subscription Fee	15,000
	345611	MCCG-Subscription Fee	17,000
	345612	Nextel-Tower Lease	41,800
	345614	Sprint Tower Lease	26,000
	345615	Board of Education Subscription Fee	2,500



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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	345616	IRS Tower Lease	11,400
	346000	Bibb County Subscription Fee	20,400
	345618	Cricket Tower Lease	28,100
	346001	Bibb County Tower Maintenance (1/2 of cost)	131,300
	393001	GMA Lease	600,000
	391304	General Fund Transfer	118,200
	391200	E-911	50,000
		<b>TOTAL REVENUES-IT COMMUNICATIONS SERVICES</b>	<b>1,061,700</b>
		<b>EXPENDITURES-IT COMMUNICATIONS SERVICES</b>	
<b>6031536</b>	511100	Salaries Full-Time	242,600
	511300	Salaries Overtime	25,000
	512100	Employee Health Cost	26,000
	512101	Life Insurance	1,800
	512200	FICA	14,400
	512300	Medicare	3,400
	512400	Pension	50,000
	512700	Workers Compensation	8,300
	522200	Repair & Maintenance	45,000
	522202	Mtr. Vehicle Repair-Parts	1,000
	522203	Mtr. Vehicle Repair-Lab.	1,000
	523500	Travel & Training Expense	3,600
	523600	Dues, Subs & Memberships	300
	523850	Contractual Services	35,700
	531100	Operating Supplies	1,600
	531270	Fuel, Oil & Lubricants	3,000
	531590	Other Utilities	8,000
	531600	Operating & Equipment	2,000
		<b>TOTAL EXPENDITURES-IT COMMUNICATIONS SERVICES</b>	<b>472,700</b>
		<b>REVENUES-IT MULTIMEDIA SERVICES</b>	
<b>6030023</b>	341782	COX Cable	20,000
	341783	Macon Water Authority	25,000
	391304	General Fund	91,800
		<b>TOTAL REVENUES-IT MULTIMEDIA SERVICES</b>	<b>136,800</b>
		<b>EXPENDITURES-IT MULTIMEDIA SERVICES</b>	
<b>6031537</b>	511100	Salaries Full-Time	82,000
	512100	Employee Health Cost	18,400
	512101	Life Insurance	600
	512200	FICA	3,300
	512300	Medicare	800

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	512400	Pension	15,600
	512700	Workers Compensation	3,300
	522200	Repair & Maintenance	2,000
	523500	Travel & Training Expense	500
	523600	Dues, Subs & Memberships	300
	531100	Operating Supplies	2,000
	531270	Fuel, Oil & Lubricants	2,000
	531600	Operating & Equipment	6,000
		<b>TOTAL EXPENDITURES-IT MULTIMEDIA SERVICES</b>	<b>136,800</b>
		<b>TOTAL EXPENDITURES-INFORMATION TECHNOLOGY</b>	<b>1,476,100</b>
		<b>CAPITAL - INFORMATION TECHNOLOGY</b>	
		Building Improvements-Council Chambers	70,000
	542402	Network Infrastructure	225,000
	542401	Software - Time Clock System	35,000
	542504	Upgrade Sound System-Council	30,000
	542400	Computer Replacement	325,000
	542407	MPD Camera Server	30,000
	541300	Building Relocation	600,000
		<b>TOTAL CAPITAL - INFORMATION TECHNOLOGY</b>	<b>1,315,000</b>
		<b>TOTAL REVENUES-IT</b>	<b>2,827,400</b>
		<b>TOTAL EXPENDITURES + CAPITAL-IT</b>	<b>2,791,100</b>
		<b>TRANSFER TO FUND BALANCE</b>	<b>36,300</b>
		<b>AIRPORT FUND</b>	
<b>5500000</b>		<b>AIRPORT REVENUE</b>	
	345310	Mobile Homes	31,500
	345311	Airlines	63,000
	345312	Federal	15,500
	345313	Other Leases	675,000
	345314	Airport Lease Debt	689,000
	389001	Miscellaneous	5,000
	391302	Transfer from Airport Fund Balance	93,890
	331310	AIP 26-FAA Match	1,073,000
		<b>AIRPORT REVENUES - TOTAL</b>	<b>2,645,890</b>
		<b>AIRPORT EXPENDITURES</b>	
<b>5507563</b>	521200	Professional Service	3,000
	522200	Repairs & Maintenance	9,000
	522202	Mtr. Vehicle Repair-Parts	16,500

