Macon-Bibb County

July 1, 2015 - June 30, 2016



Macon-Bibb County

Vision

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

Mission

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Macon-Bibb County

Georgia

For the Fiscal Year Beginning

July 1, 2014

Executive Director

List of Principal Officials

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

County Commissioners

Gary Bechtel	Ed DeFore	Mallory Jones
Elaine Lucas	Larry Schlesinger	Warren "Scotty" Shepherd
Al Tillman	Virgil Watkins	

Constitutional and Elective Officers

Constitutional Officers

Sheriff	David Davis
Probate Court Judge	Sarah Harris
Tax Commissioner	Tommy Tedders
Superior Court Clerk	Erica Woodford

Elected Officials

Public Defender	Lee Robinson
Coroner	Leon Jones
Chief Superior Court Judge	Tilman Self
Superior Court Judge	Edgar Ennis, Jr
Superior Court Judge	Howard Simms
Superior Court Judge	Philip Raymond
Superior Court Judge	Verda Colvin
State Court Solicitor General	Rebecca Grist
State Court Judge	William Adams
State Court Judge	Jeffrey Hanson
District Attorney	David Cooke
Civil & Magistrate Judge	William P. Randall

List of Principal Officials

Administrative

Administration

County Manager	Dale M. Walker
Assistant County Manager	Charles L. Coney
Assistant to County Manager	Julie Moore
Assistant to County Manager	Chris Floore
Director of Human Resources	Ben Hubbard
Director of Finance	Christy Iuliucci
County Attorney	Judd Drake
Fire Chief	Marvin Riggins
Director of E-911	Vacant
Emergency Management Agency Director	Vacant
Director of Business Development Services	Tom Buttram
Director of Facilities Management - Interim	Robert Ryals
Director of Recreation - Interim	Reggie Moore
Director of Vehicle Maintenance	Sam Hughley
Economic & Community Dev. Manager	Wanzina Jackson
Director of Parks and Beautification	Stephen Lawson
Director of Procurement	Nyesha Daley
Director of Information Technology	Vacant
Director of Municipal Court	Terry Bizzell, Sr.
Director of Public Works - Interim	Marvin Land
Director of Engineering	Dave Fortson
Director of Solid Waste	Kevin Barkley
Director of Animal Welfare - Interim	Sonja Adams
Director of Small Business Affairs	Dr. James Bumpus
Municipal Court Judge	Robert Faulkner

Table of Contents

Section	Page Number
Award	i
Principal Officials	ii
INTRODUCTION	
Mayor's Letter of Transmittal	1
County Manager's Letter of Transmittal	2
Macon-Bibb Strategic Priorities	5
Macon-Bibb History and Information	7
Budget Process	13
Budget Basis	14
Budget Overview	15
Tax Digest	17
Millage Rate	18
Macon-Bibb County Organization Chart	19
Summary of Revenue & Expense - All Funds	20
Organization by Fund Type	21
GENERAL FUND BUDGETS	
General Fund Organizational Chart	23
Revenue and Expenditure History	24
Fund Balance Summary	26
Revenue	
Summary	27
Revenue Sources	28
Property Taxes	
Sales Taxes	28
Gross Receipts/Other Taxes	29
Charges for Services	30
Licenses and Permits	30
Property Tax Calendar	31
Revenue Detail and 5-Year History	32
Expenditures	
General Fund Expenditure Overview	41
Departmental Budgets Summary	46
General Government	
Board of Commissioners	48
Mayor's Office	50
County Manager's Office	
Administration	52

Table of Contents

Section **Page Number**

Budget and Strategic Planning 54
Public Affairs 56

GENERAL FUND BUDGETS (Cont.)

Expenditures

Departmental Budgets

General Government

Clerk of Commission 58
Board of Elections 60
Finance 62
Procurement 64
County Attorney 66
Information Technology 68
Human Resources 70
Tax Commissioner 72
Tax Assessor 74
Risk Management 76
Internal Audit 77
Facilities Management
Administration 78
Custodial Services 82
Services to Government 83
Records Management 84
Office of Small Business Affairs 85
Mail Services, and General Administrative Fees 86
Non-Departmental Expenses 87

Judicial

Superior Court 88
Clerk of Superior Court 90
District Attorney 94
State Court 96
State Court Probation 98
State Court Solicitor General 100
Magistrate Court 102
Civil Court Administration 104
Civil Court- Sheriff 106
Probate Court 108

Table of Contents

Section **Page Number**

GENERAL FUND BUDGETS (Cont.)

Expenditures

Departmental Budgets

Judicial

Juvenile Court 110
Municipal Court 112
Grand Jury 114
Public Defender 115

Public Safety

Sheriff's Office 116
Administration 118
Office of Professional Standards 119
Incentive 120
Criminal Investigation 121
Patrol 122
Support Service Operations 124
Corrections/Detention 126
Forensics 128
Training 130
Outreach 132
Building Maintenance 136
Court Security 137
Warrants/NCIC 138
Public Safety Memorial 140
Fire Department
Administration 142
Suppression 144
Prevention 146
Training 148
Coroner's Office 150
Animal Welfare 152
Emergency Management 154

Public Works

Administration 156
Streets and Roads 158

Table of Contents

Section	Page Number
Special Projects	159
Engineering Services	160
Health and Welfare	
Health Services	162
Welfare Services	163
GENERAL FUND BUDGETS (Cont.)	
Expenditures	
Departmental Budgets	
Culture and Recreation	
Community Services	164
Parks and Recreation	
Administration	166
Recreation Centers	168
Recreation Grounds	170
Parks and Beautification	172
Conservation of Natural Resources	
County Extension Office	176
Economic Development	
Business Development Services	178
Industrial and Urban Development	180
Other	
Debt Service Payments	181
Transfers to Other Funds	182
ENTERPRISE FUNDS	
Summary	183
Solid Waste Fund	185
Airport Fund	190
Bowden	192
Tobesofkee Recreation	196
Special Sanitation	200
Mulberry Street Garage	201
Centreplex	202
INTERNAL SERVICE FUNDS	
Summary	207
Group Insurance Fund	209
Workers Compensation Fund	210

Table of Contents

Section	Page Number
Vehicle Maintenance Fund	212
SPECIAL REVENUE FUNDS	
Summary	215
Crime Victim Assistance	220
Drug Abuse Treatment and Education	221
Alternative Dispute Resolution	222
Juvenile Court Supervision	223
Law Library	224
District Attorney RICO Forfeiture	225
Law Enforcement Confiscated	226
Macon-Bibb County Jail Fund	227
Law Enforcement Commissary	228
Hotel and Motel Tax	229
Enhanced 911	230
Economic Community Development CDBG	232
Grants	234
Sponsored Programs	235
Economic Community Development Home	236
Economic Community Development-ESG	237
Special Street Light District	238
DFACS Mill	239
Recreation	240
Special Fire District	241
CAPITAL IMPROVEMENT	
Summary	243
Capital Improvement Plan Policy	245
Capital Improvement Fund	251
City SPLOST 2012	252
County SPLOST 2012	253
Ocmulgee Greenway Fund	254
2013 MBC/UDA Project Fund	255
2014 TAD-2 Second Street Project Fund	256
2014 TAD-3 Renaissance Project Fund	257
2014 TAD-4 Bibb Mill Center Fund	258

Table of Contents

Section	Page Number
2015 MBCUDA Project Fund	259
Capital Improvement Project Detail	260
DEBT MANAGEMENT	
Summary	271
Debt Detail	272
Legal Debt Margin & Bond Rating	281
Debt Management Policy	282
SUPPLEMENTAL	
Fund Balance of Governmental Funds-Ten Year History	285
Principal Employers	290
Principal Property Tax Payers	291
Authorized Positions	292
Policies	
Accounting Policy	294
General Budget Policy	299
Budget Amendment Policy	301
Expenditure Policy	301
Investment Policy	303
Acknowledgements	306
ORDINANCE	
Commission Approved Budget Ordinance	307
GLOSSARY	
Terms and Definitions	313


MANUFACTURING

ROBERT A.B. REICHERT
MAYOR

OFFICE OF THE MAYOR

Macon-Bibb County

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

July 10, 2015

Citizens of Macon-Bibb County:

This year, we built our budget based on the consolidated government's first Forward Together Strategic Plan, which was developed over the course of more than a year with input from Commissioners, staff, and the public. With the continued reduction in taxes and decrease in the size of government that was promised as part of consolidation, we needed to focus our work. And we are doing so around the theme of "Core Strength, Community Growth."

By focusing our work on five key areas– Economic and Community Development; Safe Neighborhoods and Safe Communities; Efficient and Effective Government; Infrastructure Improvement; and Quality of Life – our funds, personnel, and resources can be used to complete projects and partner with other organizations and agencies to accomplish ***your*** priorities.

You'll find in this budget (which covers us from July 1, 2015 – June 30, 2016), that we have reduced the millage rate for former city residents for the second year and kept it the same for residents of the former unincorporated county. For the first time, we are all paying the same rate of taxes. We've also implemented our new government's first payscale, meaning we have aligned jobs and responsibilities to our new work and are paying people for that work.

With the reduction in taxes comes a reduction in revenue, and we are taking multiple steps to adjust. This includes offering an early retirement incentive package to our employees that more than 235 people took advantage of and represents 12 million dollars in salaries and benefits. We are reviewing every open position to determine if it will be filled or if those responsibilities can be absorbed throughout the department.

I'm proud to say that, in just two years, we have reduced our budget ***well*** below that of the combined former governments, something that many people did not think would be possible. So far, it has been reduced by more than 15%, putting us ahead of the reductions you said were required when you approved consolidation.

Having a Commission and government that is focused on "Core Strength, Community Growth" is what makes me proud to be your Mayor, as well as humbled by the sense of community I see in by your dedication to improving Macon-Bibb County. With your assistance and support, we can grow Macon-Bibb County and continue the momentum that has been gaining the past 8 years.

Sincerely,

Robert A.B. Reichert

Robert A.B. Reichert
Mayor of Macon-Bibb County

Dale M. Walker
County Manager

Steve H. Layson
Assistant County Manager, Infrastructure

Charles Coney
Assistant County Manager, Operations

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

Chris Floore
Assistant to the County Manager,
Public Affairs

Macon-Bibb County
Office of the County Manager

May 12, 2015

Mayor Robert A. B. Reichert
700 Poplar Street
Macon, Georgia 31202

Re: Budget Transmittal Letter

Dear Mayor Reichert,

The Charter of Macon-Bibb County requires the submission of a draft balanced budget, the capital improvement budget, and a budget message. Attached is the draft of the Fiscal Year 2016 (July 1, 2015 through June 30, 2016) annual operating budget, which includes the five year capital improvement program. The proposed budget balances revenues and expenditures, and reflects a reduction in the millage rate for residents in the former city limits, includes the implementation of the long-awaited pay scale, and is based on the year-long strategic planning process undertaken by the Commission.

"Core Strength, Community Growth" is the message we've adopted for this budget and for our work this upcoming year. The initial building blocks of our consolidated government were built this past year, and now we are strengthening our core areas in order to grow our community. You will find in this budget – which is based on the Strategic Plan developed by the Commission and Department Heads – is focused on our core workforce, core projects and initiatives, and our core audience: the people of Macon-Bibb County. With this budget supporting the Strategic Plan, we can grow our community in numbers and abilities.

Core Strength

- Core Value – Macon-Bibb will be the center of development, culture, and opportunity, remembering our past while inspiring hope and pride for our future.
- Core Mission – Macon-Bibb County provides the essential infrastructure, services, and programs creating a vibrant economic and cultural climate, enabling, individual, families, and businesses to prosper.
- Core Focus Areas – Economic and Community Development; Safe Neighborhoods and Safe Communities; Effective Government and Governance; Infrastructure Improvement; and Quality of Life.
- Core Economic Impact Areas – Jobs, services, housing, education, and health.
- Core Businesses – Attract, incentivize, support, and develop small businesses, entrepreneurs, and industry.

- Core Urbanism – Build our city from the inside out, recognizing the importance of a vibrant downtown.
- Core Workforce – Identifying the workforce needed to provide needed services and projects.
- Core Strengths – Location in the state, prime water source, outdoor amenities, progressive leadership, and a supportive community.

Community Growth

- Population growth – Attracting new residents to an array of housing options, from lofts to apartments to houses.
- Business growth – Attracting new businesses and industry, while supporting current businesses so they can expand.
- Community growth – Bringing neighborhoods and organizations together to improve communities.
- Neighborhood growth – Revitalizing neighborhoods by attacking blight, redeveloping vacant lots.
- Knowledge growth – Increasing education achievement by supporting K-12 and higher education initiatives.
- Income growth – Increasing median income by attracting high-paying, high-quality jobs.
- Environmental growth – Improving our environment by creating and improving parks, planting trees, and identifying ways to be more 'green' as a government.
- Tax base growth – Increasing the number of homeowners.
- Service growth – Providing more efficient services and adding needed services, like recycling.

This second consolidated budget for Macon-Bibb County remains focused on fiscal stability and providing more efficient services. While there is a mandated budget reduction in the charter, our expenditures this year are being driven by the reduction of the former city millage rate. By doing so, we are following through on two of the promises of consolidation: a smaller government and a single millage rate.

While this year's budget is being driven by the reduction of revenue from the elimination of the former city millage rate, it is worth noting that we are ahead of schedule in reducing the budget as mandated by the charter. This proposed budget is 15% (including the Consumer Price Index) less than the combined final budgets of the former city and county, and we are only required to be at 10% in this upcoming budget year. At this rate, we will have met the 20% reduction two years sooner than the public expected when they overwhelmingly approved the creation of the new government.

To get to this point has been a challenge. The budget process began in early January with more than $177 million dollars in expenditures being initially requested by those departments, offices, agencies, and organizations we fund. The budget team was able to reduce that number to the proposed $147 million after reviewing all requests, meeting with each department, and analyzing staffing concerns.

As we reduced the revenue, we asked our departments to review their work and determine where cuts can be made and how they could realign their workforce to continue meeting the public's needs. The salaries and benefits in this budget equal 66% of the budget or at the same level that both the City and County were at in 2012. One manner of saving money this year was to incentivize retirement for those already eligible or close to eligible. Almost 400 employees are being offered a generous package to retire, which will give departments even more chance to realign work and for other employees to take leadership roles in the organization. While not all eligible employees will take the offer and some positions (particularly in public safety) will need to be filled, we anticipate a $7 million dollars savings in salaries and benefits.

One of our largest challenges in this budget was to address the pay disparity between the two former organizations and even among employees that came from the same organization, as well as to budget for the increase in pay for some positions while finding reductions in other areas. This involved evaluating the work of each department, reviewing every position, standardizing titles and similar functions, and bringing the pay for each position to at least market level. I am very proud of the work that has gone into this effort – and am thankful to the Middle Georgia Regional Commission for their help with it – as the pay scale is a cornerstone of supporting our employees.

Several of the major construction projects are being accomplished from the special local option sale taxes. Recreation Centers and a Senior Citizens Center are two main focus areas in the next fiscal year along with the construction of the Second Street Corridor. Several streets are being repaved in particular the brick streets are getting additional brick replacements to maintain the historical nature of the area.

Putting together a document like this takes several people working together at many levels. The budget team of Julie Moore, Karen McDuffie, Gail Kohler, and Amanda Regan should be acknowledged for the long hours overcoming the challenges of less revenue, increased expenditure requests, inclusion of a pay scale, developing a retirement incentive package, and funding the projects and services which will improve our entire community. This is the second budget this team has developed, and we know you will find it informative and thorough. Last year, this team won the highest budget recognition from the Government Finance Officers Association for our first budget, and we look forward to the same this year.

As a financial tool and guidepost for progress, this budget is presented to you for submission to the Macon-Bibb County Commission.

Respectfully,

Dale M. Walker
County Manager

Julie J. Moore
Assistant to County Manager, Budget and Strategic Planning

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

In January 2014, Macon-Bibb County began working with the University of Georgia's Carl Vinson institute of Government to develop the first *Forward Together Strategic Plan*. This process lasted more than a year and involved multiple retreats, work sessions, and meetings with department heads, organizations and stakeholders. .

This planning process helped develop the consolidated government's new Mission and Vision statements, as well as identify the five Strategic Focus areas described below. The new Strategic Plan was the driving force behind the development of the proposed FY 2016 budget, which included full implementation of the new pay scale, elimination of double taxation, and a capital improvement program focused on strategic projects that tie into the five focus areas.

Vision Statement

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

Mission Statement

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

"Forward Together" Strategic Priorities



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

- Economic and Community Development

  The highest priority of Macon-Bibb County is to create a robust economy and strong communities. We will focus on retaining our current business and industry, creating opportunities for new economic development while addressing poverty, supporting and encouraging quality education, and workforce development.

- Safe Neighborhoods & Safe Communities

  Safe neighborhoods are the foundation of great communities. Macon-Bibb County will focus our efforts on providing for public safety, citizen education and engagement, and crime prevention, all in an effort to create safe and enduring communities.

- Effective Government and Governance

  The Macon-Bibb County Commission and staff will work to improve public perception of the governance and government processes and apply fair and equitable principals regarding taxation and

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

employee compensation. We will utilize best practices to execute Commission policy towards completing SPLOST and all other projects successfully and in a timely manner.

- Infrastructure Improvement

  To achieve the community we desire, Macon-Bibb County will focus on and develop storm water, water, and wastewater infrastructures and an integrated transportation system of rails, trails, roads and runways to become the logistics hub of Georgia.

- Quality of Life

  Macon-Bibb County will support, encourage, and promote good-living in Macon-Bibb with the arts and cultural events, tourism improvements, social and night life opportunities, and a community-wide system of passive and active recreation.



HISTORY

The consolidated government of Macon-Bibb County was created by Georgia House Bill 1171, and began operations on January 1, 2014. Residents of Macon-Bibb voted to approve consolidation in 2012, which combined the former Bibb County and City of Macon governments into one unified body.



Macon-Bibb Government Center, formerly Macon City Hall

Both governments had existed for over 190 years, and the task of bringing the separate operations together was not an overnight process. Per the consolidation charter a committee of 15 people, referred to as the Transition Task Force, was selected and worked with the two governments to assist with items including but not limited to selecting health insurance, determining ordinances, establishing an employee handbook, constructing a new chart of organization, etc. The Transition Task Force was dissolved when the consolidated Macon-Bibb Government took effect.



Macon-Bibb County Courthouse

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

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



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

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

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

Macon, Georgia, located along the banks of the Ocmulgee River, is named after North Carolina statesman Nathaniel Macon. The gift of geography fueled the City’s economy in the early 1800’s, as trade bustled on the

Ocmulgee and later on the railroads. Macon soon became known as the "Queen Inland City of the South". Macon was incorporated in 1823, just one year after the creation of Bibb County by the Georgia legislature, and is by far the oldest and largest of the six cities and towns in the United States that share her name. Over 6,000 buildings are listed on the National Register in 12 historic districts. Macon's climate is generally mild year around, with a mean temperature of 49.1 and 93.5 degrees Fahrenheit for January and July, respectively.

ABOUT THE AREA



Macon-Bibb County is located 85 miles south of Atlanta, 127 miles west of Augusta, 174 miles northwest of Savannah, and 95 miles east of Columbus. The Government Center is located only 17 miles northwest of the State's geographical center.

There are three U.S. Interstates, four U.S. Highways, and eight State Highways that run through the area. Due to its central proximity and ease of accessibility, Macon-Bibb is a hub of activity for transportation and travel.

ECONOMY

Macon-Bibb continues to provide incentives that would attract large employers to the area in an effort to provide jobs for its residents and improve the local economy. The 2012 SPLOST included $5.9 million in funds for Economic Development that has assisted in bringing the Tractor Supply Company Distribution Center to Macon-Bibb, and has the potential to bring in other companies and jobs to Middle Georgia.

Major employers include Navicent Health Medical Center (formerly the Medical Center of Central Georgia), GEICO, the Board of Education, Coliseum Health System, Mercer University, Macon-Bibb Government, Wal-Mart, and YKK, Inc. The Middle Georgia Regional Airport and the ports of Savannah have a combined impact of over $400 million and thousands of associated jobs.

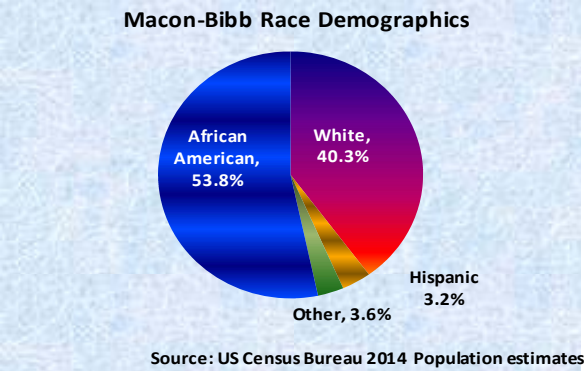
The downtown Macon area is a vibrant hub of activity. The Second Street revitalization efforts are underway, and once they are completed more opportunities for housing, jobs, and other entertainment opportunities will be seen along this corridor. The Georgia Sports Hall of Fame, historic Douglass Theatre, Tubman African-American Museum, Cox Capital Theater, and Grand Opera House anchor the downtown entertainment district. The Museum of Arts and Sciences, located centrally in Macon-Bibb, is Georgia's largest museum devoted to the arts and sciences. The Museum seeks to engage visitors, evoke wonder, stimulate curiosity, and open minds to new worlds of discovery.



DEMOGRAPHICS

The U.S. Census Bureau estimates that the 2014 population of Macon-Bibb is 153,905. This represents approximately 1.6% of the State of Georgia's 2014 estimated total population of 9,688,681 people. The population of Macon-Bibb is evenly mixed with over half its people identifying within a minority population. Additionally, it is estimated that the number of African American-owned firms is about 32.5% and women-owned firms is 35.1% in the area.

Other:	
Asian	1.9%
Native Hawaiian/Other Pacific Island	0.1%
American Indian & Alaska Native	0.3%
Two or More Races	1.3%
Total	3.6%



Source: US Census Bureau 2014 Population estimates

The 2013 median home value for a single family home in Macon-Bibb is $123,000, which is below the state average of $151,300. The 2013 median household income is $37,550, also below the state average of $49,179. These figures suggest that Macon-Bibb has a low cost-of-living, and because dollars go further, it is a affordable place to live.

Macon-Bibb prides itself for being recognized by the AARP as an Age Friendly Community. The 2014 Census estimates show that persons 65 years and older represent 14% of the population. By partnering with the AARP, Macon-Bibb will strive to improve housing, transportation, key services, and opportunities for residents to participate in community activities.

EDUCATION

The Bibb County Board of Education provides the planning and guidance of the public education system for students of Macon-Bibb County. The school district is governed by an eight member board of elected representatives, and employs over 1,600 classroom teachers. There are 25 elementary schools, seven middle schools, seven high schools, and two specialty schools with over 23,969 students enrolled in the 2013-2014 school year. Additionally, there are 15 private and parochial schools in the area.

Macon-Bibb is home to four institutions of higher learning, including Mercer University, Middle Georgia State College, Central Georgia Technical College, and Wesleyan College. Central Georgia Technical College offers over 190 degree, diploma, and certificate programs to its 9,000 students and assists students with job placement upon program completion.

Middle Georgia State College was founded January 2013, when the Georgia Board of Regents approved the merger of Macon State College and Middle Georgia College. MGSC offers bachelor and associate degrees, and certifications to over 9,000 students in the Middle Georgia region.

Wesleyan College was founded in 1836 as the world's first college chartered exclusively for women. The first Greek societies for women, Alpha Delta Pi (1851) and Phi Mu (1852), were founded on this historical campus. The campus is set on 200 acres of woods and is listed on the National Register of Historic Places as the Wesleyan College Historic District.


Mercer University

Mercer University is located in beautiful downtown Macon and features a College of Liberal Arts, the Walter F. George School of Law, the Stetson School of Business and Economics, and School of Engineering. Mercer University was founded in 1833 and serves over 8,300 students in locations throughout the Georgia.

PUBLIC SAFETY

The Bibb County Sheriff's Office merged with the Macon Police Department January 2014. The massive reorganization of the Sheriff's Office has successfully combined the two entities into one of the largest law enforcement offices in the State. The Sheriff's Office employs over 700 certified and civilian personnel who staff the 16 divisions that strives to provide the citizens of Macon-Bibb with courteous, professional law enforcement services. The Sheriff also manages the Law Enforcement Center and Jail located on Oglethorpe Street in Downtown Macon that houses 900+ inmates.



The Macon-Bibb Fire Department currently has 21 fire stations in operation and plans for one more to open in fiscal year 2016. Another fire station is in the planning stages for fiscal year 2018. The Fire Department is only 1 of 61 fire departments in the country that boasts a Class 1 ISO rating, and covers approximately 266 square miles.



PUBLIC TRANSPORTATION

The Macon-Bibb County Transportation Authority (MTA) provides public bus transportation services throughout the county, as well as the Paratransit system that caters to the special transportation needs of handicapped citizens. Along with other sources, the MTA receives funding from Macon-Bibb which allows it to continue enhancement of its services and fleet by increasing efficiency, purchasing more fuel and cost-efficient buses, and expanding routes and ridership. Recently, the MTA has added a route to include transportation to and from the northern part of Houston County for persons working in Macon.



Terminal Station is managed and operated by the MTA.

AIR TRANSPORTATION

Two public airport facilities provide air service to Macon-Bibb. The Middle Georgia Regional Airport provides commercial service while the Downtown Airport serves private users. According to a study conducted by the Georgia Department of Transportation, the Airport has an economic impact of more than $200 million and is responsible for almost 2,000 jobs. The Macon-Bibb County Administration continues to support expansion and growth of the airport, providing means by which to become a transportation and logistics hub for the state and region.



PUBLIC FACILITIES

Macon-Bibb plays host to more than 240 churches of every Protestant denomination, as well as Catholic, Jewish, and Greek Orthodox faiths.

Macon-Bibb also has more than 500 practicing physicians using three full service and two psychiatric hospitals, totaling more than 1,150 beds. This includes Navicent Health Medical Center (formerly Medical Center of Central Georgia), which is a regional care facility serving a 50 county area.

The Macon-Bibb Public Library operates a main library and four branch libraries. The Public Library system consists of more than 528,000 items including books, audio books, and DVDs. The Public Library subscribes to over 200 magazines and newspapers, and boasts a 36,000 volume genealogy collection at the Washington Memorial Library's Genealogy Room – considered to be one of the outstanding genealogy collections in the nation.

MIDDLE GEORGIA REGIONAL LIBRARY

ARTS AND ENTERTAINMENT

Macon offers cultural enrichment to its citizens in the form of the two local museums, Sports Hall of Fame, historic theatres, local art organizations, and a thriving non-profit community. The Museum of Arts and Sciences offers permanent and traveling exhibits as well as a multi-million dollar planetarium. The Harriet Tubman Museum will relocate to a new facility upon completion of the on-going construction, and offers numerous exhibits displaying black heritage and culture. Macon has been the home of the Georgia Sports Hall of Fame since the 1990s, and the Douglass Theatre provides a variety of live programming on its historic stage.

Live music continues to play an important role in Macon, and can be heard from the Cox Theater, Grand Opera House, and even in the middle of Central City Park. The Macon Arts Alliance promotes arts and events around the community with events such as Fire Works, and publishes the Ovations 365 newsletter.

FAMOUS MACONITES

Three Healy brothers from Macon blazed a trail for human rights by becoming the first African-Americans to become a bishop in the United States in the Roman Catholic Church (James Augustine Healy, 1851), earn a doctorate (Patrick Francis Healy, 1850), and command a U.S. government ship (Michael Augustine Healy, 1882).

Poet, musician, author, and Civil War soldier Sidney Lanier was born in Macon in 1842 and resided here for a time.

Neva Langley Fickling, a resident of Macon, was crowned Miss America in 1953.

Macon takes special pride in serving as the final resting place of local son and war hero Rodney Davis, who is a Medal of Honor recipient.

CELEBRITIES FROM MACON-BIBB



Otis Redding

Otis Redding, who sang hits like "Sittin' On the Dock of the Bay" and "Ole Man Trouble" spent a number of years in Macon, playing at then-segregated venues such as the Douglass Theatre. Today, the Douglass Theatre is preserved by the City of Macon and open to the public.

Lena Horne lived on Lower Century Street. She is a four-time Grammy winner and appeared in 22 films.

The Hall of Fame offensive lineman for the Baltimore Colts, Jim Parker, lived in Macon.

Maconite John "Blue Moon" Odom was an All-Star pitcher for the Oakland Athletics.

"Little Richard" Penniman, who penned the famous "Tutti Frutti," frequently entertained at Anne's Tic Toc in Macon, a building which now operates as the Tic Toc Room on Martin Luther King, Jr. Boulevard.

Ted Turner spent his first year in his father's advertising agency selling billboard space in Macon.

Mike Mills and Bill Berry, both hailing from Macon, were two of the founding members of Athens-based group R.E.M.

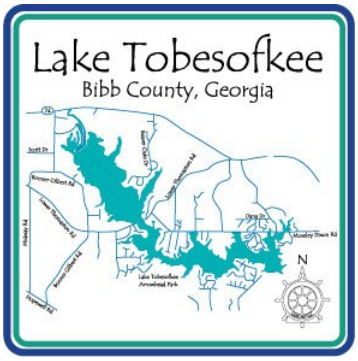
Nancy Grace, host of the "Nancy Grace" show on the Headline News Network, was a resident of Macon and double graduate of Mercer University.

Jason Aldean, Top New Male Vocalist at the 2006 Academy of Country Music Awards, lived in Macon and still visits and performs in the area.

Russell Henley, PGA golfer, graduate from Macon in his rookie season on the tour.

UNIQUELY MACON

- The Ocmulgee National Monument and Indian Mounds are located just northeast of the Downtown area. There is an interest at the federal level to make this a National Park.
- The Macon Telegraph is one of the nation's oldest newspapers, founded in 1826.
- Built in 1837 as a bank building, the Macon-Bibb County Government Center formally the Macon City Hall served briefly as the State Capitol during the Civil War.
- Rose Hill Cemetery serves as the resting place for three governors, 31 mayors, more than 1,000 soldiers, and Duane Allman and Berry Oakley, both founding members of the Allman Brothers Band.
- The kazoo was introduced in 1852 at the Georgia State Fair in Macon.
- Navicent Health Medical Center (formerly 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 Whopee are hailed by Sports Illustrated magazine as the greatest sports team nickname of all time.
- Founded by Carolyn Crayton in 1983, the Cherry Blossom festival brings thousands of tourists to Macon each year to view more than 300,000 Yoshino Cherry trees.
- YKK, Georgia's first Japanese-owned factory and producer of millions of zippers per day, is housed in Macon.
- The Macon Water Authority won the 2009 Best of the Best Drinking Water Taste Test at the American Water Works Association in San Diego, California.
- There are 15 downtown streets named after trees – Walnut, Mulberry, Cherry, Poplar, Plum, Pine, Hemlock, Orange, Magnolia, Hazel, Chestnut, Maple, Elm, Oak, and Ash.
- Located on the outskirts of Bibb County, Lake Tobesofkee is a man-made beach covering nearly 1,800 acres and 35 miles of shoreline.



Budget Process

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

Functioning Government *Infrastructure* *Public Safety*

Economic and Community Development *Quality of Life*

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

2014	
November 3	Distribute CIP forms and instructions
November 20	CIP Requests due to budget office
2015	
January 23	Distribute departmental information and forms
February 16-20	Budget forms returned to budget office including travel, new initiatives and organization charts
March 23-27	Mayor reviews budget with Elected Officials and Constitutional Officers
April 1	Revenue estimates
April 8 -23	Departmental budget hearings
May 12	Mayor presents the proposed budget to the Commission
May 19	Operations & Finance Committee of the Commission reviews budget
May 26	Operations & Finance Committee of the Commission reviews budget
June 3	Operations & Finance Committee of the Commission reviews budget

Budget Process

June 9	Operations & Finance Committee of the Commission reviews budget
June 9	Public hearing on the budget
June 16	Budget adopted by the Commission
July 1	2016 fiscal year budget begins
July 31	Submission of tax digest by Tax Assessor to the Tax Commissioner.
August 4	Publish five year history and current digest.
August 18	Adoption of millage rate.
August 19	Submit millage rate to Tax Commissioner to publish the tax bills.
August 21	Submission of tax digest to the Department of Revenue for approval

Budgetary Basis

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. An annual operating budget is prepared for the general, special revenue and debt service funds. The appropriated budget is prepared by fund, function and department. The legal level of budgetary control is the department level. The full Financial Policies which includes budget implementation, control and adjustment policies is located in the Supplemental section of this document.



Budget Overview

The consolidation of the City of Macon and Bibb County was approved by the citizens on July 31, 2012 to be effective January 1, 2014. The Commission shall constitute a county as well as a municipality for the purpose of the application of the General laws and Constitution of the State of Georgia. The Commission has staggered terms and is limited to two four-year terms. The nine member Commission is led by the Mayor, who operates as the Chief Executive Officer. The County Manager is the Chief Operating Officer and is approved by a majority of the Commission. In the new charter all employees, with the exception of the Constitutional Officers and Elected Officials and their staff, work for the County Manager. The new charter also indicates that the budget from the two consolidated governments will be reduced 20% over the next four years The benchmark budget to earmark the reduction process is $168,800,000. The 2015 fiscal year adopted budget represented a 7% reduction and combined with the adopted 2016 budget reduction of 7.5%, Macon-Bibb County is ahead of schedule with a combined reduction of 14.5% within two years..

Within these first two annual budgets of the newly consolidated Macon-Bibb County, it has been the plan to eliminate the city tax millage rate over a two year period and not increase the overall county tax rate. This has been successfully accomplished based on the schedule below.

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

This schedule reflects an elimination of the former City of Macon tax millage over a two year period. A special taxing district has to stay in place until the end of calendar year 2015. The former Bibb County is expected to see no tax increase in the consolidation. The fire tax has been continued and is added to the County wide millage rate rather than calling it a fee. In the two year period 39.8 percent reduction for the city residents and no overall millage rate increase for the former county residents. At the end of fiscal year 2016 all residents will be paying one millage rate, which is the former county rate. The elimination of the property tax for the former city residents is an eight million dollar impact on the general fund in this second year. It was the goal of this budget to 1) eliminate the millage rate for the city and have only one millage for the entire county, 2) not use any prior year earnings to balance the budget, 3) implement the first pay scale for the consolidated government, 4) reduce the budget by offering an early retirement incentive program to eliminate redundancy in positions resulting from consolidation and to realize further savings from reorganization of personnel due to retirements, 5) reduce the budget by more than the charter 5% requirement, to match budgeted revenues, and 6) find new sources of revenue to assist in offsetting the lost property taxes. Each of the sox areas was accomplished in this document. The base consolidated budget from 2014 was $168, 600,000 and the adopted budgets for fiscal year 2015 and 2016 are 14.5% lower. Over the next four years a 5.5% reduction from the 2014 budget needs to be accomplished or, in other words, the General Fund portion of the budget needs to move downward to $134,900,000 by fiscal year 2018. Approximately $34 million dollars needs to be trimmed from the operating budget to meet the new charter

Budget Overview

guidelines. The Commission struggles with maintaining core values of the community government yet providing the amenities' for the quality of life expected in a mid-size community. This challenge will be evidenced in FY 2016 as departments will be asked to do more with less while maintaining acceptable levels of service, due to the number of early retirements.

The FY 2016 budget was put together during the same time frame that the early retirement incentive program was being offered. Employees were offered a window of May 1, 2015 – July 31, 2015 to review and accept the incentives offered for their particular retirement plan. If accepted, employees could retire at any time up until September 30, 2015 when the program would end. Since the window to make the election was open until July 31th, an estimate of the number of employees retiring had to be made for budget purposes. Ninety three employees with twenty or more years of service were estimated to retire and not be replaced in the FY 2016 budget. It was explained to Commission that this was just an estimate and that a revised budget would be brought back for approval in October once the actual number of employees who accepted the early out was known. It would also have to be determined at that time how many positions would have to be replaced one for one and how many departments could reorganize their duties to realize a savings in personnel costs.

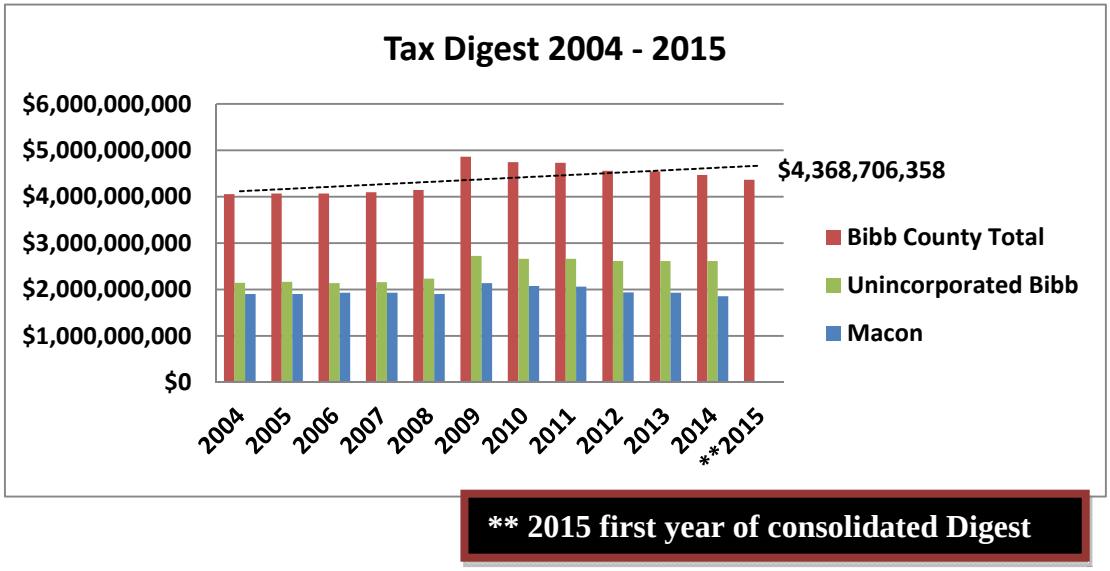


Macon-Bibb County – and previously the former City of Macon and Bibb County governments – have been making efforts to conserve energy, increase greenspace, encourage healthier living, and clean up neighborhoods. Soon after consolidation, Macon-Bibb relaunched the Green Team to help identify ways in which the new government could be more environmentally friendly

Tax Digest

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

The Macon-Bibb tax digest has declined in recent years reflecting the decline in prices for homes and other properties as a result of the housing crisis. The projected 2015 digest continues to show a decrease in values for Macon-Bibb County. However, the trend for property values from 2004 to 2015 reflects an overall increase mainly to a countywide property revaluation performed in 2009. Prior to this, property values were based on the 2001 countywide revaluation and the cumulative increases between these years were all realized in 2009. Properties are now revalued on a consistent basis so that a large change is not anticipated again. The property tax revenues derived from the projected 2015 tax digest are applied to the county's FY 2016 budget.

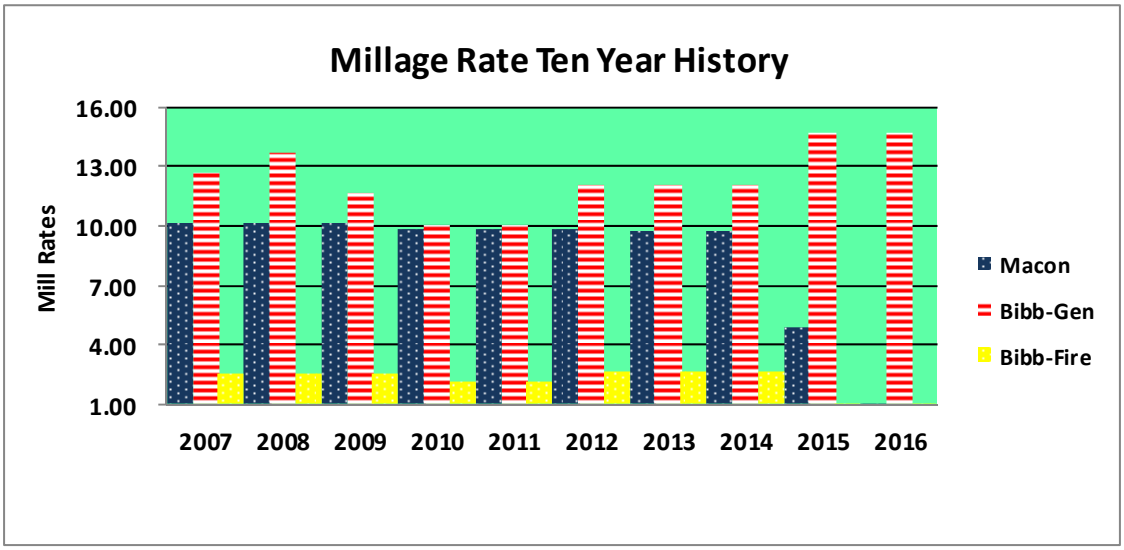




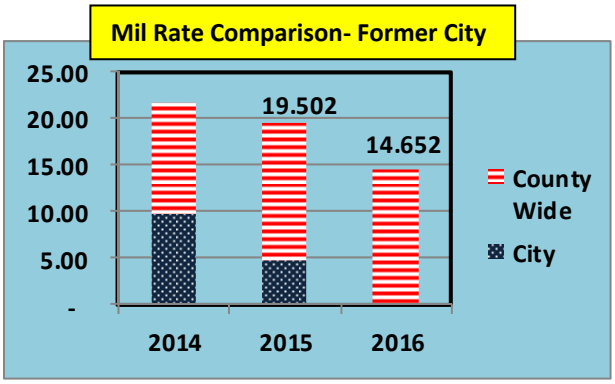
Millage Rate

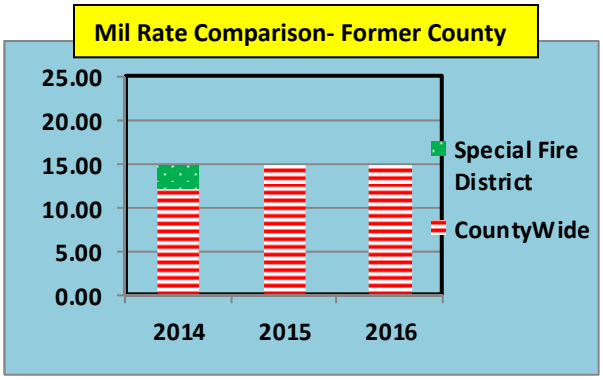
The millage rate is set by the governing authority and is used to calculate the amount of taxes owed by property owners. Property in Georgia is assessed at 40% of the fair market value.

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

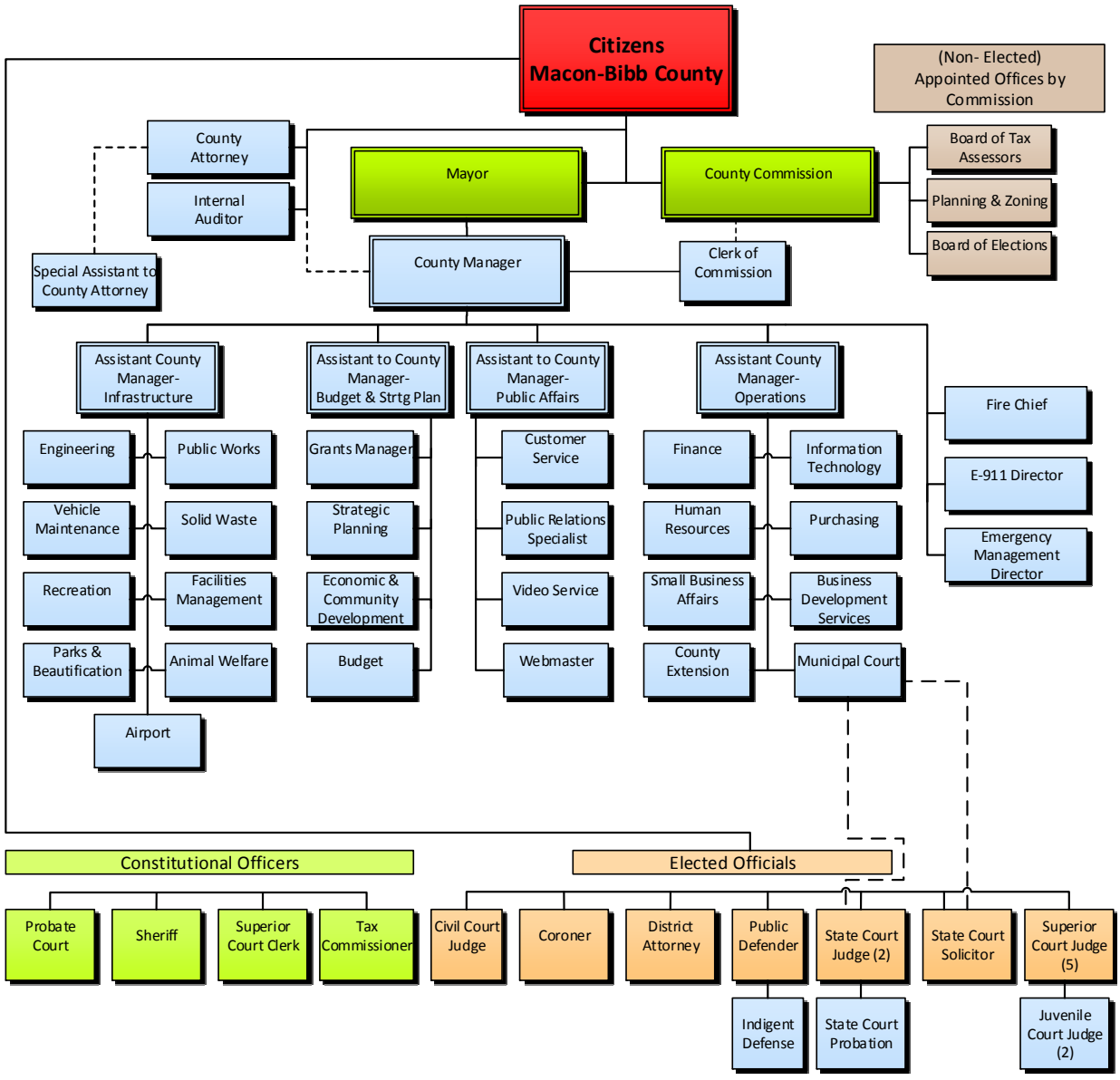


As a result of consolidation, in FY 2015/16 the former city property owners will see a decrease in their millage rate of 4.85 mills. This was accomplished by eliminating the rate for the former city property owners. The total rate for former county property owners remained unchanged for 2016. In fiscal year 2016 the former City and County taxpayers will be paying the same millage rate.





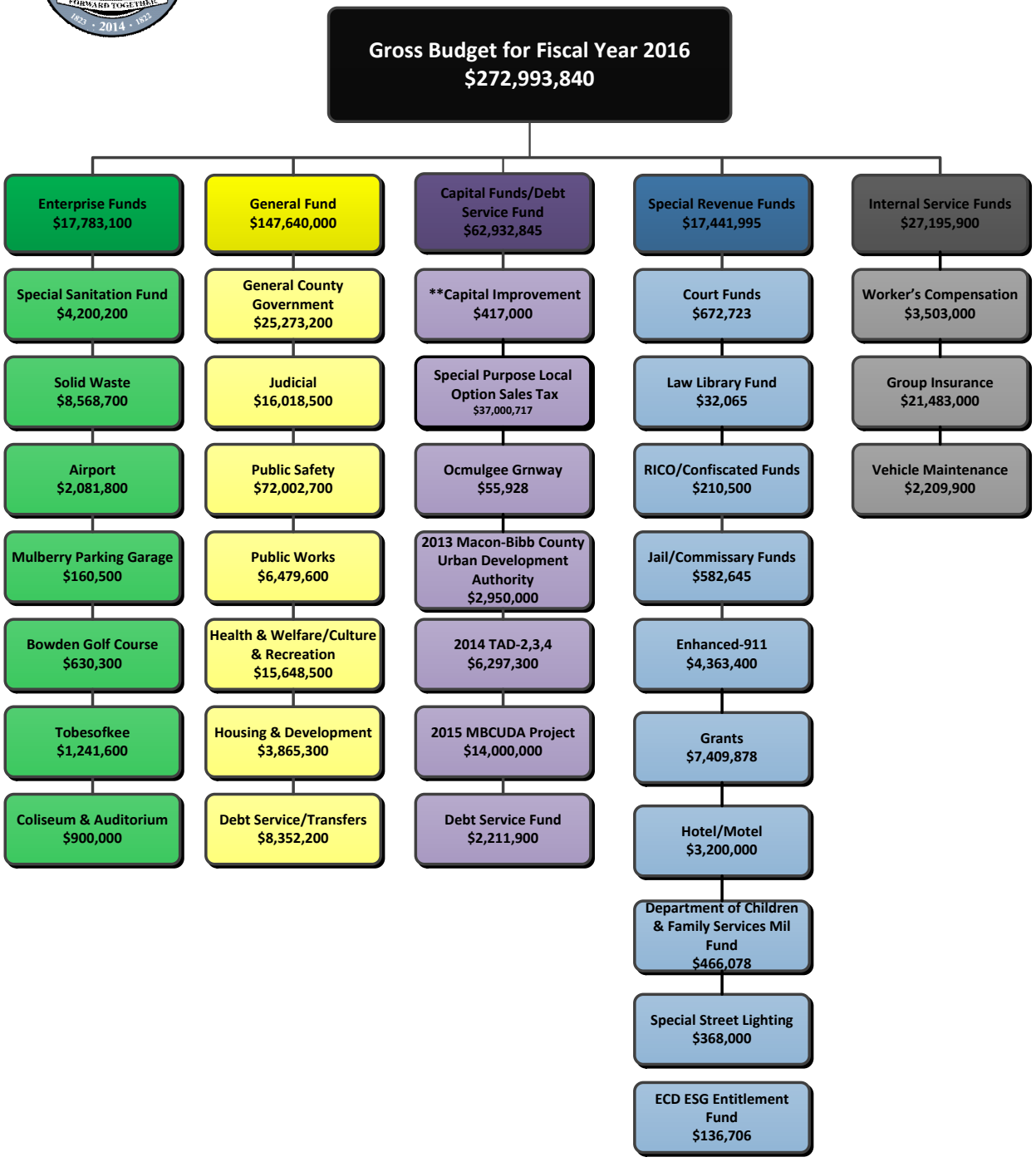
Macon-Bibb County Organization Chart



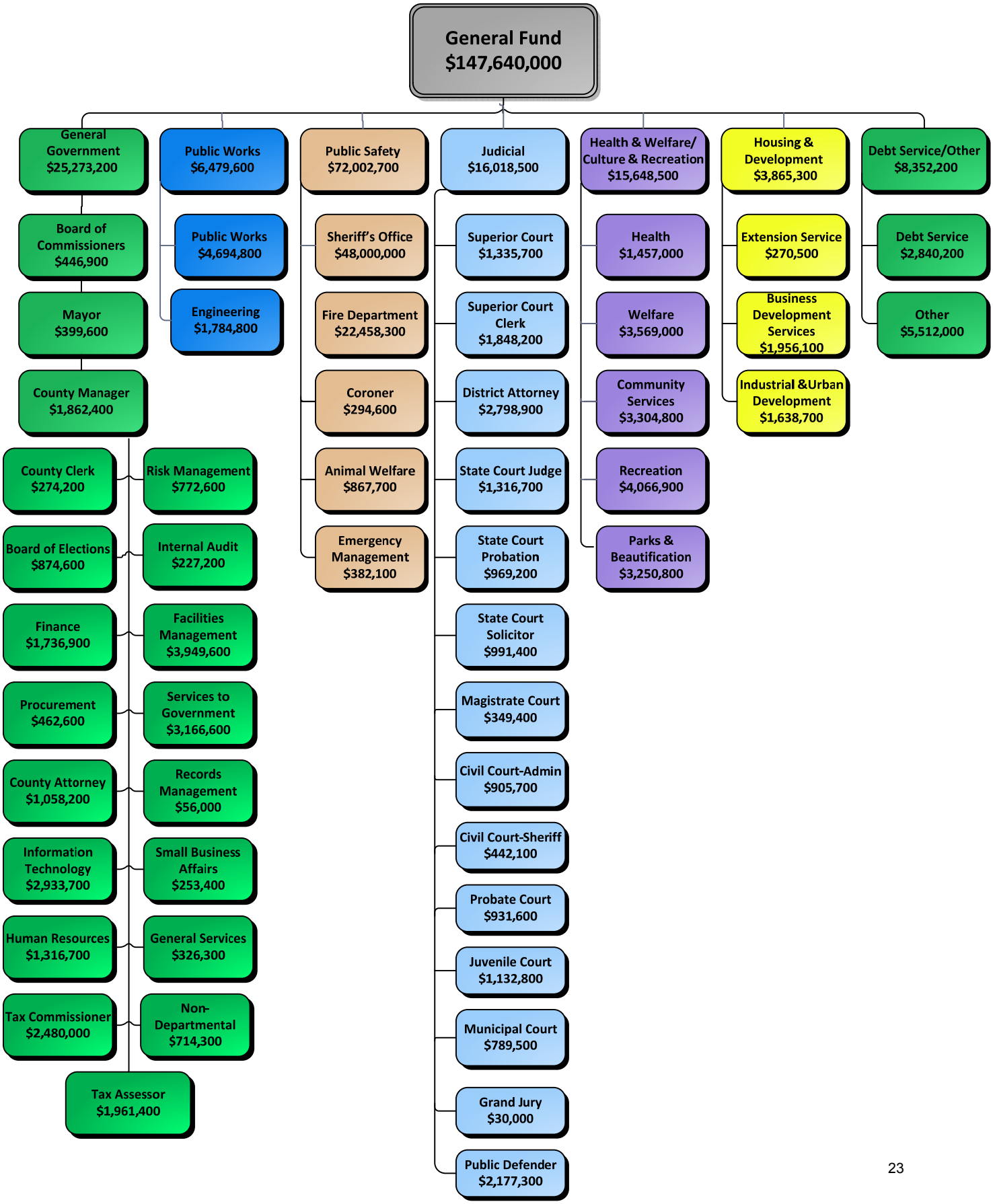
Summary Of Revenue And Expenditures-All Funds

	Actual		Budget		
			Adjusted	Projected	Proposed
	2,013	2014	2015	2015	2016
Revenues					
Property Taxes	$71,099,990	$73,073,097	$71,785,000	$73,005,000	$66,874,600
Sales Taxes	$61,640,287	$60,343,425	$66,077,663	$62,128,568	$67,298,000
Penalties & Interest- Taxes	$2,336,238	$2,424,595	$2,312,000	$1,900,800	$2,477,000
Other Taxes/Gross Receipts	$15,914,671	$15,720,317	$27,010,132	$22,488,000	$24,600,000
Business Licenses/Permits	$3,453,390	$3,432,801	$4,077,100	$3,132,600	$5,102,000
Intergovernmental Revenue	$18,533,729	$11,519,582	$21,245,855	$10,404,896	$8,048,012
Total Charges for Services	$25,808,214	$22,445,865	$26,116,924	$21,673,960	$24,583,100
Fines and Forfeitures	$4,906,830	$4,022,062	$5,298,267	$4,087,261	$4,517,745
Payments in Lieu of Taxes	$1,359,778	$1,366,617	$1,311,500	$1,183,800	$1,384,700
Sales and Refunds	$2,158,023	$247,605	$386,000	$126,200	$127,000
Intergovernmental Services	$28,276,693	$28,563,437	$27,995,050	$28,351,822	$27,095,000
Miscellaneous	$4,080,071	$17,425,790	$25,201,156	$28,916,809	$2,876,383
	$239,567,914	$240,585,193	$278,816,647	$257,399,716	$234,983,540
Expenditures					
General Government	$36,126,562	$31,101,057	$33,391,576	$30,672,434	$27,179,700
Judicial	$16,073,375	$16,571,831	$18,073,176	$17,238,928	$16,772,288
Public Safety	$75,911,980	$77,286,702	$81,475,690	$76,111,335	$77,082,345
Public Works	$21,881,309	$27,145,443	$22,693,700	$18,444,251	$19,606,000
Health & Welfare	$5,990,090	$6,149,094	$5,613,815	$5,540,160	$5,492,078
Culture & Recreation	$11,628,876	$13,242,177	$18,623,333	$17,975,139	$16,573,600
Housing & Development	$6,538,229	$7,484,073	$9,963,492	$7,407,248	$6,368,502
Debt Service	$2,661,042	$3,068,473	$4,652,950	$4,787,650	$5,447,100
Intergovernmental Services	$31,699,107	$33,527,616	$44,435,652	$31,573,139	$32,239,282
Capital Improvements	$32,446,419	$50,222,101	$85,667,226	$45,710,442	$57,698,045
Other	$0	$0	-$3,063,200	$0	$0
	$240,956,989	$265,798,567	$321,527,410	$255,460,726	$264,458,940
Other Financing Sources					
Transfers from Other Funds	$14,481,195	$12,925,531	$6,136,327	$13,997,967	$5,972,447
Transfers to Other Funds	-$7,191,303	-$10,998,797	-$3,573,986	-$4,618,900	-$5,512,000
Equity Transfers from Other Funds	$0	$12,234,312	$0	$0	$0
	$7,289,892	$14,161,046	$2,562,341	$9,379,067	$460,447
Net Change in Fund Balance	$5,900,817	-$11,052,328	-$40,148,422	$11,318,057	-$29,014,953
Beginning Fund Balance	$128,832,728	$134,733,545	$123,681,217	$123,681,217	$134,999,274
Ending Fund Balance	$134,733,545	$123,681,217	$83,532,795	$134,999,274	$105,984,321

Organization by Fund Type



This page intentionally left blank


General Fund
$147,640,000
General Government
$25,273,200
Board of Commissioners
$446,900
Mayor
$399,600
County Manager
$1,862,400
County Clerk
$274,200
Board of Elections
$874,600
Finance
$1,736,900
Procurement
$462,600
County Attorney
$1,058,200
Information Technology
$2,933,700
Human Resources
$1,316,700
Tax Commissioner
$2,480,000
Tax Assessor
$1,961,400
Risk Management
$772,600
Internal Audit
$227,200
Facilities Management
$3,949,600
Services to Government
$3,166,600
Records Management
$56,000
Small Business Affairs
$253,400
General Services
$326,300
Non-Departmental
$714,300
Public Works
$6,479,600
Public Works
$4,694,800
Engineering
$1,784,800
Public Safety
$72,002,700
Sheriff's Office
$48,000,000
Fire Department
$22,458,300
Coroner
$294,600
Animal Welfare
$867,700
Emergency Management
$382,100
Judicial
$16,018,500
Superior Court
$1,335,700
Superior Court Clerk
$1,848,200
District Attorney
$2,798,900
State Court Judge
$1,316,700
State Court Probation
$969,200
State Court Solicitor
$991,400
Magistrate Court
$349,400
Civil Court-Admin
$905,700
Civil Court-Sheriff
$442,100
Probate Court
$931,600
Juvenile Court
$1,132,800
Municipal Court
$789,500
Grand Jury
$30,000
Public Defender
$2,177,300
Health & Welfare/ Culture & Recreation
$15,648,500
Health
$1,457,000
Welfare
$3,569,000
Community Services
$3,304,800
Recreation
$4,066,900
Parks & Beautification
$3,250,800
Housing & Development
$3,865,300
Extension Service
$270,500
Business Development Services
$1,956,100
Industrial &Urban Development
$1,638,700
Debt Service/Other
$8,352,200
Debt Service
$2,840,200
Other
$5,512,000

General Fund

Revenue & Expenditure Summary

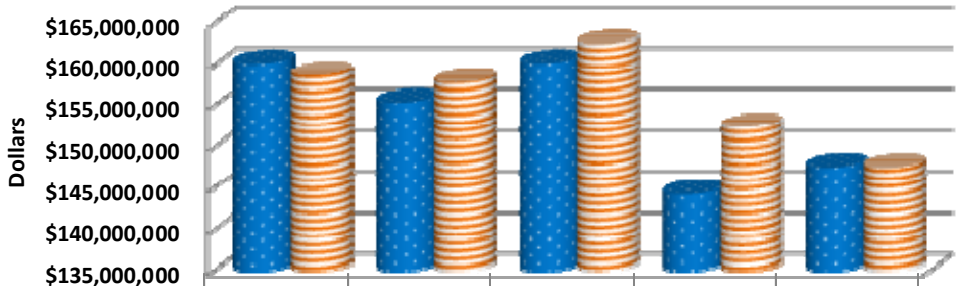
	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Property Taxes	$71,099,990	$73,073,097	$74,785,000	$73,005,000	$66,874,600
Sales Taxes	$28,228,158	$28,385,722	$32,658,933	$29,400,000	$34,000,000
Other Taxes/Gross Receipts	$15,914,671	$15,720,317	$27,010,132	$22,488,000	$24,600,000
Penalties & Interest- Taxes	$2,336,238	$2,424,595	$2,312,000	$1,900,800	$2,477,000
Business Licenses/Permits	$3,453,390	$3,432,801	$4,077,100	$3,132,600	$5,102,000
Intergovernmental Revenue	$11,746,885	$7,105,497	$2,391,100	$913,600	$648,200
Payments in Lieu of Taxes	$1,359,778	$1,366,617	$1,311,500	$1,183,800	$1,384,700
Charges for Services	$6,902,108	$6,477,006	$6,506,100	$5,982,650	$6,408,300
Fines and Forfeitures	$3,575,700	$2,775,644	$3,564,400	$2,176,500	$3,392,300
Miscellaneous	$3,561,907	$3,304,586	$2,881,440	$2,900,000	$2,394,900
Sales and Refunds	$2,158,023	$247,605	$386,000	$126,200	$127,000
	$150,336,848	$144,313,487	$157,883,705	$143,209,150	$147,409,000
Other Financing Sources					
Transfers from Other Funds	$5,091,572	$3,668,820	$1,803,914	$1,194,700	$231,000
Equity Transfers from Other Funds	$0	$12,234,312	$0	$0	$0
Total Other Financing Sources	$5,091,572	$15,903,132	$1,803,914	$1,194,700	$231,000
Total Rev & Other Financing Sources	$155,428,420	$160,216,619	$159,687,619	$144,403,850	$147,640,000
Expenditures					
General Government	$33,763,635	$28,805,891	$30,871,242	$28,218,690	$24,937,400
Judicial	$15,350,585	$16,116,639	$17,290,464	$16,633,405	$15,990,600
Public Safety	$71,637,340	$72,708,164	$76,852,801	$71,889,579	$72,002,700
Public Works	$12,674,575	$13,496,272	$10,227,080	$8,019,600	$6,469,100
Health & Welfare	$5,607,066	$5,845,803	$5,283,305	$5,290,305	$5,026,000
Culture & Recreation	$5,074,297	$7,167,792	$12,402,057	$11,653,374	$10,601,700
Housing & Development	$3,643,695	$4,406,640	$4,084,884	$3,886,560	$3,865,300
Debt Service	$2,661,042	$3,068,473	$2,165,000	$2,299,700	$3,235,200
Other	$0	$0	-$3,063,200	$0	$0
	$150,412,235	$151,615,674	$156,113,633	$147,891,213	$142,128,000
Other Financing Uses					
Transfers to Other Funds	$7,491,303	$10,998,797	$3,573,986	$4,618,900	$5,512,000
Total Other Financing Uses	$7,491,303	$10,998,797	$3,573,986	$4,618,900	$5,512,000
Total Exp & Other Financing Uses	$157,903,538	$162,614,471	$159,687,619	$152,510,113	$147,640,000
Net Change in Fund Balance	($2,475,118)	($2,397,852)	$0	($8,106,263)	$0
Beginning Fund Balance	$38,772,034	$36,296,916	$33,899,064	$33,899,064	$25,792,801
Ending Fund Balance	$36,296,916	$33,899,064	$33,899,064	$25,792,801	$25,792,801

General Fund

Budget Highlights

The below chart shows the combined revenues and expenditures for Macon-Bibb County. Both governments had been faced with downturns in revenues due to the economy and had been holding expenditures constant until the economy rebounded. During the second half of FY 2014 several funds were consolidated back into the General Fund accounting for the increase in expenditures shown below. During FY 2013 and 2014, reserves had to be relied on to balance the respective budgets. For those years, the transfers to the enterprise funds were more than anticipated due to growing operating expenses and declining revenues. This is an area that will be looked at each year in order to reduce the impact on General Fund. The consolidation charter for Macon-Bibb County calls for a 20% reduction in budget over the next four years. However, due to the reduction in the millage rate and corresponding revenues, the FY 2015 and FY 2016 budgets are below the combined requirement. Macon-Bibb County is on target to reach the recommended 20% reduction before the stated goal of FY 2019.

Five Year History of Revenues & Expenditures

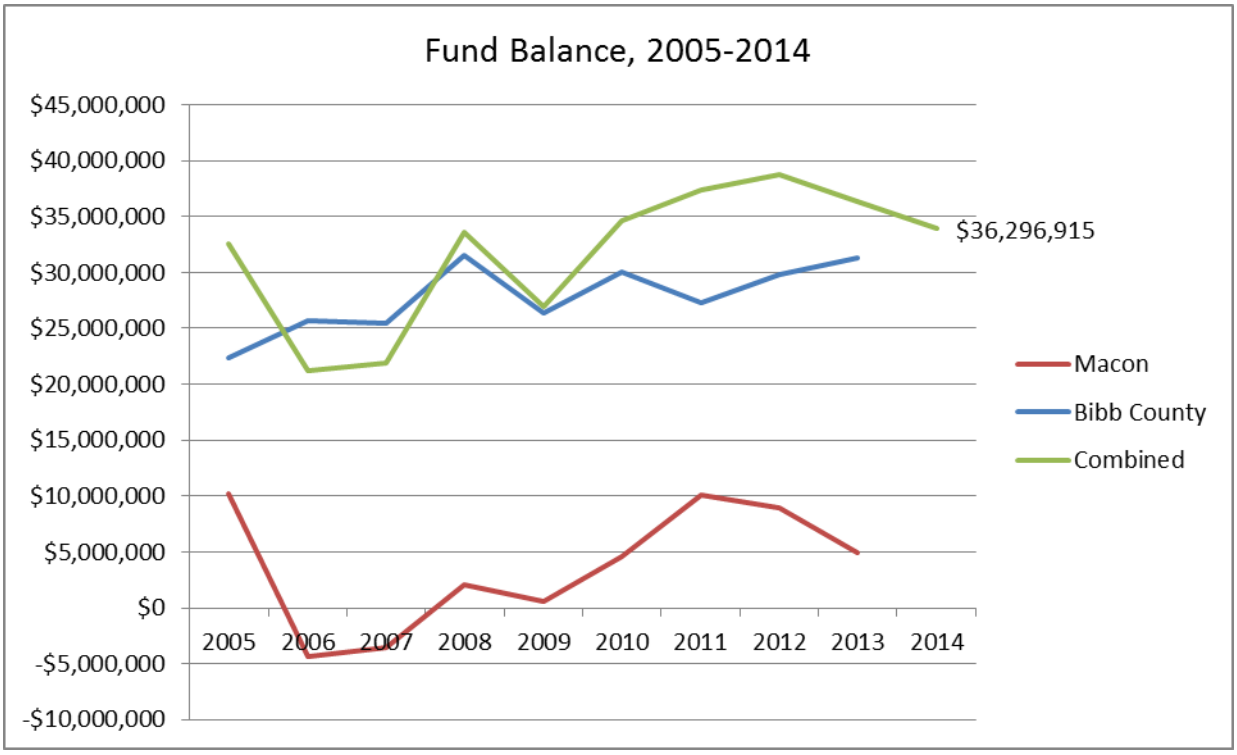


	2012 Audit	2013 Audit	2014 Audit	2015 Proj	2016 Budget
Revenues	160,195,10	155,428,42	160,216,62	144,403,85	147,640,00
Expenditures	158,780,10	157,903,53	162,614,47	152,510,11	147,640,00

General Fund

Fund Balance

The chart below presents the City of Macon and Bibb County's General Fund balances from FY 2005-2014. Due to consolidation being effective January 1, 2014, the fund balances will be shown as combined for all years from FY 2014 going forward. Fiscal year 2014 ended with a strong combined fund balance of $33.9 million. The fund balance for FY 2015 is projected to decline to $25.7 million based in part on the reduced millage rate and a loss of intergovernmental revenues. Macon-Bibb will again reduce its millage rate for FY 2016 but the government is looking for revenues to continue to increase based on the upswing in the economy. Efforts are also being made to reduce costs in FY 2016 by offering the early retirement incentive program so that no fund balance is used to balance FY 2016's budget.

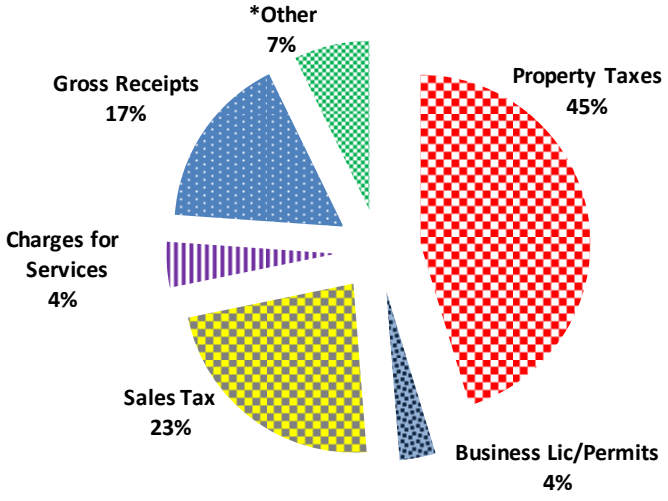


General Fund

The General Fund is the source of the majority of operating revenue for Macon-Bibb County. The annual budget for the General Fund provides for general governmental operations of the County. For FY 2016, the budget for General Fund revenue is $147,409,000, operating transfers from Other Funds are $231,000, for a total of General Fund budget of $147,640,000.

Revenue Summary

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Property Taxes	$71,099,990	$73,073,097	$74,785,000	$73,005,000	$66,874,600
Sales Taxes	$28,228,158	$28,385,722	$32,658,933	$29,400,000	$34,000,000
Other Taxes/Gross Receipts	$15,914,671	$15,720,317	$27,010,132	$22,488,000	$24,600,000
Penalties & Interest- Taxes	$2,336,238	$2,424,595	$2,312,000	$1,900,800	$2,477,000
Business Licenses/Permits	$3,453,390	$3,432,801	$4,077,100	$3,132,600	$5,102,000
Intergovernmental Revenue	$11,746,885	$7,105,497	$2,391,100	$913,600	$648,200
Payments in Lieu of Taxes	$1,359,778	$1,366,617	$1,311,500	$1,183,800	$1,384,700
Charges for Services	$6,902,108	$6,477,006	$6,506,100	$5,982,650	$6,408,300
Fines and Forfeitures	$3,575,700	$2,775,644	$3,564,400	$2,176,500	$3,392,300
Miscellaneous	$3,561,907	$3,304,586	$2,881,440	$2,900,000	$2,394,900
Sales and Refunds	$2,158,023	$247,605	$386,000	$126,200	$127,000
	$150,336,848	$144,313,487	$157,883,705	$143,209,150	$147,409,000
Other Financing Sources					
Transfers from Other Funds	$5,091,572	$3,668,820	$1,803,914	$1,194,700	$231,000
Equity Transfers from Other Funds	$0	$12,234,312	$0	$0	$0
Total Other Financing Sources	$5,091,572	$15,903,132	$1,803,914	$1,194,700	$231,000
Total Rev & Other Financing Sources	$155,428,420	$160,216,619	$159,687,619	$144,403,850	$147,640,000



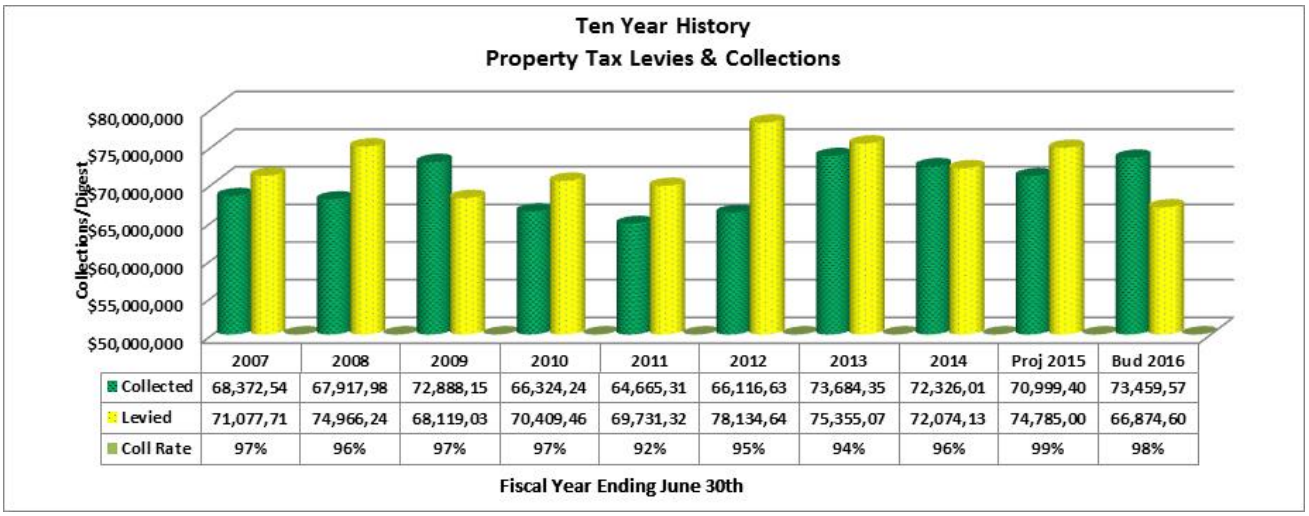
*Other includes:	
Penalties & Interest -Taxes	$2,477,000
Intergovernmental	648,200
Fines & Forfeitures	3,392,300
Payments in Lieu of Taxes	1,384,700
Sales & Refunds	127,000
Miscellaneous	2,394,900
Other Financing Sources	231,000
TOTAL	$10,655,100

General Fund

Description of the Top Five Revenue Sources

Property Taxes

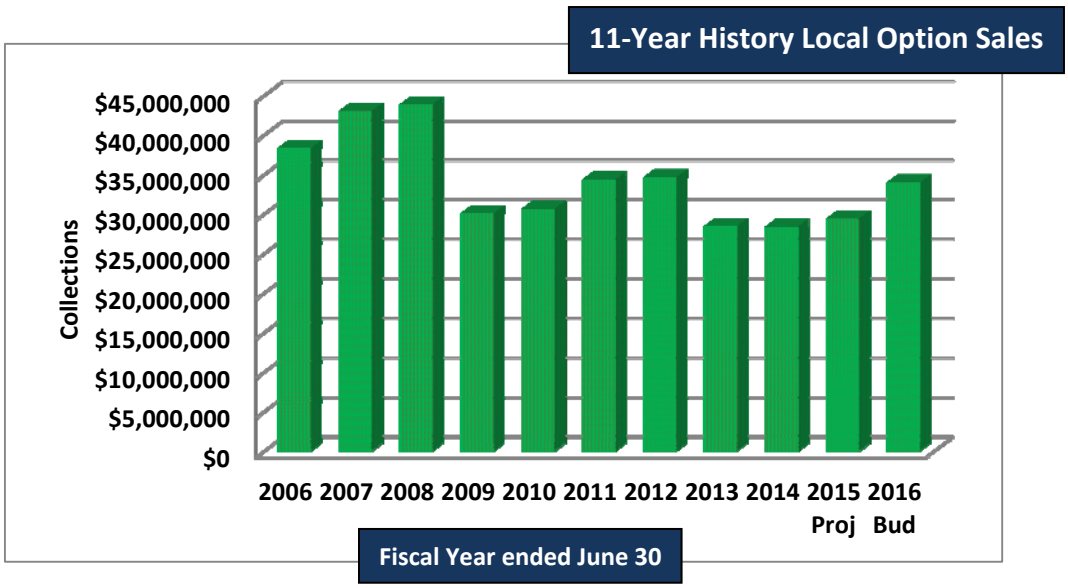
Property taxes are the largest revenue source for the General Fund. Property taxes are computed by multiplying the millage rate by the property digest, which includes all taxable properties in the county. The millage rate for the residents in the former incorporated city went from 19.502 to 14.652 a decrease of 4.95. The millage for all residents of Bibb County is now the same at the 14.652. Motor vehicle tax makes up 12% of this category. Other taxes include Railroad Equipment Tax, Recording Intangible Tax, and Real Estate Transfer Tax.



