



Macon-Bibb County, Georgia

July 1, 2016 - June 30, 2017



*Recalling Our Past ~ ~ ~
~ ~ ~ Macon Our Future*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Macon Bibb County
Georgia**

For the Fiscal Year Beginning

July 1, 2015

Executive Director



List of Principal Officials

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

County Commissioners

Gary Bechtel
Elaine Lucas
Al Tillman

Ed DeFore
Larry Schlesinger
Virgil Watkins

Mallory Jones
Warren "Scotty" Shepherd

Constitutional and Elective Officers

Constitutional Officers

Sheriff
Probate Court Judge
Tax Commissioner
Superior Court Clerk

David Davis
Sarah Harris
Wade McCord
Erica Woodford

Elected Officials

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

Rick Waller
Leon Jones
Tilman Self
Edgar Ennis, Jr
Howard Simms
Philip Raymond
Verda Colvin
Rebecca Grist
William Adams
Jeffrey Hanson
David Cooke
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 | Donnie Self |
| Emergency Management Agency Director | Spencer Hawkins |
| Director of Business Development Services | Vacant |
| Director of Facilities Management | Robert Ryals |
| Director of Recreation | Reginald Moore |
| Director of Vehicle Maintenance | Sam Hughley |
| Economic & Community Dev. Manager | Wanzina Jackson |
| Director of Parks and Beautification | Vacant |
| Director of Information Technology | Brett Lavender |
| Director of Municipal Court | LaTonya Slaughter |
| Director of Public Works | Marvin Land |
| Director of Engineering | Dave Fortson |
| Director of Solid Waste | Kevin Barkley |
| Director of Animal Welfare | Sonja Adams |
| Director of Small Business Affairs | Dr. James Bumpus |
| Municipal Court Judge | Robert Faulkner |



2017 Annual Budget



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

Dear Macon-Bibb County Property Owner,

On behalf of the Macon-Bibb County Commission, I am pleased to enclose with this letter your third tax statement from the new, consolidated Macon-Bibb County government. A budget for July 1, 2016 – June 30, 2017 for Macon-Bibb County was approved on June 28, 2016 and the millage rate was approved on August 16. The Macon-Bibb County Commission approved keeping the millage rate the same as last year: 14.652 mills. This will be the 3rd consecutive year at that millage rate. Even though the Tax Commissioner's Office determined there would need to be a slight millage increase in order to collect the same amount of revenue as last year, the Commission decided to hold the millage rate the same.

We will be working with a \$142.8 million budget, which is a reduction of more than five million dollars from the previous year and a reduction of about \$23 million from the combined budgets of the former city and county governments. When you voted for consolidation, you required a 20% reduction in our government in the first five years, and we are excited to let you know we did it in three.

This year's budget, even with the reduction, includes:

- A 1.5% Cost of Living Adjustment for all employees;
- No increase to the millage rate;
- Increased contributions to the pension plans; and
- Improved services and facilities.

This is an historic time for our entire community as we are living up to the promises of consolidation. We are seeing a significant return in revitalization and redevelopment efforts, and are working together to improve our entire community. While much remains to be done, we are proud of our progress thus far.

Sincerely,

Handwritten signature of Robert A.B. Reichert in cursive.

Robert A.B. Reichert, Mayor

Cc: Mayor Pro-Tem Bivins, District 5
Commissioner Gary Bechtel, District 1
Commissioner Larry Schlesinger, District 2
Commissioner Elaine H. Lucas, District 3
Commissioner Mallory C. Jones, III, District 4
Commissioner Ed DeFore, District 6
Commissioner Scotty Shepherd, District 7
Commissioner Virgil Watkins, Jr., District 8
Commissioner Al Tillman, District 9



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Dale M. Walker
County Manager

Steve H. Layson
Assistant County Manager, Infrastructure

Charles Coney
Assistant County Manager, Operations



Macon-Bibb County
Office of the County Manager

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

Chris Floore
Assistant to the County Manager,
Public Affairs

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.



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Mayor Robert A. B. Reichert
May 12, 2015
Page #2

- 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.



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Mayor Robert A. B. Reichert
May 12, 2015
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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.

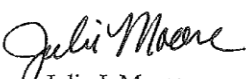
Putting together a document like this takes several people working together at many levels. The budget team of Julie Moore, Karen McDuffie, Gail Kohler, and Amanda Regan should be acknowledged for the long hours overcoming the challenges of less revenue, increased expenditure requests, inclusion of a 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



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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.





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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.

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 Government Center,
formerly Macon City Hall*



*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



2017 Annual Budget

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.





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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.

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

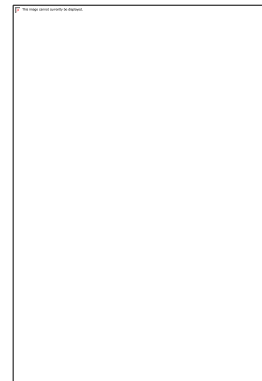
The Bibb County Board of Education provides the planning and guidance of the public education system for students of Macon-Bibb County. The school district is governed by an eight member board of elected representatives, and employs over 1,600 classroom teachers. There are 25 elementary schools, seven 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 is located in beautiful downtown Macon and features a College of Liberal Arts, the Walter F. George School of Law, the Stetson School of Business and Economics, and School of Engineering. Mercer University was founded in 1833 and serves over 8,300 students in locations throughout the Georgia.

Mercer University



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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.





2017 Annual Budget

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 Ovation 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.

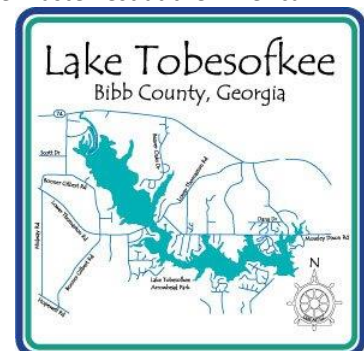
Russell Henley, PGA golfer, graduate from Macon in his rookie season on the tour.



2017 Annual Budget

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.





2017 Annual Budget

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.

Key Budget Dates FY 2017

2015

December 2 Distribute CIP forms and instructions
December 30 CIP Requests due to budget office
January 26 Present CIP to Board

2016

January 5 Distribute departmental information and forms
January 12-16 Departmental Training (for entering budget requests into New World system)
February 6 Budget forms returned to budget office including travel and new initiatives
February 16 Revenue estimates
March 2-20 Departmental budget hearings
March 23-27 Mayor reviews budget with Elected Officials and Constitutional Officers
May 5 Mayor presents the proposed budget to the Commission
May 12 Finance Committee of the Commission reviews budget
May 26 Finance Committee of the Commission reviews budget
June 2 Full Commission reviews budget
Public hearing on the budget
June 9 Public hearing on the budget
June 16 Budget adopted by the Commission
July 1 2017 fiscal year budget begins
July 11 Submission of certified tax digest by Tax Assessor to the Tax Commissioner.
August 5 Publish five year history and current digest.
August 12 Publish notice of property tax increase and public hearings.
August 12 Hold first and second public hearings on millage rate.
August 19 Hold third and final public hearing. Adoption of final millage rate upon conclusion of public hearings.



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.

Macon-Bibb County uses the Modified Accrual Basis of accounting for Governmental Funds where expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenues earned.





2017 Annual Budget

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. In the charter a formula was provided which included the the consideration of CPI increases while stepping down the reduction at least 5% each year over four years.. The benchmark budget to earmark the reduction process is \$168,800,000. The 2017 budget of \$142,847,400 meets the 20% reduction required in the charter a year ahead of schedule.

With the successful reduction of the budget due to consolidating staff and offices, 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. Thus providing a uniform mil rate for all citizens. This has been successfully accomplished based on the schedule below.

| <u>Millage</u> | <u>City of Macon</u> | <u>Bibb County</u> | <u>Fire Tax</u> | <u>Total</u> |
|----------------|----------------------|--------------------|-----------------|--------------|
| 2014 | 9.7 | 12.003 | 2.649 | 24.352 |
| 2015 | 4.85 | 14.652 | 0 | 19.502 |
| 2016 | 0 | 14.652 | 0 | 14.652 |
| 2017 | 0 | 14.652 | 0 | 14.652 |

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 six areas was accomplished in this document.

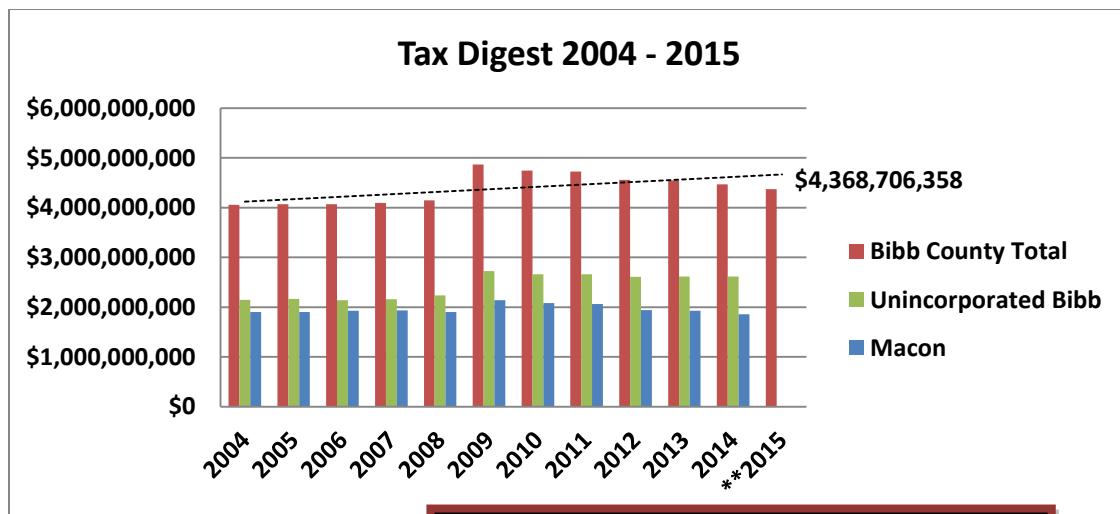


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Tax Digest

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 2016 tax digest are applied to the county's FY 2017 budget.



**** 2015 first year of consolidated Digest**



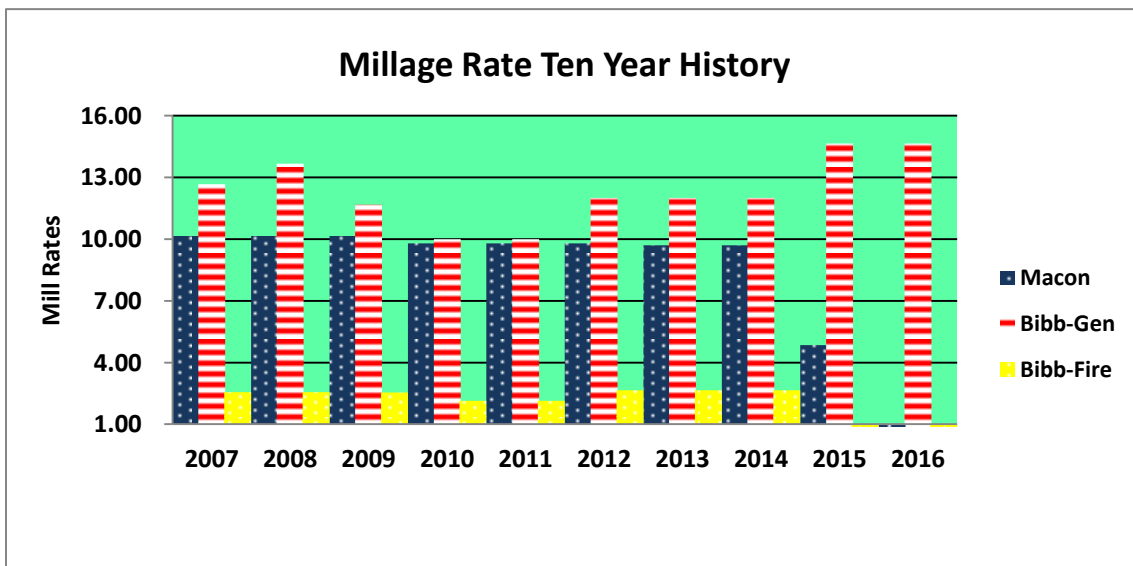


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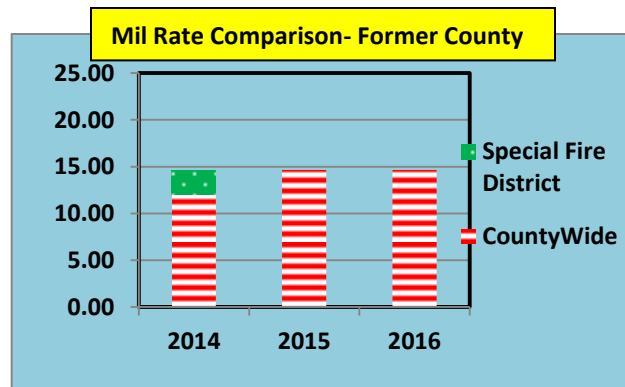
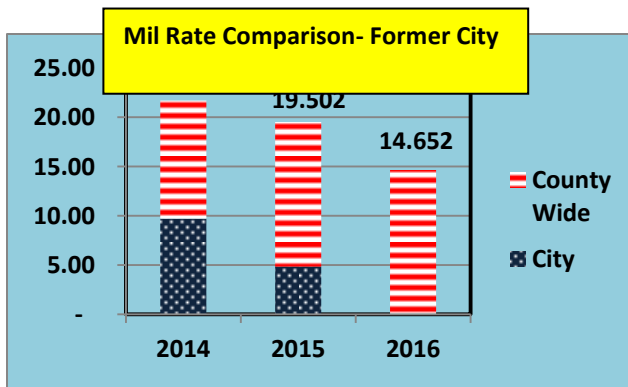
Millage Rate

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.



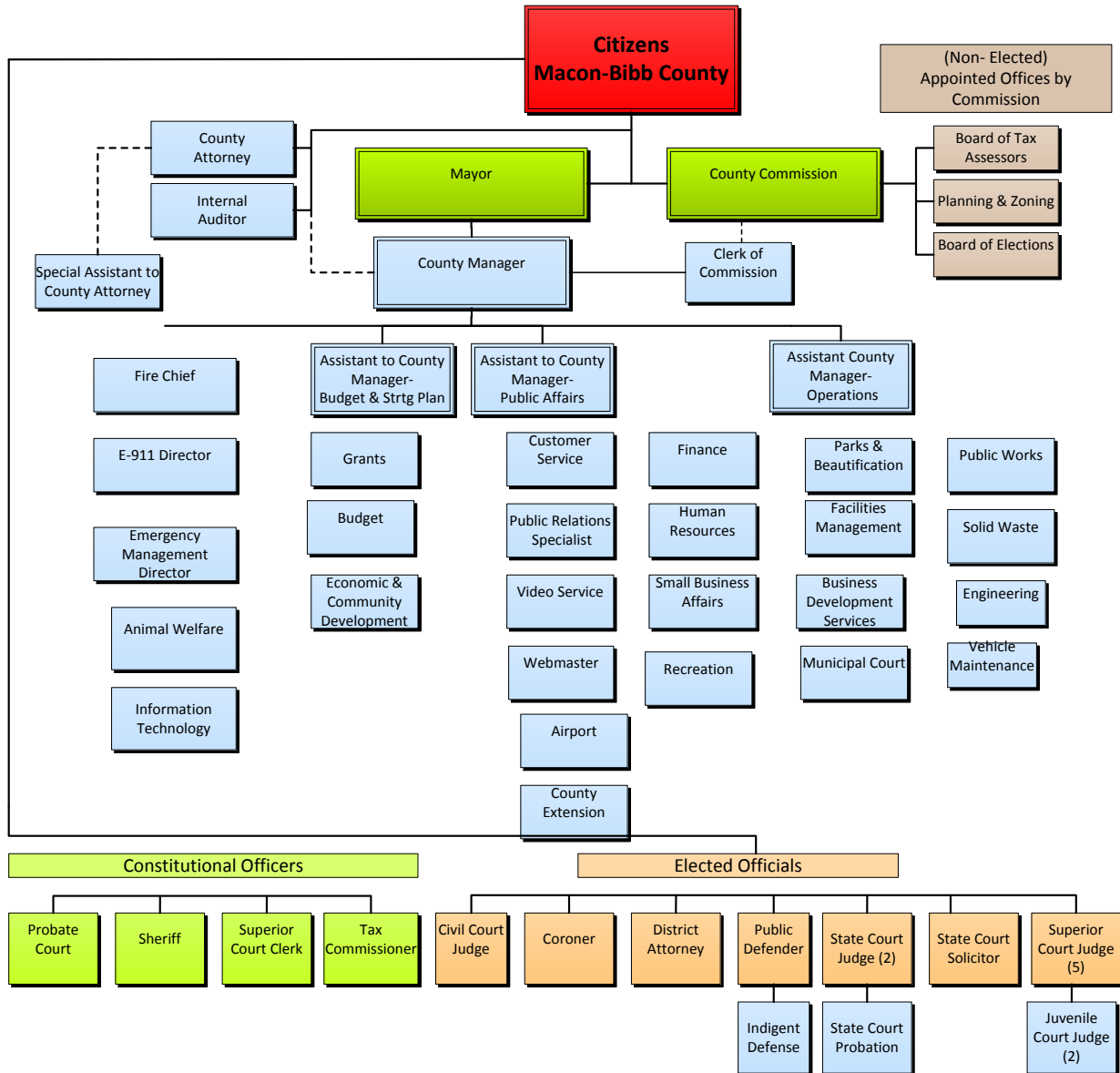
As a result of consolidation, in FY 2015/16 the former city property owners will see a decrease in their millage rate of 4.85 mills. This was accomplished by eliminating the rate for the former city property owners. The total rate for former county property owners remained unchanged for 2017. In fiscal year 2017 the former City and County taxpayers will be paying the same millage rate.





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Macon-Bibb County Organization Chart





2017 Annual Budget

General Fund Revenue and Expenditure Summary

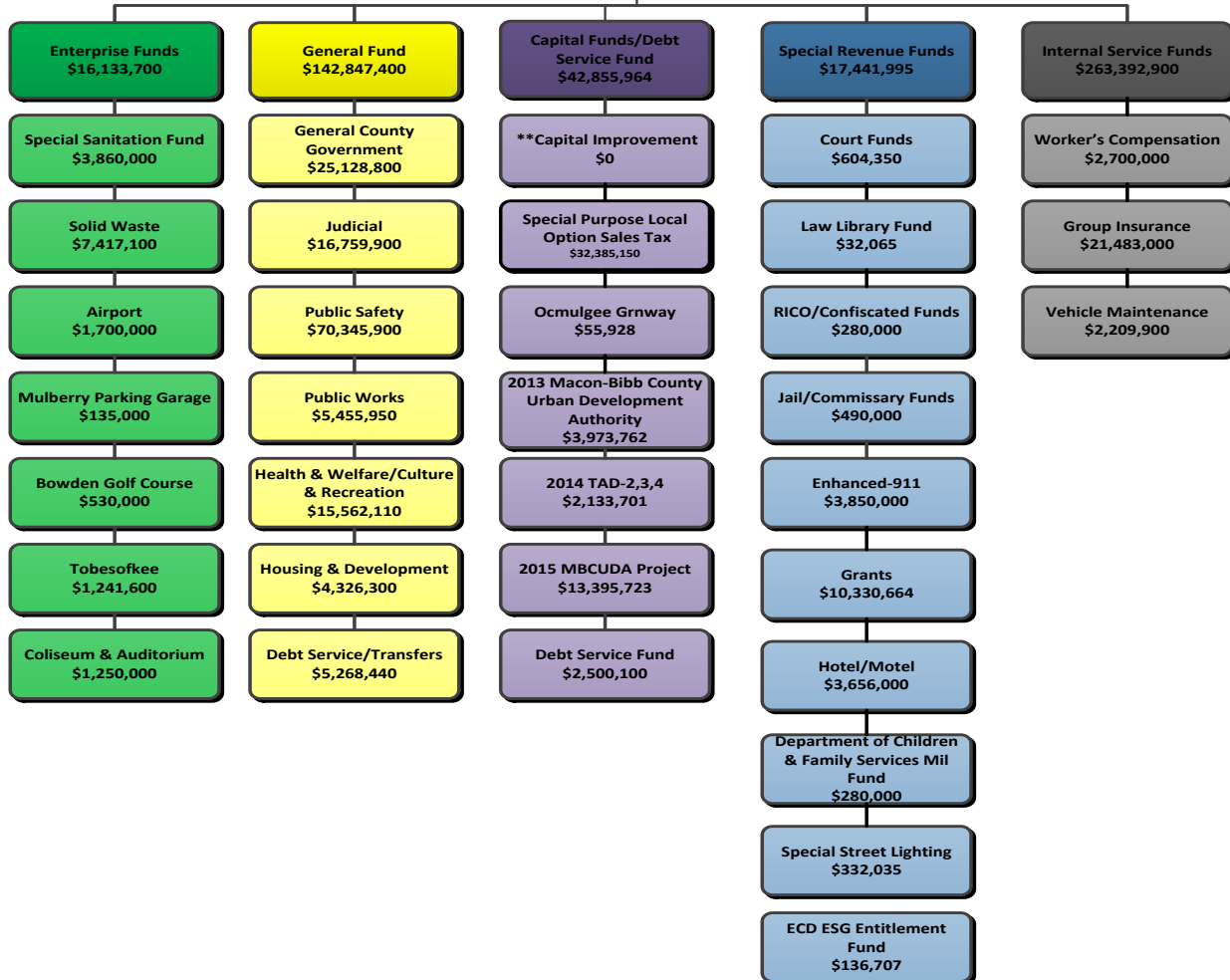
| | Actual | | Budget | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | |
| Property Taxes | \$73,073,097 | \$73,459,575 | \$66,124,600 | \$65,796,042 | \$66,708,000 |
| Sales Taxes | \$28,385,722 | \$29,792,726 | \$31,993,000 | \$29,507,452 | \$31,000,000 |
| Other Taxes/Gross Receipts | \$15,720,317 | \$22,503,383 | \$24,600,000 | \$24,067,384 | \$24,077,000 |
| Penalties & Interest- Taxes | \$2,424,595 | \$2,059,502 | \$2,477,000 | \$1,886,104 | \$2,390,000 |
| Business Licenses/Permits | \$3,432,801 | \$3,396,582 | \$5,102,000 | \$3,899,670 | \$4,807,000 |
| Intergovernmental Revenue | \$7,105,497 | \$1,041,041 | \$648,200 | \$892,246 | \$668,200 |
| Payments in Lieu of Taxes | \$1,366,617 | \$674,413 | \$1,384,700 | \$700,827 | \$1,384,700 |
| Charges for Services | \$6,477,006 | \$6,270,366 | \$6,408,300 | \$6,523,969 | \$6,259,800 |
| Fines and Forfeitures | \$2,775,644 | \$2,226,988 | \$3,392,300 | \$1,804,195 | \$2,918,000 |
| Miscellaneous | \$3,304,586 | \$2,658,096 | \$2,394,900 | \$2,263,983 | \$2,234,700 |
| Sales and Refunds | \$247,605 | \$168,045 | \$127,000 | \$267,162 | \$169,000 |
| | <u>\$144,313,487</u> | <u>\$144,250,717</u> | <u>\$144,652,000</u> | <u>\$137,609,034</u> | <u>\$142,616,400</u> |
| Other Financing Sources | | | | | |
| Transfers from Other Funds | \$3,668,820 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |
| Equity Transfers from Other Funds | \$12,234,312 | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources | <u>\$15,903,132</u> | <u>\$1,149,089</u> | <u>\$248,000</u> | <u>\$259,354</u> | <u>\$231,000</u> |
| Total Rev & Other Financing Sources | <u>\$160,216,619</u> | <u>\$145,399,806</u> | <u>\$144,900,000</u> | <u>\$137,868,388</u> | <u>\$142,847,400</u> |
| Expenditures | | | | | |
| General Government | \$28,805,891 | \$27,014,429 | \$26,167,059 | \$27,940,538 | \$25,128,800 |
| Judicial | \$16,116,639 | \$16,898,583 | \$17,152,628 | \$16,561,988 | \$16,759,900 |
| Public Safety | \$72,708,164 | \$73,124,579 | \$70,988,111 | \$69,417,838 | \$70,345,900 |
| Public Works | \$13,496,272 | \$8,120,734 | \$6,085,478 | \$5,472,419 | \$5,455,950 |
| Health & Welfare | \$5,845,803 | \$5,191,676 | \$5,026,000 | \$5,403,110 | \$5,134,000 |
| Culture & Recreation | \$7,167,792 | \$11,808,100 | \$10,852,786 | \$10,503,083 | \$10,428,110 |
| Housing & Development | \$4,406,640 | \$4,014,720 | \$4,229,760 | \$4,227,006 | \$4,326,300 |
| Debt Service | \$3,068,473 | \$2,455,709 | \$1,617,100 | \$1,631,830 | \$2,154,000 |
| | <u>\$151,615,674</u> | <u>\$148,628,530</u> | <u>\$142,118,922</u> | <u>\$141,157,812</u> | <u>\$139,732,960</u> |
| Other Financing Uses | | | | | |
| Transfers to Other Funds | \$10,998,797 | \$2,710,246 | \$5,006,330 | \$4,228,081 | \$3,114,440 |
| Total Other Financing Uses | <u>\$10,998,797</u> | <u>\$2,710,246</u> | <u>\$5,006,330</u> | <u>\$4,228,081</u> | <u>\$3,114,440</u> |
| Total Exp & Other Financing Uses | <u>\$162,614,471</u> | <u>\$151,338,776</u> | <u>\$147,125,252</u> | <u>\$145,385,893</u> | <u>\$142,847,400</u> |
| Net Change in Fund Balance | <u>(\$2,397,852)</u> | <u>(\$5,938,970)</u> | <u>(\$2,225,252)</u> | <u>(\$7,517,505)</u> | <u>\$0</u> |
| Beginning Fund Balance | \$36,296,916 | \$33,899,064 | \$27,960,094 | \$27,960,094 | \$25,734,842 |
| Ending Fund Balance | <u>\$33,899,064</u> | <u>\$27,960,094</u> | <u>\$25,734,842</u> | <u>\$20,442,589</u> | <u>\$25,734,842</u> |



2017 Annual Budget

Organization by Fund Type

Gross Budget for Fiscal Year 2017
\$260,863,434





2017 Annual Budget

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2017 Annual Budget





2017 Annual Budget

General Fund Revenue & Expenditure Summary

| | Actual | | Budget | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | |
| Property Taxes | \$73,073,097 | \$73,459,575 | \$66,124,600 | \$65,796,042 | \$66,708,000 |
| Sales Taxes | \$28,385,722 | \$29,792,726 | \$31,993,000 | \$29,507,452 | \$31,000,000 |
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| Penalties & Interest- Taxes | \$2,424,595 | \$2,059,502 | \$2,477,000 | \$1,886,104 | \$2,390,000 |
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| Charges for Services | \$6,477,006 | \$6,270,366 | \$6,408,300 | \$6,523,969 | \$6,259,800 |
| Fines and Forfeitures | \$2,775,644 | \$2,226,988 | \$3,392,300 | \$1,804,195 | \$2,918,000 |
| Miscellaneous | \$3,304,586 | \$2,658,096 | \$2,394,900 | \$2,263,983 | \$2,234,700 |
| Sales and Refunds | \$247,605 | \$168,045 | \$127,000 | \$267,162 | \$169,000 |
| | \$144,313,487 | \$144,250,717 | \$144,652,000 | \$137,609,034 | \$142,616,400 |
| Other Financing Sources | | | | | |
| Transfers from Other Funds | \$3,668,820 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |
| Equity Transfers from Other Funds | \$12,234,312 | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources | \$15,903,132 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |
| Total Rev & Other Financing Sources | \$160,216,619 | \$145,399,806 | \$144,900,000 | \$137,868,388 | \$142,847,400 |
| Expenditures | | | | | |
| General Government | \$28,805,891 | \$27,014,429 | \$26,167,059 | \$27,940,538 | \$25,128,800 |
| Judicial | \$16,116,639 | \$16,898,583 | \$17,152,628 | \$16,561,988 | \$16,759,900 |
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| Public Works | \$13,496,272 | \$8,120,734 | \$6,085,478 | \$5,472,419 | \$5,455,950 |
| Health & Welfare | \$5,845,803 | \$5,191,676 | \$5,026,000 | \$5,403,110 | \$5,134,000 |
| Culture & Recreation | \$7,167,792 | \$11,808,100 | \$10,852,786 | \$10,503,083 | \$10,428,110 |
| Housing & Development | \$4,406,640 | \$4,014,720 | \$4,229,760 | \$4,227,006 | \$4,326,300 |
| Debt Service | \$3,068,473 | \$2,455,709 | \$1,617,100 | \$1,631,830 | \$2,154,000 |
| | \$151,615,674 | \$148,628,530 | \$142,118,922 | \$141,157,812 | \$139,732,960 |
| Other Financing Uses | | | | | |
| Transfers to Other Funds | \$10,998,797 | \$2,710,246 | \$5,006,330 | \$4,228,081 | \$3,114,440 |
| Total Other Financing Uses | \$10,998,797 | \$2,710,246 | \$5,006,330 | \$4,228,081 | \$3,114,440 |
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| Ending Fund Balance | \$33,899,064 | \$27,960,094 | \$25,734,842 | \$20,442,589 | \$25,734,842 |

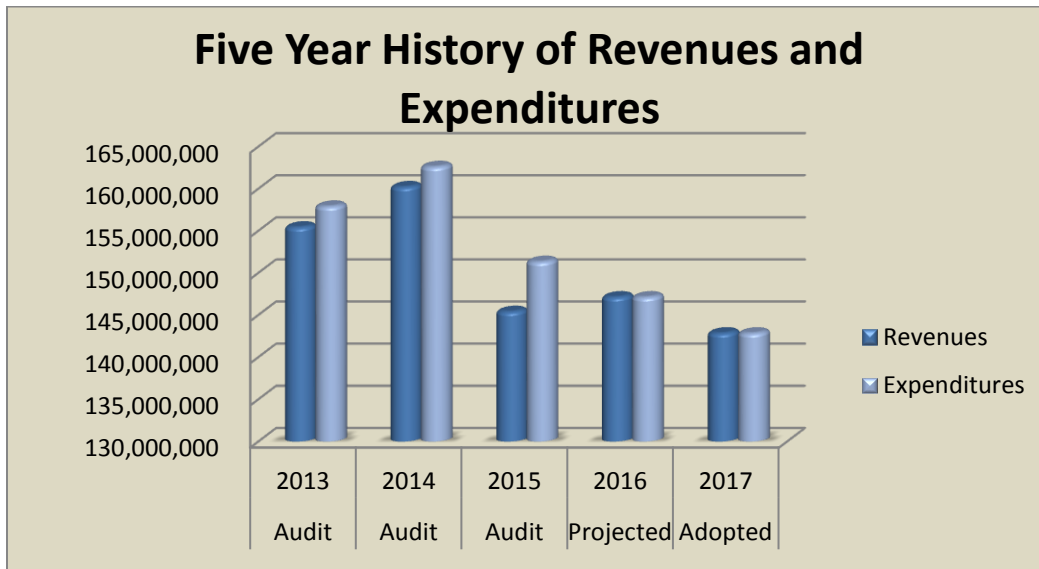


2017 Annual Budget

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 a five year period. 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 in FY2018 which is before the stated goal of FY 2019.

| | Audit 2013 | Audit 2014 | Audit 2015 | Adjusted 2016 | Adopted 2017 |
|--------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| Revenues | 155,428,420 | 160,216,620 | 145,399,806 | 147,125,252 | 142,847,400 |
| Expenditures | 157,903,532 | 162,614,471 | 151,338,776 | 147,125,252 | 142,847,400 |

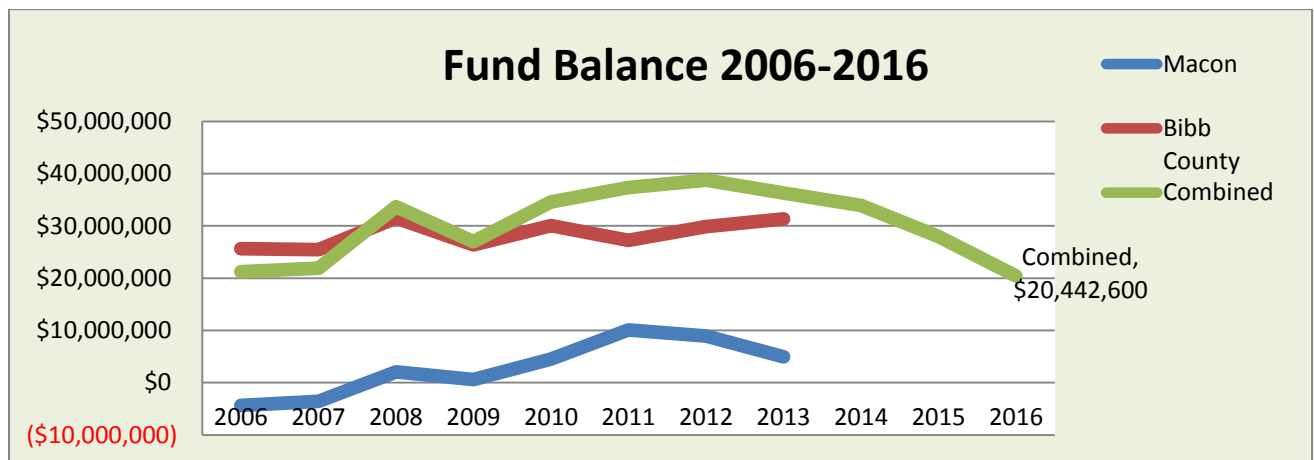




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Fund Balance

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 decreased to \$27.9 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.





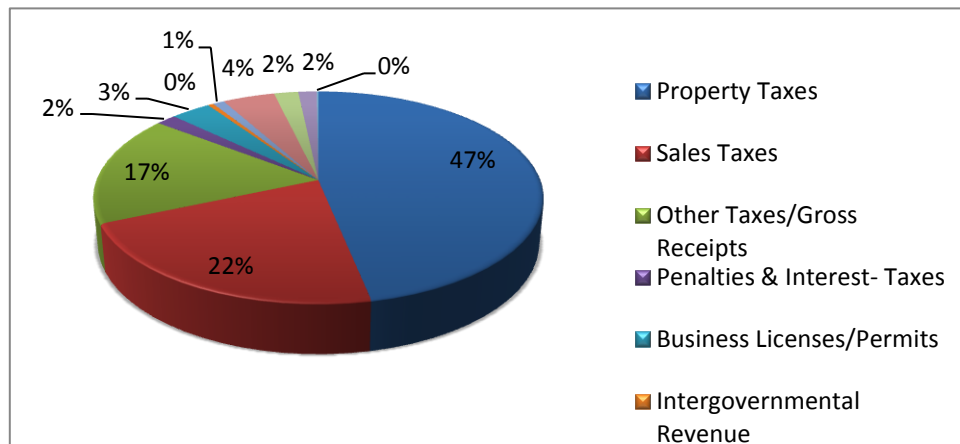
2017 Annual Budget

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 2017, the budget for General Fund revenue is \$142,616,400, operating transfers from Other Funds are \$231,000, for a total of General Fund budget of \$142,847,400.

Revenue Summary

| | Actual | | Budget | | |
|--|----------------------|----------------------|----------------------|-----------------------|----------------------|
| | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | |
| Property Taxes | \$73,073,097 | \$73,459,575 | \$66,124,600 | \$65,796,042 | \$66,708,000 |
| Sales Taxes | \$28,385,722 | \$29,792,726 | \$31,993,000 | \$29,507,452 | \$31,000,000 |
| Other Taxes/Gross Receipts | \$15,720,317 | \$22,503,383 | \$24,600,000 | \$24,067,384 | \$24,077,000 |
| Penalties & Interest- Taxes | \$2,424,595 | \$2,059,502 | \$2,477,000 | \$1,886,104 | \$2,390,000 |
| Business Licenses/Permits | \$3,432,801 | \$3,396,582 | \$5,102,000 | \$3,899,670 | \$4,807,000 |
| Intergovernmental Revenue | \$7,105,497 | \$1,041,041 | \$648,200 | \$892,246 | \$668,200 |
| Payments in Lieu of Taxes | \$1,366,617 | \$674,413 | \$1,384,700 | \$700,827 | \$1,384,700 |
| Charges for Services | \$6,477,006 | \$6,270,366 | \$6,408,300 | \$6,523,969 | \$6,259,800 |
| Fines and Forfeitures | \$2,775,644 | \$2,226,988 | \$3,392,300 | \$1,804,195 | \$2,918,000 |
| Miscellaneous | \$3,304,586 | \$2,658,096 | \$2,394,900 | \$2,263,983 | \$2,234,700 |
| Sales and Refunds | \$247,605 | \$168,045 | \$127,000 | \$267,162 | \$169,000 |
| | \$144,313,487 | \$144,250,717 | \$144,652,000 | \$137,609,034 | \$142,616,400 |
| Other Financing Sources | | | | | |
| Transfers from Other Funds | \$3,668,820 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |
| Equity Transfers from Other Funds | \$12,234,312 | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources | \$15,903,132 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |
| Total Rev & Other Financing Sources | \$160,216,619 | \$145,399,806 | \$144,900,000 | \$137,868,3878 | \$142,847,400 |

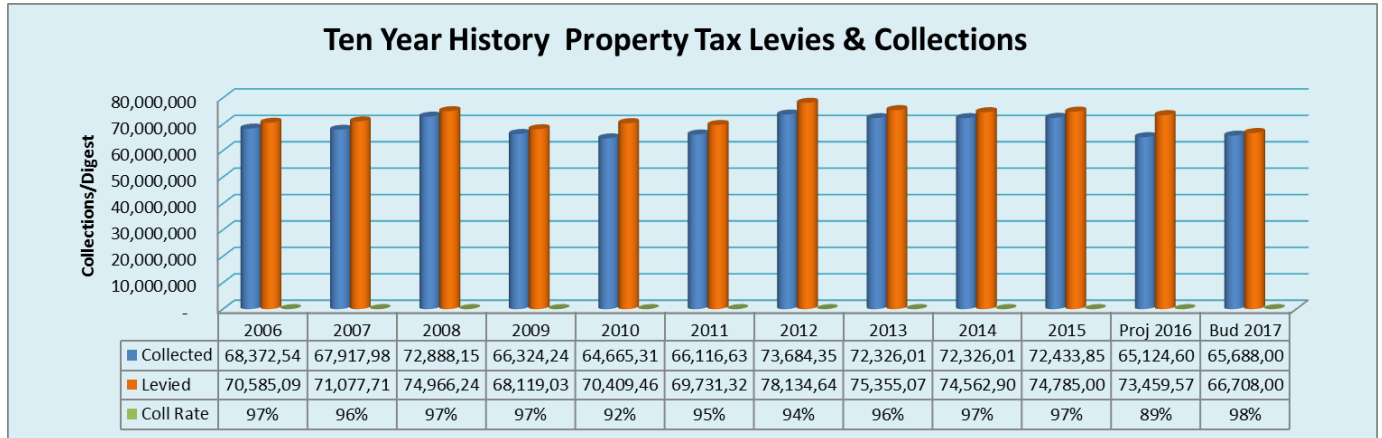




2017 Annual Budget

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 for all residents of Bibb County is now the same at the 14.652. Motor vehicle tax makes up 13.8% of this category. Other taxes include Railroad Equipment Tax, Recording Intangible Tax, and Real Estate Transfer Tax.



