BIBB COUNTY GEORGIA
BUDGET SUMMARY
ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2012

	Revised Budget FY 2011	Proposed Budget FY 2012	Amount Increase (Decrease)	% Increase (Decrease)
COUNTY GENERAL FUND	$97,708,903	$83,462,883	($14,246,020)	-14.58%
DEBT SERVICE FUNDS:				
G.O. BOND DEBT SERVICE FUND	877,032	2,226,298	1,349,266	153.84%
1992 PUBLIC BUILDING DEBT SERVICE FUND	621,696	843,049	221,353	35.60%
SERIES 2000 PUBLIC FACILITIES DEBT SERVICE FUND	1,233,260	1,143,221	(90,039)	-7.30%
SERIES 2002A PUBLIC FACILITIES DEBT SERVICE FUND	901,114	732,104	(169,010)	-18.76%
SPLOST DEBT SERVICE FUND	94,600	70,016	(24,584)	-25.99%
SPECIAL REVENUE FUNDS:				
SPECIAL FIRE DISTRICT FUND	11,375,411	11,835,538	460,127	4.04%
HOTEL/MOTEL TAX FUND	1,896,210	1,925,000	28,790	1.52%
SPECIAL STREET LIGHT DISTRICT FUND	346,374	368,290	21,916	6.33%
SUMMER FOOD SERVICES PROGRAM	146,140	-	(146,140)	-100.00%
LAW ENFORCEMENT CENTER COMMISSARY FUND	764,114	476,200	(287,914)	-37.68%
LAW ENFORCEMENT CENTER CONFISCATED FUND	145,874	136,304	(9,570)	-6.56%
DRUG ABUSE TREATMENT & ED. FUND	300,481	273,081	(27,400)	-9.12%
ALTERNATIVE DISPUTE RESOL. FUND	183,676	200,216	16,540	9.00%
CRIME VICTIMS ASSISTANCE FUND	361,880	213,025	(148,855)	-41.13%
JUVENILE SUPERVISION FUND	41,500	18,250	(23,250)	-56.02%
LAW LIBRARY FUND	90,992	81,567	(9,425)	-10.36%
SPONSORED PROGRAMS FUND	947,348	876,844	(70,504)	-7.44%
SERIES 2002 LAW ENFORCEMENT CENTER PROJECT CONSTRUCTION FUND	135,075	175,000	39,925	29.56%
ENTERPRISE FUNDS:				
TOBESOFKEE RECREATION AREA	2,047,498	1,419,226	(628,272)	-30.68%
SPECIAL SANITATION DISTRICT FUND	2,713,314	2,916,456	203,142	7.49%
FIDUCIARY FUND:				
WORKERS' COMPENSATION FUND	1,138,817	1,047,450	(91,367)	-8.02%
CAPITAL PROJECTS FUNDS:				
CAPITAL IMPROVEMENTS FUND	2,480,452	736,316	(1,744,136)	-70.32%
SPECIAL SALES TAX TRANSPORTATION IMPROVEMENTS FUND	1,480,518	1,124,063	(356,455)	-24.08%
SERIES 2002A PUBLIC FACILITIES CONSTRUCTION FUND	547,306	-	(547,306)	-100.00%
OCMULGEE GREENWAY TRAIL FUND	55,740	55,825	85	0.15%
TOTALS	$128,635,325	$112,356,222	($16,279,103)	-12.66%
INTERFUND ACTIVITY	11,151,162	7,764,428	(3,386,734)	-30.37%
BUDGET TOTAL - ALL FUNDS	$139,786,487	$120,120,650	($19,665,837)	-14.07%

GENERAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDING JUNE 30, 2012

	Revised Budget FY 2011	Proposed Budget FY 2012	Amount Increase (Decrease)	% Increase (Decrease)
ESTIMATED REVENUES				
General Property Taxes	$ 43,401,917	$ 50,770,455	$ 7,368,538	16.98%
Departmental Revenues	29,328,000	17,380,399	(11,947,601)	-40.74%
Local Option Sales Tax	12,085,000	12,900,000	815,000	6.74%
Application of Fund Balance	12,893,986	2,412,029	(10,481,957)	-81.29%
TOTALS	$ 97,708,903	$ 83,462,883	$ (14,246,020)	-14.58%
PROJECTED EXPENDITURES				
Operating	$ 96,281,023	$ 81,656,034	$ (14,624,989)	-15.19%
Capital Outlay	1,427,880	1,806,849	378,969	26.54%
TOTALS	$ 97,708,903	$ 83,462,883	$ (14,246,020)	-14.58%

BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2011 VS. FY 2012

SOURCE	FY 2011 Revised Budget	FY 2012 Estimated Revenue	Amount of Variance	% of Variance
TAXES:				
Real & Personal Property	$ 39,835,481	$ 46,449,433	$ 6,613,952	16.60%
Motor Vehicle Tax	3,566,436	4,321,022	754,586	21.16%
Recording Intangibles	455,000	525,000	70,000	15.38%
Financial Gross Receipts Tax	176,000	233,000	57,000	32.39%
Franchise Taxes	609,000	645,000	36,000	5.91%
Railroad Equipment Tax	70,000	52,000	(18,000)	-25.71%
Interest and Penalties:				
Tag Penalties	248,000	268,120	20,120	8.11%
Tax Penalties	750,000	378,400	(371,600)	-49.55%
Interest	775,000	639,745	(135,255)	-17.45%
Local Option Sales Tax	12,085,000	12,900,000	815,000	6.74%
Sales Tax - Beer	739,000	695,000	(44,000)	-5.95%
Sales Tax - Liquor	157,000	170,000	13,000	8.28%
TOTAL TAXES	$ 59,465,917	$ 67,276,720	$ 7,810,803	13.13%
LICENSES and PERMITS:				
Business Licenses	$ 820,000	$ 800,000	$ (20,000)	-2.44%
Alcohol Licenses	238,800	237,000	(1,800)	-0.75%
TOTAL LICENSES & PERMITS	$ 1,058,800	$ 1,037,000	$ (21,800)	-2.06%
INTERGOVERNMENTAL REVENUE:				
Federal Grants:				
Department of Justice	$ 30,202	$ 21,775	$ (8,427)	-27.90%
DOT Hybrids	15,524	221,600	206,076	1327.47%
DOT Electric Golf Carts	-	84,000	84,000	100.00%
State Grants:				
DOT Reimbursements	307,517	342,577	35,060	11.40%
District Attorney:				
Victim Witness Program	48,009	38,887	(9,122)	-19.00%
State Court:				
Victim Witness Program	38,295	31,019	(7,276)	-19.00%
Judicial Council of Georgia	110,542	110,542	-	0.00%
Real Estate Transfer Tax	125,130	100,000	(25,130)	-20.08%
Grants & Reimbur. from Local Units:				
City of Macon:				
Board of Elections - 50%	405,529	60,784	(344,745)	-85.01%
GIS Program - 33 1/3%	48,771	-	(48,771)	-100.00%
Traffic Control Center(Telephone)	10,200	-	(10,200)	-100.00%
Peach County:				
Public Defender(12%)	236,182	243,104	6,922	2.93%
Prosecutor	157,324	118,780	(38,544)	-24.50%
Crawford County:				
Public Defender(7%)	137,773	141,811	4,038	2.93%
Prosecutor	10,832	8,176	(2,656)	-24.52%
Miscellaneous Grants:				
Macon Housing Authority -				
Payment In-Lieu-Of Taxes	40,000	31,000	(9,000)	-22.50%
Bond Swamp - National Refuge	12,000	15,000	3,000	25.00%

BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2011 VS. FY 2012

SOURCE	FY 2011 Revised Budget	FY 2012 Estimated Revenue	Amount of Variance	% of Variance
INTERGOVERNMENTAL REVENUE (cont.):				
Board of Education:				
Payment In-Lieu-Of Taxes - Wachovia Bldg.	56,318	46,440	(9,878)	-17.54%
Industrial Authority Property - Payment In-Lieu-Of Taxes	221,691	372,837	151,146	68.18%
Planning & Zoning Computers	12,978	13,836	858	6.61%
Macon Water Authority GIS - 33 1/3%	48,887	40,942	(7,945)	-16.25%
TOTAL INTERGOVERNMENTAL REVENUE	$ 2,073,704	$ 2,043,110	$ (30,594)	-1.48%
CHARGES FOR SERVICES:				
Public Safety:				
Sheriff - Costs & Fees	$ 344,000	$ 245,000	$ (99,000)	-28.78%
Sheriff - ID Investigation	-	40,900	40,900	100.00%
Sheriff - Other	78,000	74,000	(4,000)	-5.13%
Jail - Housing Prisoners:				
City of Macon	366,000	295,000	(71,000)	-19.40%
State of Georgia	175,000	250,000	75,000	42.86%
Federal	60,000	23,000	(37,000)	-61.67%
General Government				
Courts:				
Civil	1,035,700	1,115,000	79,300	7.66%
Superior Court Clerk	432,480	441,000	8,520	1.97%
Clerk Authority Web Site	15,000	20,000	5,000	33.33%
Superior Ct Clerk- E Commerce	56,100	33,770	(22,330)	-39.80%
Juvenile Court	6,800	8,200	1,400	20.59%
Probate Court	268,000	290,000	22,000	8.21%
Mapping Service	133,500	11,600	(121,900)	-91.31%
ITS (Computer Center)	3,500	6,760	3,260	93.14%
Commissions, Fees	2,785,315	2,839,950	54,635	1.96%
Public Works:				
Driveway and Sidewalk Repairs	5,000	7,000	2,000	40.00%
Development - Permit Fees	8,000	5,000	(3,000)	-37.50%
Other	2,000	4,000	2,000	100.00%
Health:				
Tick Control Fees	40,000	-	(40,000)	-100.00%
TOTAL CHARGES FOR SERVICES	$ 5,814,395	$ 5,710,180	$ (104,215)	-1.79%
FINES and FORFEITS:				
State Court	$ 1,625,000	$ 1,530,000	$ (95,000)	-5.85%
State Court Probation	453,000	485,000	32,000	7.06%
State Court Probaton - Youth Offenders Program	24,000	26,500	2,500	10.42%
State Court Restitution	11,000	17,000	6,000	54.55%
Superior Court	86,680	82,320	(4,360)	-5.03%
Restitution for Public Defenders	54,000	56,000	2,000	3.70%
Child Support Recovery Fees	31,500	23,850	(7,650)	-24.29%

BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2011 VS. FY 2012

SOURCE	FY 2011 Revised Budget	FY 2012 Estimated Revenue	Amount of Variance	% of Variance
FINES and FORFEITS (cont.)				
Pre-Trial Diversion Fees	7,575	6,000	(1,575)	-20.79%
State Court Solicitor	-	2,000	2,000	100.00%
GA Probation Mgmt. Restitution	5,800	6,500	700	12.07%
GA Probation Management Fees	7,800	2,400	(5,400)	-69.23%
TOTAL FINES and FORFEITS	$ 2,306,355	$ 2,237,570	$ (68,785)	-2.98%
MISCELLANEOUS:				
Interest Earnings	225,000	75,000	(150,000)	-66.67%
Rents - County-Owned Buildings	434,688	570,528	135,840	31.25%
Sale of vehicle & equipment	55,000	40,000	(15,000)	-27.27%
Grand Opera House - utilities	8,750	8,750	-	0.00%
Administration fees - AFLAC	21,800	21,900	100	0.46%
Admin. Fees - Garnishments	1,800	2,000	200	11.11%
Admin Fees - Child Support	3,250	3,250	-	0.00%
Admin Fees - AFLAC (retirees)	3,200	3,500	300	9.38%
Admin Fees - Childcare Trust	23,000	24,275	1,275	5.54%
Insurance Claims and Damages	15,000	15,000	-	0.00%
Qualifying Fees	15,000	16,000	1,000	6.67%
Miscellaneous	6,500	19,300	12,800	196.92%
TOTAL MISCELLANEOUS	$ 812,988	$ 799,503	$ (13,485)	-1.66%
INTERFUND TRANSFERS:				
Law Enforcement Commissary Fund	$ 200,000	$ 166,600	$ (33,400)	-16.70%
SPLOST Debt Service Fund	94,600	70,016	(24,584)	-25.99%
Hotel/Motel Fund	56,886	57,750	864	1.52%
Debt Service Fund	325,000	654,900	329,900	101.51%
Special Street Light District Fund	50,240	50,914	674	1.34%
Alternative Dispute Resolution	10,857	10,385	(472)	-4.35%
Law Enforcement Confiscation Fund	2,500	2,500	-	0.00%
Capital Improvements	255,500	173,086	(82,414)	-32.26%
2002 LEC Project Fund	100,000	175,000	75,000	75.00%
SPLOST Transportation Improvements Fund	152,638	123,263	(29,375)	-19.24%
Summer Food	6,882	-	(6,882)	-100.00%
Fire District Fund	77,525	83,183	5,658	7.30%
Crime Victims Assistance Fund	226,730	213,025	(13,705)	-6.04%
Sponsored Programs	58,252	3,000	(55,252)	-94.85%
Special Sanitation District Fund	165,085	163,149	(1,936)	-1.17%
TOTAL INTERFUND TRANSFERS	$ 1,782,695	$ 1,946,771	$ 164,076	9.20%
OTHER FINANCING SOURCES				
Issuance of Bonds	$ 11,500,063	$ -	(11,500,063)	-100.00%
TOTAL OTHER FINANCING SOURCES	$ 11,500,063	$ -	$ (11,500,063)	-100.00%
GRAND TOTAL	$ 84,814,917	$ 81,050,854	$ (3,764,063)	-4.44%