	2007	2008	2009	2010	2011	2012	2013	2014	Proj 2015	Bud 2016
Collected	68,372,54	67,917,98	72,888,15	66,324,24	64,665,31	66,116,63	73,684,35	72,326,01	70,999,40	73,459,57
Levied	71,077,71	74,966,24	68,119,03	70,409,46	69,731,32	78,134,64	75,355,07	72,074,13	74,785,00	66,874,60
Coll Rate	97%	96%	97%	97%	92%	95%	94%	96%	99%	98%

Sales Tax

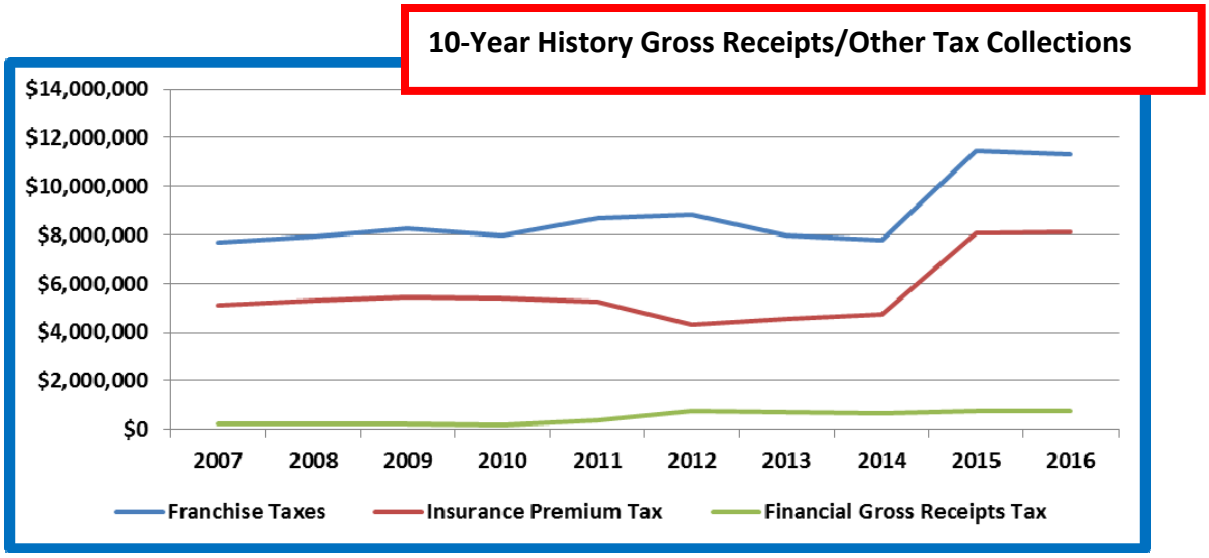
Sales tax is the second largest revenue source for the General Fund. Sales Tax is made up of the 1% Local Option Sales Tax (LOST). LOST collections declined in 2009 and again in 2013 due to the down turn in the economy and have been slow to recover. The economic trends show a growth in LOST for the end of 2015 and therefor 2016 is expected to show another increase in LOST collections and is budgeted at a larger amount.



General Fund

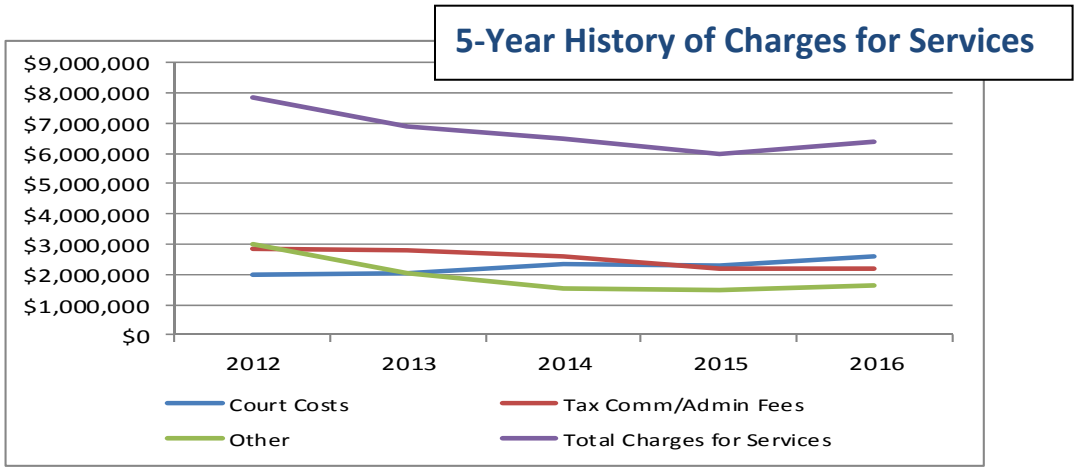
Gross Receipts/Other Taxes

The Gross Receipts category represents franchise fees collected mainly from Georgia Power, AT&T, Atlanta Gas Light and Cox Cable. Consolidation has afforded the government the opportunity to extend all of these agreements into the unincorporated area. The result for FY 2015 was a 47% increase in the total franchise fees and with this expansion and the opportunity for agreements with new vendors, a small increase is also budgeted for FY 2016. Also included in this category is the Insurance Premium Tax where Georgia requires insurance companies to pay a tax of 1% to 2.5% based on the estimated insurance premiums. This tax is then distributed based on a ratio of local population to statewide population. Based bringing the former County's tax into the General Fund starting in FY 2014, this category has seen a 72% increase and is projected to remain constant for FY 2016.



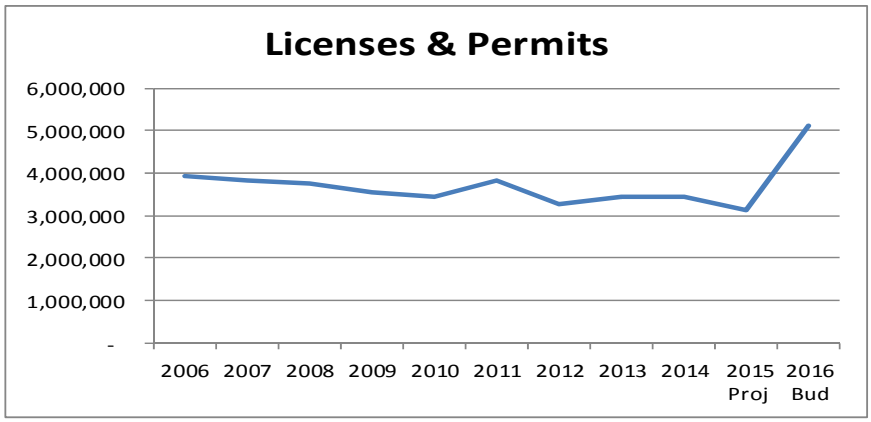
Charges for Services

Charges for services are fees collected by local governments for services provided and accounts for the fourth largest revenue source for General Fund. The primary source in this category is revenue collected by the Tax Commissioner for billing and collecting property taxes for the Bibb County School District. This revenue is tied to property values and the School Districts mill rate as they pay 2.5% of taxes collected for this service.



Licenses & Permits

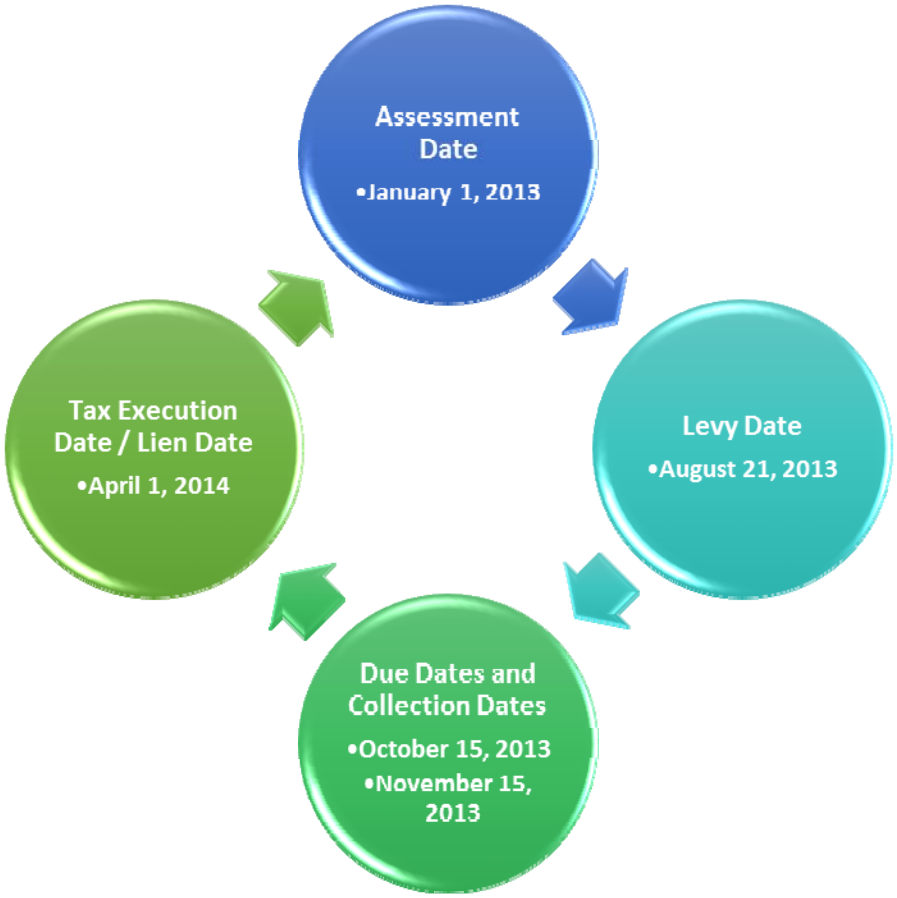
Licenses and permits are fees charged by the government to various professions or to grant privileges for activities that they regulate. The purpose of the license fee is to recover a portion of the cost of regulation. Permits grant a privilege for a fixed period of time. Business licenses make up most of this category and are collected from local businesses for the issuance of licenses and permits. Occupational taxes and alcohol licenses are also included as business licenses. These fees and taxes are generally tied to the local economy and are expected to continue their growth. Construction permits make up 17% of this category. FY 2015 activity did not pick up until closer to year end and it is projected that this trend will continue into FY 2016.



General Fund

Property Tax Calendar

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



General Fund

Revenue Detail

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Property Taxes					
Real Property Tax	$62,754,715	$61,925,469	$63,900,000	$61,617,500	$55,958,000
Real Property Tax Prior Year	$0	$758,923	$0	$1,879,000	$1,716,600
Motor Vehicle Tax	$6,184,993	$5,274,869	$6,800,000	$3,500,000	$3,100,000
Motor Vehicle Title Ad Valorem Tax (TAVT)	$1,123,388	$4,106,688	$3,100,000	$4,900,000	$5,000,000
Recording Intangible Tax	$786,411	$688,737	$700,000	$790,000	$800,000
Railroad Equipment Tax	$103,109	$125,766	$100,000	$100,000	$100,000
Real Estate Transfer Tax	$147,374	$192,645	$185,000	$218,500	$200,000
Total Property Taxes	$71,099,990	$73,073,097	$74,785,000	$73,005,000	$66,874,600
Sales Taxes					
Local Option Sales Tax	$28,228,158	$28,385,722	$32,658,933	$29,400,000	$34,000,000
Total Sales Taxes	$28,228,158	$28,385,722	$32,658,933	$29,400,000	$34,000,000
Other Taxes and Gross Receipts					
Franchise Taxes - Electric	$5,341,857	$5,424,941	$13,158,932	$8,608,100	$9,200,000
Franchise Taxes - Gas	$457,578	$447,192	$460,000	$628,800	$1,500,000
Franchise Taxes - Cable	$1,620,659	$1,374,023	$1,600,000	$1,750,000	$1,750,000
Franchise Taxes - Telephone	$568,426	$546,330	$803,200	$475,700	$475,000
Franchise Taxes - Railroad	$7,000	$0	$7,000	$7,000	$7,000
Alcoholic Beverage Excise Tax Liquor	$381,714	$358,798	$376,000	$248,600	$376,000
Alcoholic Beverage Excise Tax Beer	$2,091,216	$1,984,411	$2,000,000	$1,668,000	$2,200,000
Alcoholic Beverage Excise Tax Wine	$181,661	$196,000	$180,000	$258,000	$242,000
Insurance Premium Tax	$4,551,117	$4,712,248	$7,710,000	$8,083,800	$8,100,000
Financial Gross Receipts Tax	$713,443	$676,374	$715,000	$760,000	$750,000
Total Other Taxes and Gross Receipts	$15,914,671	$15,720,317	$27,010,132	$22,488,000	$24,600,000
Penalties & Interest - Taxes					
Penalties & Interest / Real Property Penalties	$683,401	$717,223	$672,000	$509,000	$690,000
Penalties & Interest / Real Property Interest	$1,402,644	$1,362,069	$1,400,000	$1,092,800	$1,350,000
Penalties & Interest / Personal Property Penalties	$250,193	$205,643	$240,000	$151,800	$206,000
Penalties & Interest / Fi Fa Cost Recovery	$0	$139,660	$0	$147,200	$231,000
Total Taxes	$2,336,238	$2,424,595	$2,312,000	$1,900,800	$2,477,000

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Business Licenses and Permits					
Business Licenses - Alcoholic Beverages	$219,180	$509,388	$300,000	$560,000	$500,000
Business Lic-Privilege	$418,053	$223,994	$300,000	$20,000	$25,000
Business Lic-Pr Yr	$59,920	$21,972	$30,000	$0	$0
Business Licenses - General	$2,106,679	$1,796,729	$2,700,000	$1,400,000	$3,451,000
Business Lic Miscellaneous	$4,561	$1,411	$3,000	$3,500	$4,000
Permits-Land Use NPDES Storm Water	$0	$2,240	$0	$4,500	$5,000
Permits-Land Use Land Disturbance	$0	$1,673	$2,500	$3,400	$4,000
Permits-Land Use Flood Plain	$0	$0	$0	$50	$0
Permits-Land Use Utilitity R/W	$0	$5,470	$0	$17,400	$12,000
Permits-Land Use Dev Permit Fees	$21,627	$13,134	$18,000	$0	$0
Permits-Land Use Alcohol Affidavit	$0	$0	$0	$9,000	$7,000
License & Permits-Reg Building	$30,380	$196,418	$500,000	$889,150	$890,000
License & Permits-Reg Plumbing	$14,680	$22,057	$14,000	$21,000	$20,000
License & Permits-Reg Electrical	$55,236	$59,324	$54,300	$85,000	$75,000
License & Permits-Reg Specialty	$424,556	$481,400	$40,000	$6,300	$7,000
License & Permits-Reg Mechanical	$47,719	$50,895	$32,500	$59,000	$50,000
License & Permits-Reg Plan Review Fees	$41,529	$39,527	$40,500	$49,000	$45,000
License & Permits-Reg Miscellaneous	$9,270	$7,170	$7,300	$5,300	$7,000
Penalties & Interest / Business Licenses	$0	$0	$35,000	$0	$0
Total Licenses and Permits	$3,453,390	$3,432,801	$4,077,100	$3,132,600	$5,102,000
Intergovernmental					
Fed Grant Department of Justice	$30,445	$8,293	$0	$8,500	$0
Fed Grant Homeland Security	$369	$60,952	$0	$0	$0
Fed Pay In-Lieu-Of Taxes Bond Swamp National Refuge	$0	$8,128	$0	$0	$0
Fed Grant Department of Labor	$0	$0	$0	$0	$0
Fed Grant GEFA	$10,000	$0	$0	$0	$0
Fed Grant EECBG	$0	$0	$0	$0	$0
State Grants DOT	$752,666	$695,004	$1,500,000	$22,900	$0
State Grants Judicial Council of Georgia	$110,542	$110,542	$110,600	$110,547	$0
State Grants DA Victim Witness	$45,799	$42,270	$49,700	$49,700	$0
State Grants St Crt Victim Witness	$42,083	$33,137	$39,500	$39,500	$0
Lcl Gov Grnt/Reimb Peach Co P. D.(12%)	$270,249	$269,156	$266,100	$298,215	$275,000
Lcl Gov Grnt / Reimb Peach Co Prosecutor	$145,438	$104,803	$107,600	$105,782	$105,000
Lcl Gov Grnt / Reimb Crawford Co P.D. 7%	$157,645	$157,008	$154,100	$173,210	$160,000
Lcl Gov Grnt / Reimb Crawford Co Pros	$10,014	$7,215	$7,200	$7,283	$7,200
Lcl Gov Grnt/ Reimb MWA GIS (33 1/3%)	$36,669	$46,951	$36,000	$39,540	$40,000
Local Gov Grants / Reimb Miscellaneous	$67,249	$0	$47,800	$2,293	$5,000
Local Gov Grants / Reimb UDA Exe Dir	$0	$38,823	$43,000	$45,400	$45,000
Local Gov Grants /Reimb P&Z Computers	$10,730	$10,730	$15,500	$10,730	$11,000
Lcl Gov Grnt /Condem Funds-DA 10%	$1,414	$10,933	$14,000	$0	$0

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Intergovernmental continued					
Local Gov Grants / ERP Hrdware-Sftware	$922,894	$331,343	$0	$0	$0
Local Gov Grants / Reimb Bibb Co-EMA	$0	$128,436	$0	$0	$0
Local Gov Grants / Reimb Bibb Co-Fire	$9,132,679	$5,040,572	$0	$0	$0
Lcl Gov Grnt /Bibb Co-Pauper Burials	$0	$1,200	$0	$0	$0
Total Intergovernmental	$11,746,885	$7,105,497	$2,391,100	$913,600	$648,200
Payments in Lieu of Taxes					
Macon Housing Authority	$257,328	$153,973	$125,000	$153,000	$153,000
Industrial Authority	$474,124	$584,717	$570,000	$580,000	$580,000
McDonnell-Douglas-Boeing	$52,331	$57,926	$52,300	$57,000	$57,000
Zantop	$29,412	$33,670	$29,000	$42,512	$42,500
Conv Grnd Lease	$38,909	$52,711	$36,000	$37,510	$38,000
Wachovia Bldg	$45,681	$43,976	$43,700	$43,700	$44,000
Bond Swap Natl Refuge	$16,020	$0	$15,500	$8,128	$8,000
Conv Hotel-Noble	$445,973	$439,643	$440,000	$260,760	$461,000
Four Winds	$0	$0	$0	$1,190	$1,200
Total Payments In-Lieu of Taxes	$1,359,778	$1,366,617	$1,311,500	$1,183,800	$1,384,700
Charges for Services					
Crt Costs Superior Court Clerk	$505,914	$506,239	$450,000	$382,000	$400,000
Crt Costs Clerk Authority Web Site	$68,262	$70,193	$62,000	$48,000	$62,000
Crt Costs E-Commerce	$32,075	$28,760	$31,000	$29,000	$31,000
Crt Costs Child Support Receiver Fees	$0	$9,386	$25,000	$14,300	$15,000
Crt Costs Civil	$1,025,025	$968,004	$1,100,000	$887,000	$1,100,000
Crt Costs Pub Defender Indigent App Fees	$0	$700	$1,000	$3,025	$4,000
Crt Costs Probate Court	$422,981	$445,358	$425,000	$402,000	$445,000
Crt Costs Juvenile Court	$5,866	$4,451	$7,000	$1,100	$5,000
Crt Costs State Court Probation	$0	$300,820	$0	$499,500	$500,000
Crt Costs State Court Solicitor	$0	$1,200	$0	$3,500	$4,000
Crt Costs Superior Court	$0	$4,340	$2,500	$10,300	$10,000
Motor Vehicle Tag Fees Mail Fees	$0	$16,120	$0	$32,900	$30,000
Motor Vehicle Tag Fees Tag Fees	$0	$69,186	$0	$138,200	$136,000
Motor Vehicle Tag Fees Transfer Fees	$0	$1,757	$0	$3,300	$3,000
Motor Vehicle Tag Fees Title Fees	$0	$8,922	$0	$16,200	$18,000
Motor Vehicle Tag Fees Duplicate Registration	$0	$630	$0	$800	$1,000
Motor Vehicle Tag Fees Insurance Agent Fees	$0	$27,765	$0	$55,400	$53,000
Motor Vehicle Tag Fees Abandoned Vehicle Research Fees	$0	$524	$0	$1,180	$1,000
Motor Vehicle Tag Fees Penalty Fee	$0	$57,663	$0	$122,800	$116,000
Motor Vehicle Tag Fees FiFa Reimb	$0	$9,673	$0	$11,700	$10,000

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Charges for Services Continued					
Qualifying Fees	$0	$18,863	$0	$8,081	$61,000
Mapping Service	$1,745	$962	$1,000	$800	$1,000
Tax Commissions	$2,803,849	$2,144,024	$0	$0	$0
Tax Commissions BOE Real Property	$0	$142,832	$1,393,985	$1,676,600	$1,715,000
Tax Commissions BOE Personal Property	$0	$98,950	$859,824	$175,000	$100,000
Tax Commissions State Real Property	$0	$18,233	$20,660	$20,000	$10,000
Tax Commissions State Personal Property	$0	$51,081	$430,531	$100,000	$104,000
Administration Fees Garbage Fees (Admin)	$0	$126,658	$0	$233,300	$241,600
Administration Fees Filing Fee	$0	$15,098	$0	$0	$0
Administration Fees Privilege	$0	$2,550	$0	$15,000	$10,000
Admin Fees PR AFLAC	$29,703	$2,390	$25,000	$5,800	$5,000
Admin Fees PR AFLAC Retirees	$0	$0	$4,000	$0	$0
Admin Fees PR Child Support	$0	$0	$2,800	$0	$0
Admin Fees PR Garnishments	$0	$0	$1,000	$0	$0
Admin fee Childcare Trust	$12,600	$0	$0	$0	$0
Admin Fee SPLOST Transportation	$123,263	$25,251	$0	$0	$0
Sheriff ID Investigation	$43,290	$23,213	$40,000	$0	$0
Sheriff Services	$174,951	$154,507	$175,000	$181,800	$180,000
Sheriff ATF Reimbursement	$0	$1,876	$0	$6,400	$7,000
Sheriff Central Records	$111,552	$53,172	$115,000	$0	$0
Sheriff Miscellaneous	$118,170	$116,342	$225,000	$130,200	$130,000
Sheriff Impounded Vehicle Fee	$189,736	$97,103	$12,000	$0	$0
Sheriff Alarm Systems	$28,367	$4,210	$25,000	$0	$0
Sheriff Airport Security	$6,096	$4,512	$6,000	$2,100	$2,000
Sheriff (Jail) Housing Prisoners - Federal	$62,832	$114,048	$75,000	$63,950	$60,000
Sheriff (Jail) Housing Prisoners - State	$129,778	$4,708	$130,000	$0	$0
Sheriff (Jail) Housing Prisoners - Other	$471,819	$126,204	$0	$104	$0
Driveway and Sidewalk Repairs	$7,525	$2,890	$20,000	$3,955	$5,000
Special Assessments Paving	$50,959	$22,170	$0	$12,000	$5,000
Special Assessments Signals & Signs	$102,540	$35,854	$0	$1,085	$1,000
Special Assessments Right of Ways	$212,511	$212,106	$210,000	$178,451	$210,000
Tower Fees MWA-Subs Fees	$0	$0	$16,400	$17,101	$18,000
Tower Fees MCCG-Subs	$0	$0	$19,000	$0	$0
Tower Fees Board of Education Subs	$0	$0	$7,500	$8,358	$8,000
Tower Fees T-Mobile Lease	$0	$0	$33,000	$34,807	$35,000
Tower Fees Nextel Lease	$0	$0	$44,000	$47,032	$47,000
Tower Fees Sprint Lease	$0	$27,014	$25,000	$28,095	$29,000
Tower Fees IRS Lease	$0	$5,995	$11,800	$12,350	$13,000
Tower Fees Cricket Lease	$0	$0	$31,600	$32,970	$33,000
Tower Fees Other	$0	$33,150	$0	$565	$500
Tower Fees Bibb County	$0	$0	$0	$0	$0

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Charges for Services Continued					
Animal Welfare Adoptions	$15,265	$8,477	$16,000	$9,000	$8,000
Animal Welfare Owner Surrender Fees	$0	$105	$0	$245	$0
Animal Welfare Reclaim	$2,990	$2,990	$2,800	$2,200	$2,000
Animal Welfare Boarding Fee	$1,585	$1,930	$1,500	$1,600	$1,500
Animal Welfare Bibb Health Dept	$17,000	$17,000	$17,000	$0	$0
Animal Welfare Private Contribution	$3,484	$1,720	$3,100	$4,500	$5,000
Animal Welfare Dangerous Dog Registration	$0	$0	$0	$100	$0
Animal Welfare Other Fees	$3,515	$265	$3,500	$350	$500
Animal Welfare License Fee	$0	$140	$0	$2,300	$2,500
Animal Welfare Twiggs County	$240	$0	$0	$0	$0
Rec Admin Rental Contract	$0	$5,450	$0	$0	$0
Rec Fees-Cent City Prk Program	$0	$18,800	$128,900	$73,600	$128,000
Rec Fees-Cent City Prk Vending Machines	$0	$77	$400	$2,650	$5,000
Rec Fees-Cent City Prk Utilities	$0	$650	$1,000	$1,400	$1,000
Rec Fees-Cent City Prk Fac Misc	$0	$2,659	$1,200	$3,800	$1,500
Rec Fees-Cent City Prk Rentals	$18,038	$36,174	$18,400	$55,000	$40,000
Rec Fees-Bloomfield Pool Admin	$0	$878	$800	$800	$800
Rec Fees-Bloomfield Program	$0	$15,553	$12,000	$18,000	$16,000
Rec Fees-Bloomfield Vending Mach	$0	$29	$200	$100	$100
Rec Fees-Bloomfield Utilities	$0	$0	$1,000	$0	$0
Rec Fees-Bloomfield Rentals	$0	$775	$3,000	$1,200	$1,200
Rec Fees B T Washington Pool Admiss	$0	$635	$0	$750	$700
Rec Fees-E Macon Pool Admiss	$0	$1,310	$3,500	$2,200	$2,300
Rec Fees-E Macon Program	$0	$9,596	$6,000	$11,000	$11,000
Rec Fees-E Macon Vend Mach	$0	$56	$300	$100	$100
Rec Fees-E Macon Utilities	$0	$0	$1,000	$0	$0
Rec Fees-E Macon Rentals	$0	$1,755	$2,000	$3,500	$2,000
Rec Fees-F Johnson Pool Admiss	$0	$1,151	$2,500	$1,800	$2,000
Rec Fees-F Johnson Program	$0	$4,809	$2,000	$10,000	$8,000
Rec Fees-F Johnson Vending Mach	$0	$29	$300	$200	$100
Rec Fees-F Johnson Utilities	$0	$0	$8,000	$8,611	$8,600
Rec Fees-F Johnson Rentals	$0	$960	$2,300	$2,600	$2,200
Rec Fees-Freedom Program	$0	$0	$10,000	$11,000	$10,000
Rec Fees-Freedom Vending Mach	$0	$29	$200	$100	$100
Rec Fees-Freedom Utilities	$0	$10,651	$10,000	$0	$0
Rec Fees-Freedom Rentals	$0	$0	$1,800	$0	$800
Rec Fees-J Drew Court Use	$0	$16,377	$40,000	$25,000	$25,000
Rec Fees-J Drew Membership	$0	$185	$6,000	$1,900	$2,000
Rec Fees-J Drew Pro-Rental	$0	$1,250	$2,500	$1,250	$1,300
Rec Fees-J Drew Vending Mach	$0	$0	$2,500	$0	$0

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Charges for Services Continued					
Rec Fees-LH Williams Program	$2,400	$0	$6,000	$1,410	$7,500
Rec Fees-Memorial Pool Admiss	$0	$972	$0	$1,500	$1,500
Rec Fees-Memorial Program	$0	$8,597	$2,500	$10,000	$10,000
Rec Fees-Memorial Vending Mach	$0	$38	$200	$100	$100
Rec Fees-Memorial Utilities	$0	$0	$600	$0	$0
Rec Fees-Memorial Rentals	$0	$285	$2,200	$950	$2,600
Rec Fees-N Macon Program	$0	$18,414	$5,700	$23,000	$23,000
Rec Fees-N Macon Vending Mach	$0	$43	$300	$100	$100
Rec Fees-N Macon Utilities	$0	$11,297	$9,600	$0	$0
Rec Fees-N Macon Fac Misc	$0	$0	$100	$0	$0
Rec Fees-N Macon Rentals	$0	$4,001	$5,700	$3,900	$4,000
Rec Fees-R Jackson Program	$0	$2,250	$3,200	$8,100	$7,000
Rec Fees-R Jackson Vending Mach	$0	$94	$200	$100	$100
Rec Fees-R Jackson Rentals	$0	$2,735	$7,000	$4,800	$9,000
Rec Fees-Sr Center Program	$0	$246	$2,500	$400	$3,000
Rec Fees-Sr Center Membership	$0	$1,770	$800	$1,800	$2,000
Rec Fees-Sr Center Vending Mach	$0	$89	$200	$0	$0
Rec Fees-Sr Center Fac Misc	$0	$0	$500	$0	$0
Rec Fees-Sr Center Rentals-Other	$0	$915	$1,500	$3,200	$3,000
Rec Fees-Tattnall Courts Use	$0	$390	$3,000	$3,000	$3,000
Rec Fees-Tattnall Membership	$0	$0	$0	$0	$1,000
Rec Fees-League Fees	$0	$0	$0	$0	$3,000
Parks & Beautification Special Event Rentals	$0	$0	$0	$0	$50,000
Cemetery Lot / Sales Interment	$70,950	$44,750	$60,000	$5,325	$14,000
Cemetery Maintenance	$4,000	$0	$4,000	$0	$0
Other Charges for Services Misc	$21,232	$0	$15,000	$0	$0
Total Charges for Servicese	$6,902,108	$6,477,006	$6,506,100	$5,982,650	$6,408,300
Fines and Forfeitures					
Supr Crt Court Distributions	$49,296	-$18,575	$51,000	-$52,180	$0
Supr Crt Restitution Pub Def	$48,454	$60,014	$44,500	$52,850	$50,000
Supr Crt Ga Prob Mgmt	$9,732	$3,621	$10,000	$7,030	$8,000
Supr Crt Ga Prob Mgmt Restitution	$0	$7,305	$0	$0	$0
Supr Crt Clk of Crt	$0	$72,734	$0	$108,400	$100,000
Supr Crt Child Supp Rec Fees	$24,952	$10,187	$0	$0	$0
Supr Crt Pre-Trial Diversion Fee	$2,650	$776	$0	$0	$0
State Crt Court Fees	$1,359,513	$709,710	$560,000	$220,500	$500,000
State Crt Bench Warrants	$0	$13,525	$0	$25,000	$20,000
State Crt Prob Youth Offenders Prog	$44,087	$58,570	$48,000	$51,000	$45,000
State Crt Court Distributions	$0	-$296,674	$0	-$511,000	$0
State Crt Probation	$570,573	$1,092,287	$1,300,000	$1,338,000	$1,325,000
State Crt Restitution Pub Def	$39,822	$0	$35,000	$0	$20,000

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Fines and forfeitures Continued					
State Crt Restitution Pub Def	$39,822	$0	$35,000	$0	$20,000
State Crt Probation Restitution	$0	$27,365	$0	$36,400	$35,000
Muni Crt Court Fees	$30,103	$31,782	$34,000	$16,400	$34,000
Muni Crt Date Surcharge	$24,647	$9,704	$30,000	$10,300	$30,000
Muni Crt 10% Jail Add-On	$117,857	$80,416	$125,900	$2,600	$50,000
Muni Crt ACS Debt Recovery	$414,765	$301,530	$420,000	$245,000	$420,000
Muni Crt Court Fines	$641,385	$447,148	$700,000	$555,600	$680,000
Muni Crt Providence Payments	$187,247	$158,467	$200,000	$62,800	$65,000
Muni Crt Miscellaneous	$10,617	$5,752	$6,000	$7,600	$10,000
Muni Crt Animal Welfare Surcharge	$0	$0	$0	$200	$300
Total Fines & Forfeitures	$3,575,700	$2,775,644	$3,564,400	$2,176,500	$3,392,300
Miscellaneous					
Interest Investments	-$68,749	$23,487	$40,000	$3,750	$5,000
Interest Bank Accts	$0	$10,746	$0	$1,900	$2,000
Interest Tax Commissioner	$0	-$5,854	$0	-$14,900	$0
Interest IPC	$0	$315,196	$0	$900,000	$300,000
Interest Workers Compensation	$0	$2,417	$0	$0	$0
Realized Gain / Loss on Investments	$0	$17	$0	$0	$0
Unrealized Gain / Loss on Investments	$0	$12,881	$0	$0	$0
Unrealized Gain / Loss on Investments IPC	$0	-$134,689	$0	-$655,000	$0
Rent County Owned Buildings	$1,621,730	$0	$0	$0	$0
Rent City Hall Annex	$139,256	$860,250	$131,000	$133,536	$200,000
Rent DFACS Building	$0	$390,535	$781,100	$779,160	$780,000
Rent DFACS WIC Program	$0	$10,607	$21,300	$21,215	$22,000
Rent DFACS Field Office	$0	$31,110	$62,300	$0	$0
Rent EOC Randall Building	$0	$24,700	$49,400	$37,050	$0
Rent V.A. Randall Building	$0	$3,195	$6,400	$6,390	$6,000
Rent Regional Commission	$0	$47,140	$94,300	$94,280	$95,000
Rent Health Department Mental	$0	$217,466	$435,000	$434,933	$435,000
Rent House @ Sports Complex	$0	$3,115	$6,600	$6,000	$6,000
Rent Sec State Bldg Lease	$951,125	$965,392	$475,000	$370,343	$98,000
Rent MWA	$0	$12,500	$12,500	$0	$0
Rent Credit Union	$0	$0	$800	$0	$0
Rent Mid Ga Comm Action	$0	$2,829	$0	$6,850	$6,900
Rent CAL	$0	$2,652	$0	$5,305	$5,000
Rent Misc	$0	$0	$0	$0	$0
Rent 900 11th (Ackerman)	$0	$1,300	$0	$1,200	$1,000
Rent Business Development	$75,600	$37,800	$75,600	$0	$50,000
Other Revenue Indirect Charge Revenue	$504,755	$171,648	$321,500	$321,500	$0
Other Revenue US Marshall	$15,943	$26,477	$15,000	$16,078	$16,000
Other Revenue Over / Short	$0	$26	$0	$425	$0

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Miscellaneous Continued					
Other Revenue Overpayments	$0	$2,034	$0	$120	$0
Other Revenue Insurance Collections	$35,186	$73,954	$30,000	$40,000	$40,000
Other Rev Grand Opera House Utilities	$13,649	$8,587	$14,000	$7,000	$8,000
Other Revenue Miscellaneous	$127,892	$103,657	$75,000	$240,085	$110,000
Other Revenue Conv Ctr Billboard Adv	$0	$0	$0	$12,000	$12,000
Other Revenue City Employee Credit Union	$90,496	$42,695	$89,000	$77,000	$77,000
Other Revenue Attorney Fees	$3,000	$2,000	$1,000	$2,500	$3,000
Other Revenue Engineering Fees	$0	$8,578	$1,000	$2,200	$3,000
Other Revenue Board of Elections	$41,165	$1,887	$27,000	$235	$0
Other Revenue Cox Cable IT	$0	$0	$20,000	$20,000	$20,000
Other Revenue MWA-IT	$0	$0	$25,000	$25,000	$25,000
Other Revenue ITS Computer Center	$10,859	$5,570	$7,100	$3,845	$4,000
Other Revenue Transit Authority - IT	$0	$0	$64,540	$0	$65,000
Other Revenue Misc-DO NOT USE	$0	$15	$0	$0	$0
Other Revenue Workers Compensation	$0	$11,401	$0	$0	$0
Other Revenue Donations	$0	$9,515	$0	$0	$0
Other Revenue Parking Fees	$0	$1,750	$0	$0	$0
Total Miscellaneous	$3,561,907	$3,304,586	$2,881,440	$2,900,000	$2,394,900
Sales and Refunds					
Sale of Property Real Property	$265,760	$57,088	$100,000	$46,800	$47,000
Sale of Property Vehicles & Equipment	$1,878,647	$91,978	$250,000	$55,200	$56,000
Sale of Property Real Property (Atty)	$0	$63,738	$0	$0	$0
Sale of Property Real Prop Non-Tax	$0	$0	$10,000	$0	$0
Sale of Property Scrap Material	$13,616	$34,800	$26,000	$24,200	$24,000
Total Sales and Refunds	$2,158,023	$247,605	$386,000	$126,200	$127,000
Transfers from Other Funds					
Crime Victim Assist Fund	$159,734	$95,063	$160,000	$160,000	$0
Alt Dispute Resolution Fund	$10,385	$4,124	$8,300	$8,300	$0
Confiscated Fund-Sheriff	$12,209	$14,663	$0	$0	$0
Macon Bibb County Jail Fund	$115,000	$115,000	$115,000	$115,000	$115,000
Commissary Fund	$250,000	$370,000	$137,000	$136,200	$0
Sponsored Program Fund	$913	$0	$0	$0	$0
ECD-HUD Grants Fund		$2,977,845	$0	$0	$0
Hotel Motel Tax Fund	$67,031	$68,161	$66,000	$69,600	$66,000
Special St Light District Fund	$50,914	$24,478	$50,000	$50,000	$50,000
Capital Improvement Fund-County	$77,643	$0	$0	$155,600	$0
SPLOST 2012 Fund-City	$0	$235,563	$0	$0	$0
SPLOST 1995 Transp Fund-County	$23,491	$0	$0	$0	$0
Debt Service Fund	$3,207,766	$473,781	$0	$0	$0

General Fund

Revenue Detail Continued

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Transfers from Other Funds Continued					
Special Sanitation Fund-County	$163,149	$155,554	$163,000	$0	$0
Coliseum & Auditorium Fund	$99,368	$0	$0	$0	$0
Bowden Golf Course Fund	$11,666	$0	$0	$0	$0
Workers Compensation Fund	$0	-$929,472	$0	$0	$0
Group Insurance Fund	$0	$0	$500,000	$500,000	$0
Fire Fund	$83,183	$41,163	$0	$0	$0
Workforce Dev	$0	$22,898	$0	$0	$0
LMIG Fund	$667,425	$0	$0	$0	$0
GDOT	$91,695	$0	$0	$0	$0
Transfer Fund Balance	$0	$0	$604,614		$0
Total Operating Transfers	$5,091,572	$3,668,820	$1,803,914	$1,194,700	$231,000
Total Revenue	$155,428,420	$147,982,308	$159,687,619	$144,403,850	$147,640,000
Equity Transfers from Other Funds	$0	$12,234,312	$0	$0	$0
Total Rev &Other Financing Sources	$155,428,420	$160,216,620	$159,687,619	$144,403,850	$147,640,000

General Fund Expenditures

In keeping with the Charter for the consolidated government the FY 2016 budget was decreased by 7.5% from FY 2015 budget. The Charter requires a 5% decrease each year beginning in FY 2015 until a 20% reduction is met. Budget cuts were made to bring spending within the level of budgeted revenues.

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

Overall Budget

Department Directors, Constitutional Officers and Elected Officials were tasked with bringing their expenses down to be in line with actual revenues. This included decreasing employees, keeping operating equipment at a minimum and reducing supplies. In all departments that had Utility expense that expense was transferred to Services to Government. The departments or divisions this primarily applies to is the Sheriff, Fire, Public Works, Engineering and Recreation. Most departments are having to do more with less.

Health Insurance

Health costs were not as high as anticipated therefore there was a 10% decrease in insurance expense in each department.

Employees

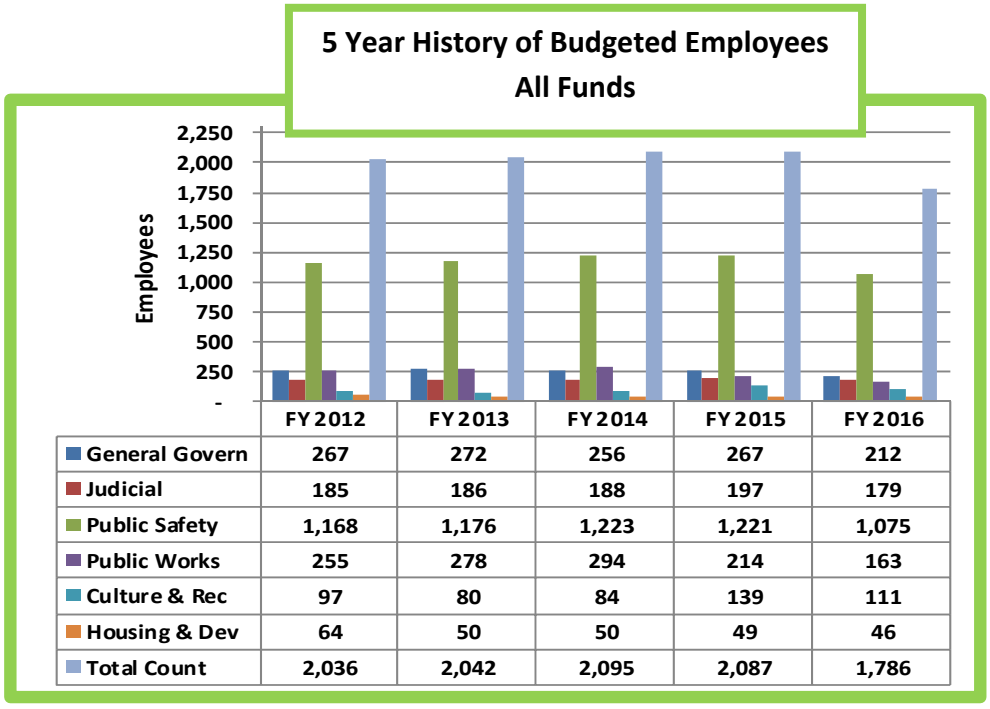
There were no new positions added and as a result of early retirement incentives 86 employees were budgeted to retire by September 30,2015. A large percentage of these positions will not be re-hired. It is estimated that a combination of early retirements and not funding vacant positions will save the General Fund in excess of $10,000,000 including benefits. This figure will go up or down depending on what positions are re-hired and how many employees actually retire. There were 400 employees eligible for early retirement.

As the chart demonstrates Macon-Bibb county decreased its employee count by 301 positions. The largest decrease was in Public Safety. For the most part these positions do not go away they just will not be funded this year but may be added back as the need arises and the funds are available. As a result of consolidation duplicate positions have been eliminated and as the departments work through the actual needs of the government not as many positions are needed. It is important to keep in mind that the fiscal years show positions that were funded but not necessarily filled.

A pay study was completed by the Regional Commission and was put into effect July 1, 2015. The pay study increased the starting salaries for public safety, which includes the Sheriff's Office and the Fire Department. All general employees were placed on the pay scale with the majority of these employees receiving a pay raise. The changes were not all made to the original FY 2016 budget because the pay scale was still in process at the time the budget was passed. All changes will be made after July 1, 2015 and the budget will be adjusted at that time to reflect the approved pay scale.

General Fund Expenditures

As the chart indicates there is a decrease in the number of employees needed to operate the new Consolidated Government



	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
General Govern	267	272	256	267	212
Judicial	185	186	188	197	179
Public Safety	1,168	1,176	1,223	1,221	1,075
Public Works	255	278	294	214	163
Culture & Rec	97	80	84	139	111
Housing & Dev	64	50	50	49	46
Total Count	2,036	2,042	2,095	2,087	1,786



General Fund Expenditures

Pension

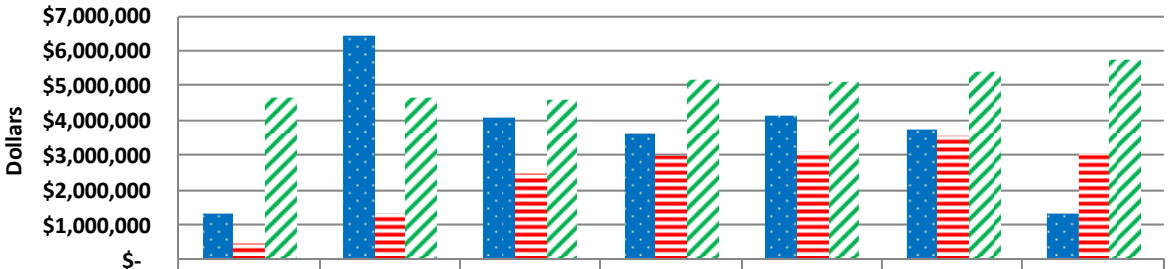
Macon-Bibb County has three Pension Plans, (former) City of Macon General Employees, (former) City of Macon Fire & Police Employees and Macon-Bibb Employees. All three Plans are defined benefits meaning that the employer promises a specified monthly benefit on retirement that is predetermined by a formula based on the employers earnings history, tenure of service and age, rather than depending directly on the individual investment returns. Pension contributions are 100% paid by the employer for all full time employees.

The former City of Macon General Employees retirement plan contribution rate increased from 23.52% to 27.88% a 4.36% increase. This equates to approximately $300,000 increased cost to the General Fund. The former City of Macon Public Safety retirement plan decreased from 16.83% to 6.1% a decrease of 10.73%. This equates to approximately $2,400,000 in savings to the Sheriff's and the Jail's budget. Both of the former City pension plans are closed and no more participants will be added. The third plan comes from Bibb County, Macon-Bibb Employee's Retirement Plan. All newly hired employees will be in the Macon-Bibb pension plan. This pension plan has a contribution rate of 16.85% and is the same as last year.

FY 2016 offered incentives for early retirement and 235 employees took advantage of this offer. This is not reflected in the original budget but the additional cost savings will be adjusted after July, 1

For Macon-Bibb County the total budgeted cost for pension in the General Fund is approximately $8.76 million. The Pension contribution represents 6% of total expenditures.

7-Year Employer Contributions (ARC)



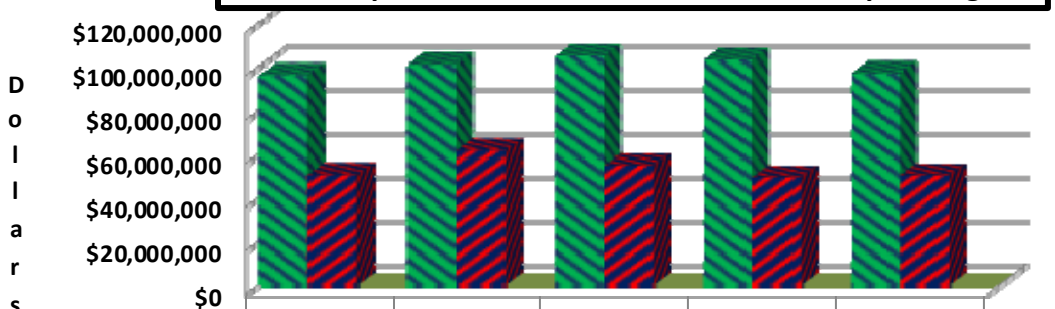
	2010 Audit	2011 Audit	2012 Audit	2013 Audit	2014 Audit	2015 Projected	2016 Budget
Fire & Police	$1,323,678	$6,447,175	$4,059,025	$3,586,837	$4,146,301	$3,745,793	$1,300,000
Gen Emp	$433,384	$1,275,317	$2,455,897	$2,990,995	$3,102,233	$3,547,237	$3,000,000
Bibb Co	$4,647,522	$4,623,621	$4,579,437	$5,139,924	$5,100,000	$5,392,850	$5,742,200

Fiscal Year Ending June 30th

General Fund Expenditures

The largest expense to the General Fund budget is personnel and this category alone represents 66% of all General Fund expenditures for fiscal year 2016. The percentage has changed from FY 2015 because of a decrease in the number of employees. There is a 4% decrease in salaries due to "early-out" retirements and the decision not to fill these positions during the 2016 fiscal year. Not knowing exactly how many employees will retire this figure may need to be adjusted in FY 2016. Benefits expense decreased by 7% due to a decrease in Health Insurance expense and Public Safety Pension expense. Health Insurance was reduced 10% across the board and the former City of Macon Public Safety Employees' Pension Plan decreased another 10%. Part of the decrease of benefits is also due to a decrease in the number of employees.

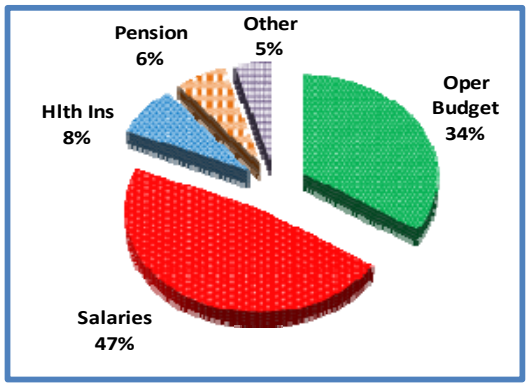
5 Year Comparison Total Salaries & Benefits to Operating Cost

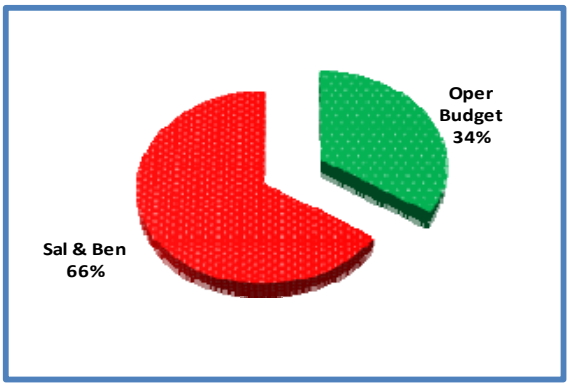


	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Budgeted
Salaries & Benefits	$96,125,720	$100,988,430	$104,853,624	$103,100,500	$96,982,900
Operating	$50,581,185	$61,626,042	$54,833,995	$49,409,613	$50,422,400
Salaries & Ben % of Budget	66%	62%	66%	68%	66%

2016 Budget

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

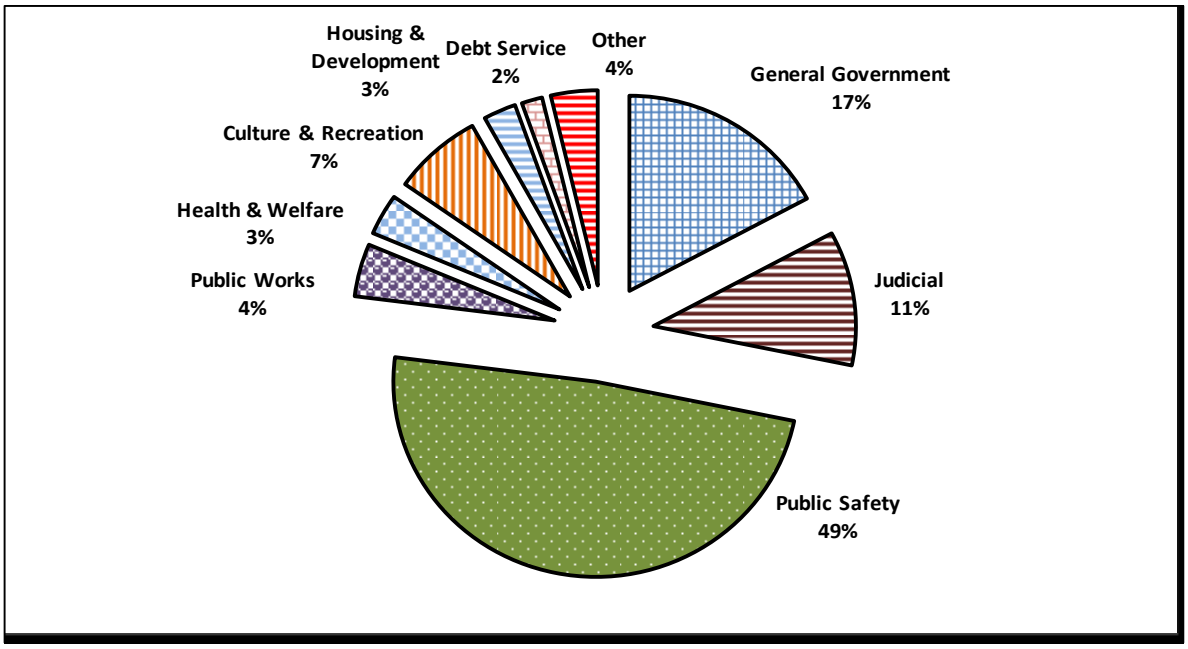




Other:	
Life Ins	$ 393,400
FICA	2,659,000
Medicare	954,550
Workers Comp	2,968,810
Clothing Allow	68,500
Total	$ 7,044,260

General Fund Expenditures

The General Fund accounts for all financial transactions for the largest portion of activity for the government of Macon-Bibb County. The largest function for Macon-Bibb County is Public Safety and it expends forty-nine cents (.49) for every dollar collected.



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

General Government: Legislative, executive, elections, and general administration
Judicial: All court functions
Public Safety: Protection of citizens and property
Public Works: Infrastructure maintenance
Health & Welfare: Social Services
Culture & Recreation: Funds to enrich and entertain all ages
Housing & Development: Promoting community development
Debt Service: Scheduled bond payments
Other: Transfer to other funds, which includes,

E-911	$ 767,400
Sponsored Programs	7,000
Federal Grants	100,000
Capital Improvement Fund	417,000
Debt Service Fund	2,211,900
Airport	678,200
Coliseum & Auditorium	900,000
Bowden Golf	314,700
Tobesofkee	15,800
Vehicle Maintenance	100,000
	$5,512,000

General Fund Expenditures

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
General Government:					
Board of Commissioners	$ 1,978,298	$ 1,581,089	$ 486,330	$ 475,883	$ 446,900
Mayor's Office	1,040,781	1,303,809	412,694	407,156	399,600
County Manager	-	-	1,997,500	1,953,757	1,862,400
County Clerk	161,218	239,714	438,900	416,700	274,200
Board of Elections	860,646	946,774	845,985	800,950	874,600
Finance	2,303,922	2,212,074	1,884,300	1,653,000	1,736,900
Procurement	610,820	580,765	553,915	474,800	462,600
County Attorney	1,381,053	1,340,153	1,448,800	1,342,300	1,058,200
Information Technology	2,304,067	3,224,796	3,858,289	3,330,020	2,933,700
Human Resources	1,588,016	1,502,859	1,390,726	1,121,300	1,316,700
Tax Commissioner	2,560,769	2,755,240	2,729,500	2,617,900	2,480,000
Tax Assessors	1,861,098	1,918,886	2,119,005	1,983,700	1,961,400
Risk Management	679,503	537,740	826,500	865,000	772,600
Internal Audit	202,509	205,793	221,100	219,100	227,200
Facilities Management	6,828,614	6,335,747	8,209,509	7,217,869	7,116,200
Records Management	61,555	57,424	77,600	68,200	56,000
Small Business Affairs	-	18,082	109,400	106,900	253,400
General Services-Mail Services	15,543	7,503	25,000	17,155	16,000
General Services-Credit Union	89,875	45,856	93,000	76,800	-
General Administrative Fees	278,943	279,213	295,800	290,400	310,300
Non-Departmental	8,956,404	3,712,374	2,847,389	2,779,800	714,300
Total General Government	**$ 33,763,635**	**$ 28,805,891**	**$ 30,871,242**	**$ 28,218,690**	**$ 25,273,200**
Judicial:					
Superior Court Judges	$ 1,118,509	$ 1,067,384	$ 1,366,300	$ 1,305,500	$ 1,335,700
Superior Court Clerk	1,744,240	1,881,220	1,865,899	1,825,300	1,848,200
District Attorney	2,811,945	2,896,455	2,939,904	2,912,700	2,798,900
DA - Victim Witness	54,264	61,091	87,100	76,200	-
State Court Judges	913,923	1,175,698	1,289,614	1,218,820	1,316,700
State Court Probation	708,635	806,233	955,623	958,800	969,200
State Court Solicitor	698,495	869,020	940,687	911,100	991,400
State Court Victim Witness	50,653	50,125	51,100	48,900	-
Magistrate Court	-	-	467,500	477,700	349,400
Civil Court Administration	1,850,504	1,897,570	1,052,487	1,041,600	905,700
Civil Court Sheriff	-	-	496,900	454,900	442,100
Probate Court	1,018,445	1,036,345	1,035,762	927,985	931,600
Juvenile Court	1,060,671	1,134,936	1,189,766	1,146,500	1,132,800
Municipal Court	936,727	933,545	1,018,700	966,500	789,500
Grand Jury	24,787	25,476	33,100	30,600	30,000
Public Defender	2,271,933	2,281,541	2,500,022	2,330,300	2,560,980
Total Judicial	**$ 15,263,733**	**$ 16,116,639**	**$ 17,290,464**	**$ 16,633,405**	**$ 16,402,180**

General Fund Expenditures

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Public Safety					
Sheriff's Office	$ 48,636,612	$ 48,377,828	$ 51,670,072	$ 47,067,779	$ 48,000,000
Fire Department	21,599,541	22,817,180	23,592,248	23,365,000	22,458,300
Coroner	291,743	304,438	306,800	306,500	294,600
Animal Welfare	619,463	718,460	809,881	727,300	867,700
Emergency Management	489,981	490,258	473,800	423,000	382,100
Total Public Safety	**$ 71,637,340**	**$ 72,708,164**	**$ 76,852,801**	**$ 71,889,579**	**$ 72,002,700**
Public Works:					
Public Works	$ 9,420,683	$ 9,729,092	$ 6,572,677	$ 5,404,900	$ 4,694,800
Engineering	3,253,892	3,767,180	3,654,403	2,614,700	1,784,800
Total Public Works	**$ 12,674,575**	**$ 13,496,272**	**$ 10,227,080**	**$ 8,019,600**	**$ 6,479,600**
Health & Welfare:					
Health	$ 1,558,817	$ 1,558,818	$ 1,533,400	$ 1,533,400	$ 1,457,000
Welfare	4,048,249	4,286,985	3,749,905	3,756,905	3,569,000
Total Health & Welfare	**$ 5,607,066**	**$ 5,845,803**	**$ 5,283,305**	**$ 5,290,305**	**$ 5,026,000**
Culture & Recreation:					
Community Services	$ 3,619,131	$ 3,554,890	$ 3,488,200	$ 3,485,700	$ 3,304,800
Recreation	1,455,166	3,612,902	5,304,157	4,779,574	4,066,900
Parks & Beautification	-	-	3,609,700	3,388,100	3,250,800
Total Culture & Recreation	**$ 5,074,297**	**$ 7,167,792**	**$ 12,402,057**	**$ 11,653,374**	**$ 10,622,500**
Housing & Development:					
Extension Service	$ 235,174	$ 261,095	$ 273,724	$ 244,400	$ 270,500
Business Development Services	1,322,994	1,400,252	2,073,900	1,904,900	1,956,100
Industrial & Urban Development	2,085,527	2,085,485	1,737,260	1,737,260	1,638,700
ECD	-	659,808	-	-	-
Total Housing & Development	**$ 3,643,695**	**$ 4,406,640**	**$ 4,084,884**	**$ 3,886,560**	**$ 3,865,300**
Debt Service:					
Debt Service	$ 2,661,042	$ 3,068,473	$ 2,165,000	$ 2,299,700	$ 2,456,520
Total Debt Service	**$ 2,661,042**	**$ 3,068,473**	**$ 2,165,000**	**$ 2,299,700**	**$ 2,456,520**
Other:					
Transfer to Other Funds	$ 7,491,303	$ 10,998,797	$ 3,573,986	$ 4,618,900	$ 5,512,000
Vacancy Factor	-	-	(3,063,200)	-	-
Mulberry Street Garage - Inactive	-	-	-	-	-
Violence Against Women - Inactive	86,852	-	-	-	-
Total Oher Funds	**$ 7,578,155**	**$ 10,998,797**	**$ 510,786**	**$ 4,618,900**	**$ 5,512,000**
Total General Fund	**$ 157,903,537**	**$ 162,614,471**	**$ 159,687,619**	**$ 152,510,113**	**$ 147,640,000**

General Fund Expenditures

Board of Commissioners

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,274,859	$823,894	$145,680	$169,863	$183,600
Operating	$648,702	$713,484	$340,650	$306,020	$263,300
Operating Equipment	$54,737	$43,711	$0	$0	$0
Total	**$1,978,298**	**$1,581,089**	**$486,330**	**$475,883**	**$446,900**

Description

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

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

Budget Highlights

FY 2016 was reduced by 8.1% from previous year. Commissioners earn $15,000 per year plus benefits. Additionally, this budget includes $175,000 for audit services; $2,500 certification pay for the Commissioners; and, travel expenses were reduced by 16%.

Accomplishments for 2015

Macon Bibb County Commissioners issues 3 Tax Allocation District (TAD) Bonds to spur economic growth along the Second Street Corridor, Bibb Mill, and the Riverside Renaissance TADS. Commission approved $26 million in bonds to restructure debt of which $14 million was to address blight issues throughout the community. Macon-Bibb County received a clean audit and praise from the audit firm Mauldin & Jenkins for the first year as a newly consolidated government in handling a combined budget more than $164 million dollars. Commissioners completed a strategic planning process where they developed a mission and vision statement and identified projects under Five Strategic areas.

Goals for 2016

- Establish policies and provide funding for core services that are in the best interest of Macon-Bibb County, as well as approve funding for those programs that enhance the quality of life for its citizenry.
- Utilize the Strategic Plan to guide the core services and projects that will achieve the goals of the Five Strategic priority areas.
- Review and adopt the Macon-Bibb County budget on or before June 30
- Continue to focus on the completion of SPLOST funded projects.

General Fund Expenditures

Board of County Commissioners



Commissioner District 1
Gary Bechtel



Commissioner District 2
Larry Schlesinger



Commissioner District 3
Elaine Lucas



Commissioner District 4
Mallory Jones, III



Commissioner District 5
Bert Bivins, III
Mayor Pro-Tem



Commissioner District 6
Ed Defore



Commissioner District 7
Scotty Shepherd



Commissioner District 8
Virgil Watkins, Jr.



Commissioner District 9
Al Tilman



General Fund Expenditures

Mayor's Office

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$836,843	$1,148,762	$278,600	$290,481	$296,000
Operating	$200,553	$154,721	$134,094	$116,675	$103,600
Operating Equipment	$3,385	$326	$0	$0	$0
Total	**$1,040,781**	**$1,303,809**	**$412,694**	**$407,156**	**$399,600**

Description

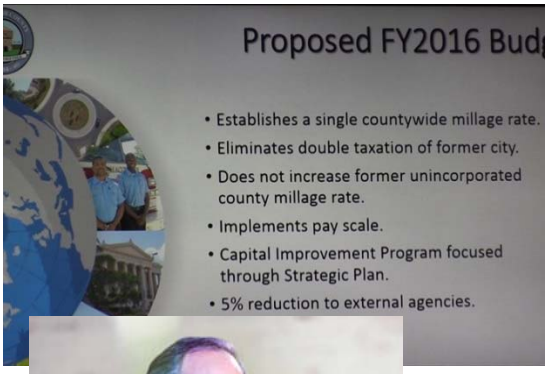
The Mayor's Office provides the executive function for the Macon-Bibb-County Government. This office sets the tone, vision, and goals for the Macon-Bibb and oversees completion of these goals. The Mayor's Office in coordination with the County Manager, is also responsible for compiling the Macon-Bibb's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

Budget Highlights

The Mayor's budget has a reduction of 3.2% reflecting the "bare bones" philosophy for the entire General Fund Budget. There are three full time positions in this department including the Mayor.

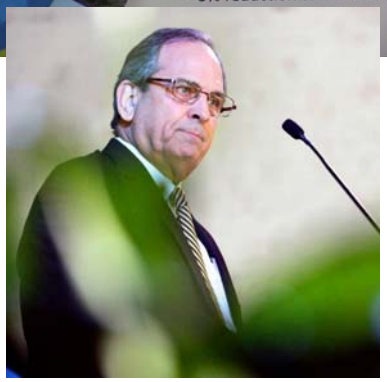
Accomplishments for 2015

- Presented a balanced budget which incorporated a 7.5% reduction
- Selected as one of seven communities to be selected for the White House Initiative, Strong Cities, Strong Communities (SC2) to assist in several strategic priorities with federal assistance
- Reorganized departments and reduced number of department heads to realize an immediate savings of $470,000
- Completed the Vision Block for the Second Street Corridor
- Created the office of Small Business Affairs
- Completed renovations at Amerson Water Works Park



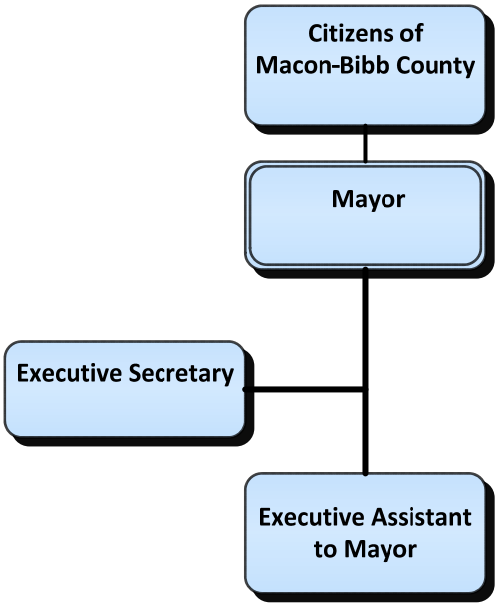
Goals for 2016

- Remove double taxation for city residents to equalize millage rate countywide
- Complete construction of the Little Richard Penniman Connector on Second Street
- Complete redevelopment at Pinnacle Park
- Maintain AARP's Age Friendly Community Status
- Implement Operation Hope through the Small Business Affairs office
- Construct Pedestrian Bridge at Mercer University
- Begin construction on Log Cabin and Jeffersonville Roads



General Fund Expenditures

Mayor's Office
Organizational Chart





We are proud to be a partner in the creation of Pinnacle Park at the top of Second Street in downtown Macon. What better way to celebrate Earth Day than with this ground breaking!



The Mayor declared it FFA Week in Macon-Bibb County after talking with students from Northeast and Rutland High Schools

General Fund Expenditures

County Manager

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$611,900	$599,400	$489,100
Operating	$0	$0	$54,800	$24,230	$35,100
Operating Equipment	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$666,700**	**$623,630**	**$524,200**

Description

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

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

Budget Highlights

One Assistant County Manager retired and the vacant position is going to be left unfilled as the whole organization works to "right size" and this Department is embracing the concept. This is the major reason for a 21% decrease from FY 15.

Accomplishments for 2015

- Create and implement a pay scale and strategy that brings parity between former city employees and county employees
- Established a solid AA Bond Rating from all three rating agencies
- Improve cash management to generate additional returns
- Retirement investments consultants increased annual returns on retirement funds
- Implemented a retirement incentive plan to assist in reduction of budget
- Restructure debt through bonds and issued new Bonds to address blight

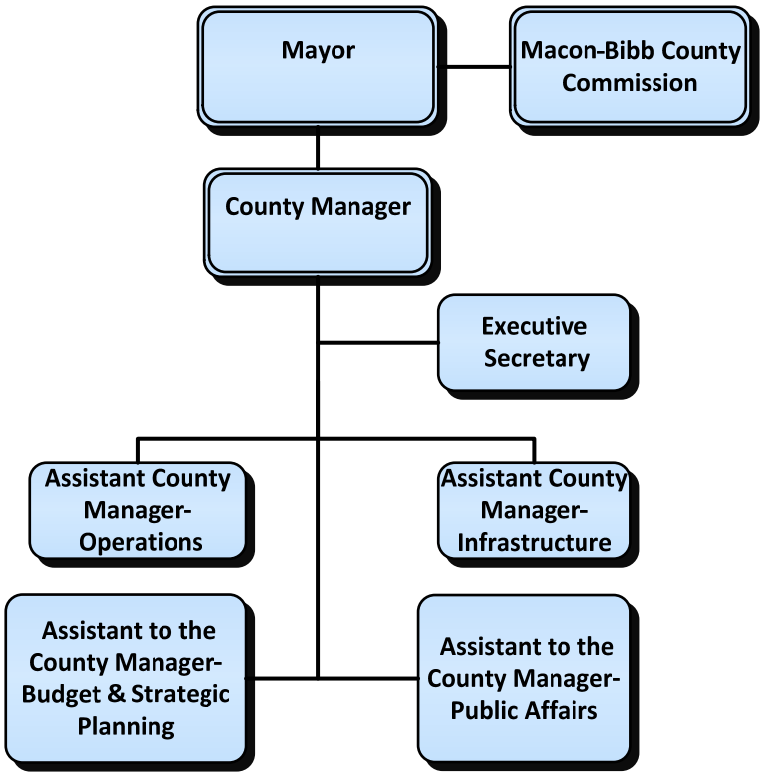
Goals for 2016

- Identify future savings by reducing debt
- Complete Bond projects
- Implement employee performance reviews countywide
- Complete 2012 SPLOST projects
- Re-organize departments for greater efficiency
- Begins developing process for 2017 SPLOST projects



General Fund Expenditures

County Manager
Organizational Chart





Dale Walker, first Manager of consolidated Macon-Bibb County

General Fund Expenditures

County Manager - Budget & Strategic Planning

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$699,100	$682,900	$608,700
Operating	$0	$0	$115,500	$102,500	$112,300
Operating Equipment	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$814,600**	**$785,400**	**$721,000**

Description

The Office of Budget & Strategic Planning is a division within the County Manager's Office Department of Administration. This department consolidated components from Economic and Community Development, Grants management and acquisition. This department assists the County Manager and Mayor in preparing the annual budget for presentation to the Macon-Bibb Commission. The Macon-Bibb Government is required to cut the operating budget by 20% over the next five years, and that challenge will be coordinated by this department. This is a directive mandated by the State of Georgia. By the end of 2016 the Budget will have been reduced by 15% over a 2-1/2 year period.

Budget Highlights

The Office of Budget and Strategic Planning has obtained the Distinguished Budget Award from the Government Finance Officers Association (GFOA). The Strategic Plan is a finalist for a National Communication Award. The Main Street Christmas Parade and decorations are in the operating budget, as well as contractual services with AmeriNational Community Services. There are a total of 17 full time positions in this budget which is down from 19 budgeted in FY 2015. Eleven of the 17 positions are grant funded and they are not included in the General Fund budget.

Accomplishments for 2015

- Created, monitored and balanced the budget in the newly organized Government.
- Organized the strategic planning process with commissioners funded through the Knight Foundation and facilitated by the Carl Vinson Institute of the University of Georgia.
- Successful grant administration and grant submissions in the amount of $14,000,000

Goals for 2016

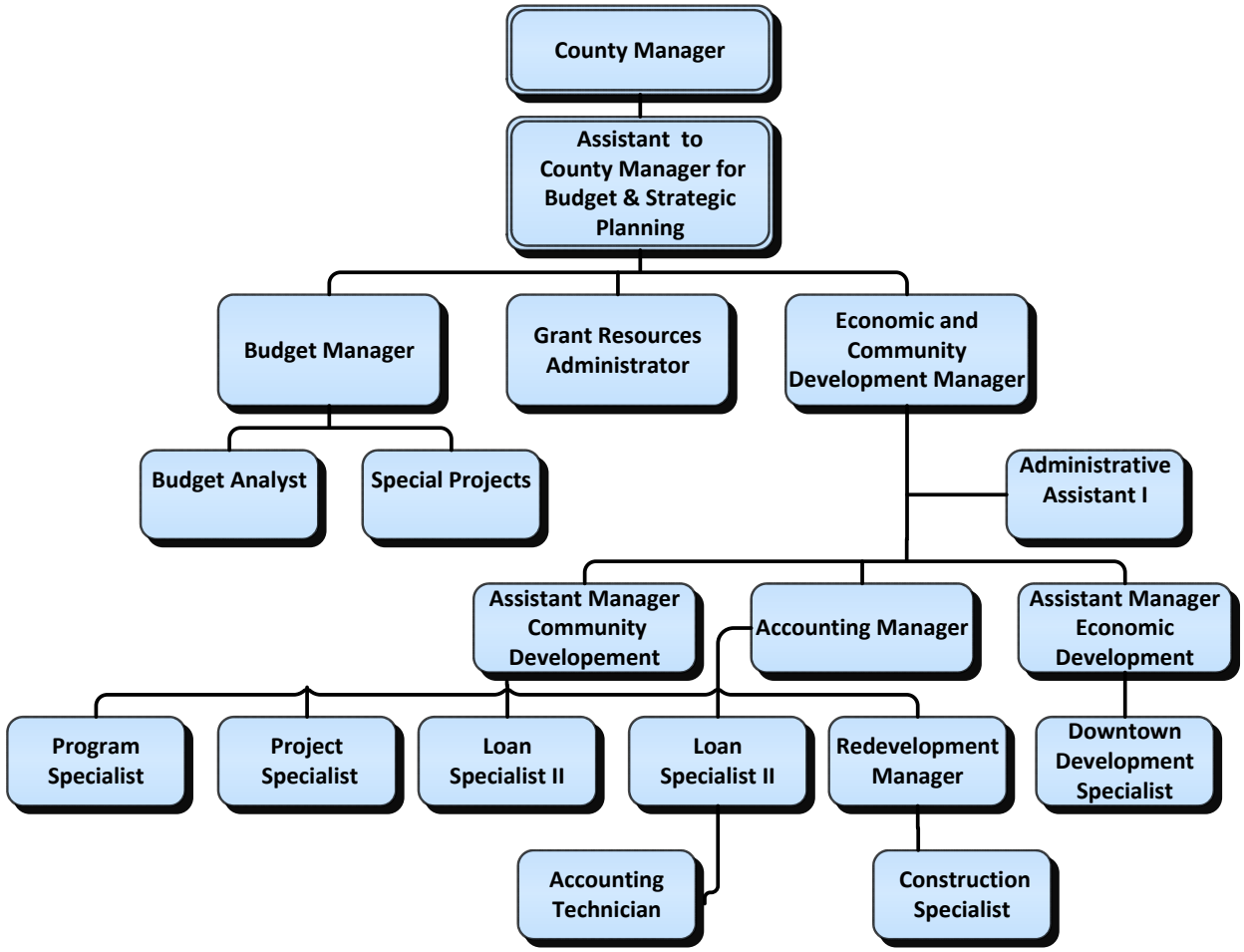
- Develop and maintain a balanced budget with required reductions
- Implement strategic planning priorities with funding
- Continue to monitor grant funds and submit for additional funding opportunities.
- Obtain the Distinguished Budget award from GFOA



One of many budget sessions held by the Macon Bibb County Commission

General Fund Expenditures

Budget & Strategic Planning
Organizational Chart



Macon - Bibb County

COMMUNITY AND ECONOMIC DEVELOPMENT STRATEGY



Macon-Bibb County Public Works Department tearing down neighborhood blight in keeping with Community and Economic strategy.

General Fund Expenditures

County Manager - Public Affairs

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$466,700	$505,027	$577,700
Operating	$0	$0	$32,477	$22,700	$19,500
Operating Equipment	$0	$0	$17,023	$17,000	$20,000
Total	**$0**	**$0**	**$516,200**	**$544,727**	**$617,200**

Description

The Office of Public Affairs includes Public Relations, MaconBibbTV, and Customer Service. Working together, these functions are building and strengthening a two-way communication program to:

1) Educate the community about improvement efforts by Macon-Bibb and partner organizations, and
2) Provide a way for people to provide feedback and have their questions answered and concerns addressed.

The Office works directly with local, regional, and national media on coverage, as well as managing social media channels, to better educate people about the newly consolidated government. The Office of Public Affairs is also the contact for community organizations, state associations, and state and federal legislative issues.

Budget Highlights

Public Affairs budget has a 19.5% increase due to an increase in personnel. A new position was transferred in from another department to help with customer service. This budget has funding for 8 positions where there was only 7 positions funded in FY 2015. The operating budget basically remained the same.

Accomplishments & Highlights for 2015

Customer Service

- Continued expansion SeeClickFix services to additional departments, including blight and traffic issues
- Wrote and coordinated 5-10 proclamations every month for the Mayor and Commission.

MaconBibbTV

- Created Macon-Bibb's first State of the Community video.
- Installed new microphone, speaker, and broadcast systems in Commission Chambers.
- Launched a centralized website for SPLOST information, including an interactive map; Bibb County Sheriff's Office; Fire Department; and Lake Tobesofkee.

Public Relations

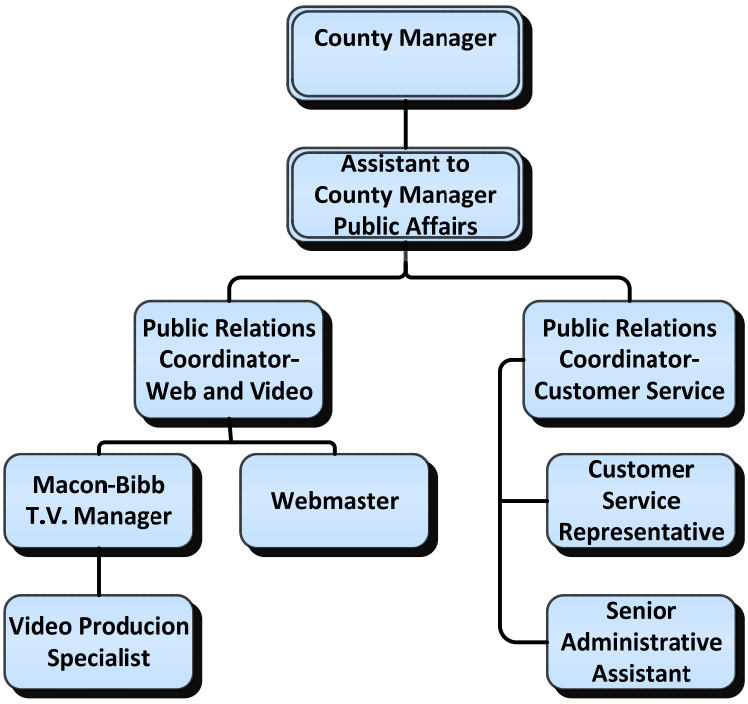
- Facilitated or supported almost daily news coverage of the work of Macon-Bibb County and community organizations. Each month, we received coverage on greater than 90% of the days.
- Organized, coordinated, or assisted with events, including SPLOST milestones, Strong Cities Strong Communities announcement, Strategic Planning sessions, ribbon cuttings, ground breakings, sports announcements, and more.