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
	522203	Mtr. Vehicle Repair-Lab.	11,500
	523100	Liability Insurance	24,000
	523200	Telephone Cost	10,100
	523300	Advertising	300
	523400	Printing, Binding & Book	300
	523500	Dues, Subs & Memberships	600
	523850	Contractual Services	685,000
	523915	Match for Grant Projects (CIP)	20,000
	531100	Operating Supplies	33,300
	531103	Clothing & Uniforms	1,900
	531230	Electricity	117,500
	531270	Fuel, Oil & Lubricants	30,000
	531590	Other Utilities	23,000
	531600	Operating Equipment	3,000
	541301	Bldg Imp	5,000
	551101	Indirect Charges	43,300
	561000	Depreciation	350,800
	581102	1993 Zantop Bond Debt Payment	119,990
	581104	1988 ASA Bond Debt Payment	107,800
	574000	Bad Debt Expense	1,000
		<b>AIRPORT EXPENDITURES - TOTAL</b>	<b>1,616,890</b>
		<b>AIRPORT-CAPITAL</b>	
	542200	SUV	21,000
	541205	Taxiway & T-Hanger	12,000
	541206	Rwy 5	413,000
	541207	North Ramp Rehab & Road Relocation	150,000
	541208	Master Plan Update	173,000
	541209	Design Ramp Phase I and Crack Sealing	65,000
	541210	Fuel Farm	195,000
		<b>FUNCTION TOTAL</b>	<b>1,029,000</b>
		<b>AIRPORT REVENUES - TOTAL</b>	<b>2,645,890</b>
		<b>AIRPORT EXPENDITURES + CAPITAL - TOTAL</b>	<b>2,645,890</b>
			<b>0</b>
		<b>MULBERRY STREET PARKING GARAGE FUND</b>	
<b>5580000</b>		<b>REVENUES</b>	
	345410	Service Fees- Monthly	170,000
	345411	Service Fees- Hourly	15,000
			<b>185,000</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>		
			<b>MULBERRY STREET TOTAL REVENUES</b>	<b>185,000</b>
		<b>EXPENDITURES</b>		
<b>5587564</b>	522200	Repairs & Maintenance		2,500
	523100	Liability Insurance		8,100
	523200	Telephone Expense		1,800
	523850	Contractual Services		73,200
	531100	Operating Supplies		2,000
	531230	Electricity		31,500
	541300	Building Improvements		12,000
	531590	Other Utilities		600
			<b>MULBERRY STREET TOTAL EXPENDITURES</b>	<b>131,700</b>
			<b>MULBERRY STREET TOTAL REVENUES</b>	<b>185,000</b>
			<b>MULBERRY STREET TOTAL EXPENDITURES</b>	<b>131,700</b>
			<b>TRANSFER TO FUND BALANCE</b>	<b>53,300</b>
		<b>CAPITAL IMPROVEMENT FUND</b>		
<b>3000000</b>		<b>CAPITAL IMPROVEMENTS REVENUE</b>		
	393001	Local Government Lease Pool		4,197,000
	391304	Transfer from GF		572,700
	391303	Bond Transfer		500,000
			<b>FUNCTION TOTAL</b>	<b>5,269,700</b>
			<b>CAPITAL IMPROVEMENTS REVENUES - TOTAL</b>	<b>5,269,700</b>
		<b>Expenditures</b>		
<b>3002650</b>		<b>Municipal Court</b>		
	542300	Walk Thru Metal Detector		5,000
				<b>5,000</b>
<b>3001510</b>		<b>Finance</b>		
	542100	Office Chairs		5,000
				<b>5,000</b>
<b>3003210</b>		<b>Police Administration</b>		
	541204	EVOC Track		52,700
	542100	In-Car Cameras		50,000
	542200	Meth Response Vehicle		34,000
	542200	Vehicles 30 (include cameras and radios		1,050,000
	542505	Tasers w/ammo		94,200
	541300	Keyless Entry System		53,000
	542200	Unmarked Vehicles		175,000
				<b>1,508,900</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
<b>3003510</b>		<b>Fire Department</b>	
	542200	Aerial Ladder Truck	944,000
	542200	Fire Pumper	436,000
	542200	Firefighting Ensemble	82,000
	542507	Self-Cont Breathing Apparatus	75,000
	542200	SUV	36,000
			<b>1,573,000</b>
		<b>Emergency Management</b>	
<b>3003600</b>	541300	Keyless Entry System	12,000
	542200	Replacement SUV	32,000
	542100	Siren Replacement	23,000
			<b>67,000</b>
		<b>Public Works</b>	
<b>3004226</b>	542509	Gravel/Salt Spreader	20,000
	542200	Sewer Vac	310,000
	542200	Street Sweeper	170,000
	541300	Roof Repairs	91,000
	542200	Crew Cab, rpl grounds crew	35,000
	542200	Van, rpl for prison crew	22,000
	542510	Mowers, rpl grounds crew	48,000
	542511	Traffic Calming Devices	10,000
			<b>706,000</b>
<b>3001563</b>		<b>Central Services-Administration</b>	
	541300	Relocation-Bldg Purchase	652,000
	541300	Relocation-Bldg Renovations	200,000
			<b>852,000</b>
<b>3001564</b>		<b>Central Services - Traffic Maintenance</b>	
	542500	Signal Intersection Upgrade	40,000
	542200	Bucket Truck	90,000
			<b>130,000</b>
		<b>Central Services - General Maintenance</b>	
<b>3001567</b>	542100	Platform Lift	12,000
	541300	Light Switches-City Hall	20,000
			<b>32,000</b>
		<b>Central Services - Electrical</b>	
<b>3001568</b>	542200	Telectine Truck	230,000
	541400	High Mast Lighting I-475	36,000
	541400	Historical Lighting	25,000
	541400	Fiber Optics	87,000
			<b>378,000</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
		<b>Central Services - Signs &amp; Signals</b>	
<b>3001569</b>	542508	Sign Reflectometer	12,800
			<b>12,800</b>
		<b>CAPITAL IMPROVEMENTS REVENUES - TOTAL</b>	<b>5,269,700</b>
		<b>CAPITAL IMPROVEMENTS EXPEND. - TOTAL</b>	<b>5,269,700</b>
			<b>0</b>
<b>3020000</b>		<b>STATE CAPITAL STREET IMPROVEMENT FUND</b>	
		<b>Revenue</b>	
	343210	Paving Assessment Revenue	500
		<b>TOTAL</b>	<b>500</b>
		<b>STATE CAPITAL STREET IMP. REVENUE-TOTAL</b>	<b>500</b>
<b>3027323</b>		<b>Expenditure</b>	
	573017	Unallocated Reserve	500
		<b>TOTAL</b>	<b>500</b>
		<b>STATE CAPITAL STREET IMP.REVENUES - TOTAL</b>	<b>500</b>
		<b>STATE CAPITAL STREET IMP. EXPENDITURES - TOTAL</b>	<b>500</b>
			<b>0</b>
		<b>HOTEL/MOTEL TAX FUND</b>	
<b>2750000</b>		<b>HOTEL/MOTEL TAX RECEIPTS</b>	
	314100	Hotel/Motel Tax Receipts	750,000
		<b>FUNCTION TOTAL</b>	<b>750,000</b>
		<b>HOTEL/MOTEL TAX FUND REVENUES - TOTAL</b>	<b>750,000</b>
		<b>HOTEL/MOTEL TAX FUND EXPENDITURES</b>	
<b>2757540</b>		<b>TRANSFERS TO OTHER FUNDS</b>	
	572028	Transfer to Centreplex (42.86%)	321,450
	572029	Transfer to Centreplex (7.33)	19,275
		<b>FUNCTION TOTAL</b>	<b>340,725</b>
		<b>HOTEL/MOTEL TAX DISB (79.81%).</b>	
	572030	Cherry Blossom Festival	45,000
	572031	Conv. Visitors Bureau	257,175
	572027	Sports Hall of Fame	35,700
	572032	Undecided (Music Hall of Fame closed) Restricted	35,700
	572033	Douglass Theater (calculated separately @ 7.33%)	35,700
		<b>FUNCTION TOTAL</b>	<b>409,275</b>
		<b>HOTEL/MOTEL TAX FUND REVENUES - TOTAL</b>	<b>750,000</b>