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2011 TO FY 2012

	Revised Budget FY 2011	Proposed Request FY 2012	Amount Increase (Decrease)	Percent Increase (Decrease)
JUDICIAL				
Superior Court	$ 1,158,540	$ 1,161,204	$ 2,664	0.23%
Public Defender	2,093,888	2,155,897	62,009	2.96%
Clerk of Superior Court	1,587,750	1,700,045	112,295	7.07%
District Attorney	2,985,532	2,837,710	(147,822)	-4.95%
District Attorney Victim Witness Program	108,388	68,125	(40,263)	-37.15%
District Attorney Violence Against Women	90,575	84,850	(5,725)	-6.32%
Grand Jury	38,097	36,597	(1,500)	-3.94%
Juvenile Court	1,040,443	1,047,763	7,320	0.70%
Juvenile Court State (Insur.)	20,000	8,064	(11,936)	-59.68%
State Court Victim Witness Program	58,470	56,270	(2,200)	-3.76%
State Court	917,875	916,475	(1,400)	-0.15%
State Court Probation	649,960	654,910	4,950	0.76%
State Court Solicitor	692,725	685,420	(7,305)	-1.05%
Civil Court	1,824,385	1,754,913	(69,472)	-3.81%
Probate Court	864,401	823,279	(41,122)	-4.76%
Coroner	300,150	298,490	(1,660)	-0.55%
Total Judicial	$ 14,431,179	$ 14,290,012	$ (141,167)	-0.98%
ADMINISTRATIVE & GENERAL				
Board of Commissioners	$ 1,017,930	$ 1,028,410	$ 10,480	1.03%
Board of Elections	784,005	758,573	(25,432)	-3.24%
General Services	14,920	14,920	-	0.00%
Finance Office	999,110	1,004,310	5,200	0.52%
Audit Services	105,000	98,900	(6,100)	-5.81%
Risk Management	141,935	145,948	4,013	2.83%
Tax Assessors	1,789,362	1,880,792	91,430	5.11%
Tax Commissioner	2,600,750	2,581,251	(19,499)	-0.75%
Purchasing	400,750	397,665	(3,085)	-0.77%
Records Management	68,520	78,070	9,550	13.94%
County Attorney	730,000	730,000	-	0.00%
Human Resources	745,877	622,934	(122,943)	-16.48%
Buildings & Properties	1,478,462	1,478,110	(352)	-0.02%
Custodial Services	662,450	630,906	(31,544)	-4.76%
Information & Technology Services	1,732,774	1,530,379	(202,395)	-11.68%
Telephone Service Center	220,000	220,000	-	0.00%
GIS	144,968	92,826	(52,142)	-35.97%
Presort Postage	15,000	15,000	-	0.00%
Banking Services & Fees	1,000	1,000	-	0.00%
Employees on Extended Wrks. Comp.	18,000	18,000	-	0.00%
Employee Assistance Service	13,398	14,520	1,122	8.37%
FSA Administrative Fees	1,176	-	(1,176)	-100.00%
Insurance - Blanket Bond	2,395	2,395	-	0.00%
Serial Bond Fees	10,875	11,367	492	4.52%
Liquidity Assessment Fees	15,000	15,000	-	0.00%
Insurance - Retirees	2,600,000	2,720,880	120,880	4.65%
Employee Parking	41,100	41,100	-	0.00%
Judgments and Losses	450,000	450,000	-	0.00%
Employees on LTD	10,000	10,000	-	0.00%
Contingencies	248,878	1,174,538	925,660	371.93%
Contingencies- Capital Outlay	1,427,880	1,806,849	378,969	26.54%
Unemployment Compensation	25,000	25,000	-	0.00%
Total Administrative & General	$ 18,516,515	$ 19,599,643	$ 1,083,128	5.85%

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2011 TO FY 2012

	Revised Budget FY 2011	Proposed Request FY 2012	Amount Increase (Decrease)	Percent Increase (Decrease)
PUBLIC SAFETY				
Sheriff's Office:				
Administration	$ 1,148,550	$ 1,150,272	$ 1,722	0.15%
Civil/ Central Records	683,028	694,684	11,656	1.71%
Courthouse Services & Security	898,764	898,989	225	0.03%
Criminal Investigations	1,135,151	1,142,167	7,016	0.62%
Warrants	550,190	528,132	(22,058)	-4.01%
Patrol	4,838,385	4,886,922	48,537	1.00%
Forensics/ Crime Analysis	666,116	709,665	43,549	6.54%
Crime Prevention	236,995	250,325	13,330	5.62%
Corrections	12,576,490	12,938,136	361,646	2.88%
Communications	836,694	803,329	(33,365)	-3.99%
Building Maintenance	577,884	601,440	23,556	4.08%
Detention	1,590,443	1,595,184	4,741	0.30%
Evidence & Property	117,025	87,424	(29,601)	-25.29%
Police Training	419,163	449,358	30,195	7.20%
Drug Investigation	1,094,163	1,163,033	68,870	6.29%
Incentive Pay	502,200	523,000	20,800	4.14%
Emergency Management	122,516	-	(122,516)	-100.00%
Animal Control (City of Macon)	127,051	100,000	(27,051)	-21.29%
Total Public Safety	$ 28,120,808	$ 28,522,060	$ 401,252	1.43%
PUBLIC WORKS				
Highways & Streets Admin.	$ 1,082,058	$ 994,308	$ (87,750)	-8.11%
Shop	708,855	685,400	(23,455)	-3.31%
Mapping	264,500	268,410	3,910	1.48%
Street & Road Maint. & Constr.	3,051,559	2,864,699	(186,860)	-6.12%
Engineering	344,700	359,100	14,400	4.18%
Storm Water Management	130,460	103,025	(27,435)	-21.03%
Mosquito Spraying	104,213	42,375	(61,838)	-59.34%
Traffic Safety	1,055,675	1,180,000	124,325	11.78%
Environmental Code Enforcement	53,650	56,800	3,150	5.87%
Prison Work Detail	119,250	119,250	-	0.00%
Waste Disposal	60,000	20,000	(40,000)	-66.67%
Traffic Engineering	141,525	153,450	11,925	8.43%
Total Public Works	$ 7,116,445	$ 6,846,817	$ (269,628)	-3.79%
HEALTH & WELFARE				
Tick Control	$ 128,490	$ -	$ (128,490)	-100.00%
DFACS	850,000	850,000	-	0.00%
DFACS Building	332,035	460,280	128,245	38.62%
Mental Health	425,000	425,000	-	0.00%
Physical Health	663,817	633,817	(30,000)	-4.52%
Citizens Advocacy	4,455	4,455	-	0.00%
Food Bank	8,100	8,100	-	0.00%
Medical Center Indigent Care	750,000	500,000	(250,000)	-33.33%
Meals on Wheels	43,250	43,250	-	0.00%
Economic Opportunity Office	38,074	38,074	-	0.00%
EOC Minor Home Repair	6,926	6,926	-	0.00%
Adult Literacy Program	200,000	200,000	-	0.00%
Burial Services - Paupers	51,600	50,000	(1,600)	-3.10%
Total Health & Welfare	$ 3,501,747	$ 3,219,902	$ (281,845)	-8.05%