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 for 2016.

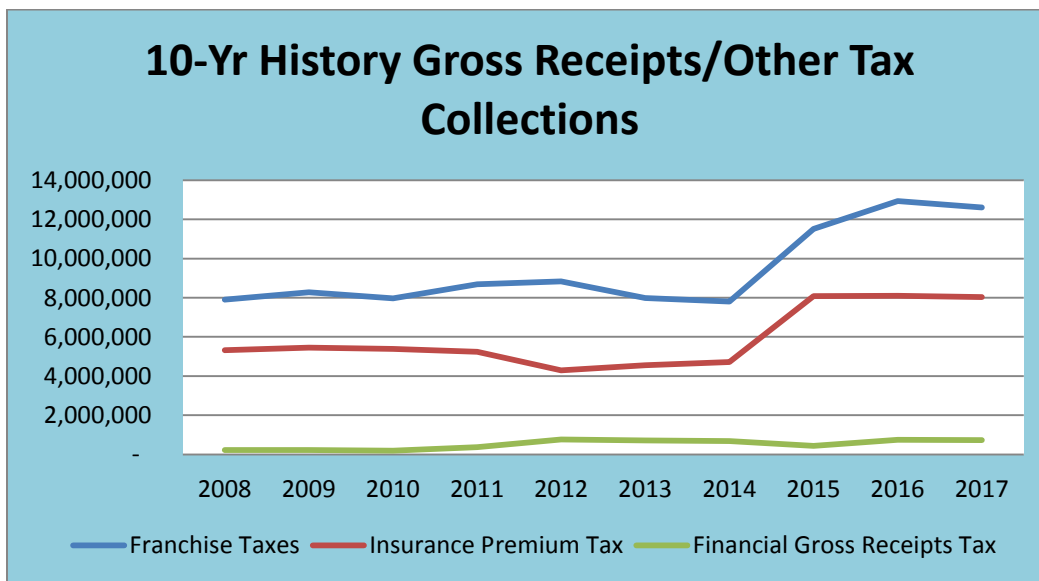




2017 Annual Budget

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 was 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. It was projected to remain constant for FY 2015 and 2016, and is projected to have a slight decrease in FY 2017.

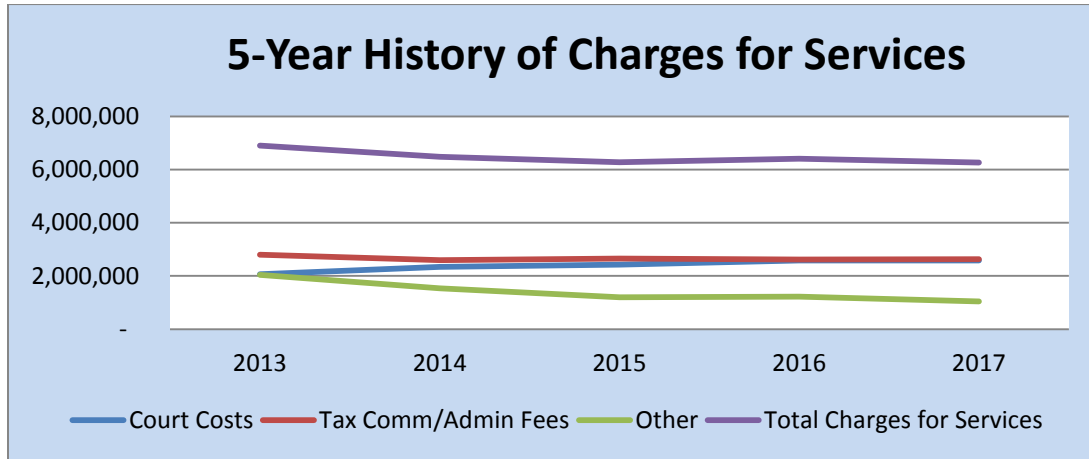




2017 Annual Budget

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

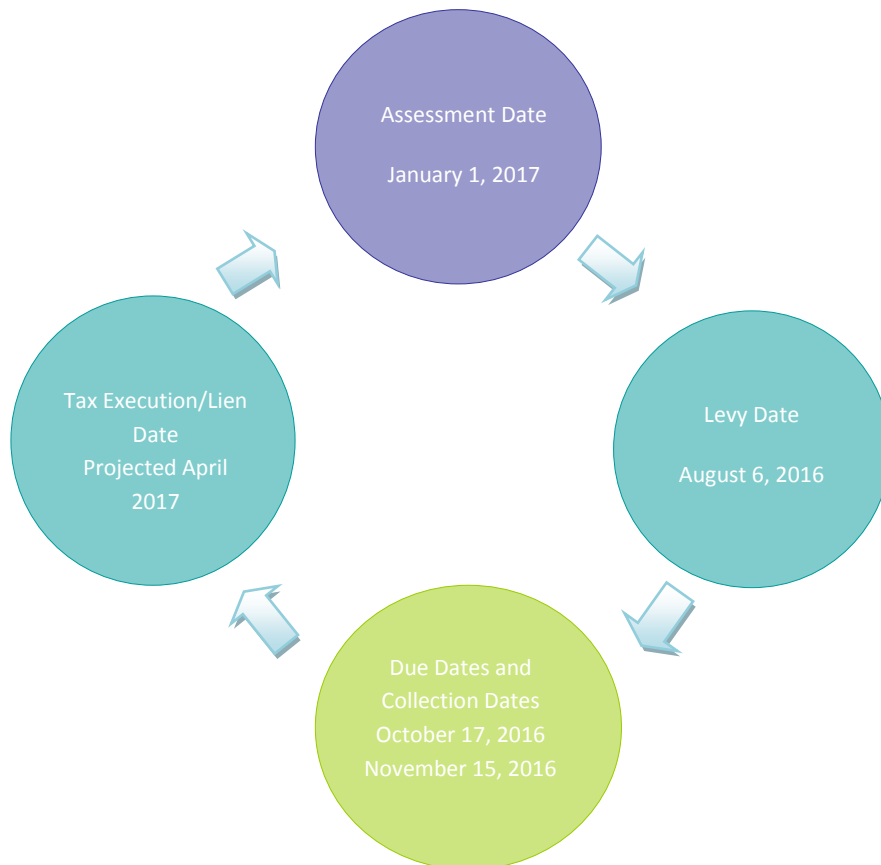
Licenses and permits are fees charged by the government to various professions or to grant privileges for activities that they regulate. The purpose of the license fee is to recover a portion of the cost of regulation. Permits grant a privilege for a fixed period of time. Business licenses make up most 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 2017.





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 2017 Property Tax Calendar is shown below and illustrates the assessment and collection cycle.





2017 Annual Budget

General Fund

Revenue Detail

| | Actual | | | Budget | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| <u>Property Taxes</u> | | | | | | |
| Real Property Tax | \$62,754,715 | \$61,925,469 | \$61,722,669 | \$55,208,000 | \$54,094,177 | \$55,598,000 |
| Real Property Tax Prior Year | \$0 | \$758,923 | \$2,107,844 | \$1,716,600 | \$2,119,171 | \$1,878,000 |
| Motor Vehicle Tax | \$6,184,993 | \$5,274,869 | \$3,258,459 | \$3,100,000 | \$2,946,037 | \$3,100,000 |
| Motor Vehicle Title Ad Valorem Tax (TAVT) | \$1,123,388 | \$4,106,688 | \$5,216,108 | \$5,000,000 | \$5,386,254 | \$5,000,000 |
| Recording Intangible Tax | \$786,411 | \$688,737 | \$798,925 | \$800,000 | \$881,455 | \$800,000 |
| Railroad Equipment Tax | \$103,109 | \$125,766 | \$128,771 | \$100,000 | \$126,237 | \$112,000 |
| Real Estate Transfer Tax | \$147,374 | \$192,645 | \$226,800 | \$200,000 | \$242,711 | \$220,000 |
| Total Property Taxes | \$71,099,990 | \$73,073,097 | \$73,459,575 | \$66,124,600 | \$65,796,042 | \$66,708,000 |
| <u>Sales Taxes</u> | | | | | | |
| Local Option Sales Tax | \$28,228,158 | \$28,385,722 | \$29,792,726 | \$31,993,000 | \$29,507,452 | \$31,000,000 |
| Total Sales Taxes | \$28,228,158 | \$28,385,722 | \$29,792,726 | \$31,993,000 | \$29,507,452 | \$31,000,000 |
| <u>Other Taxes and Gross Receipts</u> | | | | | | |
| Franchise Taxes - Electric | \$5,341,857 | \$5,424,941 | \$8,608,173 | \$9,200,000 | \$9,168,619 | \$9,008,000 |
| Franchise Taxes - Gas | \$457,578 | \$447,192 | \$628,840 | \$1,500,000 | \$761,758 | \$1,446,000 |
| Franchise Taxes - Cable | \$1,620,659 | \$1,374,023 | \$1,779,315 | \$1,750,000 | \$1,840,514 | \$1,690,000 |
| Franchise Taxes - Telephone | \$568,426 | \$546,330 | \$490,635 | \$475,000 | \$425,382 | \$455,000 |
| Franchise Taxes - Railroad | \$7,000 | \$0 | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| Alcoholic Beverage Excise Tax Liquor | \$381,714 | \$358,798 | \$273,431 | \$376,000 | \$274,639 | \$360,000 |
| Alcoholic Beverage Excise Tax Beer | \$2,091,216 | \$1,984,411 | \$1,904,399 | \$2,200,000 | \$1,933,927 | \$2,132,000 |
| Alcoholic Beverage Excise Tax Wine | \$181,661 | \$196,000 | \$293,534 | \$242,000 | \$282,880 | \$230,000 |
| Insurance Premium Tax | \$4,551,117 | \$4,712,248 | \$8,083,743 | \$8,100,000 | \$8,960,555 | \$8,025,000 |
| Financial Gross Receipts Tax | \$713,443 | \$676,374 | \$434,314 | \$750,000 | \$412,110 | \$724,000 |
| Total Other Taxes and Gross Receipts | \$15,914,671 | \$15,720,317 | \$22,503,383 | \$24,600,000 | \$24,067,385 | \$24,077,000 |
| <u>Penalties & Interest - Taxes</u> | | | | | | |
| Penalties & Interest / Real Property | \$683,401 | \$717,223 | \$580,066 | \$690,000 | \$454,641 | \$655,000 |
| Penalties & Interest / Real Property Interest | \$1,402,644 | \$1,362,069 | \$1,167,070 | \$1,350,000 | \$1,153,739 | \$1,307,000 |
| Penalties & Interest / Personal Property | \$250,193 | \$205,643 | \$142,329 | \$206,000 | \$98,114 | \$202,000 |
| Penalties & Interest / Fi Fa Cost Recovery | \$0 | \$139,660 | \$170,038 | \$231,000 | \$179,610 | \$226,000 |
| Total Taxes | \$2,336,238 | \$2,424,595 | \$2,059,502 | \$2,477,000 | \$1,886,104 | \$2,390,000 |



2017 Annual Budget

Revenue Detail Continued

| | Actual | | | Budget | | |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| <u>Business Licenses and Permits</u> | | | | | | |
| Business Licenses - Alcoholic Beverages | \$219,180 | \$509,388 | \$585,401 | \$500,000 | \$598,869 | \$480,000 |
| Business Lic-Privilege | \$418,053 | \$223,994 | \$25,637 | \$25,000 | \$125,359 | \$25,000 |
| Business Licenses - General | \$2,106,679 | \$1,796,729 | \$1,593,964 | \$3,451,000 | \$2,035,110 | \$3,196,000 |
| Business Lic Miscellaneous | \$4,561 | \$1,411 | \$3,850 | \$4,000 | \$3,360 | \$4,000 |
| Permits-Land Use NPDES Storm Water | \$0 | \$2,240 | \$4,966 | \$5,000 | \$10,335 | \$5,000 |
| Permits-Land Use Land Disturbance | \$0 | \$1,673 | \$4,722 | \$4,000 | \$23,240 | \$4,000 |
| Permits-Land Use Flood Plain | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 |
| Permits-Land Use Utility R/W | \$0 | \$5,470 | \$15,748 | \$12,000 | \$7,160 | \$10,000 |
| Permits-Land Use Alcohol Affidavit | \$0 | \$0 | \$10,050 | \$7,000 | \$13,950 | \$7,000 |
| License & Permits-Reg Building | \$30,380 | \$196,418 | \$917,239 | \$890,000 | \$811,693 | \$882,000 |
| License & Permits-Reg Plumbing | \$14,680 | \$22,057 | \$21,817 | \$20,000 | \$23,677 | \$20,000 |
| License & Permits-Reg Electrical | \$55,236 | \$59,324 | \$86,925 | \$75,000 | \$108,904 | \$70,000 |
| License & Permits-Reg Specialty | \$424,556 | \$481,400 | \$6,344 | \$7,000 | \$5,559 | \$7,000 |
| License & Permits-Reg Mechanical | \$47,719 | \$50,895 | \$62,899 | \$50,000 | \$73,071 | \$50,000 |
| License & Permits-Reg Plan Review Fees | \$41,529 | \$39,527 | \$51,043 | \$45,000 | \$54,488 | \$40,000 |
| License & Permits-Reg Miscellaneous | \$9,270 | \$7,170 | \$5,928 | \$7,000 | \$4,895 | \$7,000 |
| Total Licenses and Permits | \$3,453,390 | \$3,432,801 | \$3,396,582 | \$5,102,000 | \$3,899,670 | \$4,807,000 |
| <u>Intergovernmental</u> | | | | | | |
| Fed Grant Department of Justice | \$30,445 | \$8,293 | \$33,739 | \$0 | \$0 | \$0 |
| Fed Pass Thru GEMA | \$0 | \$0 | \$88,808 | \$0 | \$43,034 | \$0 |
| Fed Pay In-Lieu-Of Taxes Bond Swamp | \$0 | \$8,128 | \$7,563 | \$0 | \$8,176 | \$0 |
| State Grants DOT | \$752,666 | \$695,004 | \$22,928 | \$0 | \$0 | \$0 |
| State Grants Judicial Council of Georgia | \$110,542 | \$110,542 | \$110,543 | \$0 | \$110,543 | \$0 |
| State Grants DA Victim Witness | \$45,799 | \$42,270 | \$44,895 | \$0 | \$13,539 | \$0 |
| State Grants St Crt Victim Witness | \$42,083 | \$33,137 | \$29,145 | \$0 | \$9,620 | \$0 |
| Local Gov Grants / Reimb Peach Co Public | \$270,249 | \$269,156 | \$302,304 | \$275,000 | \$306,695 | \$275,000 |
| Local Gov Grants / Reimb Peach Co | \$145,438 | \$104,803 | \$109,801 | \$105,000 | \$112,546 | \$119,000 |
| Local Gov Grants / Reimb Crawford Co | \$157,645 | \$157,008 | \$176,344 | \$160,000 | \$178,906 | \$162,000 |
| Local Gov Grants / Reimb Crawford Co | \$10,014 | \$7,215 | \$7,560 | \$7,200 | \$7,749 | \$7,200 |
| Local Gov Grants / Reimb Macon Water Auth | \$36,669 | \$46,951 | \$44,587 | \$40,000 | \$24,859 | \$42,000 |
| Local Gov Grants / Reimb Miscellaneous | \$67,249 | \$0 | \$6,081 | \$5,000 | \$28,419 | \$6,000 |
| Local Gov Grants / Reimb UDA Executive | \$0 | \$38,823 | \$46,014 | \$45,000 | \$48,160 | \$46,000 |
| Local Gov Grants / Reimb Planning & Zoning | \$10,730 | \$10,730 | \$10,730 | \$11,000 | \$0 | \$11,000 |
| Total Intergovernmental | \$11,746,885 | \$7,105,497 | \$1,041,041 | \$648,200 | \$892,246 | \$668,200 |
| <u>Payments in Lieu of Taxes</u> | | | | | | |
| Local Pay In-Lieu-Of Taxes Macon Housing | \$257,328 | \$153,973 | \$207,497 | \$153,000 | \$198,532 | \$153,000 |
| Local Pay In-Lieu-Of Taxes Industrial | \$474,124 | \$584,717 | \$25,675 | \$580,000 | \$137,838 | \$580,000 |
| Local Pay In-Lieu-Of Taxes McDonnell- | \$52,331 | \$57,926 | \$57,926 | \$57,000 | \$0 | \$57,000 |
| Local Pay In-Lieu-Of Taxes Zantop | \$29,412 | \$33,670 | \$42,512 | \$42,500 | \$42,512 | \$42,500 |
| Local Pay In-Lieu-Of Taxes Conv Grnd Lease | \$38,909 | \$52,711 | \$37,510 | \$38,000 | \$37,510 | \$38,000 |
| Local Pay In-Lieu-Of Taxes Wachovia Bldg | \$45,681 | \$43,976 | \$41,405 | \$44,000 | \$33,825 | \$44,000 |
| Local Pay In-Lieu-Of Taxes Bond Swap Natl | \$16,020 | \$0 | \$0 | \$8,000 | \$0 | \$8,000 |
| Local Pay In-Lieu-Of Taxes Conv Hotel-Noble | \$445,973 | \$439,643 | \$260,697 | \$461,000 | \$246,980 | \$461,000 |
| Local Pay In-Lieu-Of Taxes Four Winds | \$0 | \$0 | \$1,190 | \$1,200 | \$3,629 | \$1,200 |
| Total Payments In-Lieu of Taxes | \$1,359,778 | \$1,366,617 | \$674,413 | \$1,384,700 | \$700,827 | \$1,384,700 |



2017 Annual Budget

Revenue Detail Continued

| | Actual | | | Budget | | |
|---|-------------|-----------|-------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Charges for Services | | | | | | |
| Crt Costs Fees & Charges Superior Court | \$505,914 | \$506,239 | \$495,320 | \$400,000 | \$514,697 | \$400,000 |
| Crt Costs Fees & Charges Clerk Authority | \$68,262 | \$70,193 | \$36,067 | \$62,000 | \$0 | \$62,000 |
| Crt Costs Fees & Charges E-Commerce | \$32,075 | \$28,760 | \$29,458 | \$31,000 | \$30,967 | \$31,000 |
| Crt Costs Fees & Charges Child Support | \$0 | \$9,386 | \$17,811 | \$15,000 | \$18,625 | \$15,000 |
| Crt Costs Fees & Charges Civil | \$1,025,025 | \$968,004 | \$875,115 | \$1,100,000 | \$857,249 | \$1,100,000 |
| Crt Costs Fees & Charges Pub Defender | \$0 | \$700 | \$3,025 | \$4,000 | \$100 | \$4,000 |
| Crt Costs Fees & Charges Probate Court | \$422,981 | \$445,358 | \$407,923 | \$445,000 | \$461,475 | \$445,000 |
| Crt Costs Fees & Charges Juvenile Court | \$5,866 | \$4,451 | \$2,484 | \$5,000 | \$1,914 | \$5,000 |
| Crt Costs Fees & Charges State Court | \$0 | \$300,820 | \$540,737 | \$500,000 | \$572,994 | \$509,200 |
| Crt Costs Fees & Charges State Court | \$0 | \$1,200 | \$3,525 | \$4,000 | \$4,025 | \$4,000 |
| Crt Costs Fees & Charges State Court | \$0 | \$0 | \$0 | \$0 | \$674 | \$0 |
| Crt Costs Fees & Charges Superior Court | \$0 | \$4,340 | \$9,467 | \$10,000 | \$4,680 | \$10,000 |
| Motor Vehicle Tag Fees Mail Fees | \$0 | \$16,120 | \$33,035 | \$30,000 | \$34,638 | \$33,000 |
| Motor Vehicle Tag Fees Tag Fees | \$0 | \$69,186 | \$135,897 | \$136,000 | \$140,078 | \$136,000 |
| Motor Vehicle Tag Fees Transfer Fees | \$0 | \$1,757 | \$3,254 | \$3,000 | \$2,661 | \$3,000 |
| Motor Vehicle Tag Fees Title Fees | \$0 | \$8,922 | \$16,505 | \$18,000 | \$15,949 | \$18,000 |
| Motor Vehicle Tag Fees Duplicate | \$0 | \$630 | \$809 | \$1,000 | \$503 | \$1,000 |
| Motor Vehicle Tag Fees Insurance Agent Fees | \$0 | \$27,765 | \$52,640 | \$53,000 | \$55,090 | \$53,000 |
| Motor Vehicle Tag Fees Abandoned Vehicle | \$0 | \$524 | \$1,182 | \$1,000 | \$1,372 | \$1,800 |
| Motor Vehicle Tag Fees Penalty Fee | \$0 | \$57,663 | \$116,838 | \$116,000 | \$116,737 | \$116,000 |
| Motor Vehicle Tag Fees FiFa Reimb | \$0 | \$9,673 | \$11,579 | \$10,000 | \$14,161 | \$14,000 |
| Qualifying Fees | \$0 | \$18,863 | \$8,081 | \$61,000 | \$29,048 | \$61,000 |
| Mapping Service | \$1,745 | \$962 | \$862 | \$1,000 | \$810 | \$1,000 |
| Tax Commissions BOE Real Property | \$0 | \$142,832 | \$1,691,656 | \$1,715,000 | \$1,690,485 | \$1,715,000 |
| Tax Commissions BOE Personal Property | \$0 | \$98,950 | \$189,786 | \$100,000 | \$197,668 | \$100,000 |
| Tax Commissions State Real Property | \$0 | \$18,233 | \$17,285 | \$10,000 | \$15,456 | \$17,000 |
| Tax Commissions State Personal Property | \$0 | \$51,081 | \$115,413 | \$104,000 | \$131,183 | \$104,000 |
| Administration Fees Garbage Fees (Admin) | \$0 | \$126,658 | \$232,655 | \$241,600 | \$264,172 | \$241,600 |
| Administration Fees Privilege | \$0 | \$2,550 | \$17,400 | \$10,000 | \$15,150 | \$10,000 |
| Admin Fees General | \$29,703 | \$2,390 | \$7,403 | \$5,000 | \$8,062 | \$5,000 |
| Admin Fees Pension Payroll Administration | \$0 | \$0 | \$4,000 | \$0 | \$17,500 | \$0 |
| Sheriff Services | \$174,951 | \$154,507 | \$177,760 | \$180,000 | \$228,957 | \$180,000 |
| Sheriff ATF Reimbursement | \$0 | \$1,876 | \$6,825 | \$7,000 | \$2,534 | \$7,000 |
| Sheriff Expungement | \$0 | \$0 | -\$30 | \$0 | \$0 | \$0 |
| Sheriff Miscellaneous | \$118,170 | \$116,342 | \$139,772 | \$130,000 | \$115,576 | \$130,000 |
| Sheriff Airport Security | \$6,096 | \$4,512 | \$1,571 | \$2,000 | \$615 | \$2,000 |
| Sheriff (Jail) Housing Prisoners - Federal | \$62,832 | \$114,048 | \$69,344 | \$60,000 | \$39,468 | \$60,000 |
| Sheriff (Jail) Housing Prisoners - Other | \$471,819 | \$126,204 | \$104 | \$0 | \$0 | \$0 |
| Driveway and Sidewalk Repairs | \$7,525 | \$2,890 | \$3,955 | \$5,000 | \$0 | \$5,000 |
| Special Assessments Paving | \$50,959 | \$22,170 | \$28,898 | \$5,000 | \$39,398 | \$5,000 |
| Special Assessments Signals & Signs | \$102,540 | \$35,854 | \$1,085 | \$1,000 | \$1,975 | \$2,000 |
| Special Assessments Right of Ways | \$212,511 | \$212,106 | \$222,106 | \$210,000 | \$235,583 | \$210,000 |
| Demolition | \$0 | \$0 | \$0 | \$0 | \$21,528 | \$0 |
| Communicataion Data and Internet | \$0 | \$0 | \$0 | \$0 | \$1,800 | \$0 |
| Tower Fees MWA-Subs Fees | \$0 | \$0 | \$17,101 | \$18,000 | \$14,788 | \$18,000 |
| Tower Fees Board of Education Subs | \$0 | \$0 | \$8,358 | \$8,000 | \$8,692 | \$8,700 |
| Tower Fees T-Mobile Lease | \$0 | \$0 | \$34,807 | \$35,000 | \$36,547 | \$35,000 |



2017 Annual Budget

Revenue Detail Continued

| | Actual | | | Budget | | |
|---|-------------------------|----------|-----------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| | Tower Fees Nextel Lease | \$0 | \$0 | \$47,032 | \$47,000 | \$49,383 |
| Tower Fees Sprint Lease | \$0 | \$27,014 | \$28,095 | \$29,000 | \$29,219 | \$29,000 |
| Tower Fees IRS Lease | \$0 | \$5,995 | \$12,350 | \$13,000 | \$12,844 | \$13,000 |
| Tower Fees Cricket Lease | \$0 | \$0 | \$32,969 | \$33,000 | \$34,287 | \$33,000 |
| Tower Fees Other | \$0 | \$33,150 | \$565 | \$500 | \$300 | \$500 |
| Animal Welfare Adoptions | \$15,265 | \$8,477 | \$12,181 | \$8,000 | \$23,162 | \$8,000 |
| Animal Welfare Owner Surrender Fees | \$0 | \$105 | \$560 | \$0 | \$3,300 | \$0 |
| Animal Welfare Reclaim | \$2,990 | \$2,990 | \$2,723 | \$2,000 | \$2,952 | \$2,000 |
| Animal Welfare Boarding Fee | \$1,585 | \$1,930 | \$2,015 | \$1,500 | \$2,010 | \$1,500 |
| Animal Welfare Trap Rental Fee | \$0 | \$0 | \$10 | \$0 | \$0 | \$0 |
| Animal Welfare Out of County Surrenders | \$0 | \$0 | \$225 | \$0 | \$95 | \$0 |
| Animal Welfare Bibb Health Dept | \$17,000 | \$17,000 | \$3,000 | \$0 | \$100 | \$0 |
| Animal Welfare Private Contribution | \$3,484 | \$1,720 | \$4,791 | \$5,000 | \$3,198 | \$5,000 |
| Animal Welfare Dangerous Dog Registration | \$0 | \$0 | \$100 | \$0 | \$100 | \$0 |
| Animal Welfare Other Fees | \$3,515 | \$265 | \$400 | \$500 | \$630 | \$500 |
| Animal Welfare License Fee | \$0 | \$140 | \$2,460 | \$2,500 | \$1,230 | \$2,500 |
| Animal Welfare Euthanization Fees | \$0 | \$0 | \$0 | \$0 | \$390 | \$0 |
| Animal Welfare Quarantine Daily Board | \$0 | \$0 | \$0 | \$0 | \$480 | \$0 |
| Recreation Fees Pool Admission | \$0 | \$0 | \$9,477 | \$7,300 | \$9,936 | \$0 |
| Recreation Fees Tournament | \$0 | \$0 | \$0 | \$0 | \$1,441 | \$0 |
| Recreation Fees Court Use | \$0 | \$0 | \$25,363 | \$28,000 | \$28,979 | \$0 |
| Recreation Fees Program | \$0 | \$0 | \$178,535 | \$223,500 | \$172,443 | \$0 |
| Recreation Fees Membership | \$0 | \$0 | \$4,300 | \$5,000 | \$4,040 | \$0 |
| Recreation Fees Pro-Rental | \$0 | \$0 | \$0 | \$1,300 | \$1,251 | \$0 |
| Recreation Fees Vending Machine | \$0 | \$0 | \$3,512 | \$5,700 | \$1,110 | \$0 |
| Recreation Fees Utility | \$0 | \$0 | \$21,408 | \$9,600 | \$33,323 | \$0 |
| Recreation Fees Facilities Misc | \$0 | \$0 | \$1,934 | \$1,500 | \$3,895 | \$0 |
| Recreation Fees Rentals | \$0 | \$0 | \$78,366 | \$67,800 | \$96,123 | \$0 |
| Rec Fees-Cent City Prk Program | \$0 | \$18,800 | \$0 | \$0 | \$0 | \$128,000 |
| Rec Fees-Cent City Prk Vending Machines | \$0 | \$77 | \$0 | \$0 | \$0 | \$5,000 |
| Rec Fees-Cent City Prk Utilities | \$0 | \$650 | \$0 | \$0 | \$0 | \$1,000 |
| Rec Fees-Cent City Prk Fac Misc | \$0 | \$2,659 | \$0 | \$0 | \$0 | \$1,500 |
| Rec Fees-Cent City Prk Rentals | \$18,038 | \$36,174 | \$0 | \$0 | \$0 | \$40,000 |
| Rec Fees-Bloomfield Pool Admin | \$0 | \$878 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Bloomfield Program | \$0 | \$15,553 | \$0 | \$0 | -\$30 | \$0 |
| Rec Fees-Bloomfield Vending Mach | \$0 | \$29 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Bloomfield Rentals | \$0 | \$775 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees B T Washington Pool Admiss | \$0 | \$635 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-E Macon Pool Admiss | \$0 | \$1,310 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-E Macon Program | \$0 | \$9,596 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-E Macon Vend Mach | \$0 | \$56 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-E Macon Rentals | \$0 | \$1,755 | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

Revenue Detail Continued

| | Actual | | | Budget | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Rec Fees-F Johnson Pool Admiss | \$0 | \$1,151 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-F Johnson Program | \$0 | \$4,809 | \$0 | \$0 | -\$10 | \$0 |
| Rec Fees-F Johnson Vending Mach | \$0 | \$29 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-F Johnson Utilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-F Johnson Rentals | \$0 | \$960 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Freedom Program | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Freedom Vending Mach | \$0 | \$29 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Freedom Rentals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-J Drew Court Use | \$0 | \$16,377 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-J Drew Membership | \$0 | \$185 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-J Drew Pro-Rental | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-LH Williams Program | \$2,400 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Memorial Pool Admiss | \$0 | \$972 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Memorial Program | \$0 | \$8,597 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Memorial Vending Mach | \$0 | \$38 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Memorial Rentals | \$0 | \$285 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-N Macon Program | \$0 | \$18,414 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-N Macon Vending Mach | \$0 | \$43 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-N Macon Utilities | \$0 | \$11,297 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-N Macon Rentals | \$0 | \$4,001 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-R Jackson Program | \$0 | \$2,250 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-R Jackson Vending Mach | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-R Jackson Rentals | \$0 | \$2,735 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Sr Center Program | \$0 | \$246 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Sr Center Membership | \$0 | \$1,770 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Sr Center Rentals-Other | \$0 | \$915 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Tattnall Courts Use | \$0 | \$390 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-Tattnall Membership | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec Fees-League Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Parks & Beautification Special Event Rentals | \$0 | \$0 | \$0 | \$50,000 | \$21,750 | \$50,000 |
| Other Charges for Services Cemetery Lot / | \$70,950 | \$44,750 | \$9,125 | \$14,000 | \$20,456 | \$14,000 |
| Total Charges for Servicese | \$6,906,134 | \$6,481,034 | \$6,274,396 | \$6,412,332 | \$6,528,001 | \$6,263,834 |
| <u>Fines and Forfeitures</u> | | | | | | |
| Fines & Forfeitures-Supr Crt Court | \$49,296 | -\$18,575 | -\$50,884 | \$0 | -\$53,753 | \$0 |
| Fines & Forfeitures-Supr Crt Restitution Pub | \$48,454 | \$60,014 | \$53,888 | \$50,000 | \$37,482 | \$40,000 |
| Fines & Forfeitures-Supr Crt Ga Prob Mgmt | \$9,732 | \$3,621 | \$13,138 | \$8,000 | \$19,329 | \$8,000 |
| Fines & Forfeitures-Supr Crt Ga Prob Mgmt | \$0 | \$7,305 | \$0 | \$0 | \$4,444 | \$0 |
| Fines & Forfeitures-Supr Crt Clk of Crt | \$0 | \$72,734 | \$102,330 | \$100,000 | \$97,785 | \$92,000 |
| Fines & Forf-State Crt Court Fees | \$1,359,513 | \$709,710 | \$246,317 | \$500,000 | \$214,447 | \$308,000 |
| Fines & Forf-State Crt Bench Warrants | \$0 | \$13,525 | \$24,159 | \$20,000 | \$19,340 | \$20,000 |
| Fines & Forf-State Crt Prob Youth Offenders | \$44,087 | \$58,570 | \$51,909 | \$45,000 | \$34,950 | \$37,000 |
| Fines & Forf-State Crt Court Distributions | \$0 | -\$296,674 | -\$518,536 | \$0 | -\$501,361 | \$0 |
| Fines & Forf-State Crt Probation | \$570,573 | \$1,092,287 | \$1,305,249 | \$1,325,000 | \$1,158,238 | \$1,218,000 |
| Fines & Forf-State Crt Restitution Pub Def | \$39,822 | \$0 | \$0 | \$20,000 | \$0 | \$20,000 |
| Fines & Forf-State Crt Probation Restitution | \$0 | \$27,365 | \$36,547 | \$35,000 | \$36,728 | \$35,000 |
| Fines & Forf-Juv Ct Supervision Fees | \$0 | \$0 | -\$100 | \$0 | \$0 | \$0 |



2017 Annual Budget

Revenue Detail Continued

| | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fines & Forf-Muni Crt Court Fees | \$30,103 | \$31,782 | \$15,295 | \$34,000 | \$14,626 | \$28,000 |
| Fines & Forf-Muni Crt Date Surcharge | \$24,647 | \$9,704 | \$10,003 | \$30,000 | \$8,165 | \$20,000 |
| Fines & Forf-Muni Crt 10% Jail Add-On | \$117,857 | \$80,416 | \$0 | \$50,000 | \$0 | \$47,700 |
| Fines & Forf-Muni Crt ACS Debt Recovery | \$414,765 | \$301,530 | \$235,597 | \$420,000 | \$176,929 | \$360,000 |
| Fines & Forf-Muni Crt Court Fines | \$641,385 | \$447,148 | \$525,444 | \$680,000 | \$449,823 | \$615,000 |
| Fines & Forf-Muni Crt Providence Payments | \$187,247 | \$158,467 | \$61,245 | \$65,000 | \$76,342 | \$60,000 |
| Fines & Forf-Muni Crt Miscellaneous | \$10,617 | \$5,752 | \$115,137 | \$10,000 | \$10,249 | \$9,000 |
| Fines & Forf-Muni Crt Animal Welfare | \$0 | \$0 | \$250 | \$300 | \$434 | \$300 |
| Total Fines & Forfeitures | \$3,575,700 | \$2,775,644 | \$2,226,988 | \$3,392,300 | \$1,804,195 | \$2,918,000 |

Miscellaneous

| | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Interest Investments | -\$68,749 | \$23,487 | \$3,177 | \$5,000 | \$1,404 | \$5,000 |
| Interest Bank Accts | \$0 | \$10,746 | -\$1,836 | \$2,000 | -\$7,524 | \$2,000 |
| Interest Tax Commissioner | \$0 | -\$5,854 | -\$13,426 | \$0 | -\$8,524 | \$0 |
| Interest IPC | \$0 | \$315,196 | \$972,583 | \$300,000 | \$1,067,549 | \$300,000 |
| Unrealized Gain / Loss on Investments IPC | \$0 | -\$134,689 | -\$709,418 | \$0 | -\$691,552 | \$0 |
| Rent City Hall Annex | \$139,256 | \$860,250 | \$133,536 | \$200,000 | \$133,536 | \$175,000 |
| Rent DFACS Building | \$0 | \$390,535 | \$779,159 | \$780,000 | \$781,070 | \$775,000 |
| Rent DFACS WIC Program | \$0 | \$10,607 | \$21,215 | \$22,000 | \$21,215 | \$18,000 |
| Rent DFACS Field Office | \$0 | \$31,110 | \$62,220 | \$0 | \$62,220 | \$0 |
| Rent EOC Randall Building | \$0 | \$24,700 | \$37,050 | \$0 | \$0 | \$0 |
| Rent V.A. Randall Building | \$0 | \$3,195 | \$6,390 | \$6,000 | \$6,390 | \$6,000 |
| Rent Regional Commission | \$0 | \$47,140 | \$94,280 | \$95,000 | \$100,000 | \$91,000 |
| Rent Health Department Mental | \$0 | \$217,466 | \$434,933 | \$435,000 | \$403,750 | \$411,200 |
| Rent House @ Sports Complex | \$0 | \$3,115 | \$6,600 | \$6,000 | \$3,600 | \$6,000 |
| Rent Sec State Bldg Lease | \$951,125 | \$965,392 | \$373,271 | \$98,000 | \$82,470 | \$96,000 |
| Rent Mid Ga Comm Action | \$0 | \$2,829 | \$7,422 | \$6,900 | \$6,851 | \$6,500 |
| Rent CAL | \$0 | \$2,652 | \$4,862 | \$5,000 | \$3,978 | \$5,000 |
| Rent 900 11th (Ackerman) | \$0 | \$1,300 | \$1,200 | \$1,000 | \$1,200 | \$1,000 |
| Rent Business Development | \$75,600 | \$37,800 | \$0 | \$50,000 | \$0 | \$48,000 |
| Other Revenue US Marshall | \$15,943 | \$26,477 | \$41,557 | \$16,000 | \$19,571 | \$14,000 |
| Other Revenue Over / Short | \$0 | \$26 | \$118 | \$0 | \$171 | \$0 |
| Other Revenue Overpayments | \$0 | \$2,034 | \$180 | \$0 | \$153 | \$0 |
| Other Revenue Insurance Collections | \$35,186 | \$73,954 | \$40,316 | \$40,000 | \$121,030 | \$38,000 |
| Other Revenue Grand Opera House Utilities | \$13,649 | \$8,587 | \$7,711 | \$8,000 | \$7,895 | \$7,000 |
| Other Revenue Miscellaneous | \$127,892 | \$103,657 | \$205,856 | \$110,000 | \$110,537 | \$105,000 |
| Other Revenue Conv Ctr Billboard | \$0 | \$0 | \$11,960 | \$12,000 | \$8,113 | \$8,000 |
| Other Revenue City Employee Credit Union | \$90,496 | \$42,695 | \$71,648 | \$77,000 | \$0 | \$0 |
| Other Revenue Attorney Fees | \$3,000 | \$2,000 | \$13,341 | \$3,000 | \$1,500 | \$3,000 |
| Other Revenue Engineering Fees | \$0 | \$8,578 | \$2,219 | \$3,000 | \$0 | \$3,000 |
| Other Revenue Board of Elections | \$41,165 | \$1,887 | \$235 | \$0 | \$100 | \$0 |
| Other Revenue Cox Cable IT | \$0 | \$0 | \$20,000 | \$20,000 | \$0 | \$19,000 |
| Other Revenue MWA-IT | \$0 | \$0 | \$25,000 | \$25,000 | \$25,000 | \$23,000 |
| Other Revenue ITS Computer Center | \$10,859 | \$5,570 | \$4,740 | \$4,000 | \$2,280 | \$4,000 |
| Other Revenue Transit Authority - IT | \$0 | \$0 | \$0 | \$65,000 | \$0 | \$65,000 |
| Total Miscellaneous | \$3,561,907 | \$3,304,586 | \$2,658,098 | \$2,394,900 | \$2,263,983 | \$2,234,700 |

Sales and Refunds

| | | | | | | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Sale of Property Real Property | \$265,760 | \$57,088 | \$46,800 | \$47,000 | \$51,388 | \$55,000 |
| Sale of Property Vehicles & Equipment | \$1,878,647 | \$91,978 | \$89,700 | \$56,000 | \$194,715 | \$82,000 |
| Sale of Property Scrap Material | \$13,616 | \$34,800 | \$31,545 | \$24,000 | \$21,059 | \$32,000 |
| Total Sales and Refunds | \$2,158,023 | \$247,605 | \$168,045 | \$127,000 | \$267,162 | \$169,000 |

Transfers to Other Funds

| | | | | | | |
|---|--------------------|--------------------|--------------------|------------------|------------------|------------------|
| Transfers In Crime Victim Assist Fund | \$159,734 | \$95,063 | \$107,131 | \$0 | \$0 | \$0 |
| Transfers In Alt Dispute Resolution Fund | \$10,385 | \$4,124 | \$8,248 | \$0 | \$0 | \$0 |
| Transfers In Confiscated Fund-Sheriff | \$12,209 | \$14,663 | \$4,096 | \$0 | \$515 | \$0 |
| Transfers In Macon Bibb County Jail Fund | \$115,000 | \$115,000 | \$115,000 | \$130,000 | \$130,000 | \$128,000 |
| Transfers In Commissary Fund | \$250,000 | \$370,000 | \$136,220 | \$0 | \$0 | \$0 |
| Transfers In Hotel Motel Tax Fund | \$67,031 | \$68,161 | \$73,884 | \$68,000 | \$78,839 | \$55,000 |
| Transfers In Special St Light District Fund | \$50,914 | \$24,478 | \$48,956 | \$50,000 | \$50,000 | \$48,000 |
| Transfers In Capital Improvement Fund- | \$77,643 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers In Special Sanitation Fund-County | \$163,149 | \$155,554 | \$155,554 | \$0 | \$0 | \$0 |
| Transfers In Group Insurance Fund | \$0 | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| Total Operating Transfers | \$5,091,572 | \$3,668,820 | \$1,149,089 | \$248,000 | \$259,354 | \$231,000 |

Total Revenue \$155,428,420 \$147,982,308 \$145,399,806 \$144,900,000 \$137,868,387 \$142,847,400

Transfer Fund Balance \$0 \$0 \$0 \$2,225,252 \$0 \$0

Total Revenues & Other Financing Sources \$155,428,420 \$160,216,620 \$145,399,806 \$147,125,252 \$137,868,387 \$142,847,400



2017 Annual Budget

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.