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ORG	OBJ	TITLE / DESCRIPTION	HOTEL/MOTEL TAX FUND EXPEND. - TOTAL	750,000
				0
		<b>GROUP INSURANCE</b>		
		<b>Revenues</b>		
6020044	341764	Employees Hlth Cont-Active		2,050,000
	341765	COBRA Premium Payment		10,000
	341768	Dental Contribution		400,000
	341784	Vision Contribution		50,000
	341785	Employees Hlth Cont-Retiree		520,000
	341786	Employees Life Cont-Active		40,000
		<b>TOTAL</b>		<b>3,070,000</b>
		<b>Insurance Contribution-Non Cafeteria</b>		
6020045	341771	Employer Cont- Retiree		6,070,000
	341773	Employer Cont- Active		1,370,000
	341775	Life Insurance (Employer)		290,000
	341787	Miscellaneous Revenues		7,500
	341779	Stop Loss		72,500
		<b>TOTAL</b>		<b>7,810,000</b>
		<b>TOTAL REVENUES</b>		<b>10,880,000</b>
		<b>Expenditure</b>		
6021001	552001	Draw downs-Med Claim-Retiree		2,300,000
	552002	Draw downs-Pharmacy -Active		750,000
	552003	Draw downs-Pharmacy -Retiree		300,000
	552004	Medical Admin Charges-Retiree		150,000
	552005	Premium-Life Insurance		330,000
	552006	Draw downs-Med Claim-Active		5,500,000
	552007	Medical Admin Charges-Active		1,050,000
	552008	Premiums-Dental		400,000
	552009	Premium - Vision		50,000
	552010	Professional Services		50,000
		<b>TOTAL EXPENSES</b>		<b>10,880,000</b>
		<b>GROUP INSURANCE TOTAL REVENUES</b>		<b>10,880,000</b>
		<b>GROUP INSURANCE TOTAL EXPENSES</b>		<b>10,880,000</b>
				0
		<b>LAW ENFORCEMENT CONFISCATION FUND</b>		
		<b>Revenues</b>		
2100000	351300	Revenue State/ Local		35,000
	351301	Revenue Federal		45,000
	391300	Transfer from Fund Balance		50,000
		<b>TOTAL</b>		<b>130,000</b>