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2011 TO FY 2012

	Revised Budget FY 2011	Proposed Request FY 2012	Amount Increase (Decrease)	Percent Increase (Decrease)
CULTURE, RECREATION, BEAUTIFICATION				
Tubman African American Museum	$ 250,000	$ 250,000	$ -	0.00%
Museum of Arts & Sciences	250,000	250,000	-	0.00%
Macon Arts Alliance	43,200	37,000	(6,200)	-14.35%
Grand Opera House Utilities	8,750	8,750	-	0.00%
Library	2,780,662	2,780,662	-	0.00%
Library-Building Insuranc	4,657	3,600	(1,057)	-22.70%
Henderson Stadium	10,000	5,000	(5,000)	-50.00%
Bibb County Sports Complex	10,000	5,000	(5,000)	-50.00%
Clean Community Commission	50,000	47,500	(2,500)	-5.00%
Total Culture, Recreation & Beautification	$ 3,407,269	$ 3,387,512	$ (19,757)	-0.58%
CONSERVATION OF NATURAL RESOURCES				
Agricultural Resources	$ 242,443	$ 235,274	$ (7,169)	-2.96%
Forest Resources	7,000	6,957	(43)	-0.61%
Total Conservation of Natural Resources	$ 249,443	$ 242,231	$ (7,212)	-2.89%
ECONOMIC DEVELOPMENT				
Planning & Zoning Commission	$ 360,695	$ 740,850	$ 380,155	105.40%
Middle Georgia Regional Commission	76,855	77,665	810	1.05%
Total	$ 437,550	$ 818,515	$ 380,965	87.07%
INDUSTRIAL & URBAN DEVELOPMENT				
Urban Development Authority	$ 27,340	$ 25,973	$ (1,367)	-5.00%
Land Bank Authority	100,000	102,400	2,400	2.40%
Macon Economic Development Comm.	80,000	-	(80,000)	-100.00%
Macon/Bibb Industrial Authority	226,828	-	(226,828)	-100.00%
Macon/Bibb Industrial Authority-Econ. Dev.	600,000	350,000	(250,000)	-41.67%
New Town Macon	10,000	10,000	-	0.00%
Total Industrial & Urban Development	$ 1,044,168	$ 488,373	$ (555,795)	-53.23%
PUBLIC TRANSPORTATION				
Transit Authority	$ 810,000	$ 810,000	$ -	0.00%
Total	$ 810,000	$ 810,000	$ -	0.00%
INTERFUND TRANSFERS				
Sponsored Programs Fund	$ 78,616	$ 114,315	$ 35,699	45.41%
1992 Public Bldg. Debt Svc.	69,008	69,008	-	0.00%
Tobesofkee	-	220,500	220,500	100.00%
Capital Improvements Fund	4,200	-	(4,200)	-100.00%
Worker's Compensation Fund	1,123,817	1,032,450	(91,367)	-8.13%
Special Sanitation Fund	26,000	26,500	500	1.92%
Drug Abuse Treatment & Education Fund	157,481	149,981	(7,500)	-4.76%
Law Library Fund	62,000	55,000	(7,000)	-11.29%
2000 Public Facilities Debt Svc.	806,120	747,745	(58,375)	-7.24%
2002A Public Facilities Debt Svc.	362,878	187,605	(175,273)	-48.30%
OPEB Trust	3,666,995	-	(3,666,995)	-100.00%
Total Interfund Transfers	$ 6,357,115	$ 2,603,104	$ (3,754,011)	-59.05%

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2011 TO FY 2012

	Revised Budget FY 2011	Proposed Request FY 2012	Amount Increase (Decrease)	Percent Increase (Decrease)
DEBT SERVICE				
Urban Dev. Library Issue				
Principal	$ 115,000	$ -	$ (115,000)	-100.00%
Interest	20,710	-	(20,710)	-100.00%
Bass Pro Debt Service				
Principal	300,000	300,000	-	0.00%
Interest	329,270	160,000	(169,270)	-51.41%
2002B RiverFront Project Debt Svc.				
Principal	45,000	50,000	5,000	11.11%
Interest	61,838	59,100	(2,738)	-4.43%
2006 Capital Improvements Loan Debt Service				
Principal	315,000	330,000	15,000	4.76%
Interest	170,156	158,063	(12,093)	-7.11%
2009 Capital Improvements Loan Debt Service				
Principal	235,000	240,000	5,000	2.13%
Interest	250,738	243,688	(7,050)	-2.81%
2010 Refunding Issue				
Refunding Costs	11,234,753	-	(11,234,753)	-100.00%
Principal	-	233,512	233,512	100.00%
Interest	-	28,467	28,467	100.00%
GA Land Conservation				
Principal	16,040	16,528	488	3.04%
Interest	3,472	2,985	(487)	-14.03%
Equipment Lease Pool				
Principal	619,687	812,371	192,684	31.09%
Total Debt Service - Revenue Bonds	$ 13,716,664	$ 2,634,714	$ (11,081,950)	-80.79%
GRAND TOTAL	$ 97,708,903	$ 83,462,883	$ (14,246,020)	-14.58%

(A) Breakdown of transfer to Sponsored Programs Fund

Juvenile Offenders Program	$ 17,000
Unruly Program	$ 27,075
HEAT Grant	70,240
	$ 114,315

FY 2012 BUDGET
SCHEDULE OF MAJOR INCREASES/DECREASES

EXPENDITURE BUDGET:

Revised Budget FY 2011		$ 97,708,903
Personal Services:		
Increase in Employee Insurance Cost ($7,680 to $8,064)		285,696
Decrease related to department reorganizations		(114,277)
Decrease related to vacancy positions frozen		(846,413)
Increase/(Decrease) in Agency Funding Requests:		
Medical Center	(250,000)	
Board of Health-Physical	(30,000)	
Land Bank Authority	2,400	
Planning & Zoning	380,155	
Macon Economic Development Comm.-moved to contingency	(80,000)	
Industrial Authority-moved to contingency	(226,828)	(204,273)
Operating Costs:		
Increase in Operating Request by Public Defender		62,009
Increase in Operating Request by Clerk of Superior Court		112,295
Increase in Operating Request by Sheriff's Office Corrections		361,646
Increase in Operating Request by Sheriff's Office Drug Investigation		68,870
Increase in Operating Request by Sheriff's Office Patrol		48,537
Increase in Operating Request by Sheriff's Office Forensics/Crime Analysis		43,549
Increase in Operating Request by Tax Assessors		91,430
Increase in Operating Request by Traffic Safety		124,325
Decrease in Operating Request by Tick Control		(128,490)
Decrease in Operating Request by District Attorney		(147,822)
Decrease in Operating Request by Human Resources		(122,943)
Decrease in Operating Request by IT		(202,395)
Decrease in Operating Request by Street & Road Maint. & Constr		(186,860)
Transfers to Other Funds:		
Increase in Transfer to Tobesofkee		220,500
Increase in Transfer to Sponsored Programs Fund		35,699
Decrease in Transfer to Worker's Compensation Fund		(91,367)
Decrease in Transfer to 2002A Public Facilities Debt Service Fund		(175,273)
Decrease in Transfer to OPEB Trust		(3,666,995)
Other:		
Increase in Contigencies		925,660
Increase in Capital Outlay Budget		378,969
Increase in Equipment Leasepool Debt Service		192,684
Increase in Retiree Insurance		120,880
Increase in DFACS MIL- related to transfer		128,245
Decrease in 2010 Refunding Issue Costs		(11,234,753)
Decrease in Emergency Mgt- moved to Fire Fund		(122,516)
Decrease in Macon/Bibb Industrial Authority- Econ. Dev.		(250,000)
Other Increases/Decreases (Net)		47,363
Expenditure Budget FY 2012		$ 83,462,883
Amount of Decrease		$ (14,246,020)
% of Decrease		-14.6%

GENERAL FUND BALANCE
HISTORICAL DATA

FISCAL YEAR ENDING	TOTAL FUND BALANCE	UNDESIGNATED PORTION
6/30/00	18,269,182	5,146,481
6/30/01	16,674,292	3,985,373
6/30/02	17,121,465	6,260,920
6/30/03	20,538,296	6,089,990
6/30/04	19,842,029	7,951,812
6/30/05	22,350,206	7,977,458
6/30/06	25,627,654	9,922,030
6/30/2007	25,437,384	9,922,032
6/30/2008	31,551,441	12,973,998
6/30/2009	26,392,295	13,310,043
6/30/2010	30,057,290	8,827,949
6/30/2011 (projected)	20,327,573	8,827,461

GENERAL DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings - leasepool	$ 250,000	$ 368,328	$ 118,328	47.3%
Transfer from General Fund	619,687	812,371	192,684	31.1%
Transfer from Fire Fund	-	230,815	230,815	100.0%
Transfer from Tobesofkee Recreation Fund	7,345	17,144	9,799	133.4%
Total Revenues	877,032	1,428,658	551,626	62.9%
FUND BALANCE	-	797,640	797,640	100.0%
TOTAL REVENUES AND SOURCES	$ 877,032	$ 2,226,298	$ 1,349,266	153.8%
EXPENDITURES AND USES				
EXPENDITURES				
Lease Pool	$ 368,328	$ 368,328	$ -	0.0%
Transfer to General Fund	325,000	654,900	329,900	101.5%
Transfer to Fire Fund	-	1,154,075	1,154,075	100.0%
Transfer to Tobesofkee Recreation Fund	-	48,995	48,995	100.0%
Total Expenditures	693,328	2,226,298	1,532,970	221.1%
RESERVATION OF FUND BALANCE				
Reserve for GMA Leasepool Principal	183,704	-	(183,704)	-100.0%
TOTAL EXPENDITURES AND USES	$ 877,032	$ 2,226,298	$ 1,349,266	153.8%

1992 PUBLIC BUILDING DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Rental Income	$ 542,688	$ 542,688	$ -	0.0%
Interest Earnings	10,000	-	(10,000)	-100.0%
Transfer from General Fund	69,008	69,008	-	0.0%
Total Revenues	621,696	611,696	(10,000)	-1.6%
FUND BALANCE	-	231,353	231,353	100.0%
TOTAL REVENUES AND SOURCES	$ 621,696	$ 843,049	$ 221,353	35.6%
EXPENDITURES AND USES				
EXPENDITURES				
Debt Service				
Principal	$ 240,000	$ 250,000	$ 10,000	4.2%
Interest	101,874	93,049	(8,825)	-8.7%
Transfer to Capital Improvements Fund	232,700	500,000	267,300	114.9%
Total Expenditures	574,574	843,049	268,475	46.7%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	47,122	-	(47,122)	-100.0%
TOTAL EXPENDITURES AND USES	$ 621,696	$ 843,049	$ 221,353	35.6%

2000 PUBLIC FACILITIES DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
State Reimbursement	$ 405,743	$ 375,594	$ (30,149)	-7.4%
Transfer from General Fund	806,120	747,745	(58,375)	-7.2%
Transfer from Fire District Fund	21,397	19,882	(1,515)	-7.1%
Total Revenues	1,233,260	1,143,221	(90,039)	-7.3%
TOTAL REVENUES AND SOURCES	$ 1,233,260	$ 1,143,221	$ (90,039)	-7.3%
EXPENDITURES AND USES				
EXPENDITURES				
Debt Service				
Principal	$ 685,000	$ 896,488	$ 211,488	30.9%
Interest	547,060	245,533	(301,527)	-55.1%
Paying Agent Fees	1,200	1,200	-	0.0%
Total Expenditures	1,233,260	1,143,221	(90,039)	-7.3%
TOTAL EXPENDITURES AND USES	$ 1,233,260	$ 1,143,221	$ (90,039)	-7.3%

2002-A PUBLIC FACILITIES DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
State Reimbursement	$ 364,536	$ 370,799	$ 6,263	1.7%
Transfer from General Fund	362,878	187,605	(175,273)	-48.3%
Transfer from 2002A Public Facilities Project Fund	173,700	-	(173,700)	-100.0%
Total Revenues	901,114	558,404	(342,710)	-38.0%
FUND BALANCE	-	173,700	173,700	100.0%
TOTAL REVENUES AND SOURCES	$ 901,114	$ 732,104	$ (169,010)	-18.8%
EXPENDITURES AND USES				
EXPENDITURES				
Debt Service				
Principal	$ 415,000	$ 435,000	$ 20,000	4.8%
Interest	312,414	297,104	(15,310)	-4.9%
Total Expenditures	727,414	732,104	4,690	0.6%
RESERVATION OF FUND BALANCE	173,700	-	(173,700)	-100.0%
TOTAL EXPENDITURES AND USES	$ 901,114	$ 732,104	$ (169,010)	-18.8%