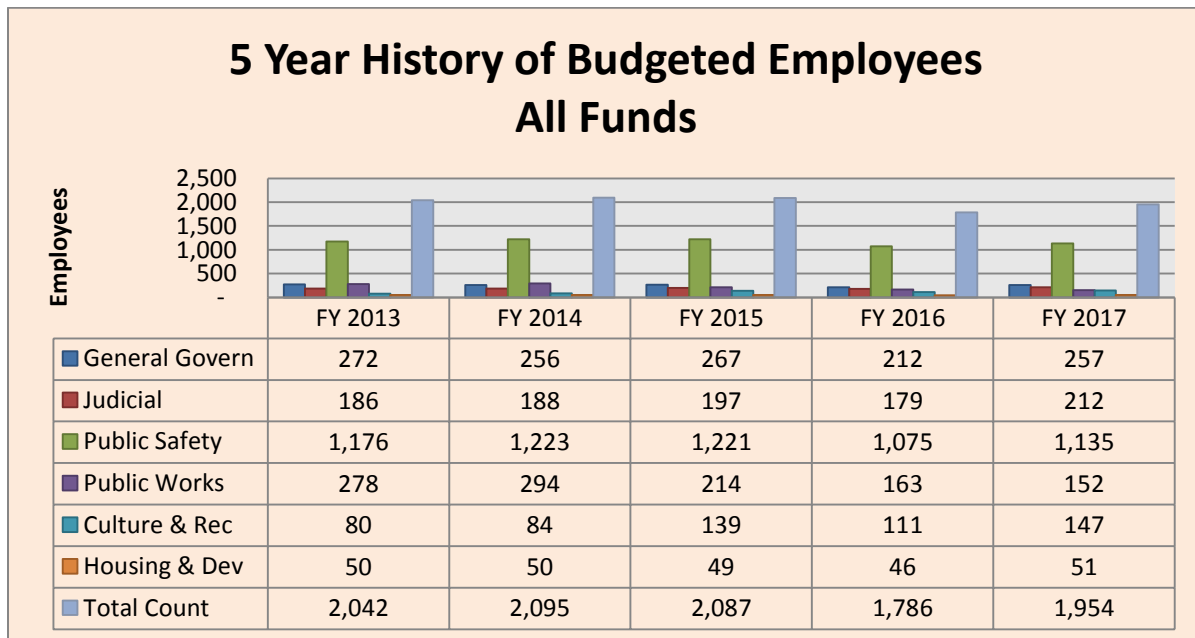
A pay study was completed by the Regional Commission and was put into effect July 1, 2015. The pay study increased the starting salaries for public safety, which includes the Sheriff's Office and the Fire Department. All general employees were placed on the pay scale with the majority of these employees receiving a pay raise.



2017 Annual Budget

General Fund Expenditures

As the chart indicates, there has been an increase in the number of employees needed to operate our Consolidated Government for Fiscal Year 2017.





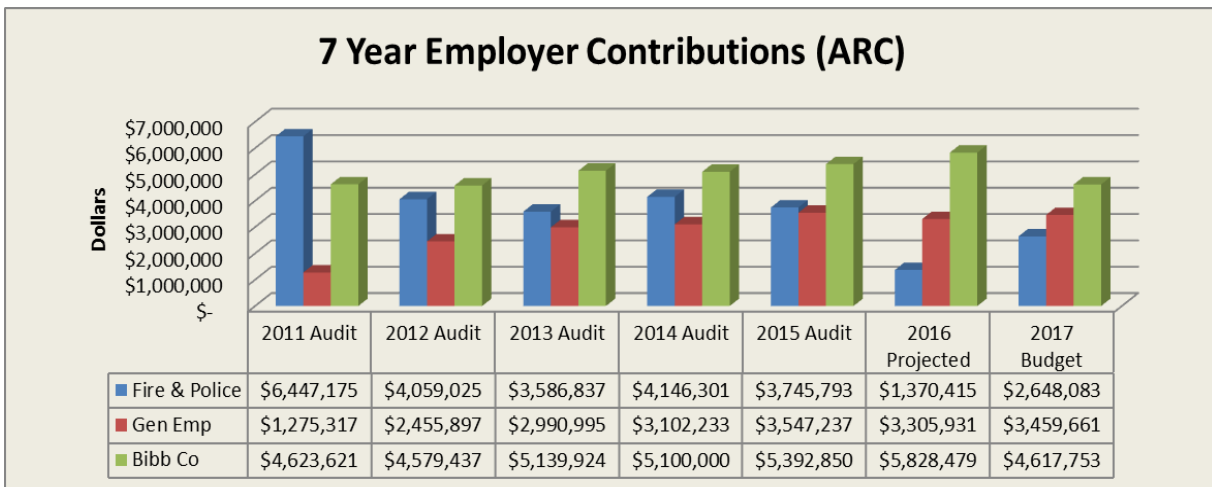
2017 Annual Budget

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.





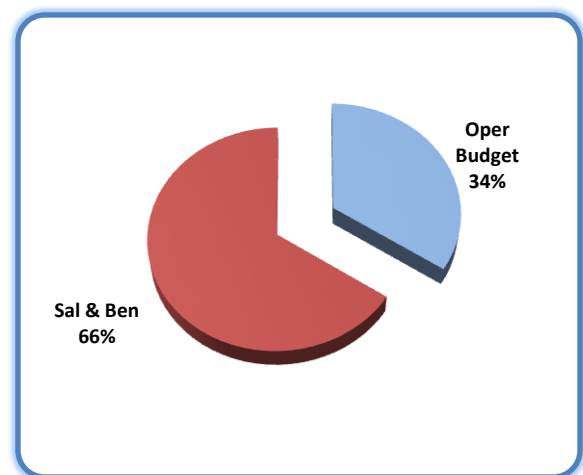
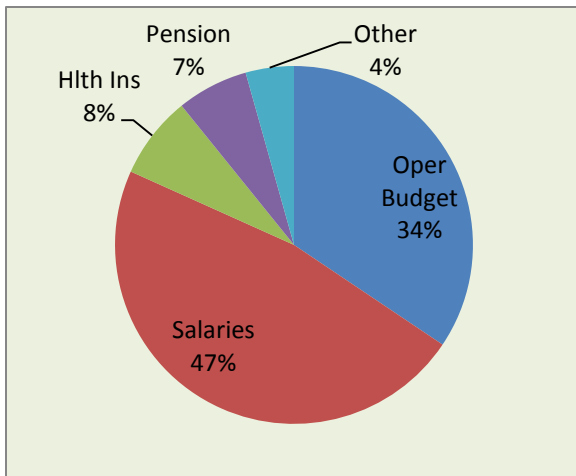
2017 Annual Budget

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 2017.



2017 Budget Salaries & Benefits and Operating Expense as a % of Total Budget

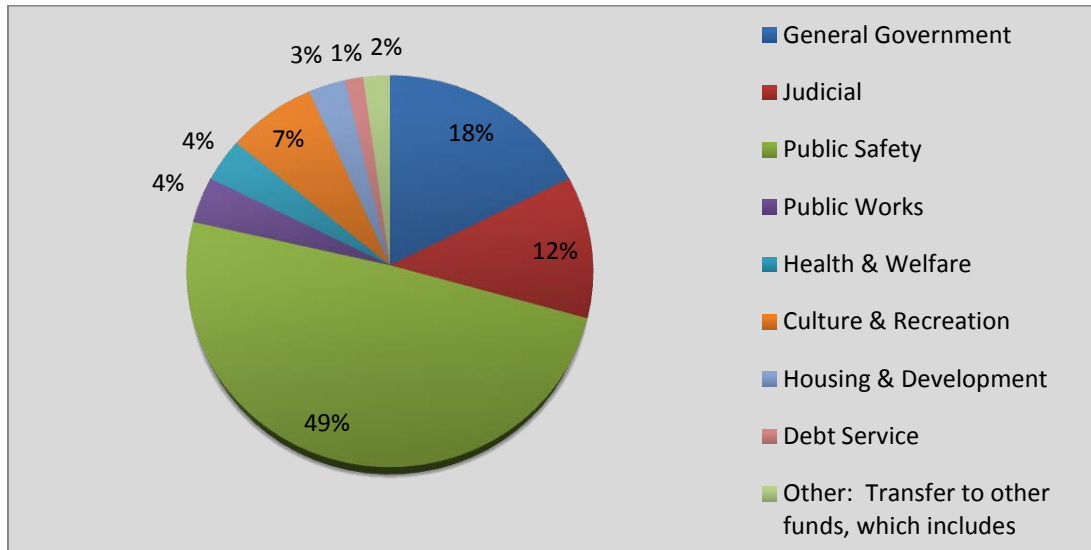




2017 Annual Budget

General Fund Expenditures

The General Fund accounts for all financial transactions for the largest portion of activity for the government of Macon-Bibb County. The largest function for Macon-Bibb County 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 | \$300,000 |
| Sponsored Programs | 65,040 |
| ECD HOME Match | 73,000 |
| Debt Service Fund | 1,966,400 |
| Airport | 300,000 |
| Coliseum & Auditorium | 400,000 |
| Bowden | <u>10,000</u> |
| | <u>\$3,114,440</u> |



2017 Annual Budget

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





2017 Annual Budget

General Fund Expenditures

| | Actual | | | Budget | | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Approved 2017 |
| General Government: | | | | | | |
| Board of Commissioners | \$ 1,978,298 | \$ 1,581,089 | \$ 448,399 | \$ 509,900 | \$ 484,825 | \$ 463,600 |
| Mayor's Office | 1,040,781 | 1,303,809 | 416,173 | 399,600 | 389,863 | 395,300 |
| County Manager | - | - | 2,107,656 | 1,700,851 | 1,621,738 | 1,724,300 |
| County Clerk | 161,218 | 239,714 | 416,335 | 265,200 | 220,437 | 274,600 |
| Board of Elections | 860,646 | 946,774 | 727,308 | 902,454 | 925,071 | 897,440 |
| Finance | 2,303,922 | 2,212,074 | 1,660,133 | 1,560,890 | 1,478,230 | 1,542,610 |
| Procurement | 610,820 | 580,765 | 472,277 | 408,990 | 370,868 | 261,800 |
| County Attorney | 1,381,053 | 1,340,153 | 1,364,554 | 1,615,261 | 1,666,886 | 1,071,600 |
| Information Technology | 2,304,067 | 3,224,796 | 3,266,104 | 3,345,685 | 2,981,035 | 3,786,650 |
| Human Resources | 1,588,016 | 1,502,859 | 1,225,148 | 1,316,700 | 1,319,020 | 1,283,800 |
| Tax Commissioner | 2,560,769 | 2,755,240 | 2,738,308 | 2,640,560 | 2,569,025 | 2,709,900 |
| Tax Assessors | 1,861,098 | 1,918,886 | 1,973,857 | 1,960,316 | 1,932,178 | 1,923,400 |
| Risk Management | 679,503 | 537,740 | 746,809 | 772,600 | 723,010 | 754,300 |
| Internal Audit | 202,509 | 205,793 | 219,416 | 227,200 | 220,486 | 201,600 |
| Facilities Management | 6,828,614 | 6,335,747 | 7,614,822 | 6,985,352 | 8,207,700 | 6,825,600 |
| Records Management | 61,555 | 57,424 | 67,059 | 56,000 | 51,324 | - |
| Small Business Affairs | - | 18,082 | 121,703 | 253,400 | 253,328 | 321,400 |
| General Services-Mail Services | 15,543 | 7,503 | 20,238 | 16,000 | 32,094 | 180,000 |
| General Services-Credit Union | 89,875 | 45,856 | 72,127 | - | - | - |
| General Administrative Fees | 278,943 | 279,213 | 211,808 | 310,300 | 306,548 | 319,900 |
| Non-Departmental | 8,956,404 | 3,712,374 | 1,124,196 | 919,800 | 2,186,872 | 191,000 |
| Total General Government | \$ 33,763,635 | \$ 28,805,891 | \$ 27,014,429 | \$ 26,167,059 | \$ 27,940,538 | \$ 25,128,800 |
| Judicial: | | | | | | |
| Superior Court Judges | \$ 1,118,509 | \$ 1,067,384 | \$ 1,269,993 | \$ 1,398,789 | 1,324,419 | \$ 1,341,300 |
| Superior Court Clerk | 1,744,240 | 1,881,220 | 1,858,805 | 1,976,992 | 1,785,440 | 1,856,900 |
| District Attorney | 2,811,945 | 2,896,455 | 2,977,755 | 2,977,102 | 2,890,153 | 2,931,400 |
| DA - Victim Witness | 54,264 | 61,091 | 82,868 | 40,000 | 57,703 | - |
| State Court Judges | 913,923 | 1,175,698 | 1,234,117 | 1,272,034 | 1,239,238 | 1,240,100 |
| State Court Probation | 708,635 | 806,233 | 950,391 | 1,007,175 | 1,003,556 | 1,001,200 |
| State Court Solicitor | 698,495 | 869,020 | 927,257 | 1,011,507 | 1,002,910 | 1,003,100 |
| State Court Victim Witness | 50,653 | 50,125 | 48,353 | - | - | - |
| Magistrate Court | - | - | 477,447 | 442,645 | 467,273 | 461,000 |
| Civil Court Administration | 1,850,504 | 1,897,570 | 1,050,667 | 946,431 | 928,802 | 948,000 |
| Civil Court Sheriff | - | - | 461,018 | 468,185 | 422,061 | 436,000 |
| Probate Court | 1,018,445 | 1,036,345 | 926,303 | 966,105 | 880,278 | 920,500 |
| Juvenile Court | 1,060,671 | 1,134,936 | 1,177,326 | 1,143,859 | 1,142,816 | 1,128,400 |
| Municipal Court | 936,727 | 933,545 | 961,899 | 832,230 | 830,033 | 688,000 |
| Grand Jury | 24,787 | 25,476 | 24,595 | 30,000 | 26,252 | 30,000 |
| Public Defender | 2,271,933 | 2,281,541 | 2,469,790 | 2,639,574 | 2,561,055 | 2,774,000 |
| Total Judicial | \$ 15,263,733 | \$ 16,116,639 | \$ 16,898,583 | \$ 17,152,628 | \$ 16,561,988 | \$ 16,759,900 |



2017 Annual Budget

General Fund Expenditures

| | Actual | | | Budget | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2013 | 2014 | 2015 | Revised 2016 | Projected 2016 | Approved 2017 |
| Public Safety | | | | | | |
| Sheriff's Office | \$ 48,636,612 | \$ 48,377,828 | \$ 47,683,573 | \$ 47,013,115 | 44,945,694 | \$ 46,700,000 |
| Fire Department | 21,599,541 | 22,817,180 | 23,958,800 | 22,342,707 | 22,856,946 | 22,151,900 |
| Coroner | 291,743 | 304,438 | 322,199 | 352,270 | 345,839 | 303,800 |
| Animal Welfare | 619,463 | 718,460 | 727,358 | 968,909 | 945,292 | 857,900 |
| Emergency Management | 489,981 | 490,258 | 432,649 | 311,110 | 324,066 | 332,300 |
| Total Public Safety | \$ 71,637,340 | \$ 72,708,164 | \$ 73,124,579 | \$ 70,988,111 | \$ 69,417,838 | 70,345,900 |
| Public Works: | | | | | | |
| Public Works | \$ 9,420,683 | \$ 9,729,092 | \$ 5,499,304 | \$ 4,457,007 | 3,918,085 | \$ 3,914,550 |
| Engineering | 3,253,892 | 3,767,180 | 2,621,430 | 1,628,471 | 1,554,335 | 1,541,400 |
| Total Public Works | \$ 12,674,575 | \$ 13,496,272 | \$ 8,120,734 | \$ 6,085,478 | \$ 5,472,419 | \$ 5,455,950 |
| Health & Welfare: | | | | | | |
| Health | \$ 1,558,817 | \$ 1,558,818 | \$ 1,533,400 | \$ 1,457,000 | 1,457,000 | \$ 1,535,400 |
| Welfare | 4,048,249 | 4,286,985 | 3,658,276 | 3,569,000 | 3,946,110 | 3,598,600 |
| Total Health & Welfare | \$ 5,607,066 | \$ 5,845,803 | \$ 5,191,676 | \$ 5,026,000 | \$ 5,403,110 | \$ 5,134,000 |
| Culture & Recreation: | | | | | | |
| Community Services | \$ 3,619,131 | \$ 3,554,890 | \$ 3,496,346 | \$ 3,306,290 | 3,318,273 | \$ 3,414,600 |
| Recreation | 1,455,166 | 3,612,902 | 4,761,083 | 4,138,463 | 3,708,181 | 3,820,710 |
| Parks & Beautification | - | - | 3,550,671 | 3,408,033 | 3,476,628 | 3,192,800 |
| Total Culture & Recreation | \$ 5,074,297 | \$ 7,167,792 | \$ 11,808,100 | \$ 10,852,786 | \$ 10,503,083 | \$ 10,428,110 |
| Housing & Development: | | | | | | |
| Extension Service | \$ 235,174 | \$ 261,095 | \$ 246,185 | \$ 270,310 | \$ 235,807 | \$ 255,000 |
| Business Development Services | 1,322,994 | 1,400,252 | 1,955,372 | 1,968,750 | \$ 2,000,508 | 1,931,600 |
| Industrial & Urban Development | 2,085,527 | 2,085,485 | 1,813,163 | 1,990,700 | \$ 1,990,691 | 2,139,700 |
| ECD | - | 659,808 | - | - | \$ - | - |
| Total Housing & Development | \$ 3,643,695 | \$ 4,406,640 | \$ 4,014,720 | \$ 4,229,760 | \$ 4,227,006 | \$ 4,326,300 |
| Debt Service: | | | | | | |
| Debt Service | \$ 2,661,042 | \$ 3,068,473 | \$ 2,455,709 | \$ 1,617,100 | \$ 1,631,830 | \$ 2,154,000 |
| Total Debt Service | \$ 2,661,042 | \$ 3,068,473 | \$ 2,455,709 | \$ 1,617,100 | \$ 1,631,830 | \$ 2,154,000 |
| Other: | | | | | | |
| Transfer to Other Funds | \$ 7,491,303 | \$ 10,998,797 | \$ 2,710,246 | \$ 5,006,330 | \$ 4,228,081 | \$ 3,114,440 |
| Vacancy Factor | - | - | - | - | - | - |
| Mulberry Street Garage - Inactive | - | - | - | - | - | - |
| Violence Against Women - Inactive | 86,852 | - | - | - | - | - |
| Total Oher Funds | \$ 7,578,155 | \$ 10,998,797 | \$ 2,710,246 | \$ 5,006,330 | \$ 4,228,081 | \$ 3,114,440 |
| Total General Fund | \$ 157,903,537 | \$ 162,614,471 | \$ 151,338,776 | \$ 147,125,252 | \$ 145,385,893 | \$ 142,847,400 |



2017 Annual Budget

General Fund Expenditures Board of Commissioners

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,274,859 | \$823,894 | \$171,874 | \$183,600 | \$186,389 | \$179,900 |
| Operating | \$648,702 | \$713,484 | \$276,525 | \$302,730 | \$298,436 | \$283,700 |
| Operating Equipment | \$54,737 | \$43,711 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,978,298 | \$1,581,089 | \$448,399 | \$486,330 | \$484,825 | \$463,600 |

Description

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

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

Budget Highlights

FY 2016 budget was reduced by 8.1% from FY 2015. Commissioners earn \$15,000 per year plus benefits. Additionally, this budget includes \$175,000 for audit services and \$2,500 certification pay for the Commissioners. Travel expenses were reduced by 16%.

Accomplishments for 2016

In 2015 the Commission approved \$14 million Revenue Bond to be allocated for the purpose of vacant lot maintenance, blighted housing demolition and other infrastructure beautification in Macon-Bibb County in the expanded areas of the 2016 Urban Redevelopment Plan. Projects in the Wise Avenue and Beall's Hill areas were allocated \$4 million. The Commission also approved adopting a budget for the Blight Remediation Bond Funds by appropriating \$9 million to be divided equally among the nine districts, appropriating \$300,000 for community engagement initiatives and \$700,000 for waste disposal activities. The Commission also established a Revolving Loan Fund with donations of blight dollars from several districts. To date, approximately 20 Blight Bond Projects have been approved. Macon-Bibb County received a clean audit and praise from the audit firm Mauldin & Jenkins for the second year as a newly consolidated government in handling a combined budget of more than \$164 million dollars. Commission Al Tillman completed the required courses to be a Certified County Commissioner along with Commissioners Gary Bechtel and Bert Bivins. Several Commissioners will complete their course of studies in FY17.



2017 Annual Budget

Goals for 2017

- 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.
- Work to establish a Project List for the 2018 SPLOST and have it approved by the citizens of Macon-Bibb County.





2017 Annual Budget

General Fund Expenditures Mayor's Office

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$836,843 | \$1,148,762 | \$295,563 | \$296,000 | \$290,354 | \$296,600 |
| Operating | \$200,553 | \$154,721 | \$120,610 | \$103,600 | \$99,509 | \$98,700 |
| Operating Equipment | \$3,385 | \$326 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,040,781 | \$1,303,809 | \$416,173 | \$399,600 | \$389,863 | \$395,300 |

Description

The Mayor's Office provides the executive function for the Macon-Bibb County Government. This office sets the tone, vision, and goals for 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

There are three full time positions in this department, including the Mayor.

Accomplishments for 2016

- Presented a balanced budget which incorporated the final 20% reduction.
- Currently one seven communities selected for the White House initiative, Strong Cities, Strong Communities (SC2) to assist in several strategic priorities with federal assistance
- Completed the Vision Block for the Second Street Corridor

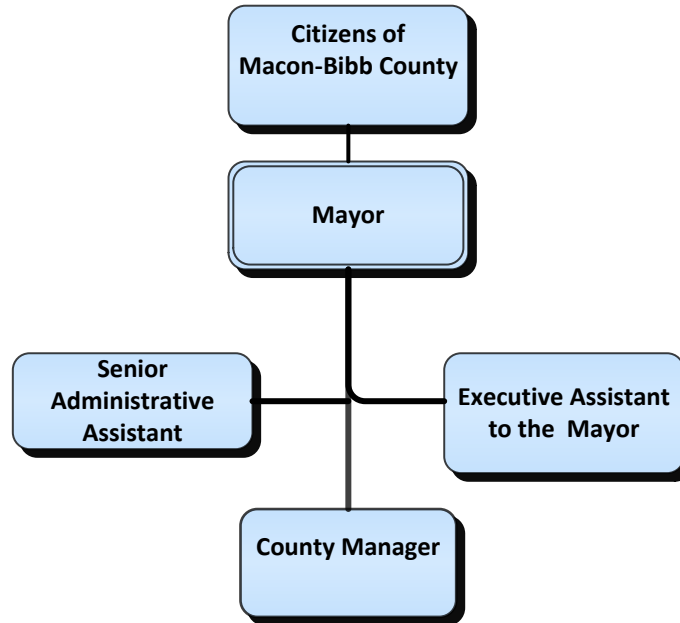
Goals for 2017

- Maintain millage rate for the entire county for two year
- Work on economic development projects to increase job opportunities in the local market
- Continue to move key transportation projects forward:
 - I-16/ I-75 interchange reconstruction
 - Complete Second street connector
 - Fund electric buses
 - Continue work on the Ocmulgee Heritage Trail
- Pass a SPLOST (Special Purpose Local Option Sales Tax)





**Mayor's Office
Organizational Chart
Fy 17**





2017 Annual Budget

General Fund Expenditures County Manager

| | Actual | | | Budget | | |
|---------------------|------------|------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$655,882 | \$450,420 | \$453,510 | \$502,200 |
| Operating | \$0 | \$0 | \$103,197 | \$35,663 | \$31,342 | \$25,100 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$759,080 | \$486,083 | \$484,852 | \$527,300 |

Description

The County Manager oversees the daily operational activity for the Mayor and the Commission. 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, Emergency Management Agency Director, Chief Information Officer all report directly to the County Manager.

Accomplishments for 2016

- Implemented a payscale that created parity between former city employees and county employees
- Restructured debt through bonds and issued new bonds to address blight
- Implemented employee performance reviews countywide

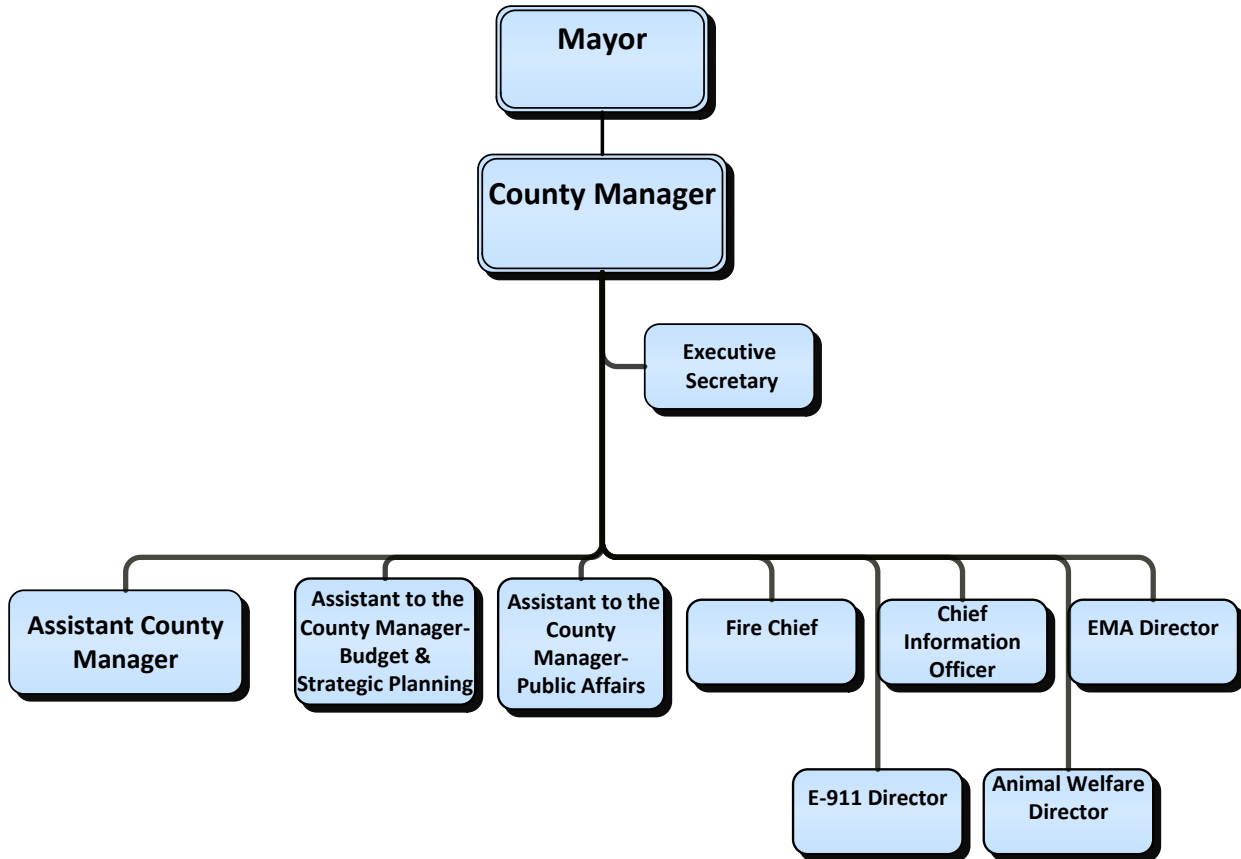
Goals for 2017

- Complete 2013 & 2015 bond projects
- Continue to successfully monitor overall county projects
- Complete 2012 SPLOST projects





County Manager
Organizational Chart
FY 17





2017 Annual Budget

General Fund Expenditures County Manager – Budget and Strategic Planning

| | Actual | | | Budget | | |
|---------------------|------------|------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$702,046 | \$613,650 | \$576,888 | \$603,900 |
| Operating | \$0 | \$0 | \$91,748 | \$117,300 | \$665 | \$98,700 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$99,363 | \$0 |
| Total | \$0 | \$0 | \$793,795 | \$730,950 | \$676,915 | \$702,600 |

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 and Grants Management and Acquisition. It assists the County Manager and Mayor in preparing the annual budget for presentation to the Macon-Bibb Commission. This department has coordinated the challenge of the Macon-Bibb Government requirement to cut the operating budget by 20% over a five year period. Through the hard work and dedication of all county administration, commissioners, budget team members, department heads, and department staff, the goal of this challenge will be met a year in advance in FY 2017.

Budget Highlights

The office of Budget and Strategic planning continues to reduce operating expenses as the overall budget is reduced.

Accomplishments for 2016

- Created, monitored, and balanced budget for PY 16 and FY17
- Successful grant administration and grant submissions in the amount of \$4,056,276
- Successfully managed the overall county budget

Goals for 2017

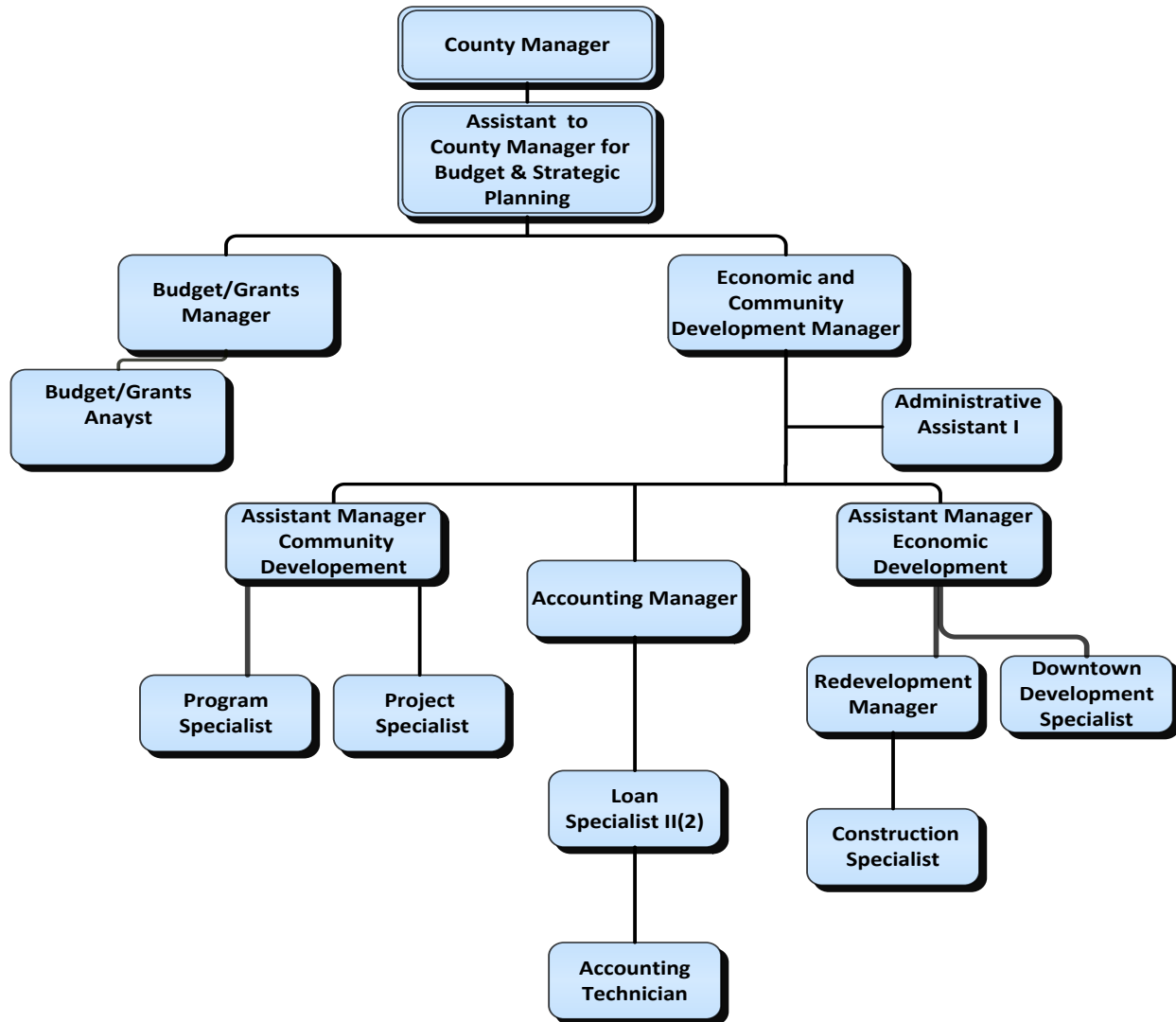
- Continue to monitor grant funds and submit for additional funding opportunities
- Obtain the Distinguished Budget award from GFOA
- Have a Strategic Planning Retreat with Commission to include newly elected officials
- Manage budget adjustments, CIP, prepare 2018 budget
- Explore ways to generate more revenue





2017 Annual Budget

Budget & Strategic Planning Organizational Chart FY 17



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





2017 Annual Budget

General Fund Expenditures County Manager – Public Affairs

| | Actual | | | Budget | | |
|---------------------|------------|------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$516,072 | \$444,140 | \$430,890 | \$450,100 |
| Operating | \$0 | \$0 | \$25,733 | \$25,214 | \$20,734 | \$32,300 |
| Operating Equipment | \$0 | \$0 | \$12,977 | \$13,964 | \$8,346 | \$12,000 |
| Total | \$0 | \$0 | \$554,782 | \$483,318 | \$459,970 | \$494,400 |

Description

The Office of Public Affairs manages a two-way communication program that includes Strategic Communication, MaconBibbTV, and Customer Service. Its goal is to provide people information about the consolidated government and partner organizations, and to give them the chance to provide feedback, ask questions, and request services.