Goals for 2016

- Complete a Communication Plan to support Strategic Plan.
- Facilitate targeted and broad national media coverage. Facilitate local media coverage on improving daily operations due to consolidation.
- Seek out and apply for recognition of employees, departments, and city.
- Improve percentage of 10-day ticket closures for See Click Fix.
- Increase number of people using service request system online and via phone.

General Fund Expenditures

Public Affairs
Organizational Chart



General Fund Expenditures

Clerk of Commission

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$113,562	$193,611	$418,600	$397,000	$251,700
Operating	$47,657	$46,103	$20,300	$19,700	$22,500
Operating Equipment	$0	$0	$0	$0	$0
Total	**$161,218**	**$239,714**	**$438,900**	**$416,700**	**$274,200**

Description

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

Budget Highlights

There is a 37.5% decrease from FY 2015, which is related to the decrease in the number of staff from 6 to 4. It is anticipated that this number will go down even more with retirements in 2016.

Accomplishments for 2015

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

Goals for 2016

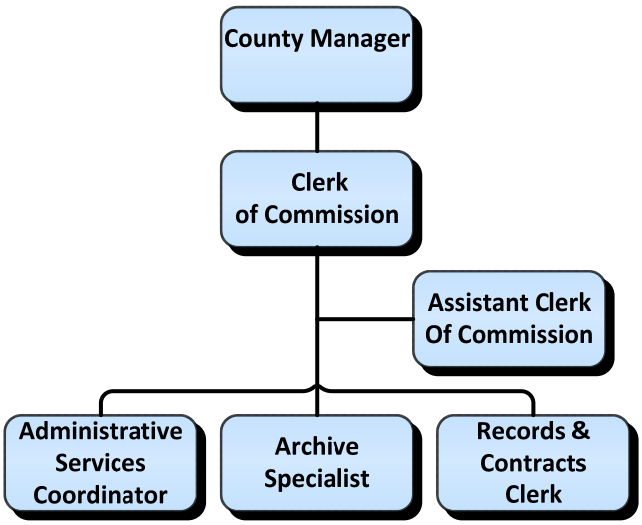
- The Training and Events Coordinator will complete her Clerk's Certification next spring
- Re-Structure mail processing
- Review storage of documents and scan data



Mayor Reichert presiding over Commission Meeting

General Fund Expenditures

Clerk of Commission
Organizational Chart





Janice Ross from the Clerk of Commission's office has been instrumental in raising funds from employees of Macon-Bibb County.

General Fund Expenditures

Board of Elections

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$394,154	$445,152	$410,100	$413,600	$395,700
Operating	$424,623	$491,535	$426,048	$378,550	$478,900
Operating Equipment	$41,869	$10,087	$9,837	$8,800	$0
Total	**$860,646**	**$946,774**	**$845,985**	**$800,950**	**$874,600**

Description

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

Budget Highlights

The Board anticipates conducting (3) election in the 2016 budget; a Special Election "SPLOST" in November 2015; a Presidential Preference Primary In March 2016; and the Primary General Election will be held in May 2016. The General Primary election will be another historic election for Macon-Bibb County, as it will be the first time the Mayor and (9) Commissioners will be on the ballot will other races during a Presidential Election Year. Due to the presidential and local races being highly contested, we anticipate a large voter turnout and there have increased the operating budget.



Accomplishments for 2015

- Conducted elections and registration for all elections held.
- Held monthly Board meetings as required by law.
- Attended all 2014 mandated training conferences, monthly webinars, and other trainings specific to Elections duties and services.
- Cross trained registration staff to perform additional duties required as a result of implementation of the new voter registration system.
- Acquired authorization from the Mayor to work with Middle Georgia Regional Commission to assist the Elections office to establish a more comprehensive method to meet the changing demands and requirements concerning GIS computer mapping and related technology services.
- Utilize our Macon-Bibb Information Technology department as well the GIS division to assist with precinct and voter district boundary lines.

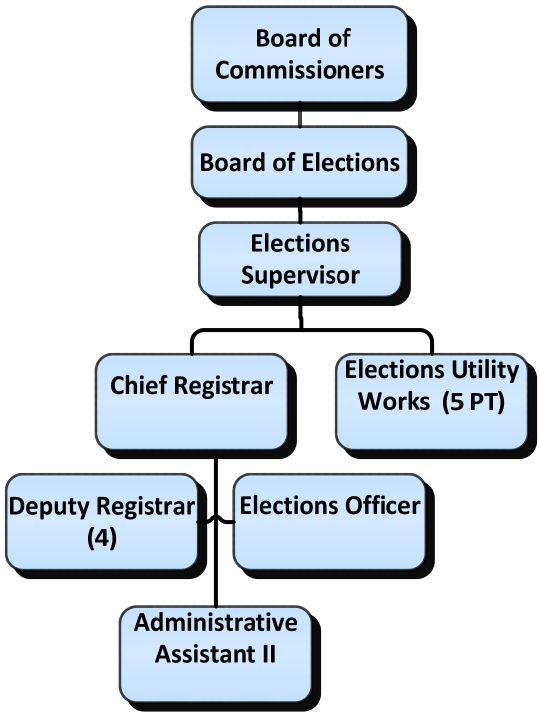
Goals for 2016

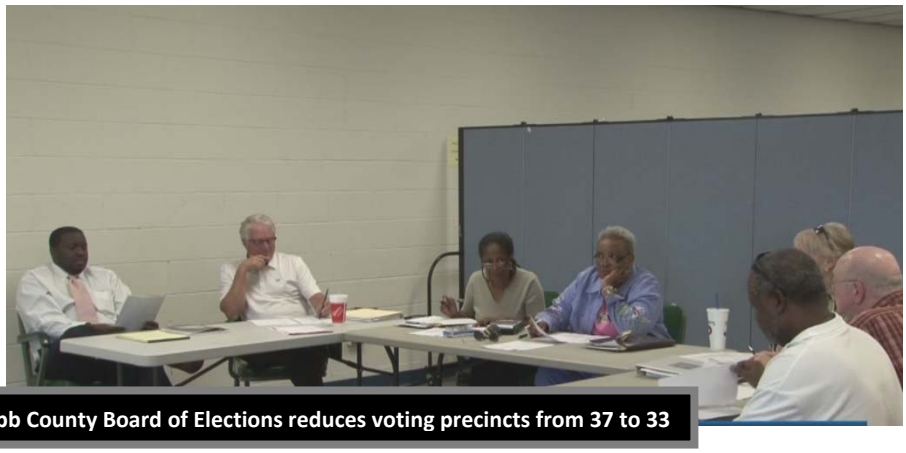
- Complete mapping and implementation of any proposed precinct boundary lines changes
- Continue to develop cost-saving initiatives for operations
- Continue to cross train registration staff in matters of voter registration and election staff in the conduct of all election types and GIS mapping

.

General Fund Expenditures

Board of Elections Organizational Chart





Bibb County Board of Elections reduces voting precincts from 37 to 33

Performance Measurements		FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
No. of Elections Conducted		3	4	4	3
No. of Registered Voters		90,830	82,945	87,000	94,483
New Voters Registered		3,097	2,168	2,610	3,000
Voters Changed from Inactive to Delete Status	N/A*	3,000	3,000	N/A	
No. of Poll Workers Certified	524	535	260	270	

General Fund Expenditures

Finance

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$2,126,289	$2,070,013	$1,774,900	$1,559,700	$1,658,000
Operating	$174,391	$134,397	$99,400	$84,300	$70,900
Operating Equipment	$3,242	$7,664	$10,000	$9,000	$8,000
Total	**$2,303,922**	**$2,212,074**	**$1,884,300**	**$1,653,000**	**$1,736,900**

Description

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

Budget Highlights

This budget reflected a 7.8% decrease due to fewer positons budgeted. FY 2015 budgeted 23 full time positions whereas FY 2016 only budgeted 22 full time positions. The operating budget decreased in an effort to do more with less. There is a significant decrease from FY 2013 which is due to a difference in the way the former City and County budgeted. The City charged each department for Information Technology services and the County did not. This was discontinued in the second half 2014. Personnel drastically dropped through retirements and it was determined that these positions were not needed.

Accomplishments for 2015

- Safeguard financial assets and maximize investment earnings.
- Financial reports issued accurately and on schedule for first 6 months of consolidated government.
- Successfully issued W-2's and 1099's using new financial software.
- Issued payments to employees and vendors, for goods and services delivered, in a timely and accurate manner.

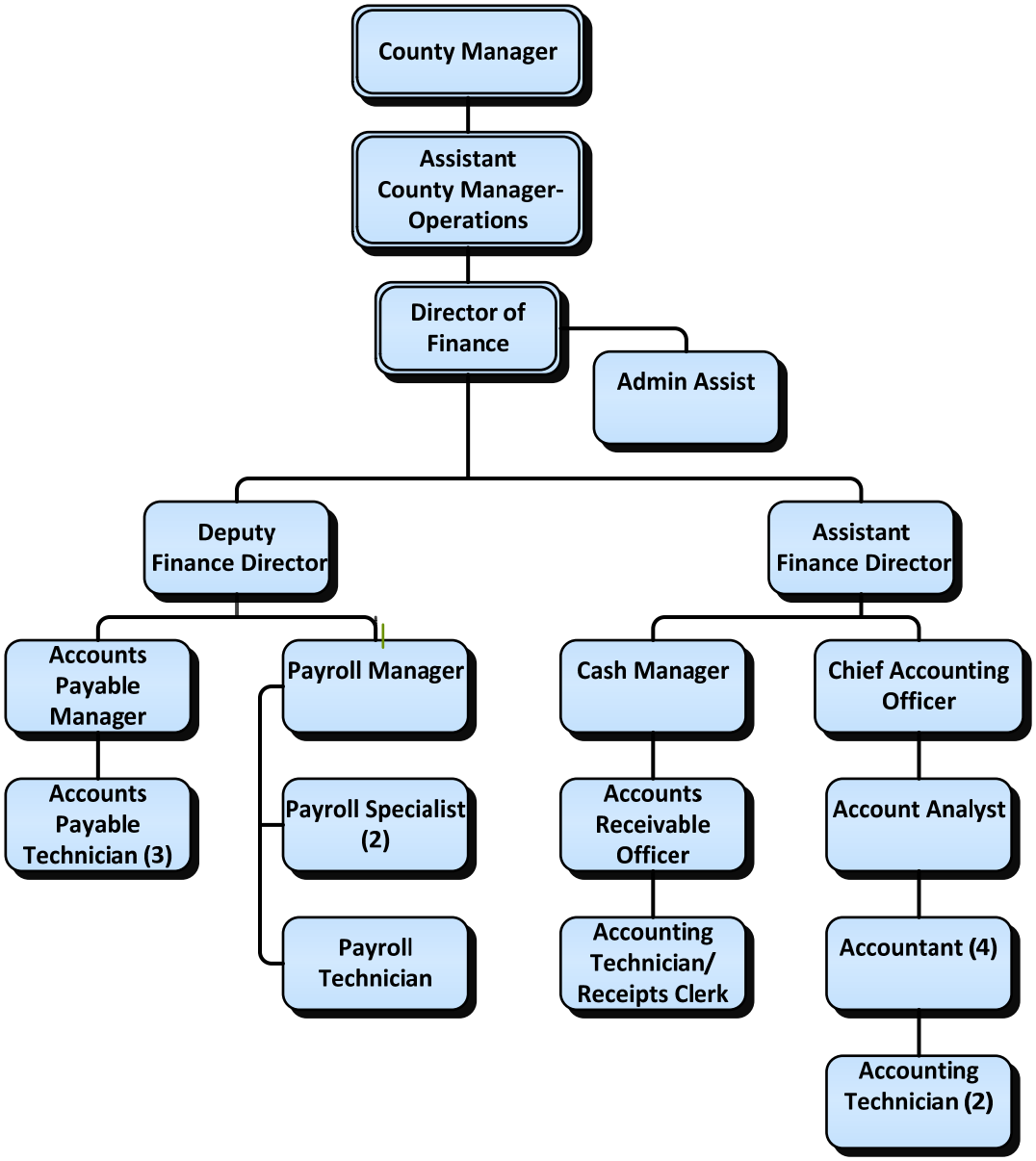
Goals for 2016

- Receive the Certificate of Achievement for Excellence in Financial Reporting from Government Finance Association and meet all financial deadlines.
- Continually monitor revisions to generally accepted accounting principles as well as key county policies for possible updates/revisions.
- Assist in development of financing strategies for major projects.



General Fund Expenditures

Finance
Organizational Chart



Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Unqualified Opinion	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	NA	Yes
Payroll Transactions Processed	58,882	61,606	60,652	60,000
Pension Benefit Payments Processed	10,627	10,726	10,804	15,000
Accounts Payable Payments Processed	13,889	15,610	20,436	20,000

General Fund Expenditures

Procurement

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$542,112	$558,078	$527,000	$455,600	$435,000
Operating	$60,150	$15,020	$25,415	$18,200	$24,600
Operating Equipment	$8,558	$7,666	$1,500	$1,000	$3,000
Total	**$610,820**	**$580,765**	**$553,915**	**$474,800**	**$462,600**

Description

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

Budget Highlights

The decrease of 16.4% in the Procurement budget is due to the funding of less positions. FY 2015 funded 8 positions whereas FY 2016 only funded 7 positions. Positions that were vacated were not filled as the consolidated government did not need as many personnel to operate.

Accomplishments for 2015

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



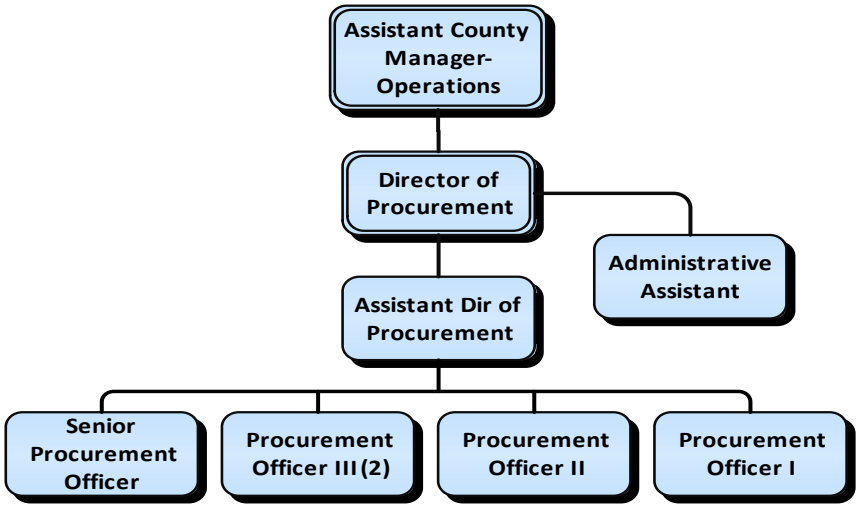
March is Purchasing Month in Macon-Bibb County and the Mayor thanks employees for a job well done

Goals for 2016

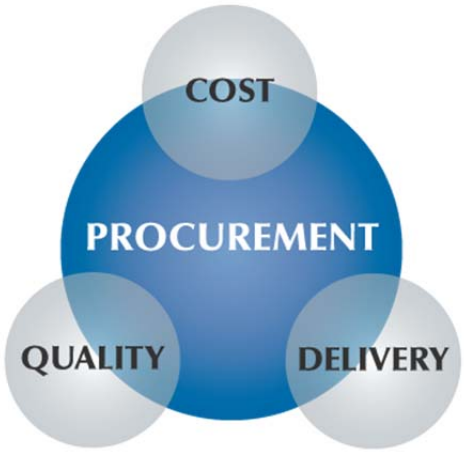
- Achieve 8% of purchases from disadvantaged business enterprise.
- Process all complete requisitions within five (5) working days of receipt.
- Process all bid requests within fourteen (14) business days of receipt of complete specifications.
- Process complete SPLOST purchase orders within three (3)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

General Fund Expenditures

Procurement
Organizational Chart



FY 2015 Purchase Order Report		
Month	# of POs	Dollar Amount
July 2014	172	$2,948,891.97
August 2014	211	$4,265,486.66
September 2014	187	$4,525,488.93
October 2014	251	$1,526,489.00
November 2014	330	$1,597,917.74
December 2014	219	$1,013,953.64
January 2015	212	$3,248,949.65
February 2015	168	$1,982,779.08
March 2015	265	$1,373,342.70
April 2015	75	$1,030,510.21
May 2015	93	$2,126,202.22
June 2015	85	$3,515,206.31
Totals	**2,268**	**$29,155,218.11**



General Fund Expenditures

County Attorney

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$489,912	$469,337	$583,900	$593,100	$541,700
Operating	$891,141	$870,078	$856,700	$747,200	$514,000
Operating Equipment	$0	$738	$8,200	$2,000	$2,500
Total	**$1,381,053**	**$1,340,153**	**$1,448,800**	**$1,342,300**	**$1,058,200**

Description

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

Budget Highlights

There is a 26.9% decrease in the 2016 from the previous budget. Personnel includes three staff attorneys hired with the goal of reducing the future costs for outside counsel. The Compliance Officer is anticipated to be an unfilled position bringing the total positions budgeted from (six)6 to five(5).

Accomplishments for 2015

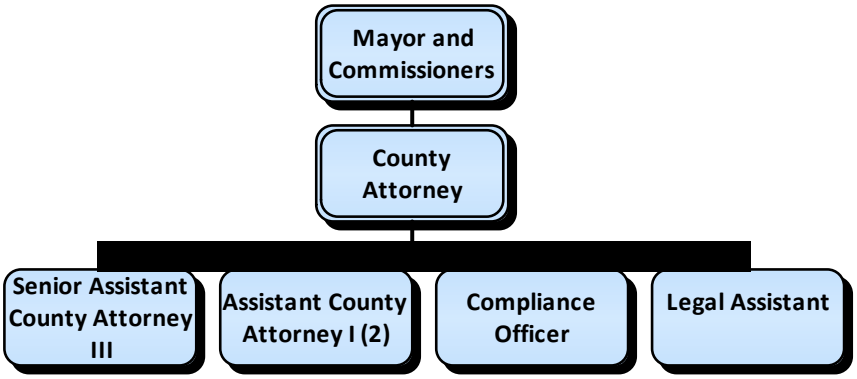
- Developed Protocol Ensuring All Contractual Agreements Submitted to Legal are Properly Executed and on file in Clerk's Office
- Worked with Departments to Improve Open Record Request Response Times
- Revised Language of Construction Contracts to Afford Greater Liability Protection to Macon-Bibb County
- Provided Community Outreach Assisting with GCAPS
- Obtained Office Assistance via Legal Interns at no Cost to Macon-Bibb County
- Assisted in the Development of and Obtained Bond Funding to Address Blight
- Increased Work Production of Entire Office to Better Serve Macon-Bibb County
- Assisted with Preparation of Significant Matters of Concern to Macon-Bibb County: Pension Plan Revisions, Establishment of Fire Department Board, Evaluation of Risk Management Claims, EEOC Compliance, Major Construction Projects, etc.
- Reviewed and Revised Code of Ordinances for Publication in hard copy and Online with Municode

Goals for 2016

- Maintain work load and respond in timely manner
- Assist Commissioners and Mayor in creating resolutions and ordinance revisions
- Continue to review legal policies and procedures to identify any areas capable of additional streamlining
- Continue to assist Department Managers with various legal issues/concerns as they arise

General Fund Expenditures

County Attorney
Organizational Chart





Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Resolutions/Ordinances Drafted	170	428	328	300
Contracts Reviewed	171	198	198	200

General Fund Expenditures

Information Technology

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,355,817	$1,893,882	$2,212,600	$1,903,400	$1,565,100
Operating	$653,967	$890,803	$1,435,891	$1,208,100	$1,368,600
Operating Equipment	$294,683	$440,111	$209,798	$218,520	$0
Total	**$2,304,467**	**$3,224,796**	**$3,858,289**	**$3,330,020**	**$2,933,700**

Description

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

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

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

Budget Highlights

The Information and Technology Systems and Network budget for 2016 represents a 24% decrease from 2015. This can be attributed to the loss of several staff members to retirement. There are 21 full time positions for 2016.

Accomplishments for 2015

- Implemented a Public Administration ERP (Enterprise Resource Planning)
- Upgraded the fiber connectivity to 10 gig through-out the fiber ring
- Implemented infrastructure consolidation efforts between City and County offices concerning technology and infrastructure stabilization issues.

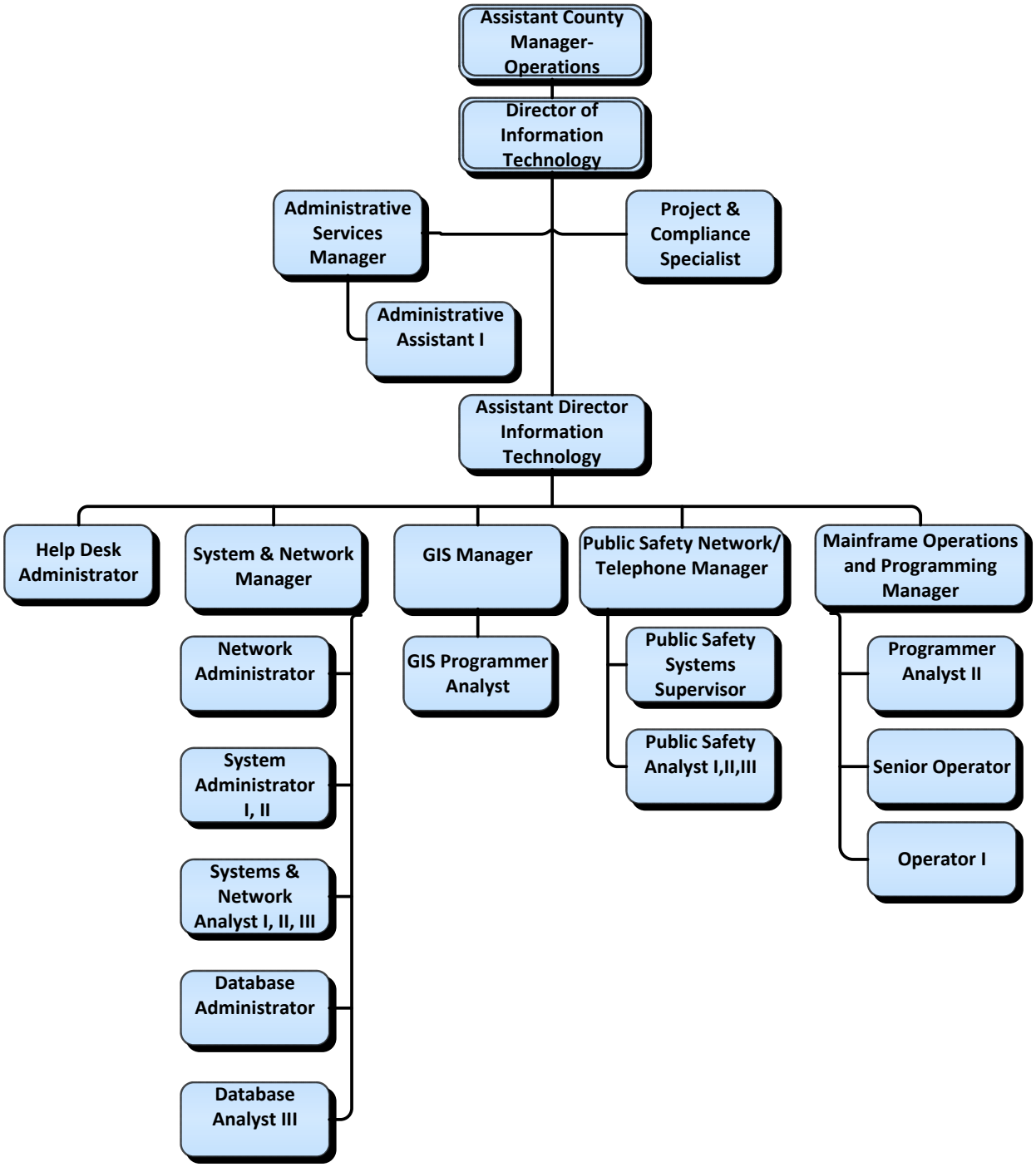
Goals for 2016

- Work with consultants to create new Public Safety software
- Develop new software for courts case management
- Outsource telephone and radios



General Fund Expenditures

Information Technology-Systems & Network, Communications & GIS Organizational Chart



General Fund Expenditures

Human Resources

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,016,487	$1,007,054	$926,500	$865,000	$892,400
Operating	$566,240	$463,984	$457,826	$256,300	$426,300
Operating Equipment	$5,288	$31,820	$6,400	$0	$0
Total	**$1,588,016**	**$1,502,859**	**$1,390,726**	**$1,121,300**	**$1,316,700**

Description

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

Budget Highlights

There is a decrease in both the Operating and Salaries & Benefits from FY 2015. The Salaries and Benefits decrease is due to the decision not to re-hire the Assistant Director of Human Resources bringing their full time employee count to 13 for the General Fund and 2 for the Workers Compensation Fund. The Operating expenses decreased primarily in the Promotional Assessments line item. Not as much funding will be needed because of the use of the Civil Service Board.

Accomplishments for 2015

- Instructed 132 employees/participants in the Defensive Driving Course
- Conducted New Hire Orientation for 117 new employees
- Attend interviews for all applicants of Macon-Bibb County departments
- Revised employment on boarding process
- Completed open enrollment

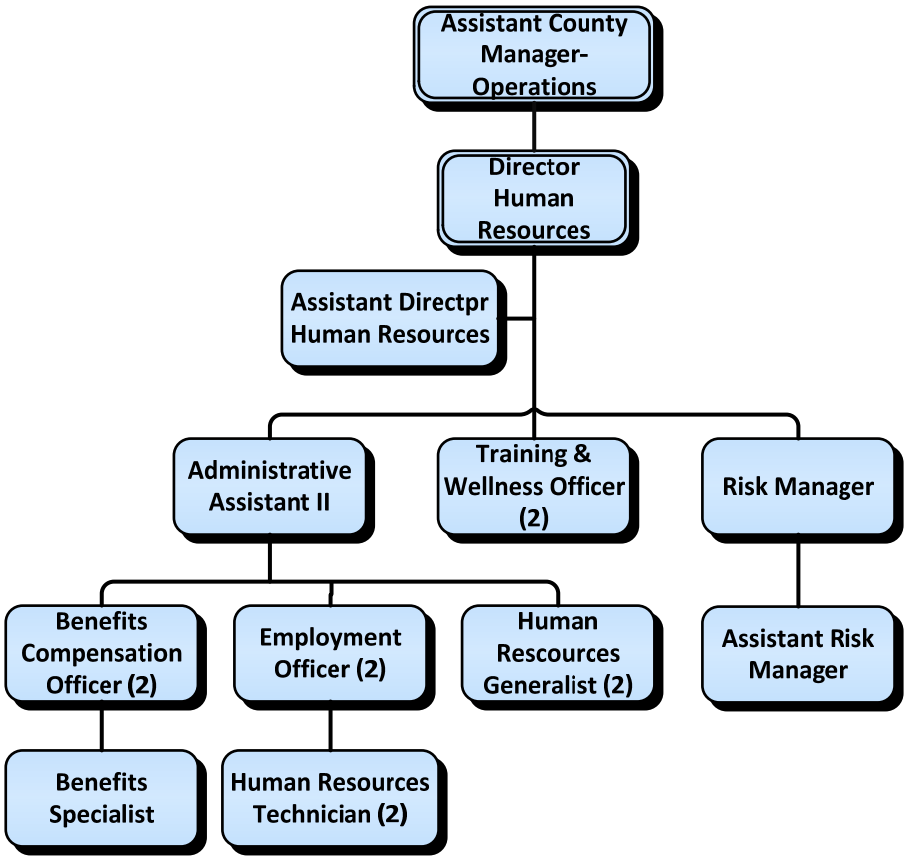
Goals for 2016

- Conduct an Employee Training Needs Assessment of Macon-Bibb County Government employees
- Implement Macon-Bibb County service awards program
- User friendly applicant tracking system
- Organize and coordinate the function and duties of Fire and Sheriff Civil Service Boards
- Update and complete of employment's standard operating procedures
- Implement new pay scale putting employees on a grade and step table
- Complete electronic open enrollment process
- Implement performance evaluations for all employees
- Facilitate the establishment of the Safety Review Board
- Develop system for monitoring government vehicles
- Complete job descriptions for all employees



General Fund Expenditures

Human Resources Organizational Chart



Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Number of New Hires/Promotions	N/A	199	250	200
Number of Applicants	N/A	1,800	3,500	3400
Number of Retirements	N/A	90	100	100
Number of Workers' Comp Cases	N/A	200	400	385
Number of Civil Service Board Meetings	N/A	30	45	45
Number of Fire Assessments	N/A	9	9	9
Number of Tests for Fire Promotions	N/A	0	3	3
Number of Random Drug/Alcohol Tests	N/A	12	12	12

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

General Fund Expenditures

Tax Commissioner

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$2,166,031	$2,191,756	$2,275,000	$2,285,800	$2,118,900
Operating	$359,194	$538,930	$439,800	$322,100	$359,600
Operating Equipment	$35,545	$24,554	$14,700	$10,000	$1,500
Total	**$2,560,769**	**$2,755,240**	**$2,729,500**	**$2,617,900**	**$2,480,000**

Description

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

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

Budget Highlights

The Tax Commissioner's overall budget has a 9.1% decrease over 2015. The Tax Commissioner combined the Farmer's Market location and the Courthouse locations to the new facility on the corner of Walnut and Third Street in downtown Macon. There are 35 full time employees budgeted for 2016, whereas, there were 40 full time positions budgeted for 2015.

Accomplishments for 2015

- Finished new office and consolidated Courthouse and satellite offices into one office location.
- Implemented new technologies to improve customer service and decrease customer wait time.

Goals for 2016

- Redesign and implement new receivables collection program for sanitation fees.
- Continue to maintain collection ratio of 98% or better.
- Continue to improve quality of customer service.

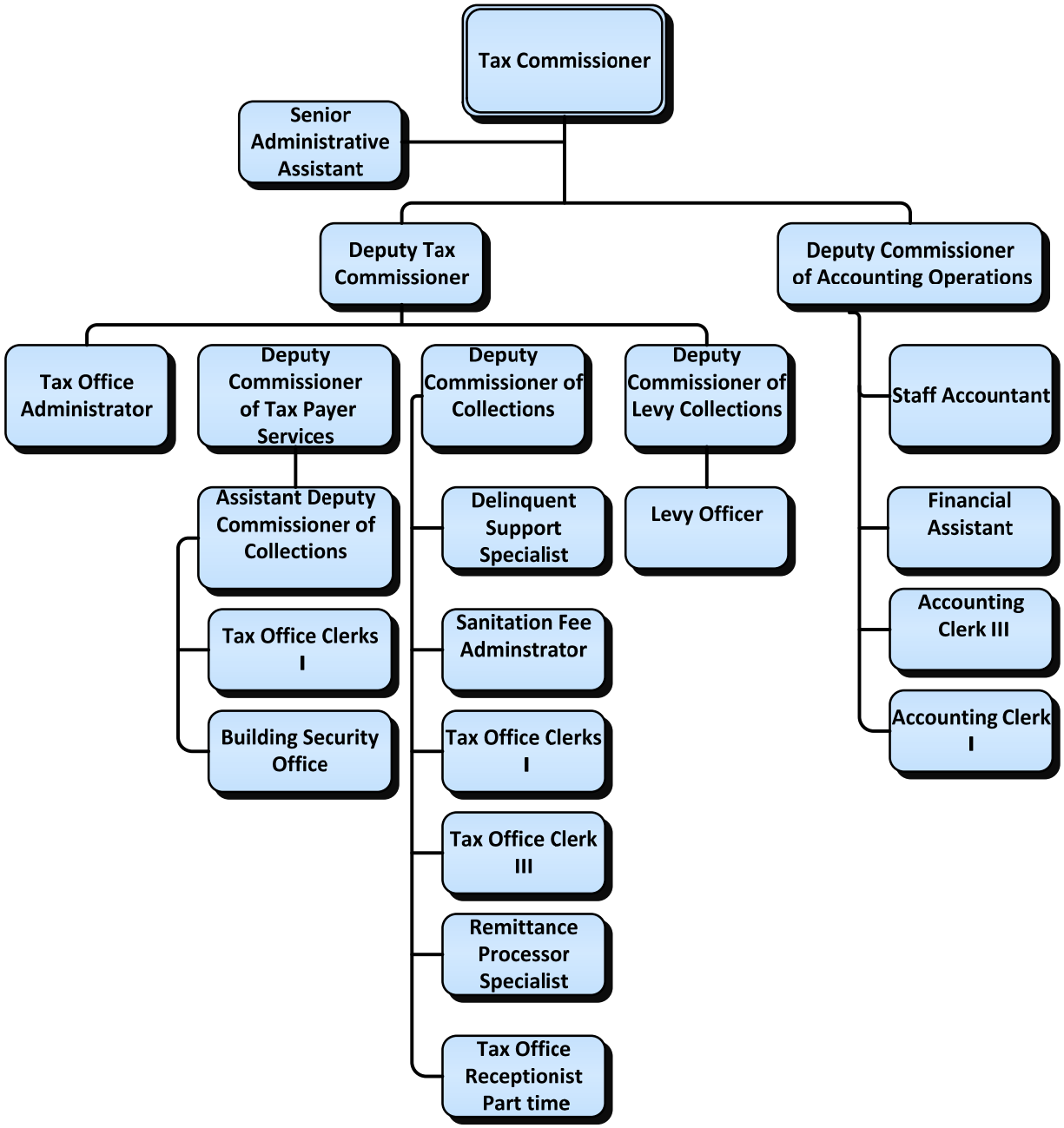


New Macon-Bibb Tax Service Center



General Fund Expenditures

Tax Commissioner
Organizational Chart



Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 *Actual	FY 2016 Projected
Percentage of Property Taxes Collected	98%	98%	96%	100%

*FY2015 as of 06/30/15

General Fund Expenditures

Tax Assessor

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,605,179	$1,749,995	$1,864,400	$1,788,000	$1,775,600
Operating	$228,065	$161,386	$235,205	$176,300	$181,900
Operating Equipment	$27,854	$7,506	$19,400	$19,400	$3,900
Total	**$1,861,098**	**$1,918,886**	**$2,119,005**	**$1,983,700**	**$1,961,400**

Description

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

Budget Highlights

Salaries and Benefits deceased due to retirements. FY 2016 budgeted for 23 full time positions, whereas, FY 2015 budgeted 28 full time positions. This figure may need to adjusted in FY 2016 if the estimated personnel to retire does not happen. The decrease in the operating budget is due in large to the decrease in temporary workers and purchasing less operating equipment.

Accomplishments for 2015

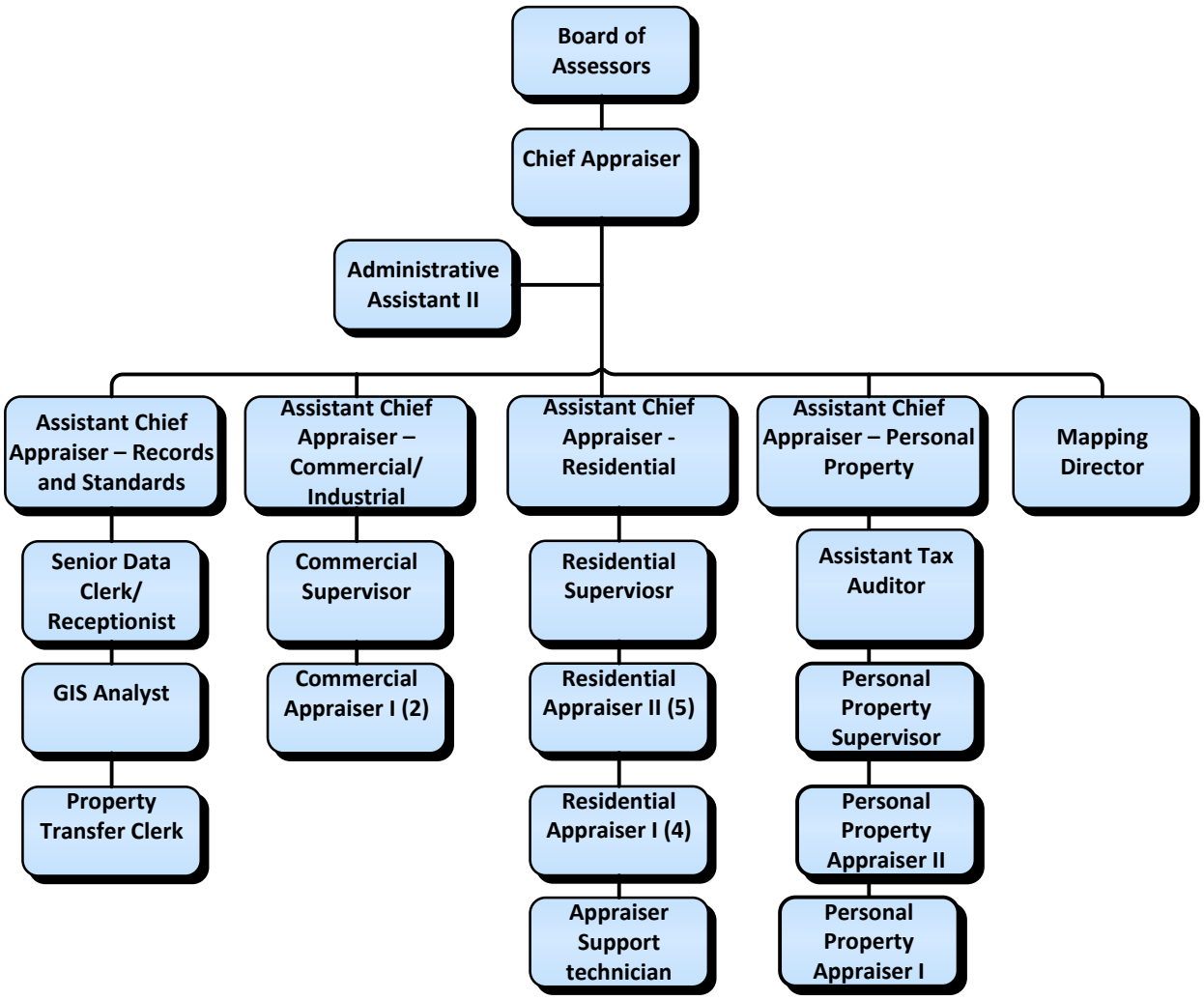
- Upgraded WinGap appraisal software.
- Continued mandatory certification of staff appraisers.
- Completed fieldwork, neighborhood analysis and assessment notices in preparation of the compilation of the 2015 tax digest.
- Continue to work with the Regional Commission regarding mapping splits, etc.
- Successfully completed exempt project by listing all properties on the exempt digest

Goals for 2016

- Appraise approximately 7,000 personal property accounts and inspect those flagged for concern.
- Digitally capture all written appeals and attach to the real and personal property parcels.
- Appraise approximately 69,000 real property accounts.
- Continue the development, utilization and interface of the GIS System with the WinGap appraisal software.
- Completion of the remaining 2013 and 2014 appeals at Superior Court level.
- Continue WinGap appraisal software updates and training – SQL version
- Review all new applications for exempt status and conduct physical inspection of all new exempt property applications.
- Implement process to review exempt properties on a regular basis
- Implement process to review homestead properties
- Continue to work with Superior Court Clerk in improving the Board of Equalization process
- Continue to work with the Regional Commission and GIS department in analyzing, correcting and updating maps and layers
- Complete the building and accessory sketch project initiated as a collaboration with the Carl Vinson Institute of Government

General Fund Expenditures

Tax Assessor's Office
Organizational Chart



As the chart below indicates the Bibb County Digest has been on a slow decline for the last 5 years due to exemptions by state legislators, the downturn in the economy.

5 Year History of Bibb County Tax Parcels

	Actuals				Projected
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Parcels					
Real	69,043	69,042	68,820	68,819	68,820
Personal	7,189	6,887	6,762	6,687	6,690
Total	76,232	75,929	75,582	75,506	75,510

Real Property basically includes land and buildings, whereas, Personal Parcels includes boats, airplanes, commercial furniture and fixtures, inventory, etc.

General Fund Expenditures

Risk Management

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$74,206	$39,480	$0	$0	$0
Operating	$604,090	$498,260	$826,500	$865,000	$772,600
Operating Equipment	$1,206	$0	$0	$0	$0
Total	**$679,503**	**$537,740**	**$826,500**	**$865,000**	**$772,600**

Description

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

Budget Highlights

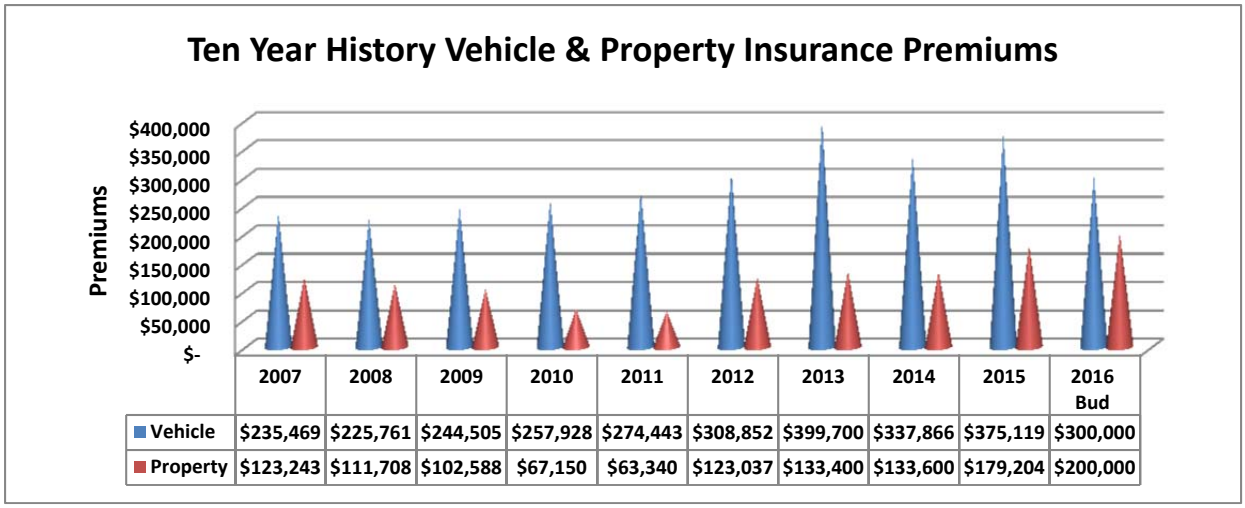
FY 2016 shows a decline in premiums for Equipment and Vehicles to put it closer in line to what is actually being paid. Property Insurance will increase slightly to reflect what the industry is charging.

Accomplishments for 2015

- Set-up databases and record keeping system for Workers Compensation claims
- Set-up database and record keeping system for Vehicle Accident and claims
- Set up process to submit injury reports to our workers' compensation third party administrator faster and more efficiently.
- Settle a number of workers' compensation cases
- Assisted in the commencement of the Random Drug Screen

Goals for 2016

- To establish the Safety Review Board and related processes
- To settle at least two workers' compensation cases
- To develop system for monitoring assigned vehicles
- To become more efficient at utilizing the New World system
- To assist departments in the reduction of the frequency and severity of accidents



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Bud
Vehicle	$235,469	$225,761	$244,505	$257,928	$274,443	$308,852	$399,700	$337,866	$375,119	$300,000
Property	$123,243	$111,708	$102,588	$67,150	$63,340	$123,037	$133,400	$133,600	$179,204	$200,000

General Fund Expenditures

Internal Audit

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$182,364	$195,064	$211,300	$210,300	$217,500
Operating	$20,145	$10,729	$9,800	$8,800	$9,700
Operating Equipment	$0	$0	$0	$0	$0
Total	**$202,509**	**$205,793**	**$221,100**	**$219,100**	**$227,200**

Description

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

Budget Highlights

The budget includes required licenses, training, and seminars in accordance to scope of duties. Personnel includes two full time employees.

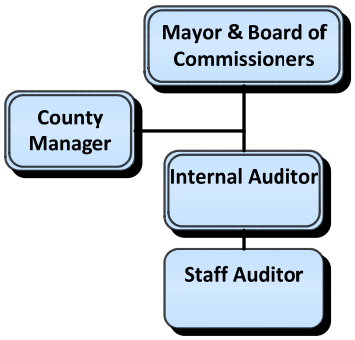
Accomplishment for 2015

- Completed six audits and consulting engagements for various Departments in the first half of fiscal year 2015, and three of the six scheduled in the second half.
- Office staff received over 60 hours of training in accounting and auditing.

Goals for 2016

- Assisted various departments with the consolidation of processes/functions for the new government to ensure that processes are streamlined in the most efficient manner to optimize the effectiveness of management.
- Maintained the continuing education hours required by the U.S. Government Accountability Office (GAO), Government Auditing Standards (Yellow Book) and the Institute of Internal Auditors (IIA).
- Meet deadlines for all audit requests.

Internal Auditor Organizational Chart



Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Number of Audits Scheduled	6	12	8	10
Number of Audits Completed	4	8	6	8
Number of Special Audits	2	5	0	2
Number of Special Audits Completed	2	5	1	2
Number of Consulting/Advisory Engagements	4	6	2	2

General Fund Expenditures

Facilities Management-Administration

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	**$2,842,187**	$2,515,339	$3,152,300	$2,617,857	$2,298,100
Operating	**$1,264,950**	$1,245,879	$762,709	$615,897	$597,200
Operating Equipment	**$66,794**	$82,933	$47,200	$40,000	$42,200
Total	**$4,173,931**	**$3,844,151**	**$3,962,209**	**$3,273,754**	**$2,937,500**

Description

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

Budget Highlights

Salaries have decreased for 2016 as a result of retirements and elimination of some positions. FY 2015 budgeted for 54 positions whereas FY 2016 only budgeted for 45 positions. Operating costs as well employee costs have declined as a result of consolidation experiences.

Accomplishments for 2015

Administration

- Completion of projects assigned for 5x5 program
- Renovations, repairs, and other upgrades made to various government buildings including the Sheriff Investigative Center (Sears Building), Government Center, Tax Commissioners Complex, Courthouse, Public Works, Facilities Management, E-911
- Submitted nine buildings for energy rebates through Georgia Power and received $25,820.60.
- Received, assigned, and processed approximately 7,980 work requests reported by citizens and other departments.

HVAC-Plumbing

- Tested 80 backflow devices
- Renovating Sears Building for Sheriff Investigative Center & State Court Probation
- Received and completed 1,632 work orders.

General Maintenance

- Built Media Platform in Commissioners' Chamber in the Government Center
- Coated roof on the new Tax Commissioners building located on Third Street
- Repaired sub-floor on 6th Floor of Grand Building
- Renovated new drug Court area on 4th Floor of Courthouse
- Continuing renovation of Sears Building for Sheriff Investigative Center & Probate Court

Electrical

- Renovated four offices at Public Works (Knight Road); installed circuits for outlets, security lights, three 40' wooden poles, and 125 amp service
- Installed three 120 volt circuits, 240 volt three-phase circuity for uninterrupted power source (UPS), and 2-power flood fixtures for parking lot at Tax Commissioners
- Installed power for Media Platform in the Government Center Commissioners Chamber
- Installed 280 feet of 2" conduit, three 18"x18" junction boxes, and one 12" x 12" junction box for IT fiber in Courthouse

Traffic Maintenance Operations

- Completed 5X5 Districts
- Fabricated signs for College Street Enhancement Project
- Painted DFACS parking

General Fund Expenditures

Facilities Management Continued

- Striped new Landfill Scale house roadway with thermoplastic
- Fabricated signs for new Freedom Park Boxing Arena
- Painted/striped Second Street Vision Block
- Replaced 544 posts and 2,121 signs throughout Macon-Bibb County
- Fabricated 1,931 signs
- Install 606,460 feet of pavement markings throughout Macon-Bibb County
- Repaired 12 intersections throughout Macon-Bibb County due to storms
- Repaired/replaced 9 pedestrian signals damaged due to vehicle accidents
- Installed and terminated fiber in the Public Works communications room at Knight Road
- Installed, terminated, and test Cat 5/Cat 6 network cables and jacks at Public Works (Knight Rd), Parks & Beautification, Solid Waste, and Sears Building
- Repaired/spliced 96 Fiber cable in four locations due to damage from vehicle accidents and storm damage

Goals for 2015

Administration

- Continue mission to provide fiscally responsible services to all Macon-Bibb County departments, as well as to the Citizens of Macon-Bibb County so they may successfully achieve their missions in a safe and efficient environment.
- Maintain, improve, and expand all facilities owned and occupied by Macon-Bibb County.
- Provide leadership and administrative support to all divisions of Facilities Management.
- Supervise and monitor contracted construction projects
- Process all work orders in an efficient and timely manner

HVAC

- Maintain, repair, and replace all plumbing and HVAC service requests as needed.
- Annual inspections/testing of Backflow Devices.
- General Maintenance
- Maintain, repair and renovate buildings and facilities owned and leased by Macon-Bibb County.
- Build specialty items such as cabinets, desks, tables
- Inspect and provide the specifications for cost estimates on repair projects.

Electrical

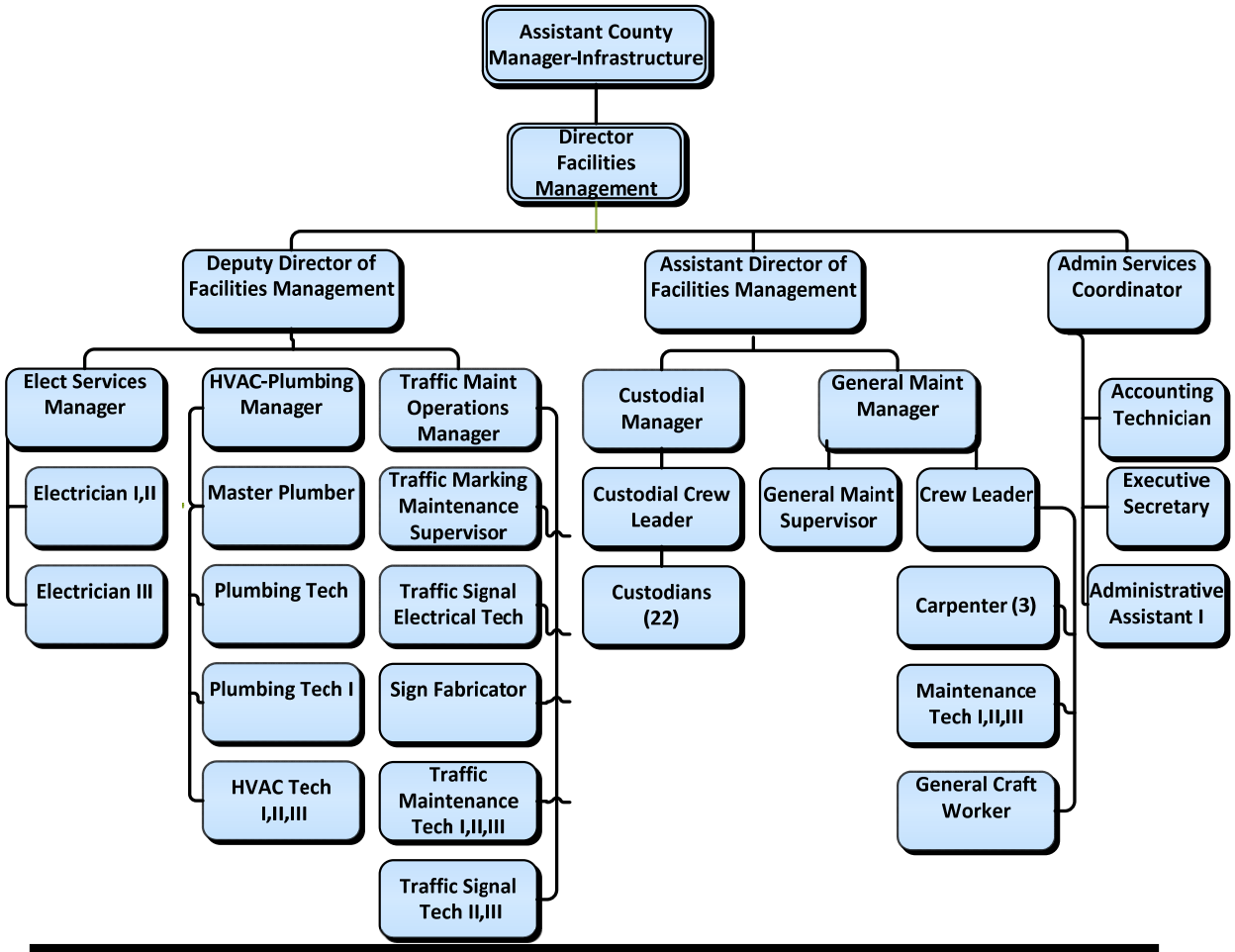
- Perform maintenance and repairs to all electrical systems in Macon-Bibb buildings and facilities.
- Perform electrical renovations in Macon Downtown Airport
- Repair electrical at Macon Little League Ball Field due to fire damage caused by vandalism
- Relamp and replace ballast as needed at North Macon Ball Fields
- Replace wiring with aluminum wiring on Interstate I-16 & I-75 due to vandalism
- Repair high mast lighting on Interstate I-475

Traffic Maintenance Operations

- Implement Sign Replacement Program to meet new compliance standards mandated by Federal Highway Administration
- Upgrade antiquated NEMA traffic signal cabinets and controllers at 19 signalized intersections

General Fund Expenditures

Facilities Management Organizational Chart





The 5×5 Neighborhood Improvement Program began in the City of Macon at the direction of Mayor Reichert to enhance and target services in a five block area for five weeks. Administration meets with each of the nine elected Commissioners to determine which five block area in their district will receive the focused services, as well as to meet with residents, churches, and community leaders about the needs they would like addressed.

General Fund Expenditures

Facilities Management

Performance Measurements - Administration	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Requests Received	10,177	13,100	13,500	13,500
Percentage Completed	99%	100%	100%	100%
Capital Projects Completed	6	8	2	5

Performance Measurements - HVAC	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Requests Received	1,360	2,017	2,500	3,300
Percentage Completed	97.5%	100%	100%	100%
Preventative Maintenance Completed	6	1,257	2,500	2,500
Backflow Tested/Installed	N/A	97	130	208

Performance Measurements – General Maintenance	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Service Requests Received	873	1,389	2,000	1,750
Requests for Building Repairs Completed	5	10	12	12

Performance Measurements - Electrical	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Requests Received	3,181	4,048	4,100	4,900
Percentage Completed	99.9%	100%	100%	99.9%
Number of Systems Installed	13	16	15	18

Performance Measurements – Traffic Maintenance	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Number of Signs Inspected	2,755	2,741	2,600	2,600
Number of Signs Replaced	2,329	2,439	2,300	2,400
Requests Received/Completed	2,302	2,930	3,000	3,000

Performance Measurements – Traffic Signals	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Lamps Replaced	979	53	50	50
Requests Received	2,400	2,622	2,400	2,400
Percentage Complete	99.4%	100%	100%	100%
Number of Intersections Inspected	0	9	1	1

Performance Measurements – Custodial	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Times each building is cleaned per year	251	251	249	250
Requests Completed	75	100	150	150

General Fund Expenditures

Facilities Management-Custodial

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	**$861,512**	$896,343	$971,900	$880,347	$833,100
Operating	**$286,288**	$292,604	$205,000	$165,708	$173,200
Operating Equipment	**$1,861**	$3,438	$6,200	$5,060	$5,800
Total	**$1,149,661**	**$1,192,385**	**$1,183,100**	**$1,051,115**	**$1,012,100**

Description

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

Budget Highlights

Salaries have declined due to retirements and elimination of positions. FY 2015 had a total of 24 full-time positions whereas FY 2016 only budgeted for 22 full time positions. Operating supplies have decreased to reflect actual expenses. After a full year of consolidation expense figures are more accurate.

Accomplishments for 2015

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

Goals for 2016

- Complete all works orders in timely manner.
- Collect recyclables to continue Going Green initiatives.
- Set up rooms for conferences and meetings as requested.
- Maintain a clean and safe environment in all buildings serviced by Custodial

General Fund Expenditures

Facilities Management-Services to Government

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$1,499,022	$1,299,211	$3,064,200	$2,893,000	$3,166,600
Operating Equipment	$0	$0	$0	$0	$0
Total	**$1,499,022**	**$1,299,211**	**$3,064,200**	**$2,893,000**	**$3,166,600**

Description

These services consist of utility expenses that are not assigned to an Enterprise Fund. Electricity, natural gas, water, telephone, and traffic lighting are covered under this budget. The increase for 2016 reflects an effort to draw all utility expenses into a central location after years of being budgeted across various departments.





The Macon-Bibb Courthouse



The Macon-Bibb Government Center

General Fund Expenditures

Records Management

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$61,555	$57,424	$77,600	$68,200	$56,000
Operating Equipment	$0	$0	$0	$0	$0
Total	**$61,555**	**$57,424**	**$77,600**	**$68,200**	**$56,000**

Description

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

Accomplishments for 2015

- Moved several boxes of data to basement of Sheriff's Annex
- Created filing system

Goals for 2016

- Provide efficient storage, retrieval, and delivery of records in Sheriff's Annex
- Carry out destruction of records that meet legal retention requirements in conjunction with signature approval of the department head or designee.
- Provide departmental guidance on records management operations and issues.
- Utilize micrographics, scanning, and other records management technologies to address administrative and historical needs.
- Create technology storage

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Capacity – Cubic Feet	5,478	5,478	5,478	5,478
Record Requests	1,103	1,643	1,500	1,400
Re-Files	820	854	100	890
Interfiles	1,182	1,154	1,500	1,200
Boxes Transferred	2,388	2,288	1,500	1778
Cubic Feet Destroyed	411	411	600	400

General Fund Expenditures

Office of Small Business Affairs

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$18,082	$106,500	$104,100	$105,500
Operating	$0	$0	$2,900	$2,800	$144,900
Operating Equipment	$0	$0	$0	$0	$3,000
Total	**$0**	**$18,082**	**$109,400**	**$106,900**	**$253,400**

Description

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

Budget Highlights

Operating includes a contract to develop statistical information for small business procurement which accounts for the majority of the increase in operating expenses for FY 2016. There is one (1) full time position in this budget.

Accomplishments for 2015

- Assessment/Evaluation of Small Local MBE, DBE, WBE Participation
- Hosted 2 Community Education and Outreach Events
- Made 30 Community Presentations Raising Awareness about OSBA
- Mentored GCAPS Students, Next Generation Leaders,- Research Resource for Students Studying Government
- Mitigated Barriers for MBE, DBE and WBE Participation
- Laid Groundwork for Establishment of Operation Hope Macon;
- Creating Legally Defensible Policies for Inclusion and Diversity in the Procurement Process ;
- Formal Partnerships with Local Financial Institutions;
- Establishment of Macon-Bibb Contractors Academy; and
- Establishment of a Formal Partnership with Small Business Administration

Goals for 2016

- Mitigate Barriers for MBE, DBE, WBE Participation
- Plan and Host 3 Community Education and Outreach Events
- Administrate Office of Small Business Affairs
- Increase participation by 10% over the prior year

General Fund Expenditures

General Services-Mail Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$15,543	$7,503	$25,000	$17,155	$16,000
Operating Equipment	$0	$0	$0	$0	$0
Total	**$15,543**	**$7,503**	**$25,000**	**$17,155**	**$16,000**

Description

The Budget for Mail Services provides funding for the operating and contract expenditures of the mail room. The government saves money by utilizing pre-sort services for a majority of its out-going first class mail at a reduced rate per mail piece.

General Administrative Fees

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$278,943	$279,213	$295,800	$290,400	$310,300
Operating Equipment	$0	$0	$0	$0	$0
Total	**$278,943**	**$279,213**	**$295,800**	**$290,400**	**$310,300**

Description

In keeping with the Uniform Chart of Accounts this department accounts for government-wide dues and fees, including the Regional Commission, Municipal Dues, and the Association of County Commissioners of Georgia. Municipal Dues consist of several annual memberships including the U.S. Conference of Mayors and the Georgia Municipal Association.



General Fund Expenditures

Non-Departmental

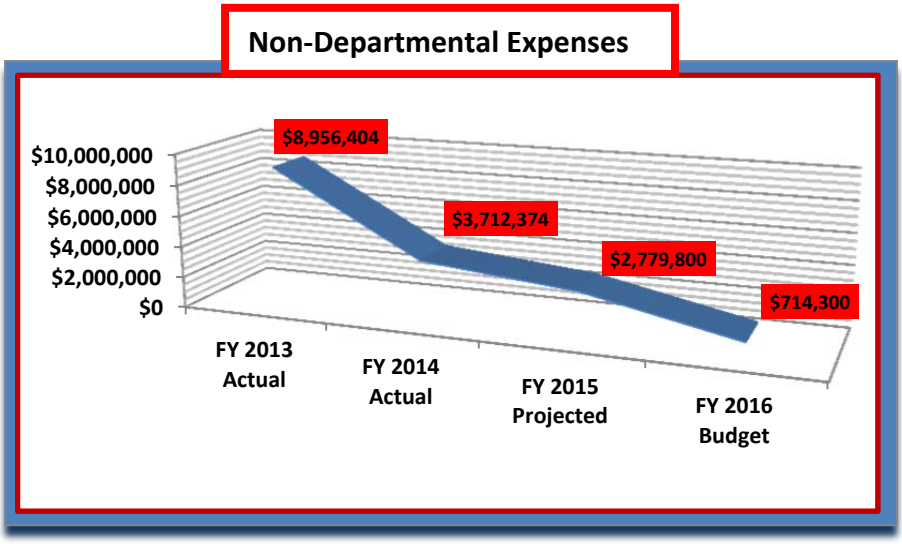
	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$8,956,404	$3,712,374	$2,847,389	$2,779,800	$714,300
Operating Equipment	$0	$0	$0	$0	$0
Total	**$8,956,404**	**$3,712,374**	**$2,847,389**	**$2,779,800**	**$714,300**

Description

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

Budget Highlights

The major decrease in Non-Departmental expenditures was moving Retiree Health Insurance Contributions to OPEB. Funds were budgeted in this budget to cover the payouts for employee's early retirement which is a one-time cost. Non-Departmental expenses are decreasing due to better identifying of costs and assigning them to the appropriate departments.



General Fund Expenditures

Superior Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$795,288	$786,105	$955,300	$940,200	$905,100
Operating	$317,173	$281,278	$391,300	$347,300	$420,600
Operating Equipment	$6,048	$0	$19,700	$18,000	$10,000
Total	**$1,118,509**	**$1,067,384**	**$1,366,300**	**$1,305,500**	**$1,335,700**

Description

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

The Bibb Superior Court is a part of the Macon Judicial Circuit. The Macon Judicial Circuit is comprised of Bibb, Crawford, and Peach Counties. There are presently five (5) elected Superior Court Judges. and all five active judges maintain their principal office in the Bibb County Courthouse. There is also one (1) active Senior Judge in the Circuit which is paid by the State and used as needed.

Budget Highlights

Decrease in Salaries and Benefits is a result of a Law Clerk being omitted. This will be corrected in FY 2016 with additional funding. The Operating Expenses increased primarily as a result of an increase in Professional Services for Court Reporters. This is a shift cost from the District Attorney's Office.

Accomplishments for 2015

- Eased the management of the Court's civil and domestic caseloads through the Alternative Dispute Resolution Program, the Family Violence Court, and the Problem-Solving (Child Support) Court.
- Eased the jail and prison population in Bibb County and in the State prison system with the closely monitored programs as well as the Adult Drug Court, the Mental Health Court and the alternative programs through the Department of Corrections.
- No Capital cases, saving the local government at least $100,000 per case

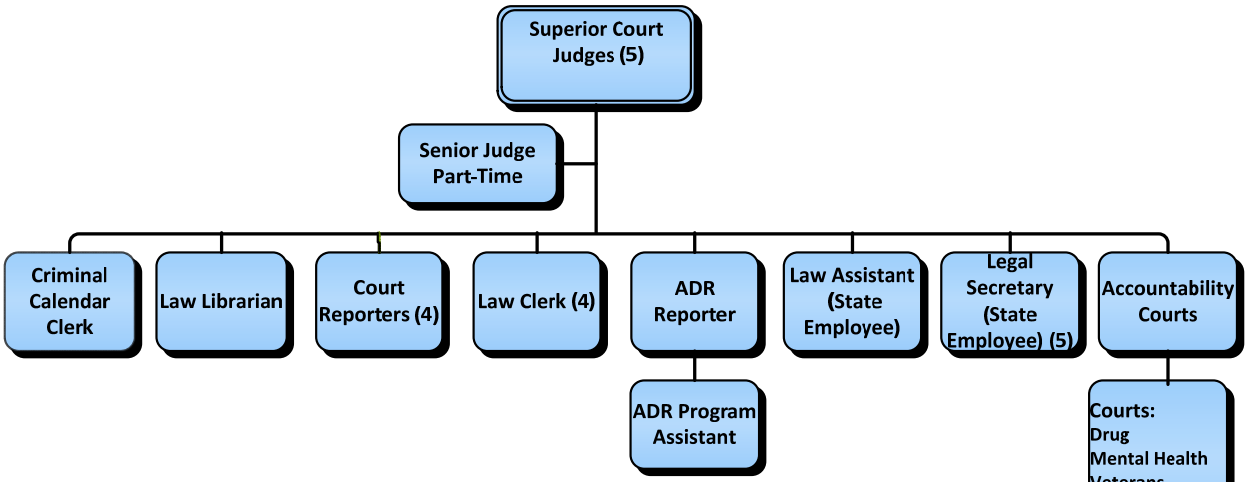
Goals for 2016

- Continued to diligently manage the cases on the docket.
- Reduce jail and prison overcrowding via Adult Drug Court Program and Mental Health Court.



General Fund Expenditures

Superior Court
Organizational Chart FY 2015



Bibb County

Superior Court Judges



Chief Judge Tilman E. Self, III



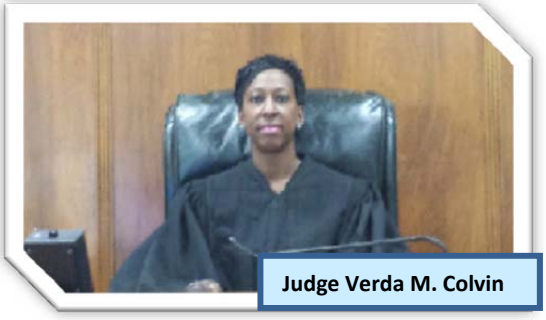
Judge Ed Ennis, Jr



Judge Howard Z. Simms



Judge Phillip T. Raymond, III



Judge Verda M. Colvin

General Fund Expenditures

Clerk of Superior Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,514,186	$1,631,112	$1,619,500	$1,620,200	$1,602,800
Operating	$209,199	$171,516	$238,499	$201,100	$238,600
Operating Equipment	$20,855	$78,591	$7,900	$4,000	$6,800
Total	**$1,744,240**	**$1,881,220**	**$1,865,899**	**$1,825,300**	**$1,848,200**

Description

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

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

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

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

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

The Clerk is required to keep all books, papers, dockets and records belonging to the office with care and security and to keep the papers filed, arranged, numbered and labeled, so as to be of easy reference.

Another highly visible function of the Clerk's office is that of Court Receiver. The Court Receiver Unit receives and disburses over $2.8 million annually in child support, fines, and restitution payments.

The Georgia Legislature has placed with the Superior Court Clerks the duty of overseeing the Board of Equalization, beginning January 1, 2011.

The program description, other than Court Ordered, will remain the same and can be modified only by legislation enacted by the General Assembly, or by Order of the Court.

Budget Highlights

There is a small decrease in Salaries and Benefits primarily due to a 10% decrease in the health insurance cost. This budget basically is the same as last year. There is less than a 1% decrease in this overall budget.

General Fund Expenditures

Clerk of Superior Court Continued

Accomplishments for 2015

- Upgrade of real estate software to Resolution3 for more efficient processing of real estate documents
- Completion of pilot program and successful go-live for web-based payments of child support, restitution and fines
- The Tax Refund Intercept Program (TRIP) pilot was initiated intercept Georgia tax refunds from delinquent payors.
- GSCCCA recognition of Bibb's Real Estate Division as 100% trained and certified
- Criminal Division has 100% pass rate in GCIC training and certification

Goals for 2016

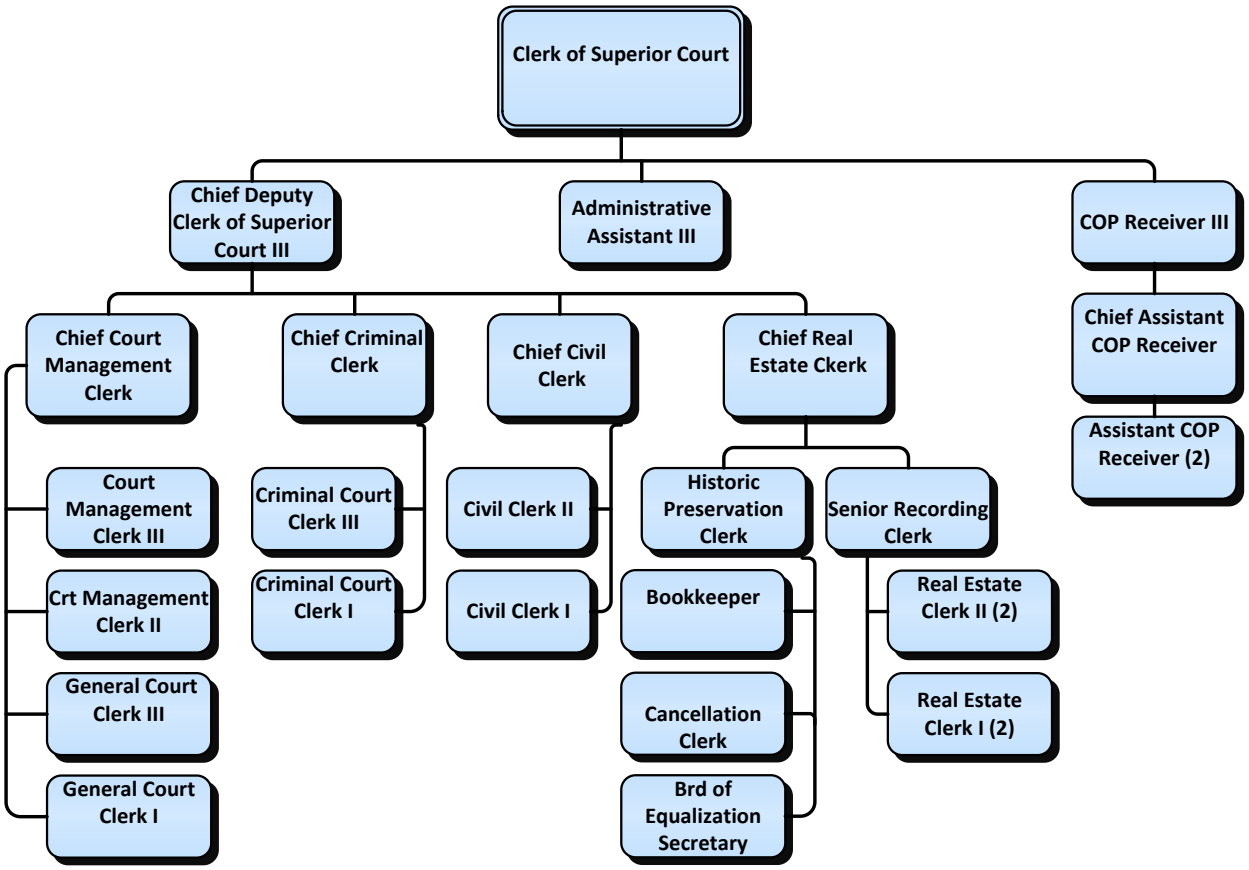
- To provide adequate staffing to keep all public records current, while keeping individual workloads to a reasonable level.
- To utilize state-of-the-art, automated and/or computerized record-keeping systems within the guidelines of the policies and standards as set down by the General Assembly of the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



Erica Woodford, Macon-Bibb County Clerk of Court, sworn into office December 28, 2012

General Fund Expenditures

Clerk of Superior Court
Organizational Chart



General Fund Expenditures

Clerk of Superior Court Continued

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

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Funds Collected and Received by Macon-Bibb	**$1,474,581**	**$1,451,438**	**$1,453,000**	**$1,418,000**
Funds Collected and Disbursed Elsewhere	**$3,546,602**	**$3,415,034**	**$3,400,000**	**$3,400,000**

Performance Measurements Number of Cases Filed by Type	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Criminal Cases	1,382	1,762	1,500	1,500
Criminal Appeals to Appellate Courts	25	31	30	30
Total Criminal Cases	**1,407**	**1,793**	**1,530**	**1,530**
Civil Cases	699	545	700	700
Adoptions	58	56	60	60
Civil Appeals to Appellate Courts	30	26	30	30
Domestic Cases and Child Support	4,044	4,184	4,100	4100
Total Civil Cases	**4,831**	**4,811**	**4,890**	**4,890**
Total Civil, Criminal and Child Support Documents	**137,308**	**159,327**	**140,000**	**140,000**
Total Civil, Criminal and Child Support Images	**2,012,544**	**2,275,804**	**2,200,000**	**2,200,000**
Real Estate Filing	54,247	48,197	50,000	50,000
Military Discharges Filed	13	7	15	15
Notary Public Commissions	649	619	650	650
Trade Name Affidavits	80	67	70	70
Uniform Commercial Code Filings	2,498	1,969	2,000	2000
Plats	121	136	130	130
Total Real Estate Documents	**57,608**	**50,995**	**52,865**	**52,865**

General Fund Expenditures

District Attorney

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$2,650,261	$2,767,216	$2,795,300	$2,783,800	$2,583,700
Operating	$130,730	$122,849	$141,904	$126,300	$214,400
Operating Equipment	$30,954	$6,389	$2,700	$2,600	$800
Total	**$2,811,945**	**$2,896,455**	**$2,939,904**	**$2,912,700**	**$2,798,900**

Description

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

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

Budget Highlights

There is a 12.2% decrease from FY 2015, which is due to a decrease in Salaries and Benefits. Several long time employees retired and their replacements were paid at a lower rate. One employee was moved to the Grants Fund. The D.A.'s office has 29 full time positions, 5 part time and 10 state paid supplemented employees. There is an increase in the Operating expenses due to an added contract employee. This budget is projected to be the lowest from the past three years. Increased activity with a lower budget is a sign of improved efficiency.

Accomplishments for 2015

- Increased jury trials by 15% over previous year, and well over double since taking office
- Increased guilty pleas by over 61%
- Increased total case disposition by 34%
- Increased victim contacts by 133%
- Increased victim services by 207%



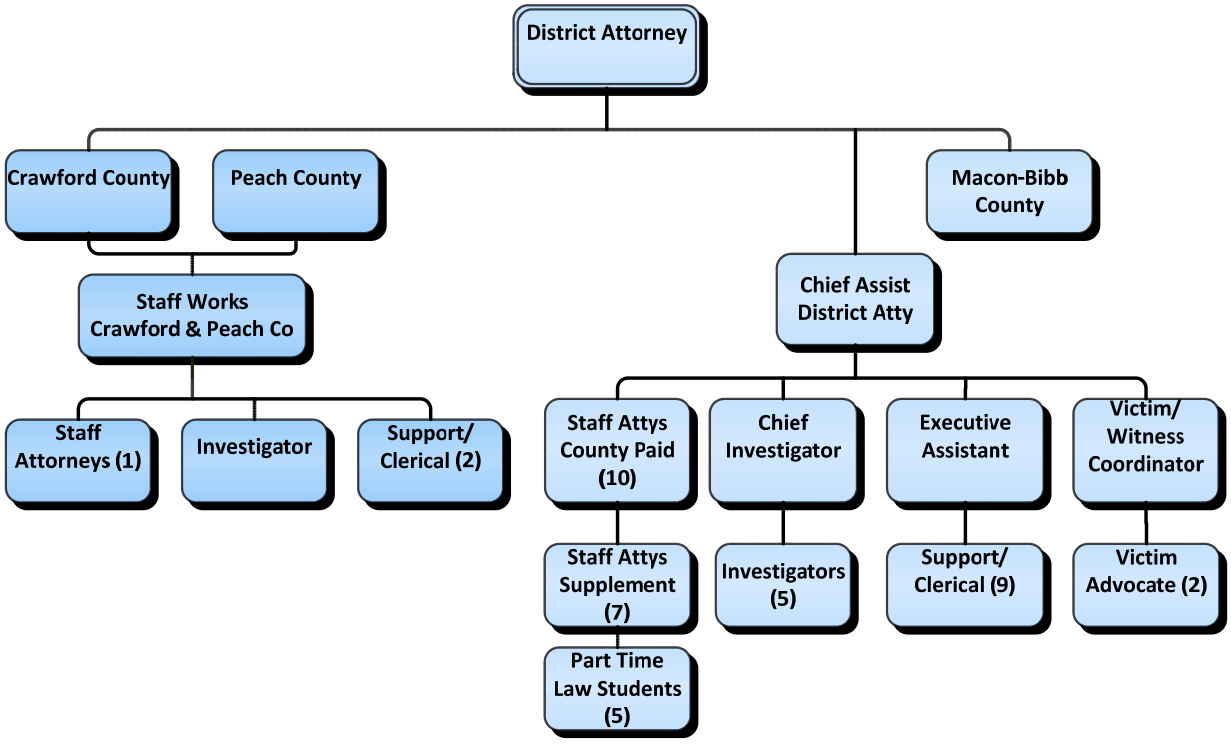
Bibb County District Attorney David Cooke addresses the media at a news conference.