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<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
		<b>Expenditure</b>	
<b>2103227</b>	523500	Travel & Training	30,000
	523850	Contractual Services	15,000
	531100	Operating	10,000
	531601	Patrol Dogs	10,000
	542100	Machinery & Equipment	65,000
		<b>TOTAL</b>	<b>130,000</b>
		<b>LAW ENFORCEMENT CON. REVENUES - TOTAL</b>	<b>130,000</b>
		<b>LAW ENFORCEMENT CON. EXPENDITURES - TOTAL</b>	<b>130,000</b>
			<b>0</b>
		<b>WORKERS COMPENSATION FUND</b>	
<b>6010000</b>		<b>Revenues</b>	
	341800	General Fund	1,580,900
	341801	Bowden Golf Course	11,600
	341802	Waste Collection	97,300
	341803	Landfill	24,800
	341804	E-911	103,900
	341805	Vehicle Maintenance	28,000
	341808	Economic Community Development	39,000
		<b>WORKERS COMPENSATION TOTAL REVENUE</b>	<b>1,885,500</b>
<b>6011555</b>		<b>Expenditures</b>	
	511100	Salaries Full-Time	80,800
	512100	Employee Health Cost	13,500
	512101	Life Insurance	600
	512200	FICA	4,800
	512300	Medicare	1,200
	512400	Pension	15,400
	512700	Workers Compensation	3,300
	523200	Telephone	500
	523400	Printing, Binding & Books	1,300
	523500	Travel & Training	2,900
	523600	Dues, Subscription & Membership	600
	523850	Contractual Services	2,500
	531100	Operating Supplies	3,500
	552102	Claims Handling	67,000
	552101	Stop Loss Insurance	65,000
	552200	Claims Payments	1,600,000
	531599	Safety Equipment	4,000
		<b>WORKERS COMPENSATION TOTAL EXPENDITURES</b>	<b>1,866,900</b>



**EXHIBIT A**

Approved by Council June 19, 2012, with uniform chart of account #'s (final print 08/07/12)