Budget Highlights

Reduced budget due to loss of personnel and restructuring of office. With the ongoing Chamber A/V improvements, funds reserved for equipment can be redirected. Focus this year will be on professional development. Providing funding to the Macon Film Commission to help with advertising to bring additional television and movie shoots town.

Accomplishments for 2016

Communication

- Earned national award for Forward Together Strategic Plan, and Assistant to the County Manager Chris Floore named Communicator of the Year by City-County Communications and Marketing Association.
- Launched The Hub, a new e-blast of information and announcements that is distributed to approximately 2,500 people. Information there is also posted on the website and social media.
- Began developing new information hubs and distribution tools
- Facilitated more than 30 public events and meetings, including SPLOST forums, groundbreakings, ribbon cuttings, and tours

Graphic Design

- Created logos for IT, Public Affairs, Board of Elections, Youth Commission, Recycling, and Parks and Recreation



2017 Annual Budget

Media Coverage

- Earned more than 90% daily media coverage

SeeClickFix

- Named a Top 10 city for resolving issues for calendar year 2015
- Successfully used system to roll out new recycling program
- Featured on national radio shows and blogs for use of system
- Invited to present at multiple conferences on use
- 21,326 issues opened.
- 20,669 issues closed.



MaconBibbTV

- 60 feature videos produced for MaconBibbTV, including longer form special projects like the State of the Community and Budget video
- Completed installation of new presentation and video components in Chambers
- Continued streaming all Commission meeting loading all video content to PEG channel

Website

www.maconbibb.us

381,194 people visited the site 786,416 times for 2,720,695 pageviews.

www.maconbibb.tv

4,871 people visited the site 5,568 times for 8,052 pageviews.

Social Media

- Publicly launched new Instagram account with Women's History Month feature that garnered significant following and state recognition.
- Facebook and Twitter accounts continue to earn followers each week as we post all earned and owned media.

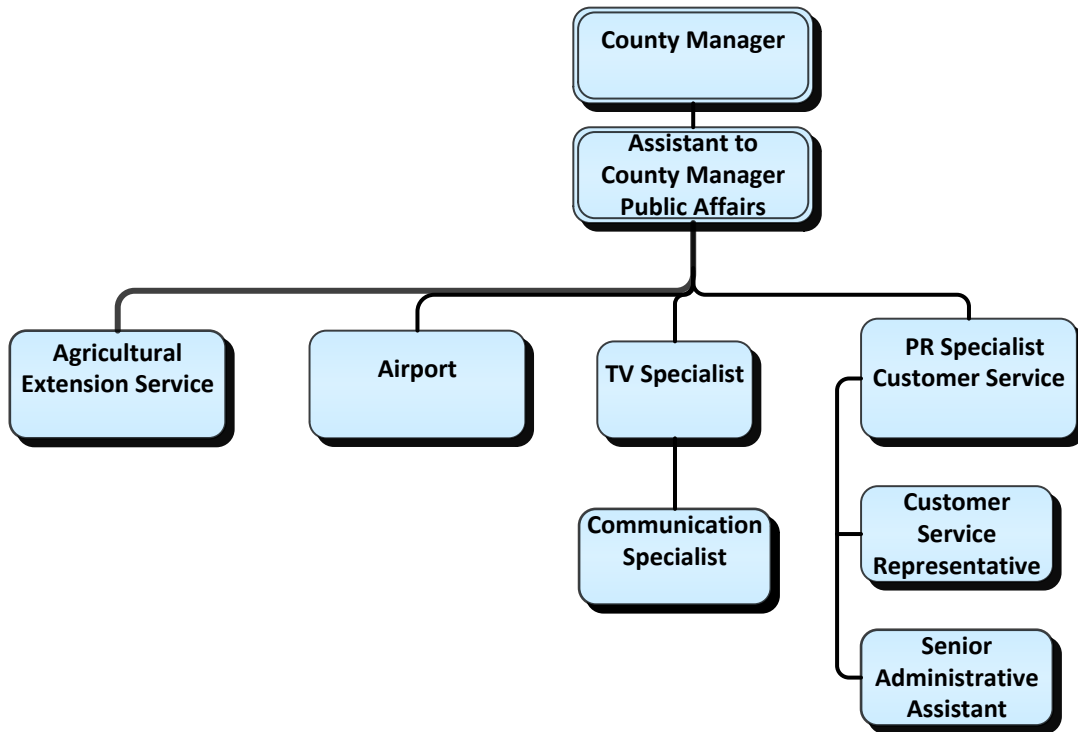
Goals for 2017

- Launch The Hub webpage.
- Increase number of people getting The Hub e-blast.
- Increase visits to websites and views of MaconBibbTV videos.
- Increase following on social media.
- Maintain 90%+ daily media coverage.
- Decrease number of days to close issues in SeeClickFix.





**Public Affairs
Organizational Chart
FY 17**





2017 Annual Budget

General Fund Expenditures Clerk of Commission

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$113,562 | \$193,611 | \$397,647 | \$240,600 | \$204,232 | \$256,800 |
| Operating | \$47,657 | \$46,103 | \$18,688 | \$22,600 | \$15,330 | \$17,800 |
| Operating Equipment | \$0 | \$0 | \$0 | \$2,000 | \$874 | \$0 |
| Total | \$161,218 | \$239,714 | \$416,335 | \$265,200 | \$220,437 | \$274,600 |

Description

The Clerk of the Commission is responsible for attesting the Mayor's signature on all official Macon-Bibb documents and also attests contract 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 and the open records officer for the governing authority.

Budget Highlights

94% of the Clerk of Commission's budget funds staffing. Mail services has been removed from the operating budget and placed in the General Services-Mail Services budget for 2017 to reduce the operating budget costs for the Clerk of Commission.

Accomplishments for 2016

- Scheduled and prepared meeting agendas for: 36 Pre and Regular Commission meetings in a timely and efficient manner to ensure public, governmental and Commission requirements were met, as well as prepared the associated minutes for each meeting.
- Scheduled and prepared meeting agendas for: 19 Operations and Finance Committee meetings; 19 Economic and Community Development Committee meetings; 13 Public Safety Committee meetings; 18 Facility and Engineering Committee meetings; 4 Blight Committee meetings; and 2 Public hearings were completed in a timely and efficient manner to ensure public, governmental and Commission requirements were met, as well as prepared the associated minutes for each meeting.
- During the FY 2016, 204 resolutions, 140 contracts, 60 ordinances, 12 grants, 3 deeds, 6 leases, 1 easement, were scanned and filed for easy access and retrieval. Also, 818 resolutions, 585 contracts, 196 ordinances, 32 leases, 64 grants, 2 easements, and 13 deeds from 2014 through 2016 were scanned and entered into Laser Vault. The Laser Vault files will be opened to the departments on September 1, 2016 to facilitate ease and accessibility to office staff and others.





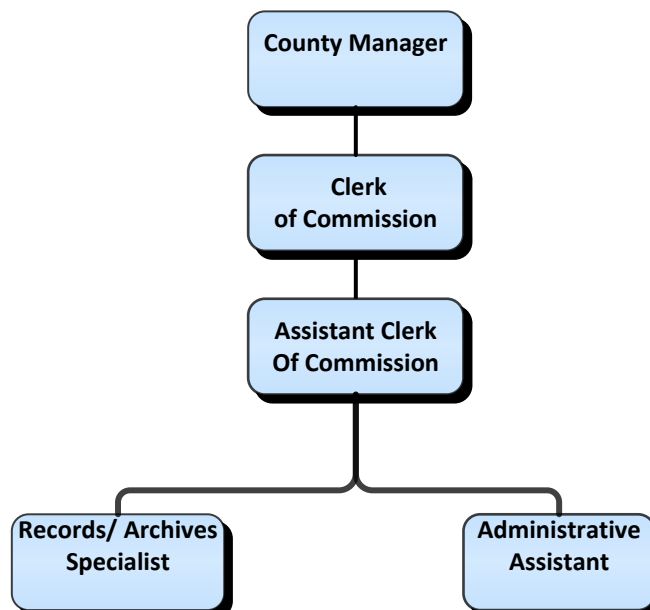
2017 Annual Budget

- Monthly notification reports were prepared and distributed for all authorities, boards, and commission for appointments expired and/or will be expiring within 90 days.
- Notification for Commission training/conferences provided by ACCG and GMA were provided to Commissioners with registrations and travel documents prepared and provided as needed.
- Contracts with the Trading Post and Data Management were terminated saving approximately \$89,000 per year in storage costs. An Archive and Records Management Specialist was hired and began certification training with the Georgia Records Association. Three thousand boxes were moved from the Trading Post and Data Management to the Sheriff's Annex Office located at 111 Third Street. During FY16 a total of 256 boxes were sent for destruction in compliance with the State of Georgia records retention schedule and guidelines. Files delivered to departments which included microfilm reels, case files and other documents totaled 4,680.

Goals for 2017

- Work to reduce paper usage with the use of Tablets and/or other electronic devices for agendas, records, and document retrievals.
- Provide courteous and efficient help to all internal and external customers.
- Provide all schedules, agendas, and minutes as required.
- File and index all required office records in an easily accessible manner.
- Reduce records utilizing the Archive and Records Management Center to store all governmental records and adhere to the State of Georgia records retention schedules and guidelines.
- Utilize scanning and other records management technologies to address administrative and historical records needs.
- Provide efficient storage, retrieval, and delivery of records.
- Carry out destruction of records that meet legal retention requirements in conjunction with signature approval of the department head or designee.
- Provide departmental guidance on records management operations and issues.

Clerk of Commission Organizational Chart FY 17





2017 Annual Budget

General Fund Expenditures Board of Elections

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$394,154 | \$445,152 | \$408,648 | \$435,350 | \$421,983 | \$408,500 |
| Operating | \$424,623 | \$491,535 | \$312,296 | \$445,124 | \$462,951 | \$476,940 |
| Operating Equipment | \$41,869 | \$10,087 | \$6,364 | \$21,980 | \$40,137 | \$12,000 |
| Total | \$860,646 | \$946,774 | \$727,308 | \$902,454 | \$925,071 | \$897,440 |

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 at-large representative. The Board appoints an Elections Supervisor to manage the day to day administrative duties and preparation for conduct of all elections. 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.
- Maintain an accurate voter registration list for Bibb County
- Conduct fair and legal elections
- Ensure that all eligible citizens are given an opportunity to register to vote, to cast a ballot, and to have their ballot accurately counted
- Promote public confidence by conducting elections in an efficient and transparent manner

Budget Highlights

There are eight full-time, one part-time, and (5) Temp Seasonal positions within the Board of Elections. This office also utilizes temporary staff and poll workers to assist with elections and registration operations.

Accomplishments for FY 2016

- Conducted elections and registration duties for all elections held.
- Consolidated from 40 to 32 voting locations.
- Implemented an additional early voting location at historic Macon Terminal Station located at 200 Cherry St. Suite 203, Macon, GA 31201 which will be available for three weeks of early voting for all Macon-Bibb County elections going forward.
- Implemented an online absentee ballot email application.
- Staff to attend mandated certification training courses specific to Board of Elections duties and services.



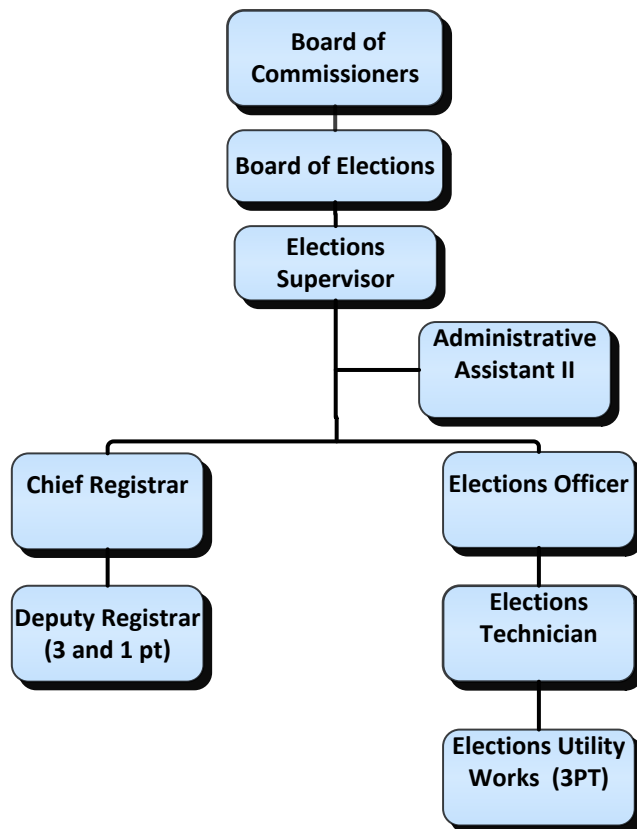


2017 Annual Budget

Goals for FY 2017

- Continue to exemplify cost-saving initiatives for expenditures and operations.
- Continue management and retention of the State of GA voter registration database for Macon-Bibb County voters.
- Remain compliance requirements according to state and federal election laws.
- Relocate the Board of Elections office to the new state of art space located at 2525 Pio Nono Ave. Suite 1200 Macon, GA 31206 (Westgate Plaza) 22% increase in square footage.
- Square footage Monthly rent savings of 14%
- Implement Macon-Bibb Facebook page for the elections office which provides citizens with real time information concerning registration, elections, and voting.
- Implement a new design for display on a sign and a seal that will provide an individual graphic representation for the Board of Elections office. The Board also to adopt the slogan "Every Vote Matters."

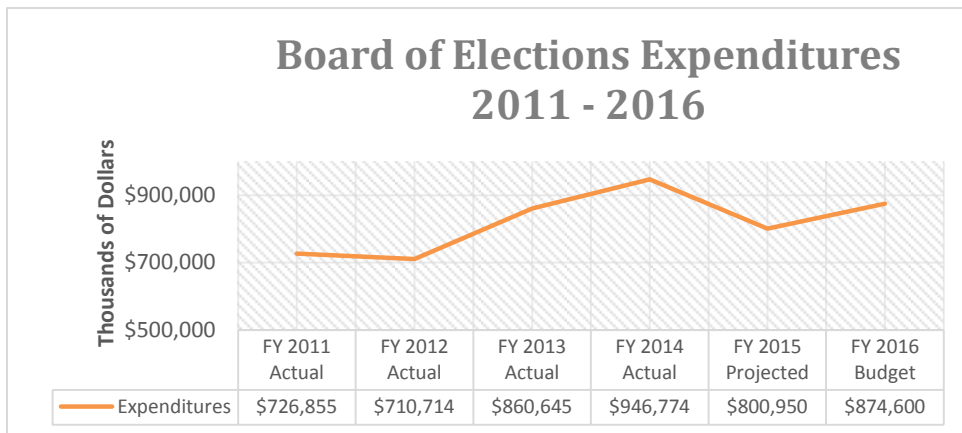
**Board of Elections
Organizational Chart
FY 17**





2017 Annual Budget

| Performance Measurements | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|---------------------------------|----------------|----------------|------------------|------------------|
| | Actual | Actual | Projected | Projected |
| No. of Elections Conducted | 1 | 3 | 3 | 4 |
| No. of Registered Voters | 82,945 | 84,077 | 87,000 | 95,000 |
| New Voters Registered | 2,168 | 2,000 | 2,610 | 3,000 |
| No. of Poll Workers Certified | 202 | 245 | 280 | 295 |





Macon-Bibb County

Board of Elections

www.maconbibb.us (478) 621 - 6622







2017 Annual Budget

General Fund Expenditures Finance

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,126,289 | \$2,070,013 | \$1,573,717 | \$1,481,990 | \$1,400,191 | \$1,482,610 |
| Operating | \$174,391 | \$134,397 | \$76,484 | \$64,800 | \$63,365 | \$54,200 |
| Operating Equipment | \$3,242 | \$7,664 | \$9,932 | \$14,100 | \$14,648 | \$5,800 |
| Total | \$2,303,922 | \$2,212,074 | \$1,660,133 | \$1,560,890 | \$1,478,203 | \$1,542,610 |

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, revenue management, 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

We experienced a slight increase in the budget resulting from an increase in the required pension contribution. This increase was offset by the Operating Expenditures due to the reclassification of Communications Postage budget to the Clerk of Commission. There are 23 full time positions budgeted for 2016.

Accomplishments for 2016

- Safeguard financial assets and maximize investment earnings.
- Financial reports issued accurately.
- Successfully issued W-2's and 1099's.
- Issued payments to employees and vendors, for goods and services delivered, in a timely and accurate manner.

Goals for 2017

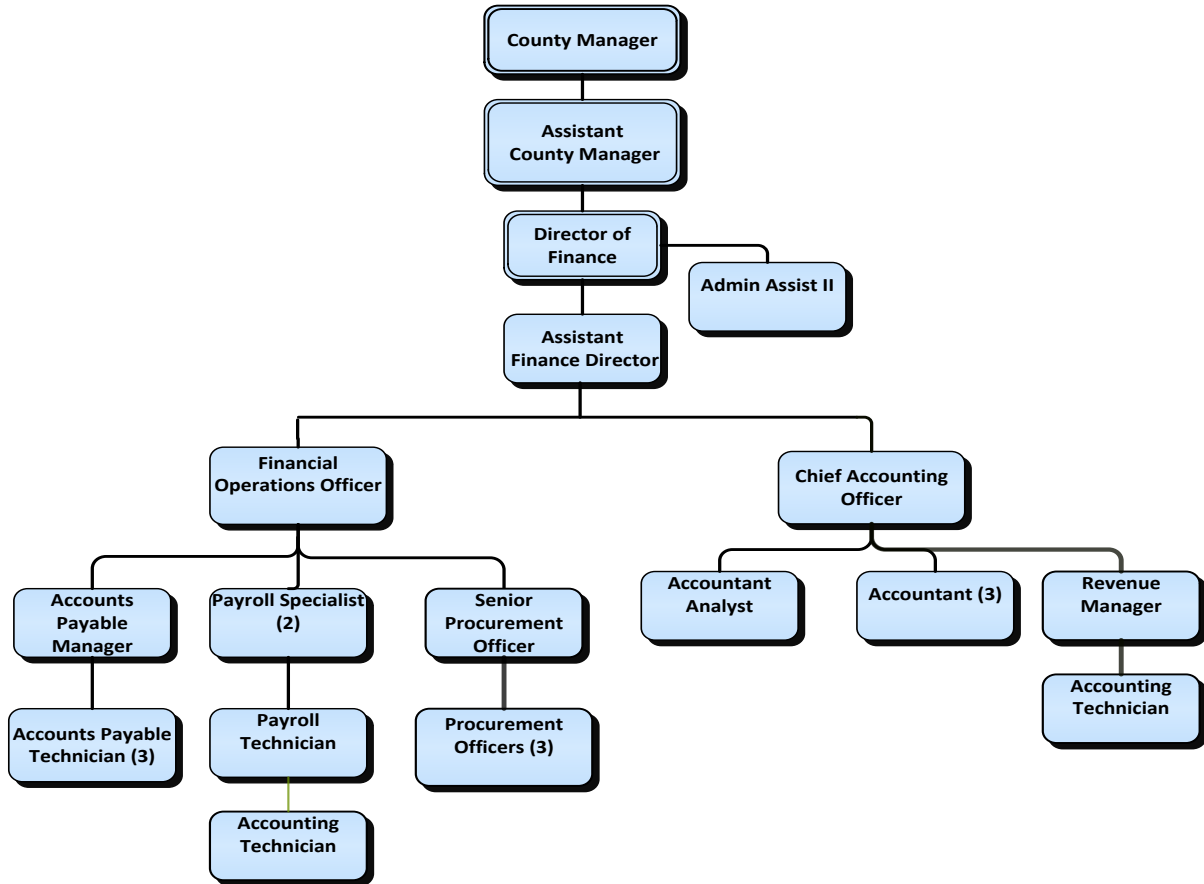
- Receive the Certificate of Achievement for Excellence in Financial Reporting and meet all financial deadlines.
- Continually monitor revisions to generally accepted accounting principles as well as key county policies for possible updates/revisions.
- Assist in development of financing strategies for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





2017 Annual Budget

Finance Organizational Chart FY 17



| <u>Performance Measurements</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> |
|---|----------------|------------------|------------------|------------------|
| | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| 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 |



2017 Annual Budget

General Fund Expenditures Procurement

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$542,112 | \$558,078 | \$458,070 | \$381,390 | \$359,262 | \$246,400 |
| Operating | \$60,150 | \$15,020 | \$13,494 | \$21,800 | \$6,254 | \$14,800 |
| Operating Equipment | \$8,558 | \$7,666 | \$713 | \$5,800 | \$5,353 | \$600 |
| Total | \$610,820 | \$580,765 | \$472,277 | \$408,990 | \$370,869 | \$261,800 |

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

Required centralized Procurement processes makes it useful to track expenses of this function separately from the larger finance department. The Procurement Department utilizes various methods of Procurement as prescribed in the Procurement Policy approved by the Macon-Bibb County Commission. The Procurement department fosters transparency, fairness, equity, and compliance to federal, state, and local governance in the acquisition of goods and services. Minority, Women Owned, and other Disadvantaged Business Enterprises are encouraged to participate in the solicitation process. Additionally, respondents are encouraged to use M/W/DBE subcontractors where possible.

Accomplishments for 2016

- Developed Vision & Mission Statements.
- Developed Purchase Order Terms & Conditions.
- Added electronic signature process for Purchase Orders.
- 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).

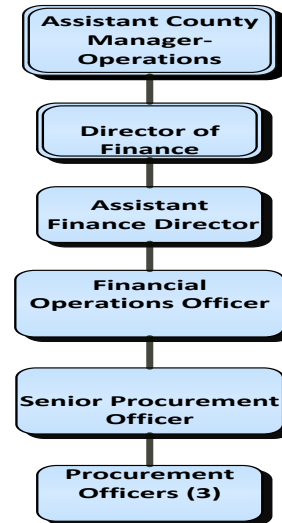


2017 Annual Budget

Goals for 2017

- 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.

Procurement Organizational Chart FY 17



Performance Measurements

| FY 2016 Purchase Order Report | | |
|-------------------------------|--------------|------------------------|
| Month | # of POs | Dollar Amount |
| July 2015 | 98 | \$1,690,477.23 |
| August 2015 | 105 | \$640,920.40 |
| September 2015 | 116 | \$1,638,651.69 |
| October 2015 | 129 | \$3,986,327.87 |
| November 2015 | 104 | \$1,785,299.47 |
| December 2015 | 130 | \$724,181.39 |
| January 2016 | 174 | \$8,999,621.26 |
| February 2016 | 184 | \$3,276,197.33 |
| March 2016 | 152 | \$1,704,896.34 |
| April 2016 | 219 | \$835,924.98 |
| May 2016 | 183 | \$1,011,726.61 |
| June 2016 | 62 | \$4,350,927.95 |
| Totals | 1,656 | \$30,645,152.52 |

| | |
|---|-----------|
| TOTAL Number of Solicitations Processed (July 2015 to June 2016) | 79 |
|---|-----------|



2017 Annual Budget

General Fund Expenditures County Attorney

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$489,912 | \$469,337 | \$601,742 | \$541,700 | \$499,343 | \$506,600 |
| Operating | \$891,141 | \$870,078 | \$759,007 | \$1,065,767 | \$1,160,221 | \$562,500 |
| Operating Equipment | \$0 | \$738 | \$3,805 | \$7,794 | \$7,322 | \$2,500 |
| Total | \$1,381,053 | \$1,340,153 | \$1,364,555 | \$1,615,261 | \$1,666,886 | \$1,071,600 |

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 board 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

- Eliminated one (1) assistant attorney position

Accomplishments for 2016

- Assisted Commission with creating a process which provides for legal and financial oversight of commissioner sponsored blight projects.
- Assisted Commission with drafting legislation to provide enhanced residential solid waste and recycling services with uniform fees so as to eliminate disparity between residents of former city and former county
- Assisted Commission in partnering with Middle Georgia State to provide FBO and Flight School Services at Macon Downtown Airport.
- Assisted Commission with developing a Minority and Small Business enterprise ordinance for purposes of enhancing contracting opportunities
- Provide legal contract review and procurement oversight, as needed, related to SPLOST funded construction and/or revitalization projects, including Rosa Jackson Center, Frank Johnson, Memorial Park, Filmore Thomas, Senior Center, Pinnacle Park, Sub-South and other recreation centers.





2017 Annual Budget

General Fund Expenditures Information Technology

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,355,817 | \$1,893,882 | \$1,915,063 | \$1,602,880 | \$1,419,681 | \$1,893,900 |
| Operating | \$653,967 | \$890,803 | \$1,351,041 | \$1,742,805 | \$1,561,354 | \$1,892,750 |
| Operating Equipment | \$294,683 | \$440,111 | \$0 | \$0 | \$0 | \$0 |
| Total | \$2,304,467 | \$3,224,796 | \$3,266,104 | \$3,345,685 | \$2,981,035 | \$3,786,650 |

Description

The Information Technology Department provides customer-oriented and convenient access to information and services through the use of technology; anytime - anywhere. The County strives for cost-effective use of technology, with interactive exchange and sharing of data within departments, with constituents, with other governments and business partners. The Information Technology Department is made up of the following divisions: Enterprise Applications, Geographic Information Systems, Radio Systems, Legacy Systems, Systems and Network, Telecommunications and Administrative Support.

Budget Highlights

Funding was provided to maintain operational software and hardware maintenance support. Human capital increases were included to meet work load requirements.

Accomplishments for 2016

- Upgraded the server's storage for the Macon-Bibb County enterprise server environment.
- Established a store front for Macon-Bibb's IT Department at the Terminal Station.
- Increased the Internet speeds for the Macon-Bibb County Government.
- Upgraded the recording software and hardware for the County's courts.
- New World AEGIS CAD implementation for the E911 Center and Sheriff's Office.
- Decommission radio maintenance operations.
- Upgraded the network for the Administrative staff in the Government Center. This also included the installation of fiber.
- Reduced outstanding tickets by 90%.
- Build network for the new Board of Elections' Satellite Office in the Terminal Station.
- Annual New World Systems upgrade.
- Completed training for Information Technology Leadership Program (ITLP) and Certified Cisco Network Associate (CCNA).

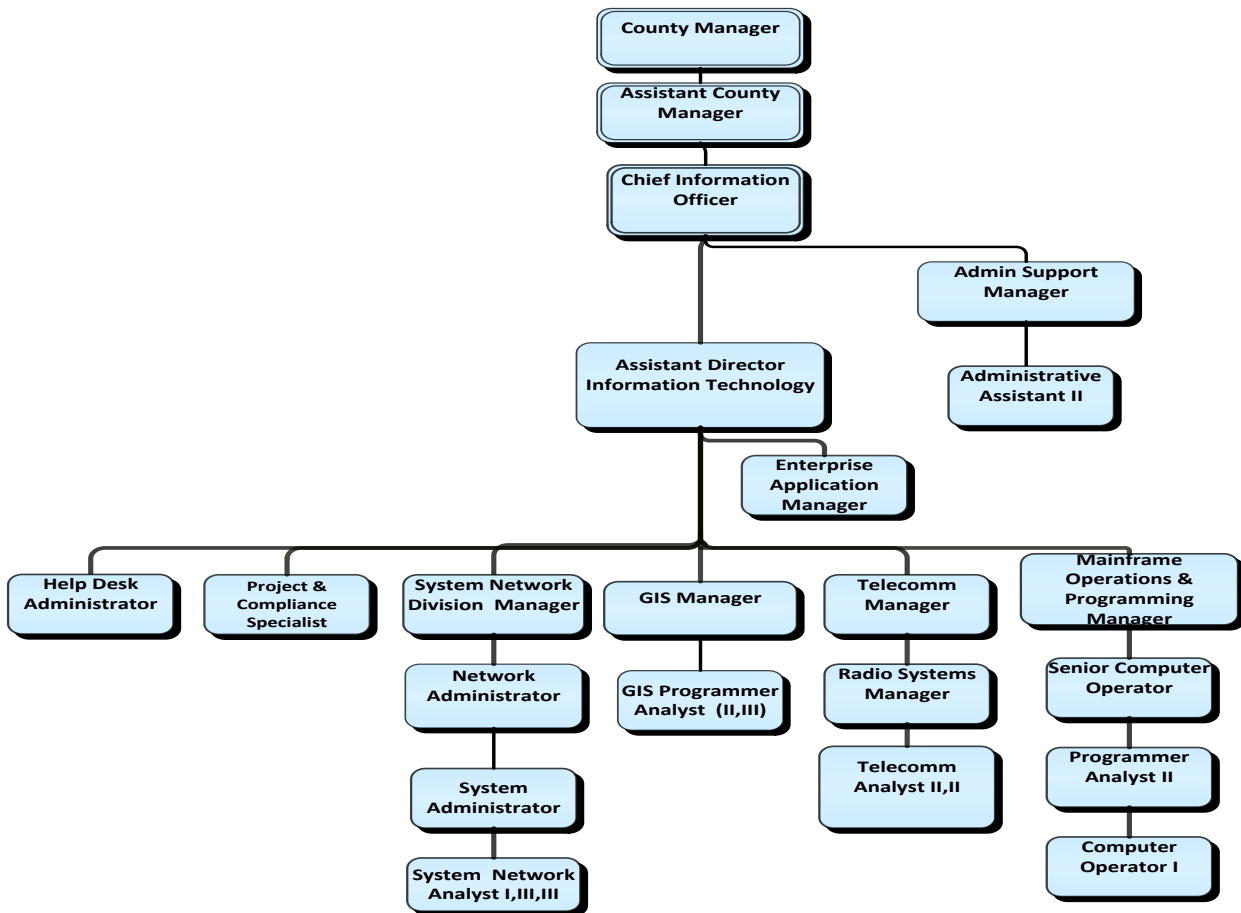




Goals for 2017

- eCourt implementation for the County’s Court system.
- Establish an enterprise wide software training facility at the Terminal Station.
- Deployment of Microsoft Office 365.
- Deployment of Microsoft Enterprise Operating System.
- Establish a fiber connection to Parks and Recreation’s main office.
- Upgrade emergency power for the telephone system at the Terminal Station.
- Decommission legacy server hardware.
- Decommission iSeries/AS400 hardware and software
- Migrate SPAM filtering services.
- Develop and deploy an Intranet site for the Macon-Bibb County Government.
- Turn-in surplus inventory.
- Establish enterprise Information Technology policies.
- Establish regional radio interoperability.

**Information Technology
Organizational Chart
FY 17**





2017 Annual Budget

General Fund Expenditures Human Resources

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,016,487 | \$1,007,054 | \$868,651 | \$890,400 | \$883,059 | \$939,100 |
| Operating | \$566,240 | \$463,985 | \$354,143 | \$426,300 | \$435,960 | \$344,700 |
| Operating Equipment | \$5,288 | \$31,820 | \$2,354 | \$0 | \$0 | \$0 |
| Total | \$1,588,016 | \$1,502,859 | \$1,225,148 | \$1,316,700 | \$1,319,020 | \$1,283,800 |

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

Fiscal year 2017 will have a decrease in the Unemployment Insurance Benefits. There was a 1.5% salary and benefits Cost of Living Adjustment increase for all pay scale implemented employees in fiscal year 2017.

Accomplishments for 2016

- Completed ERIP
- Established Fire Department Promotion Registry
- Assisted department heads with interviews for all applicants within his or her respective departments within Macon-Bibb County Government
- Conducted electronic open enrollment for all employees/retirees
- Implemented pay scale
- Implemented performance evaluations for all employees
- Enhanced New Hire Orientation process



Goals 2017

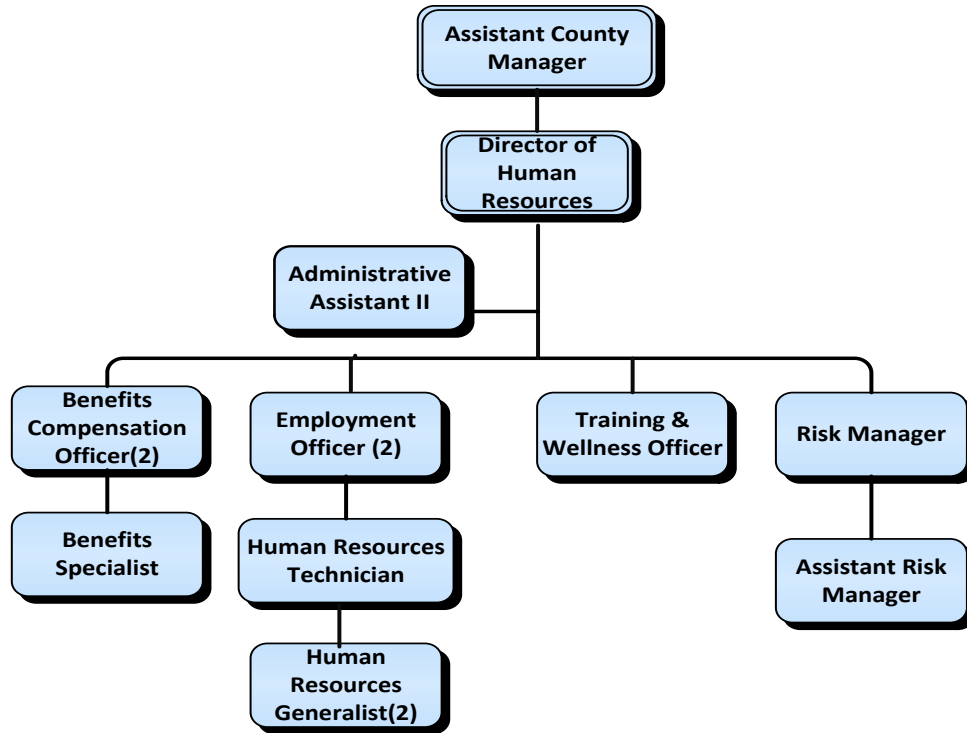
- Establish promotion registry for the Sheriff's Office
- Conduct three (3) actuary studies
- Implement COLA for all employees on pay scale
- Complete (one) employees' health fair
- Comply with FSLA overtime changes
- Complete the Social Security Referendum process
- Evaluate/improve worker's compensation process





2017 Annual Budget

**Human Resources
Organizational Chart
FY 17**



| Performance Measurements | FY 2014 Actual | FY 2015 Projected | FY 2016 Projected | FY 2017 Projected |
|---|---------------------------|------------------------------|------------------------------|------------------------------|
| Number of New Hires/Promotions | 199 | 250 | 200 | 205 |
| Number of Applicants | 1,800 | 3,500 | 3,400 | 3,500 |
| Number of Electronic Open Enrollment (New FY17) | - | - | - | 1 |
| Number of Retirements | 90 | 100 | 100 | 50 |
| Number of Workers' Comp Cases | 200 | 400 | 385 | 360 |
| Number of Civil Service Board Meetings | 30 | 45 | 45 | 45 |
| Number of Fire Assessments | 9 | 9 | 9 | 8 |
| Number of Tests for Fire Promotions | 0 | 3 | 3 | 3 |
| Number of Tests for Sheriff Promotions (New for FY17) | - | - | - | 3 |
| Number of Random Drug/Alcohol Tests | 12 | 12 | 12 | 12 |

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



2017 Annual Budget

General Fund Expenditures Tax Commissioner

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,166,031 | \$2,191,756 | \$2,320,301 | \$2,149,460 | \$2,087,596 | \$2,177,300 |
| Operating | \$359,194 | \$538,930 | \$415,658 | \$489,500 | \$479,854 | \$529,600 |
| Operating Equipment | \$35,545 | \$24,554 | \$2,349 | \$1,600 | \$1,575 | \$3,000 |
| Total | \$2,560,769 | \$2,755,240 | \$2,738,308 | \$2,640,560 | \$2,569,025 | \$2,709,900 |

Description

The Tax Commissioner's Office is a constitutional office of the State of Georgia, created for the purpose of collecting property taxes for governmental entities. The office also processes 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, and street light fees (for street light accounts prior to 7/1/16). There will be no new street light fee billings after 7/1/16. 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 FY 17 budget has a \$69,340 increase over 2016. The new tax commissioner service center is fully operational on the corner of Walnut and Third Street in downtown Macon. There are 39 full time and three part time employees under the Tax Commissioner.