Goals for 2016

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

General Fund Expenditures

District Attorney's Office
Organizational Chart



Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Accusations	760	992	1,000	1,109
Cases Filed	2,977	3,196	3,200	3,400
Dispositions	3,438	3,639	3,700	3,750
Indictments	611	783	814	900
Homicide Cases	24	18	0	0

General Fund Expenditures

State Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$737,639	$963,595	$1,030,706	$983,800	$1,067,300
Operating	$173,919	$205,868	$243,388	$220,020	$243,400
Operating Equipment	$2,365	$6,235	$15,520	$15,000	$6,000
Total	**$913,923**	**$1,175,698**	**$1,289,614**	**$1,218,820**	**$1,316,700**

Description

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

Budget Highlights

An increase to salaries and benefits is seen over prior years due to the implementation of new pay rates and State mandated raises for the Judges. The operating budget does show a small decrease mainly in operating equipment.

Accomplishments for 2015

- Continued proficient handling of all civil and criminal files.
- Held 20 weeks of jury trials – 12 civil and 8 criminal.
- Held court as needed on specially set hearings and non-jury trials.
- Held court at the Bibb LEC every Tuesday for defendants unable to make bond.
- Criminal non-jury trials, pleas and arraignments were heard every Friday.
- 1,559 civil complaints filed and disposed of 1,889 cases.
- 12,117 criminal filings and disposed of 12,700 cases.
- Completed State Court Judges' and State Court Clerks' training to obtain mandated continuing education credits.

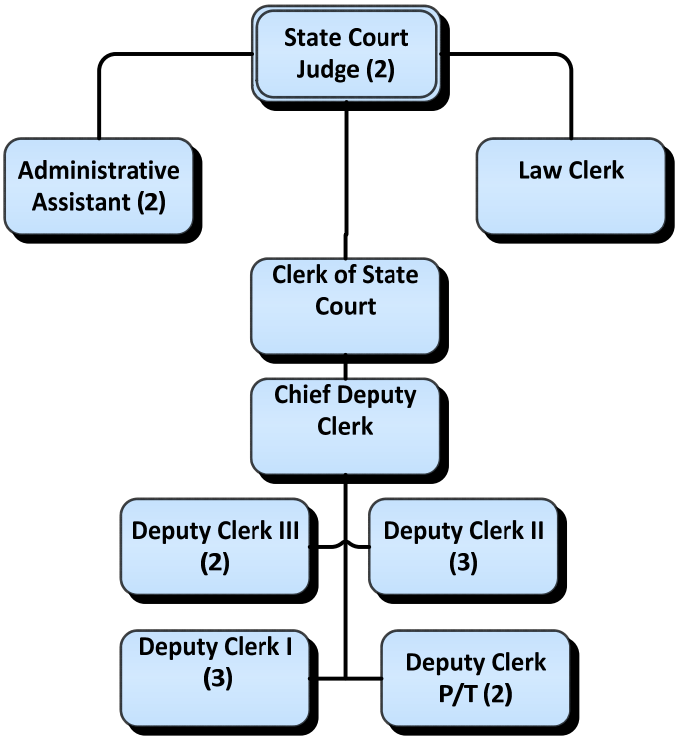
Goals for 2016

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



General Fund Expenditures

State Court
Organizational Chart



Performance Measurements Case Filings	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Civil Filings	1,615	1,559	1,600	1,600
Civil Cases Disposed	2,055	1,889	2,100	2,000
Cases Nolle Prossed	2,574	3,359	2,500	3,000

Performance Measurements Fees and Costs Collected	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Civil Costs and Fees	$178,134	$165,254	$175,000	$170,000
Criminal Fines and Fees	$2,389,420	$2,137,538	$2,400,000	$2,200,000
Total Funds Disbursed	$2,567,554	$2,302,792	$2,575,000	$2,370,000

General Fund Expenditures

State Court Probation

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$643,850	$731,891	$885,000	$891,200	$893,600
Operating	$57,530	$62,051	$70,623	$67,600	$75,600
Operating Equipment	$7,255	$12,291	$0	$0	$0
Total	**$708,635**	**$806,233**	**$955,623**	**$958,800**	**$969,200**

Description

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

Budget Highlights

Salaries and benefits have a slight increase over FY 2015 due to implementation of new pay rates. Operating expenses increased to cover the cost of the Caseload Pro software maintenance.

Accomplishments for 2015

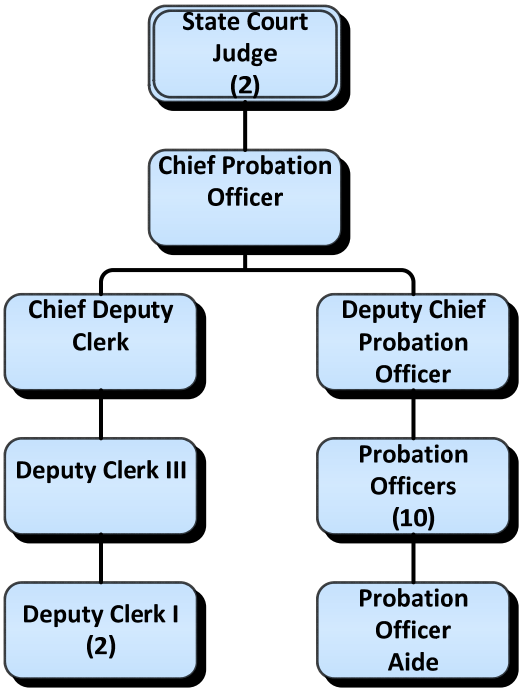
- Continued supervision of all defendants sentenced in State Court.
- Continued collection of fines, surcharges, and fees imposed on defendants in probation and non-probation cases.
- Prepared for expansion of office to a new location to accommodate the larger staff need for current and projected workloads in the consolidated government.
- Continued to support the Mental Health Court and provide supervision for defendants participating in Mental Health Court as pre-adjudication cases.
- This office supervised approximately 4000 offenders at any given time throughout 2015.
- Successfully incorporated the supervision of Bibb County Magistrate Court and Macon-Bibb County Municipal Court probation cases.

Goals for 2016

- Prepare for and manage the relocation of the office to the old Sears Building.
- Participate in Veteran's Court and other specialty courts as needed.
- Provide probation supervision services to Superior Court.
- Add and train staff to meet the needs of the anticipated growth on the caseload.
- Endeavor to establish a work release program in the jail that will allow for an inmate to maintain employment while serving time in jail for mandatory sentencing or for violation of probation. This will require the assistance of the Sheriff's Department.
- Enhance our probation case management system which will allow for better case count reporting and provide better management reports for the State Court Judges.

General Fund Expenditures

State Court-Probation
Organizational Chart





Bibb County's fourth courthouse, completed in 1924, was remodeled in 1940 as a WPA project. It is an example of Neoclassical Revival architecture.

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	FY 2016 Projected
State Court Probation Caseload	5,700	4000	5,200	4500

General Fund Expenditures

State Court Solicitor General

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$665,466	$821,920	$904,300	$879,300	$954,500
Operating	$26,956	$26,686	$36,387	$31,800	$36,900
Operating Equipment	$6,073	$20,414	$0	$0	$0
Total	**$698,495**	**$869,020**	**$940,687**	**$911,100**	**$991,400**

Description

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

Budget Highlights

Increase in Salaries and Benefits due to the implementation of new pay rates. There are 13 full time and one part time position as well as a full time Victim Witness Advocate (paid from the Grant Fund).

Accomplishments for 2015

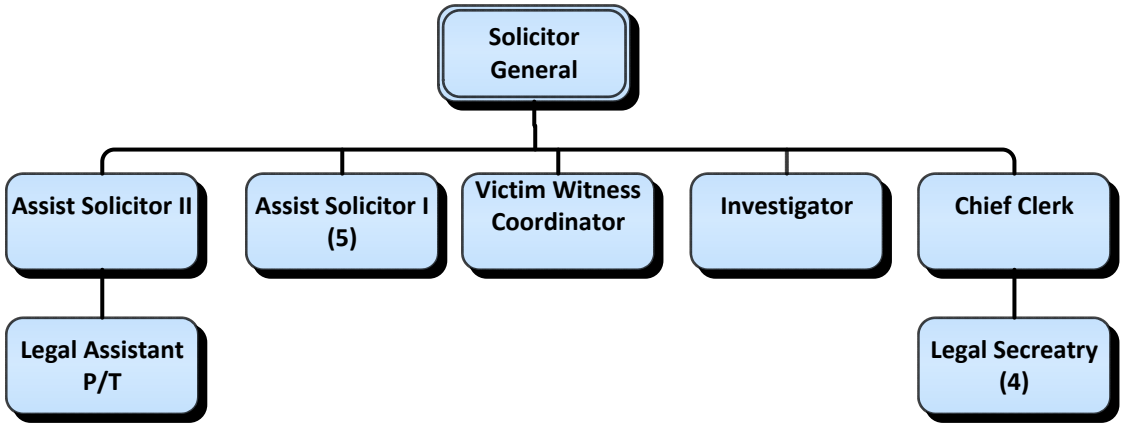
- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- Timely review, investigation and arraignment of cases.
- Earlier service of witness subpoenas by Investigator.
- Clear the evidence locker of confiscated weapons and other contraband, as needed.
- Purge old files, including bench warrants and dismissed matters, as needed.
- Continue to significantly avoid a new backlog and reduce the older backlog of DUI cases through the timely and effective prosecution of DUI cases.
- We are successfully transitioning the serious misdemeanor caseload from Municipal Court to State Court and the transition of all minor traffic offenses and County Code violations to Municipal Court.

Goals for 2016

- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- Work with the Construction Manager, Architect, SPLOST Fund Manager to create an improved office space on the 5th Floor of the Grand Building and Annex.
- In Conjunction with the State Court Judges, Clerk and Probation, successfully transition to the new Court Case Management Software
- Earlier service of witness subpoenas by Investigator.
- Continue to significantly avoid a new backlog and reduce the older backlog of DUI cases through the timely and effective prosecution of DUI cases.

General Fund Expenditures

State Court-Solicitor
Organizational Chart



Note: Midway through FY 2014, the Solicitor-General's Office began prosecuting cases in Municipal Court as well as State Court. The Solicitor-General's Office dedicates one Attorney to Municipal Court Prosecution. She appears in Municipal Court 4 days a week and handles any calls relating to Municipal Court Traffic Tickets.

Additionally, there was a shift in the type of cases handled in Municipal Court. All Shoplifting and Serious Driving Offenses were moved to State Court for Prosecution. All minor traffic offenses, criminal County Code Violations, and Suspended License Violations not associated with a Serious Driving Offense were sent to Municipal Court. Therefore, there is a shift in numbers that does not allow the case numbers "projected" and "actual" to align as before. The previous number for "Criminal Filings Solicitor Caseload" include the ticket count as well as the accusation count. The "Criminal Cases Disposed" number includes Tickets as well as Accusations.

Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Criminal Filings Solicitor Caseload	14,003	Not Avail.	15,000	15,000
Witness Subpoenas Served	2,476	2,618	2,500	2,600
Municipal Court Tickets	N/A	16,780	17,000	17,000
State Court Tickets	Not Avail.	Not Avail.	1,360	200
State Court Accusations	Not Avail.	8,817	8,200	8,300
Municipal Court Accusations	Not Avail.	Not Avail.	530	550
Criminal Cases Disposed(Municipal	Not Avail.	17,360	17,000	17,000
Criminal Cases Disposed (State)	Not Avail.	12,700	12,700	12,700

General Fund Expenditures

Magistrate Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$441,200	$455,700	$329,700
Operating	$0	$0	$16,300	$12,000	$19,300
Operating Equipment	$0	$0	$10,000	$10,000	$400
Total	**$0**	**$0**	**$467,500**	**$0**	**$349,400**

Description

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

Budget Highlights

The Magistrate Court's budget history was formerly contained in the Bibb County Civil and Magistrate Court appropriations. There is a decrease in salaries for FY 2016 due to eligible retirements. This figure may need to be adjusted if the retirements do not take place. The decrease in Operating expenses is primarily due to less operating equipment being requested. Seven full time positions are budgeted for 2016.

Accomplishments for 2015

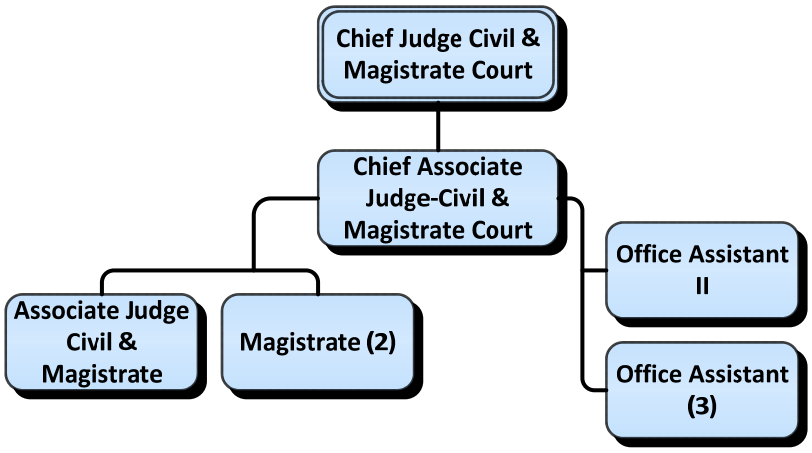
- Pre-trial Diversion Program has been successful and used as a model for other county courts.
- The Sheriff's Office's cooperation with the Court in the willingness to investigate and execute Family Violence warrants has been vital in the safety of victims.
- Court has increased bond hearings to six days a week to help reduce overcrowding at the Law Enforcement Center.

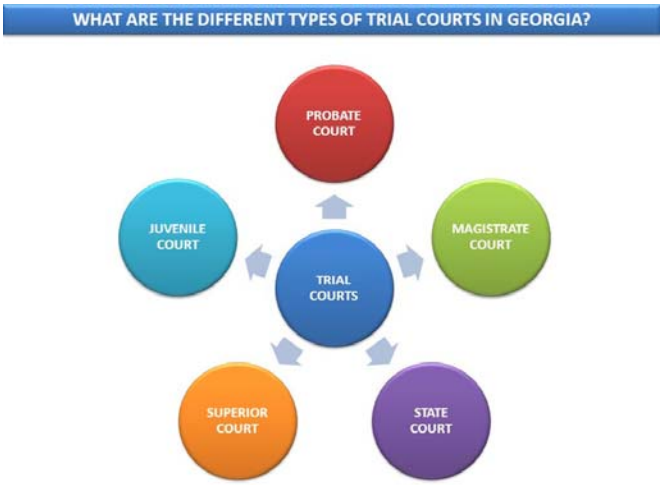
Goals for 2016

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

General Fund Expenditures

Magistrate Court
Organizational Chart





Performance Measurements	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Criminal Warrants Issued	7,321	7,588	7,500	7,700
Good Behavior Warrants	1	0	2	2
Search Warrants	350	675	420	500
1st Appearance Hearings	5,246	5,998	5,400	6,000
Commitment Hearings	870	881	950	950
Good Behavior Hearings	0	0	2	2
Pre-Warrant Hearings	0	0	0	0
Deposit Account Fraud Hearings	140	134	148	148
Deposit Account Fraud Citations	155	147	165	165
Failure to Appear Warrants (Checks)	10	312	14	30
Probation Warrants (Checks)	12	20	14	30

General Fund Expenditures

Civil Court Administration

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,703,609	$1,757,860	$972,500	$971,500	$853,400
Operating	$139,842	$136,967	$63,487	$53,600	$52,300
Operating Equipment	$7,053	$2,742	$16,500	$16,500	$0
Total	**$1,850,504**	**$1,897,570**	**$1,052,487**	**$1,041,600**	**$905,700**

Description

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

Budget Highlights

There is a decrease in salaries and benefits due to early retirements. There are 15 full time employees in this office. The decrease in operating is due largely to a decrease in requested travel and operating equipment.

Accomplishments for 2015

- Continued to reduce cost by creating more forms in office instead of having them printed.

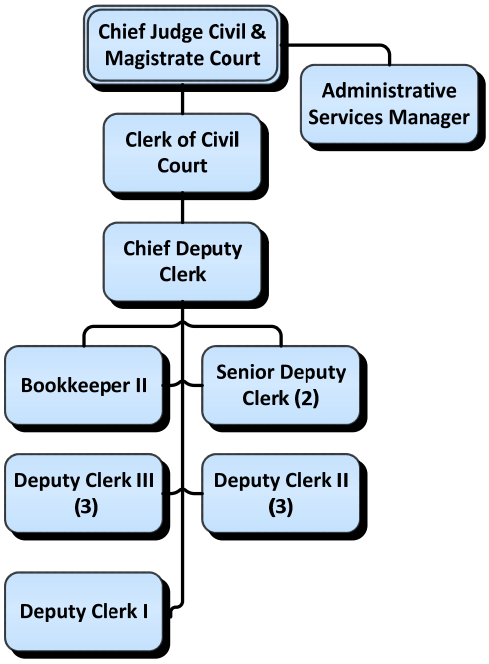
Goals for 2016

- Expand work-area in the courthouse to accommodate space needs for employees and customers.
- To strive to improve website for customer convenience thereby reducing the amount of time employees spend on the telephone and at the counter giving out this information.
- Serve the public in an efficient manner.



General Fund Expenditures

Civil Court
Organizational Chart



Performance Measurements Case Metrics	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Total New Cases Filed	11,252	10,817	10,500	10,250
Claims Filed	3,443	3,098	2,795	2,450
Garnishments Filed	2,023	1,550	1,500	1,425
Garnishments Answered	5,253	4,363	4,200	4,150
Disbursements Processed	3,188	2,440	2,390	2,350
Dispossessories Filed	5,617	5,933	5,945	5,995
Foreclosures Filed	169	236	260	285
Dispossessory & Foreclosure Judgments & Writs	2,468	2,713	2,728	2,738
Evictions	1,122	1,131	1,150	1,162
Fi Fa's Issued	2,525	2,296	2,100	2,620
Pleadings Filed	2,902	2,692	2,720	2,825
Abandoned Motor Vehicle Liens	409	489	495	502
Online Filings	1,747	1,868	2,050	2,080
Subpoenas Issued	119	84	90	93

Performance Measurements Monies Collected	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Civil Costs	$1,279,172	1,232,414	$1,141,914	1,091,414
Criminal Fees	180	140	100	60
Citation Fines and Fees	23,828	23,905	15,433	8,683
Total Funds Disbursed	**$1,303.180**	**1,256,460**	**$1,157.447**	**$1,100,157**

General Fund Expenditures

Civil Court - Sheriff

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$394,300	$382,600	$364,800
Operating	$0	$0	$99,100	$69,800	$74,700
Operating Equipment	$0	$0	$3,500	$2,500	$2,600
Total	**$0**	**$0**	**$496,900**	**$454,900**	**$442,100**

Description

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

Budget Highlights

The Civil Court-Sheriff's Office is a new division for 2015. It was formerly contained within the Civil Court's budget in prior years. A decrease in Salaries & Benefits is due to anticipated early retirements. The decrease in Operating expenses is primarily due to adjusting contractual services to spending history.

Accomplishments for 2015

- Significant increase in the number of Dispossessories and Foreclosures served by Civil Court Sheriff's Deputies.
- The Civil Court Sheriff's Office has also established New Guidelines for Eviction Services which would ultimately increase productivity and efficiency by simply holding all parties involved accountable. These guidelines were implemented to provide clarity to all aspect of the overall operation and to improve the quality of service being offered.
- Sustain increasing work load with a minimal staff, which has not increased in the past 4 years.

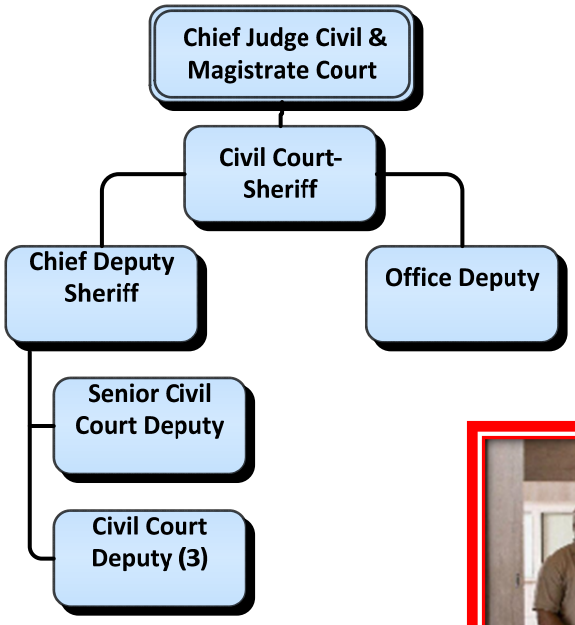
Goals for 2016

- To obtain a pay increase for officers
- To obtain better means of transportation
- Receive the highest level of training offered in the field of Civil Process and Civil Law Enforcement .
- Improve departmental productivity.



General Fund Expenditures

Civil Court-Sheriff Organizational Chart





Staff of the Civil Court - Sheriff

Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Complaints	3,415	3,863	4,222	5,066
Dispossessories	7,117	7,241	8,374	10,048
Foreclosures	24	387	646	775
Evictions	1,027	1,638	1,680	1,708
Acknowledgments	1,339	1,546	1,714	2,056
Garnishments	1,710	2,554	3,868	4,254
Citations	114	183	234	257
Subpoenas	114	103	122	134
Fi. Fa.'s	35	56	64	64
Levies	0	9	3	9

General Fund Expenditures

Probate Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$807,919	$868,652	$867,800	$808,000	$806,000
Operating	$133,276	$162,283	$160,198	$112,685	$125,600
Operating Equipment	$77,250	$5,411	$7,764	$7,300	$0
Total	**$1,018,445**	**$1,036,345**	**$1,035,762**	**$927,985**	**$931,600**

Description

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

Budget Highlight

The Probate Court's budget sees a 10%, reduction from 2015. There is one less employee budgeted in 2016 and due to retirements the replacements will be at a lower rate. There are 13 full time positions approved for 2016. The operating expenses decreased to actuals spent in FY 2015.

Accomplishments for 2015

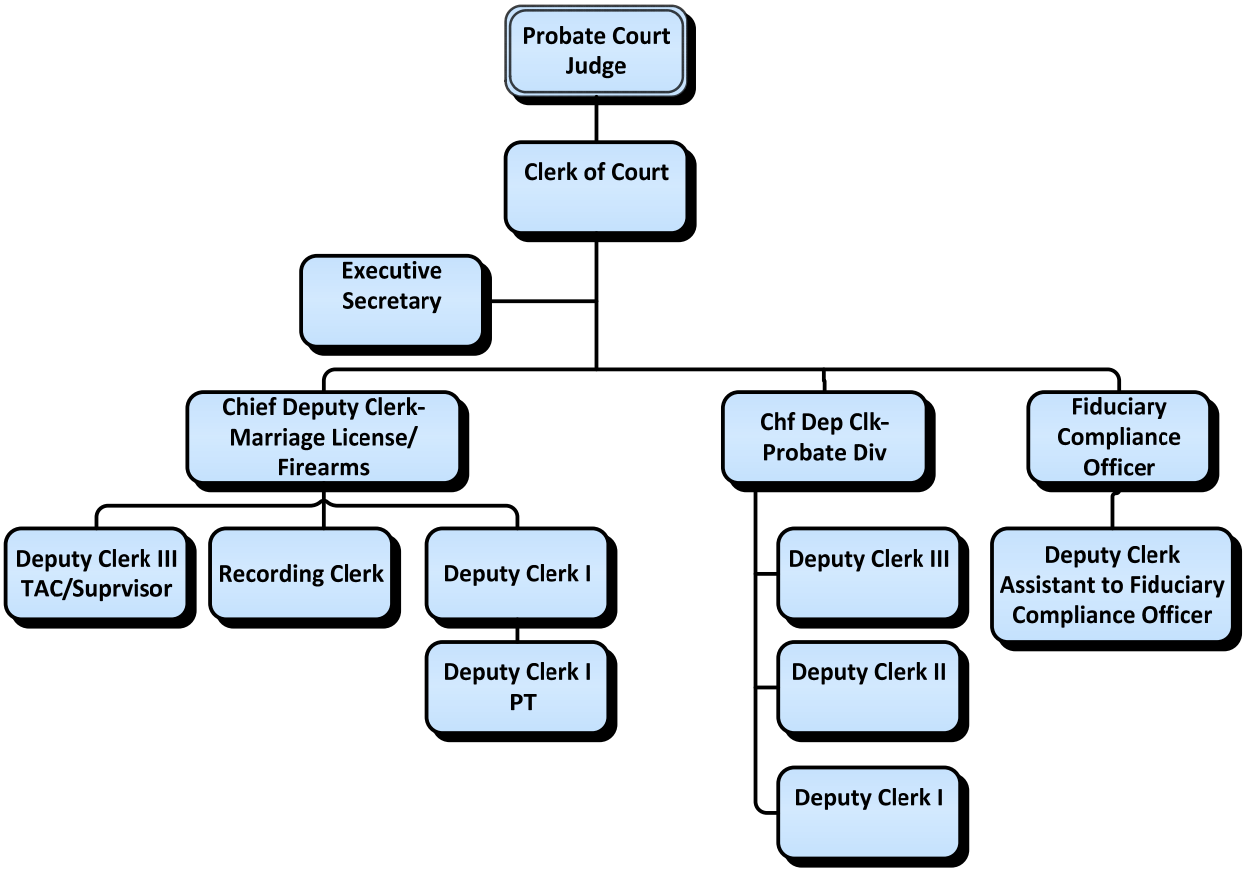
- Scanning marriage license records into electronic file system.
- Kept wait times for weapons carry permits to minimum despite record turnout for applications.
- Cross-trained Probate Court staff to assist the licensing division.
- Utilized electronic fingerprint scanner for weapons permitting to cut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

Goals for 2016

- Timely process of all petitions and applications in a consistent manner as required by law.
- Conduct all Court matters courteously, efficiently and in accord with applicable law, equally, without bias or prejudice, and in a non-partisan manner.
- Issue licenses and permits properly and promptly, to maintain proper documentation and records thereof, and to furnish reports of same as may be required by law.
- Maintain the minutes of all court proceedings as required by law, to establish and maintain information systems and statistical data, and to preserve and protect the records of this court in accordance with State mandated records retention schedules; to maintain as confidential all records exempted from the Open Records Act and to allow public inspection and copying of all records covered by the Open Records Act.
- Continue to enhance ease of filing and use of the Court and information through upgrades and maintenance of technology and other resources as are available, including the operation and maintenance of a Probate Court website for public use.
- Maintain, secure, audit, and distribute custodial accounts; to maintain an accounts receivable and payable system approved by the Administration and Auditors; to maintain accurate receipts and financial records; and to timely and properly pay over to the Macon-Bibb treasury, in accordance to law, funds collected by the Court.
- Coordinated a mental health seminar for key stakeholders including doctors, lawyers, discharge planner nd treatment teams from RiverEdge, HCA Coliseum and Navicent Health.
- Implemented monthly citation hearings to address issues with conservators, administrations and other fiduciaries in order to close estates and prevent further cost and expense

General Fund Expenditures

Probate Court
Organizational Chart



Performance Measurements	2013 Actual	2014 Actual	2015 Actuals	2016 Projected
Decedent Estate: Probate/Administration	653	627	627	627
Guardianship: Minor and Incapacitated Adult	98	106	106	106
Misc. Estate/Guardianship Proceedings	866	966	966	966
Mental Health/OTA-Invol. Trmt	21	42	42	42
Marriage Licenses Issued	1,210	1142	1142	1142
Firearms Licenses Issued	2,082	2106	2,106	2106
Probate Case Load	4,930	4989	4989	4989
Court Operations-Court Cost Collected	$423,063	445,358	445,358	445,358
Miscellaneous Fees-Designated Funds	$47,791	57,885	57,885	57,885







General Fund Expenditures

Juvenile Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$871,348	$970,002	$965,900	$979,700	$948,100
Operating	$179,011	$162,871	$222,366	$165,800	$181,700
Operating Equipment	$10,313	$2,063	$1,500	$1,000	$3,000
Total	**$1,060,671**	**$1,134,936**	**$1,189,766**	**$1,146,500**	**$1,132,800**

Description

The Juvenile Court of Bibb County's jurisdiction includes delinquency, unruliness, deprivation, traffic offenses, custody, and guardianship cases, with the court always seeking the "best interests of the child." In all of these categories, except deprivation and unruly, jurisdiction ends at age 17. Juvenile Court's jurisdiction over custody matters is secondary to Superior Court, which handles all the custody matters in this circuit. The Juvenile Court houses two judges as well as administrative and clerical support. This court also is responsible for Peach and Crawford Counties' juvenile matters five days a month for trials. Effective January 1, 2014, a new Juvenile Code required the reestablishment of several protocols, court processes, and courtroom procedures. This revamping of the entire code increased the focus for services to divert cases from court, particularly for status offenders, or children in need of services (CHINS).

Budget Highlights

Salaries & Benefits decreased reflecting one less position being budgeted for FY 2016. There is also a decrease in operating expenses due less funding for Panel Attorneys. This better reflects the history of the level these funds are actual spent.

Accomplishments for 2015

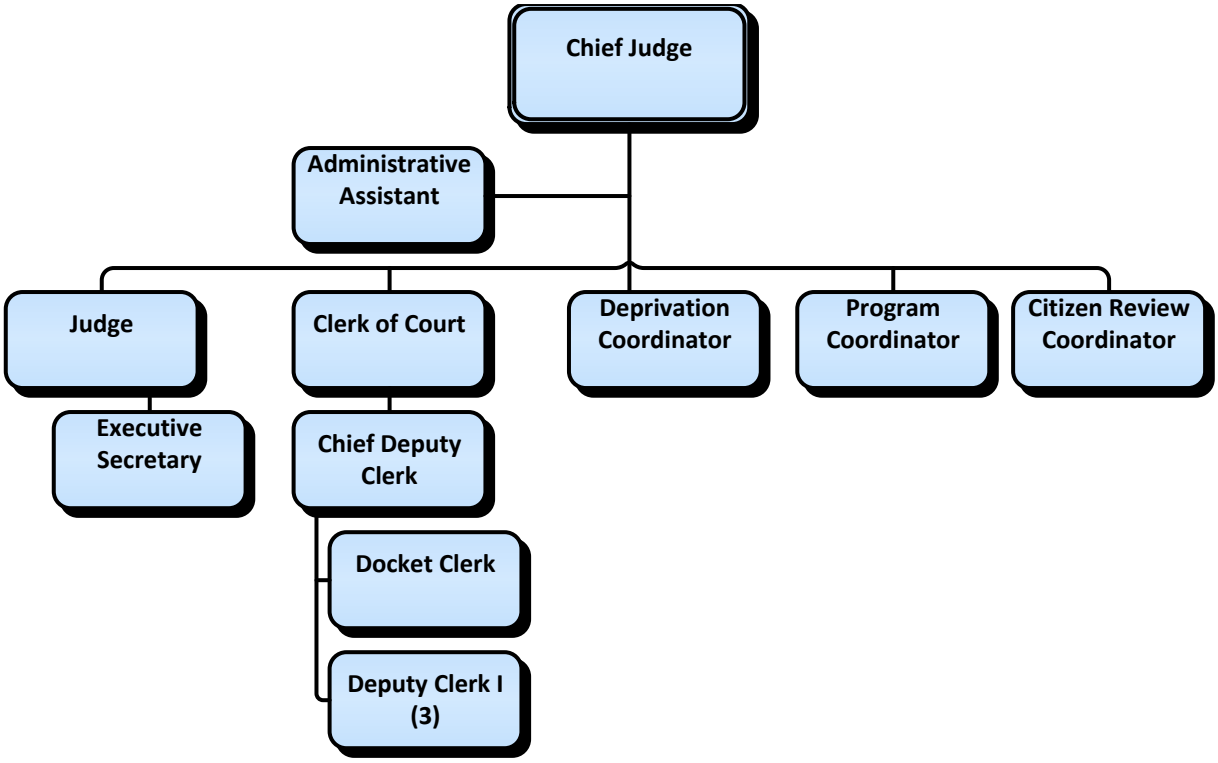
- The court increased multi-disciplinary staffing where several child-serving agencies work together to provide an integrated service plan to address not only the needs of the child but also to address family dynamics.
- Received the Accountability Courts Case Management System (ACCM) through FivePoint Solutions.
- Continued to experience success with a decrease in recidivism rates for the participants of the Unruly Program administered through Family Counseling Center of Central Georgia.
- The court continues to improve interagency relationships with Department of Juvenile Justice, Department of Family and Children Services, the Board of Education, Court Appointed Special Advocates, and the Bibb County Sheriff's Office to provide services in the best interests of children and youth of Macon-Bibb County.
- Partner with Georgia Appleseed to address keeping youth in school
- The Clerk of Court has initiated the transfer of data from the antiquated mainframe to the upgraded data management system, Juvenile Court Activity Tracking System (JCATS

Goals for FY2016

- Process and hear all complaints, petitions, motions, and actions filed concerning juvenile delinquency, dependency, traffic, and CHINS cases for Macon-Bibb.
- Complete the transfer of records to the Court's JCATS data management system.
- Decrease the number of juvenile cases referred to court by utilizing community diversion programs and increase early intervention efforts to deter first offenders from becoming repeat , serious offenders.

General Fund Expenditures

Juvenile Court
Organizational Chart



Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Total Complaints, Petitions, Motions & Actions	2,781	2,560	2,816	3,097
Total Cases Disposed	2,330	1,923	2,115	2,327
Total Cases Assigned to CASA	N/A	44	55	70
No. of Participants in DJJ Program	561	767	690	759
Panel Reviews	359	402	442	486
Cases Referred to Drug Court	2	4	0	10
Cases Referred to Unruly Program	63	33	45	45
Cases Referred to Anger Management	27	24	30	30
Cases Referred to Mental Health Court	13	15	15	15





Ribbon cutting at the New Juvenile Justice Center

General Fund Expenditures

Municipal Court

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$658,143	$739,499	$853,300	$810,200	$667,700
Operating	$278,584	$194,046	$165,000	$155,900	$121,400
Operating Equipment	$0	$0	$400	$400	$400
Total	**$936,727**	**$933,545**	**$1,018,700**	**$966,500**	**$789,500**

Municipal Court

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

Budget Highlights

Due to consolidation, the dynamics of Municipal Court has changed and a decrease is seen in FY 2016 over prior years. The Staff has decreased from 13 full time employees to 9. This is due to early retirements. The largest contributing factor to the decrease in Operating expenses is the decrease in Management Services due to a lower case load.

Accomplishments for 2015

- Updated GCIS dispositions within the 30 day window, increase warrant submission, and implement a successful amnesty program during February and March of 2015. By utilizing the amnesty program and other efforts, we continue to reduce the backlog of cases.
- Successfully collaborated with our Municipal Court and Macon Bibb Courts team to establish a vendor for consolidation of all Macon Bibb Courts into one unified case management system in an effort to better serve our citizens.
- Continued to manage the transition of the consolidated government of Macon Bibb County.

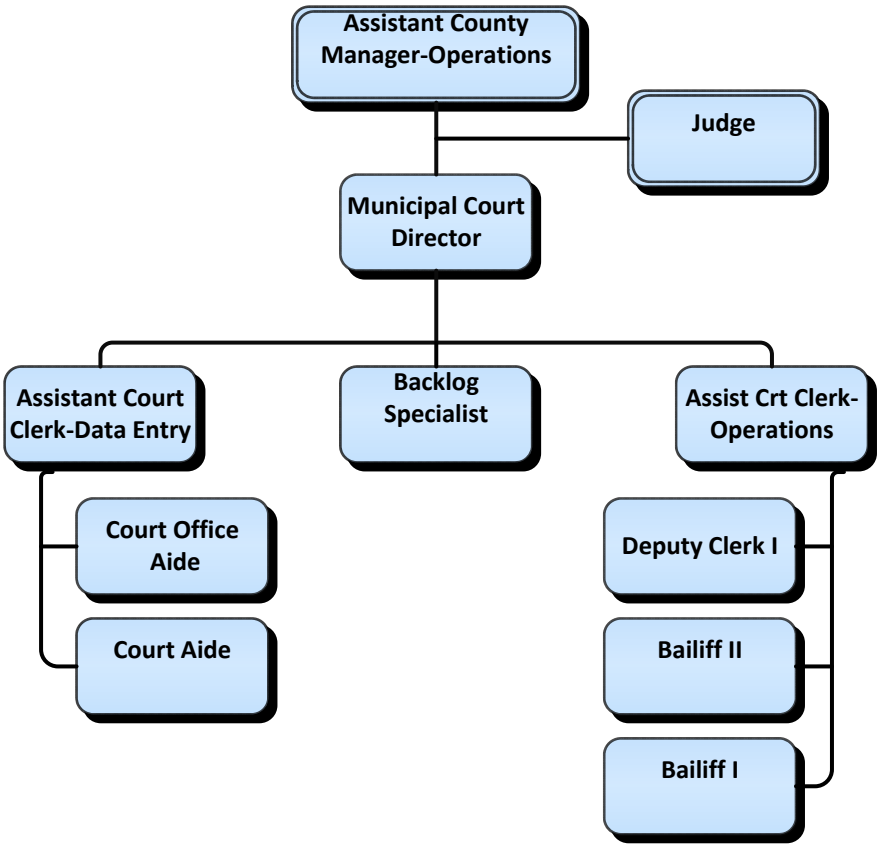
Goals for 2016

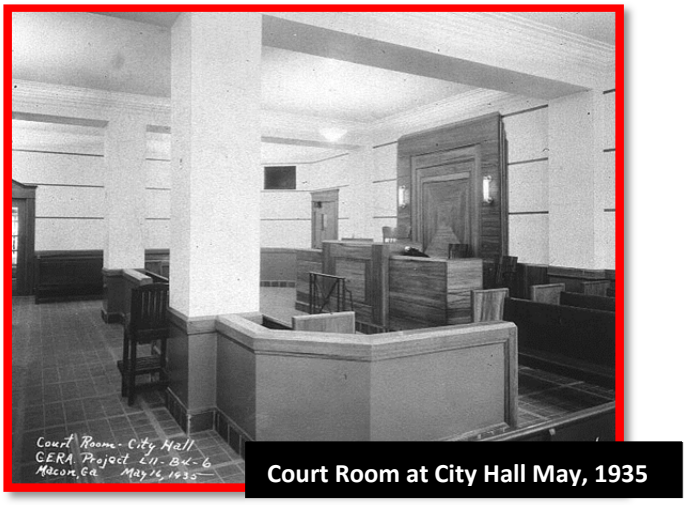
- Utilize creative and innovative ways to reduce overall department expenditures/operating costs.
- Finalize implementation of new software system.
- Increase Municipal Court revenue stream with exploration of additional online services to be offered.



General Fund Expenditures

Municipal Court
Organizational Chart





Court Room at City Hall May, 1935

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Number of Tickets Processed	14,940	19,755	15,415	17,000
Number of Days to Enter Tickets into Database	3	3	3	3

General Fund Expenditures

Grand Jury

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$2,202	$1,031	$4,100	$3,100	$3,100
Operating	$22,585	$24,445	$29,000	$27,500	$26,900
Operating Equipment	$0	$0	$0	$0	$0
Total	**$24,787**	**$25,476**	**$33,100**	**$30,600**	**$30,000**

Grand Jury

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

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

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



General Fund Expenditures

Public Defender

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$225,580	$239,909	$175,202	$184,400	$96,180
Operating	$2,039,193	$2,041,633	$2,316,620	$2,138,400	$2,079,700
Operating Equipment	$7,160	$0	$8,200	$7,500	$2,000
Total	**$2,271,933**	**$2,281,541**	**$2,500,022**	**$2,330,300**	**$2,177,880**

Description

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

Budget Highlights

The Salaries & Benefits have decreased due to early retirements. The Operating expenses were decreased to reflect actual spending history in contract salaries.

Accomplishments for 2015

- Obtained Resource Coordinator for Recidivism Reduction Team (RRT)
- Obtained training for Juvenile Division
- Established strong relationship with MRC (Macon Re-entry Coalition), GA PRI (Georgia Prison Re-Entry Initiative) and GOTSR (The *Governor's* Office of Transition, Support and *Reentry)*
- Developed a 5-Year Strategic Plan
- Established a Veteran's Court
- Conducted training for Division Chiefs
- Established a relationship with the Black Law Students Association (BLSA) chapter at Mercer Law School and funded internships
- Recruited Mercer third-year law students to participate in third-year practice act
- Obtained funding provided by the Georgia Public Defender Standards Council for a Criminal Defense Clinic

Goals for 2016

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

General Fund Expenditures

Sheriff's Office

The Sheriff's Office is the law enforcement agency for Macon-Bibb County. Under the leadership of Sheriff Davis, the Bibb County Sheriff's Office is entering the second year of a successful merging of the City of Macon Police Department and Bibb County Sheriff's Office:

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

Budget Highlights for the Sheriff's Office:

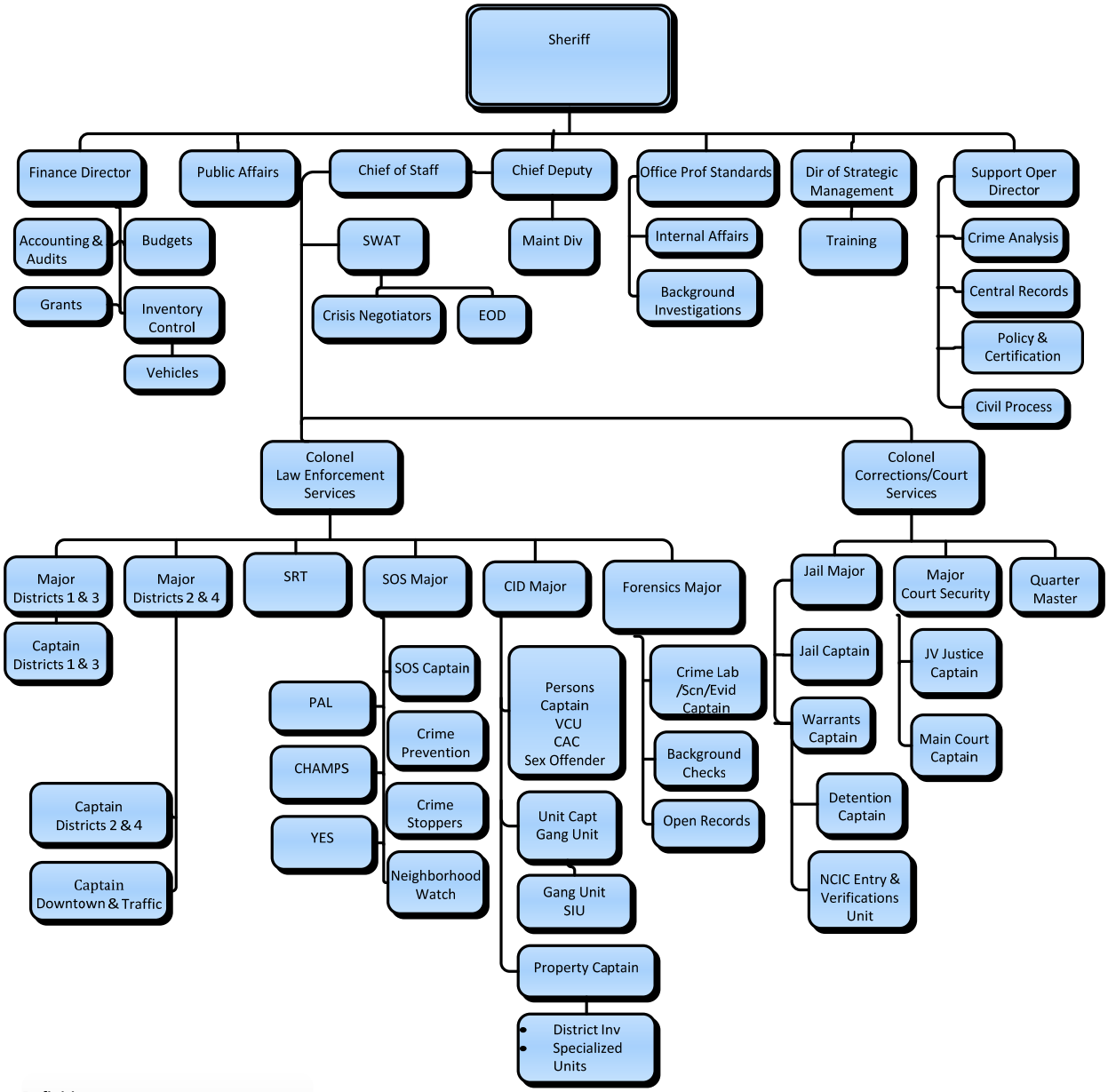
A complete history of historical costs for each Division was not feasible based on the new division structure created by the merging of the two agencies. This information was reported where available. Moving forward historical data will be reported for all Divisions. The Sheriffs' office 2016 budget is based on 12 active Divisions which is down from 14 in the 2015 budget. This is the result of combining Corrections & Detention and Warrants & NCIC. The combined Divisions performed very similar functions and it was felt that this would lead to a more efficient accounting of these operations. The 2016 budget for the Bibb County Sheriff's Office includes 716 full time current positions with only 592 funded. These numbers will be reviewed and positions will be added back as needed. Eligible employees from the prior Macon Police Department were brought into the incentive program of the Bibb County Sheriff's Office in FY 2015 and this will continue in 2016. FY 2015 included a separate Division for the Incentive budget but in the FY 2016 budget incentive allocation is included in the Salaries and Benefits section of each Division. This budget includes the new pay scale that increases the beginning rate for certified deputies from $14.55 to $16.38 per hour. This alone would increase salaries and benefits approximately $2,000,000. An exact figure is not possible because it is not known at this time how many employees will retire or how many vacancies will be filled. Sheriff Davis has worked very closely with Administration to keep his positions to a minimum without jeopardizing the safety of citizens.

This budget is below the actual amount spent FY 2013 on the combined Sheriff's Office and the City of Macon Police Department budgets. This is an effort by Sheriff Davis to save money and increase efficiency within his divisions.

Total - Sheriff's Office	Actual 2013	Actual 2014	Adjusted 2015	Projected 2015	Adopted 2016
Salaries & Benefits	$36,873,460	$37,615,438	$39,942,160	$36,513,013	$36,116,500
Operating	$10,966,827	$10,608,711	$11,280,226	$10,254,455	$11,146,900
Operating Equipment	$796,325	$153,679	$447,686	$300,311	$736,600
Total	**$48,636,612**	**$48,377,828**	**$51,670,072**	**$47,067,779**	**$48,000,000**

General Fund Expenditures

Bibb County Sheriff's Office
Organizational Chart



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

General Fund Expenditures

Sheriff's Office-Administration

Sheriff: Administration	Actual 2013	Actual 2014	Adjusted 2015	Projected 2015	Adopted 2016
Salaries & Benefits	$2,230,202	$2,514,225	$2,376,860	$1,987,839	$1,720,150
Operating	$1,700,030	$766,925	$210,263	$175,901	$230,700
Operating Equipment	$384,732	$6,488	$3,196	$2,260	$5,300
Total	**$4,314,964**	**$3,287,638**	**$2,590,319**	**$2,166,000**	**$1,956,150**

Description

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

(1) Management and administration of the Bibb County Sheriff's Office;

(2) Requisitioning, interviewing and hiring personnel for all vacancies within the agency and communicating with the Bibb County Civil Service Board on all matters pertaining to law enforcement personnel;

(3) Management of all promotions, transfers, disciplinary actions and terminations within the Sheriff's Office;

(4) Coordinate the preparation, submission and administration of the annual capital and operating budget of all divisions of the Sheriff's Office;

(5) Final approval of all requisitions, receiving reports and invoices regarding purchases under the agency's budget;

(6) Receive reports from the Office of Professional Standards regarding citizens' complaints and conduct follow-up;

(7) Coordinate with the County Attorney any and all civil litigations filed against the Sheriff or his agents;

(8) Coordinate the Risk Management Program of the Sheriff's Office to prevent and control losses resulting from injuries, property damage and abuse, wasted time and resources, and injury to the public;

(9) Initiate, administer and evaluate programs funded using federal and state grant money and donated government surplus items.

Accomplishments for 2015

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

Goals for 2016

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



Sheriff Davis' Administrative Staff

General Fund Expenditures

Sheriff's Office-Professional Standards

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$186,259	$684,010	$730,086	$668,980
Operating	$0	$5,506	$63,150	$43,954	$76,400
Operating Equipment	$0	$0	$2,290	$2,294	$0
Total	**$0**	**$191,766**	**$749,450**	**$776,334**	**$745,380**

Description

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

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

Accomplishments for 2015

- 2014 was the first operational year for the newly created Office of Professional Standards (OPS). OPS processed a total of 195 complaints both internally and externally generated.
- The staff has diligently and efficiently investigated the complaints of the citizens of Bibb County
- Provide necessary information to the Sheriff for employment decisions.

Goals for 2016

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



Bibb County Traffic Deputy showing school kids a SWAT vehicle.

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Background Checks	No History	137	270	230
Internal Affairs Investigations	No History	54	140	110
Complaints Processed	No History	126	250	225

General Fund Expenditures

Sheriff's Office-Incentive

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$576,310	$250,425	$271,750	$0	$0
Operating	$0	$0	$0	$0	$0
Operating Equipment	$0	$0	$0	$0	$0
Total	**$576,310**	**$250,425**	**$271,750**	**$0**	**$0**

Description

The Bibb County Sheriff's Office "Incentive Pay Plan" is designed to promote the retention of trained and tenured law enforcement personnel. It offers deputies the opportunity to earn additional compensation based on their level of direct law enforcement experience, law enforcement training, and college education. Incentive Pay ranges from $300-$2,400 annually and is paid in December for each calendar year.

For budget year 2016 incentive pay will be budgeted in each division.





Macon-Bibb County Deputies conducting SWAT team training





Sheriff's Deputy Culver investigating a crime scene.

General Fund Expenditures

Sheriff's Office-Criminal Investigation

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$5,831,202	$5,712,242	$5,601,300	$4,970,034	$4,818,150
Operating	$839,646	$758,255	$728,964	$570,853	$670,100
Operating Equipment	$23,824	$24,876	$32,300	$13,306	$31,800
Total	**$6,694,672**	**$6,495,373**	**$6,362,564**	**$5,554,193**	**$5,520,050**

Description

Criminal Investigations Division is established for the purpose of follow-up investigation on all cases which are not immediately solved by the initial responding deputy's preliminary investigation and those solved cases which are of a serious nature. Within this division are specialized units which include the following:

Crimes Against Person – investigation of deaths, attempted homicides, kidnapping, felony assaults, shooting with injury, rapes, armed robbery, etc.

Crimes Against Property – investigation of commercial and residential burglaries, auto theft, copper thefts, entering autos, felony thefts, white collar crimes to include identity theft, financial crimes, etc.

Special Investigative Unit – investigations in the area of organized crimes, narcotics, intelligence and surveillance.

Crimes Against Children Unit – investigates crimes against children (physical abuse, sexual abuse, and neglect).

In-addition to include the Gang and Sex Offender Unit.

Accomplishments for 2015

- The first year of consolidation the Criminal Investigation Division had a clearance rate of 94% for homicides.
- The SIU and Gang Unit successfully completed several joint operations to address "street gang and street level drug activity".
- The Bibb County Sheriff's Office Special Investigative Unit, partnered with the Georgia Bureau of Investigation and the District Attorney's Office to complete a large scale commercial gambling operation on several convenience stores with gaming machines in Bibb County. Resulting in several of the businesses closing permanently.
-

Goals for 2016

- Reduce the availability and abuse of illegal drugs through traditional and innovative enforcement efforts.
- To obtain a greater solvability rate of property crimes as compared to the national average.
- Special Investigative Unit and Gang Unit will implement a minimum of four operations aimed at actively reducing the criminal impact of known criminal street gang and drug activity in a specific geographical area in partnership with the affected district.

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Homicide	23	14	15	13
Rape	44	66	59	53
Robberies	266	315	295	310
Aggravated Assaults	391	362	360	350
Burglaries	2,135	2,681	2,665	2500
Shoplifting	1,100	1,712	1,695	1625
Arson	56	64	62	60
Family Violence	440	549	530	550
Training Hours	6,676	3,600	3,900	3740

General Fund Expenditures

Sheriff's Office-Patrol

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$12,791,799	$13,029,535	$14,616,050	$12,039,950	$11,479,050
Operating	$1,997,743	$1,998,245	$2,503,832	$2,136,977	$2,456,300
Operating Equipment	$312,735	$90,911	$182,900	$162,440	$545,800
Total	**$15,102,276**	**$15,118,691**	**$17,302,782**	**$14,339,367**	**$14,481,150**

Description

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

Accomplishments for 2015

- The new county wide law enforcement operations, Four New Districts, Downtown and Traffic continue to work effectively without any operational issues.
- Successfully converted from an 8 hour schedule to a 12 hour schedule with no delays or operational issues for law enforcement in all of Bibb County.
- All four districts, Downtown and Traffic have completed the transition from the old City of Macon to Sheriff Bibb County logos.
- Efficiently directed traffic and avoided any traffic delays during the filming of a movie in downtown Macon as well as the upgrading of the Second Street project and the Little Richard Pennimon project adjacent to Mercer University.
- Provided more visibility in high risk traffic areas.
- All four districts, Downtown and Traffic continue to participate in the National Night Out.
- Continued to provide traffic control and security for the monthly First Night Macon and the annual Cherry Blossom events.

Goals for 2016

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

Traffic:

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

Sheriff's Response Team (SRT):

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

General Fund Expenditures

Sheriff's Office-Patrol Continued



Sheriff's Deputies speaking with Middle Georgia State College Students on K-9 unit



Deputies Riley and Krage working a traffic accident



Macon-Bibb County Law Enforcement Center

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Shoplifting	1,100	1,712	1,695	1,750
DUI	777	684	730	780
Training Hours Attended	N/A	N/A	8,560	9,560

General Fund Expenditures

Sheriff's Office-Support Services Operations

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,271,223	$1,285,866	$1,386,500	$1,243,976	$1,339,430
Operating	$122,656	$173,709	$149,745	$132,063	$140,100
Operating Equipment	$7,481	$3,924	$2,300	$2,222	$21,100
Total	**$1,401,360**	**$1,463,499**	**$1,538,545**	**$1,378,261**	**$1,500,630**

Description

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

Accomplishments for FY 2015

- Successfully stayed within budget on all line items.
- Added and updated several new policies for BCSO.
- Continued the task of complying with 129 standards for the State Certification process by obtaining and recording written directives and proof of compliance.
- Completed a mock and onsite inspection necessary for State Certification of BCSO.
- Started the move of archived records to the new Sears building repository.
- Attended and participated in several meetings to coordinate the task of implementing the New World Systems software.
- Played major roll in CAD software update necessary to implement countywide dispatching.
- Assisted several college age interns in getting to know the workflow of the Central Records Unit in an effort to meet their college requirements.
- Added another full time employee to the Central Records Staff.
- Received are scanned Accident/Incident reports and entered into the database within 2 days of receipt on a general bases excluding holidays and weekends.

Goals for FY 2016

Central Records:

- Continue to ensure that 95% of all Accidents/Incident reports received are scanned and entered into database within 2 days of receipt.
- Transition into the new Sears building with minimal workflow interruption.

General Fund Expenditures

Sheriff's Office-Support Services Operations Continued

- Cross train our new full time employee with a wide variety of job duties and functions.
- Ensure that the implementation of the New World Records Management and Mobile Field Reporting Systems occurs with minimal workflow interruption.
- Integrate & Implement a mostly paperless accident GEARS system and report system in New World.

Crime Analysis:

- Continue to distribute maps with defined Districts and Zones to assist the uniform division in understanding new boundaries.
- Provide and maintain all crime figures at a 95% minimum accuracy rate on a monthly basis.
- Assist with the implementation of the New World Software.

Policy & Certification:

- Attend all GPAC meetings and conferences to learn the appropriate material and develop a network of support and gain training on proper maintenance of certification compliance.
- Attend the GPAC summer conference to attend goal specific training with certification.
- Obtain proofs and written documentation to continue compliance with 129 State Certification Standards.
- Change and add policies as dictated by the Sheriff in an effort to be compliant with certification standards.

Civil Process:

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



Sheriff Davis at the opening of the Juvenile Justice Center

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Civil Paper & Bonds Entered/Processed	13,676	12,491	13,000	15,000
Central Records Reports Entered/Processed*			41,098	45,000
Civil Process Service Fees Collected	$167,719	$286,868	75,979	170,000
Central Records Service Fees Collected*			$75,715.76	80,000

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

General Fund Expenditures

Sheriff's Office-Corrections/Detention

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$9,199,397	$9,647,062	$9,603,230	$10,131,572	$10,589,520
Operating	$5,229,900	$5,967,893	$6,078,670	$5,790,396	$5,956,600
Operating Equipment	$0	$0	$0	$0	$78,600
Total	**$14,429,297**	**$15,614,956**	**$15,681,900**	**$15,921,968**	**$16,624,720**

Description

The Corrections Facility incarcerates both male and female inmates 17 years of age and older. Inmates under age 17 are incarcerated by court order. These inmates have been charged or convicted of misdemeanors or felony crimes. This Division has grown from holding 585 inmates to now having space to hold 966 inmates. This Division provides an alternative detention arrangement for qualifying inmates, while ensuring the safety of the public through appropriate supervision of these inmates with staffing and training of personnel. The Bibb County Sheriff's Office Detention Center is a work release center and community service center for men and women. The male Detention Center presently can houses 192 work release and community service inmates. The female Detention Center houses 12 female beds for the work release program. The purpose of the work release center is to allow the detainees to continue to work in the private sector in order to pay off fines and restitutions ordered by the court. This program lessens the burden on the taxpayer of having to bear the cost of what it would take to house these individuals on a full-time basis. Job searching assistance, and obtaining employment with local temp agencies is also provided to the inmates. The remainder of detainees housed at the Detention Center perform various community service hours as ordered by the court or to go towards their fines and restitution. The hours that the detainees perform are presently saving Macon-Bibb County in excess of $1.06 million a year that normally would be contracted out to other businesses or individuals in the private sector.

This facility includes a fully operational infirmary that is staffed by 19, which includes an Administrator, 13 full-time nurses and 6 part-time nurses as well as a part-time doctor and dentist. Also included is an in-house dialysis and a contract for portable chest x-rays, ultrasounds and scans that enable us to meet many of the medical needs of our inmates within the facility. This Division provides mental health treatment through a mental health counselor, which includes an Administrator, 3 mental health counselors, 1 placement coordinator and 1 doctor. A fully-equipped and supervised kitchen prepares meals for all inmates. Additional inmates handle all building maintenance, laundry, cleaning, etc., in-house. The Bibb County Sheriff's Office is responsible for the transportation of all individuals that have been certified as needing mental evaluation. These patients are then transported to the State Mental Unit in Milledgeville. These transports occur around the clock, (24 hours a day), 7 days a week. Our operational objective is to maintain a safe and secure environment for pre-trial and post-trial detainees; to provide for inmates' basic needs of food, clothing, shelter, mental health care; to ensure the security of jail from escapes, supervise inmates' day-to-day activities, i.e., feeding, cleaning, court appearances, medical appointments, visitations, library calls, religious services, outside recreations, addiction services and to maintain accurate records.



General Fund Expenditures

Sheriff's Office – Corrections/Detention Continued

Accomplishments for 2015

- Ongoing landscaping for all Sheriff's Office properties with the Law Enforcement Center Complex.
- Provided and supervised inmate labor to operate the in-house car wash for day and evening.
- Provided and supervised inmate labor to help facilitate The Cherry Blossom and Pan-African Festivals.
- Provided and supervised inmate labor for other agencies and departments such as DFACS, Middle Georgia Library, Board of Elections, MPD and the Mayor's 5X5 program.
- Assisted in remodeling/building of Habitat for Humanity, Juvenile Justice Center, DFACS, Harriett Tubman Museum and the Sears Building.
- Mandated in-service training of 40 hours by 100% of assigned Jail deputies by attending classes at the Georgia Public Safety Training Center and the Law Enforcement Center.
- Staffed a full time transportation unit to take care of 100% of inmate transports as this requirement has expanded in scope and numbers due to the Georgia Department of Corrections funding reductions.

Goals for 2016

- Provide alternative detention arrangements for qualifying inmates while ensuring the safety of the public through appropriate supervision.
- Offset the Macon-Bibb workforce needs using inmate services for various departments such as Public Works, Park and Recreation, Parks and Beautification, etc.
- Provide inmate labor for the completion of the Sears Building.
- Continue to provide labor for projects that arise within the Habitat for Humanity, Historic Macon, Harriett Tubman, The Cherry Blossom, DFACS, Board of Elections and the Georgia Libraries.
- Manage the Inmate Work Release Program by ensuring all participating inmates report to their job site on time, making timely payments to the Courts, and monitoring their work by visits to inmate work sites.
- Continue to provide clean-up of litter from the roadways and interstate entrance/exit ramps of Macon-Bibb.
- Assist with abandoned lot clean up. Neighborhood cleanup and continuing to supply help for weather related damages in Bibb County.
- Continue to provide clean-up of litter from the roadways and interstate entrance/exit ramps of Macon-Bibb.
- Implement a work release program for inmates where a minimum of 25% of housing and food costs are reimbursed by the housed inmates.
- Continuation of an ongoing review with the objective to keep the inmate population at 900 or less 80% of the time along with keeping food and medical costs lower.

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Persons Booked In	1,349	1,831	1,900	1,650
Community Service Hours Performed	135,485	119,893	120,000	135,000
Work Details Assigned	5,023	4,168	4,000	5,200
Persons Booked In	11,737	10,525	11,000	11,087
Meals Served	1,022,705	954,053	988,000	990,000
Inmate Transports	1,726	1,500	1,600	1,700

General Fund Expenditures

Sheriff's Office-Forensics

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$759,976	$781,716	$850,700	$875,666	$958,090
Operating	$117,448	$151,141	$212,580	$217,656	$229,900
Operating Equipment	$9,202	$2,152	$12,000	$15,484	$16,500
Total	**$886,626**	**$935,009**	**$1,075,280**	**$1,108,806**	**$1,204,490**

Description

The Forensic Division is responsible for all crime scene processing and investigating. It is responsible for the proper cataloging and transporting of forensic evidence from major crime scenes in the county to the evidence custodian. It is also responsible for processing all evidence turned into the evidence room by all divisions of the Sheriff's Office. The Identification/Records and I.D. Section is responsible for maintaining accurate and complete criminal records for the Sheriff's Office and Bibb County. I.D. also processes criminal history applications for private individuals, churches, as well as the Macon Housing Authority, Bibb County Board of Education, Mercer University, and other governmental and private firms in Bibb County. The Evidence & Property Section of this Division is responsible for the receiving, handling and storage of any evidence/property taken in by the Bibb County Sheriff's Office personnel during the course of their duties. The items are stored until needed for court as evidence in the case. If removed from the evidence/property room, the item is signed for and computer logged until it is returned showing chain of custody. Any item not stored as evidence remains stored until it is no longer required to be kept by law and then disposed of after a superior court judge signs off on the disposal. Other duties of this unit include the storage of DVD's turned in by patrol units and the downloading of these for DUI prosecution in State Court.

Budget Highlights

There has been a significant increase in the budget from 2013 to 2016 which is due to the development of this function from the merger of City of Macon Police Department and the Sheriff's Division.

Accomplishments for 2015

- Forensic Officers have continued to attend specialized schools on a regular basis. This training keeps them up to date on processing crime scenes and teaches proper techniques on photography and fingerprint comparison and archiving.
- The new AFIX Tracker system now has over 75,000 digital sets of finger and palm prints. This system is searchable by our AFIS operators 24 hours a day/seven days a week.
- The new system has resulted in an increased number of arrests in Macon and Bibb County and an up-to-date classification and filing technique.
- Forensic Officers examined more than 472 crime scenes and processed over 10,693 pieces of recovered evidence.
- Continued to use Property Bureau for the pick-up and sale via the internet of evidence/property no longer needed for court.
- Researched old cases and was able to place in "Ready for Destruction" over 1, 000 weapons that will be sold to a licensed firearm dealer.
- Conducted an inventory of items held as evidence or found property.
- Drugs eligible for legal destruction were taken to the GBI Crime Lab in Atlanta for disposition by burning.
- Processed 12,119 criminal history background checks with generated revenue of over $120 thousand to date for FY 2015.

General Fund Expenditures

Sheriff's Office-Forensics (con't)

Goals for 2016

- Have crime scene technicians conduct three training classes to Sheriff's Office personnel on proper crime scene processing, with an additional four public presentations on crime scene processing techniques on sites and audiences to be determined.
- Continue to provide the most up to date crime scene processing techniques to insure that evidence is collected properly. Ultimately our goal is to aid in the apprehension and conviction of those perpetrating the crimes against the citizens of Macon/Bibb.
- Continue using a local auction company to sell found property or evidence no longer needed as evidence.
- Continue to use the additional staff to research old cases to determine if the cases have been adjudicated.



Macon-Bibb County Sheriff's Crime Lab

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Processed Crime Scenes	110	300	444	482
Evidence Collected & Processed	1,722	5,302	8,628	10,900
Latent Prints Developed & Collected	858	4,463	6,594	9,400
AFIS Comparisons	176	229	372	590
One to One Comparisons	6,335	13,764	22,524	21,290
Criminal Background Checks	8,938	7,629	13,476	12,361
Identifications Made	41	65	96	110
New items received into evidence	27,000	13,691	13,900	14,000
Items disposed of	4,000	5,093	1,000	1,000
Weapons disposed of (Guns)	1,000	-	1,000	1,000

General Fund Expenditures

Sheriff's Office-Training

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$309,091	$321,359	$596,100	$555,415	$535,750
Operating	$147,582	$140,462	$484,483	$468,980	$501,100
Operating Equipment	$30,709	$8,424	$5,600	$1,697	$19,500
Total	**$487,381**	**$470,245**	**$1,086,183**	**$1,026,092**	**$1,056,350**

Description

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

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

Training oversees three facilities: the Training Academy, the range at Ocmulgee East and the driving track and range at Tinker Drive. The Academy has two classrooms, an indoor firearms range and a gym. The majority of classroom-based instruction is held at the Academy, as is the majority of the pre-mandate training. Training Administration is also based out of the Academy. The Ocmulgee East facility has outdoor shooting ranges used for all re-qualification shooting, including all rifle and shotgun classes. We hold all PT testing at the obstacle course there as well as using the large multipurpose room for all Defensive Tactics instruction. Three instructors are based at that facility daily. The Tinker Drive facility has a driving track used for EVOC and driver improvement training. Tinker Drive has a SWAT obstacle course and SWAT running course as well as a primitive outdoor shooting range that is used for SWAT training. Tinker Drive is utilized as needed and does not have office space. Tinker Drive is also heavily utilized by SWAT teams from across the state and is a host to the annual Georgia Tactical Officers Association (GTOA) conference.

Accomplishments for 2015

- Successfully managed a gun-trade and exchanged old weapons and ammunition for one uniform weapon (Glock 9mm handgun) so as to have uniformity in weaponry amongst the Sheriff's office.
- Ensured all mandated deputies were properly trained and were proficient in the new Glock 9mm handgun and accurately distributed and inventoried the weapons to the deputies (with magazines, ammunition and associated leather gear).
- Increased training certifications for all staff instructors so all assigned to the Training will have POST specialty certifications.
- Ensured all mandated personnel had the opportunity to attend a minimum of 8 hours of basic training and 32 hours of advanced training that is specific to their job assignment.
- Ensured all deputies met all state standards in firearms and Use of Force training as well as all EOC and Less Lethal/Defensive Tactics within the first six months of the calendar year.
- Began the process of modernizing and updating the Tinker Drive facility by repaving the driving track.
- Students requalified in firearms; 463

General Fund Expenditures

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

Goals for 2016

- To negotiate upgrading our Tasers to the latest technology, replacing broken and outdated less lethal option with the X2 Taser.
- To outfit ALL patrol deputies with the X2 Taser and to distribute the lesser model to deputies in plain clothes positions.
- To increase the instructor certifications for all staff instructors so all will be certified RADAR and Health and Wellness instructors.
- To modernize the facilities and shooting ranges at the Tinker Drive facility by constructing a tactical shoot house and modernizing the classroom and restroom facilities.
- To conduct all mandatory requalification's in the first six months of the year and devote the rest of the year to advanced training that would include more defensive tactics, advanced firearms and more real-world relevant training like ground fighting, verbal communications tactics, stress management, etc.



*Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
In-Service Training Hours	Not avail.	Not avail.	3,228	4,704
Outside Training Hours	Not avail.	Not avail.	220	170
Deputies Requalify – Handguns (2 sessions)	Not avail.	Not avail.	Not avail.	1,072
Deputies Requalify - EVOC	Not avail.	Not avail.	355	446
Deputies Assisting outside agencies (22)	Not avail.	Not avail.	Not avail.	172
POST applications processed	Not avail.	Not avail.	Not avail.	308

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

Sheriff's Office-Outreach

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,494,170	$1,434,603	$1,159,950	$1,057,889	$778,110
Operating	$361,307	$217,707	$293,500	$206,036	$300,800
Operating Equipment	$3,701	$5,003	$7,300	$0	$0
Total	**$1,859,178**	**$1,657,312**	**$1,460,750**	**$1,263,925**	**$1,078,910**

Description

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

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

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

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

Sheriff's Office Outreach programs:

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

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

YES (Youth and Enrichment Service) –

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

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

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

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

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

General Fund Expenditures

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

Accomplishments for 2015

- Taught the CHAMPS Choosing Healthy Activities & Methods Promoting Safety Program to 3,367 5th grade students in Bibb County Public Schools and Private Schools Sector.
- Taught 1,543 students the Eddie Eagle Gun Safety Program.
- Had 1,230 kids participate in the CHAMPS/PAL Summer Camp.
- Had over 900 kids participate in the Back-to-School school supplies event.
- Had 932 kids participate in two parades and two skate parties.
- Had 1,200 participants at the Santa in the Park.
- Recruited two new Citizens on Patrol (COP) members.
- Increased the number of Neighborhood Watch Programs by 12.
- Had over 5,000 participants in the National Night Out at its 36 sites.
- Held 297 Neighborhood Watch Meetings.





Sheriff Davis' National Night



General Fund Expenditures

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





Sheriff Davis' National Night





Cherry Blossom Christmas Parade – Students from Sheriff Davis' Outreach

General Fund Expenditures

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

Goals for 2016

- Implement a new program entitled Consider the Consequences Program (a Scared Straight based program).
- Implement a new Smart Choice Initiative Grant Program (a program designed to reduce youth crime; addressing Truancy in the public school system; and reducing juvenile delinquency).
- Update power point presentations for the Gun Safety Program, Business Safety Program, WEB Safety and Female Safety and Awareness.
- Re-design pamphlets to show all of the Neighborhood Watch Programs and Crime Prevention Programs offered by the Sheriff's Outreach Section.
- Increase the number of Neighborhood Watch Programs
- Increase the number of youths enrolled in the Police Athletic League (PAL) Program.
- Teach the Choosing Healthy Activities & Methods Promoting Safety Program (CHAMP) Program to all 5th grade classes in the Bibb County Public School and Private School Sector.
- Increase the number of youths enrolled in the Police Athletic League (PAL) Program.
- Increase the number of youths enrolled in the Youth Enrichment Services (YES) Program.
- Recruit new Citizens on Patrol (COP) members for the program.
- Increase the number of Neighborhood Watch Programs.
- Increase the number of Businesses in the Business Watch Programs.



Macon-Bibb County Sheriff's Outreach Program 2nd CHAMPS graduation

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Crime Prevention Programs Conducted	338	372	420	500
Participation in TRIAD	72	70	85	70
Participation in PAL	290	300	325	325
Participation in YES	30	30	35	30
Participation in COP/PAY	29	31/148	40	35
Training hours received	32,985	30,000	30,000	30,000

General Fund Expenditures

Sheriff's Office-Building Maintenance

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$270,277	$265,024	$286,300	$256,408	$285,000
Operating	$319,305	$292,364	$366,635	$327,161	$369,500
Operating Equipment	$15,200	$0	$0	$0	$0
Total	**$604,782**	**$557,388**	**$652,935**	**$583,569**	**$654,500**

Description

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

Accomplishments for 2015

- Replaced the laundry hot water heater in the new jail.
- A new roof for the F wing inmate living unit was completed.
- Replaced the domestic hot water boiler in the main jail building.
- Replaced a hot water boiler for building heat in the main jail building.
- A new roof is currently being installed on the Houston Avenue Crime Lab.
- Repaired all the underground sprinkler systems scattered through the L.E.C. complex.
- We have started the installation of 11 new HVAC air handlers in the F wing inmate living unit.
- Replaced the domestic hot water heater in the upper mechanical room of the jail's F Wing living unit.
- Worked with the New IT department to install new fiber optics into several non-serviced areas of the L.E.C. complex.
- Wired several areas of the Crime Lab and District Office at 2654 Houston Avenue for voice and data lines that had previously not been needed until this year.

Goals for 2016

- New serving line and food hot boxes for the kitchen.
- Replace hot water heater in the old Carver Building.
- Change out as needed current lamps for LED lamps in the outside lights to reduce the cost on the jails power bills

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Plumbing Repairs	13,931	9,441	8,560	9,000
Building Facilities Repairs	1,186	1,227	1,322	1,350
Mechanical Repairs	3,036	2,700	2,501	3,000
Miscellaneous Repairs	425	415	525	575

General Fund Expenditures

Sheriff's Office-Court Security

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$982,420	$1,279,289	$1,559,150	$1,805,572	$2,022,620
Operating	$43,258	$46,745	$85,004	$86,516	$100,800
Operating Equipment	$7,527	$621	$196,800	$97,628	$14,100
Total	**$1,033,205**	**$1,326,655**	**$1,840,954**	**$1,989,716**	**$2,137,520**

Description

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

Accomplishments for 2015

- Wrote a comprehensive security plan for the Bibb County Courthouse and the new Juvenile Justice Building; which was approved by the Sheriff and Senior Superior Court Judge.
- Opened the Juvenile Justice Building and staffed one Captain, one Lieutenant, one Sergeant and five deputies; along with a compliment of Court Bailiffs. The entire staff was trained in the operation of the new facility and the state of the art security system installed by CANA Communications.
- Assisted Cana Communications with targeting areas in the main courthouse where outdated or malfunctioning security cameras were located and had repairs made.
- Trained bar bailiffs in the proper operations of the electronic evidence presentation equipment and the Bibb County Law Enforcement Center to courthouse live drug court feed.
- Transported over 6,700 inmates to and from the Courthouse and Juvenile Justice Building with no escapes or incidents

Goals for 2016

- Court Services will strive to make the Bibb County Courthouse a more secure building for judges, employees, jurors, witnesses and suspects on trial.
- A revised security plan will be presented to the Senior Superior Court Judge for approval after courthouse renovations are completed. This plan takes into consideration the relocation of State Court and Civil Court Sheriff's Office.
- Court Services will oversee the security of the new Juvenile Justice Center and continue to aid in a smooth and secure transition from the Courthouse to the new facility.

Performance Measurements	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Hours for all transports	778	852	868	911
Prisoners Transported All Courts	6,137	7,053	8,086	9046
Prisoner Meals Served-Juveniles	820	847	850	875
Prisoner Meals Served-Adults	2,789	2,884	3,000	3025

General Fund Expenditures

Sheriff's Office-Warrants/NCIC

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,157,393	$907,832	$950,260	$858,606	$921,650
Operating	$87,954	$89,759	$103,400	$97,961	$114,600
Operating Equipment	$1,214	$11,280	$3,000	$2,980	$3,900
Total	**$1,246,561**	**$1,008,872**	**$1,056,660**	**$959,547**	**$1,040,150**

Description

This Division is a repository for all warrants issued in Bibb County either by the courts and/or our deputies. It is the duty of this Division to enforce the clearance or cancellation of all warrants in GCIC. It works closely with all law enforcement agencies but mainly throughout Georgia. Most warrants on file are a result of unpaid traffic citations and failure to appear. This Division assists deputies in carrying out their duties by entering missing persons and stolen property in the GCIC/NCIC systems, verifying vital information via CGIC/NCIC to the E-911 Center and other law enforcement agencies and it maintains a 24-hour communications link between the Macon-Bibb County Sheriff's Office and other law enforcement agencies throughout the State of Georgia and the Nation. It is also the responsibility of this Division to maintain the NCIC system which provides a computerized database for ready access by criminal justice agencies promptly disclosing needed information about crimes and criminals.