**BUDGET FOR FY 2013**

<b>ORG</b>	<b>OBJ</b>	<b>TITLE / DESCRIPTION</b>	
		<b>WORKERS COMPENSATION REVENUES - TOTAL</b>	<b>1,885,500</b>
		<b>WORKERS COMPENSATION EXPENDITURES - TOTAL</b>	<b>1,866,900</b>
		<b>TRANSFER TO FUND BALANCE</b>	<b>18,600</b>
		<b>GROSS BUDGET</b>	<b>118,565,102</b>
		<b>INTERFUND TRANSFERS</b>	<b>3,020,200</b>
		<b>GRAND TOTAL - ALL FUNDS</b>	<b>121,585,302</b>
		<b>GROSS REVENUES</b>	<b>122,067,789</b>
		<b>Net Gain (Loss) Internal Service Funds/Enterprise Funds</b>	<b>482,487</b>



**AUTHORIZED PERSONNEL**

**EXHIBIT B**

DEPARTMENT	Type	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Administration		12	13	13	13	10	10	10
Medical Dispensary		2	2	2	2	0	0	0
Credit Union		2	2	2	2	2	2	2
Part-Time		0	0	0	0	0	0	0
Sub-Total -- Human Res. (FT)		16	17	17	17	12	12	12
<b>Information Tech</b>								
Information Systems		13	14	15	16	12	8	8
Communications		0	0	0	0	0	5	5
Multimedia		0	0	0	0	0	0	2
<b>Inspections &amp; Fees</b>								
		24	20	20	20	19	19	0
<b>Internal Auditor</b>								
		2	2	2	2	2	2	2
<b>Mayor &amp; Staff</b>								
Part-Time		0	0	0	1	0	1	1
Workforce Development	G	16	15	15	15	13	13	0
Part-time		0	1	1	1	0	0	0
<b>Municipal Court</b>								
Part-Time		12	12	12	14	12	12	13
		2	2	2	0	0	0	0
<b>Parks &amp; Recreation</b>								
Administrative Services		1	1	1	1	1	1	0
Grounds & Facilities		33	33	33	30	24	24	0
Part- Time		1	1	1	0	0	0	0
Seasonal		4	4	0	0	0	0	0
Operations Services		54	52	52	51	45	45	0
Part-Time		10	10	10	8	6	6	0
Seasonal		89	89	89	48	36	36	0
Business Services		6	6	6	6	4	4	0
Sub-Tot -- Parks & Rec. (FT)		94	92	92	88	74	74	0
Sub-Tot -- Parks & Rec. (PT)		11	11	11	8	6	6	0
Sub-Tot -- Parks & Rec. (Sea)		93	93	89	48	36	36	0
<b>Police Department</b>								
Support Services	S	9	9	9	9	22	22	24
	C	5	5	5	5	2	2	3
Administration	S	19	19	13	12	6	6	7
	C	12	12	12	13	10	10	11
Criminal Investigation Div	S	74	74	78	78	80	80	79
	C	9	9	8	8	6	6	6
Patrol Division	S	199	199	201	201	190	190	189
	C	3	3	4	4	2	2	2
Management Services	S	3	3	3	3	5	5	4
	C	10	10	10	10	9	9	8
Animal Control	C	8	8	8	8	10	10	0
	S	0	0	0	0	0	0	0
E911 System	C	61	61	61	61	61	61	62
	S	1	1	1	1	1	1	1
Sub-Total - Police (FT)	S	305	305	305	304	304	304	304
Sub-Total - Police (FT)	C	108	108	108	109	100	100	307 92