Accomplishments for 2016

- Corrected lien filing/release issues
- Installation of kiosk for tag renewals
- Worked with various organizations to reduce blight
- Maintained 98% or better collection ratio



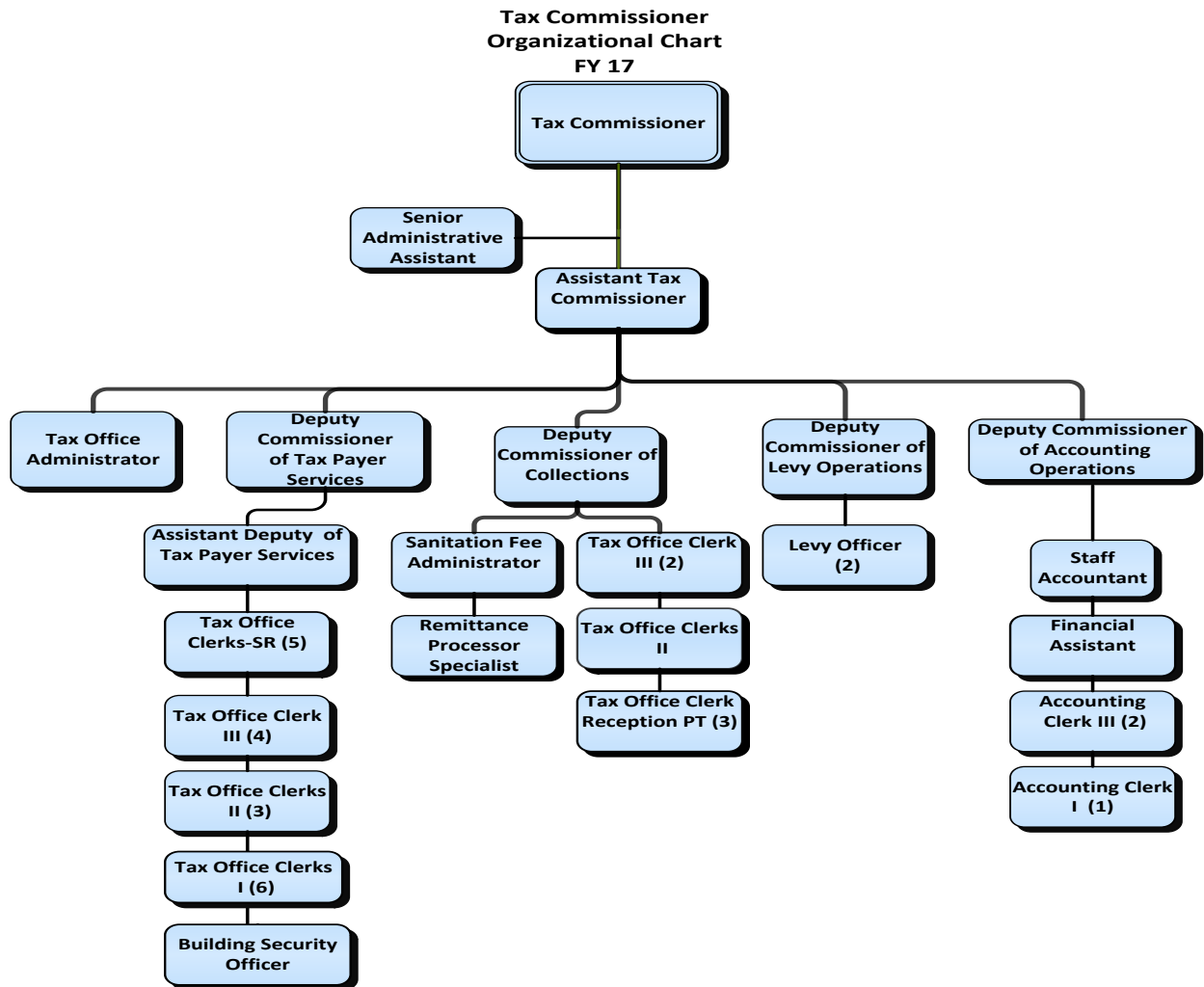
New Tax Commissioner Service Center located at 188 Third St.



2017 Annual Budget

Goals for 2017

- Redesign and implement new receivables collection program for sanitation fees.
- Continue to maintain collection ratio of 98% or better.
- Implement convenient ways for taxpayers to conduct tax office business.
- Continue to improve quality of customer service.





2017 Annual Budget

General Fund Expenditures Tax Assessor

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,605,179 | \$1,749,995 | \$1,848,879 | \$1,732,900 | \$1,748,706 | \$1,734,800 |
| Operating | \$228,065 | \$161,386 | \$111,757 | \$223,080 | \$179,642 | \$182,600 |
| Operating Equipment | \$27,854 | \$7,506 | \$13,220 | \$4,336 | \$3,831 | \$6,000 |
| Total | \$1,861,098 | \$1,918,886 | \$1,973,857 | \$1,960,316 | \$1,932,179 | \$1,923,400 |

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

Fiscal year 2017 budgeted for 28 full time positions with two unfunded.

Accomplishments for 2016

- Received 4,727 Personal Property returns; received approximately 250 Real Property returns
- Mailed 69,245 Real and Personal annual assessment notices
- Received 1907 Real and Personal appeals with 541 certified to the Board of Equalization, 8 to Hearing Officer and 29 to Superior Court
- Successfully turned over a statistically acceptable 2015 digest to the Revenue Commissioner
- Audited Personal Property accounts
- Sent appraisal staff to training in order to remain certified
- Successfully reorganized the staff after 7 early retirements with over 150 years of experience
- Filled all vacancies and have a staff of 26
- Hired a Mapping Director to oversee tax parcel mapping and GIS
- Hired a Deputy Chief Appraiser
- Implemented changes from new legislation

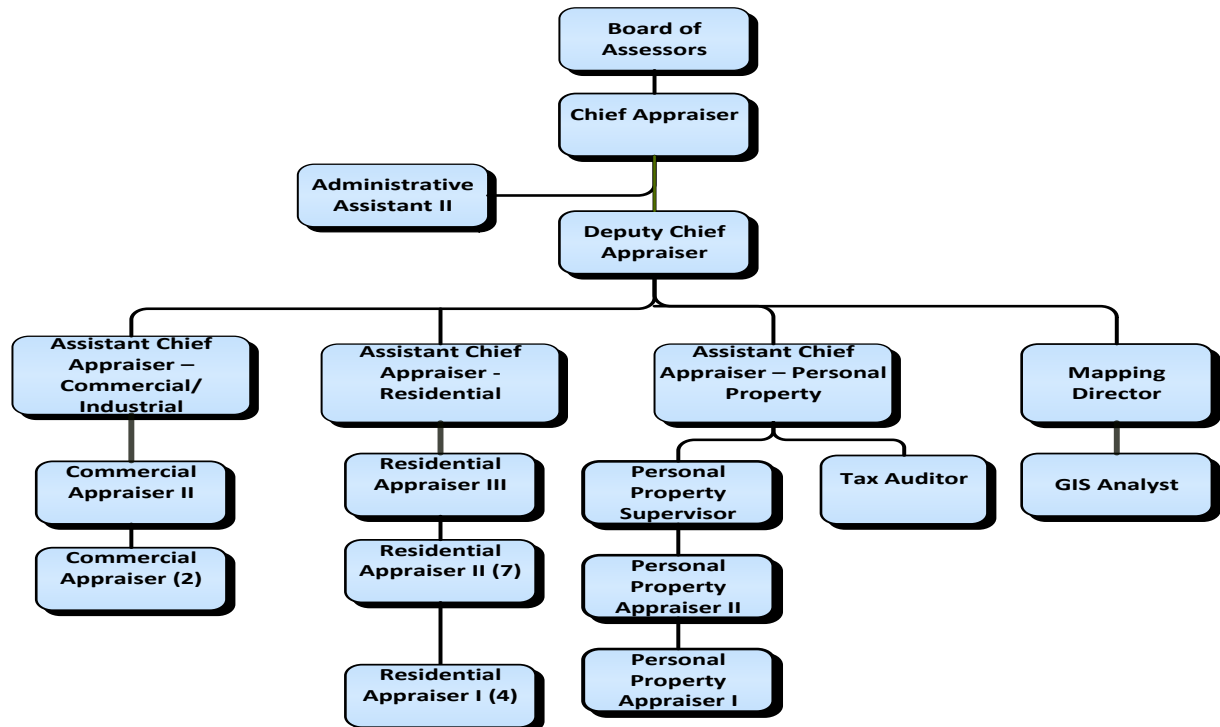


2017 Annual Budget

Goals for 2017

- Prepare the 2016 annual assessment notices
- Prepare to work 2016 Real and Personal appeals
- Prepare to turn the 2016 tax digest over to the Tax Commissioner and for 2016 tax bills to be mailed
- Certify appeals to Board of Equalization and begin hearings
- Continue to train and educate a relatively inexperienced appraisal staff
- Work with IT in maintaining the website to provide information to taxpayers
- Continue the development, utilization and interface of the GIS system with Wingap appraisal software
- Transition to the parcel fabric for tax parcel editing
- Continue to work with the Superior Court Clerk to improve the Board of Equalization process
- Analyze and implement changes warranted by new legislation
- Analyze new technology for field work which will save money and time and allow for less errors in transferring data from field to Wingap

**Tax Assessor's Office
Organizational Chart
FY 2017**



2 positions vacant not funded:
Commercial Supervisor
Residential Supervisor



2017 Annual Budget

General Fund Expenditures Risk Management

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$74,206 | \$39,480 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$604,090 | \$498,260 | \$746,809 | \$772,600 | \$723,179 | \$754,300 |
| Operating Equipment | \$1,206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$679,503 | \$537,740 | \$746,809 | \$772,600 | \$723,179 | \$754,300 |

Description

The Risk Management Function 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.

Accomplishments for 2016

- Set-up records keeping system for drug and alcohol testing results
- Settled 5 workers' compensation cases
- Opened approximately 250 new workers' compensation files
- Opened approximately 75 new non-insurance files
- Opened approximately 200 new vehicle accident files
- Purchased and issued first aid kits to departments for their vehicles
- Conducted approximately 253 hours of training with new hires



Goals for 2017

- To settle a minimum of two workers' compensation cases
- To work toward developing system for monitoring assigned vehicles
- To assist departments in the reduction of the frequency and severity of accidents
- To provide every employee with a copy of the Macon-Bibb County Alcohol and Drug-Free Policy
- To provide every employee with a copy of the Macon-Bibb County Workers' Compensation Policy
- To review and re-post WC Panel of Physician posters and Bill of Rights
- Continued review of all areas of the Risk Management Function to find more efficient and effective ways of accomplishing the role of the Risk Management Function using the resources available.





2017 Annual Budget

General Fund Expenditures Internal Audit

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$182,364 | \$195,064 | \$210,612 | \$217,500 | \$213,268 | \$190,000 |
| Operating | \$20,145 | \$10,729 | \$8,804 | \$9,700 | \$7,218 | \$9,100 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| Total | \$202,509 | \$205,793 | \$219,416 | \$227,200 | \$220,486 | \$201,600 |

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

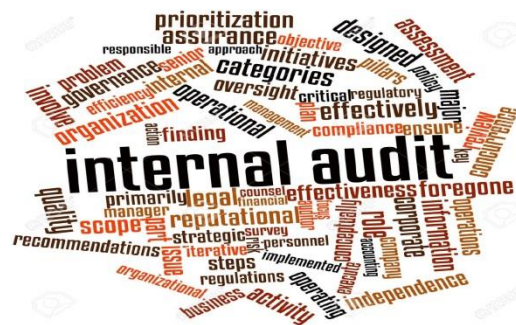
The budget includes required licenses, training, and seminars in accordance to scope of duties. Personnel include two full time employees, the County Internal Auditor and a Staff Auditor.

Accomplishment for 2016

- Completed nine audits and consulting engagements for various County departments during fiscal year 2016.
- Internal Audit staff received over 80 hours of training in ethics, enterprise risk management (ERM), as well as accounting and auditing.

Goals for 2017

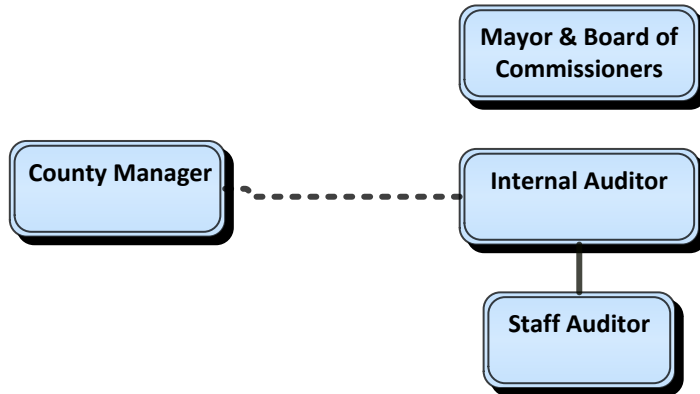
- Continue to provide assurance and consulting services to Assisted various departments with the consolidation of processes/functions for the new government to ensure that processes are streamlined in the most efficient manner to optimize the effectiveness of management.
- Maintain the required continuing education hours required by the U.S. Government Accountability Office (GAO), Government Auditing Standards (Yellow Book) and the Institute of Internal Auditors (IIA).
- Complete all scheduled audits and consulting engagements in a timely manner.





2017 Annual Budget

Internal Auditor Organizational Chart FY 17



| <u>Performance Measurements</u> | <u>FY 2016 Projected</u> | <u>FY 2016 Actual</u> | <u>FY 2017 Projected</u> |
|--|------------------------------|-------------------------------|------------------------------|
| Number of Audits Scheduled | 10 | 10 | 10 |
| Number of Audits Completed | 8 | 7 | 8 |
| Number of Special Audits Requested by Mayor/Commission | 2 | 0 | 1 |
| Number of Special Audits Completed | 2 | 0 | 1 |
| Number of Consulting/Advisory Assistance | 2 | 3 | 2 |
| Total Number of Completed Audits and Consulting Engagements | 12 | 10 | 11 |
| Number of Projected FY Audits In Process as of June 30 th | N/A | 2 | N/A |



2017 Annual Budget

General Fund Expenditures Facilities Management – Administration

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,842,187 | \$2,515,339 | \$2,710,708 | \$2,169,800 | \$2,189,291 | \$2,143,700 |
| Operating | \$1,270,950 | \$1,245,879 | \$640,827 | \$601,233 | \$605,396 | \$581,400 |
| Operating Equipment | \$66,794 | \$82,933 | \$39,757 | \$42,200 | \$23,013 | \$42,000 |
| Total | \$4,179,931 | \$3,844,151 | \$3,391,292 | \$2,813,233 | \$2,817,701 | \$2,767,100 |

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 FY2017 as a result of retirements. Operating costs as well as employee costs have declined. There are 54 fulltime positions budgeted in this division.

Accomplishments for 2016

Administration

- Completion of projects assigned for 5x5 program (Districts 3 thru 9)
- Renovations, repairs, and other upgrades made to various government buildings including the Government Center, Parks and Recreation Administration Building, Courthouse, Defacs, Middle Georgia Regional Airport, E-911
- Received, assigned, and processed approximately 7,980 work requests reported by citizens and other departments.

HVAC-Plumbing

- Tested 60 backflow devices.
- Reworked and re-routed 440' of water lines at Downtown Herbert Smart Airport due to building removal and other associated water problems to hangers.
- Re-routed and installed 130' of black iron pipe for maintenance shop gas heat at Public Works on Knight Road.
- Refurbished cooling tower and repair ac unit at Middle Georgia Regional Airport.
- Reworked all sprinkler systems in seven different islands on The Prado.
- Install gas line service to accommodate new restaurant equipment at Bowden Golf Course.
- Received and completed 1,632 work orders.

General Maintenance

- Renovated Solid Waste Restrooms
- Renovated Old EOC Offices in the Randall Building
- Repaired flooring in Scalehouse trailer
- Painted in the Health Department, Emergency Management, E911 Center, Mulberry Street Parking Garage, Central City Park Administration Building, Sheriff District 2 Building, and County Attorney's Office.



2017 Annual Budget

Electrical

- Re-lamped Middle Georgia Regional Airport Terminal, Defacs, Health Department, and Central City Park Administration Building.
- Repaired lights on I75 NB & SB.
- Installed new led lights to illuminate the World War II Memorial at Coleman Hill Park
- Installed phase protection unit and contactor for motor control circuit for irrigation pump at Bowden Golf Course.
- Installed new pole and 100 amp service for new park at Second Street and Edgewood.
- Repaired main switchgear and installed new sump pump and alarm system for basement of Government Center.

Traffic Maintenance Operations

- Completed 5X5 Districts (3, 4, 5, 8,& 9)
- Fabricated signs for Cherry Blossom Festival and Little Richard Extension
- Painted white center line on streets throughout Macon-Bibb County.
- Striped Little Richard Extension.
- Fabricated 1,863 signs
- Install 511,553 feet of pavement markings throughout Macon-Bibb County
- Repaired 17 intersections throughout Macon-Bibb County due to storms
- Repaired/replaced 6 pedestrian signals damaged due to vehicle accidents

Goals for 2017

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.
- Replace wiring with aluminum wiring on Interstate I-16 & I-75
- 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
- Complete Mayor and Commissioners' scheduled 5 X 5 Districts
- Replace all 170 type traffic signal controllers with technologically advanced 2070 controllers
- Upgrade Vineville RLS cabinets and controllers to more failsafe systems from 170 to 2070 type cabinets and controllers (equipment to be supplied by GDOT)



2017 Annual Budget

Performance Measurements – Facilities Management Administration

| <u>Performance Measurements – Administration</u> | 2014 | 2015 | 2016 | 2017 |
|--|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Requests Received | 13,100 | 15,174 | 13,500 | 13,500 |
| Percentage Completed | 100% | 100% | 100% | 100% |
| Capital Projects Completed | 8 | 5 | 5 | 5 |

| <u>Performance Measurements – HVAC</u> | 2014 | 2015 | 2016 | 2017 |
|--|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Requests Received | 2,017 | 2,776 | 3,300 | 3,300 |
| Percentage Completed | 100% | 100% | 100% | 100% |
| Preventative Maintenance Completed | 1,257 | 2,225 | 2,500 | 2,500 |
| Backflow Tested/Installed | 97 | 109 | 208 | 208 |

| <u>Performance Measurements – General Maintenance</u> | 2014 | 2015 | 2016 | 2017 |
|---|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Service Requests Received | 1,389 | 1,593 | 1,750 | 1,750 |
| Requests for Building Repairs Completed | 10 | 12 | 12 | 12 |

| <u>Performance Measurements – Electrical</u> | 2014 | 2015 | 2016 | 2017 |
|--|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Requests Received | 4,048 | 4,048 | 4,900 | 4,900 |
| Percentage Completed | 100% | 100% | 99.9% | 99.9% |
| Number of Systems Installed | 16 | 18 | 18 | 16 |

| <u>Performance Measurements – Traffic Maintenance</u> | 2014 | 2015 | 2016 | 2017 |
|---|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Number of Signs Inspected | 2,741 | 3,300 | 2,600 | 2,600 |
| Number of Signs Replaced | 2,439 | 2,439 | 2,400 | 2,400 |
| Requests Received/Completed | 2,930 | 3,614 | 3,000 | 3,000 |

| <u>Performance Measurements – Traffic Signals</u> | 2014 | 2015 | 2016 | 2017 |
|---|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Lamps Replaced | 53 | 47 | 50 | 50 |
| Requests Received | 2,622 | 3,158 | 2,400 | 2,600 |
| Percentage Complete | 100% | 100% | 100% | 100% |
| Number of Intersections Inspected | 9 | 6 | 1 | 5 |



2017 Annual Budget

General Fund Expenditures Facilities Management – Custodial

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$861,512 | \$896,343 | \$832,419 | \$701,800 | \$672,193 | \$646,400 |
| Operating | \$286,288 | \$292,604 | \$172,491 | \$173,343 | \$175,830 | \$192,300 |
| Operating Equipment | \$1,861 | \$3,438 | \$5,931 | \$5,800 | \$4,113 | \$5,800 |
| Total | \$1,149,661 | \$1,192,385 | \$1,010,840 | \$880,943 | \$852,135 | \$844,500 |

Description

The Custodial Services Function performs repetitive cleaning work in the Macon-Bibb County owned and occupied buildings, and 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; 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 and for relocation of personnel in offices at Government Center and Courthouse.

Budget Highlights

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

Accomplishments for 2016

- 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.

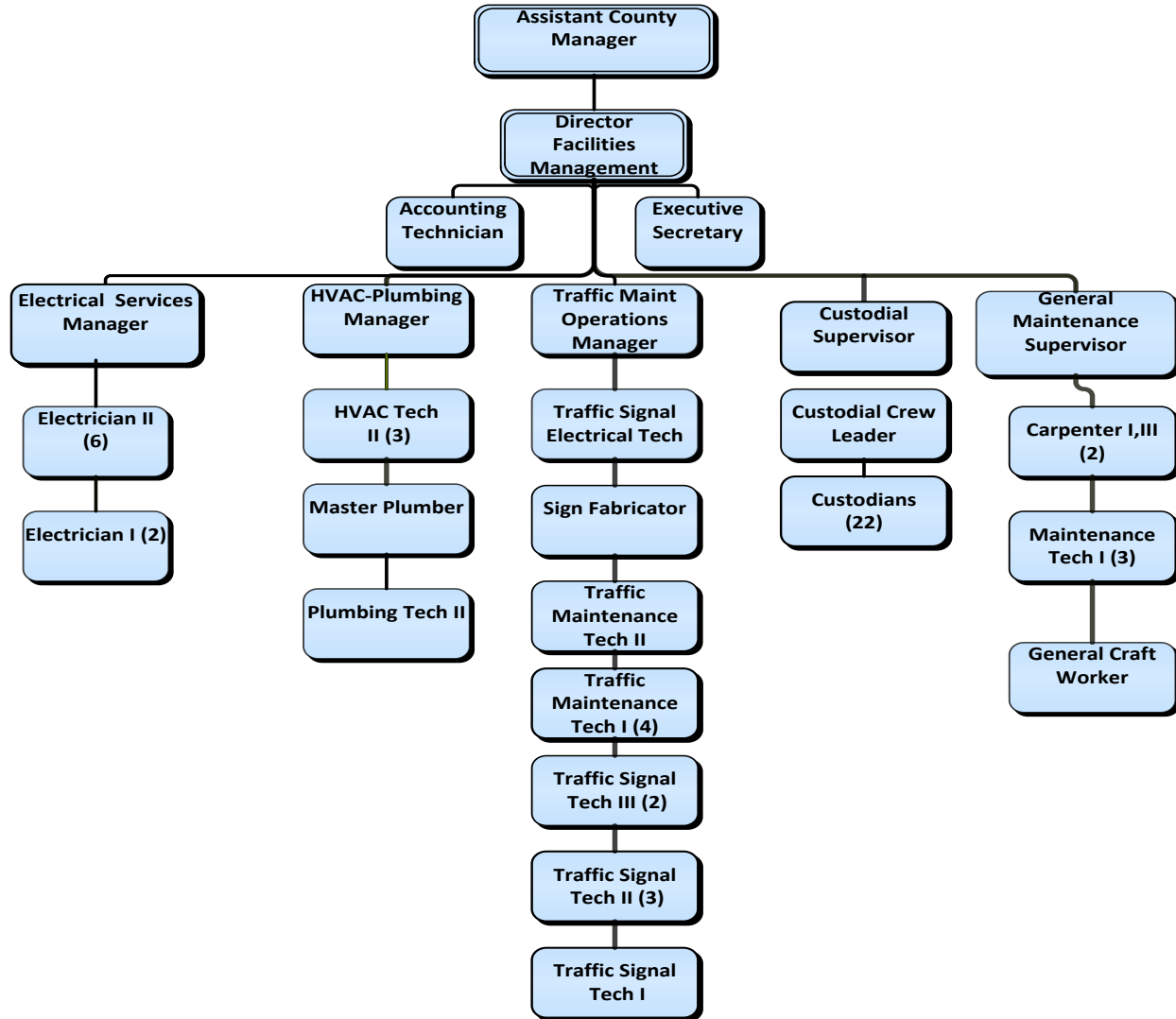
Goals for 2017

- 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 Services.



2017 Annual Budget

**Facilities Maintenance
Organizational Chart
FY 17**



| Performance Measurements – Custodial | 2014 | 2015 | 2016 | 2017 |
|---|---------------|---------------|------------------|------------------|
| | Actual | Actual | Projected | Projected |
| Times each building is cleaned per year | 251 | 249 | 250 | 251 |
| Requests Completed | 100 | 174 | 150 | 150 |



2017 Annual Budget

General Fund Expenditures Facilities Management – Services to Government

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$1,499,022 | \$1,299,211 | \$3,212,700 | \$3,291,176 | \$4,537,864 | \$3,214,000 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Total | \$1,499,022 | \$1,299,211 | \$3,212,700 | \$3,291,176 | \$4,537,864 | \$3,214,000 |

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 2017 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



2017 Annual Budget

General Fund Expenditures Office of Small Business Affairs

| | Actual | | | Budget | | |
|---------------------|------------|-----------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$18,082 | \$108,419 | \$105,500 | \$105,481 | \$179,000 |
| Operating | \$0 | \$0 | \$13,284 | \$146,575 | \$146,522 | \$139,400 |
| Operating Equipment | \$0 | \$0 | \$0 | \$1,325 | \$1,325 | \$3,000 |
| Total | \$0 | \$18,082 | \$121,703 | \$253,400 | \$253,328 | \$321,400 |

Description

The Office of Small Business Affairs is responsible for developing and coordinating inclusive programs designed to encourage the growth of small business 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 business, 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 2017. There are two (2) full time positions in this budget.

Accomplishments for 2016

- Assessment/Evaluation of Small Local MBE, DBE, WBE participation.
- Mitigated barriers in the government procurement process to allow for greater Small local Business Enterprises Opportunities
- Established Operation Hope in Macon, Ga.
- Developed Small Local Business Enterprise Program
- Established Community Partnerships with Business Development Resource Institutions
- Referred local business owners to identified bonding and insurance companies
- Hosted the State of Small Business Program in the Middle Georgia Summit
- Made presentations to Community Groups such as Downtown Rotary, Score Middle GA, Macon A Better Community, etc.
- Hosted 2 Reverse vendor fairs
- Hosted a Business Development Resource Forum
- Created the Macon-Bibb County Contractor's Academy
- Provided one-on-one technical assistance to Small Local Business Owners





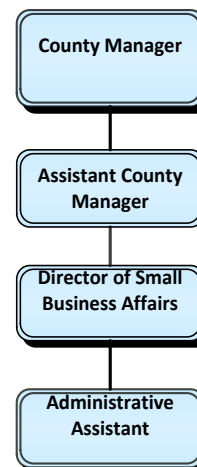
2017 Annual Budget

Goals for 2017

- Stimulate Small Business Activity and Economic Development (Advocacy)
- Collaborate to Promote Small Local Business, MBE, WBE, DBE development (Outreach)
- Host Local Small Business Education Forums (Education)

| Performance Measurements | | | | |
|--|---|--|---|--|
| Advocacy | Outreach | Education | OSBA Space Buildout | Manage Staff |
| Mitigate Barriers in Government Procurement Process to allow for greater Small Local Business Enterprise Participation- Implement Small Local Business Enterprise Program | Employee Centralized Bidder Registration System | Host 2 Vendor Fairs | Work with architect and contractors to renovate office space at Historic Terminal Station | Hire Staff |
| | Execute Media Campaign to Promote Work and Benefits of OSBA | Open Macon-Bibb County Contractors Academy | | Give Staff Directives and Evaluate Staff Performance |

Small Business Affairs
Organizational Chart
FY 17





2017 Annual Budget

General Fund Expenditures General Services – Mail Services

| | Actual | | | Budget | | |
|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$15,543 | \$7,503 | \$20,238 | \$16,000 | \$32,094 | \$180,000 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$15,543 | \$7,503 | \$20,238 | \$16,000 | \$32,094 | \$180,000 |

Description

The Clerk of Commission is responsible for insuring that mail is processed for all departments at Macon – Bibb County. The 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. In FY2016, over 306,000 pieces of mail were processed at a cost of \$185,796.39.

Accomplishments for 2016

- After reviewing staffing and costs, the decision was made to outsource the mail processing to MailSort in order to utilize the most cost and time efficient manner in which to process the mail. Departments located outside the Courthouse or the Government Center have an easier accessible location for dropping mail to be processed and mail may be processed after 2:00 p.m. without staff from the Clerk’s Office going to the Courthouse to process the mail.
- The Clerk at the same time, implemented a change in certified mail using ConfirmDelivery. ConfirmDelivery is a web based program which offers solutions that simplify, enhance and expedite the Certified Mail, Delivery Confirmation and Signature Confirmation mailings. It has streamlined the process, enhanced tracking, reduced overhead, and saved postage. A webinar was held for Macon-Bibb County Departments and individuals registered to be users of the ConfirmDelivery program. This saves approximately \$2.50 for each certified letter mailed.



Goals for 2017

- Mail will continue to be processed using MailSort and departments will be encouraged to utilize bulk and pre-sort rates in order to lower the cost of mailings.



2017 Annual Budget

General Fund Expenditures General Administrative Fees

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$278,943 | \$279,213 | \$211,808 | \$310,300 | \$306,548 | \$319,900 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$278,943 | \$279,213 | \$211,808 | \$310,300 | \$306,548 | \$319,900 |

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.





2017 Annual Budget

General Fund Expenditures Non-Departmental

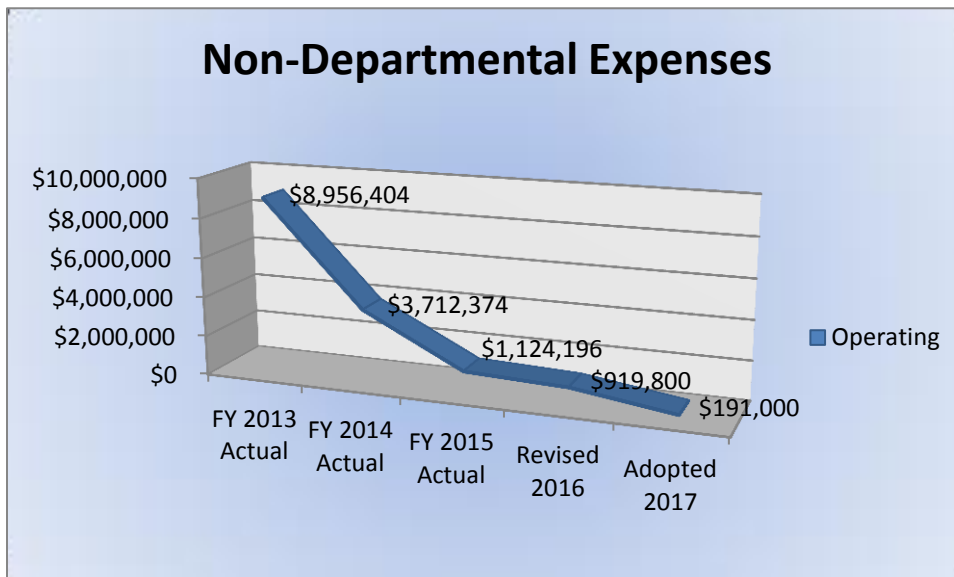
| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$175,929 | \$0 |
| Operating | \$8,956,404 | \$3,712,374 | \$1,124,196 | \$919,800 | \$2,010,943 | \$191,000 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$8,956,404 | \$3,712,374 | \$1,124,196 | \$919,800 | \$2,186,872 | \$191,000 |

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

Non-Departmental expenses are decreasing due to better identifying of costs and assigning them to the appropriate departments.





2017 Annual Budget

General Fund Expenditures Superior Court

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$795,288 | \$786,105 | \$925,242 | \$968,070 | \$927,008 | \$920,600 |
| Operating | \$317,173 | \$281,278 | \$317,839 | \$384,972 | \$393,821 | \$410,700 |
| Operating Equipment | \$6,048 | \$0 | \$26,912 | \$45,747 | \$3,591 | \$10,000 |
| Total | \$1,118,509 | \$1,067,384 | \$1,269,993 | \$1,398,789 | \$1,324,419 | \$1,341,300 |

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) Superior Court Judges and (3) active Senior Judge in the Circuit. All five sitting judges maintain their principal office in the Bibb County Courthouse.

Accomplishments for 2016

- Eased the management of the Court's civil and domestic caseloads through the use of the Accountability Courts – Drug Court, Mental Health Court, Veterans Court, the Family Violence Court, Family Court, and the Problem Solving Court.
- New furniture (jury seating, attorney tables, attorney chairs, inmate seating, lobby seating) for Courtroom A, B, & D and Superior Court Lobby.
- No Capital cases, saving the local government at least \$100,000 per case.

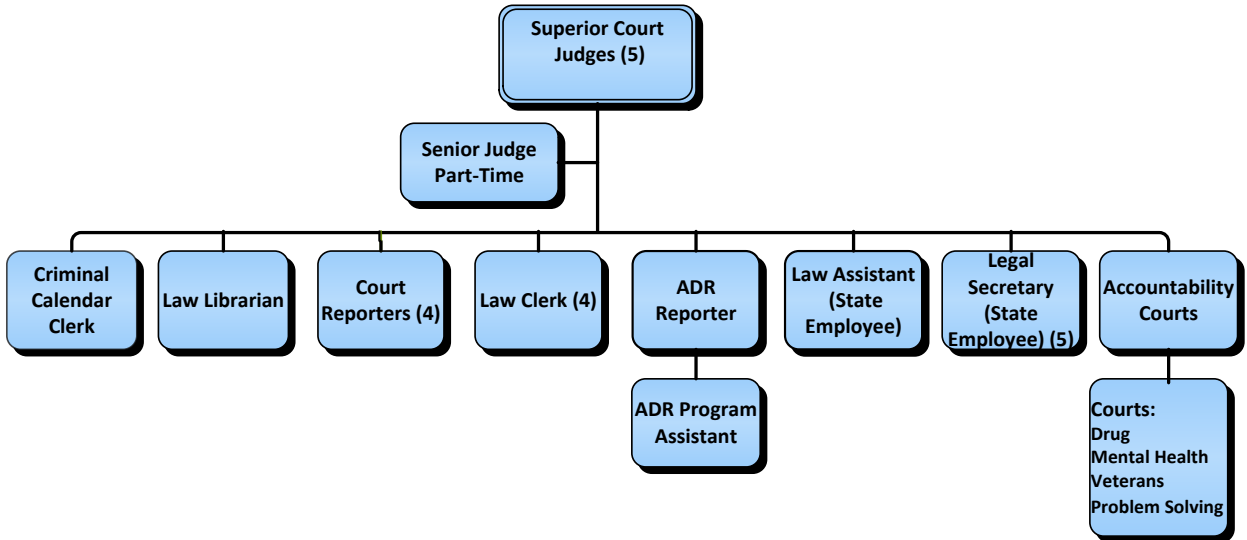
Goals for 2017

- Continue to diligently manage the cases on the docket.
- Reduce jail and prison overcrowding via the Accountability Courts.



2017 Annual Budget

Superior Court Organizational Chart FY 17





2017 Annual Budget

General Fund Expenditures Clerk of Superior Court

| | Actual | | | Budget | | |
|---------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,514,186 | \$1,631,112 | \$1,637,297 | \$1,614,160 | \$1,522,696 | \$1,578,200 |
| Operating | \$209,199 | \$171,516 | \$219,492 | \$228,841 | \$216,152 | \$252,600 |
| Operating Equipment | \$20,855 | \$78,591 | \$2,016 | \$133,991 | \$46,592 | \$26,100 |
| Total | \$1,744,240 | \$188,220 | \$1,858,805 | \$1,976,992 | \$1,785,440 | \$1,856,900 |

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. 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.



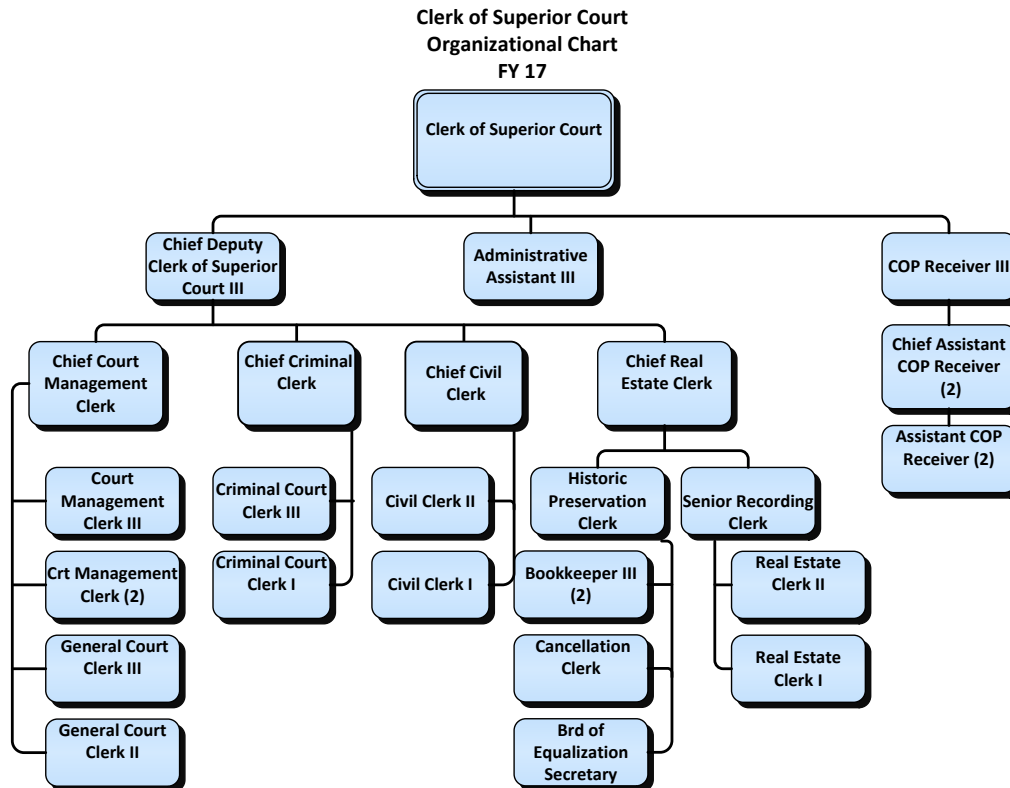
2017 Annual Budget

Accomplishments for 2016

- Completion of Phase I of the E-Filing program and the successful go-live of certain case types by attorneys
- Completion of the renovation of the front counter area to include a handicap accessible counter, as well as security features to insure the safety of the staff and customers.
- Completed the upgrade of outdated servers to more advanced and secure cloud based servers.
- Installed ATM in the courthouse for the convenience of citizens making payments in any department.
- GSCCCA recognition of Bibb's Real Estate Division as 100% trained and certified.
- Criminal Division has 100% pass rate in GCIC training and certification.
- Held free Notary training seminars for citizens who are either currently notaries or desire to become notaries.
- Recovered from burst pipe which caused significant damage to the office and to documents prompting a large scale restoration project.
- Effective use of social media to update and inform the jury and citizens.