SPLOST DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Sales Tax	$ 94,600	$ -	$ (94,600)	-100.0%
Total Revenues	94,600	-	(94,600)	-100.0%
FUND BALANCE	-	70,016	70,016	100.0%
TOTAL REVENUES AND SOURCES	$ 94,600	$ 70,016	$ (24,584)	-26.0%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	$ 94,600	$ 70,016	$ (24,584)	-26.0%
Total Expenditures	94,600	70,016	(24,584)	-26.0%
TOTAL EXPENDITURES AND USES	$ 94,600	$ 70,016	$ (24,584)	-26.0%

SPECIAL FIRE DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
General Property Taxes				
Real/Personal Property	$ 4,848,678	$ 5,918,530	$ 1,069,852	22.1%
Motor Vehicle	424,051	522,828	98,777	23.3%
Insurance Premium Tax	2,706,000	2,632,000	(74,000)	-2.7%
Transfer from Debt Service Fund	-	1,154,075	1,154,075	100.0%
Intergovernmental Revenue	38,000	82,000	44,000	115.8%
Interest Earnings	10,000	5,000	(5,000)	-50.0%
Total Revenues	8,026,729	10,314,433	2,287,704	28.5%
FUND BALANCE	3,348,682	1,521,105	(1,827,577)	-54.6%
TOTAL REVENUES AND SOURCES	$ 11,375,411	$ 11,835,538	$ 460,127	4.0%
EXPENDITURES AND USES				
EXPENDITURES				
Fire Prevention Services				
Operating Expenditures				
Contract Services-City of Macon	$ 8,152,671	$ 8,940,583	$ 787,912	9.7%
Other Operating Expenditures	248,600	247,100	(1,500)	-0.6%
Capital Outlay	1,235,660	1,691,042	455,382	36.9%
Emergency Management Services				
Operating Expenditures	-	164,153	164,153	100.0%
Capital Outlay	-	231,468	231,468	100.0%
800 Mhz Services				
Operating Expenditures	-	100,000	100,000	100.0%
Capital Outlay	-	75,012	75,012	100.0%
Transfer to Sanitation Fund	2,300	2,300	-	0.0%
Transfer to 2000 Public Facilities				
Debt Service Fund	21,397	19,882	(1,515)	-7.1%
Transfer to Debt Service Fund		230,815	230,815	100.0%
Transfer to Capital Improvements Fund	1,637,258	50,000	(1,587,258)	-96.9%
Transfer to General Fund	77,525	83,183	5,658	7.3%
Total Expenditures	11,375,411	11,835,538	460,127	4.0%
TOTAL EXPENDITURES AND USES	$ 11,375,411	$ 11,835,538	$ 460,127	4.0%

HOTEL/MOTEL TAX FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Hotel/Motel Tax	$ 1,896,000	$ 1,925,000	$ 29,000	1.5%
Interest Earnings	210	-	(210)	-100.0%
Total Revenues	1,896,210	1,925,000	28,790	1.5%
TOTAL REVENUES AND SOURCES	$ 1,896,210	$ 1,925,000	$ 28,790	1.5%
EXPENDITURES AND USES				
EXPENDITURES				
Macon-Bibb County Convention & Visitors Bureau	$ 1,171,858	$ 1,189,649	$ 17,791	1.5%
Cherry Blossom Festival	141,893	144,048	2,155	1.5%
Georgia Music Hall of Fame	87,586	-	(87,586)	-100.0%
Georgia Sports Hall of Fame	87,586	88,916	1,330	1.5%
Douglass Theatre	87,586	88,916	1,330	1.5%
Transfer to Tobesofkee Recreation Area Fund	262,815	355,721	92,906	35.4%
Transfer to General Fund	56,886	57,750	864	1.5%
Total Expenditures	1,896,210	1,925,000	28,790	1.5%
TOTAL EXPENDITURES AND USES	$ 1,896,210	$ 1,925,000	$ 28,790	1.5%

SPECIAL STREET LIGHT DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Charges for Services	$ 265,490	$ 300,250	$ 34,760	13.1%
Administrative Fees	62,000	68,040	6,040	9.7%
Interest Earnings	900	-	(900)	-100.0%
Total Revenues	328,390	368,290	39,900	12.2%
FUND BALANCE	17,984	-	(17,984)	-100%
TOTAL REVENUES AND SOURCES	$ 346,374	$ 368,290	$ 21,916	6.3%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	$ 296,134	$ 308,000	$ 11,866	4.0%
Transfer to General Fund	50,240	50,914	674	1.3%
Total Expenditures	346,374	358,914	12,540	3.6%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	-	9,376	9,376	100.0%
TOTAL EXPENDITURES AND USES	$ 346,374	$ 368,290	$ 21,916	6.3%

LAW ENFORCEMENT COMMISSARY FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Commissary Revenue	$ 460,000	$ 475,000	$ 15,000	3.3%
Interest Earnings	1,500	1,200	(300)	-20.0%
Total Revenues	461,500	476,200	14,700	3.2%
FUND BALANCE	302,614	-	(302,614)	-100.0%
TOTAL REVENUES AND SOURCES	$ 764,114	$ 476,200	$ (287,914)	-37.7%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	$ 18,535	$ 18,535	$ -	0.0%
Operating Expenditures	18,872	21,100	2,228	11.8%
Capital Outlay	526,707	163,037	(363,670)	-69.0%
Transfer to General Fund	200,000	166,600	(33,400)	-16.7%
Total Expenditures	764,114	369,272	(394,842)	-51.7%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	-	106,928	106,928	100.0%
TOTAL EXPENDITURES AND USES	$ 764,114	$ 476,200	$ (287,914)	-37.7%

LAW ENFORCEMENT CONFISCATION FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Confiscated Funds	$ 75,000	$ 50,000	$ (25,000)	-33.3%
Interest Earnings	1,000	200	(800)	-80.0%
Total Revenues	76,000	50,200	(25,800)	-33.9%
FUND BALANCE	69,874	86,104	16,230	23.2%
TOTAL REVENUES AND SOURCES	$ 145,874	$ 136,304	$ (9,570)	-6.6%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	$ 30,160	$ 24,000	$ (6,160)	-20.4%
Capital Outlay	113,214	109,804	(3,410)	-3.0%
Transfer to General Fund	2,500	2,500	-	0.0%
Total Expenditures	145,874	136,304	(9,570)	-6.6%
TOTAL EXPENDITURES AND USES	$ 145,874	$ 136,304	$ (9,570)	-6.6%