**AUTHORIZED PERSONNEL**

**EXHIBIT B**

DEPARTMENT	Type	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
<b>Public Works</b>								
Administration		8	9	9	9	7	7	7
Street Cleaning		30	30	30	30	23	23	24
Street Maintenance		29	29	29	29	23	23	20
Storm Drainage		12	12	12	12	7	7	8
Parks & Grounds		---	---	---	---	---	---	21
Sub-Total - Public Works (FT)		79	80	80	80	60	60	80
<b>Solid Waste</b>								
Waste Collection		70	69	69	69	59	59	59
Landfill		15	15	15	15	15	15	15
Sub-Total - Solid Waste (FT)		85	84	84	84	74	74	74
<b>Terminal Station</b>								
Full-Time		0	1	0	0	0	0	0
Part-time		0	1	0	0	0	0	0
<b>Vehicle Maintenance</b>								
Part-Time		17	18	18	18	17	17	17
Clean Cities Coordinator		0	2	2	0	0	0	0
		1	1	1	1	1	1	0
<b>Workers Compensation</b>								
					2	2	2	2
<b>TOTAL PERSONNEL (FT)</b>		<b>1,266</b>	<b>1,263</b>	<b>1,251</b>	<b>1,248</b>	<b>1,250</b>	<b>1,253</b>	<b>1,141</b>
<b>Part-Time</b>		<b>34</b>	<b>36</b>	<b>35</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>22</b>
<b>Seasonal</b>		<b>101</b>	<b>99</b>	<b>93</b>	<b>52</b>	<b>40</b>	<b>40</b>	<b>4</b>
Employees per 1,000 residents*		13.33	13.30	13.17	13.41	13.50	13.53	12.32

\*based on population of 94,990 from 2006 to 2009, 93,706 in 2010, and 92,582 in 2011

\*Information provided by Census.gov

Type

G = Grant

C = Clerical (Public Safety)

S = Sworn Officers (Public Safety)

Blank = General Employee

**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**

XXX	-	XXXXXXX	-	XXXXXX
FUND		DEPT/FUNCTION		OBJECT

A **Fund** is an accounting and budgeting entity established to finance a specific purpose and maintain financial records of transactions for this purpose.

A **Department** is an organizational or budgetary break down within a fund. Each department serves a specific function as a distinct organizational unit of government.

A **Function** is a sub-division of a department.

An **object of expenditure** is a detailed expenditure classification which relates to a specific type of item purchased or service obtained.

**The following are definitions of some of the more common terms that may be encountered in reviewing this document.**

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Agencies**- Federal agency securities.

**Annual Required Contribution (ARC)** – In the context of defined benefit pension and OPEB plans, the actuarially determined amount an employer must contribute in a given year (SGAS 27 and SGAS 45)

**Appropriation** - A legal authorization granted by the legislative body (City

Council) to make expenditures and incur obligations for specific purposes.

**Appropriations Ordinance** - The formal budgetary document enacted by the legislative body which contains all approved appropriations for the fiscal year.

**Asset Acquisition**- There are various methods by which the City acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the City.

**Asset Capitalization Amount**- The City will capitalize purchased assets at

acquisition cost plus costs incurred in preparing the asset for use. The City will recognize acquisition costs based on individual unit prices.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Personnel (positions)** - The total number of personnel (positions) authorized to be employed in a particular department/function at any given time during the fiscal year.

**Available Fund Balance** - Financial resources carried forward at the end of a fiscal year which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

**Banker's Acceptance (BA)**- A draft or bill 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 city staff to revise a budget appropriation. City staff has the prerogative to adjust expenditures within or between departmental budgets according to budget policy, but no increase in the total budget can occur without approval of the City Council.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Basis** - This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

**Capital Fund** - A fund used to account for financial resources used for the acquisition or construction of major capital facilities, streets, or equipment.

**Capital Improvement Program (CIP) budget** - The first year of the CIP as approved by the City Council. The Capital Budget should be based on a set of long term capital improvement programs. Macon approves capital budgets on an annual basis.

**Capital Asset-** Any real or personal property acquired by the City which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the governments.

**Capital Projects** - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or construction with a cost of more than \$5,000.

**Certificate of Deposit (CD)-** A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**Collateral:** Securities, evidence of deposit of other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**Comprehensive Annual Financial Report (CAFR)-** The official annual report for the City of Macon. It includes combined statement for each individual fund and account group prepared in conformity with GAAP. It also includes supporting

schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The Mayor and City Council have separate contingencies which may be used at their discretion.

**Coupon:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**Dealer:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account

**Debenture-** A bond secured only by the general credit of the issuer.

**Debt Service Fund** - A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

**Debt Service** - Interest and principal payments associated with Bond Issues.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over receipts or revenues during a single accounting period.

**Delivery Versus Payment-** There are two methods of delivery of securities: delivery versus payment and the delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Derivatives-** (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

**Discount-** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**Discount Securities-** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value. e.g. U.S. Treasury Bills.

**Diversification-** Dividing investment funds among a variety of securities offering independent returns.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Expenditures** - The payment for goods and services; expenses incurred for specific items, or services.