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

Accomplishments for 2015

- All files were validated to ensure that out-of-date warrants were purged in compliance with legally sanctioned removal dates.
- All received warrants were recorded and filed within 48 hours of receipt.
- Warrants Module software is in second year of use and shows increased productivity.
- Prison transports have increased by more than 20% over the previous fiscal year, and a new system has been effected to determine the best means of transportation for out-of-state prisoners.
- Continued to send operators to schools and training classes achieving a minimum of 40 hours of public safety training.

Goals for 2016

- GCIC Audit Compliance.
- Become efficient at GCIC entering, retrieving, reviewing and modifying data.
- Maintain positive public relations.
- Economize prison transports.
- Increase warrant service.
- Mandate 40 hour minimum training for every sworn deputy in the division.
- Maintain accurate information on missing children and on missing adults reported missing as children.
- Continue cross training as it pertains to Warrants/NCIC Division functions.

General Fund Expenditures

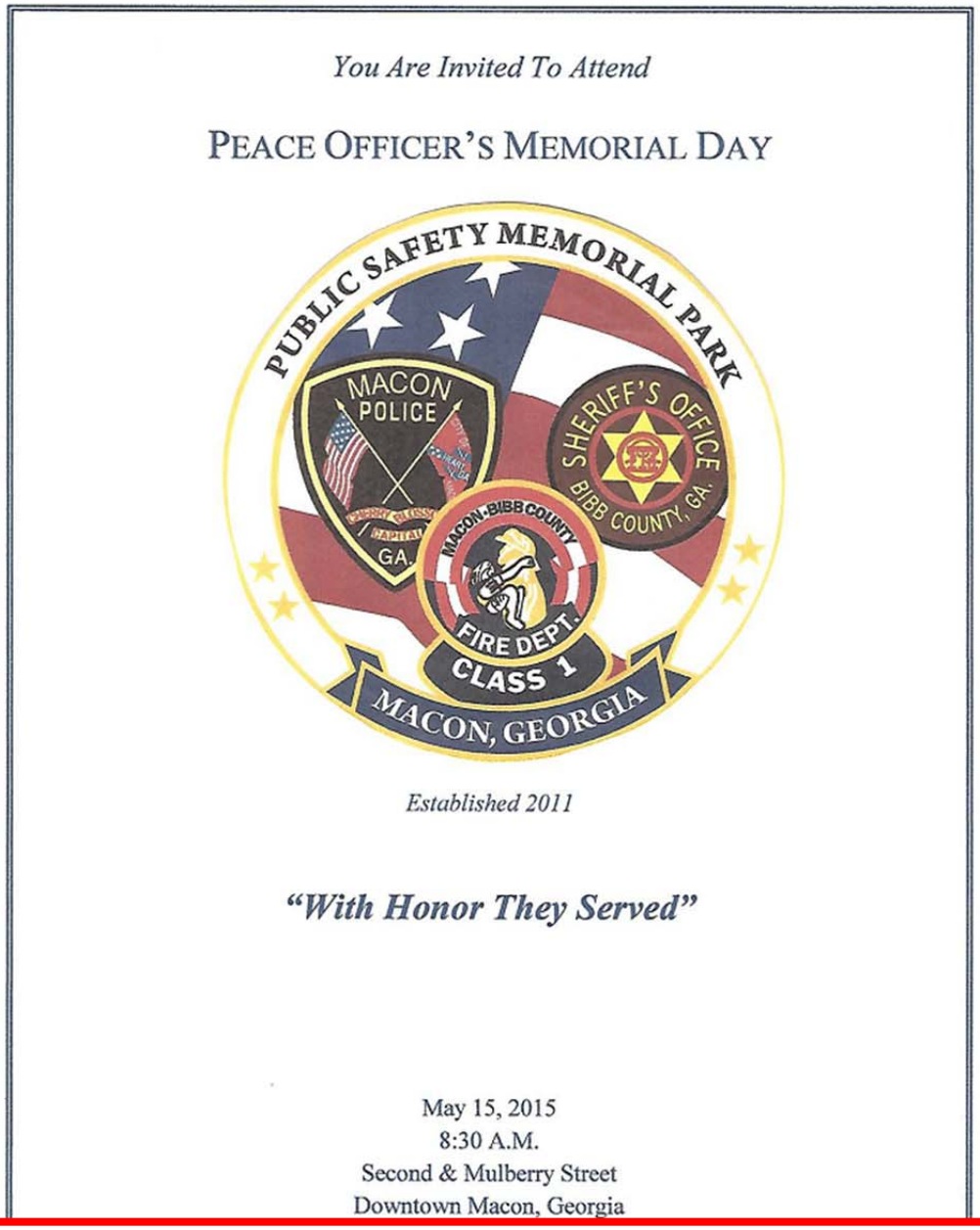
Sheriff's Office-Warrants/NCIC Continued



Sheriff's Patrol Deputy Hartley with new vehicle

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Warrants Validated	5,905	7,631	5,500	6,032
Warrants Served	647	765	900	1,000
Warrants Received	9,054	8,275	8,500	8,725
Fugitives Transported	0	25	30	35
NCIC Telephone Calls Received	306,751	223,620	240,000	247,000
Case # Given for Jail Transports	1,899	968	1,125	1,300
Hot Files Validated	2,352	3,448	4,232	6,032
NCIC Training Hours	420	224	176	176
Deputies/Civilians Trained	11/0	6/1	5/0	5/0

General Fund Expenditures



You Are Invited To Attend

PEACE OFFICER'S MEMORIAL DAY

PUBLIC SAFETY MEMORIAL PARK

MACON POLICE

SHERIFF'S OFFICE BIBB COUNTY, GA.

MACON-BIBB COUNTY FIRE DEPT.

CLASS 1

MACON, GEORGIA

Established 2011

"With Honor They Served"

May 15, 2015
8:30 A.M.
Second & Mulberry Street
Downtown Macon, Georgia

"Every year we gather at this place to honor those who have fallen and have given the last full measure to serve this community and to make this a safer and better community to live in. This is an every year commemoration sponsored by the Macon-Bibb Law Enforcement foundation"

Bibb County Sheriff David Davis.

General Fund Expenditures



Remembrance of Fallen Firefighter

September 12, 1968 - February 11, 2015

Macon Bibb County Fire Department
July 2, 1990 - February 11, 2015

Lieutenant Randy Parker was the "Happy Warrior" that the poet William Wordsworth spoke of when he wrote: "As tempted more; we are more able to endure, as more exposed to suffering and distress; Hence, more alive to tenderness and compassion.

Individual faults and frailties are no excuse to give in – and no exemption from the common obligation to give the best of ourselves as often as we can to enhance the betterment of mankind."

Randy's historic body of achievements we will remember, it is his giving heart that we will miss. It was the friend and colleague who was always the first to pick up the phone and say, "I'm sorry for your loss," or "I hope you feel better," or "What can I do to help As Randy would often acknowledge

"Randy has gone home now, guided by his faith and by the light of those he has loved and Cherished. Yes Randy you will be missed but more importantly Randy will be REMEMBERED!! May God Continue to Bless Lt. Parkers family and our Firefighters!

Fire Chief Marvin Riggins

General Fund Expenditures

Fire Department-Administration

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$480,296	$464,780	$497,500	$453,100	$491,100
Operating	$126,236	$95,935	$67,200	$33,900	$98,600
Operating Equipment	$1,235	$1,483	$2,500	$2,000	$21,000
Total	**$607,767**	**$562,198**	**$567,200**	**$489,000**	**$610,700**

Description

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

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

Budget Highlights

There is a 7.7% increase from FY 2015 which is primarily due to increased funds for promotional assessments and operating equipment.

Accomplishments for 2015

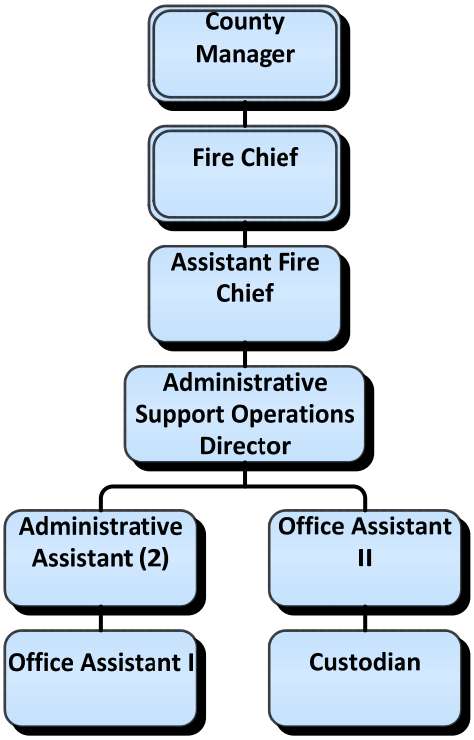
- Completion of Fire Station #110
- Implementation of Civil Service Board
- Actualize promotional process for ranks Captain's, Sergeant's, and Lieutenant's
- Host the Georgia Fire Service Conference
- Preparations for ISO Audit

Goals for 2016

- Complete construction and recruitment of new hires to man Fire Station #111.
- Strive to maintain the Class 1 ISO rating
- Support and participate in the Mayor's 5x5 Project
- Relocation of Fire Station 3 and Fire Station 9
- Provide maximum customer service to the residents of Macon-Bibb County.

General Fund Expenditures

Fire Department-Administration
Organizational Chart





General Fund Expenditures

Fire Department-Suppression

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$18,702,554	$19,716,470	$20,316,000	$20,281,000	$19,555,800
Operating	$1,232,296	$1,384,886	$1,450,248	$1,393,000	$1,110,000
Operating Equipment	$61,430	$49,866	$40,000	$40,000	$20,000
Total	**$19,996,280**	**$21,151,222**	**$21,806,248**	**$21,714,000**	**$20,685,800**

Description

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

Budget Highlights

There is a 5% decrease in this budget that is attributable to several factors. Vacancies were not funded, 23 positions, bringing their employee count to 389 rather than the 402 budgeted in FY 2015. There was a decrease in the retirement contribution of 10% which only effects those hired prior to 01/01/2014. Operating supplies were decreased as a result of transferring all utilities expense to Services to Government. As a result of these savings a new pay plan was initiated, putting all employees on the new pay scale. It is not known at this time how early retirements will effect this departement so the personnel numbers will need to be adjusted after July 1, 2015.



Accomplishments for 2015

- All Captains, Lieutenants, and Sergeants will have completed promotional process by and through CVIOG.
- All Captains successfully completed the NFPA 1003 standard for airport firefighter professional qualifications.
- Completion of building pre-plans for all commercial structures to assist with firefighting in accordance to ISO regulations.
- Service and maintenance performed to more than 7,000 fire hydrants throughout Macon-Bibb to ensure ISO Class 1 Rating.

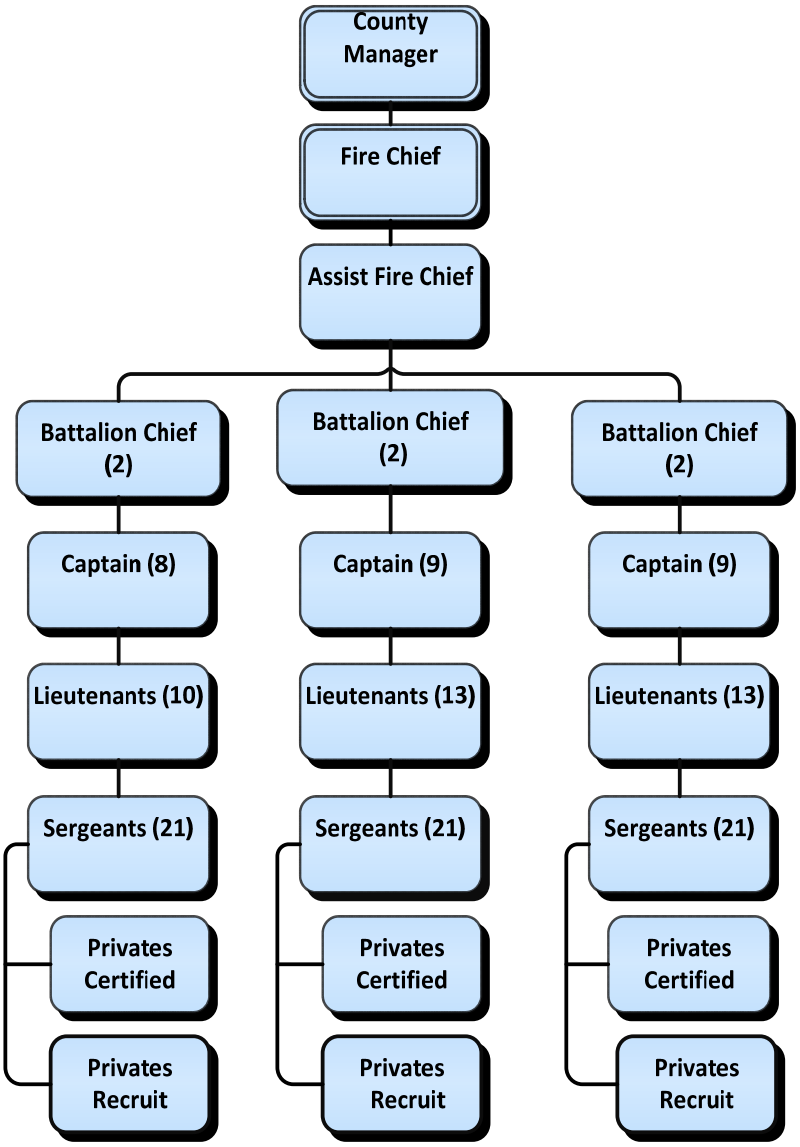


Goals for 2016

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

General Fund Expenditures

Fire Department-Suppression
Organizational Chart



Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Answered Emergency Fire Calls	15,600	17,947	18,500	21,000
Average Response Time (Minutes)	4.0	4.3	4.3	4.4
Percentage of NFIRS Electronically Completed	0	0	50%	75%

General Fund Expenditures

Fire Department-Prevention

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$589,903	$628,382	$647,000	$623,900	$606,200
Operating	$44,382	$74,944	$66,700	$55,600	$69,000
Operating Equipment	$0	$0	$6,100	$4,000	$0
Total	**$634,286**	**$703,326**	**$719,800**	**$683,500**	**$675,200**

Description

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



Budget Highlights

The decrease seen in Salaries and Benefits is due to a decrease in the retirement contributions of 10%. Retirement contribution rates are determined by independent actuaries. Decreases in the operating budget are minimal. There are nine (9) full time positions in Fire Prevention.

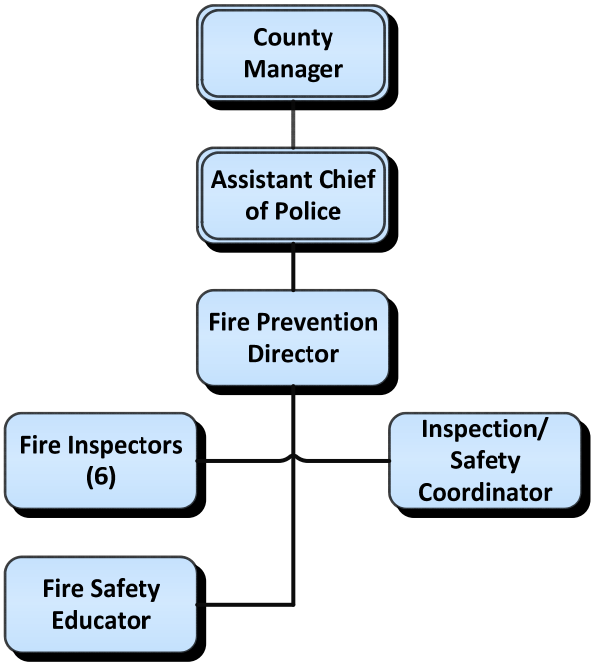
Accomplishments for 2015

- Canvas (5) districts of the 5X5 Initiative.
- Educated over 1,700 Bibb County students in fire safety.
- Hosted a Fire Safety Speech/Essay Contest

Goals for 2016

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

Fire Department-Prevention
Organizational Chart





Performance Measurements	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Students Trained	3,300	2,800	3,600	3,100
Smoke Detectors Installed	275	560	243	625
Inspections Made	2,500	4,496	2,150	4,800
Safety Programs Presented	140	200	181	275

General Fund Expenditures

Fire Department-Training

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$317,445	$364,547	$420,700	$430,400	$435,100
Operating	$46,117	$35,219	$73,100	$42,900	$36,500
Operating Equipment	$3,241	$688	$5,200	$5,200	$15,000
Total	**$366,804**	**$400,455**	**$499,000**	**$478,500**	**$486,600**

Description

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

Budget Highlights

There is approximately a 2.5% decrease in this division of the Fire Department. This is primarily due to Utility expenses being transferred to Government Services. This department has increased from FY 2013 by 32.6% as additional staff have been added to accommodate the complex training that firefighters need. There are six full time positions budgeted in Fire Training.



Accomplishments for 2015

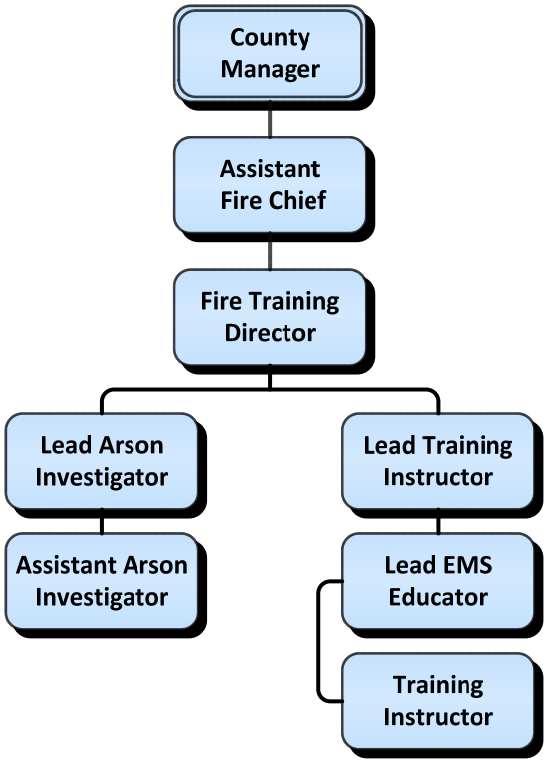
- Satisfied FAR-139 AARF requirements for incumbent Firefighters
- Completed all Firefighter and EMS Core Objectives and Task Books
- Satisfied ISO building pre plans
- 98% of recruit candidates completed graduation for FY 2015
- Completed EMT-B in-house course for 35 incumbent Firefighters
- Satisfied all ISO water supply requirements

Goals for 2016

- To provide training classes for our citizens in our CFA Program
- Improve job performance skills for all Firefighters through enhanced Firefighter methodologies.
- Process restructure of drafting pit component of our pond.
- To improve and maintain all Firefighter Training Certifications
- Complete draft pit for testing fire apparatus to comply with ISO standards and NFPA 1911 standard for service test of fire pump system o fire apparatus.
- To educate Fire Ground Safety and improve the physical conditioning within the department.

General Fund Expenditures

Fire Department-Training
Organizational Chart





Fire Department graduation class, July 2015

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Total No. Complete Readiness Testing Req.	376	380	408	430
Total No. Sergeants Complete ISO Certification	59	53	66	66
Total No. Complete Airport Firefighter Certification	40	80	100	100
Total No. Complete EVO Course	125	136	109	150
Total No. Complete Medical/Rescue Training	376	380	408	430
Total No. Hazmat Certification	0	165	193	182

General Fund Expenditures

Coroner's Office

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$227,279	$236,677	$237,400	$236,900	$214,600
Operating	$62,808	$67,597	$66,400	$68,600	$80,000
Operating Equipment	$1,656	$164	$3,000	$1,000	$0
Total	**$291,743**	**$304,438**	**$306,800**	**$306,500**	**$294,600**

Description

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

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

Budget Highlights

The 2016 budget is relatively the same as the prior fiscal year. The approved budget includes three full time employees and additional funds for part time help. The largest operating cost within this budget are the monthly funeral home expenses, which has increased 31% over FY 2015. This reflects the history of how funds are actually expended.

Accomplishments for 2015

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



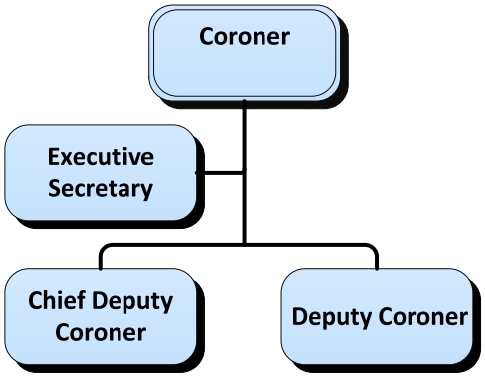
Coroner Leon Jones in the field.

Goal for 2016

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

General Fund Expenditures

Coroner
Organizational Chart





Performance Measurements	2013 Actual	2014 Actual	2015 Estimated	2016 Projected
Cases Reported	1,000	663	700	1000
Inquests	1	0	0	1
No. of Community Education Events	2,000+	2,000+	2,000+	2000+
No. of Training Hours	200	200	200	200

General Fund Expenditures

Animal Welfare

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$370,771	$560,992	$611,900	$553,200	$652,100
Operating	$172,015	$157,468	$190,681	$170,100	$210,600
Operating Equipment	$76,676	$0	$7,300	$4,000	$5,000
Total	**$619,463**	**$718,460**	**$809,881**	**$727,300**	**$867,700**

Description

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

Budget Highlights

Animal Welfare moved into their new facility March 30, 2015. There is an increase in operating expenses to cover costs for the expansion into the new center. There are 13 full time and four part time positions in this department.

Accomplishments for 2015

- Move from old shelter into new shelter located at 4214 Fulton Mill Rd
- Implement Dangerous/vicious dog laws
- Write and implement SOPs(standard operating procedures) for Animal Welfare
- Promote Spay/Neuter programs
- Enforce Animal Cruelty laws
- Repaired relationships with community and rescue groups
- Successfully implemented SAFE into Animal Welfare to run the adoption center
- Began taking owner surrenders again

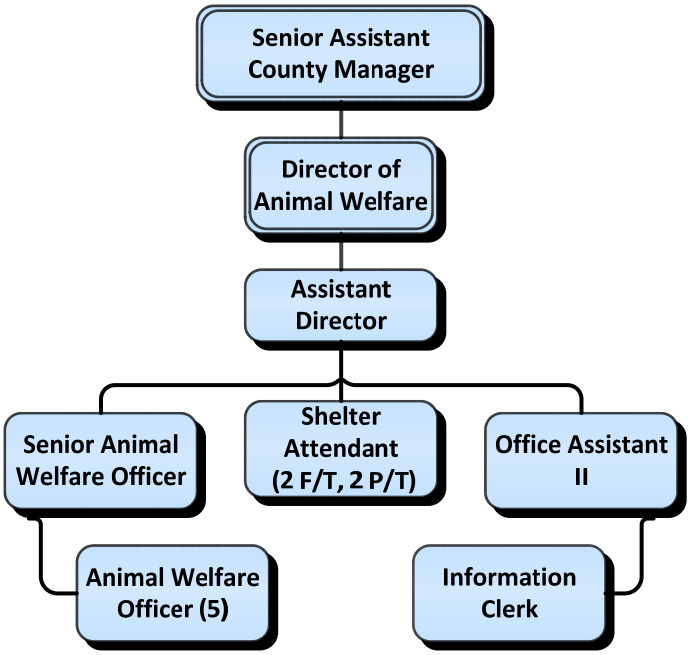
Goals for 2016:

- Continue support for SAFE (saving animals from euthanasia
- Continue support and relationships with local and out of state rescue groups
- Continue to enforce local and state laws
- Decline the number of cases of euthanasia as compared to the number of intakes
- Have a more customer friendly staff
- Provide dog houses, food, and straw to families in need
- Get staff certified in applicable areas



General Fund Expenditures

Animal Welfare
Organizational Chart



Kennel Attendant, Olga Nunez (left) showing an adoptable dog





Animal Welfare Officer, Bruce Rozier (left) showing an adoptable dog

Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Adoptions	306	199	245	**0
Impounded Animals	1,911	2,120	2,242	5,000
Owner Surrenders	250	107	151	300

** Adoptions are now handled by SAFE (Saving Animals from Euthanasia)

General Fund Expenditures

Emergency Management

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$249,127	$288,806	$295,400	$242,500	$259,000
Operating	$223,737	$196,736	$130,400	$133,500	$121,300
Operating Equipment	$17,117	$4,716	$48,000	$47,000	$1,800
Total	**$489,981**	**$490,258**	**$473,800**	**$423,000**	**$382,100**

Description

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

Budget Highlights

Salaries & Benefits have decreased due to retirement of the Director and not funding the executive assistant position. Operating Equipment has decreased as this was used as EMA's grant match but this budget year will use contract labor as the contract match. There are two full time positions and one part time position for this department

Accomplishments for 2015

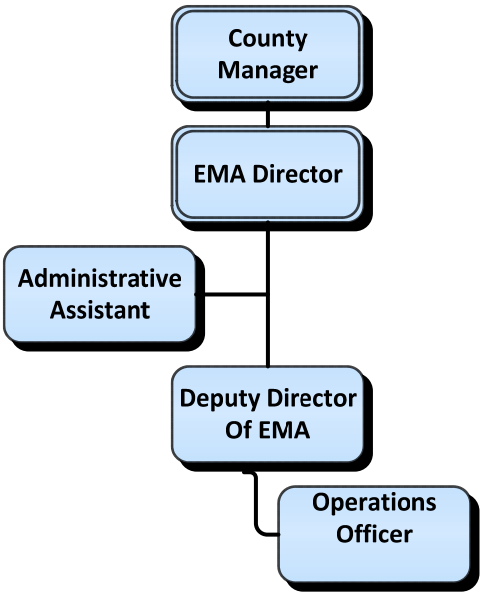
- Participated in a Full Scale exercise in conjunction with multiple counties.
- Participated in GEMA Mobile Communication Interoperability Functional Exercise with multiple counties.
- Participated in the nationwide Severe Weather Awareness Initiative activities.
- Hosted several preparedness events within the community for National Preparedness Month initiative.
- Supported civic events, law enforcement, and emergency response details.

Goals for 2016

- To establish the greatest level of readiness through the use of innovative technological solutions.
- To provide continuous information in matters of safety and preparedness through the utilization of media outlets, public lectures and printed materials.
- To create a culture of preparedness by empowering each citizen with the knowledge of personal preparedness.
- To sustain the momentum of a multi-tiered Warning and Notification system that will benefit all Macon-Bibb citizens.
- To partner with other public safety agencies to maximize use of the new 800 MHz System
- Continue to expand and train citizens for the CERT Program
- Update/Revise the Pre-Disaster Mitigation Plan
- Host an Emergency Management Institute Integrated Emergency Management course at Emmitsburg, Maryland.

General Fund Expenditures

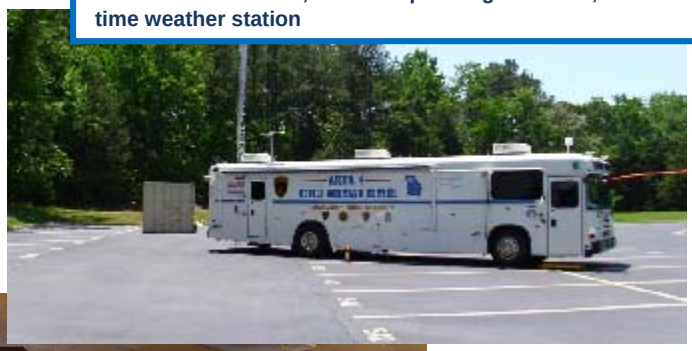
Emergency Management Organizational Chart



The MCV is used to support long duration field operations during disaster situations or large special events. It is a regional assist that can be called upon to be used by any of our EMA partners in central Georgia. The MCV is equipped with five computer terminals, 12 communications radios of differing systems, the ability to link multiple communication systems together, satellite communications, data communications, 6 video surveillance camera, 2 diesel power generators, and real time weather station



Outreach Presentation Display





Emergency Operations Center

Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Review/Update Emergency Op Plans	27	24	24	25
No. of Staff Trained on NUMS	80	60	100	140

General Fund Expenditures

Public Works-Administration

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$309,970	$6,176,699	$682,900	$597,200	$551,600
Operating	$122,064	$3,459,470	$210,239	$152,000	$110,100
Operating Equipment	$1,651	$92,922	$43,038	$43,000	$15,000
Total	**$433,685**	**$9,729,092**	**$936,177**	**$792,200**	**$676,700**

Description

The Public Works Department is made up two divisions: Administration, and Streets and Roads. The Administrative Department is responsible for supporting all Public Works' divisions though personnel management, customer service and phone support, as well as gathering and reporting data

Budget Highlights

The 2014 budget reflects expenses for the entire Public Works Department's divisions post-consolidation, which includes several divisions from the former county. Beginning in 2015, the former City Grounds Division is removed and converted into a stand alone department Parks and Beautification and a division for streets and roads is established. The 2016 budget better reflects the true costs of administration as expenses are appropriately assigned to the correct cost centers. There are ten full time positions in this division of Public Works

Accomplishments for 2015

- Improved communication to Street Department to reduce response time to less than 24 hours.
- Created and monitored Departmental budget sustaining an acceptable spending ratio for the year.
- Assisted Mosquito Spraying Program with reporting and area spraying information to the public
- Provided reporting and communication concerning 125 houses being demolished.
- Reported Department's accident and incidents within 24 hour window.

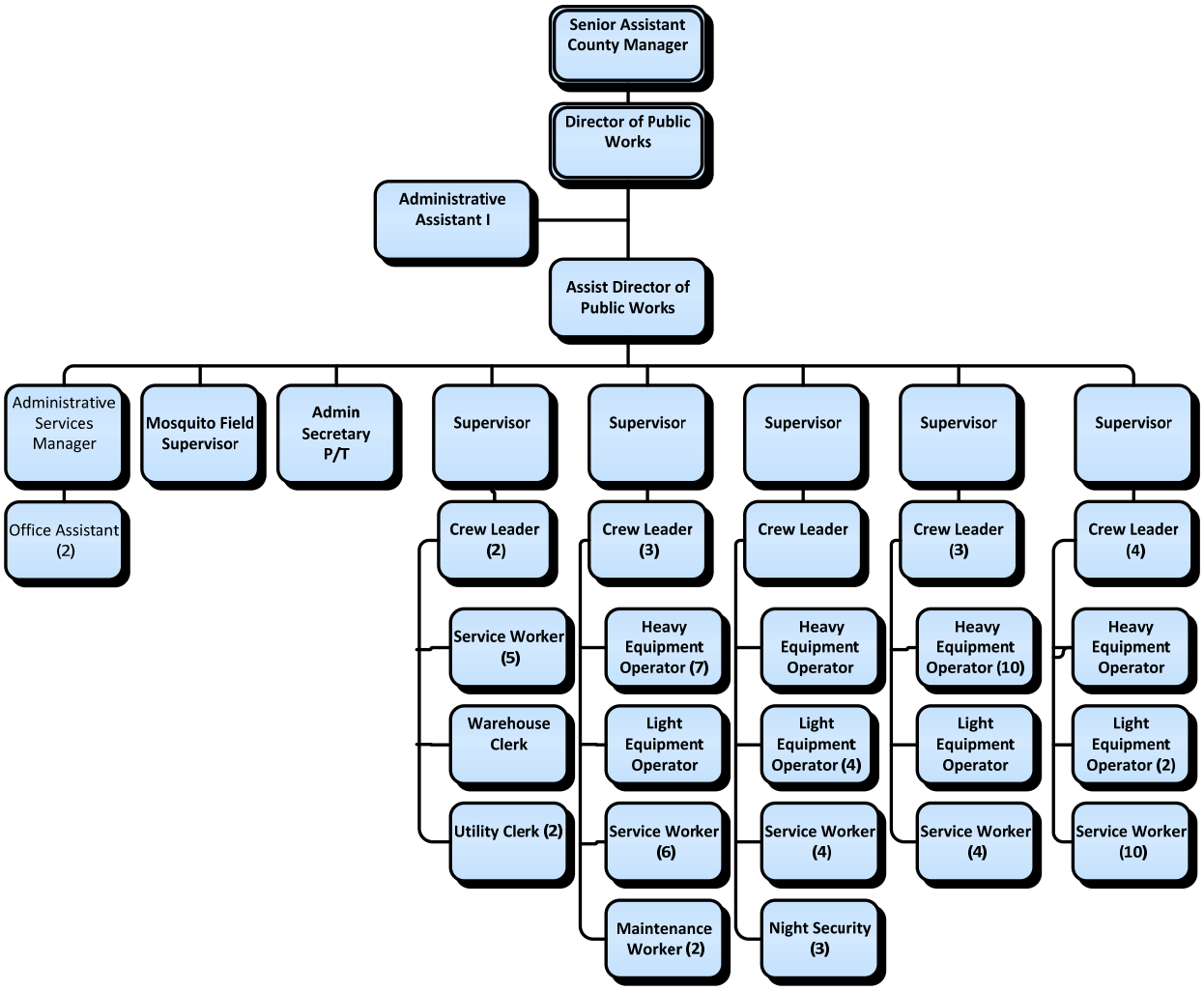
Goals for 2016

- Cross train all Administrative Team Members so that there is a door-to-door understanding
- Complete customer service training provided by Human Resources
- Document Department's procedures
- Reduce SeeClickFix ticket closure to within 24 hours
- Complete FEMA 100, 200, 700, and 800 NIMS training for all supervisors and managers.
- Create and monitor Director's cost analyst report for internal and external use.

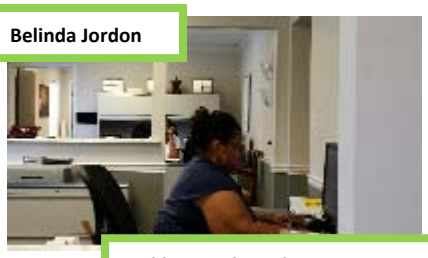


General Fund Expenditures

Public Works
Organizational Chart



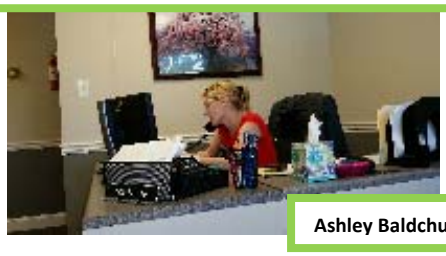
Belinda Jordon





Jimmel Brown

Public Works Administrative Staff members working with the public with street problems, relaying Mosquito Spraying information, or helping Management with reports.



Ashley Baldchum

General Fund Expenditures

Public Works-Streets & Roads

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$4,358,812	$0	$3,722,700	$3,068,700	$2,817,600
Operating	$1,907,946	$0	$1,862,023	$1,504,000	$1,175,500
Operating Equipment	$2,106,941	$0	$51,777	$40,000	$25,000
Total	**$8,373,699**	**$0**	**$5,636,500**	**$4,612,700**	**$4,018,100**

Description

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

Budget Highlights

There is a substantial decrease in salaries and benefits due to retirements and deleted positions. FY 2015 eighty-two (82) full time positions were funded and only sixty-two (62) positions were funded in FY 2016. The largest item decreasing Operating Expenses was the reduction in tipping fees. Operating equipment was decreased by 50%.

Accomplishments for 2015

- Consolidated offices moved to the Knight Road facility. .
- Re-organization of duties and responsibilities of existing management staff.
- Made significant headway to reduce large backlog of work orders.

Goals for 2016

- Monitor all roads, drainage structures, and bridges to assess maintenance needs
- Complete more timely repairs to priority issues
- Continue to develop and monitor ditch cleaning of major drainage outfalls
- Develop a county wide priority listing of major drainage responsibilities and develop an inspection program for same
- Continue mosquito spraying to protect the health and safety of Macon-Bibb residents



Public Works working crews on Brentwood Circle

Public Works employees cleaning out a storm drain with a sewer vacuum.



General Fund Expenditures

Public Works - Special Projects

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$411,505	$0	$0	$0	$0
Operating	$201,793	$0	$0	$0	$0
Operating Equipment	$0	$0	$0	$0	$0
Total	**$613,298**	**$0**	**$0**	**$0**	**$0**

Description

The Public Works Special Projects Division was absorbed by the Former City's Vehicle Maintenance Internal Service Fund as of January 1, 2014. This division was responsible for the maintenance and repair of all Public Works vehicles and heavy equipment. This function also provided and monitored fuel usage for all of the county departments, and is a natural fit within the Vehicle Maintenance Fund.





Public Works employees working on washed out ditch on College Station Drive.





General Fund Expenditures

Engineering Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$2,398,763	$2,520,415	$1,840,100	$1,698,400	$1,396,400
Operating	$712,466	$762,008	$1,770,703	$872,700	$371,300
Operating Equipment	$142,663	$484,757	$43,600	$43,600	$17,100
Total	**$3,253,892**	**$3,767,180**	**$3,654,403**	**$2,614,700**	**$1,784,800**

Description

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

Budget Highlights

There is a decrease in Salaries and Benefits due to early retirements. FY 2015 budgeted 25 full time positons, whereas, FY 2016 only budgeted 19 full time positions. Operating expenses decreased due to LMIG/DOT contractual services being transferred to Grants.

Accomplishments for 2015

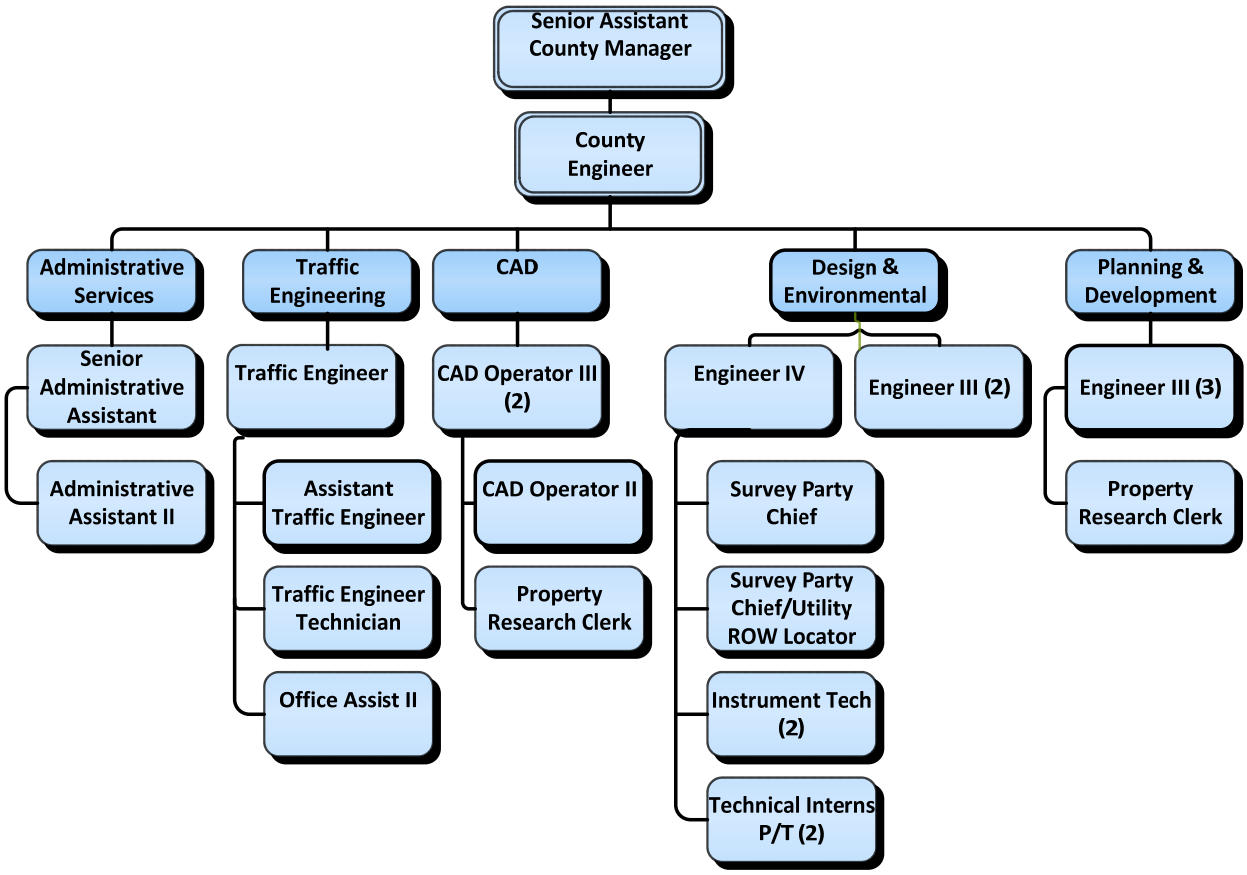
- Completed the rehabilitation pavement project at the Tobesofkee Marina.
- Managed the construction of 1.25 million TE grant improving two blocks of College Street, including a roundabout at the intersection of College Street and Oglethorpe Street. Project was opened to traffic in August.
- Completed improvements in Tattnall Square Park, other improvements will be completed in Summer 2015.
- Completed the construction of Amerson River Park project.
- Completed Sidewalks on Graham Road
- Developed a scope of work for an additional $2.6 million in repairs to corrugated metal pipes in the former City and County.
- Acquired right-of-way to construct Level Acres Drive, SW.
- Completed the design and managed the construction of approximately $3 million in road resurfacing and repair projects. Completed a failed storm drain project at Lee Road.
- Provided technical support to the Bibb-Monroe County Line legal dispute.

Goals 2016

- Complete the design and manage the construction of road resurfacing projects funded with State LMIG and local SPLOST funds.
- Complete the construction of the Ocmulgee Heritage Trail repair.
- Complete the design of the Log Cabin Drive sidewalk project
- Complete Walnut Creek Trail Extension.
- Combine two storm water permits for the City of Macon and Bibb County into one permit and plan
- Complete the design and acquire right-of-way for Jeffersonville Road

General Fund Expenditures

Engineering Services
Organizational Chart FY 2015







Performance Measurements	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Utility Protection Locates	6,554	7,526	6,998	7000
Land Disturbance Permits Issued	42	41	50	50
Number of Traffic Signals Reviewed	26	9	12	50
LMIG Funds Received from GDOT	$1,318,000	$1,411,000	$1,458,382	1,445,279

General Fund Expenditures

Health Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Operating	$1,558,817	$1,558,818	$1,533,400	$1,533,400	$1,457,000

Description

Consists of payments to community health programs that supply physical health, mental health, and indigent care to the citizens of Macon-Bibb. This budget has a 5% reduction from prior years taken across the board.

The Health Services budget includes the following agencies:

1. Medical Center of Central Georgia (Indigent Care) - $451,520
2. Georgia Department of Public Health (Physical Health) - $601,730
3. River Edge Behavioral Health Center (Mental Health) - $403,750



NavicentHealth
Everything about us is all about you.



RIVER EDGE
BEHAVIORAL HEALTH CENTER
We Make Life Better™

MACON-BIBB COUNTY HEALTH DEPARTMENT
1882



General Fund Expenditures

Welfare Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Operating Expenses	$4,048,249	$4,286,985	$3,749,905	$3,756,905	$3,569,000

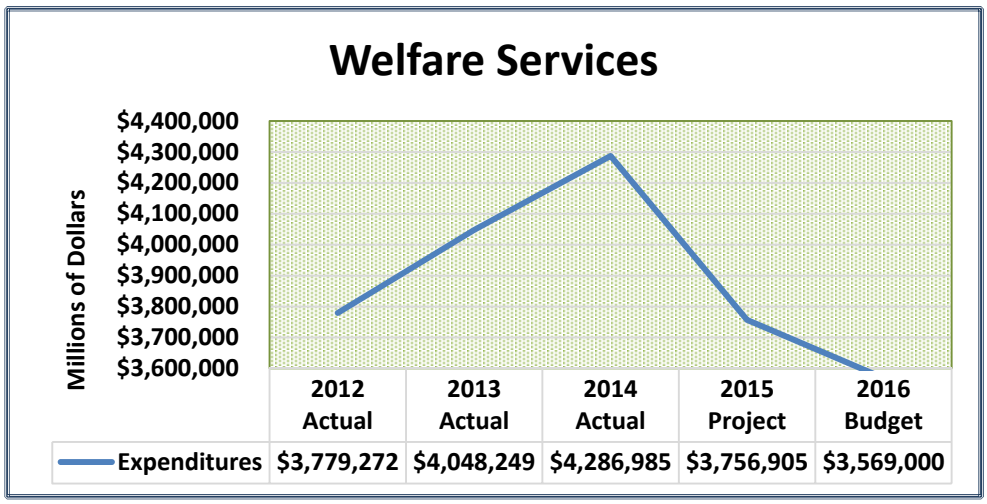
Description

Macon-Bibb County provides funding to various agencies and organizations that serve the local community or perform services on behalf of the county according to established agreements. FY 2016 shows a 5% reduction from Adjusted 2015 in keeping with budget constraints. Historically and currently, the largest appropriation is the Macon-Bibb Transit Authority, which represents 73.3% of the Welfare Services Budget for 2015, including Para-transit.

The Welfare Services Budget includes the following agencies:

1. DFACS Welfare Administration - $807,500
2. Macon-Bibb Transit Authority - $2,113,008
3. Macon-Bibb Para Transit Authority - $503,427
4. Macon-Bibb County Citizens Advocacy - $4,455
5. Meals on Wheels - $43,250
6. Middle Georgia Food Bank - $15,390
7. Burial Services - $40,000
8. Economic Opportunity Council - $42,000





General Fund Expenditures

Community Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Operating Expenses	$3,619,131	$3,554,890	$3,488,200	$3,485,700	$3,304,800

Description

The Community Services Budget is comprised of organizations and outside agencies that provide services or activities for the benefit of Macon-Bibb County residents and visitors. Funding levels decreased by 5% for 2016 over 2015 due to cuts made to outside agencies in an effort to reduce their financial burden on the budget. The largest expense for this budget is the Middle Georgia Regional Library which, including the Bookmobile, represents 80% of the operating budget for Community Services.

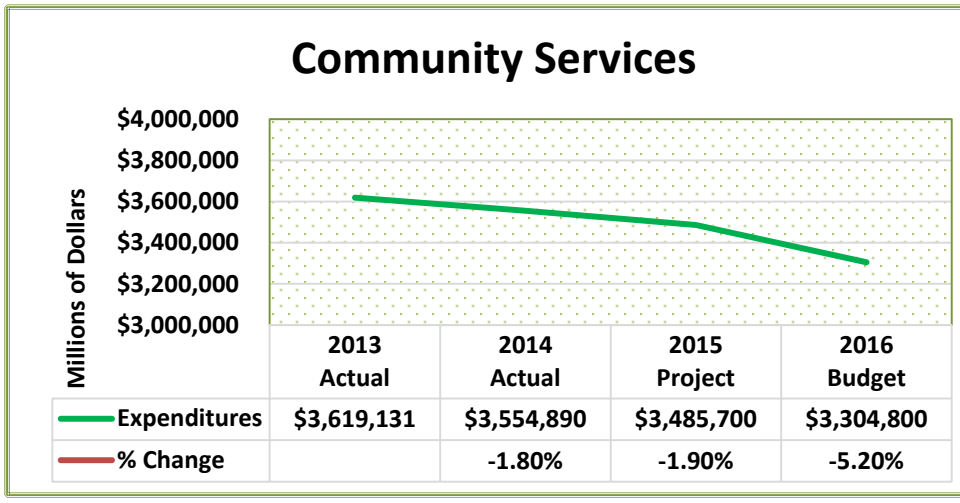
The Community Services Budget includes the following agencies:

1. Regional Library - $2,646,450
2. Bookmobile - $9,500
3. Douglass Theatre - $91,200
4. Museum of Arts and Sciences - $225,625
5. Tubman African American Museum - $225,625
6. Macon Arts Alliance - $35,100
7. Sports Hall of Fame - $71,250









General Fund Expenditures

Venues Unique to Macon-Bibb County





Presented by Douglas Theater







Entrance to earth lodge at the Ocmulgee National Monument in Macon, Ga



General Fund Expenditures

Recreation-Administration

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$422,610	$903,700	$808,900	$1,065,300
Operating	$0	$344,572	$460,774	$387,900	$315,900
Operating Equipment	$0	$0	$0	$0	$10,000
Total Recreation	**$0**	**$767,182**	**$1,364,474**	**$1,196,800**	**$1,391,200**

Description

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

Budget Highlights

Salaries & Benefits increased by 18% due to all part time salaries accounted for in administration. In FY 2015 these costs were accounted for in the individual centers. These cost mainly represent life guards and recreational leaders used for summer programs. General operating supplies were reduced by 28% in an effort to keep spending in line with revenues. There are 13 full time positions in this division.

Accomplishments for 2015

- Completed SPLOST Projects including repair and replacement to roofs, HVAC systems, flooring, bleachers, goal systems, security systems, and score boards.
- Partner with outside organization to build water park @ Sandy Beach/ Lake Tobesofkee Recreation Area
- Market Recreational programs through the department brochure and department Facebook page.
- Upgraded Lighting both inside and outside at Recreation Facility

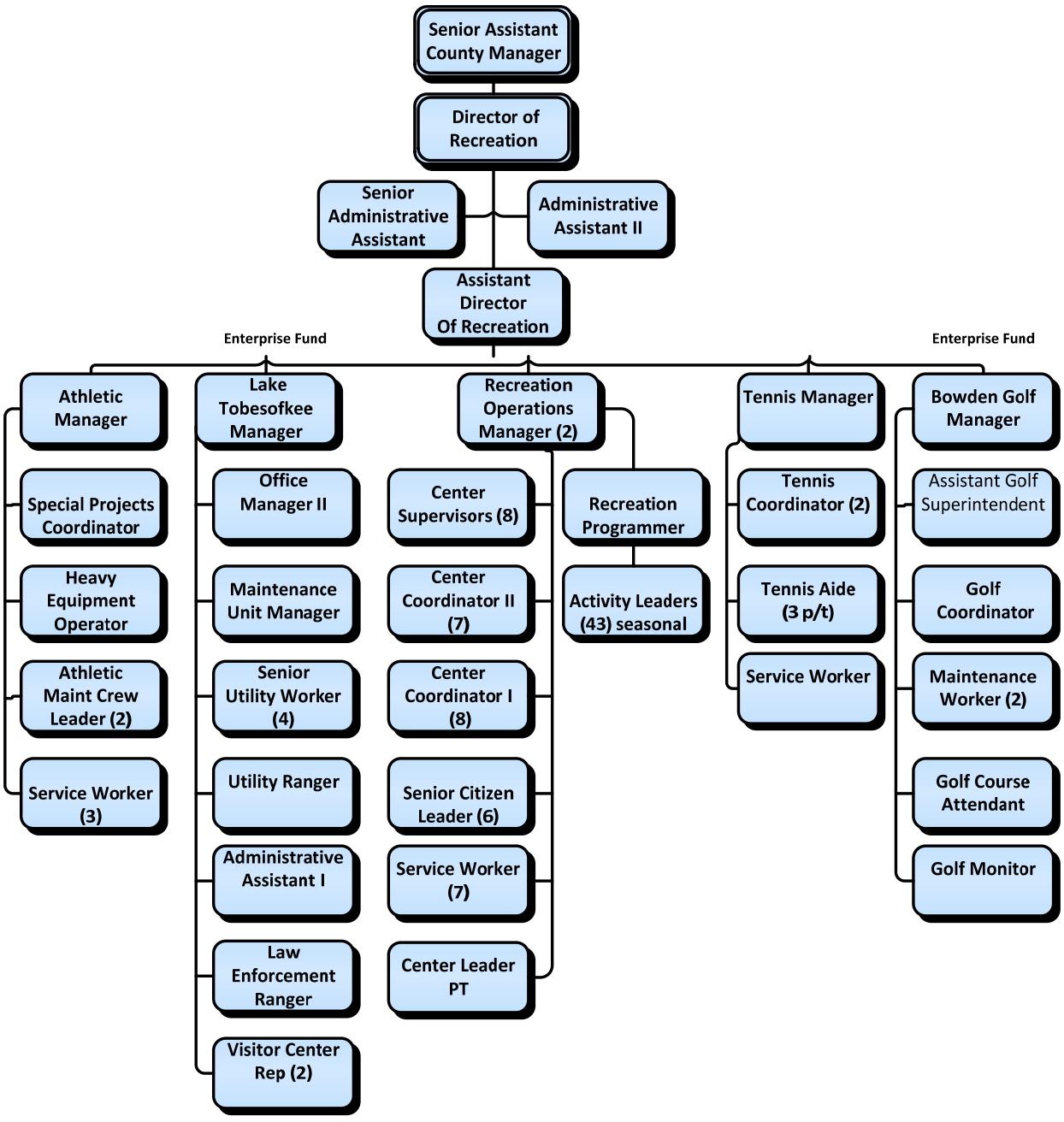
Goals for 2016

- Continue SPLOST Project development
- Improve access to park and recreation facilities
- Develop comprehensive park identification/signage program
- Enhance partnerships with the Bibb County Board of Education/Outreach Service to offer additional programming and community resources



General Fund Expenditures

Recreation
Organizational Chart



Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Staff Training Completed	4	3	5	5
Facility Rentals	110	148	156	160

General Fund Expenditures

Recreation-Centers

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$935,307	$2,070,300	$1,981,144	$1,608,800
Operating	$0	$292,515	$721,593	$593,530	$301,100
Operating Equipment	$0	$130,301	$48,550	$34,500	$12,700
Total Recreation	**$0**	**$1,240,852**	**$2,840,443**	**$2,609,174**	**$1,912,600**

Description

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

Budget Highlights

The summarization of the 12 Recreation Centers' budgets is shown above. All recreation centers show a decrease in Salaries & Benefits due mainly to part time employees cost being shifted to Recreation Administration's budget. This change was made to better monitor part time help. The decrease in operating expense is a result of all utilities expenses being transferred to Government Services division. All utilities expenses within the General Fund are budgeted here. Operating equipment was deceased in a cost savings measure.

Accomplishments for 2015

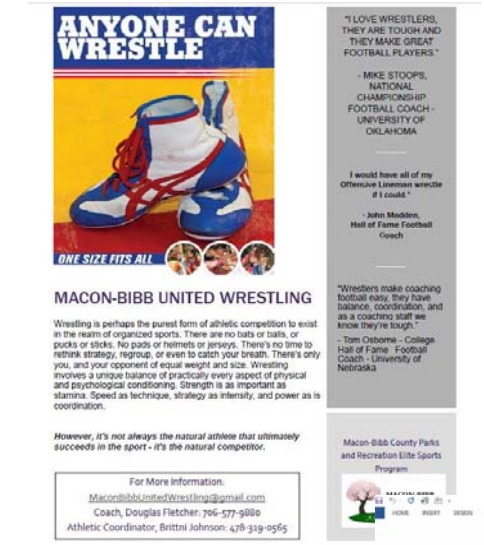
- Maintained center operations during SPLOST improvements
- Offer more diverse classes and programs to serve the citizens of Macon-Bibb County
- Restructured staff at individual centers to meet the programming needs of Macon Bibb County

Goals for 2016

- Finalize upgrades to Recreation Centers
- Expand recreation opportunities through program development, community wide special events, and spectator sporting events
- Expand recreational opportunities for all residents, paying special attention to the special segments including teens, young females, and individuals with special needs
- Provide after-school, evening, and summer recreational opportunities through community partnerships

General Fund Expenditures

Programs for all ages and interests









Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Summer Program Participants	425	550	580	600
Pool Participation	10,000	8,500	8,500	9,000
Youth Track Participation	45	40	40	40
Youth Basketball Teams	36	40	42	45
Adult Softball Teams	38	34	34	34
Adult Basketball Teams	8	10	10	10
Adult Kickball Teams	7	10	10	12
Adult Flag Football Teams	8	9	10	10
Adaptive Participants	300	325	325	350
Adaptive Programs	22	26	25	26
Senior Center Participants	300	275	280	300
Senior Center Programs	21	24	25	26
Fall Festival Attendance	560	650	600	600
Computers in Labs	35	50	60	75
Youth Football and Cheer Teams	28	31	30	32

General Fund Expenditures

Recreation-Grounds

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$914,807	$704,963	$403,000	$336,800	$293,000
Operating	$525,241	$482,373	$684,240	$613,800	$459,700
Operating Equipment	$15,118	$61	$12,000	$11,000	$10,000
Total Recreation	**$1,455,166**	**$1,487,397**	**$1,099,240**	**$961,600**	**$763,100**

Description

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

Budget Highlights

Budget for 2016 represents Recreation Grounds only. The former City's portion of Grounds was moved to the newly formed Parks and Beautification department in FY 2015. The reduction in Salaries & Benefits from FY 2015 to FY 2016 is due to retirements. These positions will not be filled There are six (6) full time positions in this division. The decrease in Operating expenses is due primarily to the transfer of Utilities expense to Government Services Division.

Accomplishments for 2015

- Complete maintenance projects in a more timely manner
- Restructured the division's maintenance program to focus on the upkeep of all sports playing fields
- Assist with maintenance of all recreation centers to include pools & playgrounds
- Responsible for the set-up and take-down of the inflatable movie screen and equipment used during special events hosted by Macon Bibb County Recreation Department
- Maintain and prepare sports fields for all athletic programs

Goals for 2016

- Improve maintenance at all parks
  - Evaluate perimeter fencing to remove, repair, or replace
  - Evaluate existing play equipment for on-going maintenance or replacement
  - Increase frequency of trash collection in heavy-use parks
  - Improve maintenance of playing fields
- Improve safety and sense of security for park users
  - Develop plan to monitor shelter rentals
  - Remove and replace outdated play equipment
  - Add soft-fall surface around play equipment
  - Consider installation of additional lighting at high-use park areas and along walkways
- Continue assistance with reconstruction of SPLOST

General Fund Expenditures

Macon-Bibb County is home to many beautiful parks



Central City Park Pavilion



Dog Park



Rose Park Labyrinth



Washington Park

Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Acreage Cut by Contractor	380	380	380	380
Acreage Cut by Prison Details	185	185	185	185
Acreage Cut and/or Branches/Litter Collected	565	565	565	565
Properties Cut by County Employees	3	3	3	3
Properties Cut by Contractor	33	33	33	33
Properties Cut by Prison Details	3	3	3	5
Miles of Nature Trail Maintained	5	5	5	5
Installation of Trees	20	10	10	15
Installation of Shrubs	55	30	30	30

General Fund Expenditures

Parks and Beautification

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$0	$0	$2,588,900	$2,430,800	$2,343,900
Operating	$0	$0	$981,800	$918,300	$868,300
Operating Equipment	$0	$0	$39,000	$39,000	$38,600
Total	**$0**	**$0**	**$3,609,700**	**$3,388,100**	**$3,250,800**

Note: FY 2015 first year for the department Parks & Beautification

Description

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

Budget Highlights

Parks and Beautification was newly formed from components of the former Macon Grounds division and Public Works Department in 2015 and has no history prior to that. Budgeted personnel includes 45 fulltime employees, four seasonal, and four prison work details to assist with cleanup and beautification efforts. Fuel and prisoner labor costs are the two largest expenses budgeted in 2016, and the approved operating equipment includes replacement hedgers, pole saws, trimmers, back pack blowers, etc.

Accomplishments for 2015

- Complete the landscape improvements for the downtown area including Poplar Street tree wells and the removal of all the cobblestones on Cherry Street and replanting of the beds.
- Complete a plan to take over the maintenance of Amerson Waterworks Park in the spring of 2015.
- Complete the landscape improvements to Rose Hill Cemetery.
- Use recycled cobblestones to complete Tattnall Square.
- Planted 350 hardwood trees throughout the county.
- Complete phase 3 of the Rosa Parks Square Master Plan.
- Sign up at least three companies to partner with Macon Bibb to help maintain beautification projects.
- Complete the phase two of the Coleman Hill Master Plan work including sidewalks, art, and slide.
- Repaired twenty cemetery walls that needed to be repaired
- Successfully negotiated the return of the Susan Komen race for a cure event back to Macon.
- Partnered with Leadership Macon to create a playground and community garden at Ingram Pye Elementary.

Goals for 2016

- Work with Intown Macon to complete phase I of Washington Park renovations which include new walkways, fountain repair, new landscaping, sod, and new irrigation systems.
- Install a stage area at Coleman Hill to have second Sunday concerts.
- Work with Community volunteer programs on major clean-ups around the city to promote community involvement.
- Have a successful first season at the new and improved Amerson Park water works.
- Finish repairing and beautifying the Parks & Beautification offices and yard area.
- Sign up at least five companies to help maintain beautification projects throughout Macon.

General Fund Expenditures

Parks & Beatification continued

Goals for 2016

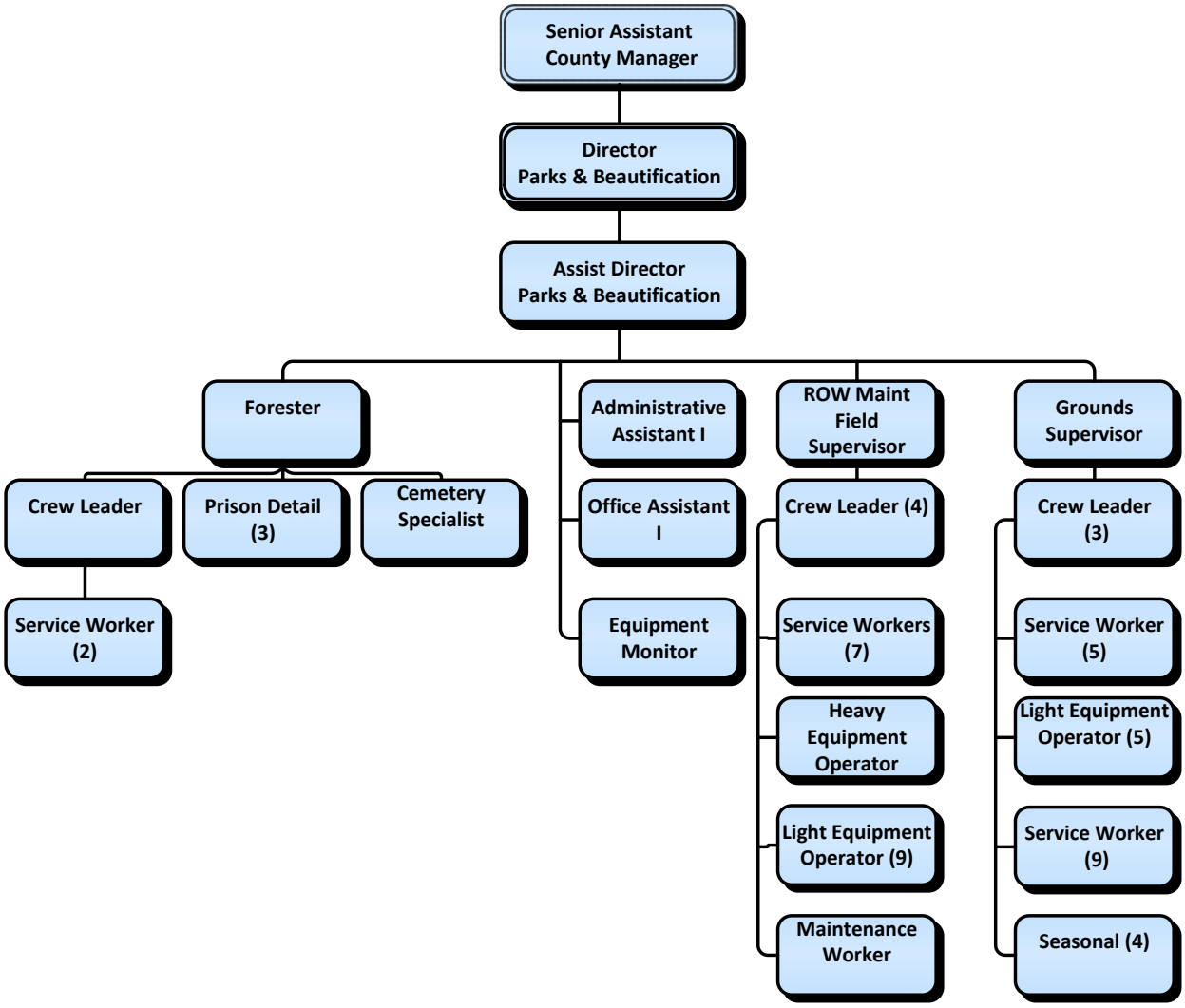
- Complete cobblestone turnaround at the Bond Monument at Rose Hill.
- Dig up old sitting area and fire pit at Jackson Springs Park.
- Identify the different species of Camellias at Camellia Gardens.
- Complete parking lot at Camellia Gardens.





General Fund Expenditures

Parks & Beautification
Organizational Chart



General Fund Expenditures





New Pavilion



Scenic Overlook at Amerson River Park





Amerson River Park is 180 acres of pristine forests, meadows, and wetlands surrounded by a river oxbow. The park boasts several high bluffs that provide beautiful views of the river and its banks.

General Fund Expenditures

County Extension Office

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$159,058	$167,429	$183,400	$161,700	$181,000
Operating	$76,116	$85,729	$89,024	$80,800	$88,000
Operating Equipment	$0	$7,937	$1,300	$1,300	$1,500
Total	**$235,174**	**$261,095**	**$273,724**	**$243,800**	**$270,500**

Description

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

Budget Highlights

The 2016 budget is relatively unchanged from the prior year. The majority of the operating costs includes office rental and applicable utilities (phone lines, electricity, data, etc.). There are 2 full time and one part time approved county paid positions, five employees that receive a county supplement, and four positions that are paid entirely by federal and/or state funding.

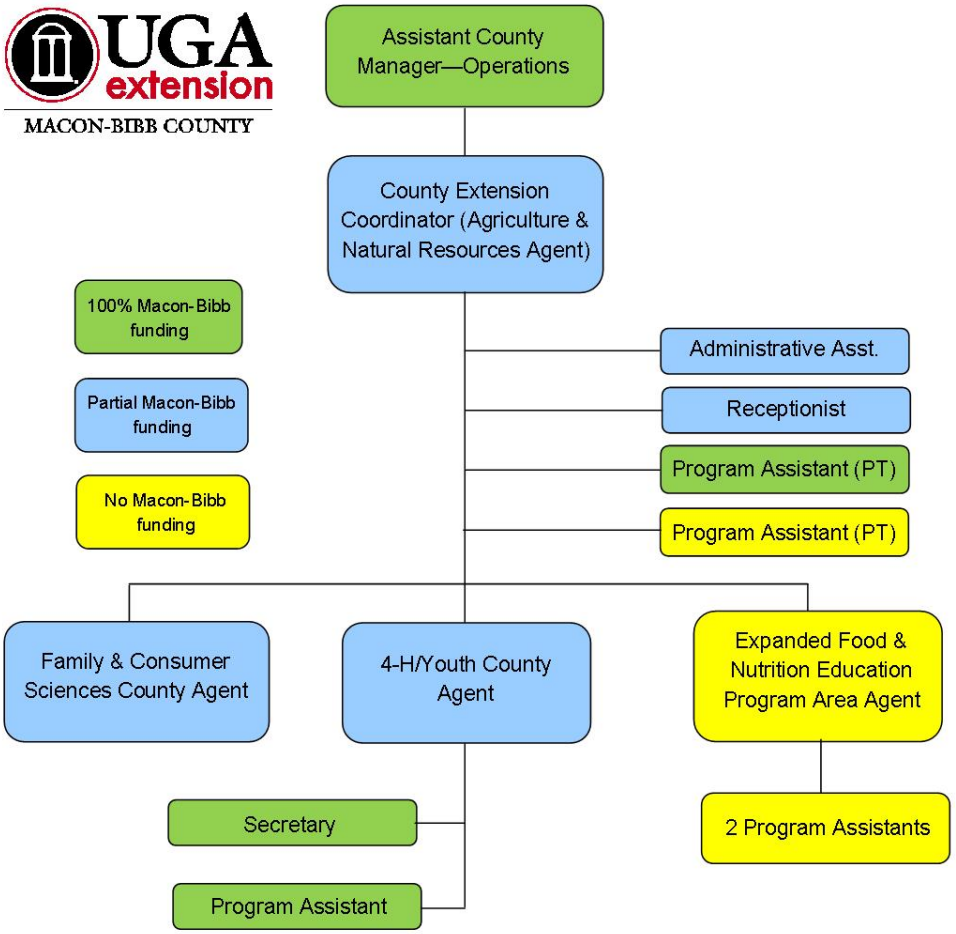
Accomplishments for 2015

- Over 11,000 residents received information from our office via phone calls, email correspondence, in person visits, or formal programs
- More than 500 soil, water, and plant samples from Bibb County were submitted to University of Georgia labs for analyses
- 4-H'ers worked with a local veterinarian to offer reduced rate ($10) rabies vaccinations. A total of 215 pets were vaccinated and $1,072 was generated for the 4-H program.
- Macon-Bibb Cooperative Extension Volunteers donated $93,000+ in hours and mileage as they supported our county programs (as calculated by www.independentsector.org)
- 405 Bibb County residents walked 114,039 miles in their pursuit to become more active during Walk Georgia
- Met over 1000 4-H'ers monthly in 42 club meetings
- Extension staff continued the 'My Garden, My Plate' program, delivering hands on school gardening curriculum to 206 public and private elementary school students

Goals for 2016

- Continue programing related to nutrition and health with hire of new Family and Consumer Sciences agent
- Further expand Extension's educational reach by utilizing trained Master Gardener Volunteers
- Continue to build our 4-H program, for youth ages 9-19, as we transition to a new agent; 4-H promotes social skills, leadership, wellness, community service, and camping experiences
- Expand school and community gardening programs as resources allow
- Educate limited resource families on proper nutrition choices to improve community health

General Fund Expenditures





4-H'ers complete records for Rabies



My Garden, My Plate School Garden



EFNEP staff at annual graduation ceremony

Performance Measurements	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Estimated Value of Master Gardener Volunteers	$73,174	$75,346	$79,426	$80,000
Students enrolled in 4-H	888	1,118	1,033	1,100
District Project Achievement	53	67	46	50
Active Walk Georgia Participants (10 miles/week)	759	420	405	400
Adults in Limited Resource Families Program	194	200	200	205
Adults Graduated from Limited Resource Families Program	156	175	185	190

General Fund Expenditures

Business Development Services

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Salaries & Benefits	$1,075,105	$1,234,227	$1,840,300	$1,730,400	$1,793,700
Operating	$167,492	$156,174	$233,600	$174,500	$162,400
Operating Equipment	$80,396	$9,851	$0	$0	$0
Total	**$1,322,994**	**$1,400,252**	**$2,073,900**	**$1,904,900**	**$1,956,100**

Description

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

Budget Highlights

As of January 1, 2014, the Property Maintenance Division of ECD and the Business Licensing function of the former City of Macon Finance Department were transferred to the rebranded Business Development Services. There is a decrease in Salaries & Benefits mainly due to a decrease in the cost of Health Insurance. There is an overall decrease in expenses in an effort to keep expenses in line with revenue. There are 29 full time positions in this department.

Accomplishments for 2015

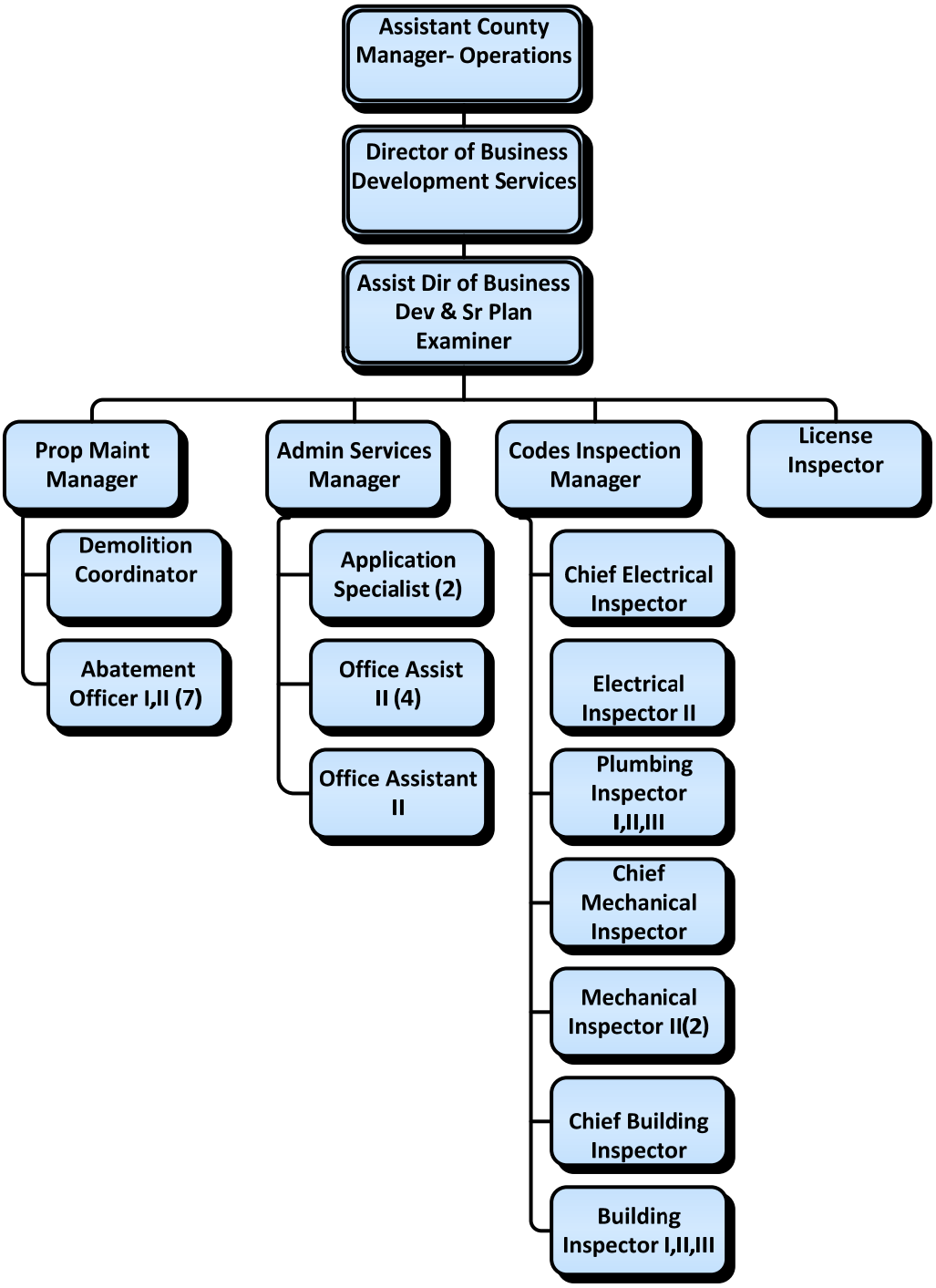
- Installed and Implemented ProjectDox software package allowing digital intake and review of Land Development and Building Plans.
- Completed first phase of on-line process for Business License renewals. All Applications available at Macon-Bibb Website.
- Updated Departmental Web Page. Added new reporting features for Business Licenses, Permits and Code Enforcement Data.
- Provided support to Blight Reduction Task Force; began process refinement initiatives.
- Continued Team Development into consolidated Department with personnel from Inspection and Fees, City Finance, and Macon ECD.
- Continued Refinement of new Community Development module of NWS.
- Represented Macon-Bibb at ICC code change hearings and at State Codes Advisory Committee meeting.

Goals for 2016

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

General Fund Expenditures

Business Development Services
Organizational Chart



General Fund Expenditures

Industrial & Urban Development

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Operating Expense	$2,085,527	$2,085,485	$1,737,260	$1,737,260	$1,638,730

Description

The Industrial and Urban Development appropriations are issued to other governmental entities and outside agencies for the purpose of attracting and retaining businesses and other interested parties to the Macon-Bibb area. The 2016 budget figure contains a 5.6% reduction from 2015. The largest appropriation lies with the Planning and Zoning Commission, which represents approximately 51% of this budget.

The Industrial and Urban Development Budget includes the following agencies:

1. Planning and Zoning Commission - $836,900
2. Urban Development Authority - $48,360
3. Industrial Authority - $403,370
4. Forestry Commission - $6,950
5. Land Bank Authority - $192,000
6. Keep Macon-Bibb Beautiful - $90,250
7. 21st Century Partnership - $24,000
8. Clean Air Coalition - $36,870

Industrial & Urban Development Percentage to Budget Less Transfers			
2013	2014	2015	2016
1.39%	1.38%	1.17%	1.15%

General Fund Expenditures

Debt Service

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Payments	$2,661,042	$3,068,473	$2,165,000	$2,299,700	$2,840,200

Description

General Fund Debt Service includes Macon-Bibb's payments for guaranteed revenue debt, revenue bonds, and other long-term liabilities. These obligations can be seen in more detail under the Debt Section

Budgeted Debt Obligations include:

1. Interest Convention/Hotel 2007 - $254,500
2. Interest UDA Series 2013A - $238,500
3. Interest UDA Series 2013B - $73,300
4. 2002B River Front Project Principal - $457,300
5. 2002B River Front Project Interest - $212,800
6. UDA Series 2006 Principal - $280,700
7. Series 2014 TAD 4-Projects Interest - $6,000
8. Series 2014 TAD 3-Project s Interest - $1,200
9. Additional - $1,215,900



General Fund Expenditures

Transfer to Other Funds

	Actual		Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
	$7,491,303	$10,998,797	$3,573,986	$4,618,900	$5,512,000

Description

Transfers from the General Fund to other funds are principally to provide additional financial support for the operations and programs of those funds, or to meet legal requirements. The expenses have increased due largely to a change in how debt is paid. In the past most of the debt was budgeted in the Debt division of the General Fund and in 2016 it was determined to transfer the money to the Debt Fund to better account for it.