DRUG ABUSE TREATMENT AND EDUCATION FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 47,000	$ 42,200	$ (4,800)	-10.2%
Grant Funds	61,000	61,000	-	0.0%
Transfer from General Fund	157,481	149,981	(7,500)	-4.8%
Transfer from Juvenile Court Supervision Fund	35,000	14,250	(20,750)	-59.3%
Total Revenues	300,481	267,431	(33,050)	-11.0%
FUND BALANCE	-	5,650	5,650	100.0%
TOTAL REVENUES AND SOURCES	$ 300,481	$ 273,081	$ (27,400)	-9.1%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures				
Adult Program	$ 265,481	$ 258,331	$ (7,150)	-2.7%
Juvenile Program	35,000	14,250	(20,750)	-59.3%
Capital Outlay-Adult Program	-	500	500	100.0%
Total Expenditures	300,481	273,081	(27,400)	-9.1%
TOTAL EXPENDITURES AND USES	$ 300,481	$ 273,081	$ (27,400)	-9.1%

ALTERNATIVE DISPUTE RESOLUTION FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 170,900	$ 163,300	$ (7,600)	-4.4%
Other Revenues	-	6,350	6,350	100.0%
Total Revenues	170,900	169,650	(1,250)	-0.7%
FUND BALANCE	12,776	30,566	17,790	139.2%
TOTAL REVENUES AND SOURCES	$ 183,676	$ 200,216	$ 16,540	9.0%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	$ 122,800	$ 123,600	$ 800	0.7%
Operating Expenditures	50,019	57,267	7,248	14.5%
Capital Outlay	-	8,964	8,964	100.0%
Transfer to General Fund	10,857	10,385	(472)	-4.3%
Total Expenditures	183,676	200,216	16,540	9.0%
TOTAL EXPENDITURES AND USES	$ 183,676	$ 200,216	$ 16,540	9.0%

CRIME VICTIMS ASSISTANCE FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 160,250	$ 153,300	$ (6,950)	-4.3%
Interest	250	-	(250)	-100.0%
Total Revenues	160,500	153,300	(7,200)	-4.5%
FUND BALANCE	201,380	59,725	(141,655)	-70.3%
TOTAL REVENUES AND SOURCES	$ 361,880	$ 213,025	$ (148,855)	-41.1%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	$ 125,000	$ -	$ (125,000)	-100.0%
Transfer to General Fund	226,730	213,025	(13,705)	-6.0%
Transfer to Sponsored Program Fund	10,150	-	(10,150)	-100.0%
Total Expenditures	361,880	213,025	(148,855)	-41.1%
TOTAL EXPENDITURES AND USES	$ 361,880	$ 213,025	$ (148,855)	-41.1%

JUVENILE COURT SUPERVISION FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 16,368	$ 16,000	$ (368)	-2.2%
Interest Earnings	200	-	(200)	-100.0%
Total Revenues	16,568	16,000	(568)	-3.4%
FUND BALANCE	24,932	2,250	(22,682)	-91.0%
TOTAL REVENUES AND SOURCES	$ 41,500	$ 18,250	$ (23,250)	-56.0%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	$ 2,500	$ -	$ (2,500)	-100.0%
Transfer to Drug Abuse Treatment And Education Fund	35,000	14,250	(20,750)	-59.3%
Transfer to Sponsored Program Fund	4,000	4,000	-	0.0%
Total Expenditures	41,500	18,250	(23,250)	-56.0%
TOTAL EXPENDITURES AND USES	$ 41,500	$ 18,250	$ (23,250)	-56.0%

LAW LIBRARY FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 24,468	$ 23,900	$ (568)	-2.3%
Transfer from General Fund	62,000	55,000	(7,000)	-11.3%
Total Sources	86,468	78,900	(7,568)	-8.8%
FUND BALANCE	4,524	2,667	(1,857)	-41.0%
TOTAL REVENUES AND SOURCES	$ 90,992	$ 81,567	$ (9,425)	-10.4%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	$ 64,800	$ 55,375	$ (9,425)	-14.5%
Operating Expenditures	26,192	26,192	-	0.0%
Total Expenditures	90,992	81,567	(9,425)	-10.4%
TOTAL EXPENDITURES AND USES	$ 90,992	$ 81,567	$ (9,425)	-10.4%

SPONSORED PROGRAMS FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Intergovernmental	$ 854,582	$ 758,529	$ (96,053)	-11.2%
Transfer from General Fund	78,616	114,315	35,699	45.4%
Transfer from Crime Victims Assistance Fund	10,150	-	(10,150)	-100.0%
Transfer from Juvenile Court Supervision Fund	4,000	4,000	-	0.0%
Total Revenues	947,348	876,844	(70,504)	-7.4%
TOTAL REVENUES AND SOURCES	$ 947,348	$ 876,844	$ (70,504)	-7.4%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	$ 131,315	$ 117,740	$ (13,575)	-10.3%
Operating Expenditures	757,781	756,104	(1,677)	-0.2%
Transfer to General Fund	58,252	3,000	(55,252)	-94.8%
Total Expenditures	947,348	876,844	(70,504)	-7.4%
TOTAL EXPENDITURES AND USES	$ 947,348	$ 876,844	$ (70,504)	-7.4%

2002 LAW ENFORCEMENT CENTER PROJECT FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	$ 105,000	$ 130,000	$ 25,000	23.8%
Total Revenues	105,000	130,000	25,000	23.8%
FUND BALANCE	30,075	45,000	14,925	49.6%
TOTAL REVENUES AND SOURCES	$ 135,075	$ 175,000	$ 39,925	29.6%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	$ 100,000	$ 175,000	$ 75,000	75.0%
Total Expenditures	100,000	175,000	75,000	75.0%
RESERVATION OF FUND BALANCE				
Reserve Court Fines for Law Enforcement Center Operating Expenditures	35,075	-	(35,075)	-100.0%
TOTAL EXPENDITURES AND USES	$ 135,075	$ 175,000	$ 39,925	29.6%