Goals for 2017

- To provide adequate staffing to keep all public records current, while keeping individual workloads to a reasonable level.
- To continue to work aggressively to increase the number of images of documents available online.
- To seek grants and other funding for the better storage and preservation of fragile historic documents.
- To complete the transition of the Court Receiver's Office off of the mainframe.





2017 Annual Budget

General Fund Expenditures District Attorney

| | Actual | | | Budget | | |
|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,650,261 | \$2,767,216 | \$2,781,311 | \$2,759,760 | \$2,696,529 | \$2,708,800 |
| Operating | \$130,730 | \$122,849 | \$193,780 | \$216,542 | \$193,040 | \$221,000 |
| Operating Equipment | \$30,954 | \$6,389 | \$2,664 | \$800 | \$585 | \$1,600 |

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.

Accomplishments for 2016

- Increased guilty pleas for the third consecutive year. Guilty pleas are up roughly 30% higher than 2012.
- Increased conviction rate for homicide cases. We have a 94% conviction rate at trial for homicides over the last three years.
- Increased victim services for the third consecutive year. We provide more than triple the victim services than in years past.
- Successfully resolved many minor offenses against teenaged defendants with pre-trial diversion and community service, in lieu of criminal prosecutions.

Goals for 2017

- 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.



2017 Annual Budget

Performance Measurements

- To represent the people in appeals, legal motions and special proceedings relating to the prosecution of criminals in Bibb County.

| | FY 2016 | FY 2017 Projected | FY 2018 Projected |
|--------------|---------|----------------------|----------------------|
| Accusations | 681 | 700 | 720 |
| Cases Filed | 2,840 | 3,000 | 3,200 |
| Dispositions | 3,364 | 3,400 | 3,550 |

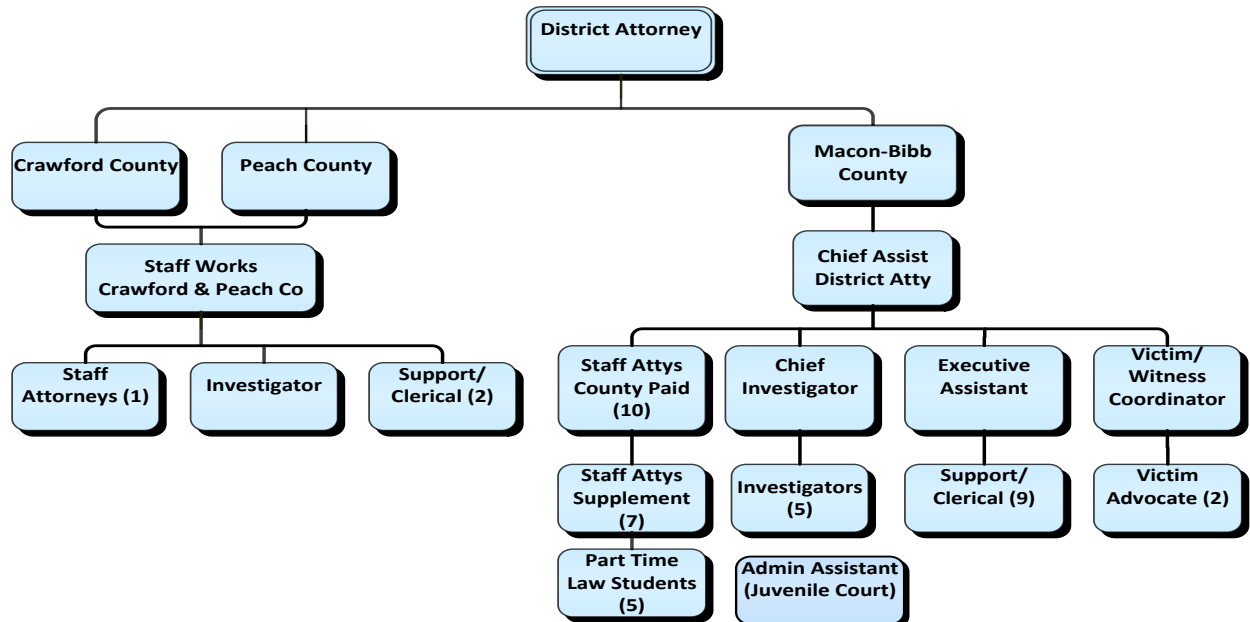
- To protect the community by prosecuting violent, dangerous offenders who are endangering the lives and safety of Bibb County citizens.

| | | | |
|----------------|-----|-----|-----|
| Indictments | 687 | 700 | 720 |
| Homicide Cases | 24 | | |

- To serve the needs of crime victims and their families.

| | | | |
|--------------------------|--------|--------|--------|
| Victim Services Provided | 32,694 | 35,000 | 37,000 |
|--------------------------|--------|--------|--------|

District Attorney's Office Organizational Chart FY 17





2017 Annual Budget

General Fund Expenditures State Court

| | Actual | | | Budget | | |
|---------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$737,639 | \$963,595 | \$986,734 | \$1,021,820 | \$998,815 | \$998,100 |
| Operating | \$173,919 | \$205,868 | \$232,901 | \$244,060 | \$237,933 | \$236,000 |
| Operating Equipment | \$2,365 | \$6,235 | \$14,482 | \$6,118 | \$2,490 | \$6,000 |
| Total | \$913,923 | \$1,175,698 | \$1,234,117 | \$1,271,998 | \$1,239,238 | \$1,240,100 |

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

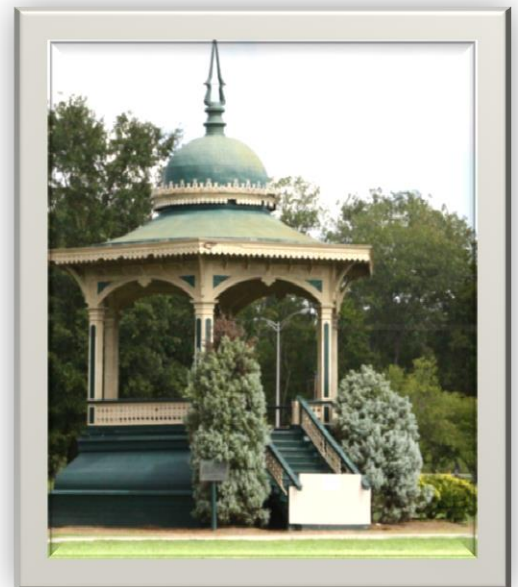
A second Legal Secretary was hired during 2015 to support Judge Jeffery B. Hanson. State Court now has 15 full time and two part time positions in the 2016 budget.

Accomplishments for 2016

- 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.
- 1,498 civil complaints filed and disposed of 1,769 cases.
- 6,483 criminal filings and disposed of 7,614 cases.
- Completed State Court Judges' and State Court Clerks' training to obtain mandated continuing education credits.

Goals for 2017

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

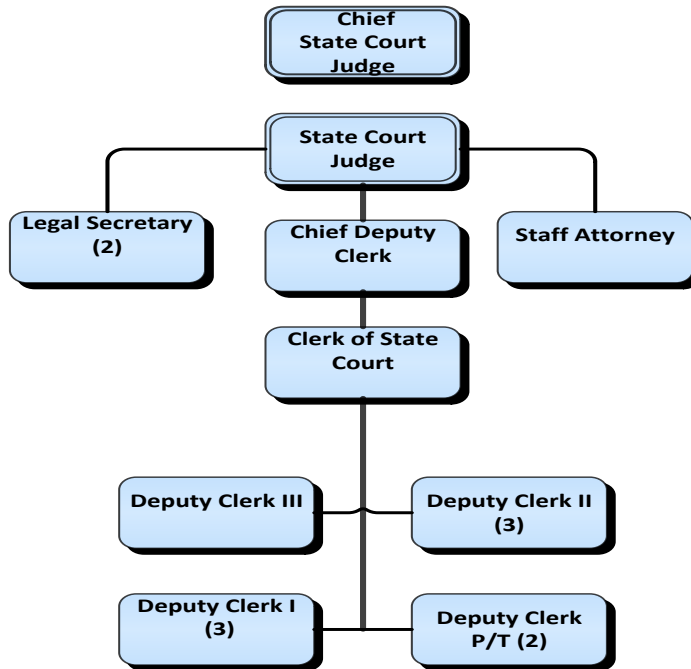


Band Stand at Central City Park



2017 Annual Budget

State Court Organizational Chart FY 17



| Performance Measurements | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------------|---------------|------------------|------------------|
| Case Filings | Actual | Actual | Projected | Projected |
| Civil Filings | 1,615 | 1,438 | 1,600 | 1,500 |
| Civil Cases Disposed | 2,055 | 1,769 | 2,000 | 1,875 |
| Cases Nolle Prossed | 2,574 | 2,070 | 3,000 | 2,500 |

| Performance Measurements | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------------|---------------|------------------|------------------|
| Fees and Costs Collected | Actual | Actual | Projected | Projected |
| Civil Costs and Fees | \$165,254 | \$152,428 | \$170,000 | \$160,000 |
| Criminal Fines and Fees | \$2,137,538 | \$1,881,214 | \$2,200,000 | \$1,800,000 |
| Total Funds Disbursed | \$2,302,792 | \$2,033,642 | \$2,370,000 | \$1,960,000 |



2017 Annual Budget

General Fund Expenditures State Court Probation

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$643,850 | \$731,891 | \$887,126 | \$926,910 | \$938,016 | \$919,300 |
| Operating | \$57,530 | \$62,051 | \$63,265 | \$73,891 | \$59,558 | \$78,500 |
| Operating Equipment | \$7,255 | \$12,291 | \$0 | \$6,374 | \$5,982 | \$3,400 |
| Total | \$708,635 | \$806,233 | \$950,391 | \$1,007,175 | \$1,003,556 | \$1,001,200 |

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

Accomplishments for 2016

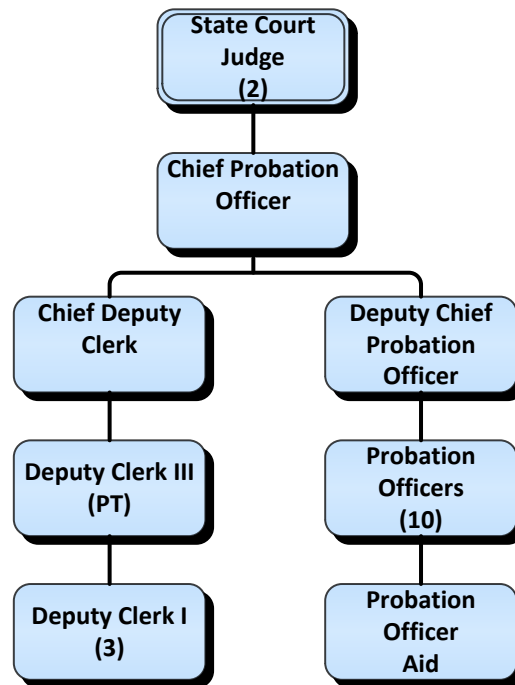
- Continued supervision of all defendants sentenced in State Court.
- Continued collection of fines, surcharges, and fees imposed on defendants in probation and non-probation cases.
- Prepared for expansion of office to a new location to accommodate the larger staff need for current and projected workloads 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.
- Successfully incorporated the supervision of Bibb County Magistrate Court and Macon-Bibb County Municipal Court probation cases.

Goals for 2017

- 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.



**State Court-Probation
Organizational Chart
FY 17**



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



2017 Annual Budget

General Fund Expenditures State Court Solicitor General

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$665,466 | \$821,920 | \$891,441 | \$967,030 | \$196,881 | \$956,600 |
| Operating | \$26,956 | \$26,686 | \$33,984 | \$38,977 | \$38,386 | \$37,800 |
| Operating Equipment | \$6,073 | \$20,414 | \$1,831 | \$5,500 | \$2,884 | \$8,700 |
| Total | \$698,495 | \$869,020 | \$927,257 | \$1,011,507 | \$238,151 | \$1,003,100 |

Description

The Office of Solicitor-General is primarily responsible for the prosecution of all criminal misdemeanor offenses prosecuted in the State Court and Municipal Court. These cases arrive from several law enforcement agencies, courts and other offices including the 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

FY 2015 saw an increase in Capital Outlay. This is a once every 20 or 30 years expenditure tied to the expansion and move of the Solicitor-General's Office from our previous space on the 5th floor of the Courthouse to the 5th Floor of the Grand Building. This was a much-needed and long overdue expansion of the office to equip the staff with the proper space to accomplish their jobs.

Accomplishments for FY2016

- Moved the Solicitor-General's Office to our new office space in the former Juvenile Court area on the 5th Floor of the Grand Opera House Building. This new space and more comfortable working conditions has greatly increased morale and productivity.
- The Solicitor-General served as Project Manager for the implementation of eCourt case management software in State Court. This is phase I of a three phase process involving Municipal Court, Civil and Magistrate Courts, Probate Court and hopefully Superior Court and Judges. This will greatly increase inter-departmental cooperation as well as efficiency.
- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- Timely review, investigation and arraignment of cases.
- Speedy resolution of cases with particular emphasis on jury and non-jury trials.
- Assign cases in need of additional investigation to Investigator.
- Earlier service of witness subpoenas by Investigator.
- Clear the evidence locker of confiscated weapons and other contraband, as needed.
- Purge old files, including bench warrants and dismissed matters, as needed.
- Continue to significantly avoid a new backlog and reduce the older backlog of DUI cases through the timely and effective prosecution of DUI cases.



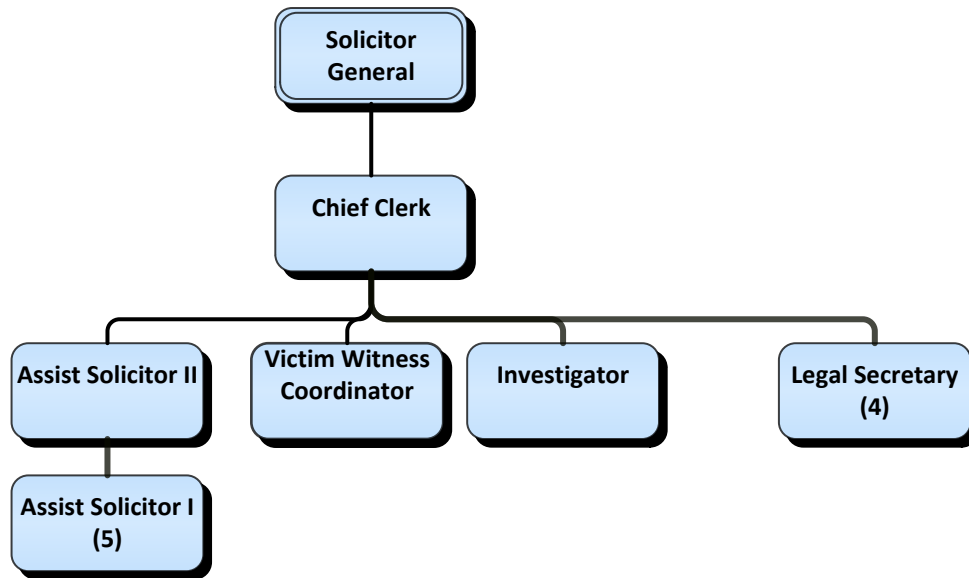
2017 Annual Budget

- 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 2017

- Exercise sound discretion in performance of duties using the highest standards of professional conduct.
- In Conjunction with the State Court Judges, Clerk and Probation, continue to implement and improve eCourt. Complete the interface with the Tracker Software used by the Prosecuting Attorneys Council.
- Timely review, investigation and arraignment of cases.
- Speedy resolution of cases with particular emphasis on jury and non-jury trials.
- Assign cases in need of additional investigation to Investigator.
- Earlier service of witness subpoenas by Investigator.
- Clear the evidence locker of confiscated weapons and other contraband, as needed.
- Purge old files, including bench warrants and dismissed matters, as needed.
- Continue to significantly avoid a new backlog and reduce the older backlog of DUI cases through the timely and effective prosecution of DUI cases.

State Court-Solicitor Organizational Chart FY 17



| Performance Measurements | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|-------------------------------------|---------|---------|---------|-----------|
| | Actual | Actual | Actual | Projected |
| Criminal Filings Solicitor Caseload | 14,003 | 8730 | 6422 | 7000 |
| Criminal Cases Disposed | 13,292 | 5233 | 4629 | 4800 |
| Witness Subpoenas Served | 2,476 | 2618 | | |



2017 Annual Budget

General Fund Expenditures Magistrate Court

| | Actual | | | Budget | | |
|---------------------|------------|------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$466,168 | \$422,790 | \$456,478 | \$442,400 |
| Operating | \$0 | \$0 | \$11,279 | \$19,455 | \$10,795 | \$18,200 |
| Operating Equipment | \$0 | \$0 | \$0 | \$400 | \$0 | \$400 |
| Total | \$0 | \$0 | \$477,447 | \$442,645 | \$467,273 | \$461,000 |

Description

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

Budget Highlights

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

Accomplishments for 2016

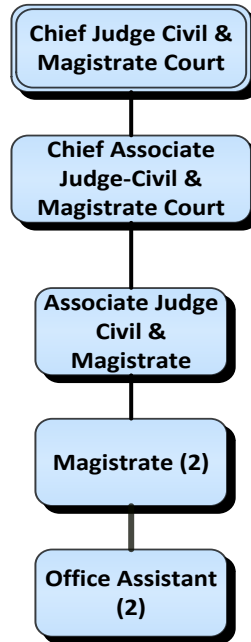
- Pre-trial Diversion Program has been successful and used as a model for other county courts.
- Representative meets with the Macon-Bibb Criminal Justice Systems Coordinating Council to keep court informed and aware to better serve community.
- The Sheriff's Office's cooperation with the Court in the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

Goals for 2017

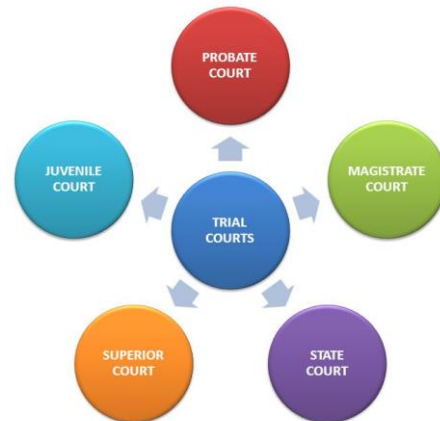
- To continue to study the Criminal and Civil Laws and to stay updated of any changes
- To serve the public and Law Enforcement Officers as efficiently as possible
- To implement new and more efficient office procedures
- To continue to conduct all hearings in a judicial and professional manner
- To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



**Magistrate Court
Organizational Chart
FY 17**



WHAT ARE THE DIFFERENT TYPES OF TRIAL COURTS IN GEORGIA?





2017 Annual Budget

General Fund Expenditures Civil Court Administration

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,703,609 | \$1,757,860 | \$1,002,947 | \$893,090 | \$892,418 | \$896,500 |
| Operating | \$139,842 | \$136,968 | \$45,480 | \$53,341 | \$36,384 | \$51,500 |
| Operating Equipment | \$7,053 | \$2,742 | \$1,331 | \$0 | \$0 | \$0 |
| Total | \$1,850,504 | \$1,897,570 | \$1,049,758 | \$946,431 | \$928,802 | \$948,000 |

Description

Civil Court Administration consists of the Judge and Clerk's Office of the Bibb County Civil and Magistrate Court. These offices conduct 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 from all divisions. This division also includes the scheduling and mailing out of hearings notices for Magistrate Complaints and Dispossessories and the mailing out of hearing notices and jury summons for Civil Court Jury Trials.

Budget Highlights

The Magistrate Court and Civil/Magistrate Court Sheriff's Office budgets were separated out from Civil Court Administration in FY 2015. Otherwise, there are no personnel changes to this division. There are 15 full time employees in this division. There is no requested Operating Equipment for FY 2017.

Accomplishments for 2016

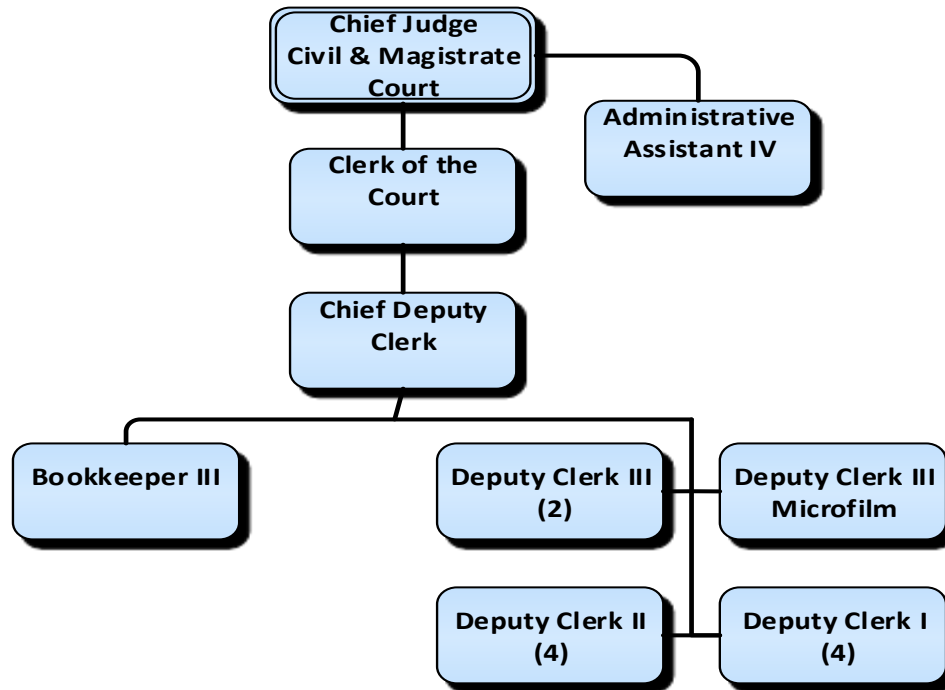
- Continued to reduce cost by creating more forms in office instead of having them printed.
- Strived to improve the website for the customer's convenience thereby reducing the amount of time employees spend on the telephone and at the counter providing information.
- Reduced the number of forms required for customers to complete, reducing printing cost and the amount of time employees spend helping customers at the counter.

Goals for 2017

- Expand work-area in the courthouse to accommodate space needed for employees and customers.
- Serve the public in an efficient manner.
- Continue to reduce the amount of old cases in storage, which allows for more space.
- Convert to a flat-file system, eliminating the amount of file cabinets needed.
- Eliminate the docket and index books, reducing the cost of operating supplies.
- Explore other methods to reduce costs in all areas of the court system.



Civil Court Organizational Chart





2017 Annual Budget

General Fund Expenditures Civil Court Sheriff

| | Actual | | | Budget | | |
|---------------------|------------|------------|------------------|------------------|--------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$386,711 | \$389,500 | \$1,243,268 | \$360,200 |
| Operating | \$0 | \$0 | \$71,658 | \$73,085 | \$67,165 | \$71,800 |
| Operating Equipment | \$0 | \$0 | \$2,648 | \$5,600 | \$4,046 | \$4,000 |
| Total | \$0 | \$0 | \$461,018 | \$468,185 | \$1,314,478 | \$436,000 |

Description

The Civil/Magistrate Court Sheriff's Office is a certified law enforcement agency appointed to the services 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.

Accomplishments for 2016

- Significant increases in the number of Dispossessories and Foreclosures served by Civil Court Sheriff's Deputies.

| | <u>2015</u> | <u>2016</u> | |
|------------------------|-------------|-------------|--------------|
| <u>Dispossessories</u> | 8003 | 9216 | +1213 |
| <u>Foreclosures</u> | 413 | 478 | +169 |
| <u>Evictions</u> | 1042 | 1103 | +61 |

- 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.
- Finally, once again we've managed to sustain a tremendously increasing work load while doing so with a very minimal staff which has not increased in the past 15 years.
- The Bibb County Civil Court Sheriff's Office has been fortunate to incorporate the use of body cameras as a measure to accurately document and record Officers actions during evictions and execution of court orders. This additional practice will assure that the standard of excellence is being upheld while protocol is being fulfilled.



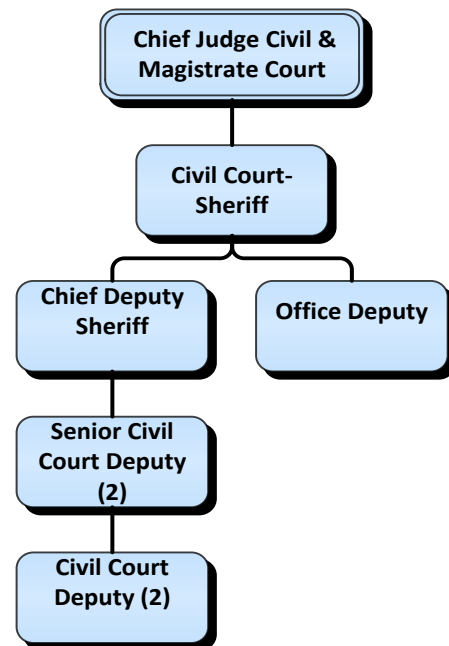
2017 Annual Budget

Goals for 2017

- To obtain a pay increase for officers comparable to their counterparts at other agencies serving similar sized county populations in this state. This would significantly improve morale while attracting the best qualified applicants from the Macon – Bibb county area.
- To obtain better means of transportation to our officers who have been presented the task of driving for several hours throughout the county daily in order to reassure the Civil and Magistrate Courts that their orders are being enforced.
- To again provide the opportunity to receive the highest level of training offered in the field of Civil Process and Civil Law Enforcement in order to maintain a high standard of integrity and professionalism within the department.
- To recover from potential spending increases by improving departmental productivity.



Civil Court-Sheriff Organizational Chart





2017 Annual Budget

General Fund Expenditures Probate Court

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$807,919 | \$868,652 | \$807,910 | \$819,720 | \$732,484 | \$798,600 |
| Operating | \$133,276 | \$162,283 | \$110,657 | \$141,525 | \$139,781 | \$120,900 |
| Operating Equipment | \$77,250 | \$5,411 | \$7,737 | \$4,860 | \$8,012 | \$1,000 |
| Total | \$1,018,445 | \$1,036,345 | \$926,303 | \$966,105 | \$880,277 | \$920,500 |

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, guardianship for minors, adult guardianships and conservatorships and provide and supervision and auditing of conservators of minors and adults. The Probate Judge is one of Macon-Bibb's four Constitutional Officers, and serves a four year term once elected.

Budget Highlights

The Probate Court general operating budget remains stable and consistent with the exception of an increase in postage cost due to a change in the options for service of process; however, the Court generally receives reimbursement for the cost. The greatest expense items relate to changes in technology and upgrades for compatibility. Currently the Court has 10 full time employees with 2 vacant positions. The Court reduced its size in 2016 by one employee.

Accomplishments for 2016

- Scanned and replaced entire court docket books and converted to electronic record
- Emphasized customer service and greater access to pro se litigants within the Probate Court
- Received numerous accolades from attorneys and other Courts for the service of the deputy clerks and their ability to assist others in a meaningful way.
- Maintained training for clerks through continuing education programs and in-house training.
- Coordinated and planned new license division space and record room and enhanced security in all office space
- Facilitated mental health training sessions in coordination with local psychiatric facilities and River Edge
- Participated in legislative sessions on issues related to Probate Court and Macon Bibb County
- Established a liaison with Bibb County Board of Education to assist families in Temporary Guardianships for Minors

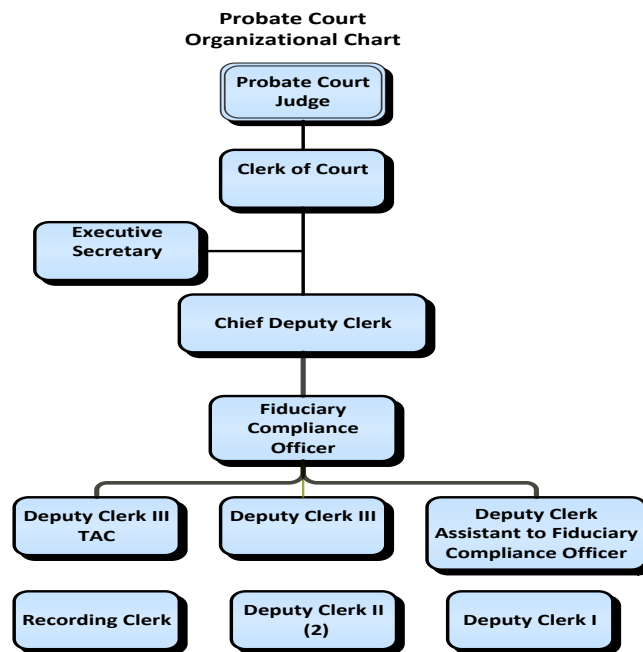
Goals for 2017

- 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



2017 Annual Budget

- 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 implementation of Journal Technology case management software
- 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
- Implemented monthly citation hearings to address issues with conservators, administrations and other fiduciaries in order to close estates and prevent further cost and expense



| Performance Measurements | 2014 | 2015 | 2016 | 2017 |
|---|---------------|---------------|------------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Decedent Estate: Probate/Administration | 627 | 654 | 654 | 654 |
| Guardianship: Minor and Incapacitated Adult | 106 | 81 | 81 | 81 |
| Misc. Estate/Guardianship Proceedings | 966 | 871 | 871 | 871 |
| Mental Health/OTA-Invol. Trmt | 42 | 45 | 45 | 45 |
| Marriage Licenses Issued | 1142 | 1207 | 1207 | 1207 |
| Firearms Licenses Issued | 2106 | 1999 | 1999 | 1999 |
| Probate Case Load | 4989 | 4857 | 4857 | 4857 |
| Court Operations-Court Cost Collected | 445,358 | 407,953 | 407,953 | 407,953 |
| Miscellaneous Fees-Designated Funds | 57,885 | 64,879 | 64,879 | 64,879 |



2017 Annual Budget

General Fund Expenditures Juvenile Court

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$871,348 | \$970,002 | \$1,001,865 | \$957,400 | \$985,069 | \$912,200 |
| Operating | \$179,011 | \$162,871 | \$174,351 | \$182,942 | \$154,367 | \$213,700 |
| Operating Equipment | \$10,313 | \$2,063 | \$1,110 | \$3,517 | \$3,380 | \$2,500 |
| Total | \$1,060,671 | \$1,134,936 | \$1,177,326 | \$1,143,859 | \$1,142,816 | \$1,128,400 |

Description

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

Budget Highlights

- Since 2014, Juvenile Court has been awarded grants totaling more than \$1 million by the Criminal Justice Coordinating Council. With these grants, the court provided counseling and wrap-around services for more than 80 eligible youth.
- During FY15-16, funds for programs not covered by the grants were reduced by 50%; however, the Court continued services for at-risk-youth by supplementing their budget with \$46,000 in supervision fees held in reserve. In FY16, the budget for court programs was completely funded through grants and the remaining balance of funds from collected supervision fees.
- New tracking protocol for collection of court costs, filing fees and supervision fees has resulted in an increase of monthly remittances to Macon-Bibb, as well as restitution payments to victims.
- The court operated below its budget for operating supplies while also providing additional items needed in the operation of the Juvenile Justice Center.

Juvenile Justice Center

The Court’s goal has always been to assure that all children (and their families) receive justice, understanding, safety and treatment while involved in the juvenile justice system. Through the SPLOST, our vision to establish a Juvenile Court facility finally came to fruition in July 2014 with the opening of the Thomas Jackson Juvenile Justice Center. Several benefits of the Juvenile Justice facility: court personnel are able to work with children and families under a “one-stop shop” of coordinated resources and streamlined services, increased room to safely accommodate court personnel, security staff, families, and child-serving agencies in an atmosphere appropriate for children, and courtrooms are larger, safer, and equipped with state-of-the art audio visual and recording systems.



2017 Annual Budget

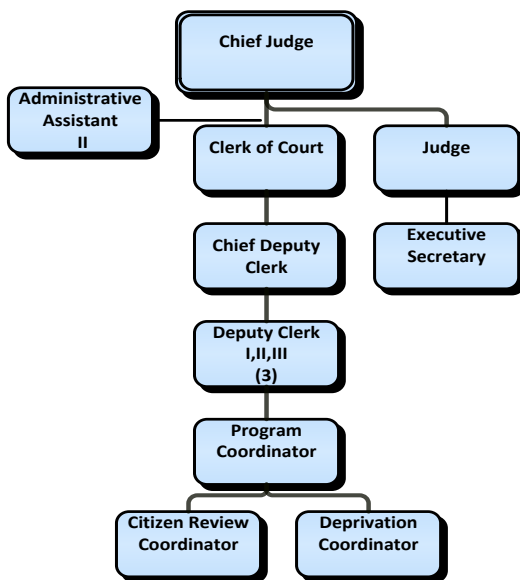
Accomplishments for 2016

- The Court held a dedication ceremony August 2015 in honor of Thomas Jackson, a civil rights advocate and champion of equality, for whom the Juvenile Justice Center was named. A plaque and portrait were dedicated to the building in his honor.
- The court continues to improve interagency relationships with the 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.
- The court continues to experience success with a decrease in recidivism rates for the participants of the Unruly Program administered through the Family Counseling Center of Central Georgia.
- During fiscal year 2016, the court received a third year of funding through the Juvenile Justice Incentive Grant Program.

Goals for FY2017

- Process and hear all complaints, petitions, motions, and actions filed concerning juvenile delinquency, traffic, CHINS, and dependency cases for Macon-Bibb County.
- 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. Provide strategies to reduce low to medium risk youth from detention and secure confinement.
- Reduce recidivism by increasing the number of evidence-based programs offered by the court; actively pursue grants to increase program funding.
- Complete the construction of the third courtroom to be used as a multipurpose room for grant programs, GED classes, tutoring, parent workshops, and other efforts to support positive youth behavior.
- Expand the Court Appointed Special Advocate Program (CASA) to work towards having a volunteer assigned to every child with a dependency case.

**Juvenile Court
Organizational Chart
Fy 17**



| JUVENILE COURT PERFORMANCE MEASUREMENTS | 2014 Actual | 2015 Actual | 2016 Proj | 2017 Proj |
|--|------------------------|------------------------|----------------------|----------------------|
| Total Complaints, Petitions, Motions & Actions | 2,560 | 1793 | 1972 | 2169 |
| Total Cases Disposed | 1,923 | 1372 | 1507 | 1658 |
| Total Cases Assigned to CASA | 44 | 64 | 70 | 77 |
| No. of Participants in DJJ Program | 767 | 432 | 475 | 521 |
| Panel Reviews | 402 | 494 | 544 | 598 |
| Cases Referred to Drug Court | 4 | 0 | 0 | 0 |
| Cases Referred to Unruly Program | 33 | 48 | 53 | 58 |
| Cases Referred to Anger Management | 24 | 29 | 32 | 35 |
| Cases Referred to Mental Health Court | 15 | 15 | 16 | 18 |



2017 Annual Budget

General Fund Expenditures Municipal Court

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$658,143 | \$739,499 | \$811,470 | \$710,430 | \$682,615 | \$640,900 |
| Operating | \$278,584 | \$194,046 | \$150,428 | \$121,400 | \$147,418 | \$46,700 |
| Operating Equipment | \$0 | \$0 | \$0 | \$400 | \$0 | \$400 |
| Total | \$936,727 | \$933,545 | \$961,899 | \$832,230 | \$830,033 | \$688,000 |

Description

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

Consolidation reduced the expenditures/operating costs of the Municipal Court as a successful budget was passed. The court kept in line with Macon-Bibb's vision and mission as it relates to reduction in duplicating services and overall force. All court employees' job titles and salaries were adjusted and placed on the government's pay scale accordingly. Municipal Court is also in its final stages of implementing the court's new case management system.

Accomplishments for 2016

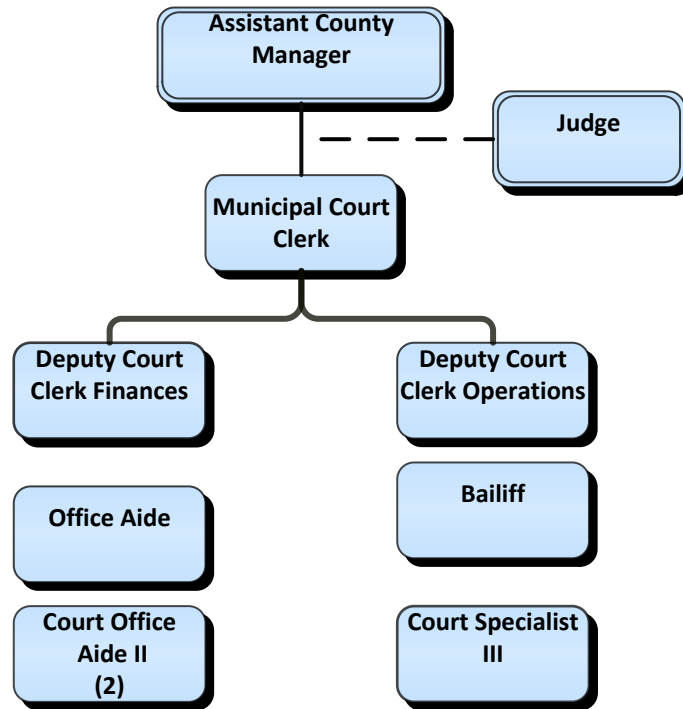
- Kept with the motto "do more with less" as the most innovative way to reduce overall department expenditures/operating costs. Municipal Court's workforce was reduced by 25%.
- Implementation of new software system is in its final stages due to the court providing the necessary feedback with the data and documentation conversion.
- The new software implementation will work hand in hand with increased Municipal Court revenue stream with exploration of additional online services to be offered by way of the court's interface with N-Court (management of the court's printable web documents, web payments and phone payments).
- Staff has finalized a tentative date for the court's 2016 Macon Bibb Amnesty program which will help in backlog reduction.