- Enhanced 911 - $767,400
- Sponsored Programs - $7,000
- Federal Grants - $100,000
- CIP - $417,000
- Debt Service - $2,211,900
- Airport - $678,200
- Coliseum & Auditorium - $900,000
- Bowden Golf Course - $314,700
- Tobesofkee Recreation Area - $15,800
- Vehicle Maintenance - $100,000



Annual Cherry Blossom Festival happens in Macon Georgia. Each March, Macon becomes a pink, cotton-spun paradise as over 300,000 Yoshino cherry trees bloom in all their glory. For 10 days, festival-lovers are treated to one of the most extravagant displays of springtime color in the nation as they visit the town referred to by Congressional Records as the Cherry Blossom Capital of the World.

Enterprise Funds

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

Major Proprietary Funds

Solid Waste Management Fund

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

Airport Enterprise Fund

Accounts for the activities of the Middle Georgia Regional Airport and the Macon Downtown Airports.

Lake Tobesokfee

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

Special Sanitation Fund

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

Non-Major Proprietary Funds

Bowden Golf Course Fund

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

Mulberry Parking Garage

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

Centreplex

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



Enterprise Funds

Summary of Activities

	2013 Audit	2014 Audit	2015 Budget	2015 Projected	2016 Approved
Solid Waste					
Revenues	$ 8,794,646	$ 7,944,065	$7,106,500	$6,665,000	$8,095,100
Expenditures	6,077,603	7,841,565	8,689,100	7,757,299	8,095,100
Change in Net Position	$ 2,727,043	$ 102,500	($1,582,600)	($1,107,299)	$0
Airport					
Revenues	$2,068,628	$ 2,328,060	$1,512,300	$1,670,144	$1,403,600
Expenditures	1,531,259	2,181,900	2,380,700	2,300,944	2,081,800
Transfer In/(Out)- Net	(180,344)	$0	868,400	630,800	678,200
Change in Net Position	$ 524,335	$ 146,160	$0	$0	$0
Bowden					
Revenues	$ 648,924	$ 744,500	$ 732,000	$ 670,400	$ 630,300
Expenditures	648,924	744,500	732,000	754,350	$ 630,300
Transfer In/(Out)- Net	564,447	$0	$0	$0	$0
Change in Net Position	$ 564,447	$ 58,500	$0	($ 83,950)	$0
Tobesofkee Recreation					
Revenues	$ 655,228	$ 661,080	$ 782,700	$ 672,900	$ 806,800
Expenditures	1,450,901	1,519,889	$1,322,550	1,244,300	1,241,600
Capital Contributions	526,967	$0-	$0	$0	$0
Transfer In/(Out)- Net	748,557	758,333	$643,848	419,000	419,000
Change in Net Position	$ 479,851	$(100,476)	$103,998	($152,400)	($15,800)
Special Sanitation Fund					
Revenues	$ 3,086,684	$3,156,320	$3,100,200	$3,130,200	$4,200,200
Expenditures	2,708,638	2,802,667	2,900,000	2,842,400	2,900,000
Transfer In/(Out)-Net	(163,149)	(155,554)	(163,000)	(163,000)	(429,600)
Change in Net Position	214,897	$ 198,099	$ 37,200	$ 125,300	$1,137,200
Mulberry Parking Garage					
Revenues	$ 170,820	$ 174,000	$ 174,000	$ 159,000	$ 160,500
Expenditures	136,439	139,300	147,100	152,800	160,500
Capital Contributions	131,872	$0	$0	$0	$0
Change in Net Position	$ 166,253	$ 34,700	$ 26,900	$ 6,200	$0
Centreplex					
Revenues	$1,783,427	$1,846,097	$2,415,062	$2,737,115	$3,616,186
Expenditures	3,245,490	3,371,893	3,481,005	2,858,754	4,355,728
Net loss before transfer	($1,462,063)	($1,525,796)	($1,065,943)	($1,045,946)	($ 739,542)
Transfer City of Macon	1,360,663	1,045,946	966,675	966,675	900,000
Net Income (loss) FY	($ 101,400)	($479,850)	($ 99,268)	($ 79,271)	160,458

Solid Waste Fund

This fund is comprised of two types of activities: Waste Collection and Waste Disposal (Landfill). In fiscal year 2016 this fund will not show a transfer from General Fund. Substantial operational changes were made to reduce employees for a more efficient operation. New fees are included to offset any losses.

			Budget		
Account	**Actual**		**Adjusted**	**Projected**	**Approved**
Title	**2013**	**2014**	**2015**	**2015**	**2016**
Waste Collection					
Revenue	$5,413,714	$4,762,331	$4,965,000	$4,695,000	$5,665,000
Expenditures	$5,634,993	$4,583,155	$5,729,646	$4,863,121	$5,191,400
Net	($221,279)	$179,176	($764,646)	($168,121)	$473,600
Disposal					
Revenue	$3,442,613	$1,750,601	$4,069,480	$1,955,000	$2,430,100
Expenditures	$494,290	$5,914,483	$3,303,934	$2,894,178	$2,903,700
Net	$2,948,323	($4,163,882)	$765,546	($939,178)	($473,600)
SW Net Change in Assets	**$2,727,044**	**($3,984,707)**	**$900**	**($1,107,299)**	**$0**

Accomplishments for 2015

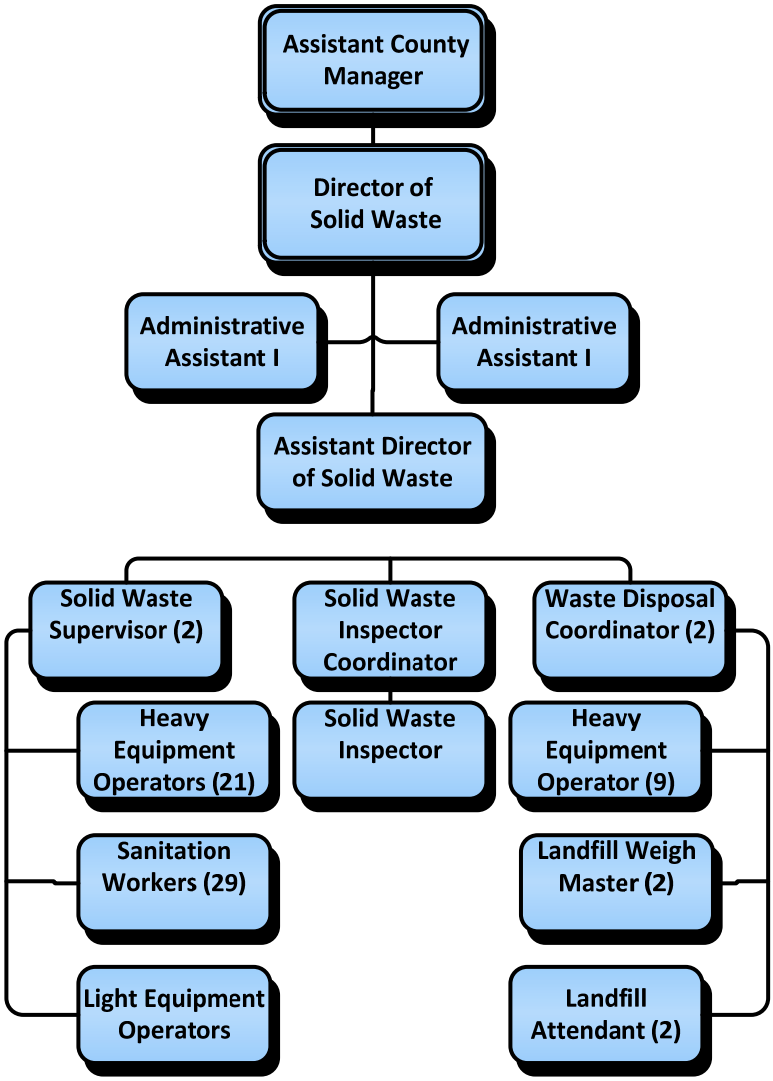
- Continued Improvements at the Walker Road Landfill site to comply with Ga EPD rules and regulations for solid waste disposal and methane gas production. Improve entrance way into landfill scales.
- Made collation route changes to Macon Bibb residents to be more efficient with Advance Disposal Services to provide better service.
- Support the 5 x 5 cleanup initiative for commissioner districts and support neighborhood cleanup programs.
- Developed new Solid Waste Management Plan to be comprehensive for the next ten years.
- Purchase new landfill compactor and roll-off truck for Solid Waste Department.

Goals for 2016

- Begin implementing new Solid Waste Plan by providing the same level of garbage, yard waste and recycling collection service to all residential Macon-Bibb County customers.
- Bill residents yearly for solid waste services.
- Maintain landfill compliance with EPD rules and regulations at a 80 grade level
- Upgrade and make repairs the Walker Road Landfill methane gas collection system.
- Purchase new collection and disposal equipment for Solid Waste Department.
- Improve the Central Business Districts solid waste storage, handling and collection services with new county ordinances.

Solid Waste Fund

Solid Waste Fund
Organizational Chart





Solid Waste Fund

Collection

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

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

Monday – South Macon **Wednesday – North Macon**
Thursday – East Macon **Tuesday – West Macon**

Budget Highlights-SW Collections

The increase in operating expenses is due largely to the purchase of 5,000 customer containers. Capital purchases include the purchase of knukleboom trash loaders for residential yard waste, replacing a new vehicle and a new routing system. The decrease in Salaries and Benefits is a result of multiple retirements and a 10% decrease in Health Insurance exp. The Accounts Manager from Macon-Bibb County Engineering department was transferred to this fund. There are 52 budgeted positions, down from the 59 budgeted in 2015.

Collections fees were increased from $15.00 to $18.00 for former City of Macon residents and from $12.75 to $18.00 for former unincorporated residents. This increase is estimated to bring in an estimated $800,000 to the Solid Waste Fund and an estimated $1,200,000 to the Special Sanitation Fund. The Solid Waste Fund has been operating at a loss for several years and this increase will correct that problem. The fee increase also equalizes payments for all residents of Bibb County.

			Budget		
Account	Actual		Adjusted	Projected	Approved
Title	2013	2014	2015	2015	2016
Revenues					
Fees	$5,096,948	$5,413,714	$4,945,000	$4,965,000	$5,355,000
BB&T	$0	$0	$0	$0	$310,000
	$5,096,948	$5,413,714	$4,945,000	$4,965,000	$5,665,000
Expenditures					
Salaries & Benefits	$2,347,947	$2,609,710	$2,536,600	$2,521,400	$2,222,800
Operating	$1,458,711	$3,025,283	$2,289,600	$2,459,200	$2,406,300
Capital	$0	$0	$0	$0	$340,000
Debt Payment	$0	$0	$319,600	$319,600	$222,300
	$3,806,658	$5,634,993	$5,145,800	$5,300,200	$5,191,400
Net(Loss)Gain	$1,290,290	($221,279)	($200,800)	($335,200)	$473,600





Macon Bibb County employees collecting waste for recycling and disposal

Solid Waste Fund

Disposal

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

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

Budget Highlights

Capital includes the purchase of 8" transfer water pumps. Salaries and Benefits have decreased due to a 10% decrease in health expenses and budgeted 14 fulltime positions rather than 15 from the previous year. Debt payment has decreased as a result of payoff of equipment.

.

			Budget		
Account	Actual		Adjusted	Projected	Approved
Title	2013	2014	2015	2015	2016
Revenues					
Fees	$1,907,559	$1,750,601	$1,891,500	$1,955,000	$2,053,500
FEMA	$1,535,054	$0	$0	$0	$0
Transfers In	$0	$0	$1,627,980	$0	$266,600
BB&T/MWA	$0	$0	$550,000	$0	$110,000
	$3,442,613	$1,750,601	$4,069,480	$1,955,000	$2,430,100
Expenditures					
Salaries & Benefits	$645,710	$651,127	$659,900	$625,600	$643,000
Operating	($151,420)	$5,263,356	$2,068,039	$2,143,978	$1,996,100
Capital	$0	$0	$255,236	$0	$110,000
Debt Payment	$0	$0	$320,759	$124,600	$154,600
	$494,290	$5,914,483	$3,303,934	$2,894,178	$2,903,700
Landfill-Net(Loss)Gain	$2,948,323	($4,163,882)	$765,546	($939,178)	($473,600)

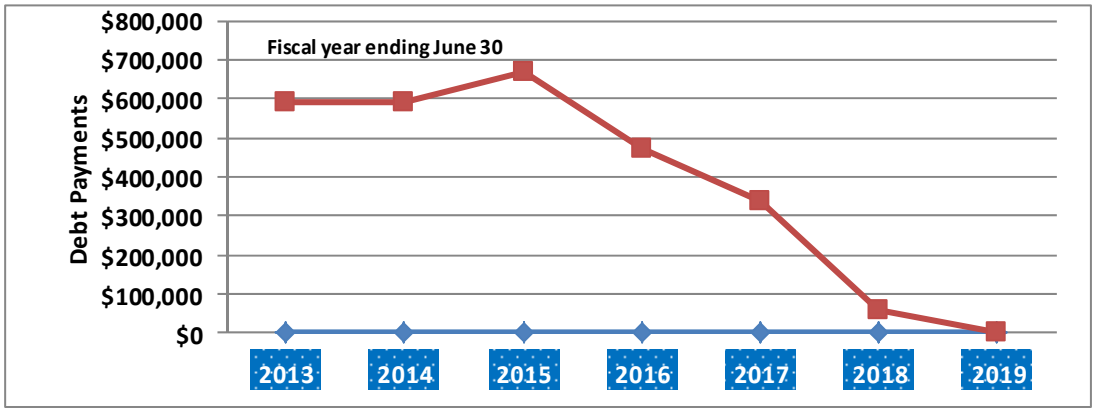
Solid Waste Fund

Debt Schedule

Debt-BB&T

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

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



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

Enterprise Fund
Airport

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

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

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

Budget Highlights
Starting with FY 2016 there will be a separate budget for each Airport. This will be a better tracking mechanism for actual costs for each Airport. The TBI contract was increased to cover the cost of additional employees at the Macon Downtown Airport. Other expenses remained constant. The General Fund budgeted to transfer funds to the Airport to cover any deficit. The projected change in net assets will change to reflect the funds transferred in from the General Fund but will not have an accurate number until the audit is complete.

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Middle Georgia Regional Airport					
Total Revenues	$2,248,972	$2,015,120	$2,612,844	$1,670,144	$1,401,600
Total Expenses	$2,251,637	$2,212,739	$2,373,234	$2,300,944	$1,893,100
	($2,665)	($197,619)	$239,610	($630,800)	($491,500)
Macon Downtown Airport					
Total Revenues	$0	$0	$0	$0	$2,000
Total Expenses	$0	$0	$0	$0	$188,700
	$0	$0	$0	$0	($186,700)
Total Airport Fund					
Total Revenues	$2,248,972	$2,015,120	$2,612,844	$1,670,144	$1,403,600
Total Expenses	$2,251,637	$2,212,739	$2,373,234	$2,300,944	$2,081,800
Change in Net Assets	($2,665)	($197,619)	$239,610	($630,800)	($678,200)

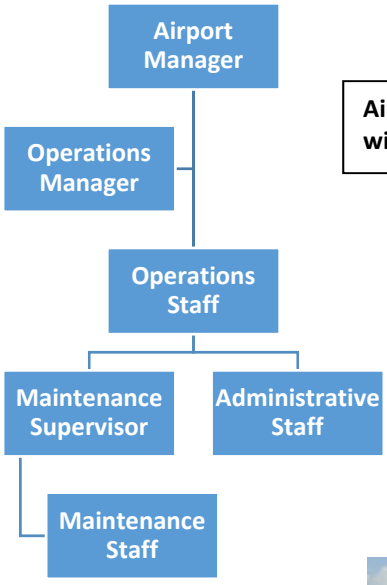
Airport Fund

Accomplishments for 2015

- Restoration of Macon Downtown Airport
- Executed a lease with DM Aero, a new tenant
- Maintained status in the Essential Air Service program

Goals for 2016

- Acquire a new air carrier
- Continue development at Macon Downtown Airport
- Finalize Runway Justification Study and Environmental Assessment for the 5/23 Runway extension
- Draft Airport Minimum Standards and Rules and Regulations
- Make necessary preparations for future developments at both airports



Airport staffing is a contractual arrangement with TBI, Inc.

Down Town Airport Runway





Regional Airport Runway

Performance Measures				
Calendar Year	2012	2013	2014	2015-Proj
Annual Aircraft Operations	18,038	18,980	19,692	20,000
Airline Passengers Per Year	843	1455	TBD	TBD

Enterprise Fund
Bowden Golf Course

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

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

			Budget		
Account	Actual		Adjusted	Projected	Approved
Title	2013	2014	2015	2015	2016
Revenues					
Fees	$308,294	$331,854	$312,600	$303,000	$315,600
Other	$340,630	$450,344	$419,400	$367,400	
Total Revenues	$648,924	$782,198	$732,000	$670,400	$315,600
Expenditures					
Salaries & Benefits	$351,991	$388,840	$392,100	$384,500	$382,100
Operating	$296,933	$299,966	$288,100	$313,650	$248,200
Capital	$0	$58,274	$22,500	$0	$0
Debt Payment	$0	$0	$29,300	$56,200	$0
	$648,924	$747,080	$732,000	$754,350	$630,300
Change in Net Assets	$0	$35,118	$0	($83,950)	($314,700)



Bowden Golf Course

Weekend Green Fees and Carts for 18 Holes

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

Accomplishments in 2015

- Suppression of Weeds (Fairways, Tees and Greens)
- Continuous Cutting of Dead Pine Trees
- Replacing All ball washers, Painting Water Coolers Houses, New Flags, and New Cups
- Fertilizing the entire course with Fertilizer and Pre-emergent Herbicide
- Liming Up Trees around Tee boxes and Greens
- Implemented a New Greens Fertilizer and Fungicide Program
- New Uniforms and Rain suits for all employees (Club House and Course Maint.)
- First step for eliminating overtime for club house staff. (Changing work schedule)

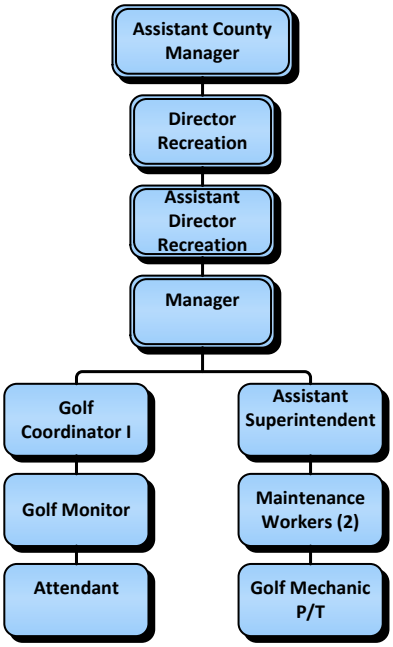
Goals for 2016

- Second step in overtime elimination. Having a closed day on golf course
- Re-grade and re-sod eroded areas #10 tee, #18 fairway, #18 Rough, #8 Tee, #14 and #15
- Re-sod around bunkers and bare areas where turf was lost over the Winter #10 rough, #10 fairway, #10 bunkers, #14 Bunkers and #3 bunkers
- Receive certification in the Audubon Cooperative Sanctuary Program for Golf Courses
- Trim trees on the disk golf course
- Plant trees and re- landscape throughout the entire golf course
- Re-shape and re-grass greens with problem areas
- Acquire a large area mower for mowing rough
- Repair or replace roof on the Club House
- New greens mower
- New security system for club house, cart barn and maintenance building to alleviate stolen property



Bowden Golf Course

Organizational Chart



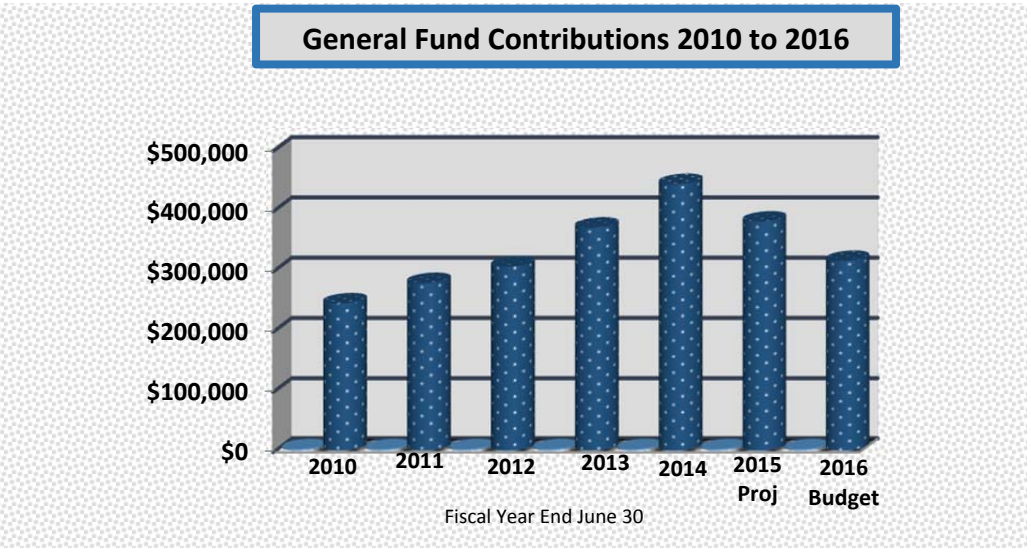




Bowden Golf Course

Budget Highlights

There is a decrease in the amount of money that will be transferred in from the General Fund. This is due to a decrease in the operating budget. The debt on the golf carts was paid off in 2015. Golf carts will be rented and the cost of rental will be offset by the fact there will be no debt payment due. The course has seven (7) full time employees, one (1) part time and four (4) seasonal employees.



The goal for Bowden Golf Course is to reduce the General Fund contribution, but it is recognized that there will be some General Fund participation. The decrease from 2015 to 2016 is due in part to the payoff of debt.

Enterprise Fund
Lake Tobesofkee

Lake Tobesofkee is a 1,750 acre, man-made lake with 36 miles of shoreline. Macon-Bibb County operates five (5) park areas that are located around the Lake shoreline. Claystone and Arrowhead Parks both have modern campgrounds with 30/50 amp power, water and sewer hookups and beautiful lake views, picnic areas, playgrounds, swimming areas and beaches, boat ramps, shelters, and pavilions for rental use. Claystone Park has a very popular 18 hole Disc Golf course and Arrowhead Park has approximately 10 miles of walking/bike trail. Sandy Beach Park is a summer seasonal area that has facilities which include: swimming beach, playground, and pavilions for rent. This park is a favorite for company outings and special events. In July of 2015 the new Sandy Beach Water Park will open at Sandy Beach for the entertainment and enjoyment of families of the Macon/Bibb and middle GA area. Amenities will include a lazy river, lap pool for swimming, 2 water slides, a splash pad for kids and food and other entertainment. In addition to the water park Lake Tobesofkee has added Jet Ski, paddle boats, kayak, and paddle board rents at Sandy Beach. The Duck ponds and Flintrock Park are other day use areas with limited facilities. The department has 16 full time staff and 15 part-time/seasonal staff and is divided into three divisions: Administrative/Law Enforcement, Maintenance and Gate Operators. The five Law Enforcement Rangers are POST certified and sworn in by the Sheriff of Macon-Bibb County with the same authority of a Deputy Sheriff within the Tobesofkee Recreation Area and are on duty 7 days a week. Lake Tobesofkee is open 364 days out of the year and is closed on Christmas Day. Events on the lake include the annual fireworks show "Sparks over the Park" July 4th and the Annual Christmas Boat Parade the 1st weekend in December.

			Budget		
Account	**Actual**		**Adjusted**	**Projected**	**Approved**
Title	**2013**	**2014**	**2015**	**2015**	**2016**
Revenues					
Operating	$1,187,468	$661,080	$782,700	$672,900	$806,800
Transfer in	$748,557	$758,333	$643,848	$419,000	$419,000
Total Revenues	$1,936,025	$1,419,413	$1,426,548	$1,091,900	$1,225,800
Expenditures					
Salaries & Benefits	$865,951	$1,011,400	$940,850	$878,000	$843,000
Operating	$322,835	$335,860	$379,200	$366,300	$398,600
Capital	$261,218	$86,800	$2,500	$0	$0
Debt Payment	$6,170	$85,829	$0	$0	$0
Total Expenditures	$1,456,174	$1,519,889	$1,322,550	$1,244,300	$1,241,600
Excess (Deficit) of Revenues Over Exp	**$479,851**	**($100,476)**	**$103,998**	**($152,400)**	**($15,800)**

Budget Highlights

There is a 10.7% decrease in Salaries & Benefits due to restructuring of the organization and in addition to this change there was a 10% reduction in insurance expense. A contributing factor to the increase in the operating budget is the addition of garbage pick-up expense. In the past this fund did not pay this. There are 13 full time positions and 15 part time positions budgeted.

Lake Tobesofkee Fund

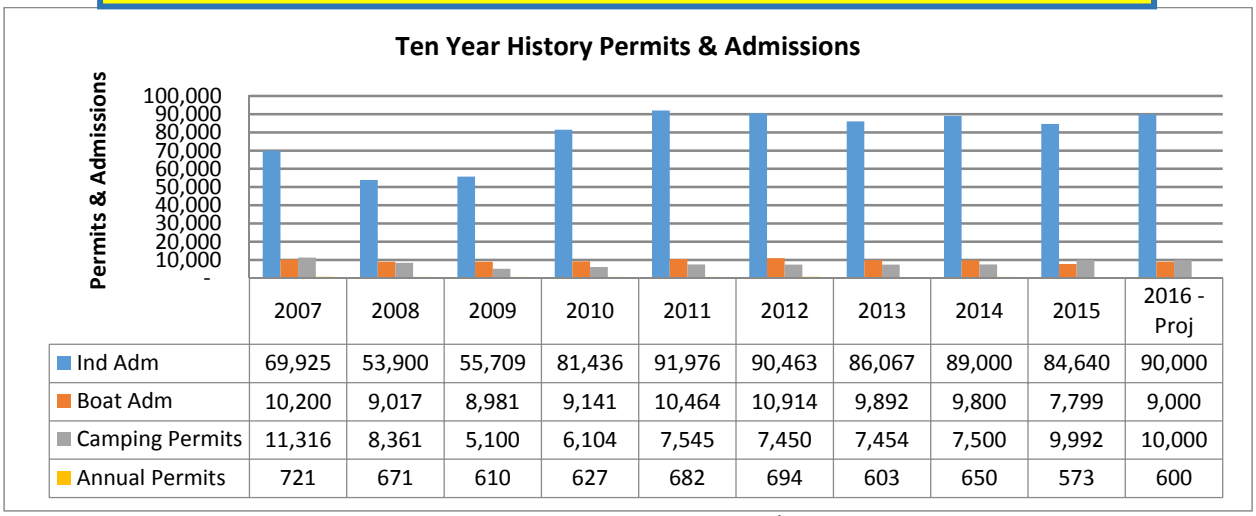
Accomplishments for 2015

- Hosted or conducted several special events, such as 20th Annual "Sparks-Over the Parks", 12th Annual Half Ironman Triathlon, 4th annual Pro Hydro-X Tour, 100.9 Outlaw Nation Family Reunion Concert, and 1st annual Christmas Boat Parade.
- Continued close working relationship with the Special Olympics of GA Sailing Center.
- Contracted with a private company to build and operate a water park at Sandy Beach. To be opened in the summer of 2015.
- Utilized Sandy Beach for several training sessions for Robins Air Force Base Military Units.
- Continued excellent working relationships with GA DNR Rangers and regional office as well as the Macon-Bibb County Sheriff's Office.
- Tobesofkee Law Enforcement Rangers completed 40 hours of POST Certified required training.

Goals for 2016

- Continue to develop, attract, and maintain new annual special events.
- Continue to provide a safe, family-oriented atmosphere at all of the parks on the lake.
- Construct a permanent office and new indoor pavilion at Claystone Park.
- Continue to improve facilities in all parks with-in the constraints of the current budget.
- Improve the gatehouse operations at each park with an automated system of collecting entrance fees.

As the chart indicates, Tobesofkee Park usage has remained constant over the last 6 years

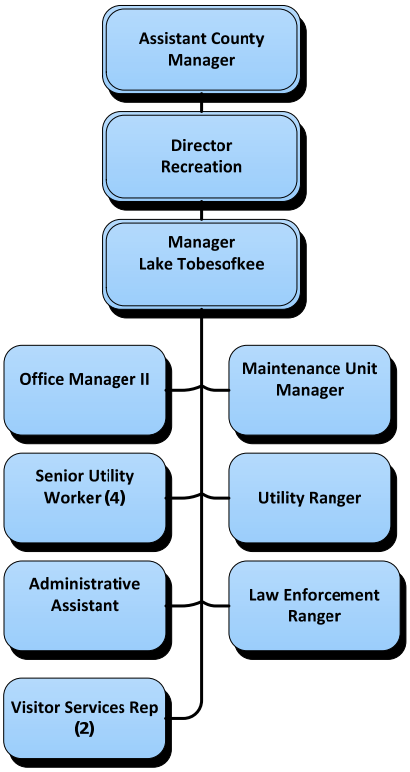


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 - Proj
Ind Adm	69,925	53,900	55,709	81,436	91,976	90,463	86,067	89,000	84,640	90,000
Boat Adm	10,200	9,017	8,981	9,141	10,464	10,914	9,892	9,800	7,799	9,000
Camping Permits	11,316	8,361	5,100	6,104	7,545	7,450	7,454	7,500	9,992	10,000
Annual Permits	721	671	610	627	682	694	603	650	573	600

Fiscal Year Ending June 30th

Lake Tobesofkee Fund

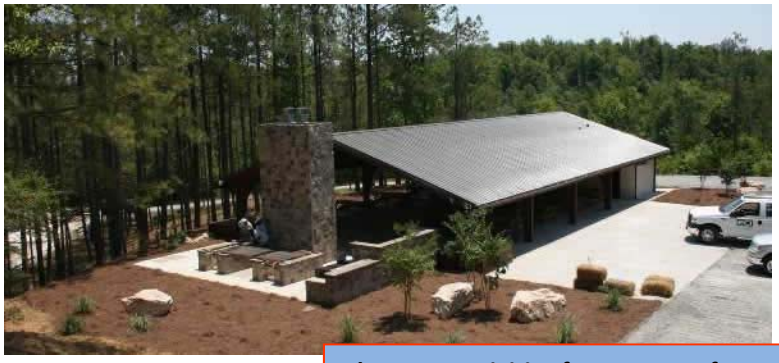
Organizational Chart





Spectacular 4th of July fireworks

Lake Tobesofkee Fund



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





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

Special Sanitation Fund

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

The Fiscal Year 2016 does include a fee increase of $5.25 over the current fee. The fee will go from $12.75 to $18.00. It is estimated that this will bring in an additional $1,247,400. This increase will make the fee structure the same for the old unincorporated area of Bibb County and the old City area of Bibb County.

	Actual		Adjusted	Budget Projected	Approved
	2013	2014	2015	2015	2016
Revenue					
Fees	$3,086,203	$3,037,383	$3,100,000	$3,130,200	$4,200,000
Interest	$481	$360	$200	$500	$200
Total Revenue	3,086,684	3,037,743	3,100,200	3,130,700	4,200,200
Expenditures					
Operating	$2,708,638	$2,600,000	$2,900,000	$2,842,400	$2,900,000
Trans to General Fund	$163,149	$130,000	$163,000	$163,000	$163,000
Trans to Solid Waste Fund	$0	$0	$0	$0	$266,600
Total Expenditures	$2,871,787	$2,730,000	$3,063,000	$3,005,400	$3,063,000
Increase in Net Assets	214,897	$307,743	$37,200	$125,300	$1,137,200

	2012	2013	2014	2015-est	2016-est
Fees					
Push Carts	$9.75	$12.75	$12.75	$12.75	$12.75
4 Yd Dumpster(per pick up)	$12.90	$70.17	$70.17	$70.17	$70.17
8 Yd Dumpster(per pick up)	$18.61	$102.15	$102.15	$102.15	$102.15
30 Yd Compacter(pickup)		$1,108.63	$1,108.63	$1,106.63	$1,106.63
Push Carts	19,606	19,775	19,854	19,915	19,900
4 Yd Dumpster	14	14	13	14	14
8 Yd Dumpster	23	22	22	22	22
30 Yd Dumpster	1	1	1	1	1

Enterprise Fund

Mulberry Street Parking Garage

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

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

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

Budget Highlights

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

Account Title	Actual 2013	Actual 2014	Adjusted 2015	Budget Projected 2015	Approved 2016
Revenues					
Fees	$152,600	$162,186	$174,000	$159,000	$160,500
Expenditures					
Operating	$111,290	$82,427	$147,100	$152,800	$160,500
Transfer to Fund Balance	$41,310	$79,759	$26,900	$6,200	$0

Accomplishments for 2015

- Renovations made increased handicap accessibility
- Increased patrol to curtail vandalism
- Installed speed bumps to increase safety



Goals for 2016

- Develop an “Event Parking” Request Form to facilitate the growing demand Open-Up and Roof Top events
- Use Facilities Management for in-house repairs





Coliseum & Auditorium Fund

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

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

MACON CENTREPLEX
Auditorium • Coliseum & Convention Centre



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



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.

Coliseum & Auditorium Fund

Combined Coliseum & Auditorium Fund

Account Title	Actual 2013	Actual 2014	Budget Adjusted 2015	Budget Projected 2015	Budget Adopted 2016
Revenue					
Fees					
Food & Beverage	$1,014,306	$971,187	$1,244,728	$1,270,062	$2,091,413
Event	$722,611	$874,910	$1,133,922	$1,466,702	$1,524,773
Miscellaneous	$46,510	$0	$36,412	$351	$0
Total	$1,783,427	$1,846,097	$2,415,062	$2,737,115	$3,616,186
General Fund Transfer	$1,360,663	$1,045,946	$0	$0	$0
Total Revenue	$3,144,090	$2,892,043	$2,415,062	$2,737,115	$3,616,186
Expenditures					
Departmental					
Food & Beverage	$1,109,755	$1,223,920	$1,295,251	$1,504,517	$1,904,532
Event	$599,277	$640,843	$609,801	$632,998	$690,596
Telephone	$47,331	$49,289	$48,012	$30,909	$0
PTEB Dept Expense	$0	$0	($560)	$0	$0
Total	$1,756,363	$1,914,052	$1,952,504	$2,168,424	$2,595,128
Other					
Administrative	$529,869	$468,556	$493,254	$518,244	$519,620
Sales and Marketing	$389,248	$379,751	$393,207	$465,528	$471,283
Energy	$469,195	$493,180	$513,872	$481,988	$527,728
Repairs and Maintenance	$290,227	$337,485	$349,431	$369,520	$379,824
Management Fees	$102,959	$102,959	$106,049	$106,049	$106,056
Insurance Property	$117,512	$96,370	$102,799	$59,859	$108,855
Other	$525	$2,760	$0	$111	$0
Info & Telecom Systems	$0	$0	$0	$27,321	$61,217
Miscellaneious	($410,408)	($423,220)	($430,111)	($413,983)	($413,983)
Total	$1,489,127	$1,457,841	$1,528,501	$1,614,637	$1,760,600
Total Expenses	**$3,245,490**	**$3,371,893**	**$3,481,005**	**$3,783,061**	**$4,355,728**
Net Income/(loss)	**($101,400)**	**($479,850)**	**($1,065,943)**	**($1,045,946)**	**($739,542)**
City of Macon obligation in 2015					
Revenues			$2,415,062	$2,737,115	$3,616,186
Expenses			$3,481,005	$3,783,061	$4,355,728
Net Loss before transfer			($1,065,943)	($1,045,946)	($739,542)
Transfer from general fund to cover deficit- City of Macon			$966,675	$966,675	$900,000
Net Income or (loss) for fiscal year			($99,268)	($79,271)	$160,458

Coliseum & Auditorium Fund

Auditorium

Account Title	Actual 2013	Actual 2014	Budget Adjusted 2015	Budget Projected 2015	Budget Adopted 2016
Revenue					
Fees					
Food & Beverage	$386,599	$502,986	$499,228	$512,491	$696,530
Event	$50,815	$94,470	$149,587	$172,099	$224,150
Miscellaneous	$14,336	$2,709	$6,991	$0	$0
Total	$451,750	$600,165	$655,806	$684,590	$920,680
General Fund Transfer	$0	$0	$0	$0	$0
Total Revenue	$451,750	$600,165	$655,806	$684,590	$920,680
Expenditures					
Departmental					
Food & Beverage	$286,402	$321,041	$372,790	$337,519	$439,026
Event	$59,384	$48,910	$52,101	$123,740	$110,354
Telephone	$1,068	$1,069	$1,068	$1,518	$0
Total	$346,854	$371,020	$425,959	$462,777	$549,380
Other					
Administrative	$123,309	$95,906	$105,982	$93,036	$130,847
Sales and Marketing	$100,134	$65,555	$77,493	$105,980	$106,538
Energy	$150,830	$172,525	$158,506	$141,267	$170,656
Repairs and Maintenance	$68,493	$47,665	$97,042	$63,501	$65,787
Management Fees	$51,479	$51,479	$53,024	$53,025	$53,028
Insurance Property	$31,731	$30,327	$30,364	$33	$30,397
Undistributed Expense	$0	$0	$0	$0	$0
Miscellaneious	$0	$0	$0		
Info & Telecom Systems	$0	$0	$0	$4,690	$16,182
Total	$525,976	$463,457	$522,411	$461,532	$573,435
Total Expenses	**$872,830**	**$834,477**	**$948,370**	**$924,309**	**$1,122,815**
Net Income/(loss)	**($421,080)**	**($234,312)**	**($292,564)**	**($239,719)**	**($202,135)**





Enterprise Fund
Coliseum & Auditorium

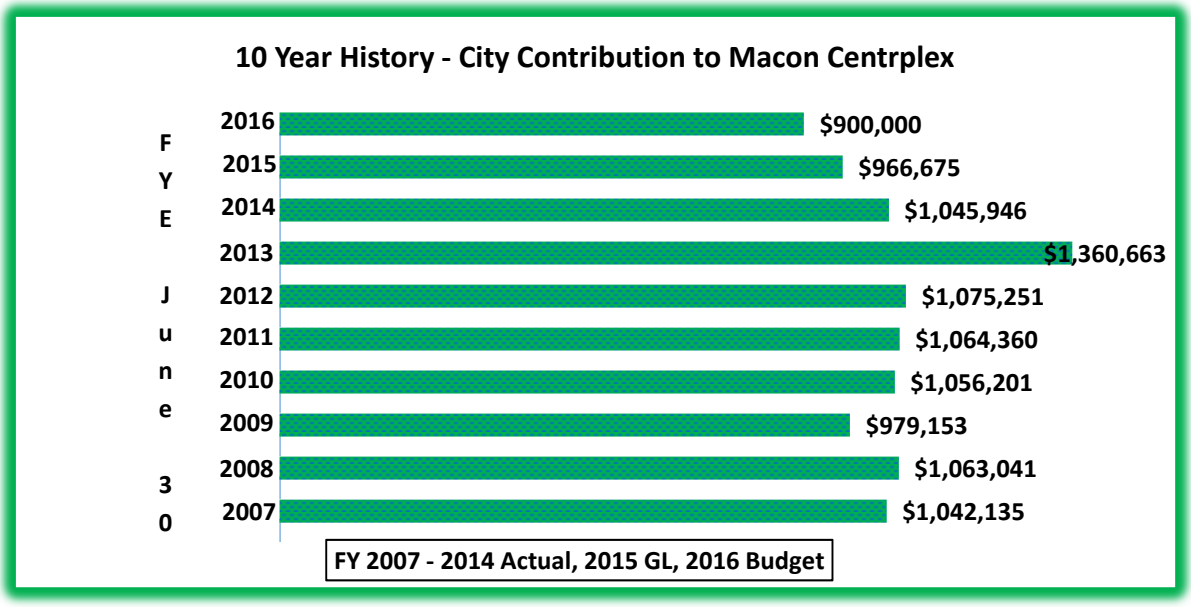
Coliseum

Account Title	Actual 2013	Actual 2014	Budget Adjusted 2015	Budget Projected 2015	Budget Adopted 2016
Revenue					
Fees					
Food & Beverage	$627,706	$807,796	$745,499	$757,572	$1,394,883
Event	$671,796	$913,139	$984,335	$1,294,603	$1,300,623
Miscellaneous	$32,176	$21,650	$29,422	$351	$0
Total	$1,331,678	$1,742,585	$1,759,256	$2,052,526	$2,695,506
General Fund Transfer	$0	$0	$0	$0	$0
Total Revenue	$1,331,678	$1,742,585	$1,759,256	$2,052,526	$2,695,506
Expenditures					
Departmental					
Food & Beverage	$823,355	$733,583	$922,461	$1,166,999	$1,465,506
Event	$539,893	$496,561	$557,700	$509,258	$580,243
Telephone	$46,263	$29,670	$46,944	$29,391	$0
PTEB Dept	$0	$0	($560)	$0	$0
Total	$1,409,511	$1,259,814	$1,526,545	$1,705,648	$2,045,749
Other					
Administrative	$406,560	$362,886	$387,272	$425,208	$388,773
Sales and Marketing	$289,114	$253,184	$315,714	$359,548	$364,749
Energy	$318,365	$327,442	$355,366	$340,721	$357,072
Repairs and Maintenance	$221,735	$173,205	$252,389	$306,019	$314,036
Management Fees	$51,479	$51,479	$53,024	$53,025	$53,028
Insurance Property	$85,781	$81,624	$72,435	$59,825	$78,458
Other	$525	$0	$0	$111	$0
Info & Telecom Systems	$0	$0	$0	$22,632	$45,035
Net Extraordinary Items	($410,408)	($403,588)	($430,111)	($413,983)	$0
Total	$963,151	$846,232	$1,006,089	$1,153,106	$1,601,151
Total Expenses	**$2,372,662**	**$2,106,046**	**$2,532,634**	**$2,858,754**	**$3,646,900**
Net Income/(loss)	**($1,040,984)**	**($363,461)**	**($773,378)**	**($806,228)**	**($951,394)**



Coliseum & Auditorium Fund

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









Internal Service Funds

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

Group Insurance Fund

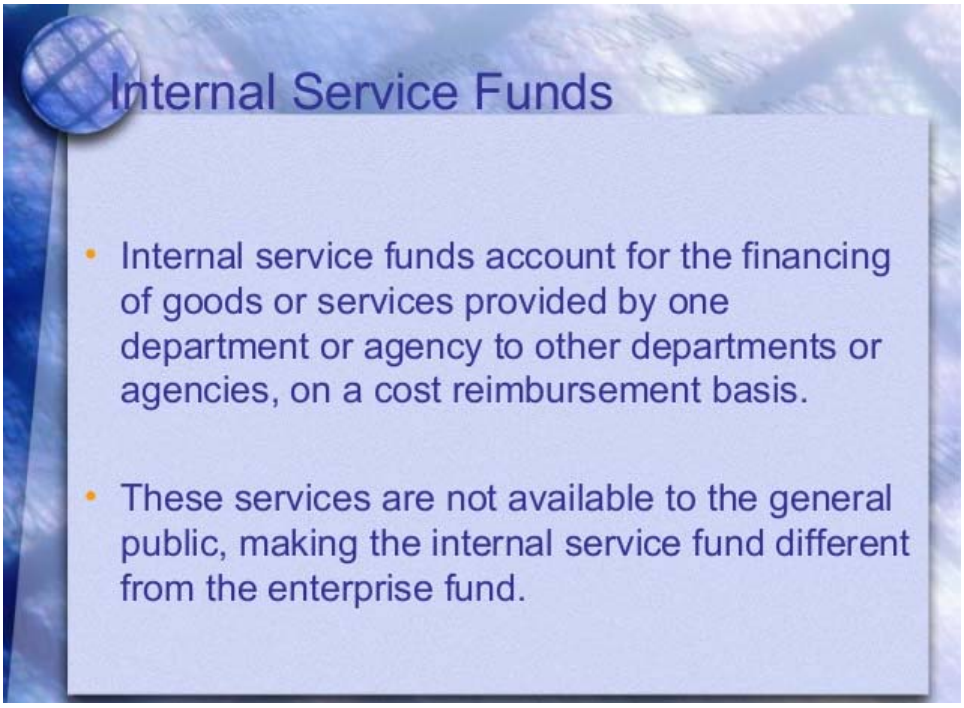
Accounts for the healthcare services provided by Macon-Bibb to its' employees, their dependents, and government retirees.

Workers Compensation Fund

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

Vehicle Maintenance Fund

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



Internal Service Funds

Summary of Activity

	Audit		Budget		
	2013	2014	2015	2015-Proj	2016-Apprv
Group-Insurance					
Revenues	$22,579,639	$22,927,587	$21,740,000	$21,984,400	$21,483,000
Expenditures	23,035,339	23,396,587	21,740,000	19,018,300	21,037,000
Change Net Assets	$ (455,699)	$ (469,000)	$-0-	$ 2,966,100	$ 466,000
Workers Compensation					
Revenues	$ 3,300,721	$ 3,466,400	$3,365,500	$ 3,744,222	$3,503,000
Expenditures	3,148,043	3,274,000	3,365,500	3,744,222	3,503,000
Change Net Assets	$ (152,678)	$ 192,400	$ -0-	$ -0-	$-0-
Vehicle Maintenance					
Revenues	$2,396,333	$2,169,450	$ 2,889,550	$2,103,000	$ 2,109,900
Expenditures	2,512,287	2,275,100	2,889,550	2,582,800	$ 2,209,900
Change Net Assets	$ (115,954)	$ (105,650)	$-0-	$ (520,200)	$ (100,000)

Internal Service Funds
Self-Insurance

Macon-Bibb County is self-insured for Health Insurance and it is the goal of the employer to provide quality medical benefits at an affordable cost and complies with the Affordable Care Act. Macon-Bibb County also provides basic life insurance as an employment benefit to attract and retain a steady and competitive workforce. Other health related benefits such as vision, dental and long term disability are available at the employee's expense. The benefits include:

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

Efforts to provide a generous benefit package while containing costs include:

- Implementing an online enrollment system
- Using incentives to encourage employees to be more health conscious
- Implementing a wellness program
- Forming partnerships with private organizations for gym memberships and other health initiatives
- Encouraging employees to use less costly but effective medications
- Providing additional access to medical services at a reduced cost through live health online

One Year into the new policy which includes the period of January 1, 2014 through December 31, 2014, we have only base line information to provide:

- Eligible Subscribers 2,005
- Eligible Dependents 1,750
- Eligible Members(w retirees) 3,756
- Medical and Pharmacy Paid amount $16, 401,081
- Network Savings $27,871,053
- Percent Paid in Network $98.8%
- Paid per eligible subscriber $8,180

For FY 2015 the employer contributed $17,261,000 or 79.6% of the total contributions and the employee/retiree contributed $4,301,700 or 19.5% of the total contributions paid into the fund.

			Budget		
Account	Actual		Adjusted	Projected	Approved
Title	2013	2014	2015	2015	2016
Revenue					
Contributions-Outside Agencies	$118,213	$97,110	$120,000	$35,000	$35,000
Contributions-Employee/Ret.	$4,970,441	$4,450,379	$4,280,000	$4,301,700	$4,130,000
Contributions-Employer	$15,655,886	$17,059,619	$17,290,000	$17,261,000	$17,100,000
Other	$1,835,099	$1,320,479	$50,000	$386,700	$218,000
	$22,579,639	$22,927,587	$21,740,000	$21,984,400	$21,483,000
Expenditures					
Claims/Admin Fees	$23,015,923	$23,369,575	$20,938,200	$18,176,000	$20,765,000
Other	$19,416	$27,012	$301,800	$342,300	$272,000
Transfer to Gen Fund			$500,000	$500,000	$0
	$23,035,339	$23,396,587	$21,740,000	$19,018,300	$21,037,000
Change in Net Asset	$(455,699)	$(469,000)	$.00	$2,966,100	$446,000

Internal Service Funds

Workers Compensation

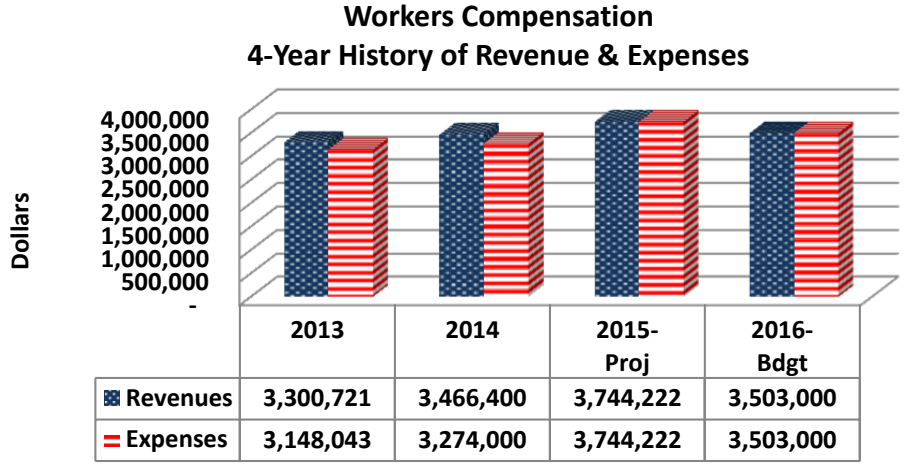
he Workers Compensation Program ensures that the Macon-Bibb employees who become injured, while performing within the scope of their duties, receive the benefits they are entitled as mandated by the State of Georgia Workers' Compensation laws as well as Macon-Bibb's policies. Employee safety and compliance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

Budget Highlights

The salaries and benefits decreased as a result of transferring one employee to another department and a 10% decrease in health insurance expense. Two (2) outstanding cases were settled in the amount of $385,000. There are two (2) full time employees are budgeted.

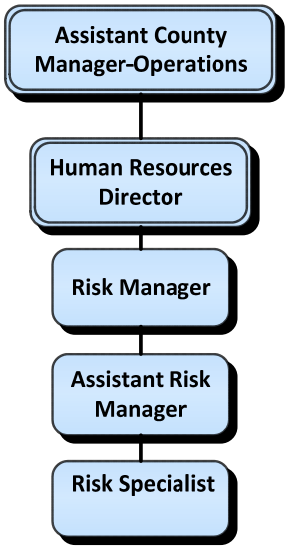
On the revenue side contributions are based on 3.75% of payroll for every fund. After every payroll this calculation is made on the active payroll and monies transferred directly to the Workers Compensation Fund. This fund may experience a shortfall if the actual active payroll is less than budgeted. FY 2015 there was a deficit of $853,293 that was charged to each department and transferred to this fund to cover the shortage. This figure is reflected in the projected 2015 figure.

Account Title	Actual 2013	Actual 2014	Budget Adjusted 2015	Budget Projected 2015	Budget Approved 2016
Revenues					
Employer Contribution	$3,300,721	$3,466,400	$3,365,500	$3,744,222	$3,503,000
Expenditures					
Salaries & Benefits	$120,712	$116,900	$231,200	$169,700	$163,800
Operating	$3,027,331	$3,157,100	$3,134,300	$3,574,522	$3,339,200
Total	$3,148,043	$3,274,000	$3,365,500	$3,744,222	$3,503,000
Change in Net Assets	$152,678	$192,400	$0	$0	$0



Workers Compensation Fund

Organizational Chart





Vehicle Maintenance

The Vehicle & Equipment Maintenance Fund is an internal service fund that focuses on preventative maintenance, operational efficiency, and fleet availability for the vehicles owned by Macon-Bibb County. This department manages a fleet of over 2,000 vehicles and equipment assigned to the various departments and divisions of Macon-Bibb County. Day-to-day operations are driven by the goal to keep vehicles rolling safely, efficiently, and "greening the fleet" by maintaining vehicle performance and providing quality services. Revenues consist of fees charged to the departments within Macon-Bibb for maintaining their vehicles and equipment. There are 18 full time positions funded in this department.

Budget Highlights

Expenditures have decreased due to the fact that the new government structure has decreased the usage of the Vehicle Maintenance Department by individual departments. The FY 2015 budgeted 24 full time positions and is for FY 2016 only 18. The largest decrease in operating is the decrease of re-sale items. The deficit will be covered by a transfer from the General Fund.



Accomplishments for 2015

- Liquidated obsolete parts inventory at the Knight Road location.
- Removed outdated vehicle markings
- Affixed new seal and assigned number graphics to 98% of vehicles

Goals for 2016

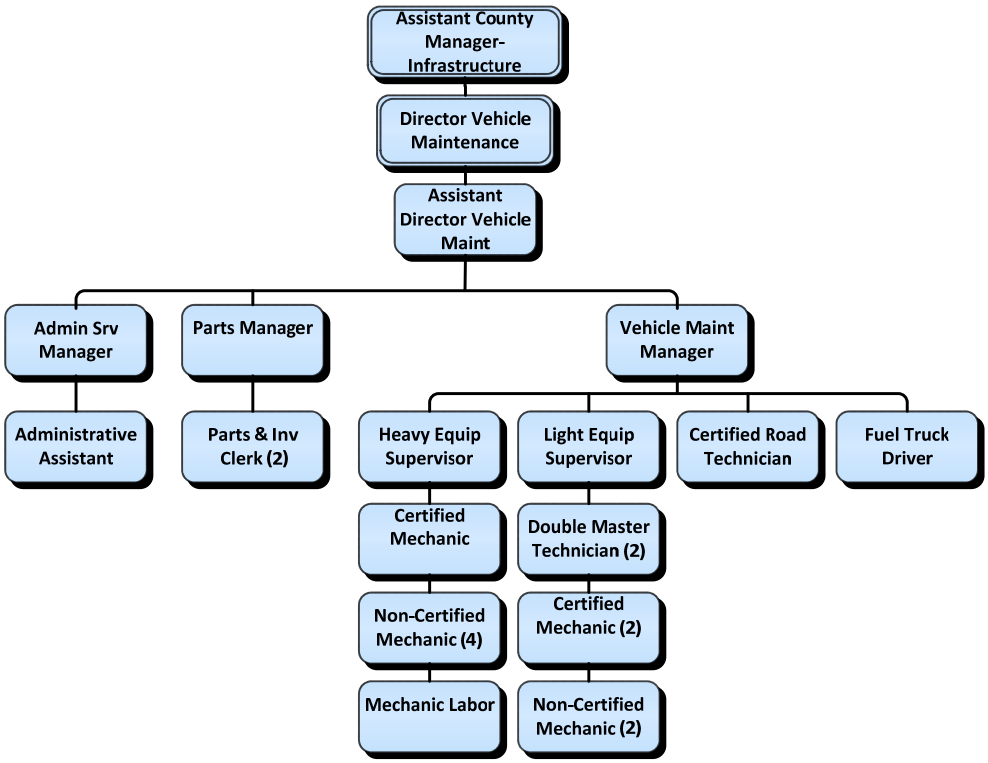
- Each Technician completes at least 40 hours of training per fiscal year

Account Title	Actual 2013	Actual 2014	Budget Adjusted 2015	Budget Projected 2015	Budget Approved 2016
Revenues					
Service Fees	$1,902,648	$1,989,047	$2,854,900	$2,103,000	$2,109,900
Other	$493,685	$180,403	$34,650	$0	$0
	$2,396,333	$2,169,450	$2,889,550	$2,103,000	$2,109,900
Expenditures					
Salaries & Benefits	$1,128,485	$1,188,704	$1,704,000	$1,511,600	$1,367,300
Operating	$982,202	$985,396	$1,085,550	$1,071,200	$842,600
Capital	$401,600	$101,000	$100,000	$0	$0
	$2,512,287	$2,275,100	$2,889,550	$2,582,800	$2,209,900
Change in Net Assets	($115,954)	($105,650)	$0	$ (520,200)	($100,000)

Note: The Bibb County Vehicle Maintenance department and the City of Macon Vehicle Maintenance departments' financial information has been combined for FY2013 and FY2014..

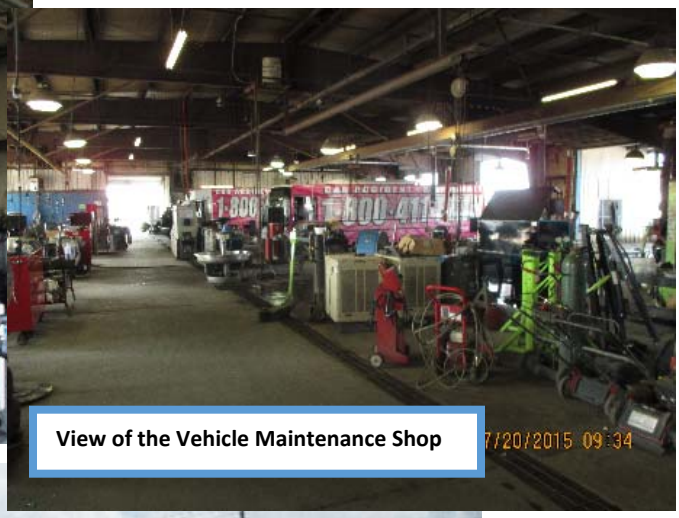
Vehicle Maintenance

Organizational Chart



Shop area designated for repair of Fire Trucks





View of the Vehicle Maintenance Shop



7th Street fuel station

Vehicle Maintenance





Multi-skilled employees with Vehicle Maintenance Department rebuilding motors, re-alining breaks, performing small engine repair and customizing a van





Special Revenue Funds

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

Crime Victims Assistance Fund
Accounts for resources received from the various court fines for assistance to victims of crime.

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

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

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

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

District Attorney RICO Forfeitures Fund
Accounts for revenue from drug forfeiture money received pursuant to OCGA 16-13-49 (u)(4)(B) and the expenditure of funds for the operation of the District Attorney's Office.

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

Macon-Bibb County Jail Fund
Accounts for court fines established to be spent on jail operations and staffing.

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

Hotel-Motel Tax Fund
Accounts for hotel/motel excise tax collections and disbursements for tourism related purposes.

Enhanced 911 Fund
Accounts for the fees received that are dedicated for the operations and activities of the emergency telephone system.

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

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

Special Revenue Funds

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

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

ECD – Emergency Solutions Grant Fund
Accounts for revenues and expenditures of the Emergency Solutions Grant that is designed to for street outreach, shelter, rapid-rehousing assistance and homelessness.

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

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

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

Special Fire District Fund (Discontinued)
Accounts for tax monies received from the special tax district to provide fire services, emergency management services, and 800 MHz services through contracts with the City of Macon to citizens in the unincorporated areas of Bibb County. This fund was discontinued as of January 1, 2014, and is shown for historical purposes only.

Special Revenue Funds

Summary of Activities	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Crime Victims Assistance					
Revenues	$130,947	$99,419	$120,000	$93,471	$99,500
Expenditures	$0	$3,512	$0	$0	$0
Transfers In (Out)	($159,734)	($95,063)	($160,000)	($125,000)	($120,000)
Change in Net Assets	($28,787)	$844	($40,000)	($31,529)	($20,500)
Drug Abuse Treatment & Education					
Revenues	$292,287	$74,471	$320,818	$243,608	$250,000
Expenditures	$338,524	$126,855	$379,150	$225,067	$266,283
Transfers In (Out)	$46,237	$28,110	$58,300	$0	$3,090
Change in Net Assets	$0	($24,274)	($32)	$18,541	($13,193)
Alternative Dispute Resolution					
Revenues	$158,174	$192,867	$158,600	$187,774	$183,600
Expenditures	$181,974	$197,406	$200,262	$190,080	$212,350
Transfers In (Out)	($10,385)	($4,125)	($8,300)	($8,300)	$0
Change in Net Assets	($34,185)	($8,664)	($49,962)	($10,606)	($28,750)
Juvenile Court Supervision					
Revenues	$12,066	$6,100	$6,000	$2,653	$2,500
Transfers In (Out)	($1,830)	($905)	($6,000)	$6,000	$74,090
Change in Net Assets	$10,236	$5,195	$0	($3,347)	($71,590)
Law Library					
Revenues	$38,117	$35,178	$37,000	$24,269	$25,000
Expenditures	$30,343	$27,326	$29,000	$27,059	$32,065
Change in Net Assets	$7,774	$7,852	$8,000	($2,790)	($7,065)
District Attorney RICO Forfeitures Fund					
Revenues	$0	$0	$627,169	$627,169	$76,900
Expenditures	$0	$0	$29,100	$19,100	$76,900
Change in Net Assets	$0	$0	$598,069	$608,069	$0
Law Enforcement Confiscation					
Revenues	$200,924	$237,989	$80,350	$168,867	$50,300
Expenditures	$147,888	$49,966	$210,372	$85,100	$119,600
Transfers In (Out)	($12,209)	($14,661)	($14,000)	$0	($14,000)
Change in Net Assets	$40,827	$173,362	($144,022)	$83,767	($83,300)

Special Revenue Funds

Summary of Activities	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Macon-Bibb County Jail Fund					
Revenues	$142,684	$131,200	$115,000	$176,094	$130,000
Transfers In (Out)	($115,000)	($115,000)	($115,000)	($115,092)	($130,000)
Change in Net Assets	$27,684	$16,200	$0	$61,002	$0
Law Enforcement Commissary					
Revenues	$582,268	$529,556	$515,850	$529,659	$452,645
Expenditures	$297,716	$393,108	$536,659	$459,104	$364,500
Transfers In (Out)	($250,000)	($370,000)	($137,000)	($137,000)	$0
Change in Net Assets	$34,552	($233,552)	($157,809)	($66,445)	$88,145
Hotel-Motel Tax					
Revenues	$3,088,818	$2,761,470	$3,200,000	$2,917,679	$3,200,000
Expenditures	$2,597,202	$2,273,461	$2,713,152	$2,473,784	$2,713,152
Transfers In (Out)	($491,616)	($488,009)	($486,848)	($443,895)	($486,848)
Change in Net Assets	$0	$0	$0	$0	$0
Enhanced 911					
Revenues	$2,686,544	$2,865,582	$3,226,000	$2,745,900	$3,575,000
Expenditures	$3,451,827	$3,635,803	$3,609,858	$3,425,500	$4,363,400
Transfers In (Out)	$765,283	$770,221	$383,858	$679,600	$788,400
Change in Net Assets	$0	$0	$0	$0	$0
Economic Community Develop CDBG Fund					
Revenues	$2,951,596	$3,210,247	$2,735,072	$1,640,982	$1,654,426
Expenditures	$2,782,905	$4,872,497	$2,735,072	$2,527,757	$1,654,426
Transfers In (Out)	$219,500	$1,662,250	$0	$0	$0
Change in Net Assets	$388,191	$0	$0	($886,775)	$0
Grants Fund					
Revenues	$2,390,165	$2,247,110	$11,774,056	$6,333,952	$4,639,128
Expenditures	$2,532,595	$3,752,657	$15,356,944	$6,448,208	$4,797,375
Transfers In (Out)	$38,171	$853,109	$159,943	$114,256	$158,247
Change in Net Assets	($104,259)	($652,438)	($3,422,945)	$0	$0

Special Revenue Funds

Summary of Activities	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Sponsored Programs					
Revenues	$343,388	$628,129	$1,012,404	$502,677	$127,887
Expenditures	$469,930	$829,272	$1,083,658	$573,931	$205,887
Transfers In (Out)	$126,542	$140,785	$71,254	$131,612	$78,000
Change in Net Assets	$0	($60,358)	$0	$60,358	$0
Economic Community Development Home					
Revenues	$288,325	$365,242	$3,178,946	$943,625	$712,070
Expenditures	$331,129	$365,242	$3,028,946	$832,394	$712,070
Change in Net Assets	($42,804)	$0	$150,000	$111,231	$0
ECD-ESG Fund					
Revenues	$0	$0	$0	$0	$136,706
Expenditures	$0	$0	$0	$0	$136,706
Change in Net Assets	$0	$0	$0	$0	$0
Special Street Light District					
Revenues	$379,217	$370,040	$368,000	$359,666	$368,000
Expenditures	$317,899	$334,034	$320,040	$239,777	$318,000
Transfers In (Out)	($50,914)	($48,956)	($50,000)	($50,000)	($50,000)
Change in Net Assets	$10,404	($12,950)	($2,040)	$69,889	$0
DFACS Mill					
Revenues	$470,042	$466,078	$466,588	$469,183	$466,078
Expenditures	$383,024	$332,038	$330,510	$252,583	$466,078
Change in Net Assets	$87,018	$134,040	$136,078	$216,600	$0
Recreation Fund (Discontinued)					
Revenues	$5,803,970	$2,898,188	$0	$0	$0
Expenditures	$4,421,062	$3,829,105	$0	$0	$0
Change in Net Assets	$1,382,908	($930,917)	$0	$0	$0
Special Fire District Fund (Discontinued)					
Revenues	$9,500,049	$9,006,111	$0	$0	$0
Expenditures	$10,066,632	$5,575,459	$0	$0	$0
Change in Net Assets	($566,583)	$3,430,652	$0	$0	$0

Special Revenue Funds

Crime Victims Assistance Fund

Description

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

Budget Highlights

The budget for FY2016 represents a decrease of $40,000 or 25.0%. Previously, the General Fund transfer represented reimbursement for the portion of costs associated with the District Attorney and State Court Victim Witness Programs that were not grant funded. Beginning in 2016, these programs have been moved to the Grants Fund and therefore the transfer of the fine money to support these programs will be transferred to the Grant Fund.

	Actual		Budget		
	2013	2014	Adjusted 2015	Projected 2015	Adopted 2016
Revenues					
Fines	$130,779	$99,419	$120,000	$93,293	$99,500
Other	$84	$0	$0	$179	$0
Total Revenues	$130,863	$99,419	$120,000	$93,471	$99,500
Expenditures					
Operating	$0	$3,512	$0	$0	$0
Transfer to Grant Fund	$0	$0	$0	$0	$120,000
Transfer to General Fund	$159,734	$95,063	$160,000	$125,000	$0
Total Expenditures	$159,734	$98,575	$160,000	$125,000	$120,000
Change in Net Assets	($28,871)	$844	($40,000)	($31,529)	($20,500)
Beginning Net Assets	$84,899	$56,028	$56,872	$56,872	$25,343
Ending Net Assets	$56,028	$56,872	$16,872	$25,343	$4,843

Special Revenue Funds

Drug Abuse Treatment & Education Fund

Description

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

Budget Highlights

The 2016 budget represents a 29.8% decrease from 2015 but is still $41,000 above the projected 2015 expenditures. Starting in 2015, the General Fund will stop its transfer of funds to this fund which will require both the Adult and Juvenile programs to rely on fines and grant funds to continue their programs. In order to maintain a positive fund balance, the Adult Program expenditures were reduced by $10,000 for the cost of two surveillance officers, which the court hopes to receive a grant from CJCC to cover.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fines	$66,034	$26,517	$73,898	$100,805	$105,000
Intergovernmental	$226,251	$47,954	$246,920	$142,803	$145,000
Other	$2	$0	$0	$0	$0
Transfer from General Fund	$45,142	$17,828	$53,300	$0	$0
Transfer from Juvenile Ct Super. Fund	$1,095	$0	$5,000	$0	$3,090
Transfer from Grants Fund	$0	$10,282	$0	$0	$0
Total Revenue	$338,524	$102,581	$379,118	$243,608	$253,090
Expenditures					
Operating					
Adult Program	$256,287	$126,855	$374,150	$223,825	$263,193
Juvenile Program	$1,095	$0	$5,000	$1,242	$3,090
Capital Outlay	$6,894	$0	$0	$0	$0
Pass through Grants	$74,248	$0	$0	$0	$0
Total Expenditures	$338,524	$126,855	$379,150	$225,067	$266,283
Change in Net Assets	$0	($24,274)	($32)	$18,541	($13,193)
Net Assets - Beginning	$19,985	$19,985	($4,289)	($4,289)	$14,252
Net Assets - Ending	$19,985	($4,289)	($4,321)	$14,252	$1,059

Special Revenue Funds

Alternative Dispute Resolution Fund

Description

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

Budget Highlights

This budget funds two employees and operating costs to cover the four county area. The overall budget increased by $3,788 or 1.8% from FY 2015.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fines	$153,305	$188,523	$155,000	$182,999	$180,000
Other	$4,869	$4,344	$3,600	$4,776	$3,600
Total Revenues	$158,174	$192,867	$158,600	$187,774	$183,600
Expenditures					
Salaries & Benefits	$140,014	$152,841	$149,749	$148,746	$152,600
Operating	$41,960	$44,015	$50,513	$41,334	$59,750
Capital	$0	$550	$0	$0	$0
Transfer to General Fund	$10,385	$4,125	$8,300	$8,300	$0
Total Expenditures	$192,359	$201,531	$208,562	$198,380	$212,350
Change in Net Assets	($34,185)	($8,664)	($49,962)	($10,606)	($28,750)
Net Assets - Beginning	$303,946	$269,761	$261,097	$261,097	$250,491
Net Assets - Ending	$269,761	$261,097	$211,135	$250,491	$221,741

Special Revenue Funds

Juvenile Court Supervision Fund

Description

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

Budget Highlights

The budget for FY 2016 represents a $68,090 or1135.0% increase from FY 2015. The increase is due to this fund transferring costs of $71,000 to the Sponsored Programs Fund for the various community and intervention programs managed by Juvenile Court that no longer are funded through grants or General Fund.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fines	$11,917	$5,985	$6,000	$2,505	$2,500
Other	$149	$115	$0	$148	$0
Total Revenues	$12,066	$6,100	$6,000	$2,653	$2,500
Transfers to Other Funds					
Drug Abuse Treatment & Education Fund	$1,095	$500	$5,000	$5,000	$3,090
Sponsored Programs Fund	$735	$405	$1,000	$1,000	$71,000
Total Expenditures	$1,830	$905	$6,000	$6,000	$74,090
Change in Net Assets	$10,236	$5,195	$0	($3,347)	($71,590)
Net Assets - Beginning	$84,550	$94,786	$99,981	$99,981	$96,634
Net Assets - Ending	$94,786	$99,981	$99,981	$96,634	$25,044

Special Revenue Funds

Law Library Fund

Description

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

Budget Highlights

The budget for 2016 represents a $3,065 or 10.6% increase from 2015. This increase is due to an increase in reference materials and the implementation of the new pay scale. The Law Library Fund is allocated a portion of the salary and benefits of the Superior Court Administrator who oversees the operations of the Law Library.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fines	$38,117	$35,168	$37,000	$24,230	$25,000
Total Revenues	$38,117	$35,178	$37,000	$24,269	$25,000
Expenditures					
Salaries & Benefits	$14,922	$15,550	$16,000	$13,648	$18,000
Operating	$13,825	$11,776	$13,000	$13,411	$14,065
Capital	$1,596	$0	$0	$0	$0
Total Expenditures	$30,343	$27,326	$29,000	$27,059	$32,065
Change in Net Assets	$7,774	$7,852	$8,000	($2,790)	($7,065)
Net Assets - Beginning	$444	$8,218	$16,070	$16,070	$13,280
Net Assets - Ending	$8,218	$16,070	$24,070	$13,280	$6,215

Special Revenue Funds

District Attorney RICO Forfeiture

Description

This fund was established to account for forfeiture monies received by the District Attorney's Office to be used for the payment of law enforcement expenses for the operation of the District Attorney's office.

Budget Highlights

The District Attorney is going to use these funds to help off-set the cost of Victim Witness advocates and capital Items and other expenses that support victims of crime.

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Revenues					
Fines	$0	$0	$627,169	$627,169	$76,900
Interest	$0	$0	$0	$0	$0
Total Revenues	$0	$0	$627,169	$627,169	$76,900
Expenditures					
Operating	$0	$0	$29,100	$19,100	$76,900
Capital	$0	$0	$0		
Transfer to General Fund	$0	$0	$0		
Total Expenditures	$0	$0	$29,100	$19,100	$76,900
Change in Net Assets	$0	$0	$598,069	$608,069	$0
Net Assets - Beginning	$0	$0	$0	$0	$608,069
Net Assets - Ending	$0	$0	$598,069	$608,069	$608,069

Special Revenue Funds

Law Enforcement Confiscated Fund

Description

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

Budget Highlights

The budget for FY 2016 represents a 40.5% decrease from the prior year. Typically the majority of expenditures from this fund are for law enforcement equipment with 84% of FY 2016 being allocated to operating equipment items. Due to larger than anticipated revenues in FY 2015, the fund's net assets continue to be sufficient to provide for equipment purchases despite the projected use of net assets of $83,300 in FY 2016. This also allows for unexpected costs of the Sheriff's Office to be funded without having to impact the General Fund.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fines	$200,576	$211,245	$80,000	$126,120	$50,000
Intergovernmental	$0	$0	$0	$19,007	$0
Interest	$348	$293	$350	$450	$300
Other	$0	$26,451	$0	$23,290	$0
Total Revenues	$200,924	$237,989	$80,350	$168,867	$50,300
Expenditures					
Operating	$33,784	$34,196	$187,988	$85,100	$119,600
Capital	$114,104	$15,770	$22,384	$0	$0
Transfer to General Fund	$12,209	$14,661	$14,000	$0	$14,000
Total Expenditures	$160,097	$64,627	$224,372	$85,100	$133,600
Change in Net Assets	$40,827	$173,362	($144,022)	$83,767	($83,300)
Net Assets - Beginning*	$174,447	$285,280	$458,642	$458,642	$542,409
Net Assets - Ending	$215,274	$458,642	$314,620	$542,409	$459,109

* 2014 Beginning Net Assets were restated in the audit.

Special Revenue Funds

Macon-Bibb County Jail Fund

Description

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

Budget Highlights

Revenues from this fund fluctuate slightly but it has been able to sustain a constant transfer of $115,000 to the General Fund to help support jail operations over the past four years. The transfers to the General Fund help offset the cost of operating equipment for the Sheriff's Department.

	Actual		Budget		
			Adjusted	Projected	Approved
	2013	2014	2015	2015	2016
Revenues					
Fines	$142,672	$118,792	$115,000	$175,945	$130,000
Interest	$12	$0	$0	$149	$0
Total Revenues	$142,684	$118,792	$115,000	$176,094	$130,000
Expenditures					
Transfer to General Fund	$115,000	$115,000	$115,000	$115,092	$130,000
Total Expenditures	$115,000	$115,000	$115,000	$115,092	$130,000
Change in Net Assets	$27,684	$3,792	$0	$61,002	$0
Net Assets - Beginning	$31,613	$59,297	$75,497	$75,497	$136,499
Net Assets - Ending	$59,297	$63,089	$75,497	$136,499	$136,499

Macon-Bibb County Law Enforcement Center



Special Revenue Funds

Law Enforcement Commissary Fund

Description

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

Budget Highlights

The FY 2016 budget represents a 14.5% or $77,014 decrease from 2015. For FY 2016, $284,500 of these funds is allocated to defray inmate mental health service costs within the Corrections Division.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fees	$580,992	$528,751	$515,000	$528,751	$452,000
Other	$1,276	$805	$850	$908	$645
Total Revenues	$582,268	$529,556	$515,850	$529,659	$452,645
Expenditures					
Salaries & Benefits	$16,476	$0	$8,700	$0	$0
Operating	$15,375	$363,133	$182,954	$149,272	$339,500
Capital	$265,865	$29,975	$345,005	$309,832	$25,000
Transfers to General Fund	$250,000	$370,000	$137,000	$137,000	$0
Total Expenditures	$547,716	$763,108	$673,659	$596,104	$364,500
Change in Net Assets	$34,552	-$233,552	-$157,809	-$66,445	$88,145
Net Assets - Beginning	$730,227	$764,779	$531,227	$531,227	$464,782
Net Assets - Ending	$764,779	$531,227	$373,418	$464,782	$552,927

Special Revenue Funds

Hotel-Motel Tax Fund

Description

This fund accounts for the receipt and disbursement of the 7% hotel motel occupancy tax collected by Macon-Bibb County. These funds are to be used for tourism and tourism product development per state law and county code.

Budget Highlights

The receipts from the hotel/motel tax have remained stable in the most recent years despite a sluggish economy. The distribution percentages were reallocated due to consolidation but the amounts allocated to each designated agency have also remained stable throughout this transition.