TOBESOFKEE RECREATION AREA FUND

REVENUES AND EXPENSES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Admission Charges				
Admission People	$ 240,000	255,000	$ 15,000	6.3%
Admission Boats	37,000	29,400	(7,600)	-20.5%
Admission Campers	210,000	182,262	(27,738)	-13.2%
Shelter Reservations	40,000	30,000	(10,000)	-25.0%
Annual Permits	100,000	88,200	(11,800)	-11.8%
Concessions	6,800	4,500	(2,300)	-33.8%
Rent and Lease Revenue	29,000	29,000	-	0.0%
Transfer from Debt Service	-	48,995	48,995	100.0%
Transfer from Hotel Motel Tax Fund	262,815	355,721	92,906	35.4%
Transfer from General Fund	-	220,500	220,500	100.0%
Total Revenues	925,615	1,243,578	317,963	34.4%
NET ASSETS	1,121,883	175,648	(946,235)	-84.3%
TOTAL REVENUES AND SOURCES	$ 2,047,498	$ 1,419,226	$ (628,272)	-30.7%
EXPENSES AND USES				
EXPENSES				
Personal Services	$ 897,200	$ 832,508	$ (64,692)	-7.2%
Operating Expenses	387,658	346,250	(41,408)	-10.7%
Interest Expense	13,089	9,682	(3,407)	-26.0%
Capital Outlay	62,106	93,995	31,889	51.3%
Transfer to				
General Debt Service Fund	7,345	17,144	9,799	133.4%
Workers Compensation Fund	5,000	5,000	-	0.0%
Total Expenditures	1,372,398	1,304,579	(67,819)	-4.9%
RESERVATION OF NET ASSETS				
Reserve for Debt Service	111,240	114,647	3,407	3.1%
Reserve for Insured Projects	388,385	-	(388,385)	-100.0%
Reserve for Capital Improvements	175,475	-	(175,475)	-100.0%
TOTAL EXPENSES AND USES	$ 2,047,498	$ 1,419,226	$ (628,272)	-30.7%

SPECIAL SANITATION DISTRICT FUND

REVENUES AND EXPENSES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Garbage Fee Collections	$ 2,279,748	$ 2,671,656	$ 391,908	17.2%
Landfill Fees	200,000	150,000	(50,000)	-25.0%
Other Charges	65,000	65,000	-	0.0%
Interest Earned	1,000	1,000	-	0.0%
Transfer from General Fund	26,000	26,500	500	1.9%
Transfer from Fire District Fund	2,300	2,300	-	0.0%
Total Revenues	2,574,048	2,916,456	342,408	13.3%
NET ASSETS	139,266	-	(139,266)	-100.0%
TOTAL REVENUES AND SOURCES	$ 2,713,314	$ 2,916,456	$ 203,142	7.5%
EXPENSES AND USES				
EXPENSES				
Operating Expenditures	$ 2,548,229	$ 2,665,604	$ 117,375	4.6%
Transfer to General Fund	165,085	163,149	(1,936)	-1.2%
Total Expenditures	2,713,314	2,828,753	115,439	4.3%
RESERVATION OF NET ASSETS				
Reserve for Future Expenditures	-	87,703	87,703	100.0%
TOTAL EXPENSES AND USES	$ 2,713,314	$ 2,916,456	$ 203,142	7.5%

WORKERS COMPENSATION FUND

REVENUES AND EXPENSES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	$ 10,000	$ 10,000	$ -	0.0%
Transfer from General Fund	1,123,817	1,032,450	(91,367)	-8.1%
Transfer from Tobesofkee Recreation Fund	5,000	5,000	-	0.0%
Total Revenues	1,138,817	1,047,450	(91,367)	-8.0%
TOTAL REVENUES AND SOURCES	$ 1,138,817	$ 1,047,450	$ (91,367)	-8.0%
EXPENSES AND USES				
EXPENSES				
Medical Claims	$ 740,000	$ 680,000	$ (60,000)	-8.1%
Weekly Benefits	65,700	61,450	(4,250)	-6.5%
Assessments	97,617	55,000	(42,617)	-43.7%
Consulting	-	6,000	6,000	100.0%
Payments to ACCG	220,500	240,000	19,500	8.8%
Legal	15,000	5,000	(10,000)	-66.7%
Total Expenditures	1,138,817	1,047,450	(91,367)	-8.0%
TOTAL EXPENSES AND USES	$ 1,138,817	$ 1,047,450	$ (91,367)	-8.0%

CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	$ 2,800	$ 750	$ (2,050)	-73.2%
Interest Earnings-2006 Loan Proceeds	750	100	(650)	-86.7%
Intergovernmental Revenue	36,150	-	(36,150)	100.0%
Interest Earnings-2009 Bond Proceeds	500	200	(300)	-60.0%
Transfer from General Fund	4,200	-	(4,200)	-100.0%
Transfer from Fire District Fund	1,637,258	50,000	(1,587,258)	-96.9%
Transfer from 1992 Public Building Debt Service Fund	232,700	500,000	267,300	114.9%
Total Revenues	1,914,358	551,050	(1,363,308)	-71.2%
FUND BALANCE	566,094	185,266	(380,828)	-67.3%
TOTAL REVENUES AND SOURCES	$ 2,480,452	$ 736,316	$ (1,744,136)	-70.3%
EXPENDITURES AND USES				
EXPENDITURES				
Bond Fees	$ 600	$ 600	$ -	0.0%
Transfer to General Fund	255,500	173,086	(82,414)	-32.3%
Courthouse Improvements	29,017	-	(29,017)	-100.0%
Health Department Complex HVAC Controls/AC Units	232,700	500,000	267,300	114.9%
Randall Building	36,150	-	(36,150)	-100.0%
Public Works Heaters/AC	4,200	-	(4,200)	-100.0%
Fire Station	1,904,923	50,000	(1,854,923)	-97.4%
Tennis courts	12,630	12,630	-	100.0%
Computer Equipment	4,732	-	(4,732)	-100.0%
Total Expenditures	2,480,452	736,316	(1,744,136)	-70.3%
TOTAL EXPENDITURES AND USES	$ 2,480,452	$ 736,316	$ (1,744,136)	-70.3%

SPECIAL LOCAL OPTION SALES TAX TRANSPORTATION IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	$ 35,000	$ 7,500	$ (27,500)	-78.6%
Total Revenues	35,000	7,500	(27,500)	-78.6%
FUND BALANCE	1,445,518	1,116,563	(328,955)	-22.8%
TOTAL REVENUES AND SOURCES	$ 1,480,518	$ 1,124,063	$ (356,455)	-24.1%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	$ 325,000	$ 300,000	$ (25,000)	-7.7%
Capital Outlay	1,002,880	700,800	(302,080)	-30.1%
Transfer to General Fund	152,638	123,263	(29,375)	-19.2%
Total Expenditures	1,480,518	1,124,063	(356,455)	-24.1%
TOTAL EXPENDITURES AND USES	$ 1,480,518	$ 1,124,063	$ (356,455)	-24.1%

OCMULGEE GREENWAY TRAIL FUND

REVENUES AND EXPENDITURES

	FY 2011 REVISED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	$ 200	$ 150	$ (50)	-25.0%
Total Revenues	200	150	(50)	-25.0%
FUND BALANCE	55,540	55,675	135	0.2%
TOTAL REVENUES AND SOURCES	$ 55,740	$ 55,825	$ 85	0.2%
EXPENDITURES AND USES				
EXPENDITURES				
Capital Outlay	$ 55,740	$ 55,825	$ 85	0.2%
Total Expenditures	55,740	55,825	85	0.2%
TOTAL EXPENDITURES AND USES	$ 55,740	$ 55,825	$ 85	0.2%