Goals for 2017

- Efficiently and effectively go live with the new case management system; and secure a temporary employee to assist the court in hopes of minimum interruptions in services to the public.
- Establish a plan to ensure operations aren't interrupted in a staff member's absence (due to 25% reduction in force) by implementing a cross-training schedule for better work flow.
- Increase court's revenue stream via an Amnesty program and completing research on recovering overdue court fines, costs, and state surcharges by adding them to GA state tax via a recently passed legislation in the senate.



**Municipal Court
Organizational Chart
FY 17**



| <u>Performance Measurements</u> | <u>2014 Actual</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Projected</u> |
|---|------------------------|------------------------|------------------------|---------------------------|
| Number of Tickets Processed | 19,755 | 15,415 | 14,596 | 18,000 |
| Number of Days to Enter Tickets into Database | 3 | 3 | 3 | 3 |



2017 Annual Budget

General Fund Expenditures Grand Jury

| | Actual | | | Budget | | |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,202 | \$1,031 | \$2,200 | \$3,000 | \$2,637 | \$3,100 |
| Operating | \$22,585 | \$24,445 | \$22,395 | \$27,000 | \$23,615 | \$26,900 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$24,787 | \$25,476 | \$24,595 | \$30,000 | \$26,252 | \$30,000 |

Description

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 of part-time bailiffs that work security as well as dues and fees paid to jurors, witnesses and informants.





2017 Annual Budget

General Fund Expenditures Public Defender

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$225,580 | \$239,909 | \$182,453 | \$0 | \$13,854 | \$0 |
| Operating | \$2,039,193 | \$2,041,633 | \$2,281,175 | \$2,585,574 | \$2,486,037 | \$2,764,000 |
| Operating Equipment | \$7,160 | \$0 | \$6,162 | \$54,000 | \$53,865 | \$10,000 |
| Total | \$2,271,933 | \$2,821,541 | \$2,469,790 | \$2,639,574 | \$2,553,756 | \$2,774,000 |

Accomplishments for 2016

- Reorganized Alternative Courts to be served by one division, improving service to clients.
- Expanded post-conviction records restriction assistance by making Clean Slate available 5 days a week at our office in addition to Second Chance Saturdays.
- Moved intake division to our main office providing a one stop for all of our services.
- Begin electronic storage of closed client files, reducing the need for physical storage.

Goals for 2017

- Streamline intake process by utilizing tablet computers to take applications electronically
- Promote public safety through the reduction of the threat of harm to persons and property by early intervention of the criminal justice process with evidence-based alternatives to incarceration designed to modify behavior, restore, and enable the accused to re-enter the community as a productive citizen.
- Contact incarcerated clients at the earliest possible time but no later than three business days after arrest.
- Develop quality attorneys and staff through meaningful training and increased communications
- Recruit and hire employees representative of our diverse community and improve
- Establish pay parity with the District Attorney's Office.
- Develop a holistic juvenile division.
- Fully establish an Early Intervention Program.
- Re-visit strategic plan and make any adjustments or changes necessary





Investigator, Anthony "T.J." Freeman

Remembrance of Fallen Deputy

December 5, 1986 – May 5, 2016

Macon Police Department/Bibb County Sheriff's Office

April 13, 2009 - May 5, 2016

Investigator Anthony Joseph "T.J." Freeman is the kind of officer that every sheriff and every police chief would want as a member of their agency. Freeman was not only well-liked, he was also an upstanding deputy, narcotics investigator, S.W.A.T. team member and K9 handler. He will be sorely missed by his law enforcement family. T.J. was a great person all around, who not only protected his fellow deputies, but also spent time helping people in the community through his work as a Shriner. He was a loving husband to Jessica and father to Braden and Blaiklyn. He left behind his loyal partner, K9 Deputy Bojar and he passed away from us doing what he loved, to protect and to serve the citizens of this community. He is an American hero, T.J. Freeman will never be forgotten!

Sheriff David Davis



2017 Annual Budget

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 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:

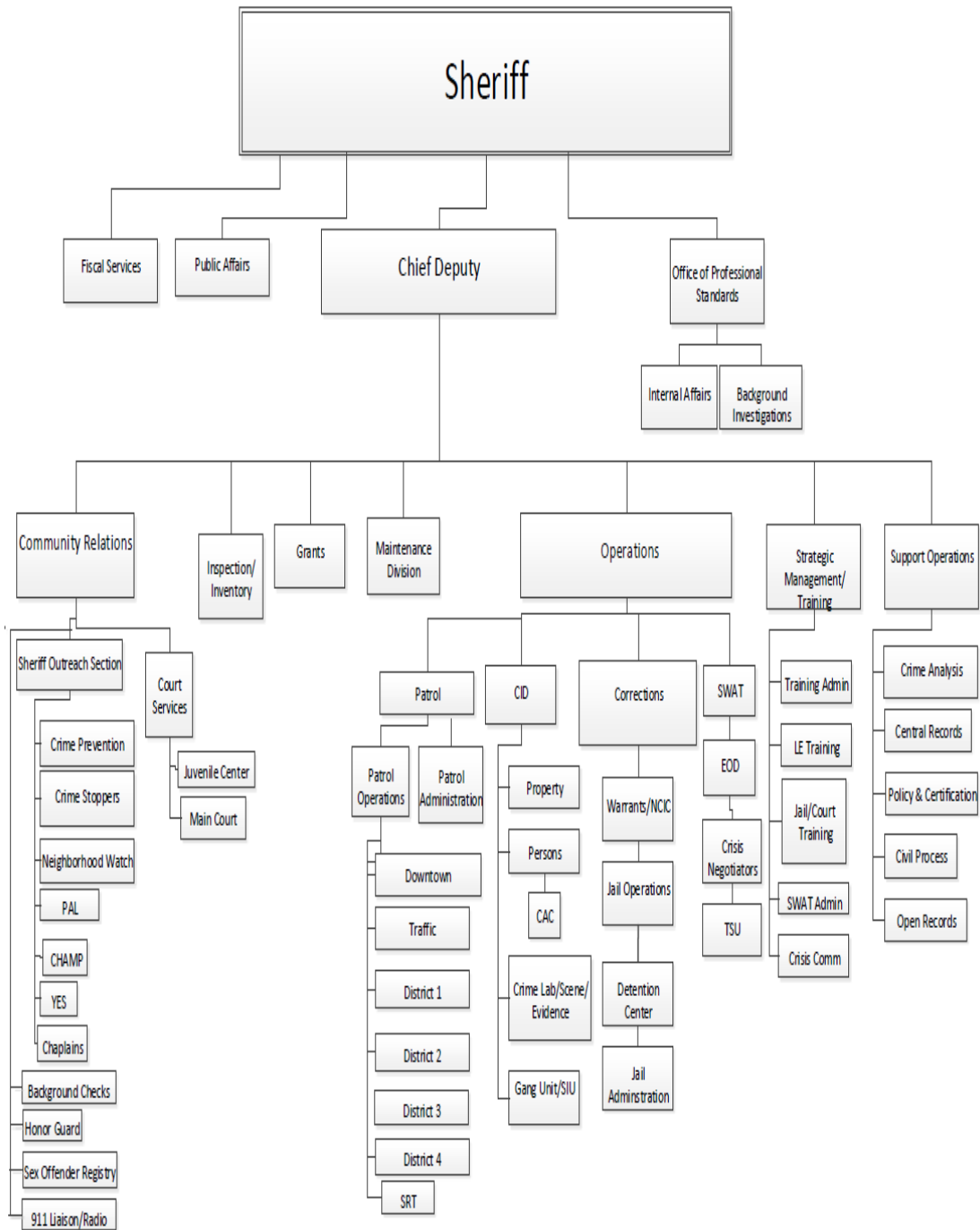
A complete history of historical costs for each Division was not feasible based on the new division structure created by the merging of the two agencies. This information was reported where available. Moving forward historical data will be reported for all Divisions. The Sheriff's office 2016 budget is based on 12 active Divisions which is down from 14 in the 2015 budget. This is the result of combining Corrections and Detention and combining Warrants and 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. 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. The Incentive allocation is included in the Salaries and Benefits section of each Division in FY 2016.





Bibb County Sheriff's Office

Structural Organizational Chart





2017 Annual Budget

General Fund Expenditures Sheriff's Office-Administration

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,230,202 | \$2,514,225 | \$1,989,781 | \$1,529,823 | \$1,542,944 | \$1,698,409 |
| Operating | \$1,700,030 | \$766,925 | \$178,106 | \$230,977 | \$193,075 | \$250,150 |
| Operating Equipment | \$384,732 | \$6,488 | \$2,759 | \$5,300 | \$3,390 | \$45,000 |
| Total | \$4,314,964 | \$3,287,638 | \$2,170,647 | \$1,766,100 | \$1,739,408 | \$1,993,559 |

Description

The mission of the Sheriff-Administration Division 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 2016

- Reorganized the command structure of the Sheriff's Office and promoted qualified individuals to replace the upper level supervisory staff members who departed during the 2015 early retirement incentive program.
- Implemented the PRIDE Program in order to continue building citizen confidence in our agency through increased community outreach.

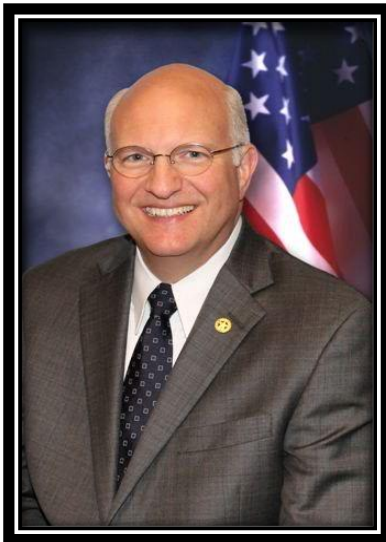
Goals for 2017

- Recruit and hire qualified personnel in order to increase our overall manpower.
- Improve/upgrade law enforcement technology, especially for the deputies on Patrol.
- Ensure cases are investigated in a timely and thorough manner.



2017 Annual Budget

| Performance Measurements | 2014 Actual | 2015 Actual | 2016 Projected | 2017 Projected |
|---------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Applicants Processed | 293 | 245 | 250 | 300 |
| Personnel Hired | 43 | 56 | 70 | 80 |
| Promotions | 22 | 43 | 50 | 20 |



**Sheriff
David Davis**





2017 Annual Budget

General Fund Expenditures Sheriff's Office-Professional Standards

| | Actual | | | Budget | | |
|---------------------|------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$186,259 | \$756,434 | \$660,883 | \$701,540 | \$732,265 |
| Operating | \$0 | \$5,506 | \$42,191 | \$76,737 | \$58,738 | \$75,010 |
| Operating Equipment | \$0 | \$0 | \$1,721 | \$0 | \$0 | \$0 |
| Total | \$0 | \$191,766 | \$800,346 | \$737,620 | \$760,278 | \$807,275 |

Description

The Office of Professional Standards investigates all complaints of misconduct against employees of the Bibb County Sheriff's Office and performs pre-employment background investigations of Sheriff's Office applicants. Due to the nature of our operations, OPS is reactive.

- The Office of Professional Standards came into existence on January 2, 2014 after the consolidation of the Macon Police Department and the Bibb County Sheriff's Office. The staff of OPS has been diligently and efficiently investigating the complaints of the citizens of Bibb County and providing the necessary information to the Sheriff for employment decisions.

Goals for 2017

- 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.



| <u>Performance Measurements</u> | FY 2014 <u>Actual</u> | FY2015 <u>Actual</u> | FY2016 <u>Actual</u> | FY2017 <u>Projected</u> |
|---------------------------------|--------------------------|-------------------------|-------------------------|----------------------------|
| Background Checks | 137 | 146 | 91 | 120 |
| Internal Affairs Investigations | 62 | 89 | 79 | 70 |
| Complaints Processed | 126 | 187 | 163 | 150 |



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Criminal Investigation

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$5,831,202 | \$5,712,242 | \$5,009,040 | \$4,601,089 | \$4,600,497 | \$4,408,408 |
| Operating | \$839,646 | \$758,255 | \$565,904 | \$675,241 | \$484,489 | \$626,460 |
| Operating Equipment | \$23,824 | \$24,876 | \$19,182 | \$41,402 | \$39,346 | \$27,000 |
| Total | \$6,694,672 | \$6,495,373 | \$5,594,127 | \$5,317,732 | \$5,124,331 | \$5,061,868 |

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 – Death Investigations to include Homicides, Attempted Homicides, and Suicides. Investigators follow up on other cases such as Kidnapping, Felony Assaults, (shootings, Rapes, Armed Robberies both personal and commercial. All cases are followed through to prosecution by the Lead Investigator assigned to the respective case(s).

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 2016

- The Second year of Consolidation the Crimes Against Persons has a 95% clearance rate for going into the 3rd quarter of the year. The unit has a 70% clearance rate on all other cases going into the 3rd quarter of the year.
- 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.
- Apprehension of the one particular commercial burglary crew that has committed several crimes. The investigation is ongoing and will hopefully lead to other arrests.

Goals for 2017

- Violent Crimes Unit would like to gain at least 3 more investigators to distribute the case load. This will provide a more efficient unit to provide a better service to the citizens of Bibb County. With more investigators, the unit could focus efforts better on high profile cases and not utilize as much overtime while doing it.



2017 Annual Budget

- Special Investigation Unit and Gang Unit will focus on getting into the schools and churches to get information out to the young people in our communities about the poor choices of the gangs and drug life style. Work more closely with boarding counties to combat the criminal activities crossing county lines. Complete a Title III investigation focusing on Heroin since its distribution has increased in Middle GA and has become a public health risk with users and abusers dying from overdoses. Divert resources to target search warrants and street level heroin dealers.
- Increase the number of personnel by four. Since 2014 the unit has decreased by 4 investigators but there has been an increase in complaints 4 new investigators would just bring us back to our original number. Increase the number of vice related arrests specifically prostitution and commercial gambling by 50 percent.
- Property Division would like to apprehend the major commercial burglary crew that has committed several burglary in the area. Focus more on making contact with the public on the status of their cases in a timely manner. Decrease the number of property crimes by being more proactive by getting information out about crimes of opportunity, by informing the public of ways to not be a victim of theft. To increase the solvability and arrest clearance rate of commercial burglaries.

| <u>Performance Measurements</u> | 2014 | 2015 | 2016 | 2017 |
|--|----------------------|----------------------|-------------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Homicide | 14 | 25 | 13 | 15 |
| Rape | 66 | 41 | 53 | 33 |
| Robberies | 315 | 246 | 310 | 215 |
| Aggravated Assaults | 362 | 268 | 350 | 275 |
| Burglaries | 2,681 | 1,784 | 2,500 | 2,233 |
| Shoplifting | 1,712 | 1,370 | 1,625 | 1,541 |
| Arson | 64 | 63 | 60 | 64 |
| Family Violence | 549 | 695 | 550 | 600 |



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Patrol

| | Actual | | | Budget | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$12,791,799 | \$13,029,535 | \$12,192,999 | \$10,523,914 | \$10,653,129 | \$10,195,564 |
| Operating | \$1,997,743 | \$1,998,245 | \$2,072,817 | \$2,462,090 | \$1,729,087 | \$2,531,040 |
| Operating Equipment | \$312,735 | \$90,911 | \$157,770 | \$545,800 | \$225,457 | \$670,000 |
| Total | \$15,102,276 | \$15,118,691 | \$14,423,586 | \$13,531,804 | \$12,607,673 | \$13,396,604 |

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 2016

- The new county wide law enforcement operations, Four Districts, Downtown and Traffic continue to work effectively.
- All four districts, Downtown and Traffic has completed and attained State certification.
- The State Certification Seal is displayed on both sides of every marked vehicle.
- Efficiently provided security and traffic control for Republican nominee Donald Trump (8000 attendance), Luke Bryant Concert (20000 attendance), Annual Cherry Blossom Events (National attendance), Georgia Sheriff's Association Convention, National Night Out, as well as other local events.
- Provide more visibility in high risk traffic areas.
- Successfully transitioned to NWS, a paperless reporting computer system.





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Goals for 2017

Patrol:

- All Deputies to obtain a minimum 40 hours of In Service Training.
- Strengthen Community Partnerships.
- Supervisor to attend scheduled Neighborhood, District, & Business Watch Meetings.
- Maintain a high visibility in the District.
- Zone accountability and integrity by evaluating and assigning all Deputies to a zone to patrol each shift.
- Track crime trends and shift patrol zone Deputies to the areas with the most crime problems.
- Initiate special crime reduction details as needed to combat crime trends.

Traffic:

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

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.



| <u>Performance</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|-------------------------|---------------|------------------|------------------|------------------|
| <u>Measurements</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Shoplifting | 1,712 | 1,695 | 1,750 | 1,500 |
| DUI | 684 | 730 | 750 | 600 |
| Training Hours Attended | N/A | 8,560 | 8,700 | 6,000 |



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Support Operations Division

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,271,223 | \$1,285,866 | \$1,321,203 | \$1,316,182 | \$1,356,652 | \$1,400,881 |
| Operating | \$122,656 | \$173,709 | \$146,449 | \$141,809 | \$112,556 | \$140,360 |
| Operating Equipment | \$7,481 | \$3,924 | \$2,035 | \$21,100 | \$14,424 | \$6,800 |
| Total | \$1,401,360 | \$1,463,499 | \$1,469,687 | \$1,479,091 | \$1,483,633 | \$1,548,041 |

Description

The Support Operations Division is made up of six (6) separate units, **Central Records, Civil Process, Crime Analysis, Open Records, Policy and Certification and the Background Unit**. 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. The Unit accomplishes this by utilizing various computer data bases including New World, GEARS and SPIE.

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 maintaining the BCSO Policy Book and maintaining 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, all 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.

The Open Records Unit is responsible to ensure that transparency of the BCSO is achieved through compliance with the Georgia Open Records Act. This is done through timely responses for documents that have been requested from the Sheriff's Office.

The **Background Unit** has the responsibility to accommodate the public in fulfilling requests for personal criminal background histories. This is accomplished through interacting with the public personally as well as fulfilling requests that come in through established account holders.



2017 Annual Budget

Accomplishments for FY 2016

- Successfully stayed within budget on all line items.
- Added and updated several new policies for BCSO.
- Obtained State Certification by complying with 129 standards through recording written directives and proof of compliance.
- Completed the move of archived records to the new Sheriff's Office Annex.
- 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 4 new full time employees to the Support Operations staff.
- Received and scanned Accident reports and entered into the database within 2 days of receipt on a general bases excluding holidays and weekends.
- Implemented the New World software to include Mobile, Fire Records and Records Management.

Goals for FY 2017

Central Records:

- Transition into the new Sheriff's Office Annex building with minimal workflow interruption.
- Cross train our new full time employee with a wide variety of job duties and functions.
- Integrate & Implement a mostly paperless accident GEARS system that will interface with the report system in New World.
- Train jail personnel and have all of the Corrections Division live with the New World software.
- Increase the proficiency with the Mobile Reporting System. This is to include increasing timeliness of report submission and approval of reports for the Merge process.

Crime Analysis:

- Transition into the new Sheriff's Office Annex building with minimal workflow interruption.
- Continue to distribute maps with defined Districts and Zones to assist the uniform division in understanding new boundaries.
- Provide STAR presentations with more accurate information.
- Continue to become more proficient with DAM and DSS programs.
- Increase turn around rate for requests coming from within the Sheriff's Office.
- Provide and maintain all crime figures at a 95% minimum accuracy rate on a monthly basis.
- Calculate and submit accurate monthly Uniform Crime Report numbers.

Policy & Certification:

- Transition into the new Sheriff's Office Annex building with minimal workflow interruption.
- 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.
- Assist in the implementation of the Taser body camera system

Civil Process:

- Transition into the new Sheriff's Office Annex building with minimal workflow interruption
- 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.



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- Ensure the service fees financial records are maintained to allow for every receipt to be identified by date, source, purpose and amount.
- Increase turn-around time in submitting monthly stats.

Background Unit:

- Transition into the Sheriff's Office Annex building with minimal workflow interruption
- Implement a new cash register to help keep better track of the fiscal aspect of the Unit.
- Adhere to new cash handling procedures policy

Open Records Unit:

- Transition into the Sheriff's Office Annex building with minimal workflow interruption
- Train a new employee in the event that the current Open Records Clerk goes on FMLA
- Attend the 2016 Open Records Training given by the Georgia Sheriff's Association



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



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

| Performance Measurements | 2014 | 2015 | 2016 | 2017 |
|--|---------------|---------------|---------------|------------------|
| | Actual | Actual | Actual | Projected |
| Civil Paper & Bonds Entered/Processed | 5,973 | 6,396 | 3,200 | 6,100 |
| Central Records Reports Entered/Processed* | 41,098 | 33,688 | 16,271 | 30,100 |
| Civil Process Service Fees Collected | 137,714 | 158,284 | 54,860 | 110,000 |
| Central Records Service Fees Collected* | \$75,175 | \$87,906 | \$51,547 | \$95,000 |

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



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Corrections/Detention

| | Actual | | | Budget | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$9,199,397 | \$9,647,062 | \$8,916,502 | \$11,150,657 | \$11,076,844 | \$10,337,298 |
| Operating | \$5,229,900 | \$5,967,893 | \$5,701,965 | \$5,986,144 | \$5,734,259 | \$6,258,910 |
| Operating Equipment | \$0 | \$0 | \$434 | \$88,100 | \$90,546 | \$78,600 |
| Total | \$14,429,297 | \$15,614,956 | \$14,618,900 | \$17,224,901 | \$16,901,650 | \$16,674,808 |

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 house 192 work release and community service inmates. The female Detention Center houses 12 female beds for the work release program. The purpose of the work release 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 search assistance and obtaining employment with local temp agencies is also provided to the inmates. The remainder of detainees housed at the Detention Center to 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, 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.



2017 Annual Budget

Accomplishments for 2016

- Continued ongoing landscaping for all Sheriff's Office properties with the Law Enforcement Center Complex.
- Provided and supervised inmate labor to operate the in-house car wash for day and evening.
- Provided and supervised inmate labor to help facilitate 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, 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 2017

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

| <u>Performance Measurements</u> | 2014 | 2015 | 2016 | 2017 |
|--|----------------------|----------------------|-------------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| Persons Assigned to Detention | 1,831 | 1,921 | 1,750 | 2,050 |
| Community Service Hours Performed | 119,893 | 120,392 | 115,000 | 110,000 |
| Work Details Assigned | 4,168 | 4,210 | 5,200 | 7,200 |
| Persons Booked In | 10,525 | 8,527 | 9,210 | 10,965 |
| Meals Served | 954,053 | 970,833 | 914,233 | 990,850 |
| Inmate Transports | 1,507 | 1,623 | 1,700 | 1,500 |



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General Fund Expenditures Sheriff's Office-Forensics

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$759,976 | \$781,716 | \$933,964 | \$872,125 | \$818,379 | \$899,062 |
| Operating | \$177,448 | \$151,141 | \$195,220 | \$228,625 | \$188,076 | \$219,210 |
| Operating Equipment | \$9,202 | \$2,152 | \$11,613 | \$16,500 | \$3,964 | \$6,000 |
| Total | \$946,626 | \$935,009 | \$1,140,797 | \$1,117,250 | \$1,010,419 | \$1,124,272 |

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.

Accomplishments for 2016

- Forensic Officers have continued to attend specialized at IPTM in Jacksonville, Florida and GPSTC schools on a regular basis. This training keeps them up to date on processing crime scenes and teaches proper techniques on photography.
- Crime Scene technicians have conducted several public presentations on crime scene processing at local schools. We have also had at least four tours and presentations by local civic groups at our facilities.
- We have added two new high-tech processing aids. One is a gel lifter and the other is a computer forensics light source. These two pieces of equipment will assist the crime scene technician in identifying suspects in criminal cases.
- Auction unclaimed items and items no longer needed as evidence





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Goals for 2017

- Have crime scene technicians take at least two advanced classes at IPTM or another outside agency to improve and build onto the skills they already have.
- Restructure the unit so that all evidence and crime scene technicians are under one roof. This will improve efficiency and communication.
- Make the crime lab on Second Street our Forensics Lab which will house the computer forensics unit and AFIS.
- 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. Add crime scene scanning tools to assist in crime scene reconstruction.
- Update to Houston Ave Evidence room with a Filtration system, to improve air quality. Update Evidence room with a mobile shelving to add space and for better organization.
- Begin planning a new forensics facility that can house all forensic personnel and evidence.

| <u>Performance Measurements</u> | <u>2014</u> <u>Actual</u> | <u>2015</u> <u>Actual</u> | <u>2016</u> <u>Projected</u> | <u>2017</u> <u>Projected</u> |
|-------------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|
| Processed Crime Scenes | 300 | 407 | 416 | 425 |
| Evidence Collected & Processed | 5,302 | 10,428 | 12,608 | 14,500 |
| Latent Prints Developed & Collected | 4,463 | 9,058 | 9,720 | 10,300 |
| AFIS Comparisons | 229 | 354 | 354 | 360 |
| One to One Comparisons | 13,764 | 16,216 | 15,402 | 16,000 |
| Criminal Background Checks | 7,629 | N/A | N/A | N/A |
| Identifications Made | 65 | 98 | 75 | 80 |
| New items received into evidence | 13,691 | 13,900 | 13,900 | 14,000 |
| Items disposed of | 5,093 | 4,950 | 7,000 | 8,000 |
| Weapons disposed of (Guns) | | - | 1,000 | 1,000 |



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General Fund Expenditures Sheriff's Office-Training

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$309,091 | \$321,359 | \$572,862 | \$551,682 | \$548,709 | \$540,450 |
| Operating | \$147,582 | \$140,462 | \$371,699 | \$513,143 | \$253,762 | \$505,540 |
| Operating Equipment | \$30,709 | \$8,424 | \$8,351 | \$19,500 | \$15,841 | \$20,000 |
| Total | \$487,382 | \$470,245 | \$952,912 | \$1,084,325 | \$818,313 | \$1,065,990 |

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, one Lieutenant, four Corporals and one Administrative Assistant. Of that staff, six are instructors; three are firearms instructors; five are Defensive Tactics instructors; one is a Health and Wellness instructor and one is a POST Master Instructor who is also certified by the Department of Justice in Training Design and Development.

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. All 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. Two 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 2016

- We upgraded the majority of our Tasers to the latest technology, the X2 Taser.
- We outfitted all of patrol deputies with Tasers.
- We negotiated a trade of old shotguns and rifles for new Remington 870 shotguns at minimal cost to the Sheriff's Office
- We trained and qualified all patrol deputies on shotgun skills.
- We issued shotguns to all patrol deputies.



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- We negotiated a weapons trade to replace old patrol rifles with AR-15 rifles so there is consistency of weapons issued by the Sheriff's Office.
- Deputies who were carrying personal rifles and shotguns were issued County weapons to replace them.
- We offered well over the 40 hours of required POST training so all mandated deputies would be able to receive all of their required hours in-house.
- We developed and taught Active Shooter Response classes to every mandated deputy at the Sheriff's Office.
- We developed and taught a variety of realistic Officer Safety classes and made them mandatory for all patrol deputies, including Building Clearing and Safe Traffic Stops.
- We sent two staff instructors to a Verbal Judo Instructor course so we can offer Verbal Judo classes to our deputies.
- Training hours taught by Training staff (excluding EVOC and Firearms): 988
- Students taught by Training staff: 2,804
- Students requalified in firearms: 539
- Students requalified in EVOC: 315
- Outside agencies (local, state, and federal) who used our facilities: 60
- Days devoted to assisting outside agencies: 245

Goals for 2017

- To offer Verbal Judo classes for every mandated deputy to assist deputies in diffusing situations verbally when performing their duties.
- To offer Customer Service skills training to every patrol deputy to assist them in how they deal with the public.
- To certify the majority of Staff Instructors as Taser Instructors.
- To certify two Staff Instructors as Radar Instructors.
- To certify two additional Staff Instructors as Health and Wellness Instructors so we can offer more classes devoted to the overall physical and mental health of deputies.
- To develop and offer more classes that incorporate more real life situations to prepare deputies in the following areas: ambush situations, mass shooting response, foot pursuits, weapon retention.
- To continue modernization efforts at the Tinker Drive facility.
- To improve the building facilities via grants and maintenance efforts at the Academy.

| <u>Performance Measurements</u> | <u>FY 2015*</u> | <u>FY 2016</u> | <u>FY 2017</u> |
|----------------------------------|-----------------|----------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Students taught | 2559 | 2804 | 2900 |
| Training Hours Taught | 659 | 988 | 1028 |
| Students - FIREARMS | 463 | 539 | 525** |
| Students - EVOC | 355 | 315 | 300*** |
| Days devoted to outside agencies | 127 | 245 | 250 |
| Outside agencies assisted | 35 | 60 | 60 |



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*FY2015 stats were not ordered to be compiled until March 2014. These numbers are for only nine months of the fiscal year.

** We are seeing an annual drop in Firearms reqs due to attrition and anticipate fewer students in FY2017.

***We anticipate a drop in EVOC students due to attrition and policy changes as to whom need to attend.





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General Fund Expenditures Sheriff's Office-Outreach

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,494,170 | \$1,434,603 | \$1,032,080 | \$761,394 | \$790,235 | \$781,710 |
| Operating | \$361,307 | \$217,707 | \$223,504 | \$302,346 | \$208,975 | \$289,300 |
| Operating Equipment | \$3,701 | \$5,003 | \$3,848 | \$6,248 | \$752 | \$7,600 |
| Total | \$1,859,178 | \$1,657,312 | \$1,259,432 | \$1,069,988 | \$999,962 | \$1,078,610 |

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 which 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 of the 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.



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Crime Stoppers – 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.

Explorer Program - a career orientation and experience program for young people contemplating a career in the field of criminal justice.

GREAT Program – a Gang Resistance Education and Training program taught to after school youth enrolled in the PAL program.

Accomplishments for 2016

- 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 800 students the Eddie Eagle Gun Safety Program.
- Had 400 kids participate in the CHAMPS/PAL Summer Camp.
- Had over 900 kids participate in the Back-to-School school supplies event.
- 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 300 Neighborhood Watch Meetings.
- Started the Crime Prevention network that has 6,000 member receiving emails from the Sheriff’s Office.
- Implemented the S.T.Y.L.E. Program which is projected to reach 500 Bibb County Students.
- Started partnership with J.A.T. Corp to provide GED testing, employment and clothing to the Fort Hill neighborhood.
- Taught 100 Teens defensive driving.

Goals for 2017

- Continue the Consider the Consequences Program (a Scared Straight based program).
- Update power point presentations for the Gun Safety Program, Business Safety Program, WEB Safety and Female Safety and Awareness.
- Redesign 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
- 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 sports activities in the (PAL) program
- Recruit 10 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.
- Implementation of a pilot GREAT program that is designed to assist the middle school in Bibb County that has the highest concentration of gang activity. The objective is to teach gang prevention.
- To implement a diversion program to reduce Juvenile arrests by offering the parent(s) of juvenile offender alternative of 9 week program to teach life skills.
- To increase the enrollment of the Crime Prevention network.
- To host a PAL basketball tournament with other PAL teams in the state of Georgia.



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- To teach the S.T.Y.L.E program to all high schools in Bibb County.
- Implement new program for Christmas for needy children in Bibb County.
- To establish cheerleading in the PAL program. To get more participation from parents.
- To secure a gym for the PAL program.



Child Care Network



Worship Center Outreach



Career on Wheels



Back to School Jamboree

| Performance Measurements | 2014 Actual | 2015 Actual | 2016 Projected | 2017 Projected |
|-------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Crime Prevention Programs Conducted | 372 | 300 | 300 | 312 |
| Participation in TRIAD | 70 | 75 | 75 | 80 |
| Participation in PAL | 300 | 400 | 400 | 400 |
| Participation in YES | 30 | 30 | 30 | 30 |
| Participation in COP/PAY | 31/148 | 31/148 | 33 | 43 |



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Building Maintenance

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$270,277 | \$265,024 | \$259,901 | \$277,770 | \$280,790 | \$290,053 |
| Operating | \$319,305 | \$292,364 | \$350,295 | \$369,500 | \$329,503 | \$376,600 |
| Operating Equipment | \$15,200 | \$0 | \$0 | \$25,000 | \$5,058 | \$25,000 |
| Total | \$604,782 | \$557,388 | \$610,196 | \$672,270 | \$615,351 | \$691,653 |

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 2016

- Installed a new exterior door at the Crime Lab and District 2 Office located at 2654 Houston Ave.
- Replaced stolen HVAC unit at Fort Hill Outreach building.
- Replaced HVAC system at firing range due to old age.
- Repaired sewer line located in master control of the Law Enforcement Center.
- Replaced washing machine in laundry facility of the Law Enforcement Center.
- Replaced steam kettle and hot box in kitchen area of the Law Enforcement Center.

Goals for 2017

- Replace dishwasher and wash down table in the kitchen area of the Law Enforcement Center.
- Replace hot water heater in the Law Enforcement Center.
- Change out as needed current lamps to LED lamps in outdoor lighting to reduce electricity costs.

| <u>Performance Measurements</u> | <u>2014</u> <u>Actual</u> | <u>2015</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> | <u>2017</u> <u>Projected</u> |
|---------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| Plumbing Repairs | 9,441 | 12,931 | 10,441 | 11,686 |
| Building Facilities Repairs | 1,227 | 1,986 | 1,727 | 1,531 |
| Mechanical Repairs | 2,700 | 2,036 | 1,700 | 2,368 |
| Miscellaneous Repairs | 415 | 590 | 309 | 435 |



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General Fund Expenditures Sheriff's Office-Court Security

| | Actual | | | Budget | | |
|---------------------|-----------|-------------|-------------|-------------|-------------|-------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$982,420 | \$1,279,289 | \$1,861,878 | \$1,879,072 | \$1,851,282 | \$1,993,648 |
| Operating | \$43,258 | \$46,745 | \$83,584 | \$102,428 | \$66,938 | \$127,010 |
| Operating Equipment | \$7,527 | \$621 | \$100,227 | \$14,100 | \$3,866 | \$14,500 |

Description

Court Services consists of Sworn Deputies, Court Security Officers and Bailiff's who are responsible for the overall security of Superior Court, State Court, Municipal Court, Juvenile Justice Center, Probate Court, Civil Court, Magistrate Court, State Court Probation and other offices located throughout the courthouse and annex. Deputies are assigned to every court room when there's a Judge on the bench. There's one deputy 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 daily to each judge on the bench or in chambers to assist in conducting court business. Bailiffs assist in the transporting of inmates to and from the correction division of the Sheriff's Office, Juvenile Justice, and State Court Probation. They also assist in the movement of these inmates while they are in the courthouse for court cases.

Accomplishments for 2016

- 72 Court Services bailiffs have been outfitted with blazers for a more uniformed appearance.
- Transported 6,191 inmates to and from the BLEC, RYDC, State Court Probation and County Courthouse without incident.
- Over 310,000 visitors entered into the Court house, Juvenile Justice, Municipal Court and State Court Probation without incident.
- Replaced 20+ low resolution ca with 1080P high definition cameras.
- Provide security personnel and transportation for State Court Probation which relocated to Third Street. The Bailiffs maintain order and call for transportation pickups for probationers who violated their probation. Security checkpoint was installed and manned five days a week.
- Deputy Head was appointed as a liaison for Mental Health Court.
- Captain Woodford is the liaison for Veterans Court.
- Security check-point was installed at Municipal Court/Government Center.
- Security has been provided while courthouse is under construction due to renovations on the 2nd, 3rd, 4th and 5th floors of the courthouse.
- State Court bar bailiffs are being trained on new software for State Court.
- Juvenile Justice was able to establish procedures with DJJ and Lake Bridge when dealing with mentally ill children.
- Replaced old door to court services with a new secure entry door into court services.



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- Successfully completed an audit of the badging system. Removed all the old badges, removed people from the system who were no longer employed and duplicate badges.
- Installed the mobile data system and LERMS software for all officers' use in the Sergeant's office
- 105 badges were made for construction/contractors during the renovation period.
- Replaced old Motorola radios with new Harris radios.
- All bailiffs assigned to court services received training on courtroom etiquette and proper writing of DSR (defendant status reports).
- The office and inmate holding area were painted. Stanchions were replaced in lobby.
- 4 Court Security personnel received training on TASERS
- Over 200 pounds of paraphernalia confiscated from security checkpoints and destroyed.

Goals for 2017

- Update the Comprehensive security plan for the Court house, Juvenile Justice Center and Municipal Court after renovations are completed; to be approved by the Sheriff and Senior Superior Court Judge.
- Court Services will continue to strive to make the Bibb County Courthouse, Juvenile Justice Center, State Court Probation and Municipal Court a more secure building for judges, employees, jurors, witnesses and suspects on trial.
- Court Services is working with CANA Communications to strategically place security equipment in the renovation plans of the Bibb County Courthouse.
- Identify, budget and present a proposal for a new Holding area inside the Main Court house.
- Re-design and enhance security at the front entrance of the Main Court house by installing transparent ballistic barriers
- Replace two transport vans due to high maintenance cost and excessive miles.
- Continue to provide court security related training for the deputies, court security officers and bailiffs.

| <u>Performance Measurements</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|----------------------------------|---------------|---------------|---------------|------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Hours for all transports | 778 | 852 | 963 | 1,000 |
| Prisoners Transported All Courts | 6,137 | 7,053 | 6191 | 6,300 |
| Prisoner Meals Served-Juveniles | 820 | 847 | 850 | 875 |
| Prisoner Meals Served-Adults | 2,789 | 2,884 | 3,000 | 3025 |
| Court House Visitors | | | 310,000 | 325,000 |
| Jury Trails | | | 57 | 65 |
| Non-Jury Trails | | | 73 | 80 |



2017 Annual Budget

General Fund Expenditures Sheriff's Office-Warrants/NCIC

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|------------------|--------------------|------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,157,393 | \$907,832 | \$498,146 | \$892,415 | \$902,007 | \$1,008,962 |
| Operating | \$87,954 | \$89,759 | \$60,444 | \$116,019 | \$70,539 | \$113,200 |
| Operating Equipment | \$1,214 | \$11,280 | \$2,235 | \$3,157 | \$3,053 | \$0 |
| Total | \$1,246,561 | \$1,008,872 | \$560,825 | \$1,011,591 | \$975,599 | \$1,122,162 |

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 2016

- 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.
- Prison transports have decreased by more than 40% over the previous fiscal year, and a new system has been put into effect 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 2017

- 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.