	Actual		Budget		
	2013	2014	Amended 2015	Projected 2015	Adopted 2016
Revenue					
Taxes	$3,075,800	$2,761,391	$3,200,000	$2,917,539	$3,200,000
Interest Earnings	$85	$79	$0	$140	$0
Other Revenues	$12,933	$0	$0	$0	$0
Total Revenue	$3,088,818	$2,761,470	$3,200,000	$2,917,679	$3,200,000
Expenditures					
Macon Centreplex	$363,300	*$222,361*	$424,064	$386,651	$424,064
Macon-Bibb Co Conv & Visitors Bureau	$1,688,890	$1,571,940	$1,720,800	$1,568,982	$1,720,800
Douglass Theatre	$162,920	$139,901	$171,328	$156,213	$171,328
Sports Hall of Fame (or designee)	$162,820	$139,884	$171,360	$156,242	$171,360
Cherry Blossom Festival	$219,272	$199,375	$225,600	$205,696	$225,600
Transfer Tobesofkee Recreation	$422,951	$419,848	$418,848	$381,895	$418,848
Transfer General Fund	$68,665	$68,161	$68,000	$62,000	$68,000
Total Expenditures	$3,088,818	$2,761,470	$3,200,000	$2,917,679	$3,200,000
Change in Net Assets	$0	$0	$0	$0	$0
Net Assets - Beginning	$0	$0	$0	$0	$0
Net Assets- Ending	$0	$0	$0	$0	$0

Special Revenue Funds

Enhanced 911

Description

The Macon-Bibb County E-911 Center is committed to enhancing the quality of life of every person in Macon-Bibb County, by receiving and processing 911 emergency calls, as well as non-emergency calls, and dispatching police, fire and medical services in a timely, efficient, personable and professional manner. January 1, 2014 was the official start of our newly consolidated government between the City of Macon, Georgia and Bibb County, Georgia. With this consolidation, the E-911 center was established as its own county department separate for the Bibb County Sherriff Office. The New Year brought with it an increase in the number of phone calls received as well as the number of calls dispatched for service. In addition to the increased work load we implemented major technology improvements with our radio system and CAD.

Budget Highlights

The budget increased 20.8% from BY 2015. This is due largely to the capital purchase of a new switch for the operating system. There are 57 full time positions and no part time positions. There were 6 part time positions for the 2015 budget and these were eliminated.

There is a decrease in the revenue as a result of less income from landlines which results in a larger contribution from the General Fund. This issue is a state wide problem and has been addressed with the State and a solution is being worked on and should impact the 2017 budget.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Fees	$2,686,544	$2,865,629	$3,226,000	$2,745,900	$2,846,000
Non-Operating	$0	$0	$383,858	$0	$750,000
Transfers In	$214,926	$768,115	$0	$679,600	$767,400
	$2,901,470	$3,633,744	$3,609,858	$3,425,500	$4,363,400
Expenditures					
Salaries & Benefits	$2,464,183	$2,786,039	$2,824,000	$2,631,000	$2,903,900
Operating	$987,653	$847,385	$785,858	$794,500	$709,500
Capital	$0	$0	$0	$0	$750,000
	$3,451,836	$3,633,424	$3,609,858	$3,425,500	$4,363,400
Change in Net Assets	($550,366)	$320	$0	$0	$0
Net Assets - Beginning	$550,366	$0	$320	$320	$320
Net Assets - Ending	$0	$320	$320	$320	$320



Special Revenue Funds

Enhanced 911

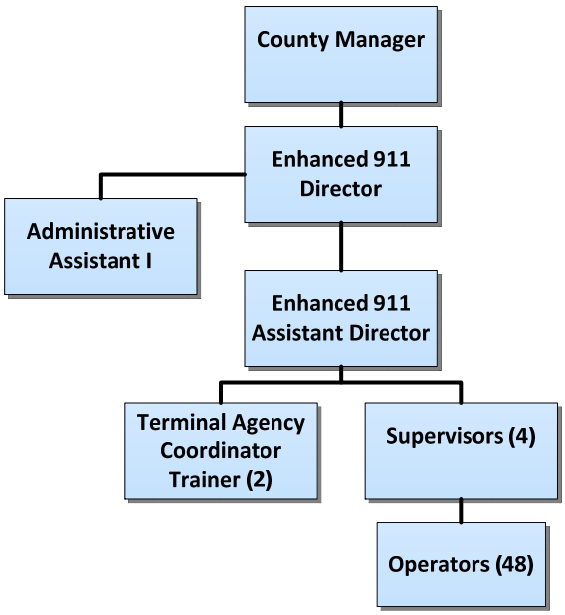
Accomplishments for 2015

- With the newly installed Harris 800 Mhz system, a memorandum of understanding between Macon-Bibb, Monroe, and Peach counties created CGIRRS which stands for the Central Georgia Interoperable Regional Radio System. This system allows putting emergency services in those counties on the same radio network. The intention is to get as many surrounding counties as possible to join the network, creating a "public safety corridor" of interlinked emergency services particularly along Interstates 16 and 75which will offer more than just convenience but increase radio reception throughout the region.

Goals for 2016

- Incur less than 10% turnover rate of employees.
- Obtain at least a 90% positive feedback from customer service survey on website
- Answer emergency calls within 3 rings, except during the busiest hours when calls may be answered within 5 rings.
- Answer all non-emergency calls within 5 rings, except during the busiest hours when non-emergency calls may be answered within 7 rings.

Enhanced 911 Fund
Organizational Chart





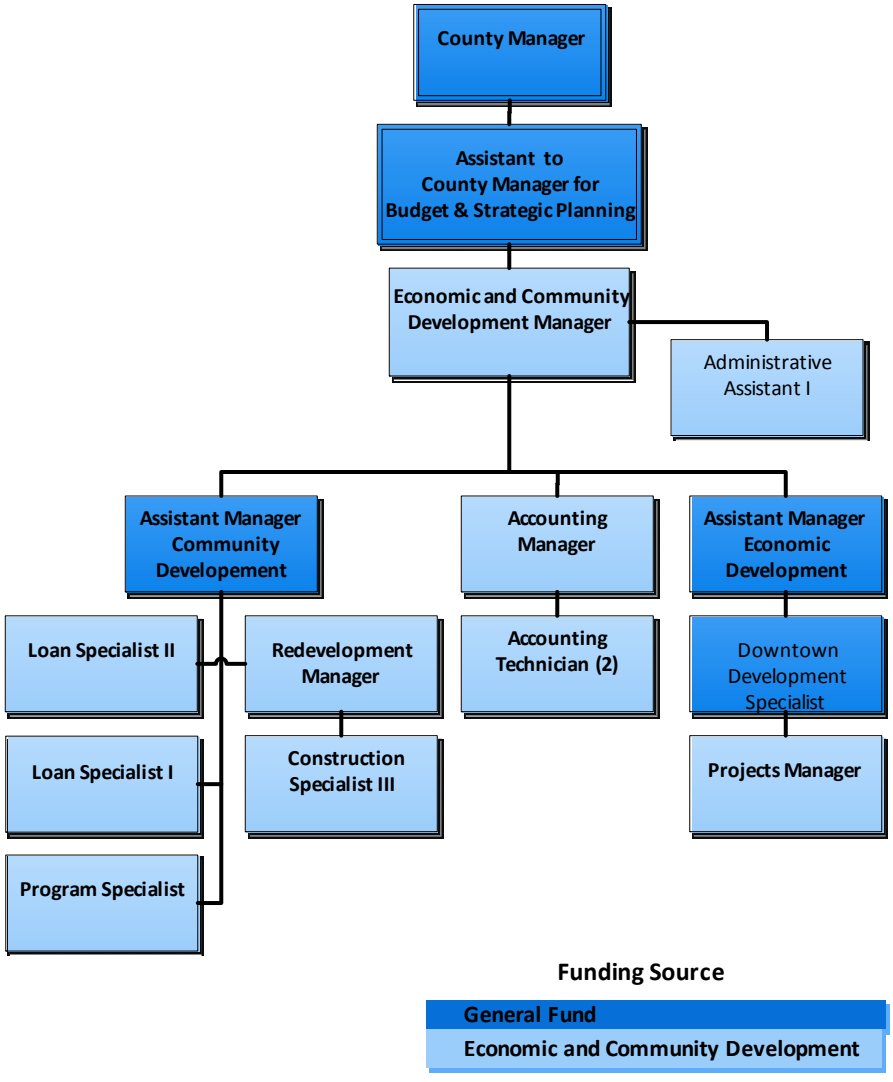
Special Revenue Funds

Economic and Community Development Fund

Description

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

Economic and Community Development Fund
Organizational Chart



Special Revenue Funds

Economic and Community Development Fund-CDBG

Budget Highlights

Macon-Bibb is a recipient of the Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funding. This allocation is a formula allocation that is provided each year based on the Federal budget for CDBG. The adjusted budget includes program income that in located within revolving loan funding for housing and economic development as well as ongoing multiyear projects that were not completed in the previous year and have unexpended funds that will flow into the new Fiscal Year.

		Actual		Budget		
				Adjusted	Projected	Adopted
		2013	2014	2015	2015	2016
Revenues						
Intergovernmental		$2,912,846	$1,293,527	$2,735,072	$1,640,982	$1,654,426
Other		$38,750	$354,240	$0	$0	$0
Transfer from General Fund		$0	$3,720,277	$0	$0	$0
Transfer from ECD HOME Fund		$219,500	$0	$0	$0	$0
Total Revenues		$3,171,096	$5,368,044	$2,735,072	$1,640,982	$1,654,426
Expenditures						
Housing and Development		$2,782,905	$2,840,522	$2,735,072	$2,527,757	$1,654,426
Transfers to General Fund		$0	$3,014,541	$0	$0	$0
Total Expenditures		$2,782,905	$5,855,063	$2,735,072	$2,527,757	$1,654,426
Change in Net Assets		$388,191	-$487,019	$0	-$886,775	$0
Net Assets - Beginning		$1,603,189	$2,019,187	$1,532,168	$1,532,168	$645,393
	Adj	$27,807	$0	$0	$0	$0
Net Assets - Ending		$2,019,187	$1,532,168	$1,532,168	$645,393	$645,393



Special Revenue Funds

Grants Fund

Description

This fund accounts for the program revenues and expenditures of federal grants that are not reported in an enterprise or other special fund.

Budget Highlights

The budget for this fund will vary greatly based on current projects and grant awards. The FY 2016 budget represents the remaining balance on current grants awarded. Any new grants will be added to the budget when approved by commission.

Grant	Award	Balance
Airport		
Airport Road Ramp Rehab 2013	$134,175	$3,740
Airport Fuel Facility 2013	$133,298	$2,141
Design Threshold	$208,686	$160,501
2015 Apron Rehab/Crack Seal	$2,017,724	$2,001,347
		$2,167,729
Trails/Streets		
2015 LMIG	$1,458,382	**$418,103**
Sheriff		
LEO-Airport Security	$52,698	$47,370
2016 H.E.A.T	$53,800	$53,800
CHAMPS	$6,800	$6,800
2015 K9	$3,000	$3,000
2015 Homeland Security	$25,741	$25,741
2015 JAG	$66,240	$54,019
		$190,730
EMA		
2015 PPA	$56,252	**$46,252**
Additional		
Strategic Planning & Leadership	$35,000	$1,848
2014/15 Peyton Anderson	$75,000	$33,333
ACCG Wellness	$15,000	$15,000
2014 Film Screenings	$25,000	$8,625
2015 Film Screenings	$15,000	$15,000
		$73,807
Courts		
Mental Health Court	$171,752	$141,883
Veterans Court	$98,935	$93,593
Adult Drug Court	$125,485	$93,785
2015 Juvenile Justice Incentive Grant	$45,669	$45,669
2016 Juvenile Justice Incentive Grant	$307,872	$288,306
Juv Justice Delinq Prevention and Treatment Grant	$80,740	$80,740
SG-VOCA	$39,004	$39,004
DA-VOCA	$54,049	$54,049
		$837,028
Animal Welfare		
Dog/Cat Sterilization	$3,000	**$3,000**
Total Remaining Balances		$3,736,650

Special Revenue Funds

Sponsored Programs Fund

Description

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

Budget Highlights

The budget for this fund will fluctuate based on the number of programs approved each year and the amount of revenue provided. The 2016 budget represents the balances of programs previously approved but not yet fully expended. Additional programs are approved by Commission throughout the year as opportunities arise for additional funding.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Intergovernmental	$343,388	$611,740	$919,736	$429,853	$112,482
Private Donations	$0	$16,389	$92,668	$72,824	$15,405
Transfer from General Fund	$126,720	$140,785	$70,754	$131,112	$7,000
Transfer from Juvenile Court Supervision Fund	$735		$500	$500	$71,000
Total Revenues	$470,843	$768,914	$1,083,658	$634,289	$205,887
Expenditures					
General Government	$5,328	$48,553	$20,495	$18,605	$7,000
Judicial	$115,937	$324,545	$865,131	$429,492	$178,482
Public Safety	$348,665	$447,046	$72,700	$36,635	$5,000
Economic Development	$0	$0	$15,000	$15,000	$2,484
Health & Welfare	$0	$9,128	$85,332	$61,120	$1,000
Culture & Recreation		$0	$25,000	$13,079	$11,921
Transfers to General Fund	$913	$0	$0	$0	$0
Total Expenditures	$470,843	$829,272	$1,083,658	$573,931	$205,887
Change in Net Assets	$0	-$60,358	$0	$60,358	$0
Net Assets - Beginning	$0	$0	-$60,358	-$60,358	$0
Net Assets - Ending	$0	-$60,358	($60,358)	$0	$0

Special Revenue Funds

Economic Community Development HOME Fund

Description

This fund accounts for the HOME Investment Grant program that is designed to increase home ownership and affordable housing opportunities for those with low and very low income. Eligible use of funds includes tenant-based rental assistance, housing rehabilitation, assistance to home buyers, and construction of new housing. HOME funding may also be used for site acquisition, site improvement, demolition, relocation, and other necessary and reasonable activities related to the development of non-luxury housing.

Budget Highlights

Macon-Bibb is a recipient of the Housing and Urban Development (HUD) HOME funding. This allocation is a formula allocation that is provided each year based on the Federal budget for HOME. This allocation also requires a local match. Each year, HUD publishes a match reduction list and Macon-Bibb is no longer required to match federal funding in this area. The adjusted budget includes program income received as well as ongoing multiyear projects that were not completed in the previous year and have unexpended funds that will flow into the new Fiscal Year.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Intergovernmental	$278,953	$213,748	$3,178,946	$943,625	$712,070
Other	$9,372	$2,754			$0
Total Revenues	$288,325	$216,502	$3,178,946	$943,625	$712,070
Expenditures					
Housing and Development	$111,629	$128,426	$3,028,946	$832,394	$712,070
Transfers to ECD Grant Fund	$219,500	$0	$0	$0	$0
Total Expenditures	$331,129	$128,426	$3,028,946	$832,394	$712,070
Change in Net Assets	-$42,804	$88,076	$150,000	$111,231	$0
Net Assets - Beginning	$754,546	$711,742	$799,818	$799,818	$911,049
Net Assets - Ending	$711,742	$799,818	$949,818	$911,049	$911,049

Special Revenue Funds

Economic & Community Development – Emergency Solutions Grant Fund

Description

The ESG program provides funding to: (1) engage homeless individuals and families living on the street; (2) improve the number and quality of emergency shelters for homeless individuals and families; (3) help operate these shelters; (4) provide essential services to shelter residents, (5) rapidly re-house homeless individuals and families, and (6) prevent families/individuals from becoming homeless.

This is a new HUD program for Macon-Bibb County.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Intergovernmental	$0	$0	$0	$0	$136,706
Total Revenues	$0	$0	$0	$0	$136,706
Expenditures					
Housing and Development	$0	$0	$0	$0	$136,706
Total Expenditures	$0	$0	$0	$0	$136,706
Change in Net Assets	$0	$0	$0	$0	$0
Net Assets - Beginning	$0	$0	$0	$0	$0
Net Assets - Ending	$0	$0	$0	$0	$0

Special Revenue Funds

Special Street Light District Fund

Description

This fund accounts for the fees received and expenditures related to providing street light services in certain residential areas of the County. Special Street Light Districts are created upon the request of citizens who must own at least 75% of the front footage of property in that particular district. The capital cost Is paid 100% prior to the establishment of the district. That capital cost is then allocated to each property owner and charged to them based on a percentage of front footage owned to the total of front footage in the district. Maintenance and operating costs (utilities, collection costs, etc.) are billed to property owners quarterly.

Budget Highlights

There is no change in the proposed budget from 2016. The revenues continue to be sufficient to maintain the operating expenses associated with this service.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Charges for Services	$312,549	$313,532	$303,000	$295,120	$303,000
Fees	$65,435	$67,214	$65,000	$64,093	$65,000
Other	$1,233	$1,616	$0	$453	$0
Total Revenues	$379,217	$382,362	$368,000	$359,666	$368,000
Expenditures					
Salaries & Benefits	$0	$0	$0	$0	$0
Operating	$317,899	$324,387	$320,040	$239,777	$318,000
Transfer to General Fund	$50,914	$24,478	$50,000	$50,000	$50,000
Total Expenditures	$368,813	$348,865	$370,040	$289,777	$368,000
Change in Net Assets	$10,404	$33,497	($2,040)	$69,889	$0
Net Assets - Beginning	$309,891	$243,808	$277,305	$277,305	$347,194
Net Assets - Ending	$320,295	$277,305	$275,265	$347,194	$347,194

Special Revenue Funds

DFACS MIL Fund

Description

This fund accounts for payments received from the Department of Family and Children Services in lieu of rent.

Budget Highlights

The resources in this fund are restricted by contract with the Georgia Department of Human Resources for maintenance, operations and capital outlay at the DFACS public facility building. Prior to FY 2013 these funds were accounted for in a separate account within the General Fund. In FY 2013, the balance of the funds was transferred to set up a special revenue fund.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Rent	$466,078	$466,078	$466,588	$469,183	$466,078
Other	$3,964	$2,505	$0		$0
Total Revenues	$470,042	$468,583	$466,588	$469,183	$466,078
Expenditures					
Health & Welfare	$383,024	$303,291	$330,510	$252,583	$466,078
Total Expenditures	$383,024	$303,291	$330,510	$252,583	$466,078
Change in Net Assets	$87,018	$165,292	$136,078	$216,600	$0
Net Assets - Beginning	$1,943,643	$2,030,661	$2,195,953	$2,195,953	$2,412,553
Net Assets - Ending	$2,030,661	$2,195,953	$2,332,031	$2,412,553	$2,412,553

Special Revenue Funds

Recreation

Description

The Recreation Fund was established at the end of the 2012 Fiscal Year when Bibb County assumed responsibility for the management and services of the Recreation Department per the Service Delivery Strategy (SDS). Per the agreement, the City of Macon transferred approximately 18% of Local Option Sales Tax (LOST) proceeds as the primary revenue source. Effective January 1, 2014, the Special Recreation Fund was discontinued, and the applicable revenue and expenses were transferred to the General Fund.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Sales Taxes	$2,189,074	$1,084,982	$0	$0	$0
Intergovernmental	$3,318,969	$1,616,960	$0	$0	$0
Charges for Service	$283,753	$136,757	$0	$0	$0
Interest	$1,187	$935	$0	$0	$0
Other Revenue	$10,987	$6,231	$0	$0	$0
Total Revenues	$5,803,970	$2,845,865	$0	$0	$0
Expenditures					
Culture and Recreation	$4,421,062	$2,560,776	$0	$0	$0
Transfer General Fund	$0	$2,131,637	$0	$0	$0
Total Expenditures	$4,421,062	$4,692,413	$0	$0	$0
Change in Net Assets	$1,382,908	($1,846,548)	$0	$0	$0
Net Assets - Beginning	$463,640	$1,846,548	$0	$0	$0
Net Assets - Ending	$1,846,548	$0	$0	$0	$0

Special Revenue Funds

Fire District Fund

Description

The Special Fire District Fund was formerly used by Bibb County to account for property taxes received from the special tax district and insurance premium tax collections for fire services, emergency management services and 800 MHz services that were provided to citizens in the unincorporated areas of Bibb County through contracts with the City of Macon. As of January 1, 2014, the special tax district ceased to exist and this fund will be discontinued as the City of Macon already accounted for the total expenditures for the Fire Department, EMA and 800 MHz in the General Fund. The below figures represent only the history of expenditures by the County for their portion of services. The projected fund balance remaining in this fund was transferred to the General Fund.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Taxes	$9,401,251	$8,847,288	$0	$0	$0
Intergovernmental	$59,992	$0	$0	$0	$0
Other	$9,737	$3,096	$0	$0	$0
Transfers In-General Debt Svc Fd	$0	$0	$0	$0	$0
Transfers In-General Fund	$29,069	$0	$0	$0	$0
Total Revenues	$9,500,049	$8,850,384	$0	$0	$0
Expenditures					
Public Safety	$9,983,449	$5,387,906	$0	$0	$0
Transfers Out-Other Funds	$0	$41,163	$0	$0	$0
Transfers Out-General Fund	$83,183	$6,183,003	$0	$0	$0
	$10,066,632	$11,612,072	$0	$0	$0
Change in Net Assets	($566,583)	($2,761,688)	$0	$0	$0
Net Assets - Beginning	$3,328,271	$2,761,688	$0	$0	$0
Net Assets - Ending	$2,761,688	$0	$0	$0	$0

Special Revenue Funds

This page intentionally left blank

Capital Project Funds

Capital Improvement Fund
Utilized to account for the purchase or construction of major capital facilities, equipment or projects which are to be funded with general tax revenue.

City SPLOST 2012 Fund
Accounts for the funds collected from the Special Purpose Local Option Sales Tax and the disbursement of these funds on Capital Projects approved by the citizens of Bibb County. This fund tracks those projects approved for what was the "City of Macon" approved projects.

County SPLOST 2012 Fund
Accounts for the funds collected from the Special Purpose Local Option Sales Tax and the disbursement of these funds on Capital Projects approved by the citizens of Bibb County. This fund tracks those projects approved for what was "Bibb County" approved projects.

Ocmulgee Greenway Fund
Utilized to account for expenditures for the development of Gateway Park.

2013 MBCUDA Project Fund
Accounts for expenditures for various capital projects, including the purchase of the old Sears Roebuck Store, construction of an East Bibb County Fire Station, purchase and renovations for the Capital City Bank, construction projects at Lake Tobesofkee, renovations and improvements to the building occupied by Middle Georgia Regional Commission, downtown improvements, and rehabilitation and development of property in East Macon.

2014 TAD-2 Second Street Project Fund
Utilized to account for funds received and expended for the costs of constructing certain improvements within the Second Street Tax Allocation District.

2014 TAD-3 Renaissance Project Fund
Utilized to account for funds received and expended for the costs of constructing certain improvements within the Bill Miller Center Tax Allocation District.

2014 TAD -4 Bibb Mill Center Fund
Utilized to account for funds received and expended for the costs of constructing certain improvements within the Renaissance Tax Allocation District.

2015 MBCUDA Project Fund
Utilized to account for the expenditures of the Capital Projects approved in the 2015 Macon-Bibb County Urban Development Authority Bond.

Capital Project Funds

Summary of Activities

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Capital Improvements Fund					
Revenues	$488,790	$763,118	$2,650,800	$10,457,299	$1,977,100
Expenditures	$5,310,062	$1,912,484	$3,135,060	$11,021,306	$2,394,100
Transfers In (Out)	$6,658,572	$1,604,962	$0	$0	$417,000
Change in Net Assets	$1,837,300	$455,596	($484,260)	($564,007)	$0
City SPLOST 2012 Fund					
Revenues	$10,166,370	$9,745,942	$10,100,000	$9,953,979	$10,000,000
Expenditures	$12,544,810	$12,923,630	$18,259,247	$12,000,752	$14,315,567
Transfers In (Out)	$0	$0	$0	($1,453,066)	$0
Change in Net Assets	($2,378,440)	($3,177,688)	($8,159,247)	($3,499,839)	($4,315,567)
County SPLOST 2012 Fund					
Revenues	$20,156,941	$19,470,291	$20,020,000	$19,758,182	$20,000,000
Expenditures	$13,572,033	$28,996,752	$33,997,214	$21,948,817	$20,685,150
Transfers In (Out)	$0	$422,401	($1,160,910)	($1,160,910)	$0
Change in Net Assets	$6,584,908	($9,104,060)	($15,138,124)	($3,351,545)	($685,150)
Ocmulgee Greenway Fund					
Revenues	$635,241	$6	$25	$81	$0
Expenditures	$635,200	$0	$55,928	$0	$55,928
Change in Net Assets	$41	$6	($55,903)	$81	($55,928)
2013 MBCUDA Project Fund					
Revenues	$0	$13,291,962	$0	$14,345	$0
Expenditures	$384,314	$2,868,104	$10,150,669	$3,321,903	$2,950,000
Change in Net Assets	($384,314)	$10,423,858	($10,150,669)	($3,307,558)	($2,950,000)
2014 TAD-2 Second Street Project Fund					
Revenues	$0	$0	$3,098,730	$3,098,728	$98,000
Expenditures	$0	$0	$3,098,730	$144,428	$3,052,300
Change in Net Assets	$0	$0	$0	$2,954,300	($2,954,300)
2014 TAD-3 Renaissance Project Fund					
Revenues	$0	$0	$50,550	$50,550	$0
Expenditures	$0	$0	$50,500	$26,250	$24,300
Change in Net Assets	$0	$0	$50	$24,300	($24,300)
2014 TAD-4 Bibb Mill Center Fund					
Revenues	$0	$0	$252,760	$252,750	$0
Expenditures	$0	$0	$252,760	$12,680	$220,700
Change in Net Assets	$0	$0	$0	$240,070	($220,700)
2015 MBCUDA Project Fund					
Revenues	$0	$0	$18,460,460	$18,460,457	$0
Expenditures	$0	$0	$18,460,460	$4,460,457	$14,000,000
Change in Net Assets	$0	$0	$0	$14,000,000	($14,000,000)

Capital Project Funds

Capital Improvement Plan Policy

Capital Assets

Scope

The consolidated government's capital asset policies shall encompass all land, building, equipment, infrastructure, and related capital assets owned by the consolidated government.

Purpose

The capital asset policies are designed to ensure that assets are acquired in an efficient manner; that assets owned by the consolidated government are maintained sufficiently to extend their useful life where those efforts are appropriate and cost effective; and to provide a stable level of capital investment.

Capital Assets

Any land, structure, or other item costing in excess of $75,000 that is designed or intended to provide benefits beyond the year it is acquired by the consolidated government shall be a capital asset for purposes of this policy section. Any vehicle intended for use on a public road regardless of cost shall be a capital asset for purposes of this policy section.

Capital assets shall be reported at historical cost. In the absence of historical cost information, the asset's estimated historical cost may be used. For assets donated to the Consolidated government, the asset shall be capitalized at the fair market value as of the date of acceptance by the Board of Commissioners.

The acquisition costs of land should include:

- the purchase price;
- ancillary charges;
- the assumption of any liens or mortgages on the property; and
- improvements made to the land that are permanent in nature.

Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

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

Buildings (BLD): If the consolidated government purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt.

Intangible non-financial assets are considered capital for purposes of this policy provided they meet all other requirements and definitions.

Capital Project Funds

Capital Improvement Plan Policy

Estimated Useful Life

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date or date of acquisition. The estimated lives shall be based upon those recommended by the Government Finance Officers Association or the consolidated government's experience. In general, the estimated useful life assigned to any asset will be conservative.

The useful life of intangible assets may be established by contractual arrangement.

Funding

Any single item or acquisition costing less than $75,000 will normally be funded with current resources or with resources from fund balance as appropriate. Debt financing will be considered for any single item or acquisition costing over $75,000 that cannot be funded with current resources or with resources from fund balance. Debt of any type used for the acquisition of land or structures will be retired with evenly divided debt service payments over a period not longer than 25 years. In no instance will the retirement of debt used to acquire a capital asset that is not land or a structure exceed the expected useful life of the asset. Vehicles and equipment will be financed by the most appropriate method at the time of acquisition.

Capital Improvement Plan

The consolidated government will establish a capital improvement plan (CIP) that develops a five-year schedule of projects in each capital asset category. The projects in year one of the CIP will be those that the governing body anticipates will be included in the capital budget for the next fiscal year. The projects in years two through five are those anticipated to be funded in the four subsequent fiscal years. Normally, each project identified and approved for the CIP will enter the schedule in year five and move up. Projects that meet emergency needs, have public safety or health implications, or create financial efficiencies in conjunction with another capital project in the CIP, may be approved for consideration in any fiscal year's capital budget.

The decision to approve a project for the CIP will be based on the project's anticipated benefits and feasibility. Prior to a project's inclusion in the capital budget for any fiscal year, the Finance Department and appropriate department/office head will conduct, or have performed, a rigorous evaluation of each project with respect to feasibility and usefulness. This may include cost-benefit analysis, return on investment, or other financial or economic analysis. The Finance Department will also identify funding availability for any project proposed for the capital budget.

Transfer or Disposal of Capital Assets

All capital assets are the property of the consolidated government. They may not be sold, donated, discarded, abandoned, or transferred to another owner without a recommendation from the department head responsible for the asset and authorization for such disposition by the Finance Director, County Manager, or designee authorized by the Finance Director or County Manager. In all cases, assets shall not be sold, donated, discarded, abandoned, or transferred except via the procedures contained in this policy section.

Capital Project Funds

Capital Improvement Plan Policy

The disposition of capital assets that the consolidated government purchased with federal grant funds must follow federal guidelines. The guidelines for the specific grant, or federal general guidelines, will dictate the duration of time that the asset must remain in the property of the consolidated government. Any applicable guidelines indicating the disposition of the proceeds from the sale of the asset shall be followed explicitly.

Firearms in use by the law enforcement agencies of the consolidated government shall not be sold, but may be offered as trade-in to licensed law enforcement equipment dealers approved to do business with the consolidated government, for the exclusive purpose of acquiring new firearms and related equipment for use by the law enforcement agencies of the consolidated government, as long as there are sufficiently appropriated funds for the purchase. A surplus firearm assigned to a sworn law enforcement officer as his/her duty weapon may be offered by the Consolidated government to the law enforcement officer upon retirement, as long as the sworn law enforcement officer is eligible for retirement under the Bibb Consolidated government pension plan.

The Finance Director or designee, in consultation with appropriate agency heads, shall estimate the value of any property or capital asset being sold.

Property with an estimated value of less than $2,500.00 may be sold in the open market without advertisement and without bids. The Finance Director or designee shall submit the proposed sale price along with a description of the asset to the County Manager for approval. Following approval by the County Manager, the consolidated government's Purchasing Manager or designee shall be responsible for managing and conducting sales described herein.

Assets with an estimated value greater than $2,500 shall be sold with competitive bidding either by sealed bids or auction to the highest bidder.

Impairment of Assets

Capital assets are periodically reviewed for impairment. A capital asset is considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset.

Impaired capital assets that will no longer be used by the government are reported at the lower of carrying value or fair value.

Impairment losses on capital assets that will continue to be used by the government are measured using the method that best reflects the diminished service utility of the capital asset. The method selected should be documented and approved by management.

• Restoration cost approach – uses estimated cost to restore the capital asset to identify the portion of the historical cost that should be written off.

• Service units approach – compares the service units provided by the asset before and after the impairment event/circumstance.

• If evidence is available to demonstrate the impairment will be temporary, the capital asset should not be written down.

• Insurance recoveries, when applicable, are netted with the impairment loss.

Capital Project Funds

Capital Improvement Plan Policy

Capital Assets

Scope

The consolidated government's capital asset policies shall encompass all land, building, equipment, infrastructure, and related capital assets owned by the consolidated government.

Purpose

The capital asset policies are designed to ensure that assets are acquired in an efficient manner; that assets owned by the consolidated government are maintained sufficiently to extend their useful life where those efforts are appropriate and cost effective; and to provide a stable level of capital investment.

Capital Assets

Any land, structure, or other item costing in excess of $75,000 that is designed or intended to provide benefits beyond the year it is acquired by the consolidated government shall be a capital asset for purposes of this policy section. Any vehicle intended for use on a public road regardless of cost shall be a capital asset for purposes of this policy section.

Capital assets shall be reported at historical cost. In the absence of historical cost information, the asset's estimated historical cost may be used. For assets donated to the Consolidated government, the asset shall be capitalized at the fair market value as of the date of acceptance by the Board of Commissioners.

The acquisition costs of land should include:

- the purchase price;
- ancillary charges;
- the assumption of any liens or mortgages on the property; and
- improvements made to the land that are permanent in nature.

Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

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

Buildings (BLD): If the consolidated government purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt.

Intangible non-financial assets are considered capital for purposes of this policy provided they meet all other requirements and definitions.

Capital Project Funds

Capital Improvement Plan Policy

Estimated Useful Life

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date or date of acquisition. The estimated lives shall be based upon those recommended by the Government Finance Officers Association or the consolidated government's experience. In general, the estimated useful life assigned to any asset will be conservative.

The useful life of intangible assets may be established by contractual arrangement.

Funding

Any single item or acquisition costing less than $75,000 will normally be funded with current resources or with resources from fund balance as appropriate. Debt financing will be considered for any single item or acquisition costing over $75,000 that cannot be funded with current resources or with resources from fund balance. Debt of any type used for the acquisition of land or structures will be retired with evenly divided debt service payments over a period not longer than 25 years. In no instance will the retirement of debt used to acquire a capital asset that is not land or a structure exceed the expected useful life of the asset. Vehicles and equipment will be financed by the most appropriate method at the time of acquisition.

Capital Improvement Plan

The consolidated government will establish a capital improvement plan (CIP) that develops a five-year schedule of projects in each capital asset category. The projects in year one of the CIP will be those that the governing body anticipates will be included in the capital budget for the next fiscal year. The projects in years two through five are those anticipated to be funded in the four subsequent fiscal years. Normally, each project identified and approved for the CIP will enter the schedule in year five and move up. Projects that meet emergency needs, have public safety or health implications, or create financial efficiencies in conjunction with another capital project in the CIP, may be approved for consideration in any fiscal year's capital budget.

The decision to approve a project for the CIP will be based on the project's anticipated benefits and feasibility. Prior to a project's inclusion in the capital budget for any fiscal year, the Finance Department and appropriate department/office head will conduct, or have performed, a rigorous evaluation of each project with respect to feasibility and usefulness. This may include cost-benefit analysis, return on investment, or other financial or economic analysis. The Finance Department will also identify funding availability for any project proposed for the capital budget.

Transfer or Disposal of Capital Assets

All capital assets are the property of the consolidated government. They may not be sold, donated, discarded, abandoned, or transferred to another owner without a recommendation from the department head responsible for the asset and authorization for such disposition by the Finance Director, County Manager, or designee authorized by the Finance Director or County Manager. In all cases, assets shall not be sold, donated, discarded, abandoned, or transferred except via the procedures contained in this policy section.

Capital Project Funds

Capital Improvement Plan Policy

The disposition of capital assets that the consolidated government purchased with federal grant funds must follow federal guidelines. The guidelines for the specific grant, or federal general guidelines, will dictate the duration of time that the asset must remain in the property of the consolidated government. Any applicable guidelines indicating the disposition of the proceeds from the sale of the asset shall be followed explicitly.

Firearms in use by the law enforcement agencies of the consolidated government shall not be sold, but may be offered as trade-in to licensed law enforcement equipment dealers approved to do business with the consolidated government, for the exclusive purpose of acquiring new firearms and related equipment for use by the law enforcement agencies of the consolidated government, as long as there are sufficiently appropriated funds for the purchase. A surplus firearm assigned to a sworn law enforcement officer as his/her duty weapon may be offered by the Consolidated government to the law enforcement officer upon retirement, as long as the sworn law enforcement officer is eligible for retirement under the Bibb Consolidated government pension plan.

The Finance Director or designee, in consultation with appropriate agency heads, shall estimate the value of any property or capital asset being sold.

Property with an estimated value of less than $2,500.00 may be sold in the open market without advertisement and without bids. The Finance Director or designee shall submit the proposed sale price along with a description of the asset to the County Manager for approval. Following approval by the County Manager, the consolidated government's Purchasing Manager or designee shall be responsible for managing and conducting sales described herein.

Assets with an estimated value greater than $2,500 shall be sold with competitive bidding either by sealed bids or auction to the highest bidder.

Impairment of Assets

Capital assets are periodically reviewed for impairment. A capital asset is considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset.

Impaired capital assets that will no longer be used by the government are reported at the lower of carrying value or fair value.

Impairment losses on capital assets that will continue to be used by the government are measured using the method that best reflects the diminished service utility of the capital asset. The method selected should be documented and approved by management.

• Restoration cost approach – uses estimated cost to restore the capital asset to identify the portion of the historical cost that should be written off.

• Service units approach – compares the service units provided by the asset before and after the impairment event/circumstance.

• If evidence is available to demonstrate the impairment will be temporary, the capital asset should not be written down.

• Insurance recoveries, when applicable, are netted with the impairment loss.

Capital Improvements Fund

Description

The Capital Improvements Fund accounts for capital items over $25,000 that are purchased for the General Fund. Purchases in this fund are funded by either lease pool proceeds or a transfer from the General Fund. All other funds account for their capital within their own budgets. A detailed description of all approved capital items follows in the Capital Improvements Program section.

Budget Highlights

The budget for FY 2016 capital purchases of $2,394,100 is a slight increase of $10,652 over FY 2015 capital purchases without consideration of the $8.6 million in revenue bond proceeds that passed through this fund in FY 2015. For the current year, thirty seven percent of the capital is allocated to General Government expenditures and thirty two percent to Public Safety expenditures. General Fund will contribute $417,000 toward capital purchases which cannot be financed through the GMA lease pool program.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Leasepool proceeds	$130,621	$435,799	$2,650,800	$1,795,172	$1,977,100
Revenue bond proceeds	$0	$0	$0	$8,250,000	$0
Bond Premium	$0	$0	$0	$409,961	$0
Interest	$358,169	$325,546	$0	$2,166	$0
Other	$0	$1,773	$0	$0	$0
Transfers In	$6,658,572	$1,604,962	$0	$0	$417,000
Total Revenues	$7,147,362	$2,368,080	$2,650,800	$10,457,299	$2,394,100
Expenditures					
Capital Outlay	$4,982,821	$1,586,851	$509,788	$241,973	$883,000
Judicial	$0	$0	$0	$0	$176,000
Public Safety	$0	$0	$1,820,000	$1,519,560	$763,100
Public Works	$0	$0	$721,272	$596,845	$230,000
Culture & Recreation	$0	$0	$84,000	$25,070	$342,000
Debt Service	$327,241	$325,633	$0	$8,637,858	$0
	$5,310,062	$1,912,484	$3,135,060	$11,021,306	$2,394,100
Change in Net Assets	$1,837,300	$455,596	($484,260)	($564,007)	$0
Net Assets - Beginning	$1,331,225	$3,168,525	$3,624,121	$3,624,121	$3,060,114
Net Assets - Ending	$3,168,525	$3,624,121	$3,139,861	$3,060,114	$3,060,114

City SPLOST 2012 Fund

Description

This fund accounts for the funds collected from the Special Purpose Local Option Sales Tax and the disbursement of these funds on Capital Projects approved by the citizens of Bibb County. This fund tracks those projects approved for the former City of Macon.

Budget Highlights

Project budgets were approved for individual projects at the start of the SPLOST and are accounted for outside of the financial accounting system. Annual budgets are estimates adopted based on the anticipated activity for the current fiscal year only.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Taxes	$10,166,370	$9,743,499	$10,100,000	$9,951,431	$10,000,000
Other	$0	$2,443	$0	$2,548	$0
Total Revenues	$10,166,370	$9,745,942	$10,100,000	$9,953,979	$10,000,000
Expenditures					
Administrative	$1,200	$1,200	$0	$16,133	$0
Storm Drainage	$5,464	$574,262	$2,133,425	$657,295	$640,582
Downtown Corridor	$381,075	$344,282	$3,578,646	$3,438,196	$2,764,560
Centreplex/Auditorium	$1,198,337	$2,621,886	$1,433,071	$377,872	$396,800
Public Safety Equipment	$915,975	$0	$951,984	$949,832	$1,388,803
Public Safety Other	$0	$1,567,486	$1,512,626	$773,760	$1,041,908
Street Maintenance	$420,306	$1,468,633	$1,567,000	$253,425	$1,839,892
Bowden	$546,320	$7,349	$18,847	$3,842	$64,040
Rose Hill	$62,731	$158,738	$95,632	$75,008	$0
Fort Hawkins	$750,000	$0	$0	$0	$0
800 mhz	$5,733,578	$2,252,529	$27,666	$0	$0
Debt Retirement	$1,417,680	$1,824,252	$1,028,620	$1,028,613	$2,315,007
Leases	$608,394	$1,351,763	$2,071,730	$586,776	$0
SPLOST Bond Debt Service					
Principal	$0	$0	$3,375,000	$3,375,000	$3,485,000
Interest	$503,750	$751,250	$465,000	$465,000	$378,975
Transfers Out Debt Service	$0	$0	$0	$1,453,066	$0
	$12,544,810	$12,923,630	$18,259,247	$13,453,818	$14,315,567
Change in Net Assets	($2,378,440)	($3,177,688)	($8,159,247)	($3,499,839)	($4,315,567)
Net Assets - Beginning	$17,161,978	$14,783,538	$11,605,850	$11,605,850	$8,106,011
Net Assets - Ending	$14,783,538	$11,605,850	$3,446,603	$8,106,011	$3,790,444

County SPLOST 2012 Fund

Description

This fund accounts for the funds collected from the Special Purpose Local Option Sales Tax and the disbursement of these funds on capital projects approved by the citizens of Bibb County. This fund tracks those projects approved for the former Bibb County.

Budget Highlights

Project budgets were approved for individual projects at the start of the SPLOST and are accounted for outside of the financial accounting system. Annual budgets are estimates adopted based on the anticipated activity for the current fiscal year only

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Taxes	$20,180,696	$19,340,806	$20,000,000	$19,754,333	$20,000,000
Other	($23,755)	$129,485	$20,000	$3,849	$0
Total Revenues	$20,156,941	$19,470,291	$20,020,000	$19,758,182	$20,000,000
Expenditures					
Project Administration	$185,390	$138,750	$125,000	$71,337	$75,000
Animal Welfare	$66,045	$824,007	$2,518,316	$2,392,377	$94,316
BRAC & Economic Develop.	$2,885,979	$2,390,598	$3,509,403	$3,504,802	$0
Courthouse Improvements	$444,763	$825,646	$2,662,129	$90,639	$1,154,967
Debt Retirement	$3,248,127	$8,937,552	$5,176,201	$5,176,200	$1,777,088
Fire Station 109	$1,849,037	$218,278	$276,308	$238,243	$0
Fire Station 110	$0	$1,043,297	$2,584,263	$0	$0
Fire Station 3	$0	$0	$0	$1,883,142	$400,000
Juvenile Justice Facility	$1,050,182	$5,671,748	$291,594	$205,736	$0
Leased Equipment	$711,692	$573,642	$0	$0	$330,000
Public Safety Vehicles & Equip.	$581,410	$982,584	$1,618,930	$692,115	$30,936
Street Resurface & Repair	$151,233	$1,034,011	$1,964,300	$1,344,343	$518,864
Storm Drainage	$731,157	$415,277	$1,130,000	$103,260	$1,358,852
Recreation	$892,672	$5,332,031	$7,784,020	$1,889,873	$10,602,377
SPLOST Bond Debt Service					
Principal	$0	$0	$3,750,000	$3,750,000	$3,850,000
Interest	$774,346	$609,331	$606,750	$606,750	$492,750
Transfer Out Debt Service Fund	$0	$422,401	$1,160,910	$1,160,910	$0
	$13,572,033	$29,419,153	$35,158,124	$23,109,727	$20,685,150
Change in Net Assets	$6,584,908	($9,948,862)	($15,138,124)	($3,351,545)	($685,150)
Net Assets - Beginning	$22,165,539	$28,750,447	$18,801,585	$18,801,585	$15,450,040
Net Assets - Ending	$28,750,447	$18,801,585	$3,663,461	$15,450,040	$14,764,890

Ocmulgee Greenway Fund

Description

This fund is utilized to account for expenditures for the development of Gateway Park along the Ocmulgee Greenway trail.

Budget Highlights

The FY 2016 budget represents no change from the FY 2015 budget due to there being no expenditures in this fund for the last few years so the budget has remained the same. One hundred percent of the project funds are budgeted for FY 2016.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Intergovernmental	$635,200	$0	$0	$0	$0
Other	$41	$6	$25	$81	$0
Total Revenues	$635,241	$6	$25	$81	$0
Expenditures					
Culture Recreation	$635,200	$0	$55,928	$0	$55,928
	$635,200	$0	$55,928	$0	$55,928
Change in Net Assets	$41	$6	($55,903)	$81	($55,928)
Net Assets - Beginning	$55,712	$55,753	$55,759	$55,759	$55,840
Net Assets - Ending	$55,753	$55,759	($144)	$55,840	($88)

2013 MBCUDA Project Fund

Description

The 2013 MBCUDA Project Fund accounts for expenditures to be funded with proceeds from the Macon-Bibb County Urban Development Authority, Series 2013 Revenue Bonds.

Budget Highlights

The budget for FY 2016 represents a decrease from 2015 due to several projects coming to an end and having reduced expenditure expected for FY 2016. Due to unforeseen project costs, it is anticipated that there will be budget adjustments between projects during FY 2016 and that most of the bond funds will be expended by early FY 2017.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Other	$0	$12,724	$0	$14,345	$0
Total Revenues	$0	$12,724	$0	$14,345	$0
Expenditures					
455 Walnut	$370,314	$1,023,555	$328,656	$265,678	$43,725
Fire Station 111	$0	$108,397	$1,891,604	$62,058	$2,000,000
Sears Building	$0	$997,958	$1,782,043	$1,413,865	$182,975
Emery Highway Property	$0	$5,283	$569,718	$384,005	$45,753
Tobesofkee	$0	$14,896	$865,307	$494,846	$307,298
Downtown Development	$0	$0	$2,387,500	$342,078	$370,249
East Macon Development	$0	$448,431	$2,325,841	$359,373	$0
Bond Issuance Costs	$14,000	$269,584	$0	$0	$0
	$384,314	$2,868,104	$10,150,669	$3,321,903	$2,950,000
Other Financing Sources (Uses)					
Bond Issuance Proceeds	$0	$13,225,000	$0	$0	$0
Bond Premium	$0	$54,238	$0	$0	$0
	$0	$13,279,238	$0	$0	$0
Change in Net Assets	($384,314)	$10,423,858	($10,150,669)	($3,307,558)	($2,950,000)
Net Assets - Beginning	$0	($384,314)	$10,039,544	$10,039,544	$6,731,986
Net Assets - Ending	($384,314)	$10,039,544	($111,125)	$6,731,986	$3,781,986

2014 TAD-2 Second Street Project Fund

Description

This fund accounts for funds received and expended for the costs of constructing certain improvements within the Second Street Tax Allocation District consisting of a pedestrian bridge at Mercer University and the Second Street corridor project, and to pay the costs of issuance and debt service on the related $3 million Tax Allocation Bond, Series 2014.

Budget Highlights

The FY 2016 budget for this fund represents the total bond proceeds available after paying issuance costs plus any property taxes received in FY 2015 and expected to be received for FY 2016. These funds are budgeted for the projects that were stated in the bond.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Taxes	$0	$0	$98,730	$97,880	$98,000
Other	$0	$0	$0	$848	$0
Total Revenues	$0	$0	$98,730	$98,728	$98,000
Expenditures					
Industrial & Urban Development	$0	$0	$2,946,578	$0	$2,984,800
Debt Service					
Interest	$0	$0	$32,250	$24,527	$67,500
Bond Issuance Costs	$0	$0	$119,902	$119,901	$0
	$0	$0	$3,098,730	$144,428	$3,052,300
Other Financing Sources (Uses)					
Revenue Bond Proceeds	$0	$0	$3,000,000	$3,000,000	$0
	$0	$0	$3,000,000	$3,000,000	$0
Change in Net Assets	$0	$0	$0	$2,954,300	($2,954,300)
Net Assets - Beginning	$0	$0	$0	$0	$2,954,300
Net Assets - Ending	$0	$0	$0	$2,954,300	$0

2014 TAD-3 Renaissance Project Fund

Description

This fund accounts for funds received and expended for the costs of constructing certain improvements within the Renaissance Tax Allocation District consisting of environmental testing, remediation, and site/infrastructure improvements, and to pay the costs of issuance and debt service on the related $50,000 Tax Allocation Bond, Series 2014.

Budget Highlights

The FY 2016 budget for this fund represents the remaining 48% of the total bond proceeds available after paying issuance costs and FY 2015 project expenditures. These funds are budgeted for the projects that were stated in the bond.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Other	$0	$0	$10	$12	$0
Transfers in General Fund	$0	$0	$540	$538	$0
Total Revenues	$0	$0	$550	$550	$0
Expenditures					
Industrial & Urban Development	$0	$0	$48,011	$23,714	$24,300
Debt Service					
Interest	$0	$0	$540	$538	$0
Bond Issuance Costs	$0	$0	$1,999	$1,998	$0
	$0	$0	$50,550	$26,250	$24,300
Other Financing Sources (Uses)					
Revenue Bond Proceeds	$0	$0	$50,000	$50,000	$0
	$0	$0	$50,000	$50,000	$0
Change in Net Assets	$0	$0	$0	$24,300	($24,300)
Net Assets - Beginning	$0	$0	$0	$0	$24,300
Net Assets - Ending	$0	$0	$0	$24,300	$0

2014 TAD-4 Bill Mill Center Fund

Description

This fund accounts for funds received and expended for the costs of constructing certain improvements within the Bibb Mill Tax Allocation District consisting of a feasibility study, site testing and analysis, and improvement design and engineering, and to pay the costs of issuance and debt service on the related $250,000 Tax Allocation Bond, Series 2014.

Budget Highlights

The FY 2016 budget for this fund represents the total bond proceeds available after paying issuance costs. These funds are budgeted for the projects that were stated in the bond

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Other	$0	$0	$70	$62	$0
Transfers in General Fund	$0	$0	$2,690	$2,688	$0
Total Revenues	$0	$0	$2,760	$2,750	$0
Expenditures					
Industrial & Urban Development	$0	$0	$240,078	$0	$220,700
Debt Service					
Interest	$0	$0	$2,690	$2,688	$0
Bond Issuance Costs	$0	$0	$9,992	$9,992	$0
	$0	$0	$252,760	$12,680	$220,700
Other Financing Sources (Uses)					
Revenue Bond Proceeds	$0	$0	$250,000	$250,000	$0
	$0	$0	$250,000	$250,000	$0
Change in Net Assets	$0	$0	$0	$240,070	($220,700)
Net Assets - Beginning	$0	$0	$0	$0	$240,070
Net Assets - Ending	$0	$0	$0	$240,070	$19,370

2015 MBCUDA Project Fund

Description

The 2015 MBCUDA Project Fund accounts for expenditures to be funded with proceeds from the Macon-Bibb County Urban Development Authority, Series 2015A and Series 2015B Revenue Bonds.

Budget Highlights

The budget for FY 2016 represents the $14 million allocated to blight remediation projects in the bond issue. The activities that will be covered are the acquisition, construction, and equipping of general county blight removal and the revitalization of Beall's Hill and Wise Avenue areas.

	Actual		Budget		
			Adjusted	Projected	Adopted
	2013	2014	2015	2015	2016
Revenues					
Bond Proceeds	$0	$0	$18,430,000	$18,430,000	$0
Bond Premium	$0	$0	$30,460	$28,577	$0
Interest	$0	$0	$0	$1,880	$0
Total Revenues	$0	$0	$18,460,460	$18,460,457	$0
Expenditures					
Industrial & Urban Development	$0	$0	$14,219,175	$19,178	$14,000,000
Debt Service	$0	$0	$288,640	$488,638	$0
Other Financing Uses	$0	$0	$3,952,645	$3,952,641	$0
	$0	$0	$18,460,460	$4,460,457	$14,000,000
Change in Net Assets	$0	$0	$0	$14,000,000	($14,000,000)
Net Assets - Beginning	$0	$0	$0	$0	$14,000,000
Net Assets – Ending	$0	$0	$0	$14,000,000	$0

Capital Project Funds

Capital Improvements Program

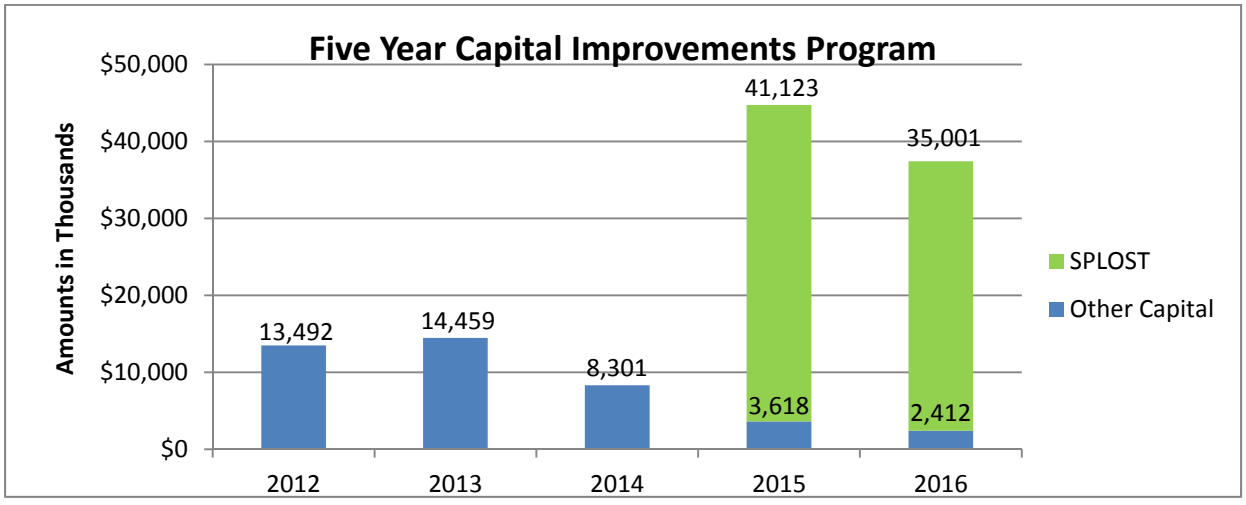
The Capital Improvement Program (CIP) is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. Macon-Bibb County defines capital items as any item or project with a cost greater than $75,000, plus all vehicles, that has a useful life of more than five years.

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

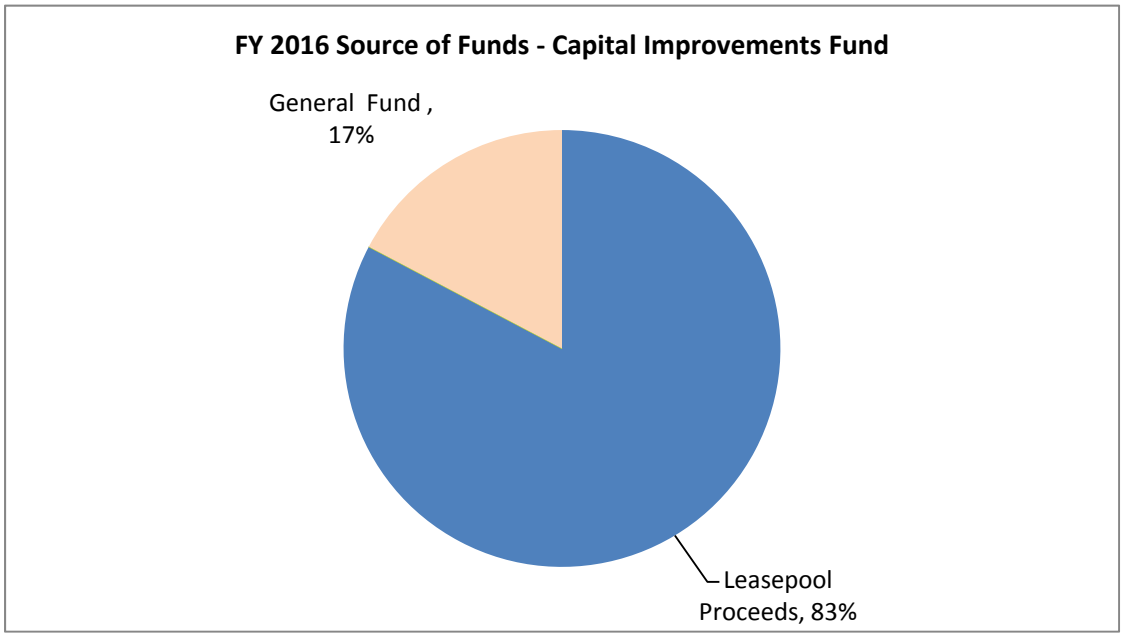
This year, the Capital Improvement Program was evaluated and presented based on the priorities established in the Forward Together Strategic Plan created by Commission. Each CIP purchase approved for FY 2016 is listed under one of the five strategic priority areas: 1) Economic & Community Development, 2) Safe Neighborhoods & Safe Communities, 3) Effective Government & Governance, 4) Infrastructure Improvements, and 5) Quality of Life (see page 263 - 267). Appropriate funds are identified as funding sources. Macon-Bibb utilizes bond funds, lease pool proceeds, grant funds, enterprise funds and SPLOST. General Fund is utilized to ensure priority projects, without other identified funding sources, are completed in order to meet strategic priorities. Particular projects are evaluated based on an analysis of return on spending. For example, Sheriff vehicles are replaced at 120,000 miles to reduce repairs & maintenance costs while providing safe and appropriate vehicles for our public safety officers.

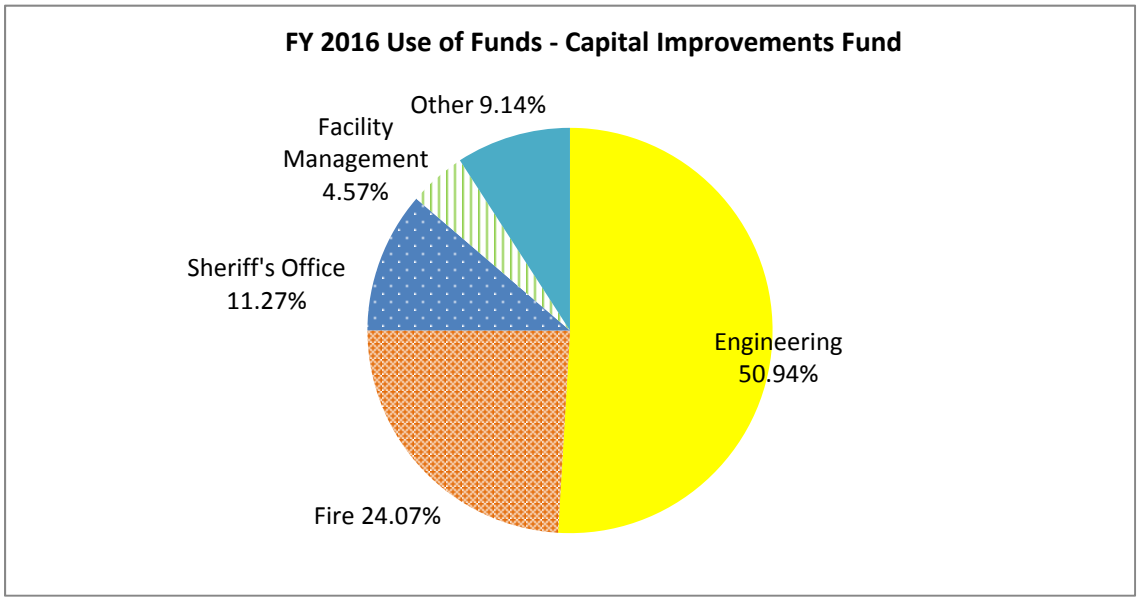
The Capital Improvement Program estimates expenditures for a five year period and the County Commission approves only the annual purchases as a part of the Budget as a whole. The 5-year plan is revisited, revised and approved on a yearly basis, usually in the fall. The Capital Improvement plan is a dynamic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

The table “Five Year Capital Improvement Program” includes all capital spending for the City of Macon and Bibb County combined. The decrease in FY 2014 is attributable to decreasing revenues and the impending consolidation of the governments. Minimal capital purchases were approved for purchase during the six months from January to July 2014. The large increase in FY 2015 is due to the inclusion of SPLOST expenditures in the Capital Improvement Program for the first time. This accounts for an increase of $41,122,864 in FY 2015. Without the SPLOST expenditures, there is a decrease in the amount of capital expenditures budgeted for FY 2015 due to limited revenues. For FY 2016, the SPLOST expenditures continue to make up the bulk of the CIP expenditures with the non SPLOST capital decreasing by $1,206,000 due to a loss of revenues from the reduction in the millage rate.

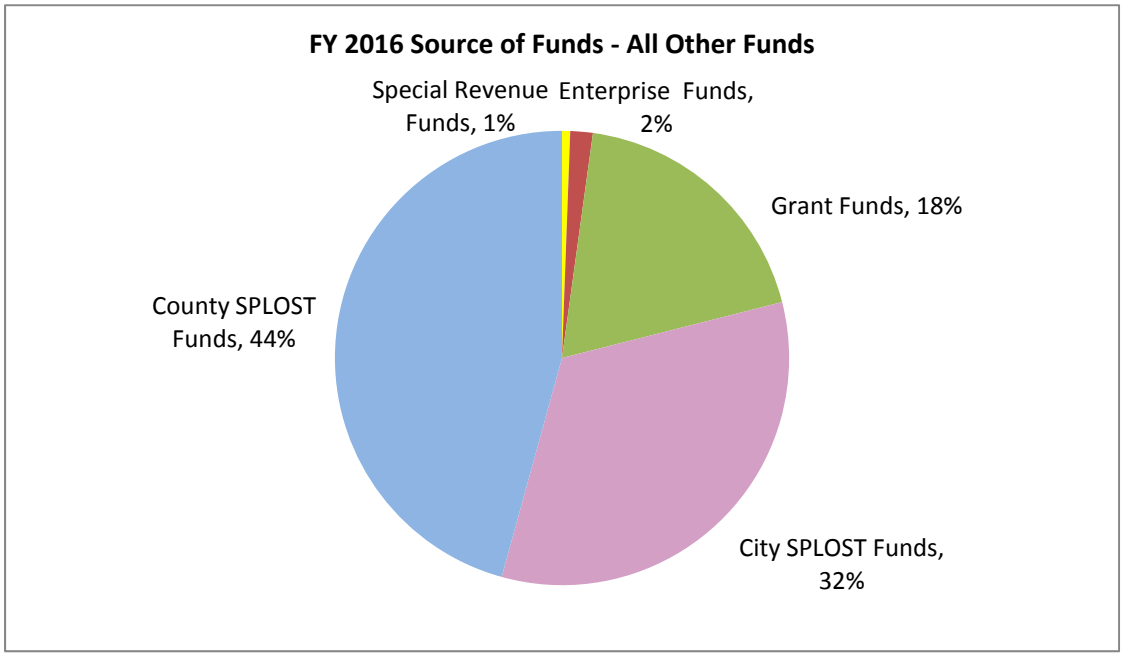


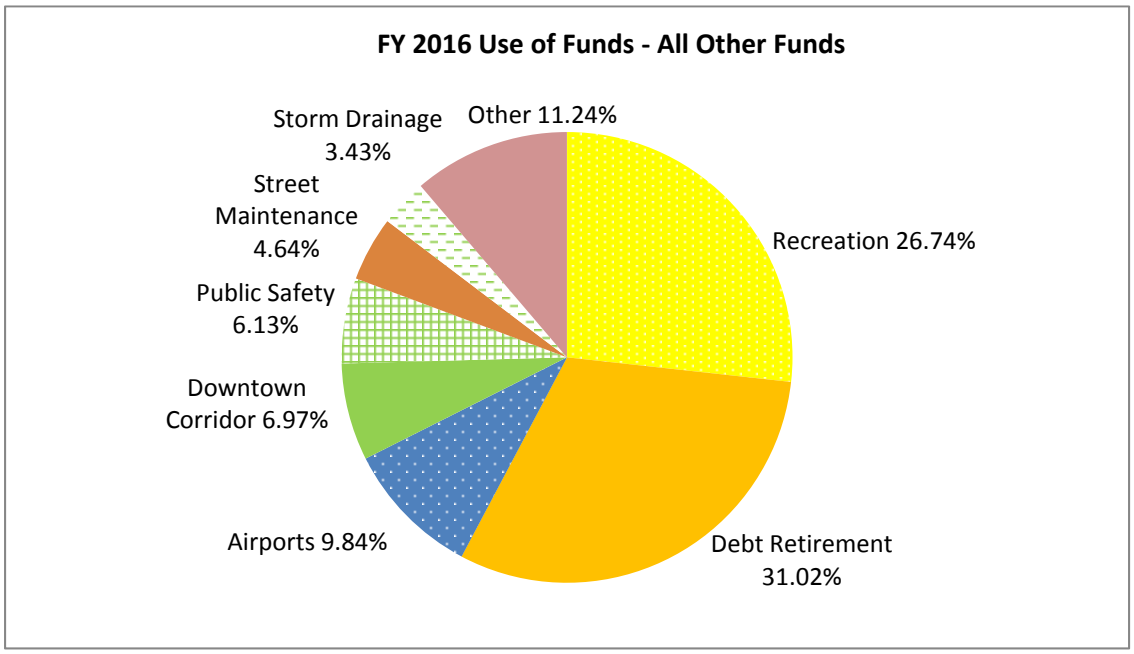
Capital Improvements Program





Capital Improvements Program





Capital Improvements Program
FY 2016 Projects

- ***Economic and Community Development***

  Our highest priority is to create a robust economy and strong communities. We will focus on retaining our current business and industry and creating opportunities for new economic development while addressing poverty and supporting and encouraging quality education and workforce development.

Economic Development	Airport Runway/Hangars/Fuel	$232,500	Airport Fund
Economic Development	Airport Runway/Hangars/Fuel	$232,500	GDOT
Economic Development	Airport Runway/Hangars/Fuel	$3,435,000	FAA

Capital Improvements Program
FY 2016 Projects

- ***Safe Neighborhoods and Safe Communities***

  Safe neighborhoods are the foundation of great communities. We will focus our efforts on providing for public safety, citizen education and engagement and crime prevention, all in an effort to create safe and enduring communities

Safe Communities	Fire	Donnan Road Station	$2,000,000	Bond
Safe Communities	Fire	Shurling Drive Station	$200,000	SPLOST
Safe Communities	Sheriff	14 Vehicles	$592,500	SPLOST
Safe Communities	Sheriff	18 Vehicles	$763,100	Leasepool
Safe Communities	Fire	Fire Pumper	$494,000	SPLOST
Safe Communities	Eng	Station Warning Signs	$50,000	SPLOST
Safe Communities	E-911	Phone Switch	$263,000	E-911 Fund
Safe Communities	FM	Signal intersections	$40,000	General Fund

Capital Improvements Program
FY 2016 Projects

- ***Effective Government and Governance***

  Our City Commission and staff will work to improve public perception of the governance and government process and apply fair and equitable taxation principles and employee compensation and utilize best management practices to execute Commission policy towards completing SPLOST and all other projects successfully and in a timely manner. Our most valuable asset is our employees and we will commit to their training and development, recognizing their good works and retaining those assets.

Functioning Government	IT	Server Storage	$150,000	General Fund
Functioning Government	IT	VOIP	$35,000	General Fund
Functioning Government	IT	Vehicle replacement	$30,000	Leasepool
Functioning Government	FM	Fiber Splicer	$25,000	Leasepool
Functioning Government	FM	Concrete Cutter	$25,000	Leasepool
Functioning Government	FM	Bucket Truck	$100,000	Leasepool
Functioning Government	Sol.	Furniture	$88,000	Leaspool
Functioning Government	PW	Trailer- Low Boy	$90,000	Leasepool
Functioning Government	PW	Gravel/Salt Spreader	$25,000	Leasepool
Functioning Government	PW	Flat Bed Truck	$85,000	Leasepool
Functioning Government	PW	Replacement truck	$30,000	Leasepool
Functioning Government	PB	Truck Replacement	$30,000	Leasepool
Functioning Government	PB	Stump Grinder	$25,000	Leasepool
Functioning Government	PB	Mowers/bobcats	$125,000	Leasepool
Functioning Government	CM	Chamber Imprvmnts.	$30,000	General Fund
Functioning Government	BDS	Vehicle Replacements	$44,000	Leasepool
Functioning Government	Tax A	Vehicle Replacements	$44,000	Leasepool
Functioning Government	Civil	Vehicle Replacements	$44,000	Leasepool
Functioning Government	DA	Vehicle Replacements	$44,000	Leaspool

Capital Improvements Program
FY 2016 Projects

- ***Infrastructure Improvement***

  To achieve the community we desire we will focus on and develop storm water, water and waste water infrastructures and an integrated transportation system of rails, trails, roads and runways to become the logistics hub of Georgia

Infrastructure	Engineering	Jeffersonville Road	$730,000	SPLOST
Infrastructure	Engineering	Jeffersonville Road	$3,265,675	GDOT
Infrastructure	Solid Waste	Knuckleboom	$280,000	Leasepool
Infrastructure	Solid Waste	Routing System	$30,000	Solid Waste Fund
Infrastructure	Solid Waste	Daily Cover	$40,000	Solid Waste Fund
Infrastructure	Solid Waste	Water Pump	$110,000	Leasepool
Infrastructure	Solid Waste	Vehicle Replacement	$30,000	Leasepool
Infrastructure	Engineering	LMIG	$1,600,000	GDOT
Infrastructure	Engineering	LMIG Match	$480,000	SPLOST

Capital Improvements Program
FY 2016 Projects

- ***Quality of Life***

  We will support, encourage and promote good-living in Macon-Bibb with the arts and cultural events, tourism improvements, social and night life opportunities and a community-wide system of passive and active recreation

Quality of Life	FM	Opera House HVAC	$360,000	Leasepool
Quality of Life	Recreation	Booker T. Washington Pool	$75,000	General Fund
Quality of Life	Recreation	Lynmore Estates Playground	$35,000	General Fund
Quality of Life	PB	Restroom/Office at AWP	$70,000	General Fund

Capital Improvements Program
Use of Funds

	2016	2017	2018	2019	2020	Five Year Total
Capital Improvements						
County Manager	$30,000	$100,000	$0	$0	$0	$130,000
Clerk of Commission	$0	$35,000	$0	$0	$0	$35,000
Board of Elections	$0	$144,394	$0	$0	$0	$144,394
Information Technology	$215,000	$3,679,000	$600,000	$530,000	$370,000	$5,394,000
Tax Assessors	$44,000	$50,000	$25,000	$25,000	$25,000	$169,000
Facility Management	$550,000	$2,549,000	$288,000	$20,000	$30,000	$3,437,000
District Attorney	$44,000	$120,700	$0	$0	$33,500	$198,200
State Court Solicitor	$88,000	$50,000	$0	$0	$0	$138,000
Civil & Magistrate Court	$44,000	$0	$0	$0	$0	$44,000
Sheriff:						
Sheriff's Office						
Corrections		$73,000	$66,135	$0	$102,500	$241,635
Court Security	$119,300	$29,500	$0	$0	$0	$148,800
Detention	$36,500	$0	$34,500	$0	$34,500	$105,500
Forensics	$92,100	$102,100	$34,500	$29,500	$34,500	$292,700
Investigations	$29,500	$416,500	$93,500	$0	$0	$539,500
Outreach	$110,000	$37,000	$82,000	$37,000	$41,800	$307,800
Patrol	$311,400	$2,080,700	$1,632,300	$1,319,200	$1,530,800	$6,874,400
Professional Standards	$0	$59,000	$29,500	$59,000	$59,000	$206,500
Support Operations	$34,800	$158,100	$64,300	$29,500	$34,800	$321,500
Training		$298,400	$49,982	$0	$0	$348,382
Warrants	$29,500	$66,000	$29,500	$0	$0	$125,000
Fire	$2,000,000	$7,391,600	$5,670,400	$7,238,000	$2,899,800	$25,199,800
Animal Welfare	$0	$155,000	$44,000	$0	$46,000	$245,000
Emergency Management Agency	$0	$40,000	$0	$0	$0	$40,000
Public Works	$230,000	$1,500,500	$398,000	$140,000	$488,000	$2,756,500
Engineering	$5,595,675	$3,292,224	$3,374,224	$2,013,000	$2,241,000	$16,516,123
Library		$363,425	$78,925	$0	$78,925	$521,275
Recreation	$110,000	$390,000	$260,000	$79,000	$170,000	$1,009,000
Parks & Beautification	$250,000	$752,000	$523,000	$301,000	$231,000	$2,057,000
Business Development Services	$44,000	$150,000	$0	$0	$0	$194,000
Total	$10,007,775	$24,083,143	$13,377,766	$11,820,200	$8,451,125	$67,740,009

Capital Improvements Program
Use of Funds

	2016	2017	2018	2019	2020	Five Year Total
Special Revenue Funds						
E-911 Fund	$263,000	$40,000	$0	$0	$0	$303,000
ECD Fund	$0	$65,000	$0	$0	$0	$65,000
Total Special Revenue Funds	$263,000	$105,000	$0	$0	$0	$368,000
Internal Service Funds						
Vehicle Maintenance	$0	$225,000	$110,000	$27,000	$47,500	$409,500
Total Internal Service Funds	$0	$225,000	$110,000	$27,000	$47,500	$409,500
Enterprise Funds						
Solid Waste	$490,000	$2,020,000	$1,830,000	$13,000,000	$23,690,000	$41,030,000
Airports	$3,900,000	$42,835,000	$2,015,000	$1,775,000	$900,000	$51,425,000
Mulberry Street Parking Garage	$0	$200,000	$0	$0	$0	$200,000
Bowden	$0	$175,000	$310,000	$40,000	$30,000	$555,000
Total Enterprise Funds	$4,390,000	$45,230,000	$4,155,000	$14,815,000	$24,620,000	$93,210,000
2012 City SPLOST Projects						
Downtown Corridor	$2,764,560	$972,425	$1,309,843	$0	$0	$5,046,828
Centreplex	$396,800	$329,087	$0	$0	$0	$725,887
Storm Drainage	$640,582	$2,000,000	$1,372,896	$765,600	$0	$4,779,078
Street Maintenance	$1,839,892	$1,616,637	$0	$0	$0	$3,456,529
Debt Retirement	$6,178,982	$2,200,000	$2,157,779	$2,200,000	$903,446	$13,640,207
Public Safety	$2,430,711	$1,000,000	$500,000	$1,500,000	$1,739,554	$7,170,265
Bowden Golf Course	$64,040	$0	$0	$0	$0	$64,040
Total 2012 City SPLOST Fund	$14,315,567	$8,118,149	$5,340,518	$4,465,600	$2,643,000	$34,882,834
2012 County SPLOST Projects						
Animal Welfare	$94,316	$0	$0	$0	$0	$94,316
BRAC & Economic Development	$75,000	$1,200,000	$1,095,847	$0	$0	$2,370,847
Courthouse Improvements	$1,154,967	$679,427	$0	$0	$0	$1,834,394
Debt Repayment	$6,119,838	$1,958,289	$6,118,713	$1,769,025	$3,165,900	$19,131,765
Fire Stations	$400,000	$2,325,810	$2,466,236	$0	$0	$5,192,046
Juvenile Justice Faciltiy	$0	$0	$0	$0	$0	$0
Leased Equipment	$330,000	$500,000	$437,638	$0	$0	$1,267,638
Public Safety Vehicles & Equipment	$30,936	$523,064	$434,141	$0	$0	$988,141
Resurface	$518,864	$500,000	$1,358,383	$0	$0	$2,377,247
Storm Drainage	$1,358,852	$1,500,000	$1,500,000	$1,721,976	$0	$6,080,828
Recreation	$10,602,377	$7,106,795	$10,507,660	$8,536,450	$400,000	$37,153,282
	$20,685,150	$16,293,385	$23,918,618	$12,027,451	$3,565,900	$76,490,504

Capital Improvements Program
Use of Funds

	2016	2017	2018	2019	2020	Five Year Total
Summary						
General Fund	$417,000	$22,583,143	$11,877,766	$10,320,200	$6,951,125	$52,149,234
Capital Improvements Fund	$2,725,100	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$8,725,100
Bond Fund	$2,000,000	$0	$0	$0	$0	$2,000,000
Grants Fund	$1,600,000	$0	$0	$0	$0	$1,600,000
Special Revenue Funds	$263,000	$105,000	$0	$0	$0	$368,000
Internal Service Funds	$0	$225,000	$110,000	$27,000	$47,500	$409,500
Enterprise Funds	$4,390,000	$45,230,000	$4,155,000	$14,815,000	$24,620,000	$93,210,000
City SPLOST Fund	$14,315,567	$8,118,149	$5,340,518	$4,465,600	$2,643,000	$34,882,834
City SPLOST Fund-Grant Fds	$3,265,675	$0	$0	$0	$0	$3,265,675
County SPLOST Fund	$20,685,150	$16,293,385	$23,918,618	$12,027,451	$3,565,900	$76,490,504
Total All CIP	$49,661,492	$94,054,677	$46,901,902	$43,155,251	$39,327,525	$273,100,847

Source of Funds

	2016	2017	2018	2019	2020	Five Year Total
Summary						
General Fund	$417,000	$23,708,093	$9,728,516	$8,208,950	$4,796,125	$46,858,684
GMA Leasepool	$1,995,100	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$7,995,100
Special Revenue Funds	$263,000	$105,000	$0	$0	$0	$368,000
Bond Funds	$2,000,000	$0	$0	$0	$0	$2,000,000
GDOT LMIG Funds	$1,600,000	$1,700,000	$2,000,000	$2,000,000	$2,000,000	$9,300,000
GDOT Grant Funds	$3,265,675	$0	$0	$0	$0	$3,265,675
Internal Service-GMA leasepool	$0	$225,000	$110,000	$27,000	$47,500	$409,500
SPLOST Funds - City	$15,045,567	$8,118,149	$5,340,518	$4,465,600	$2,643,000	$35,612,834
SPLOST Funds - County	$20,685,150	$16,293,385	$23,918,618	$12,027,451	$3,565,900	$76,490,504
Enterprise Funds	$302,500	$2,118,383	$2,140,000	$13,040,000	$23,720,000	$41,320,883
Lease - Enterprise Funds	$420,000	$0	$250,000	$200,000	$200,000	$1,070,000
FFA Funds	$3,435,000	$38,421,135	$1,813,500	$1,597,500	$810,000	$46,077,135
State Funds	$232,500	$1,865,532	$100,750	$88,750	$45,000	$2,332,532
Total All CIP	$49,661,492	$94,054,677	$46,901,902	$43,155,251	$39,327,525	$273,100,847

Debt Management

Macon-Bibb County's primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by Georgia Law. Presently, Macon-Bibb County's debt levels are well within its limits. Debt service expenditures are the result of bonds issued by Macon-Bibb County or contractual obligations and include principal and interest payments.