**Federal Credit Agencies-** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**Federal Deposit Insurance Corporation (FDIC)-** A federal agency that insure bank deposits, currently up to \$250,000 per deposit.

**Federal Funds Rate-** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**Federal Home Loans Bank (FHLB)-** Government sponsored wholesale banks which lend funds and provide banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission to the FHLBS is to liquefy the housing related assets of its members who must purchase stock in the district Bank.



**Federal National Mortgage Association (FNMA)**- FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principle and interest.

**Federal Open Market Committee (FOMC)**- Consists of seven members of the Federal Reserve Board and five of the twelve of the Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**Federal Reserve System**- The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**Fees** - Charges for services rendered by City Departments.

**Fiscal Year** - A 12-month period for which a budget is proposed, at the end of which a government determines its financial position and the results of its operations. The City of Macon operates on a July 1st through June 30th fiscal year.

**Full-time Equivalent Position (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund Balance** - The amount by which assets exceed liabilities in a governmental fund.

**Funded Agencies** - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

**GAAP - Generally Accepted Accounting Principles.** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Gifts/Donations:** Gifts/Donations: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Government National Mortgage Association (GNMA OR GINNIE MAE)**-

Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term “pass-throughs” is often used to describe Ginnie Maes.

**Grant** - A contribution by a government or other organization to support a particular function.

**Infrastructure** - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

**Intangible personal property-** The right of ownership in property such as bonds, notes, contracts, computer software, programs, and propriety assets that are created or purchased and owned by the City.

**Interfund Transfer** - A transfer of resources from one accounting fund to another accounting fund. For example, an interfund transfer might be made from the General Fund to offset a deficit in the Coliseum Fund for stadium operations.

**Leased Assets:** The City capitalizes assets acquired under capital leases; provided the assets meet the capitalization threshold and buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the City, the asset will be capitalized at the net present value of future minimum lease

payments. The City does not capitalize assets acquired under operating leases.

**Levy** - To impose taxes for the support of government activities.

**Line Item Budget** - A budget that lists each expenditure category (salary, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

**Liquidity-** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**Local Government Investment pool (LGIP)-** The aggregate of all funds from political subdivisions that are placed in custody of the state treasurer for investment and reinvestment.

**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.

**Personnel Cost** - Total expenditures for hourly, daily, monthly, seasonal salaries, overtime, incentive pay, on-call pay, and employee benefits including social security, employment taxes, health insurance and pension contributions.

**Portfolio-** Collection of securities held by an investor.

**Primary Dealer-** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

**Prudent Person Rule-** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may

invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**Qualified Public Depositories-** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**Rate of Return-** The yield obtainable on a security based on its purchase price or its current market price.

**Real property-** Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.

**Repurchase Agreement (RE OR REPO)-** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

**Revenues** - Sources of income received during a fiscal year including resources forwarded from prior years, operating transfers from other funds, and other financial sources.

**Safekeeping-** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

**Secondary Market-** A market made for the purchase and sale of outstanding issues following the initial distribution.

**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.

**Structured Notes-** Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have embedded options (e.g. call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**Supplies** - Articles and commodities which are consumed when used; categories include: office, operating, agricultural, cleaning, clothing, chemicals, etc.

**Tangible personal property**- Property that is movable such as furniture, machinery, automobiles, or works of art.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Treasury Bills**- A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**Treasury Bonds**- Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**Treasury Notes**- Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government

and having initial maturities from 2 to 10 years.

**Uniform Capital Rule**- Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted to cash.

**Unallocated Reserve** - An expenditure budget within a fund which is not allocated for a specific purpose, but which is held in reserve for future spending needs.

**Yield**- The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**OTHER ACRONYMS**

**ABC** - Anticipated Budget Change

**CAO** - Chief Administrative Officer of the City

**ECD** - Economic & Community Development

**FAA** - Federal Aviation Administration

**GDOT** - Georgia Department of Transportation

**MBC** - Macon-Bibb County

**MSA** - Metropolitan Statistical Area

**SWM** - Solid Waste Management



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Macon  
Georgia**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Davison*      *Jeffrey R. Egan*

President

Executive Director

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, 2011.

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 (Budget 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 goals.

The award is valid for a period of one year only. The FY2013 budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for the FY2013 Distinguished Budget Presentation Award.

July 1, 2012 - June 30, 2013

# City of Macon

2013 Budget