Macon-Bibb County utilizes three (3) categories of debt:
Revenue bonds – municipal bonds that finance income-providing projects and are secured by a specified revenue source. Macon-Bibb County revenue bonds are usually issued through an Authority and are considered to be an indirect debt of Macon-Bibb County.
Capital Leases – a contractual agreement in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period.
General Obligation Bonds – issued by municipalities and backed by the "full faith and credit" of the issuer (Macon-Bibb County) and unlike Revenue Bonds have no specific revenue to source cover payments. These bonds have to be voted on and approved by citizens.

The following is a summary of all debt that is currently being serviced by Macon-Bibb County and approved in the fiscal year 2016 budget.

Debt Summary	07/01/15 Beginning Debt	06/30/16 Ending Debt
2002 ASA Airport Revenue Bond	$ 905,000	$ 615,000
1993 Zantop Revenue bond	945,000	650,000
MWA Intergovernmental Agreement	111,002	0.00
2002A MBC Urban Dev Authority Revenue Bond	4,935,000	0.00
2002B MBC Urban Dev Authority Revenue Bond	2,965,808	2,739,979
2002B Riverside Drive MBC UDA Revenue Bond	795,000	735,000
2007 Convention Center	7,845,000	7,845,000
2009 Public Projects UDA Revenue Bond	5,000,000	4,725,000
2010 UDA Refunding Bond	7,170,000	6,180,000
2012 Dev Authority of Bibb Co Revenue Bond	5,000,000	5,000,000
2013A UDA Revenue Bond	9,000,000	9,000,000
2013B UDA Revenue Bond	1,995,000	1,995,000
Series 2014 Tax Allocation Bond, (2nd St TAD-2 Proj)	3,000,000	3,000,000
Series 2014 Tax Allocation Bond, (Bibb Mill Center TAD-4 Proj)	250,000	250,000
Series 2014 Tax Allocation Bond, (Renaissance TAD-3 Projects)	50,000	50,000
2015 Bass Pro & Sofkee Park Project Restructured	8,250,000	8,250,000
Series 2015A Taxable Refunding & Improve Bond	12,190,000	12,190,000
Series 2015B Refunding & Improve Bond	6,240,000	6,240,000
**1990 BB&T Master Lease Agreement	2,853,592	1,639,177
**1998 GMA Lease Pool (City of Macon)	4,151,333	2,591,333
1998 GMA Lease Pool (Bibb County)	3,049,800	3,625,471
General Obligation Debt:		
SPLOST Bond Series 2012(City of Macon)	14,375,000	10,890,000
SPLOST Bond Series 2012(Bibb County)	15,975,000	12,125,000
Total Debt	**$ 117,051,535**	**$ 100,335,960**

Debt Management

Business Type Activities

(Funds that receive significant support from fees and charges)

2002 ASA Airport Improvement Revenue Bond

Purpose: Acquisition, construction and installation of a 7,500 square foot training and storage facility and an aircraft wash facility.

Issue Date: 2002

Interest Rate: 4.0% to 5.0%

Maturity Date: 2018

Original Principal Amount: $3,600,000

July 1, 2015 Principal Outstanding: $885,036

Funding Source: Tenant rents at the airport

	FY 2015/16	FY 2016/17	FY 2017/18			
Beginning Balance	905,000	615,000	310,000			
Principal	290,000	305,000	310,000			
Interest	45,250	30,750	15,500			
Total payment	335,250	335,750	325,500			
Ending Balance	615,000	310,000	Paid in Full			

1993 Zantop Revenue Bond

Purpose: Acquisition, construction and installation of a new maintenance hangar at the Middle Georgia Regional Airport

Interest Rate: 3.9% to 6.1%

Maturity Date: 2024

Original Principal Amount: $4,500,000

July 1, 2015 Principal Outstanding: $945,000

Funding Source: Tenant rents at the Airport

	FY 2015/16	FY 2016/17	FY 2017/18		
Beginning Balance	945,000	650,000	335,000		
Principal	295,000	315,000	335,000		
Interest	57,645	39,650	20,435		
Total Payment	352,645	354,650	355,435		
Ending Balance	650,000	335,000	Paid in Full		

MWA Intergovernmental Agreement

Purpose: Install methane gas wells and improve the methane gas system at the landfill.

Interest Rate: Inv earnings rate Ga Fund I

Maturity Date: 2016

Original Principal Amount: $450,000

July 1, 2015 Principal Outstanding: $ 215,471

Funding Source: Solid Waste Fund

	FY 2015/16				
Beginning Balance	111,002				
Additions					
Payments	111,002				
Ending Balance	Paid in Full				

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

Macon-Bibb has elected to include revenue bonds capital leases and Go bonds in the governmental activities as it has been accepted practice to pay these from the General Fund without reference to the adequacy or inadequacy of designated revenue sources.

Series 2002A Macon-Bibb Urban Development Authority Revenue Bonds,
Purpose: Aid in the redevelopment projects within the central business district of Macon-Bibb County.
Interest Rate: 2.5% to 6.0%
Maturity Date: 2024
Original Principal Amount: $7,860,000
July 1, 2015 Principal Outstanding: $4,935,000
Funding Source: SPLOST

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	4,935,000				
Principal	4,935,000				
Interest	242,688				
Total Payment	5,177,688				
Ending Balance	Paid in Full				

Series 2002B Macon-Bibb Urban Development Authority Revenue Bonds,
Purpose: Aid in the redevelopment projects within the central business district of Macon-Bibb County.
Interest Rate: 2.5% to 6.0%
Maturity Date: 2024
Original Principal Amount: $4,165,000
July 1, 2015 Principal Outstanding: $2,965,808
Funding Source: SPLOST

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	2,925,000	2,705,000	2,470,000	2,220,000	1,955,000
Principal	220,000	235,000	250,000	265,000	280,000
Interest	168,900	155,250	140,700	125,250	108,900
Premium	5,829	5,829	5,829	5,829	5,829
Total Payment	395,000	394,729	396,079	396,079	394,729
Ending Balance	2,705,000	2,470,000	2,220,000	1,955,000	1,675,000
Plus Premium	34,979	29,150	23,321	17,492	11,663
End Bal w/Prem	2,739,979	2,499,150	2,243,321	1,972,492	1,686,663

Debt Management

Series 2002B Riverside Drive Macon-Bibb UDA Revenue Bonds
Purpose: Redeem bank notes used to acquire property on Riverside Drive
Interest Rate: 6%
Maturity Date: 2024
Original Principal Amount: $1,210,000
July 1, 2015 Principal Outstanding: $795,000
Funding Source: SPLOST

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	795,000	735,000	670,000	600,000	525,000
Principal	60,000	65,000	70,000	75,000	75,000
Interest	45,900	42,150	38,100	33,750	29,250
Total Payment	105,900	107,150	108,100	108,750	104,250
Ending Balance	735,000	670,000	600,000	525,000	450,000

Series 2007 Convention Center Revenue Bond
Purpose: Paying portion of the cost for the construction and installation of a 220-room full service Convention Center. $1,820,000 of this series was refinanced with Series 2015B
Interest Rate: 3.27% to 4.77%
Maturity Date: 2034
Original Principal Amount: $10,945,000
July 1, 2014 Principal Outstanding: $7,845,000
Funding Source: General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	7,845,000	7,845,000	7,845,000	7,845,000	7,455,000
Principal	-0-	-0-	-0-	390,000	400,000
Interest	354,475	354,475	354,475	346,675	330,875
Total Payment	354,475	354,475	354,475	736,675	730,875
Ending Balance	7,845,000	7,845,000	7,845,000	7,455,000	7,155,000

Series 2009 Public Projects UDA Revenue Bonds
Purpose: Courthouse renovations, purchase land for development of new Justice Center.
Interest Rate: 3.0% to 4.25%
Maturity Date: 2029
Original Principal Amount: $6,240,000
July 1, 2015 Principal Outstanding: $ 5,000,000
Funding Source: SPLOST

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	5,000,000	4,725,000	4,440,000	4,145,000	3,840,000
Principal	275,000	285,000	295,000	305,000	320,000
Interest	210,888	199,888	188,488	177,794	165,594
Total Payment	485,888	484,888	482,488	482,794	485,594
Ending Balance	4,725,000	4,440,000	4,145,000	3,840,000	3,520,000

Debt Management

Series 2010 UDA Revenue Refunding

Purpose: Refund Series 1993, 1996 and 2000 bonds. Series 1993 refunded portions of Series 1994, Series 1988 and Series 1990; Series 1996 improvements, books and furnishings for 2 libraries; Series 2000, DFACS facility, sports complex, communication system, courthouse fire & air upgrades and Library renovations.
Interest Rate: 2.0% to 3.0%
Maturity Date: 2022
Original Principal Amount: $11,175,000
July 1, 2015 Principal Outstanding: $ 7,170,000
Funding Source: SPLOST

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	7,170,000	6,180,000	5,265,000	4,330,000	3,370,000
Principal	990,000	915,000	935,000	960,000	990,000
Interest	195,300	171,675	143,925	115,500	86,250
Total Payment	1,185,300	1,086,675	1,078,925	1,075,500	1,076,250
Ending Balance	6,180,000	5,265,000	4,330,000	3,370,000	2,380,000

Series 2012 Dev Authority of Bibb Co Revenue Bonds

Purpose: Provide loans to downtown developers and nonprofit organizations for various downtown housing and commercial development projects.
Interest Rate: 3.04%
Maturity Date: 2030
Original Principal Amount: $5,000,000
July 1, 2015 Principal Outstanding: $ 5,000,000
Funding Source: NewTown

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	5,000,000	5,000,000	4,425,000	4,440,000	4,145,000
Principal	-0-	275,000	285,000	295,000	305,000
Interest	152,000	152,000	143,640	134,976	126,008
Total Payment	152,000	427,000	428,640	429,976	431,008
Ending Balance	5,000,000	4,725,000	4,440,000	4,145,000	3,840,000

Series 2013A UDA Revenue Bonds

Purpose: Relocation of County Records Management, certain divisions of the Sheriff's Office and State Court probation office; build east Bibb fire station; Relocate Tax Commissioner's office; Lake Tobesofkee office and meeting facilities and resurfacing of parking lots; County Building at 175 Emery Highway; Downtown improvements and streetscape enhancements; and Rehabilitation and development in East Macon including housing and street improvements.
Interest Rate: 2.65%
Maturity Date: 2033
Original Principal Amount: $10,000,000
July 1, 2015 Principal Outstanding: $9,000,000
Funding Source: General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Principal	-0-	-0-	.-0-	-0-	-0-
Interest	238,500	238,500	238,500	238,500	238,500
Total Payment	238,500	238,500	238,500	238,500	238,500
Ending Balance	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000

Debt Management

Series 2013B UDA Revenue Bonds

Purpose: Additional funding to help facilitate the projects for series 2013A. $1,230,000 of this series was refinanced through Series 2015B

Interest Rate: 3.0% to 4.0%

Maturity Date: 2033

Original Principal Amount: $3,225,000

July 1, 2015 Principal Outstanding: $ 3,225,000

Funding Source: General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	1,995,000	1,995,000	1,995,000	1,995,000	1,995,000
Principal	-0-	-0-	-0-	-0-	640,000
Interest	110,175	110,175	73,275	73,275	73,275
Total Payment	110,175	110,175	73,275	73,275	713,275
Ending Balance	1,995,000	1,995,000	1,995,000	1,995,000	1,355,000

Series 2014 Tax Allocation Bond, (Second Street TAD-2 Projects)

Purpose: Provide for the costs of constructing improvements within Second Street, consisting of a pedestrian bridge at Mercer University and the Second Street corridor project

Interest Rate: 2.25%

Maturity Date: Dec 15, 2017

Original Principal Amount: $3,000,000

July 1, 2015 Principal Outstanding: $3,000,000

Funding Source: Tax Allocation District - 2

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	3,000,000	3,000,000	3,000,000		
Principal	-0-	-0-	3,000,000		
Interest	67,500	67,500	33,750		
Total Payment	67,500	67,500	3,33,750		
Ending Balance	3,000,000	3,000,000	Paid in Full		

Series 2014 Tax Allocation Bond, (Bibb Mill Center TAD-4 Projects)

Purpose: Provide for the costs of constructing certain improvements within the Bibb Mill Center, consisting of a feasibility study, site testing and analysis and improvement design and engineering.

Interest Rate: 2.25%

Maturity Date: Dec 15, 2017

Original Principal Amount: $250,000

July 1, 2015 Principal Outstanding: $250,000

Funding Source: Tax Allocation District - 4

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/2020
Beginning Balance	250,000	250,000	250,000		
Principal	-0-	-0-	250,000		
Interest	5,635	5,635	2,813		
Total Payment	5,635	5,635	252,813		
Ending Balance	250,000	250,000	Paid in Full		

Debt Management

Series 2014 Tax Allocation Bond, (Renaissance TAD-3 Projects)

Purpose: Provide for the costs of constructing certain improvements within the Renaissance TAD-3, consisting of environmental testing, remediation and site/infrastructure improvements.

Interest Rate : 2.25%

Maturity Date: Dec 15, 2017

Original Principal Amount: $50,000

July 1, 2015 Principal Outstanding: $50,000

Funding Source: Tax Allocation District - 3

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/2020
Beginning Balance	50,000	50,000	50,000		
Principal	-0-	-0-	50,000		
Interest	1,125	1,125	563		
Total Payment	1,125	1,125	50,563		
Ending Balance	50,000	50,000	Paid in Full		

Series 2015 Bass Pro & Sofkee Park Project MBC Industrial Authority Refunding Revenue Bonds

Purpose: Refund series 2009 Bass Pro and assist in the acquisition of land and improvements at Sofkee Industrial Park.

Interest Rate: 1.65% to 3.40%

Maturity Date: 2029

Original Principal Amount: $8,250,000

July 1, 2015 Principal Outstanding: $8,250,000

Funding Source: General fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000
Principal	-0-	-0-	-0-	-0-	610,000
Interest	280,704	278,384	278,384	278,384	269,909
Total Payment	280,704	278,384	278,384	278,384	879,909
Ending Balance	8,250,000	8,250,000	8,250,000	8,250,000	7,640,000



Debt Management

Series 2015A Taxable Refunding and Improvement Bonds

Purpose: Used to finance the cost of the acquisition, construction and equipping of general county blight removal and retirement of portions of series 2013B and series 2007
Interest Rate: 3.0 to 3.875% on $6,785,00
Maturity Date: 2038
Original Principal Amount: $12,190,000
July 1, 2015 Principal Outstanding: $12,190,000
Funding Source: General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	12,190,000	12,190,000	12,190,000	12,190,000	12,190,000
Principal	-0-	-0-	-0-	-0-	255,000
Interest	457,239	453,460	453,460	453,460	449,635
Total Payment	457,239	453,460	453,460	453,460	959,635
Ending Balance	12,190,000	12,190,000	12,190,000	12,190,000	11,935,000

Series 2015B Refunding and Improvement Bonds

Purpose: Refinance portions of Series 2013B, revitalization of Beall's Hill and revitalization of Wise Avenue
Interest Rate: 3.0 to 3.875% on $3,845,000
Maturity Date: 2038
Original Principal Amount: $6,240,000
July 1, 2015 Principal Outstanding: $6,240,000
Funding Source: General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	6,240,000	6,240,000	6,240,000	6,240,000	6,240,000
Principal	-0-	-0-	-0-	-0-	85,000
Interest	212,796	211,038	211,038	211,038	294,763
Total Payment	212,796	211,038	211,038	211,038	379,763
Ending Balance	6,240,000	6,240,000	6,240,000	6,240,000	6,155,000



Debt Management

Capital Leases

Macon-Bibb has entered into lease agreements as lessee for financing the acquisition of various buildings and equipment. The lease agreement qualifies as capital leases for accounting purpose (titles transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inceptions.
In 1990 and 1998, the City entered into two master lease agreements with other local governments in the State of Georgia through the Georgia Municipal Association, Inc. (also known as the GMA). While the basic purpose is the same for both master lease agreements, the form of the 1990 agreement is not the same as the 1998 agreement, and they are required to be accounted for differently.

1990 BBT Master Lease Agreement (BB&T Lease pool-City).
Purpose: Facilitate the lease purchase of capital items
Interest Rate: various
Maturity Date: none
Original Principal Amount: N/A
July 1, 2015 Principal Outstanding: $2,853,592
Funding Source: Various Funds

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	2,853,592	1,639,177	867,820	529,544	340,027
Additions	.0	.0	.0	.0	.0
Payments	1,214,416	771,357	338,267	189,516	189,516
Ending Balance	1,639,177	867,820	529,544	340,027	150,509

1998 Certificates of Participation (GMA Lease pool) City of Macon
Purpose: Facilitate the lease purchase of capital items
Interest Rate: 4.75%
Maturity Date: 2028
Original Principal Amount: $6,300,000
July 1, 2015 Principal Outstanding: $ 4,151,333
Funding Source: SPLOST, General Fund

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	4,151,333	2,591,333	1,589,333	643,333	285,533
Additions	.0	.0	.0	.0	.0
Payments	1,560,000	1,002,000	946,000	327,800	193,400
Ending Balance	2,591,333	1,589,333	643,333	285,533	92,133

Debt Management

1998 Certificates of Participation (GMA Lease pool) Bibb County
Purpose: Facilitate the lease purchase of capital items
Interest Rate: 4.75%
Maturity Date: 2028
Original Principal Amount: $7,152,000
July 1, 2015 Principal Outstanding: $ 3,049,800
Funding Source: Various Funds

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	3,049,800	3,625,471	4,056,571	4,056,571	4,056,571
Additions	1,200,000	1,200,000	1,000,000	1,000,000	1,000,000
Payments	1,498,000	768,900	1,000,000	1,000,000	1,000,000
Ending Balance	3,625,471	4,056,571	4,056,571	4,056,571	4,056,571

General Obligation Bonds

Sales Tax Bond, Series 2012 (City of Macon)
Purpose: provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for Macon-Bibb County and the costs of issuance of the Bonds.
Interest Rate: 2% to 3%
Maturity Date: 2018
Original Principal Amount: $18,000,000
July 1, 2015 Principal Outstanding: $14,375,000
Funding Source: SPLOST (prior City of Macon)

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	14,375,000	10,890,000	7,330,000	3,700,000	
Principal	3,485,000	3,560,000	3,630,000	3,700,000	
Interest	378,975	273,300	165,450	111,000	
Total Payment	3,863,975	3,833,300	3,795,450	3,811,000	
Ending Balance	10,890,000	7,330,000	3,700,000	Paid in Full	

Sales Tax Bond, Series 2012(Bibb County)
Purpose: provide funds to finance the costs of acquiring, constructing and equipping certain capital outlay projects for Macon-Bibb County and the costs of issuance of the Bonds.
Interest Rate: 2.0% to 4.0%
Maturity Date: 2018
Original Principal Amount: $20,000,000
July 1, 2014 Principal Outstanding: $19,725,000
Funding Source: SPLOST (Bibb County)

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	15,975,000	12,125,000	8,175,000	4,175,000	
Principal	3,850,000	3,950,000	4,000,000	4,175,000	
Interest	493,750	375,750	236,500	78,250	
Total Payment	4,342,750	4,325,750	4,236,500	4,253,250	
Ending Balance	12,125,000	8,175,000	4,175,000	Paid in Full	

Debt Management

Legal Debt Margin

The Legal Debt limit for Macon-Bibb County for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The Legal Debt Margin as of July 1, 2015 is $369,627,492 as determined by the following computation (figures based on the 2015 preliminary digest):

REAL	$4,001,930,650
MOTOR VEHICLES	210,348,700
PUBLIC UTILITIES	149,150,102
MOBILE HOMES	6,781,313
TIMBER – 100%	441,200
HEAVY DUTY EQUIPMENT	54,393
Less EXEMPTIONS	(368,931,436)
TOTAL ASSESSED VALUE	**$3,999,774,922**
BONDED DEBT LIMIT (10% of assessed value)	$ 399,977,492
Less GENERAL OBLIGATION BONDS OUTSTANDING	(30,350,000)
LEGAL DEBT MARGIN	**$ 369,627,492**

Bond Rating

Bond ratings are a measure of the Macon-Bibb County's credit worthiness. The rating agencies analyze the government's economic condition, debt management, administrative leadership and fiscal planning and management to determine the credit rating. Macon-Bibb County's bonds have favorable ratings from Standard & Poor's, Moody's Investors Service, and Fitch. The current ratings by Moody's Investor Service is Aa2, Standard & Poor's rating is AA, and Fitch AA. These ratings allow Macon-Bibb County to broaden the market for its bonds and lower the interest cost for issuing bonds. The last rating report was issued by the rating agencies was April 2014. The rating agencies found Macon-Bibb County's strengths to be a sizable tax base serving an important economic role in Central Georgia; improved fund balance and liquidity; and manageable debt burden. In contrast the credit challenges were below average socioeconomic factors and high poverty plus outgoing transfers to enterprise funds.



Debt Management

Debt Management Policy

Dated: January 1, 2014

Debt Administration

Scope
The consolidated government's debt policy shall encompass any use of debt proceeds by any fund of the consolidated government.

Purpose
The goal of the consolidated government is to maintain sound fiscal policies while allowing for the use of long-term debt financing for the acquisition of needed capital improvements. The use of debt financing will be managed in a manner to maintain the highest possible credit rating and still meet the capital needs of the community.
Proceeds from the issuance of long-term debt shall not be used to fund operations including the planning, design, or engineering of major capital projects performed by consolidated government employees. Short-term debt instruments will normally be used only for cash flow purposes and will be in the form of tax anticipation notes.

Types of Debt
• Debt includes general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements, and other obligations.
• When feasible, special assessment, revenue, or other self-supporting bonds shall be issued before general obligation bonds.
• Lease contracts approved through the Finance Committee shall be reviewed to identify and properly account for lease-purchase transactions.
• Tax anticipation notes shall be used only for short-term cash flow needs and will be issued with repayment periods not to exceed 180 days.

Debt Structure
Debt issues will be structured with a schedule for principal retirement that provides for approximately level annual payments over the repayment period. There shall be no "balloon" bond repayment schedules that call for large annual principal payments at the end of the term. The consolidated government will also strive to maintain an interest payment schedule on each bond issue sold that calls for evenly spaced payment amounts based on the remaining principal balance to avoid front-loaded or back-loaded schedules.

Bond Team
The consolidated government will utilize the expertise of a qualified, experienced Financial Advisor and Bond Counsel for all long-term general obligation and revenue bonds.

Rating Agencies
The consolidated government shall maintain good communications with bond-rating agencies about its financial condition and shall follow a policy of full disclosure on every financial report and bond prospectus. Finance Department staff, with assistance of financial advisors, shall prepare the necessary materials and presentations to the rating agencies.

Credit ratings shall be sought from one or more of the nationally recognized municipal bond rating agencies: Moody's, Standard & Poor's, and Fitch IBCA.

Debt Management

The consolidated government is committed to providing continuing disclosure of financial information and pertinent credit information relevant to its outstanding securities and shall abide by the provisions of Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure.

Debt Limit

The Legal Debt limit for the consolidated government for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property.

The consolidated government will seek to maintain a total amount of all debt that does not exceed 10% of the total assessed value of all real, personal, and public utility property.

The consolidated government will consider the total amounts of all overlapping debt on property in the consolidated government in determining the appropriateness of its use of debt.

Arbitrage Compliance

The Department of Finance maintains a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. Arbitrage rebate calculations will be completed by either the Finance Director, or by a financial advisor or outside arbitrage consultant selected through a Request for Proposal process. Arbitrage rebate liabilities will be calculated annually and the liability will be reported in the Macon-Bibb County Consolidated Government's CAFR or annual financial statements.

Inter-fund Borrowing

Where cost effective, the Commission may choose to issue loans between funds. A document outlining the amount, interest rate on the loan, repayment terms, and other pertinent conditions of the loan will be completed by the County Manager at the direction of the Commission. The document shall then be submitted to the Commission for final approval. Inter-fund borrowing shall only be used for temporary cash flow management and must be approved by the Commission. The Finance Director shall report to the County Manager and the Commission at least quarterly on the status of all inter-fund loans.

This page intentionally left blank

Supplemental

Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30,

	2007		2008	
General Fund	City	County	City	County
Nonspendable	$816,387	$113,633	$1,028,665	$172,887
Restricted	$0	$0	$0	$0
Committed	$0	$10,403,730	$0	$10,335,825
Assigned	$0	$5,111,622	$0	$8,241,618
Unassigned	($4,367,890)	$9,808,399	$1,060,418	$12,801,111
Total General Fund	($3,551,503)	$25,437,384	$2,089,083	$31,551,441
All Other Governmental Funds				
Reserved	$14,941,312	$0	$21,438,179	$0
Non-spendable	$0	$0	$0	$0
Restricted, reported in				
Special Revenue Funds	$2,077,252	$7,034,989	$2,329,486	$7,007,913
Debt Service Funds	$0	$32,112,285	$101,743	$15,966,160
Capital Projects Funds	$4,348,467	$23,195,066	$13,432,328	$14,910,024
Committed, reported in				
Special Revenue Funds	$0	$546,126	$0	$511,771
Assigned, reported in				
Capital Projects Funds	$0	$3,253,701	$0	$1,093,774
Unassigned, reported in				
Special Revenue	$0	$0	$0	$0
Capital Projects Funds	$0	$0	$0	$0
Total All Other	$21,367,031	$66,142,167	$37,301,736	$39,489,642
Total Governmental Funds				
Nonspendable	$816,387	$113,633	$1,028,665	$172,887
Restricted	$21,367,031	$62,342,340	$37,301,736	$37,884,097
Committed	$0	$10,949,856	$0	$10,847,596
Assigned	$0	$8,365,323	$0	$9,335,392
Unassigned	($4,367,890)	$9,808,399	$1,060,418	$12,801,111
Total Governmental Funds	$17,815,528	$91,579,551	$39,390,819	$71,041,083

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown seperately and in fiscal year 2014 they are combined.

Supplemental

Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30,

	2009		2010	
General Fund	City	County	City	County
Nonspendable	$357,652	$171,467	$129,873	$121,882
Restricted	$0	$345,000	$0	$333,155
Committed	$0	$11,059,361	$0	$10,154,272
Assigned	$0	$1,506,424	$0	$10,620,032
Unassigned	$250,241	$13,310,043	$4,420,017	$8,827,949
Total General Fund	$607,893	$26,392,295	$4,549,890	$30,057,290
All Other Governmental Funds				
Reserved	$15,362,284	$0	$10,778,896	$0
Non-spendable	$0	$0	$0	$0
Restricted, reported in				
Special Revenue Funds	$2,443,608	$7,396,324	$2,131,920	$7,258,552
Debt Service Funds	$2,144,034	$21,109,519	$82,037	$6,708,306
Capital Projects Funds	$3,414,863	$11,218,503	$465,714	$5,444,802
Committed, reported in				
Special Revenue Funds	$0	$394,439	$0	$549,427
Assigned, reported in				
Capital Projects Funds	$0	$2,380,773	$0	$1,183,531
Unassigned, reported in				
Special Revenue	$0	$0	$0	$0
Capital Projects Funds	$0	$0	$0	$0
Total All Other	$23,364,789	$42,499,558	$13,458,567	$21,144,618
Total Governmental Funds				
Nonspendable	$357,652	$171,467	$129,873	$121,882
Restricted	$23,364,789	$40,069,346	$13,458,567	$19,744,815
Committed	$0	$11,453,800	$0	$10,703,699
Assigned	$0	$3,887,197	$0	$11,803,563
Unassigned	$250,241	$13,310,043	$4,420,017	$8,827,949
Total Governmental Funds	$23,972,682	$68,891,853	$18,008,457	$51,201,908

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown seperately and in fiscal year 2014 they are combined.

Supplemental

Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30,

	2011		2012	
General Fund	City	County	City	County
Nonspendable	$15,209	$174,790	$51,800	$170,088
Restricted	$0	$323,953	$0	$318,464
Committed	$0	$10,289,970	$0	$10,751,512
Assigned	$284,460	$3,688,206	$0	$8,555,591
Unassigned	$9,824,875	$12,755,568	$8,873,685	$10,050,893
Total General Fund	$10,124,544	$27,232,487	$8,925,485	$29,846,548
All Other Governmental Funds				
Reserved				
Non-spendable	$2,774,197	$0	$2,652,628	$0
Restricted, reported in				
Special Revenue Funds	$1,618,161	$5,384,439	$1,761,183	$4,801,686
Debt Service Funds	$82,061	$7,394,606	$82,061	$5,125,622
Capital Projects Funds	$7,180,323	$3,315,740	$21,473,463	$23,974,021
Committed, reported in				
Special Revenue Funds	$0	$556,101	$0	$730,227
Assigned, reported in				
Capital Projects Funds	$0	$769,726	$0	$2,431,607
Unassigned, reported in				
Special Revenue	($2,305,291)	$0	($1,326,157)	$0
Capital Projects Funds	($146,366)	$0	($1,302,012)	$0
Total All Other	$9,203,085	$17,420,612	$23,341,166	$37,063,163
Total Governmental Funds				
Nonspendable	$15,209	$174,790	$51,800	$170,088
Restricted	$8,880,545	$16,418,738	$23,316,707	$34,219,793
Committed	$0	$10,846,071	$0	$11,481,739
Assigned	$568,920	$4,457,932	$0	$10,987,198
Unassigned	$9,824,875	$12,755,568	$8,873,685	$10,050,893
Total Governmental Funds	$19,289,549	$44,653,099	$32,242,192	$66,909,711

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown seperately and in fiscal year 2014 they are combined.

Supplemental

Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30,

	2013		2014
General Fund	City	County	Consolidated
Nonspendable	$102,958	$111,438	$142,008
Restricted	$0	$964,085	$1,006,278
Committed	$0	$11,001,643	$0
Assigned	$249,800	$9,610,229	$1,092,576
Unassigned	$4,618,448	$9,638,313	$25,235,183
Total General Fund	$4,971,206	$31,325,708	$27,476,045
All Other Governmental Funds			
Reserved			
Non-spendable	$2,456,340	$0	$1,518,385
Restricted, reported in			
Special Revenue Funds	$1,537,277	$7,682,541	$3,446,386
Debt Service Funds	$82,061	$3,001,028	$4,050,136
Capital Projects Funds	$16,041,647	$30,210,758	$38,629,099
Committed, reported in			
Special Revenue Funds	$0	$764,779	$531,215
Assigned, reported in			
Capital Projects Funds	$0	$1,966,169	$3,579,342
Unassigned, reported in			
Special Revenue	($1,355,303)	$0	($27,954)
Capital Projects Funds	$0	($384,314)	$0
Total All Other	$18,762,022	$43,240,961	$51,726,609
Total Governmental Funds			
Nonspendable	$2,559,298	$111,438	$142,008
Restricted	$17,660,985	$41,858,412	$47,131,899
Committed	$0	$11,766,422	$531,215
Assigned	$249,800	$11,576,398	$5,764,494
Unassigned	$3,263,145	$9,253,999	$25,235,183
Total Governmental Funds	$23,733,228	$74,566,669	$78,804,799

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown seperately and in fiscal year 2014 they are combined.

Supplemental

Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30,

	2015	2016
General Fund	Consolidated	Consolidated
Nonspendable	$256,576	$250,000
Restricted	$0	$0
Committed	$0	$0
Assigned	$23,400,166	$23,052,295
Unassigned	$2,136,059	$2,490,506
Total General Fund	$25,792,801	$25,792,801
All Other Governmental Funds		
Reserved	$0	$0
Non-spendable	$0	$0
Restricted, reported in		
Special Revenue Funds	$5,323,566	$4,990,368
Debt Service Funds	$5,389,081	$5,389,081
Capital Projects Funds	$47,506,707	$22,356,690
Committed, reported in		
Special Revenue Funds	$464,782	$552,927
Assigned, reported in		
Capital Projects Funds	$3,115,954	$3,060,026
Unassigned, reported in		
Special Revenue	$0	$0
Capital Projects Funds	$0	$0
Total All Other	$61,800,090	$36,349,092
Total Governmental Funds		
Nonspendable	$256,576	$250,000
Restricted	$58,219,354	$32,736,139
Committed	$464,782	$552,927
Assigned	$26,516,120	$26 ,112,321
Unassigned	$2,136,059	$2,490,506
Total Governmental Funds	$87,592,891	$62,141,893

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown seperately and in fiscal year 2014 they are combined.

Supplemental

Principal Employers
Current Year and Nine Years Ago

Bibb County, Georgia
Principal Employers
Current Year and Nine Years Ago

	Fiscal Year 2014			Fiscal Year 2006		
TAXPAYER	Employees[1]	Rank	Percentage of Total County Employment	Employees[2]	Rank	Percentage of Total County Employment
GEICO	5,690	1	6.92%	3,421	3	3.98%
Navicent Health Medical Center[4]	4,600	2	5.59%	5,206	1	5.97%
Macon-Bibb County School District	3,700	3	4.50%	3,600	2	4.19%
Macon-Bibb County	2,103	4	2.56%	2,614	4	3.04%
Coliseum Health Systems	1,400	5	1.70%	1,220	6	1.42%
Mercer University	937	6	1.14%	1,327	5	1.54%
Wal-Mart Super Store	740	7	.90%	N/A		
YKK (USA), Inc.	600	8	.73%	808	8	0.94%
United States Postal Service	600	9	.73%	677	9	0.79%
RICOH USA/Ikon	575	10	.70%	N/A		
Totals	20,945		25.46%	18,873		23.35%
Average number of employees[3]	82,256			85,961		

SOURCES:

1- Macon-Bibb County Industrial Authority
2- Bibb County Comprehensive Annual Report for the fiscal year ended June 30, 2006
3- Georgia Department of Labor Fiscal Year 2014
4- Formerly Medical Center of Georgia

Supplemental

Principal Property Tax Payers
Current Year and Ten Years Ago

Macon-Bibb County, Georgia
Principal Property Tax Payers
Current Year and Ten Years Ago

	FY 2015			FY 2006		
TAXPAYER	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$61,974,413	1	1.51%	$39,480,751	4	1.07%
Graphic Packaging International, Inc.	$60,598,573	2	1.48%	$81,024,092	2	2.20%
YKK (USA), Inc.	$44,325,040	3	1.08%	$70,590,432	3	1.91%
Coliseum Medical Centers	$34,076,991	4	0.83%	$34,172,506	6	0.93%
Armstrong World Industries, Inc.	$24,476,886	5	0.60%	$18,633,474	10	0.51%
Norfolk Southern Combined Railroad	$23,489,250	6	0.57%	$0	-	-
Walmart	$21,997,917	7	0.54%	$0	-	-
Bellsouth (AT&T) Telecommunications	$18,512,323	8	0.45%	$36,818,420	5	1.00%
Shoppes at River Crossing LLC	$18,383,728	9	0.45%	$0	-	-
Verizon Wireless East LLP	$16,874,097	10	0.41%	$0	-	-
Brown & Williamson Corporation				$141,080,500	1	3.83%
Macon Mall				$33,171,800	7	0.90%
Paragon Trade Brands, Inc.				$25,996,964	9	0.70%
Atlantic Southeast Airlines				$31,221,318	8	0.85%
Total	$324,709,218		7.75%	$512,190,257		14.03%

Source: Macon-Bibb County Tax Commissioner's Office

Supplemental

Authorized Personnel Full Time Equivalent
Fiscal Year 2006 through 2016

Department	Fiscal Year Ending June 30, 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government											
Board of Commissioners	8	8	8	7	7	7	6	8	5	-	-
Mayor's Office	48	7	11	10	10	13	10	10	13	3	3
County Manager	-	-	-	-	-	-	-	-	-	19	17
Clerk of Commission	3	3	3	3	3	3	3	3	5	6	3
City Clerk	-	2	2	2	2	2	2	2	-	-	-
Board of Elections	6	6	6	6	6	6	6	6	6	7	7
Finance	38	36	39	39	40	37	35	35	27	23	21
Procurement	-	-	-	-	-	-	-	3	9	8	6
County Attorney	10	6	10	10	10	6	5	5	6	6	5
Information Technology	21	34	34	35	36	33	35	33	33	30	18
Human Resources	23	21	25	25	26	20	20	21	19	14	13
Tax Commissioner	43	43	44	42	44	40	39	39	39	39	35
Tax Assessors	30	29	29	27	26	26	26	26	27	28	23
Risk Management	3	2	2	2	1	1	1	1	-	-	-
Workers Compensation	-	-	-	-	-	-	2	2	3	3	2
Internal Audit	-	2	2	2	2	2	2	2	2	2	2
Facilities Management	86	84	86	84	84	76	75	76	62	78	56
Records Management	1	-	-	-	-	-	-	-	-	-	-
Credit Union	-	-	-	-	-	-	-	-	-	-	2
Small Business Affairs	-	-	-	-	-	-	-	-	-	1	1
Total	**320**	**283**	**301**	**294**	**297**	**272**	**267**	**272**	**256**	**267**	**214**
Judicial											
Superior Court	15	14	16	17	16	15	13	13	14	15	14
Superior Crt - Grants	-	-	-	-	-	-	-	-	-	-	2
Clerk of Superior Court	25	25	25	25	25	25	25	25	25	28	26
District Attorney	43	43	43	43	43	42	42	42	43	32	27
D. A. - Victim Witness	-	-	-	-	-	-	-	-	-	-	3
State Court	11	11	11	11	11	11	11	11	23	15	15
St Court-Victim Witness	-	-	-	-	-	-	-	-	-	-	2
State Court Probation	11	12	12	12	12	12	12	12	-	17	17
State Court Solicitor	9	9	10	10	10	10	10	10	10	14	13
Magistrate Court	-	-	-	-	-	-	-	-	-	7	5
Civil Court	29	29	29	29	29	29	28	28	28	23	18
Probate Court	14	14	14	14	14	14	13	13	14	14	12
Juvenile Court	12	13	13	13	13	13	13	13	13	13	12
Municipal Court	11	12	12	12	14	12	12	13	13	14	10
Public Defender	3	3	3	3	3	3	3	3	3	3	1
Indigent Defense	-	-	-	-	-	-	-	-	-	-	-
Alternative Dispute Res	2	2	2	2	2	2	2	2	2	2	2
Law Library	1	1	1	1	1	1	1	1	-	-	-
Total	**186**	**188**	**191**	**192**	**193**	**189**	**185**	**186**	**188**	**197**	**179**

Supplemental

Authorized Personnel Full Time Equivalent
Fiscal Year 2006 through 2016

Department	Fiscal Year Ending June 30, 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety											
Sheriff's Office	701	704	780	775	774	766	758	756	713	716	592
Fire Department	393	372	393	393	393	404	402	403	426	426	412
Coroner	4	4	4	4	4	4	4	4	4	4	3
Animal Welfare	-	-	-	-	-	-	-	9	13	13	11
Emergency Management	3	4	4	4	4	4	4	4	4	4	3
E-911	-	-	-	-	-	-	-	-	63	58	57
Total	**1,101**	**1,084**	**1,181**	**1,176**	**1,175**	**1,178**	**1,168**	**1,176**	**1,223**	**1,221**	**1,078**
Public Works											
Public Works	230	215	230	230	226	196	194	215	144	92	71
Mosquito Spray	1	1	1	1	1	1	-			-	-
Engineering	44	42	44	45	43	40	37	38	51	25	17
Vehicle Maintenance	28	24	27	26	26	25	24	25	25	24	18
Solid Waste	-	-	-	-	-	-	-	-	74	73	57
Total	**303**	**282**	**302**	**302**	**296**	**262**	**255**	**278**	**294**	**214**	**163**
Culture and Recreation											
Parks & Recreation	86	77	92	92	89	74	74	57	60	58	45
Parks & Beautification	-	-	-	-	-	-	-	-	-	58	46
Tobesofkee Recreation	17	17	17	17	17	17	16	16	17	16	13
Bowden Golf Course	8	8	8	8	8	7	7	7	7	7	7
Centreplex	48	48	49	49	49	-	-	-	-	-	-
Douglass Theatre	-	2	-	-	2	-	-	-	-	-	-
Total	**159**	**152**	**166**	**166**	**165**	**98**	**97**	**80**	**84**	**139**	**111**
Housing and Development											
Extension Service	2	2	2	2	2	2	2	2	2	2	2
Business Development	24	17	20	20	20	19	19	19	22	31	28
Airport	13	13	15	-	-	-	-	-	-	-	-
Econ & Comm Dev.	30	26	30	30	28	24	24	24	21	11	11
Workforce Development	-	16	15	15	15	13	13	-	-	-	-
Clean Cities Coordinator	-	-	1	1	1	1	1	-	-	-	-
Total	**69**	**74**	**83**	**68**	**66**	**59**	**59**	**45**	**45**	**44**	**41**
Total Employees	**2,138**	**2,063**	**2,224**	**2,198**	**2,192**	**2,058**	**2,031**	**2,037**	**2,090**	**2,082**	**1,786**

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

Financial Accounting

Scope

This policy applies to all financial records of the consolidated government and its operations unless specifically excluded by law.

Purpose

The financial accounting policies of the consolidated government are designed to help ensure that the processes and procedures used shall meet all state and federal requirements for financial accounting and reporting. The Finance Department will strive for excellence in its adherence to standards defined by the Governmental Accounting Standards Board.

Generally Accepted Accounting Principles (GAAP)

The consolidated government will establish a high standard of practice in its accounting operations and will conform to the generally accepted accounting principles as established by the Governmental Accounting Standards Board including pronouncements that are applicable to the consolidated government.

Fund Structure

The consolidated government will maintain the minimum number of funds needed to meet the requirements of state and federal law, and sound financial practice. The purpose of a fund is to enable separation of financial activities associated with specific operations, revenues, or both. All funds shall be classified according to GAAP and will be reported in the consolidated government's annual financial statements.

Governmental Funds

The consolidated government will adopt one general fund and other Governmental Funds as appropriate with the following types:

• General Fund - The General Fund is the general operating fund of the consolidated government and is used to account for all financial resources except those required to be accounted for in another fund.
• Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law for a particular purpose or purposes other than debt service or capital projects.
• Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

• Capital Project Funds - The Capital Project Funds are used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

Proprietary Funds

Proprietary Funds are used to account for the financial resources and operations of activities that provide services for which a fee is assessed to recover the cost of service provision. The intent of separating these activities for financial reporting is to provide information to help guide decisions regarding continued operation and/or the fees imposed for services.

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

• Internal Service Funds - The Internal Service Funds are used to account for the financing of goods or services provided by one department or department/office to other departments or departments/offices of the County, or other governments, on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the government in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds. The consolidated government will establish fiduciary funds as appropriate within the following types:

• Employee Benefit Trust Funds - The Pension Trust Fund and Other Employee Benefit Trust Fund are accounted for in the same manner as Proprietary Funds.
• Private Purpose Trust Funds - The Private Purpose Trust Funds are accounted for in the same manner as Proprietary Funds.
• Agency Funds - The Agency Funds are used to account for assets held by the consolidated government as custodian or agent for individuals, other governmental units, and nonpublic organizations. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations.

Chart of Accounts

The consolidated government will adopt the standard chart of accounts as prescribed by the Georgia Department of Community Affairs, and will seek to limit the number of accounts created to supplement the standard chart of accounts.

Delegation of Authority to Finance Director

Pursuant to [cite new ordinance], the Finance Director of the consolidated government is assigned the duty and responsibility to account for all funds of the government, and is hereby granted the authority to determine and

enforce the standards and procedures for financial accounting and reporting for all funds of the consolidated government. All systems for managing the financial resources of the consolidated government and to account for same shall be under the Finance Director unless the Finance Director determines otherwise.

Financial Auditing

Scope

This policy applies to all funds that are the responsibility of the consolidated government and reported in the annual financial statements.

Purpose

The audit policies are adopted to help ensure compliance with all state laws; promote transparency in financial operations; and to safeguard the financial resources of the consolidated government.

External Audit

Audit Firm Qualifications

A properly licensed Georgia independent public accounting firm with a demonstrated expertise in generally accepted government auditing standards (Yellow Book) shall conduct the audit. As provided in [cite new ordinance], the selected firm shall not have any direct or indirect interest in the fiscal affairs of the consolidated government.

Selecting an Outside Audit Firm

The governing body of the consolidated government will receive recommendations for audit services from the Finance Director and will select an audit firm for a contract period not to exceed three years. Upon recommendation by the Finance Director and approval of the Commission, the contract may be renewed for one additional three-year period.The Finance Director will follow all purchasing procedures of the Macon-Bibb County Consolidated Government in obtaining outside auditing services.

Audit Services Agreement

The consolidated government shall enter into an agreement with the selected audit firm by written contract or letter of agreement that stipulates the scope of services to be performed, the standards for performance, a description of the deliverables with delivery dates, and the fee to be paid for those services and deliverables. The written proposal upon which the selection was based may be used for this purpose if noted in the agreement. If so used, the proposal should be attached with any changes or amendments clearly marked and approved by both the Finance Director and the audit firm designee.

Internal Audit

The internal audit function operates as a staff office of the governing body and is intended to inform the governing body concerning day-to-day operations of the Finance Department and the departments/offices of the consolidated government that are responsible to managing or protecting financial resources. It is also intended to assist those departments/offices with meeting the requirements for protection of financial resources. All internal audits will adhere to generally accepted government auditing standards as promulgated in *International Professional Practices Framework (IPPF), 2013 Edition* (Red Book).

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

Auditors

Internal auditors must possess the skills, knowledge, and competence to perform audit functions. The governing body will select auditors who meet the necessary requirements following all human resource guidelines and practices of the consolidated government.

Audit Functions

Internal auditors will conduct the audit function at the direction of the County Manager or governing body. Responsibilities include:

- assessing institutional risks;
- evaluating the effectiveness of controls and procedures;
- assessing the flow of financial information through the government;
- determining the timeliness and reliability of financial records and reports;
- determining the level of compliance with policies and procedures including state and federal laws and regulations; and
- assisting the external auditors with the collection of information needed to perform the audit.

Financial Reporting

Scope

The Finance Director will establish and maintain a system of financial reporting that meets the needs of the consolidated government's governing body and agencies, regulatory entities, and the citizens of the Macon-Bibb County Consolidated Government.

Purpose

The objectives of financial reporting are to meet legal requirements, to provide information in a timely manner to users, and to establish transparency in the management and use of financial resources by the consolidated government.

Pursuant to the objective stated in *GASB Concept Statement 4, Objectives of Financial Reporting*, the information provided through the reporting documents should provide information that demonstrates the consolidated government's duty to be accountable; provide information that demonstrates whether current-year revenues were sufficient to fund the serviced provided by the consolidated government; that all legal requirements for the use of resources were met during the fiscal year; and provide information needed to assist users in assessing the service efforts, costs, and accomplishments of the consolidated government. The information included in the financial reporting documents should provide complete information about how services are funded and the financial position and condition of the consolidated government.

Comprehensive Annual Financial Report

The consolidated government shall produce an annual financial report within six (6) months of the end of the fiscal year as required by Georgia law. The consolidated government will seek to produce a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP and the requirements and recommendations of the Government Finance Officers Association's award for excellence in financial reporting. The Finance Director will seek to submit the consolidated government's CAFR each year for consideration of the Government Finance Officers Association

award, "Certificate of Achievement for Excellence in Financial Reporting," and will insert a facsimile of certificates awarded at or near the front of a subsequent CAFR.

The Finance Director will submit the document to any regulatory agencies and repositories to comply with disclosure requirements related to municipal bond issues.

The CAFR or annual financial report will be posted and available for download as a PDF document from the consolidated government's web site as soon as practical following its completion. The Finance Director will also submit the same PDF document to the Carl Vinson Institute of Government's web site established for the collection of local government budget and financial statements.

Annual Citizen's Report

The Finance Director will provide information to the public information officer for use in publications or documents for general distribution to citizens that contain basic financial information and other information as appropriate. All financial information contained in such documents shall be in conformance with GAAP and reconcilable to the annual financial report or CAFR. If appropriate, the

Finance Director shall submit the document each year to the GFOA's Popular Annual Financial Report program for consideration of the award given for outstanding reporting.

Budget Policies

Budget Process

Scope

This policy applies to all funds of the consolidated government for which an annual budget is adopted by ordinance or resolution by the governing body, or for projects of a specific duration that are designated as capital projects and approved through the Capital Improvement Plan.

Purpose

The following budget objectives are established for the different funds the consolidated government uses:

General Fund – The annual budget for the General Fund shall provide for general government operations of the consolidated government and maintain working capital necessary for the consolidated government's financial health and stability.

Special Revenue Fund(s) – The consolidated government adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.

Capital Project Fund(s) – The consolidated government shall establish a separate division within the Capital Projects Fund for each major capital project. The governing body shall adopt a project budget with appropriated funds for each major capital project. These adopted appropriations do not lapse at the end of a fiscal year; rather

they remain in effect until project completion or re-appropriation by the governing body. Nothing in this policy prevents the Finance Department from using a year-to-year planning process for multi-year projects.

Debt Service Fund(s) – The consolidated government adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus the current year's projected revenues shall be sufficient to meet all annual debt service requirements.

Proprietary Fund(s) –The consolidated government will employ a business approach when budgeting enterprise and internal service funds. These funds shall realize revenue sufficient to cover their operating costs and capital renewal or replacement whenever possible; subsidized losses will be minimized and evaluated when a financial breakeven is not possible. The Finance Director shall evaluate budget performance in order to monitor revenues and control expenses.

Fiduciary Fund(s) – The governing body does not approve a budget for fiduciary funds.

Additionally, the consolidated government classifies funds as either operating funds or capital funds. Operating funds are those funds that provide appropriations covering the daily operations of the consolidated government and that are structured primarily for ongoing operations and maintenance purposes. The General Fund will always be an operating fund. Capital funds are those funds that provide funding for capital projects, as defined elsewhere in this Policy. The time horizon of capital funds typically exceeds any specific fiscal year and is focused on project periods rather than an annual period.

Balanced Budget

By Georgia law, the General Fund, Special Revenue Funds, and Debt Service Funds require an annual balanced budget. The governing body of the consolidated government shall adopt a budget for the General Fund, Special Revenue Funds, and Debt Service Funds where unallocated fund balance and projected revenues equal or exceed appropriations.

As required by Georgia law, a budget for each project within the Capital Project Fund will be adopted for the duration of the project and will require that anticipated resources equal planned expenditures.

Although neither GAAP nor Georgia law require an adopted budget for proprietary funds, the governing body of the consolidated government will adopt a budget for each fund that calls for net position plus anticipated revenues to equal or exceed anticipated expenses.

Budget Calendar

The Finance Office shall prepare a budget calendar each year that outlines essential deadlines of the budget process in order to meet all the requirements of state law and to facilitate community input as part of the budget development process.

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

Budget Format

Each department/office of the consolidated government shall submit a budget request to the Finance Director for the operation of the department or office at current service levels. If required by the Finance Director, the budget request should reflect amounts for each program or major activity of the department or office at a current services level. The request shall show all categories of planned spending including personal services at current staffing levels and benefits, and operating expenses for each program at current service levels. Any requests for program expansion or enhancement should be made separately from the current services budget request and include a justification for the expansion or enhancement.

Department/Office Allocations

Upon adoption of the annual operating budget by the governing body of the consolidated government, the Finance Department will provide each department/office with an operating budget for its programs or units that includes monthly allocations based on the historical spending patterns of the department/office. The Finance Director is authorized to develop those allocations in consultation with department/office heads and to make adjustments to the historical patterns as appropriate. In cases of new, modified, expanded, or enhanced programs, or in instances where insufficient history is available, the Finance Director is authorized to develop allocations by any reasonable means until such time that a historical pattern is established.

Budget Amendment

Scope

The budget amendment policies apply to all budgets adopted by the governing body of the consolidated government.

Purpose

By law, departments of the consolidated government may not exceed their department's budget as adopted by the governing body. In the event of an unforeseen or emergency need that would cause a department to exceed its budget, a budget amendment shall be requested for the governing body to consider.

The Finance Director is authorized to move amounts up to $10,000 between non-personal service budget line items within a department/office of the consolidated government. Transfers exceeding $10,000 require approval via the budget amendment process outlined in this policy section.

Departmental budgets are divided into three major components:

- personal services (wages, salary, and benefits);
- operating expenses; and
- capital expenditure.

The Finance Director may authorize transfers between budget lines within any one of the three major components.

Transfers from one major component to another require approval of the governing body via the budget amendment process outlined in this policy section.

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

Process

Requests for amendments to adopted budgets will originate from department heads and will be presented by the Finance Director or County Manager to the governing body with a recommendation either that the request be approved or denied.

Budget Increases

No increase in the overall budget can be made without the approval of the governing body and adoption of amendment to the budget. An increase in the overall budget is referred to as a supplemental appropriation.

Budget Implementation and Control

Expenditure

Scope

Expenditure policies apply to all operations where the governing body of the consolidated government has adopted an annual budget or multi-year plan of spending.

Purpose

The consolidated government's expenditure policies are designed to ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

Expenditure Approval

All expenditures relating to operations of the consolidated government shall be processed consistent with expenditure policies and procurement/purchasing guidelines. Once the Finance Department receives the proper documentation from the incurring departments, the execution of payment shall occur. The Finance Department shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

In accordance with [cite new code section], the governing body shall refuse to pay for any material, supplies, equipment or premiums purchased by any individual, committee or board from any person or business in which there is an employee of the consolidated government, connected either by appointment or election that would create a conflict of interest.

In accordance with [cite new code section], no bill or invoice submitted to the consolidated government for payment shall be paid unless:

• Payment of bill or invoice will result in the expenditure of consolidated government funds for a lawful and proper purpose.

• The amount of the bill or invoice can be properly chargeable to an established budget line item in the budget for the current fiscal year as adopted by the board of commissioners of the consolidated government, or properly charged against a balance sheet account.

Supplemental

Macon-Bibb County Consolidated Government
Financial Policies

• All laws of the state and all ordinances of the consolidated government in connection with the expenditure of public funds have been, to the extent that they are applicable, complied with in making the purchase which results in the bill or invoice submitted for payment.
• The purchase represented by the bill or invoice has been authorized by the responsible department head, elected official or their designee.
• The invoice is supported by such documents as are reasonably required to show compliance with the provisions of this section.
The Department of Finance shall review expenditure documents for compliance and appropriateness with all consolidated government policies and procedures. Expenditure documents that are not in compliance with these policies and procedures shall be returned to the originating department with Finance Department recommendations for changes.
In the event the department does not agree with the Finance Department's recommendations, the County Manager shall make the final decision.

Performance to Budget
The Finance Department will produce a monthly report for each department/office or department that compares actual expenditures, including all encumbrances of funds, to the monthly allocations developed following budget adoption. The report will include, at a minimum, a comparison for the preceding month and the fiscal year to date.

Department Heads and/or Elected Officials are responsible for performance to budget and shall ensure that their unobligated budget amount is sufficient to cover purchases made by any method. If budget availability is insufficient to cover a needed purchase, a budget amendment transferring available funds from another line item or a supplemental appropriation must be obtained prior to obligating funds.

Supplemental

MACON-BIBB COUNTY
INVESTMENT POLICY
FOR

GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, CAPITAL PROJECT FUNDS, INTERNAL SERVICE FUNDS, ENTERPRISE FUNDS, AND NEW FUNDS

PURPOSE – It is the policy of Macon-Bibb County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the County and comply with all state statutes governing the investment of public funds.

SCOPE – This investment policy applies to all non-retirement financial assets of Macon-Bibb County. These assets are accounted for in the various funds of the County and include the general fund, special revenue funds, debt service funds and capital project funds (unless bond ordinances and resolutions are more restrictive), enterprise funds, internal service funds, and any new funds established by Macon-Bibb County.

OBJECTIVES – The primary objectives, in priority order, of the County's investment activities shall be:

SAFETY – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

DIVERSIFICATION – The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

LIQUIDITY – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

RETURN ON INVESTMENT – The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycle, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

DELEGATION OF THE AUTHORITY TO MAKE INVESTMENTS – The authority to manage the investment program and invest the financial resources of the consolidated government for all non-retirement financial assets of Macon-Bibb County is delegated to the Finance Director and the County Manager. The Finance Director and the County Manager shall establish the written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, cash purchase or delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/ depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and County Manager. The Director of Finance and County Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Supplemental

MACON-BIBB COUNTY
INVESTMENT POLICY
FOR

GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, CAPITAL PROJECT FUNDS, INTERNAL SERVICE FUNDS, ENTERPRISE FUNDS, AND NEW FUNDS

LEGAL INVESTMENTS – The Director of Finance and County Manager are limited to investments established by Georgia Code Section 36-83-4, and may invest in the following:

a) Obligations of this state or of other states;
b) Obligations issued by the United States government;
c) Obligations fully insured or guaranteed by the United States Government or a United States government agency;
d) Obligations of any corporation of the United States government;
e) Prime bankers' acceptances
f) The local government investment pool established by Code Section 36-83-8;
g) Repurchase agreements; and
h) Obligations of other political subdivisions of this state.

SAFEKEEPING AND CUSTODY – All security transactions, including financial institution deposits, entered into by the Director of Finance and County Manager shall be on a delivery vs. payment basis. Securities may be held by a third party custodian designated by the Director of Finance and County Manager.

DIVERSIFICATION – Macon-Bibb County will diversify its investments by security type and institution. With exception of U.S. Treasury securities and authorized pools, no more than the percentages listed below of the Macon-Bibb County's total investment portfolio will be invested in a single security type or with a single financial institution- 50% obligations of State government, 25% repurchase agreements and municipal bonds, 20% prime banker's acceptance.

MAXIMUM MATURITIES – MAXIMUM MATURITIES – To the extent possible, Macon-Bibb County will attempt to match its investment with anticipated cash flow requirements. The portfolio will not have an average duration exceeding 4 years.

REPORTING – The Director of Finance and County Manager shall provide to the Macon-Bibb County Commission quarterly investment reports which provide a clear picture of the status of the current investment portfolio. The management report should include comments of the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward and thoughts of investment strategies. Schedules in the quarterly report should include the following:

a) A listing of individual securities held at the end of the reporting period by authorized investment category
b) Average life and final maturity of all investments listed
c) Coupon, discount or earnings rate
d) Par value, amortized book value and market value
e) Percentage of the portfolio represented by each investment category

PERFORMANCE STANDARDS – The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and

Supplemental

MACON-BIBB COUNTY
INVESTMENT POLICY
FOR

GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, CAPITAL PROJECT FUNDS, INTERNAL SERVICE FUNDS, ENTERPRISE FUNDS, AND NEW FUNDS

cash flow needs. Macon-Bibb County's investment strategy can be either active or passive depending on the fund and objectives. The basis to determine whether market yields are being achieved shall be the average daily FED fund rates and the six-month U.S. Treasury bill.

ETHICS AND CONFLICTS OF INTEREST – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution to the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the County Manager any material financial interest in financial institutions that conduct business within Macon-

Bibb County, and shall further disclose any large personal financial/investment positions that could be related to the performance of Macon-Bibb County, particularly with regard to the time of purchases and sales.

PRUDENCE – Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Supplemental

ACKNOWLEDGEMENTS

The annual budget is a collection of Macon-Bibb's financial plans. It lists anticipated revenues and expenditures in the coming fiscal year. A cost-effective budget establishes a compelling relationship between departmental goals and spending. The preparation of the annual budget requires the cooperation of the Macon-Bibb Administration, Board of Commissioners, government offices and departments, and various local authorities.

This budget document is the result of the combined efforts of:

- Mayor Robert A.B. Reichert
- The Macon-Bibb Board of Commissioners
- The Operations and Finance Committee – Gary Bechtel-Chair, Elaine Lucas-Vice Chair, Larry Schlesinger, Scotty Shepherd, and Virgil Watkins, Jr.
- The Administrative Budget Team – Dale Walker, County Manager, Julie Moore, Assistant to the County Manager for Budget and Strategic Planning, Karen McDuffie, Budget/Financial Manager, Amanda Ragan, Budget Analyst, and Gail Kohler, Project Specialist.
- Constitutional Officers, Elected Officials, Department Directors, and their respective staff tasked with the preparation of the departmental budgets.
- Special thanks to all employees who contributed their expertise to this project.



O-15-0023

SPONSOR: MAYOR ROBERT A.B. REICHERT

COMMITTEE OF THE WHOLE AMENDMENT

AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF THE MACON-BIBB COUNTY GOVERNMENT FOR FISCAL YEAR 2016; TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

WHEREAS, Ga. L. 2012, P.5595, as amended by Ga. L. 2013, p.3942 (together, the "Charter") established a single county-wide government with powers and jurisdiction throughout the territorial limits of Bibb County under the name Macon-Bibb County, the governing body for which is the Macon-Bibb County Commission (the "Commission"); and

WHEREAS, pursuant to the requirements of Sections 26 of the Charter, the Mayor submitted to the Commission at least six weeks prior to the start of the fiscal year a budget message and a budget report, and a capital improvement program, accompanied by a draft of the recommended appropriations ordinance, which provides for the appropriation of the funds necessary to operate all the various departments and to meet the current expenses of Macon-Bibb County for the next fiscal year; and

WHEREAS, pursuant to the requirements of Section 26 of the Charter, the Commission shall annually appropriate the funds necessary to operate all the various departments and to meet the current expenses of the restructured government for FY 2016 by approving said appropriations ordinance by a two-thirds majority vote of the commissioners then serving; and

NOW, THEREFORE, BE IT ORDAINED by the Macon-Bibb County Commission and it is hereby so ordained by the authority of the same that:

Section 1.

Exhibit "A" attached hereto, and by this reference made a part hereof, shall be the Macon-Bibb County Budget for Fiscal Year 2016, and each departmental expenditure listed in Exhibit "A" is hereby appropriated for the purposes specified. No monies shall be transferred from any department or fund without express consent of the Commission. The Commission herby commits the resources of the Commissary Fund to support the Macon-Bibb County Sheriff's Office pursuant to GASB54 Special Revenue Funds 30.

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 the Commission. Any monies appropriated in any capital improvement account remaining and not used after completion of the particular project to which such account applies, or at the end of the fiscal year, must be re-allocated by an appropriations ordinance. If not re-appropriated, such funds shall lapse.

Section 3.

Exhibit "B" attached hereto, and by reference made a part hereof, shall be the authorized organizational structure for each respective department and office of Macon-Bibb County Consolidated Government. The Macon-Bibb County Government Personnel Policies and Procedures Manuel is hereby amended by approving and adopting the attached organizational chart for Macon-Bibb County which shall be included as Section 10.01 of the Personnel Policies and Procedures Manuel.

Section 4.

Effective as of July 1, 2015, **Exhibit "C"** attached hereto, and by this reference made a part hereof, shall be the Classification Title and Pay Grade for each Position in the organizational structure of the Macon-Bibb County Consolidated Government.

Section 5.

Effective as of July 1, 2015, **Exhibit "D"** attached hereto, and by this reference made a part hereof, shall be the Pay Scale Schedule for Macon-Bibb County Consolidated Government.

Section 6.

The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

Section 7.

All Ordinances or parts of Ordinances in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

Section 8.

This Ordinance shall become effective immediately upon its approval by the Mayor or upon it adoption into law without such approval. Pursuant to Section 14 of the Charter, the Mayor may also disapprove or reduce any item or items of appropriation with respect to the Fiscal Year 2016 Budget, and the item or items disapproved shall not become law unless subsequently passed into law by the Commission over the Mayor's veto.

APPROVED AND ADOPTED this 16th day of June, 2015.

Robert A. B. Reichert

ROBERT A. B. REICHERT, MAYOR

ATTEST: Jean S. Howard

JEAN S. HOWARD, CLERK OF COMMISSION

Macon-Bibb County, Georgia
Budget Ordinance FY 2016

Exhibit A

General Fund	
Revenues:	
Property Taxes	$66,874,600
Sales Taxes	$34,000,000
Other Taxes/Gross Receipts	$24,600,000
Penalties & Interest-Taxes	$2,477,000
Business Licenses/Permits	$5,102,000
Intergovernmental Revenue	$648,200
Payments in Lieu of Taxes	$1,384,700
Charges for Services	$6,408,300
Fines & Forfeitures	$3,392,300
Miscellaneous	$2,394,900
Sales and Refunds	$127,000
Transfer from Other Funds	$231,000
Total Revenues General Fund	**$147,640,000**
Expenditures:	
Board of Commissioners	$446,900
Mayor's Office	$399,600
County Manager	$1,862,400
County Clerk	$274,200
Board of Elections	$874,600
Finance	$1,736,900
Procurement	$462,600
County Attorney	$1,058,200
Information Technology	$2,933,700
Human Resources	$1,316,700
Tax Commissioner	$2,480,000
Tax Assessors	$1,961,400
Risk Management	$772,600
Internal Audit	$227,200
Facilities Management	$3,949,600
FM - Services to Government	$3,166,600
Records Management	$56,000
Small Business Affairs	$253,400
General Services-Mail Services	$16,000
General Administrative Fees	$310,300
Non-Departmental	$714,300
Superior Court Judges	$1,335,700
Superior Court Clerk	$1,848,200
District Attorney	$2,798,900
State Court Judges	$1,316,700
State Court Probation	$969,200
State Court Solicitor	$991,400
Magistrate Court	$349,400
Civil Court Administration	$905,700
Civil Court Sheriff	$442,100
Probate Court	$931,600
Juvenile Court	$1,132,800
Municipal Court	$789,500
Grand Jury	$30,000
Public Defender	$2,177,300
Sheriff's Office	$48,000,000

EXHIBIT
tabbies
A

Macon-Bibb County, Georgia
Budget Ordinance FY 2016

Exhibit A

Fire Department	$22,458,300
Coroner	$294,600
Animal Welfare	$867,700
Emergency Management	$382,100
Public Works	$4,694,800
Engineering	$1,784,800
Health	$1,457,000
Welfare	$3,569,000
Community Services	$3,304,800
Recreation	$4,066,900
Parks & Beautification	$3,250,800
Extension Service	$270,500
Business Development Services	$1,956,100
Industrial & Urban Development	$1,638,700
Debt Service	$2,840,200
Transfer to Other Funds	$5,512,000
Total Expenditures General Fund	**$147,640,000**
Crime Victim Assistance Fund	**$120,000**
Drug Abuse Treatment & Edu Fund	**$266,283**
Alternate Dispute Resolution Fund	**$212,350**
Juvenile Court Supervision Fund	**$74,090**
Law Library Fund	**$32,065**
District Attorney RICO Forfeiture Fund	**$76,900**
Confiscated Fund	**$133,600**
Macon Bibb County Jail Fund	**$130,000**
Commissary Fund	**$452,645**
E-911 Fund	**$4,363,400**
Sponsored Programs Fund	**$205,887**
ECD-CDBG Grant Fund	**$1,654,426**
Grants Fund	**$4,837,495**
ECD-HOME Grant Fund	**$712,070**
Hotel Motel Tax Fund	**$3,200,000**
Special Street Light District Fund	**$368,000**
DFACS MIL Fund	**$466,078**

Macon-Bibb County, Georgia
Budget Ordinance FY 2016

Exhibit A

ECD ESG Entitlement Fund	$136,706
Capital Improvement Fund	$417,000
City SPLOST 2012 Funds	$14,315,567
County SPLOST 2012 Funds	$20,685,150
SPLOST 1995 Transportation Fund	$2,000,000
Ocmulgee Greenway Fund	$55,928
2013 MBC/UDA Project Fund	$2,950,000
2014 TAD-2 Second St Projects Fund	$3,052,300
2014 TAD-3 Renaissance Projects Fund	$24,300
2014 TAD-4 Bibb Mill Center Fund	$3,220,700
2015 MBCUDA Project Fund	$14,000,000
GMA Leasepool Debt Service Fund	$2,211,900
Special Sanitation Fund	$4,200,200
Solid Waste Management Fund	
Collections	$5,665,000
Landfill	$2,903,700
Airport Fund	$2,081,800
Coliseum & Auditorium Fund	$900,000
Mulberry Street Garage Fund	$160,500
Bowden Golf Course Fund	$630,300
Tobesofkee Recreation Area Fund	$1,241,600
Workers Compensation Fund	$3,503,000
Group Insurance Fund	$21,483,000
Vehicle Maintenance Fund	$2,209,900
Total All Funds	$272,993,840

GLOSSARY

Transactions processed to record receipts and expend funds are performed based on assigned account numbers. Functioning under generally accepted accounting principles (GAAP) on the basis of fund accounting, account numbers are established as follows:

ACCOUNT NUMBER - FUND/DEPARTMENT/FUNCTION/OBJECT

A **Fund** is an accounting and budgeting entity established to finance a specific purpose and maintain financial records of transactions for this purpose.

A **Department** is an organizational or budgetary break down within a fund. Each department serves a specific function as a distinct organizational unit of government.

A **Function** is a sub-division of a department.

An **object of expenditure** is a detailed expenditure classification which relates to a specific type of item purchased or service obtained.

The following are definitions of some of the more common terms that may be encountered in reviewing this document.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agencies - Federal agency securities.

Annual Required Contribution (ARC) - In the context of defined benefit pension and OPEB plans, the actuarially determined amount an employer must contribute in a given year (SGAS 27 and SGAS 45)'

Appropriation - A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes.

Appropriations Ordinance - The formal budgetary document enacted by the legislative body which contains all approved appropriations for the fiscal year.

Asset Acquisition - There are various methods by which the County acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the County.

Asset Capitalization Amount - The County will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The County will recognize acquisition costs based on individual unit prices.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Personnel (positions) - The total number of personnel (positions) authorized to be employed in a particular

GLOSSARY

department/function at any given time during the fiscal year.

Available Fund Balance - Financial resources carried forward at the end of a fiscal year which have not been set aside for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

Banker's Acceptance (BA) - A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

B.E.S.T. - The Mayor's mission statement outlined through the **BEST** acronym: **B**uilding a sustainable community, **E**ducating our citizens, **S**afety and services in every neighborhood, and **T**ransit and Technology throughout the region.

Bond - A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government, requires approval by referendum in Georgia, The debt ceiling is ten percent of the assessed value of all taxable property. The cost of financing is spread over the life of the improvement so that future users help to repay the cost.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Broker - A broker brings buyers and sellers together for a commission.

Budget - A proposed plan for raising and spending money for specified programs, functions, and activities during a fiscal year.

Budget Adjustment - A legal procedure utilized by county staff to revise a budget appropriation. County staff has the prerogative to adjust expenditures within or between departmental budgets according to budget policy, but no increase in the total budget can occur without approval of the County Commission.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Basis - This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

Capital Fund - A fund used to account for financial resources used for the acquisition or construction of major capital facilities, streets, or equipment.

Capital Improvement Program (CIP) budget - The first year of the CIP as approved by the County Commission. The Capital Budget should be based on a set of long term capital improvement programs. Macon-Bibb County approves capital budgets on an annual basis.

Capital Asset - Any real or personal property acquired by the County which has an estimated useful life of three (3) or more years with an acquisition value of $5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the governments.

Capital Projects - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or

GLOSSARY

construction with a cost of more than $25,000.

Certificate of Deposit (CD) - A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

Collateral - Securities, evidence of deposit of other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Comprehensive Annual Financial Report (CAFR) - The official annual report for Macon-Bibb County. It includes combined statement for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Consolidation - The joining of two governments approved by local referendum on July 31,2012 in order to establish a new government to be called "Macon-Bibb County." Consolidation occurred January 1, 2014.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Coupon - (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

Dealer - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account

Debenture - A bond secured only by the general credit of the issuer.

Debt Service Fund - A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Debt Service - Interest and principal payments associated with Bond Issues.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over receipts or revenues during a single accounting period.

Delivery Versus Payment - There are two methods of delivery of securities: delivery versus payment and the delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Derivatives - (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

Discount - The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities - Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.

GLOSSARY

Diversification - Dividing investment funds among a variety of securities offering independent returns.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditures - The payment for goods and services; expenses incurred for specific items, or services.

Federal Credit Agencies - Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to $250,000 per deposit.

Federal Funds Rate - The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loans Bank (FHLB) - Government sponsored wholesale banks which lend funds and provide banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission to the FHLBS is to liquefy the housing related assets of its members who must purchase stock in the district Bank.

Federal National Mortgage Association (FNMA) - FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principle and interest.

Federal Open Market Committee (FOMC) - Consists of seven members of the Federal Reserve Board and five of the twelve of the Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System - The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Fees - Charges for services rendered by County Departments.

Fieri Facias (Fi Fa) - a writ commanding a sheriff to levy and sell as much of a debtor's property as is necessary to satisfy a creditor's claim against the debtor.

GLOSSARY

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. Macon-Bibb County operates on a July 1st through June 30th fiscal year.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund Balance - The amount by which assets exceed liabilities in a governmental fund.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support County programs and for which County dollars are made available.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Gifts/Donations - Gifts/Donations: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Government National Mortgage Association (GNMA OR GINNIE MAE) - Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

Grant - A contribution by a government or other organization to support a particular function.

Infrastructure - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

Intangible personal property - The right of ownership in property such as bonds, notes, contracts, computer software, programs, and propriety assets that are created or purchased and owned by the County.

Interfund Transfer - A transfer of resources from one accounting fund to another accounting fund. For example, an interfund transfer might be made from the General Fund to offset a deficit in the Coliseum Fund for stadium operations.

Leased Assets - The County capitalizes assets acquired under capital leases; provided the assets meet the capitalization threshold and buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the County, the asset will be capitalized at the net present value of future minimum lease payments. The County does not capitalize assets acquired under operating leases.

Levy - To impose taxes for the support of government activities.

Line Item Budget - A budget that lists each expenditure category (salary, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

GLOSSARY

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 bed and asked prices is narrow and reasonable size can be done at those quotes.

Local Government Investment pool (LGIP) - The aggregate of all funds from political subdivisions that are placed in custody of the state treasurer for investment and reinvestment.

Local Maintenance and Improvement Grant (LMIG) - LMIG revenues come from state motor fuel funds, and LMIG replaces the State Aid program and the Local Assistance Road Program (LARP).

Market Value - The price at which a security is trading and could presumable 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.

GLOSSARY

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, and health insurance and pension contributions.

Portfolio - Collection of securities held by an investor.

Primary Dealer - A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

Prudent Person Rule - An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

Qualified Public Depositories - A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price.

Real property - Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.

Repurchase Agreement (RE OR REPO) - A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

Revenues - Sources of income received during a fiscal year including resources forwarded from prior years, operating transfers from other funds, and other financial sources.

Safekeeping - A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission - Agency created by Congress to protect investors in securities transactions by administering securities legislation.
SEC RULE 15C3-1: See Uniform Net Capital Rule.

Service Delivery Strategy (SDS) - Process by which local governments and authorities reach an agreement on the delivery of services in an effective and cost efficient manner to its citizens.

GLOSSARY

Services & Charges - Expenditures for services other than personnel including contractual agreements, legal & accounting fees, medical services, etc.

Special Purpose Local Option Sales Tax (SPLOST) - It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects.

Structured Notes - Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have embedded options (e.g. call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

Supplies - Articles and commodities which are consumed when used; categories include: office, operating, agricultural, cleaning, clothing, chemicals, etc.

Tangible personal property - Property that is movable such as furniture, machinery, automobiles, or works of art.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Treasury Bills - A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

Treasury Bonds - Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes - Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from 2 to 10 years.

Uniform Capital Rule - Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted to cash.

Unallocated Reserve - An expenditure budget within a fund which is not allocated for a specific purpose, but which is held in reserve for future spending needs.

Yield - The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

GLOSSARY

OTHER ACRONYMS

ECD - Economic & Community Development

FAA **-** Federal Aviation Administration

GDOT - Georgia Department of Transportation

MBC - Macon-Bibb County

MSA **-** Metropolitan Statistical Area

SWM - Solid Waste Management

This page intentionally left blank

A Glimpse of Macon



A great past time on a warm summer day is to grab the canoe and float down the Ocmulgee River. The river is about 255 miles long.



The Coliseum attracts many shows and artists from across the country.

Mercer University Law School is part of the 25,000 various university students in the area.



It is always a nice day to walk downtown and see the sights.



Macon has become a destination point for movie production companies. A glimpse of the set of the movie “42”.





Macon-Bibb County

700 Poplar Street

www.MaconBibb.us

www.MaconBibb.tv

MaconBibbCounty

MaconBibb