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| <u>Performance Measurements</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|--|--------------------|--------------------|--------------------|--------------------|
| Warrants Validated | 7,631 | 4925 | 5,000 | 5100 |
| Warrants Received | 8,275 | 8250 | 8,300 | 8,300 |
| Prisoners Transported | 968 | 702 | 900 | 800 |
| NCIC Files Validated | 3,448 | 5459 | 6000 | 6000 |
| Training Hours | 224 | 400 | 320 | 320 |
| Deputies/Civilians Trained | 6/1 | 8/1 | 8/1 | 8/1 |



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General Fund Expenditures Fire Department - Administration

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$480,296 | \$464,780 | \$455,556 | \$522,160 | \$505,150 | \$511,300 |
| Operating | \$126,236 | \$95,935 | \$24,031 | \$78,494 | \$66,068 | \$100,300 |
| Operating Equipment | \$1,235 | \$1,483 | \$1,414 | \$21,000 | \$15,456 | \$20,000 |
| Total | \$607,767 | \$562,198 | \$481,000 | \$621,654 | \$586,674 | \$631,600 |

Description

The Macon-Bibb Fire Department provides fire and emergency services to the citizens of Macon-Bibb County. There are currently 21 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. Macon-Bibb was the sixth in the nation to acquire 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

We are looking forward to the relocation and construction of Fire Station 3 and the construction of Fire Station 111.

Accomplishments for 2016

- Successful collaboration with CVIOG in the promotional process for Ranks of Division Chief, Battalion Chief, Captain, Lieutenant, and Sergeant.
- Successful year with 54 applicants going through the Civil Service Board.
- Successfully promoted 6 Battalion Chiefs and 1 Division Director.
- Successfully promoted 26 Captain, 33 Lieutenants, and 67 Sergeants.
- Completed two Fire Recruit Classes.
- Successfully transition to AEGIS software from Larimore.

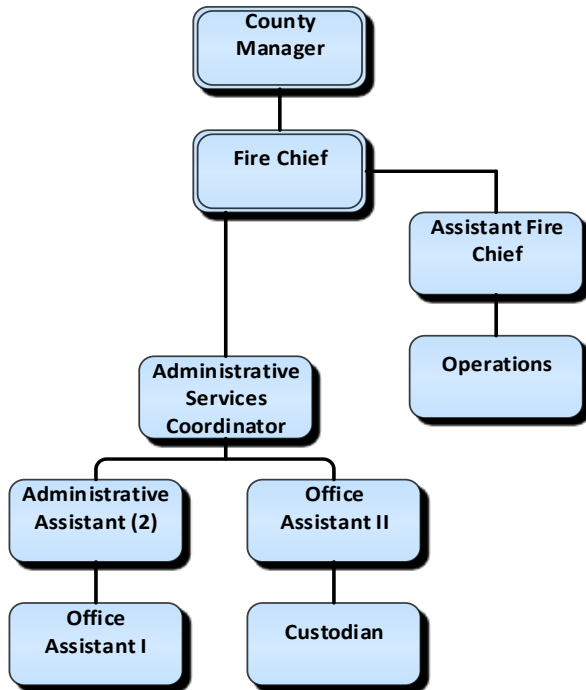
Goals for 2017

- Complete construction and recruitment of new hires to man Fire Station #111.
- Strive for the Class 1 ISO rating
- Support and participate in the Mayor's 5x5 Project when needed.
- Construction for Fire Station 3 and Fire Station 9
- Provide maximum customer service to the residents of Macon-Bibb County.
- Install and deploy mobile data terminals in all Fire apparatus.
- Redevelop a firefighter incentive program as an employee development program.





Fire Department-Administration
Organizational Chart



Fire Department Graduation and Promotion Ceremony, June 2014



2017 Annual Budget

General Fund Expenditures Fire Department - Suppression

| | Actual | | | Budget | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$18,702,554 | \$19,716,470 | \$20,858,118 | \$19,496,560 | \$20,333,490 | \$19,262,410 |
| Operating | \$1,232,296 | \$1,384,886 | \$1,451,592 | \$1,154,422 | \$1,055,839 | \$1,147,090 |
| Operating Equipment | \$61,430 | \$49,866 | \$35,281 | \$20,000 | \$19,997 | \$20,000 |
| Total | \$19,996,280 | \$21,151,222 | \$22,344,991 | \$20,670,982 | \$21,409,326 | \$20,429,500 |

Description

The Macon-Bibb Fire Suppression division of the fire department is responsible for the protection of life and property from fire and other peril. Operations include management of water rescues, hazardous materials, as well as extrications from vehicles, machinery, entrapments, and industrial accidents. The Suppression Division also mitigates aircraft rescue protections for the two Macon-Bibb airports. The Aircraft Rescue and Fire Fighting personnel are certified through the Federal Aviation Administration and the Georgia Firefighters Standards and Training. The fire suppression division answered approximately 20,000 emergency and/or fire calls in FY 2015.



Budget Highlights

We were successful in acquiring land for Fire Station 3 and Fire Station 111. Construction should begin this year. In this budget staffing and operating cost for Fire Station 111 is included.

Accomplishments for 2016

- We have rebuilt our Command Staff
- 90% of Company officers have been replaced due to the retiring of virtually all officers in the organization.
- 100% of Fire Sergeants have been replaced due to the retiring of virtually all officers in the organization.
- 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 2017

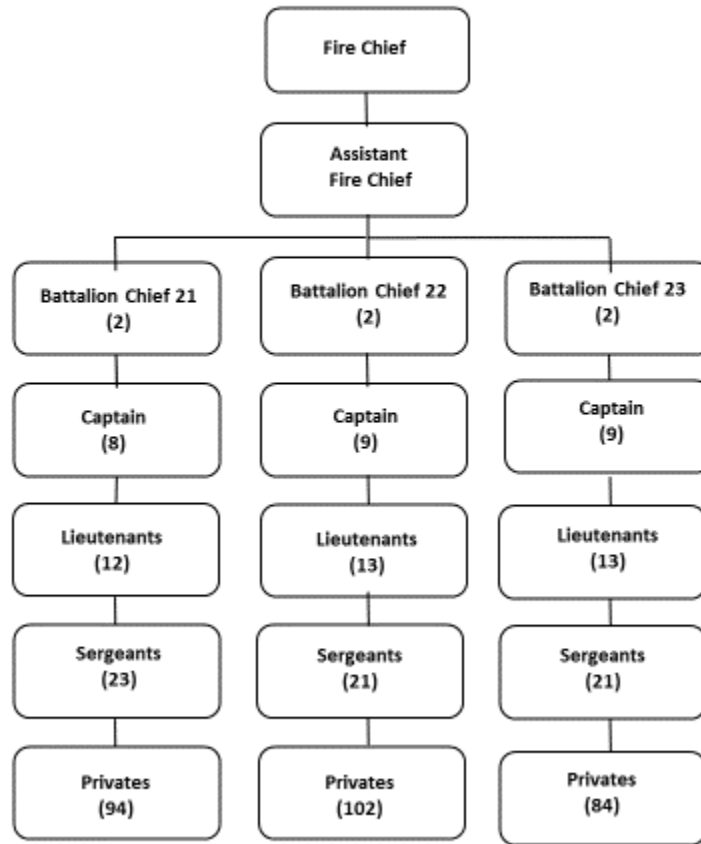
- Continue to enhance our communication abilities through our 800MHZ systems due to replacing all our Unity portable radios.
- Increase management effectiveness and efficiencies through enhanced communications.
- Continue to develop our 5 year strategic plan.
- To completely have our Fire suppression division trained on our AEGIS software.
- To have all our Company Officers complete a four part series on Leadership.





2017 Annual Budget

**Fire Department-Suppression
Organizational Chart**



| Performance Measurements | 2013 Actual | 2014 Actual | 2015 Projected | 2016 Projected |
|--|------------------------|------------------------|---------------------------|---------------------------|
| Answered Emergency Fire Calls | 15,600 | 17,947 | 18,500 | 21000 |
| Average Response Time (Minutes) | 4.0 | 4.3 | 4.3 | 4.4 |
| Percentage of NFIRS Electronically Completed | 0 | 0 | 50% | 75% |



2017 Annual Budget

General Fund Expenditures Fire Department – Prevention

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$589,903 | \$628,382 | \$572,430 | \$504,460 | \$421,748 | \$489,200 |
| Operating | \$44,382 | \$74,944 | \$54,971 | \$58,742 | \$52,824 | \$55,100 |
| Operating Equipment | \$0 | \$0 | \$5,389 | \$0 | \$0 | \$0 |
| Total | \$634,286 | \$703,326 | \$632,790 | \$563,202 | \$474,572 | \$544,300 |

Description

The Fire Prevention Bureau has the responsibility of conducting fire safety inspections on any building, structure or premises to enforce codes set forth by the Ga. Fire Safety Commissioner's Office, the Life Safety Code and the International Fire Code Council; this includes all businesses and assemblies.

The Fire Safety Education division has the task of educating the public on fire safety and prevention; this includes the Jr. Fire Marshal program designed to educate elementary aged students on basic fire safety (fire triangle, stop, drop and roll, crawl low under smoke, burn prevention). Remembering when program- fire safety for seniors. The Education program attends Health and Career/Job Fairs; visit daycare centers and businesses for fire safety on the job, PSA to get communicate fire safety to the public.

Budget Highlights

We have initiated a new streamline and more aggressive Community Risk Analysis Model. Our model is now accepted as a part of our ISO audit process. We have also transition from paper inspections to electronic data collection.



Accomplishments for 2016

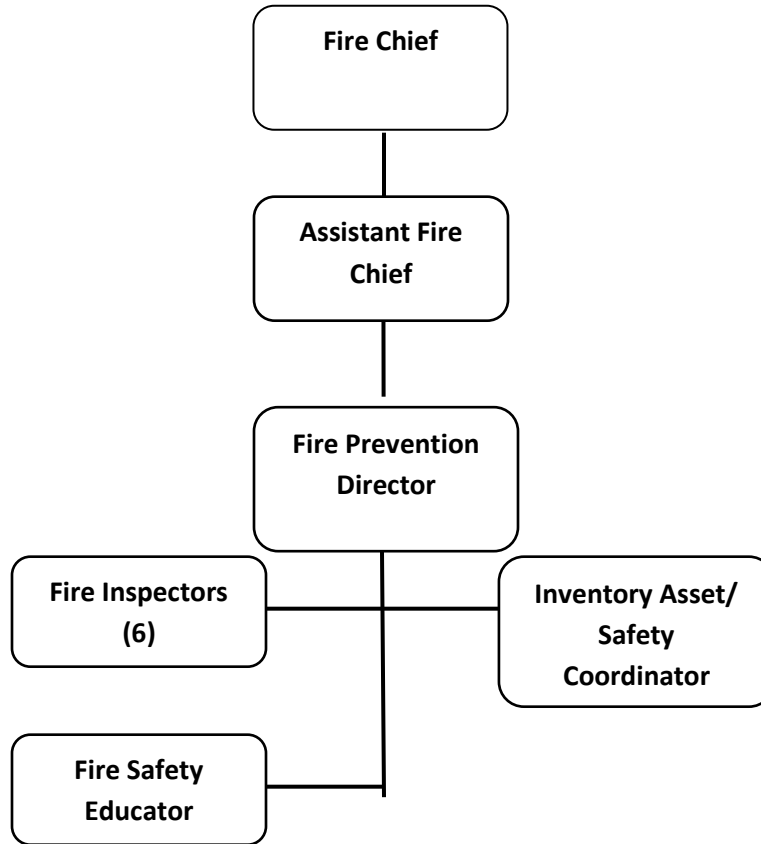
- Conducted over 2,100 building fire inspections
- Conducted 181 Fire Safety programs and training
- Installed 243 Smoke alarms in Macon Bibb
- Continued participation in the Mayor's 5x5 program
- Educated over 1500 Bibb County students in fire safety
- Assist with Evacuation planning and Drills in schools, hospitals and other facilities.

Goals for 2017

- Continue efforts of Educating the public on fire safety and evacuation planning
- Continue supporting the Mayor's 5x5 program
- Continue our Smoke Alarm installation program as needed
- Continue making sure facilities are safe for our citizens to occupy by continual Inspection procedures.
- Continue Community Education efforts by all means possible



Fire Department- Prevention
Organizational Chart



| <u>Performance Measurements</u> | <u>2013 Actual</u> | <u>2014 Actual</u> | <u>2015 Projected</u> | <u>2016 Projected</u> | <u>2017 Projected</u> |
|---------------------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------|
| Students Trained | 3,300 | 2,800 | 3,600 | 3100 | 3600 |
| Smoke Detectors Installed | 275 | 560 | 600 | 625 | 350 |
| Inspections Made | 2,500 | 4,496 | 4,700 | 4800 | 4800 |
| Safety Programs Presented | 140 | 200 | 250 | 275 | 350 |





2017 Annual Budget

Fire Department – Training General Fund Expenditures

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|---------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$317,445 | \$364,547 | \$455,283 | \$421,020 | \$21,596,065 | \$406,600 |
| Operating | \$46,117 | \$35,219 | \$39,592 | \$50,849 | \$38,251 | \$124,900 |
| Operating Equipment | \$3,241 | \$688 | \$5,144 | \$15,000 | \$12,447 | \$15,000 |
| Total | \$366,804 | \$400,455 | \$500,019 | \$486,869 | \$21,646,763 | \$546,500 |

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 a great need in the division to pave the entrance to our main Training Facility. Also the repair of our mandated drafting pit and building a fire apparatus pump testing station is needed and approved operating equipment allows for an EMS storage trailer and improved cameras and lighting to bolster surveillance. There are six full time positions budgeted in Fire Training.

Accomplishments for 2016

- 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 2017

- 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 standards
- To educate Fire Ground Safety and improve the physical conditioning within the department.
- To train a minimum 300 citizens in CPR and First Aid.

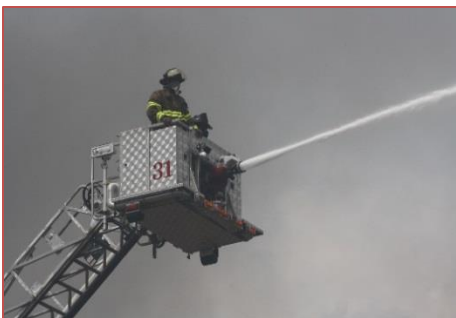




2017 Annual Budget

- To fulfill and mandate from ISO and Firefighter Standards and Training to have a live fire burn building for firefighter certifications.

Fire Department- Training Organizational Chart





2017 Annual Budget



| Performance Measurements | 2013 | 2014 | 2015 | 2016 |
|--|---------------|---------------|------------------|------------------|
| | Actual | Actual | Projected | Projected |
| Total No. Complete Readiness Testing Req. | 376 | 380 | 408 | 401 |
| Total No. Sergeants Complete ISO Certification | 59 | 53 | 66 | 67 |
| Total No. Complete Airport Firefighter Certification | 40 | 80 | 100 | 93 |
| Total No. Complete EVO Course | 125 | 136 | 109 | 107 |
| Total No. Complete Medical/Rescue Training | 376 | 380 | 408 | 401 |
| Total No. Hazmat Certification | 0 | 165 | 193 | 237 |



2017 Annual Budget

General Fund Expenditures Coroner's Office

| | Actual | | | Budget | | |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$227,279 | \$236,677 | \$237,822 | \$237,970 | \$228,939 | \$214,500 |
| Operating | \$62,808 | \$67,597 | \$84,163 | \$114,300 | \$116,900 | \$89,300 |
| Operating Equipment | \$1,656 | \$164 | \$214 | \$0 | \$0 | \$0 |

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 2017 budget includes 3 full time employees which hasn't changed since 1990. One full time employee has retired in which this position was filled with two part-time employees. The major change in this year's budget is for contractual services (body pickup by funeral homes). The fee has been \$150 for the past 20 years. This year we are proposing an increase to \$200 per pickup.

Accomplishments for 2016

- Converted to a completely computerized office system to obtain death record 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.



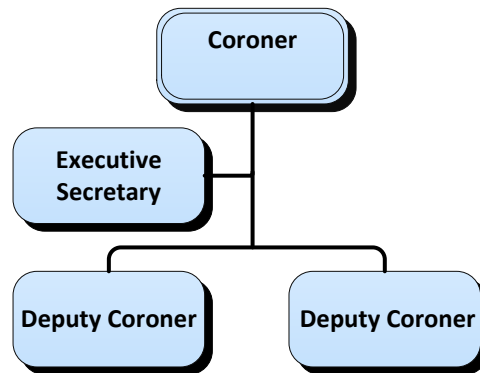


2017 Annual Budget

Goals for 2017

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

Coroner Organizational Chart FY 17



| Performance Measurements | 2013 Actual | 2014 Actual | 2015 Projected | 2016 Projected | 2017 Projected |
|-----------------------------------|----------------|----------------|-------------------|-------------------|-------------------|
| Cases Reported | 1,000 | | 1,000 | 1,000 | 1,000 |
| Inquests | 1 | | 1 | 1 | 1 |
| No. of Community Education Events | 2,000+ | | 2,000+ | 2,000+ | 2,000+ |
| No. of Training Hours | 200 | | 200 | 200 | 200 |

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





2017 Annual Budget

General Fund Expenditures Animal Welfare

| | Actual | | | Budget | | |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$370,771 | \$560,992 | \$563,002 | \$641,670 | \$674,053 | \$663,000 |
| Operating | \$172,015 | \$157,468 | \$159,612 | \$318,239 | \$266,536 | \$189,900 |
| Operating Equipment | \$76,676 | \$0 | \$4,744 | \$9,000 | \$4,703 | \$5,000 |

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 laws, 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 and investigation of animal cruelty 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 shelter. This increase will continue from year to year as the department grows and provides new services to the community. There are 11 full time and 5 part time positions in this department.

Accomplishments for 2016

- Supported SAFE (saving animals from euthanasia) with the placement of adoptable animals until the termination of the contract on April 30, 2016;
- Developed numerous relationships with more local, out of state, and out of country rescue groups to place more animals in homes;
- Enforcement of state and local laws were much more aggressive leading to more arrests and impoundment of animals from cruelty situations;
- Intake to Euthanasia rate overall has declined to a low kill shelter status. The healthy/adoptable euthanasia rate is (0) zero percent currently;
- Provided numerous families in need with dog houses and food; and
- All staff members have gone to some type of training applicable to their job description.

Goals for 2017

- Continue to reduce overall euthanasia rate and become more strict in spay/neuter compliance;
- Reduce stray population through intake and spay/neuter services provided by local vets or SAFE (saving animals from euthanasia);
- Develop MOU (memorandum of understanding) with surrounding counties to assist in animal cruelty cases;
- Continue to develop and complete the State Animal Cruelty Task Force, headed by Kevin Hearst in Dekalb County;



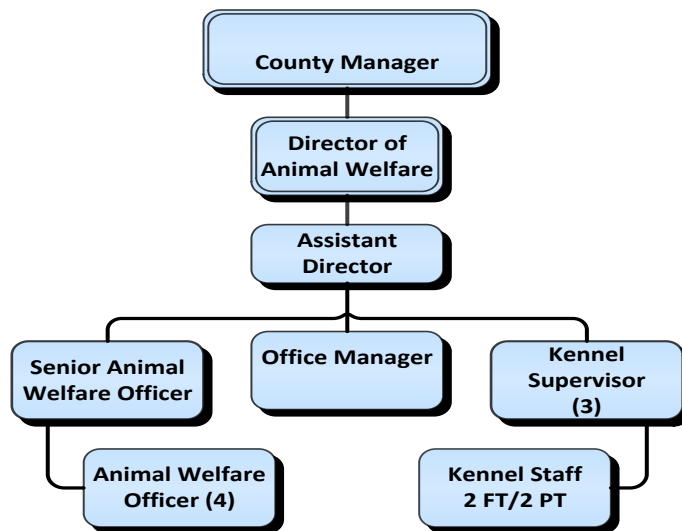


2017 Annual Budget

- Begin and maintain Compassion Fatigue/Vicarious Traumatization counseling for employees;
- Merge with EMA to develop and maintain an Animal Disaster Relief program along with using the old shelter as an emergency shelter for animals during a natural disaster; and
- Keep the adoptable animal euthanasia percentage below 10%.



Animal Welfare Organizational Chart FY 17



Performance Measures:

| | FY2014 | FY2015 | FY2016 | Projected 2017 |
|---------------------------------|--------|--------|--------|----------------|
| **Adoptions | 198 | 345 | 388 | 450 |
| Impounded animals | 2,119 | 2,456 | 5,403 | 5,500 |
| Owner Surrenders | 107 | 378 | 1,861 | 1,500 |
| Euthanasia | 973 | 709 | 1,535 | 1,000 |
| Intake to Euthanasia percentage | 46% | 29% | 29% | 18% |

**During the dates of September 17, 2015 – April 30, 2016, SAFE (saving animals from euthanasia) handled adoptions. The adoption numbers listed in the above report are specifically for MBCAW and do NOT include any adoptions done through SAFE.



2017 Annual Budget

General Fund Expenditures Emergency Management

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$249,127 | \$288,806 | \$247,225 | \$188,010 | \$205,861 | \$219,100 |
| Operating | \$223,737 | \$196,736 | \$138,203 | \$121,504 | \$116,611 | \$112,200 |
| Operating Equipment | \$17,117 | \$4,716 | \$47,221 | \$1,596 | \$1,595 | \$1,000 |
| Total | \$489,981 | \$490,258 | \$432,649 | \$311,110 | \$324,066 | \$332,300 |

Description

Macon-Bibb Emergency Management Agency prevents, prepares for, responds to, and recovers 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-Bibb County Fire Department, and Bibb County Public Schools.

Accomplishments for 2016

FEMA Integrated Emergency Management Course

- This past July saw a once in a lifetime opportunity for Macon-Bibb County. Sixty county and community partners traveled to FEMA's Emergency Management Institute for a personalized, week long, in-depth training course. The staff who attended were treated to an immersive training situation that saw Macon-Bibb impacted by two tornadoes, a hospital collapse, train derailment, and much more. There were numerous lessons learned for everyone involved that we are still building upon today.

Local Emergency Operations Plan Update

- Executed the first ever comprehensive audit and update of the Macon-Bibb County Local Emergency Operations Plan (LEOP) and ESF Annexes. This was also the first time the ESFs were involved in the planning process and gained a full understanding of their role in disaster operations.

Emergency Support Function (ESF) Development

- The strength of emergency management is in its people and relationships. EMA has taken a thoughtful approach in re-engaging with our county departments and community partners as well as building new partnerships with agencies who have not typically been involved in emergency management. One of the key factors in building this team has been our monthly ESF meetings. EMA developed and executed first ever monthly ESF meetings for Macon-Bibb County. We continue to communicate on a regular basis with our ESF to ensure that everyone is prepared to respond when a disaster strikes.

Creation of new ESFs

- All disasters are local, and in that vein the 15 ESFs supported by FEMA and GEMA were not sufficient for our needs. We have created ESF 16 Debris Management, led by MBC Solid Waste; ESF 17 Damage Assessment, led by MBC Business Development; and ESF 18 Business & Industry, which we are still looking for the proper organizational leader.





2017 Annual Budget

National Preparedness Month

- National Preparedness Month (NPM) is a nationwide campaign to educate citizens on disaster preparedness. EMA engaged in this program to educate and inform the citizens of Macon-Bibb County on how they can be more prepared in the event of a disaster. This included sharing information on Facebook and Twitter where we had positive interactions and people asking questions. We conducted multiple media interviews that generated news stories throughout the month. We also conducted training sessions at Government Center during the day and in the evening for citizen's to attend.

Pre-Disaster Mitigation Plan

- This year we saw the update to our county wide pre-disaster mitigation plan (PDMP) originally written in 2010. We partnered with the Middle Georgia Regional Commission who led the effort in coordinating the planning meetings and writing the updates to the PDMP. The PDMP Committee included a majority of our county departments, government partners like the Georgia Department of Health, community partners like the American Red Cross and Historic Macon Foundation, and higher education in Mercer University and Middle Georgia State University. The plan is currently being reviewed by the Georgia Emergency Management Agency and will then be reviewed by the Federal Emergency Management Agency.

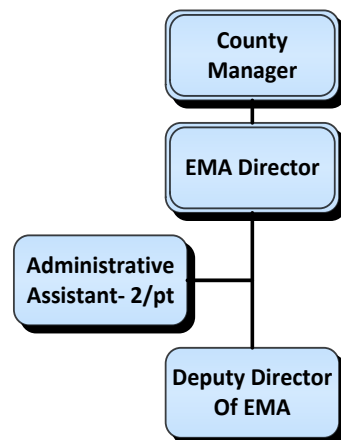
EOC Activations

- Fortunately EMA has not had to activation very often this year. We have had four partial EOC activation and one flooding event and each time EMA was supported by our ESFs.
- Partial EOC Activation – Tornado Watch – November 2, 2015
- This was a short activation due to a Tornado Watch issued by the National Weather Service starting at 2PM in the afternoon and wrapping up about 6PM. Sheriff's Office, Fire Department, Public Works, Recreation, Parks and Beautification, and Solid Waste reported into the EOC. There were no significant impacts from this event.

Goals for FY 2017

EMA will continue to build upon the achievements form FY 2016 in building and sustaining relationships with county departments and community partners. The four major projects we will focus on in FY 2017 is the roll out of our community wide alerting system, migration of our Disaster Management Information System to cloud based managed services, reinvigoration of the Community Emergency Response Teams, and a usability study on the future of the Emergency Operations Center.

Emergency Management Organizational Chart FY 17





2017 Annual Budget

General Fund Expenditures Public Works – Administration

| | Actual | | | Budget | | |
|---------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$309,970 | \$6,176,699 | \$595,423 | \$542,770 | \$456,484 | \$460,300 |
| Operating | \$122,064 | \$3,459,470 | \$139,807 | \$107,100 | \$64,564 | \$53,750 |
| Operating Equipment | \$1,651 | \$92,922 | \$34,305 | \$14,964 | \$9,552 | \$15,000 |
| Total | \$433,685 | \$9,729,091 | \$769,535 | \$664,834 | \$530,599 | \$529,050 |

Description

The Administrative Department is the backbone of the department. They act as a connecting link between the management staff and the employees. The Team is responsible for the day to day activities related to supporting the department through financial management, personnel management, customer service, phone support as well as gathering and reporting data.

Budget Highlights

Our Public Works staff has done a superb job searching for budget reductions and adjustments. Our largest requested adjustment for 2017 relates to additional Construction and Overtime used primarily for the Day to Day Maintenance and Mosquito Spraying.



Accomplishments for 2016

Past twelve (12) months have:
 Opened 2,722 SeeClickFix tickets
 Closed 2,746 SeeClickFix tickets
 Ranked #8 of all cities using SeeClickFix
 Reported accident/incidents to Risk Management within a 12 hour window

Goals for 2017

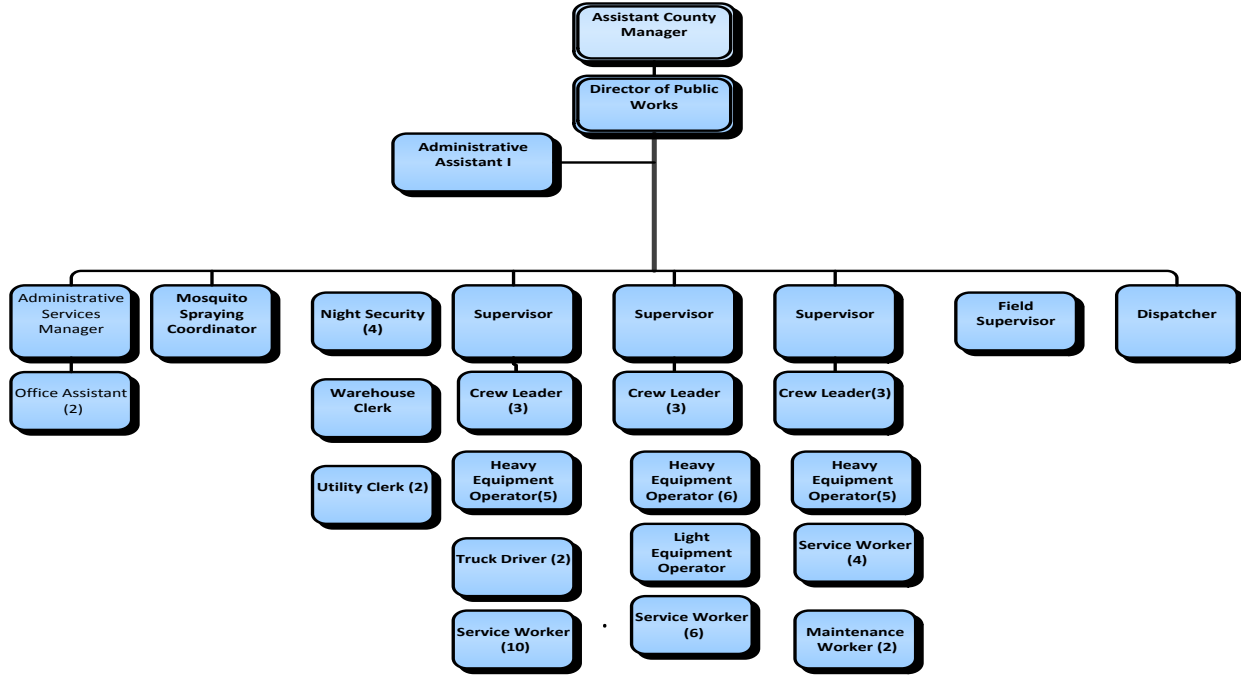
Door to door cross training of all Administrative personnel
 Complete all Administrative process
 Reduce SeeClickFix tickets closure process to same day
 Continue to support internal/external customer base





2017 Annual Budget

Public Works Organizational Chart FY 17



Demolition of Blighted Structure



2017 Annual Budget

General Fund Expenditures Public Works – Streets & Roads

| | Actual | | | Budget | | |
|---------------------|--------------------|------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$4,358,812 | \$0 | \$3,008,082 | \$2,603,590 | \$2,238,437 | \$2,183,500 |
| Operating | \$1,907,946 | \$0 | \$1,703,827 | \$1,168,427 | \$1,129,586 | \$1,162,000 |
| Operating Equipment | \$2,106,941 | \$0 | \$17,860 | \$20,156 | \$19,462 | \$40,000 |
| Total | \$8,373,699 | \$0 | \$4,729,769 | \$3,792,173 | \$3,387,485 | \$3,385,500 |

Description

Our Department was left with two main responsibilities, Street Maintenance and Storm Water Drainage for the entire county of Macon-Bibb. Our primary responsibility is to ensure safe and passable street and roads for our citizens as well as all our traveling public 24/7. Other routine job duties include pothole repairs, cave-ins, sidewalks and drainage structures repairs. Additionally, this Department shares a large part of the Mayor's 5X5 initiative by working closely with other departments to help clean up pre-selected neighborhoods. We also play a large role in the Mayor's program against Blight by performing the demolition of dilapidated house structures. We also participate in several different Mayor's priority projects throughout any given year such as A.L. Miller and Second Street revitalization etc.

Budget Highlights

Our Public Works staff has done a superb job searching for budget reductions and adjustments. Our largest requested adjustment for 2017 relates to additional Construction and Overtime used primarily for the Day to Day Maintenance and Mosquito Spraying.

Accomplishments for 2016

- Repaired/replaced 3,000 feet of broken sidewalks, along with ADA ramps
- Cleaned and maintained all county owned Retention Ponds
- Departmental reorganization to restructure duties and responsibilities of existing management staff
- Made significant headway to reduce large backlog of work orders
- By default, due to vacant positions, this department has already been performing a heavier than usual workload with far less personnel than we had in 2015
- Grinded \$7,000 worth of severe hazardous sidewalks in downtown area



Goals for 2017

- Monitor all roads, drainage structures, and bridges to assess maintenance needs
- Complete more timely repairs/replacements
- 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

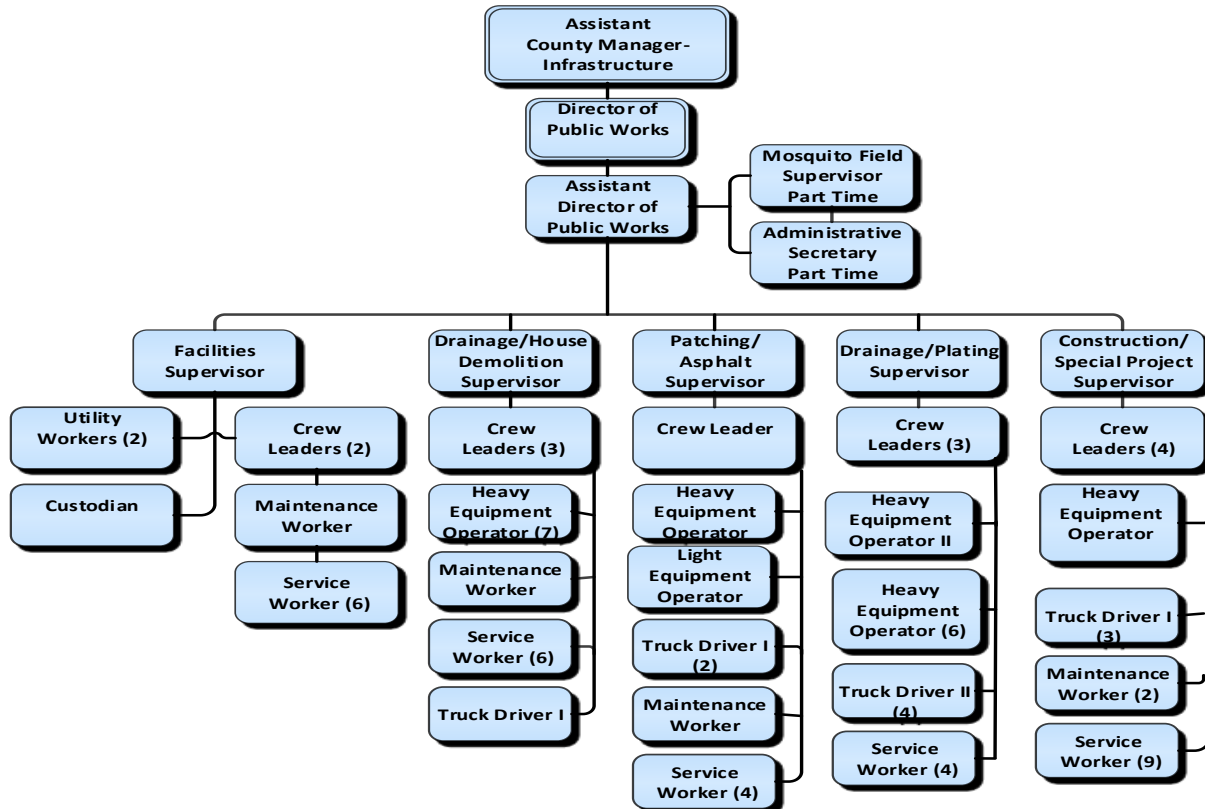




2017 Annual Budget

- Restructure organization to develop a maintenance plan in each Commission District by providing services in each district on a daily basis
- Complete (7) Rounds of Mosquito Spraying throughout the 30 geographical areas in Macon-Bibb

Public Works Streets & Roads Organizational Chart



| Performance Measurements | 2013 | 2014 | 2015 | 2016 |
|--|--------|--------|-----------|-----------|
| | Actual | Actual | Projected | Projected |
| Street Cleaning Requests Received/Completed | 1,970 | 2,642 | 3,700 | |
| Miles of Right of Way Maintained | 550 | 1,150 | 1,150 | |
| No. of Cycles Completed by Street Sweeper | 1x/day | 2 | 1 | |
| Tons of Sweeping Debris Removed | 124 | 235 | 200 | |
| Street Maintenance Requests Received/Completed | 1,600 | 1,456 | 1,800 | |
| No. of Potholes Repaired | 170 | 345 | 475 | |
| No. of Storm Drains Cleaned | 350 | 512 | 750 | |
| Debris Removed from Drains (Tons) | 110 | 223 | 275 | |



2017 Annual Budget

General Fund Expenditures Engineering

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$2,398,763 | \$2,520,415 | \$1,735,795 | \$1,327,830 | \$1,311,226 | \$1,232,700 |
| Operating | \$712,466 | \$762,008 | \$843,208 | \$285,116 | \$228,368 | \$298,900 |
| Operating Equipment | \$142,663 | \$484,757 | \$42,427 | \$15,525 | \$14,740 | \$9,800 |
| Total | \$3,253,892 | \$3,767,180 | \$2,621,430 | \$1,628,471 | \$1,554,334 | \$1,541,400 |

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, and 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.

Accomplishments for 2016

- Acquired the right-of-way, completed the design, and awarded the contract to install a sidewalk on Log Cabin Dr., construct a pedestrian bridge, and relocate the intersection of Hollingsworth Rd.
- Designed, awarded and managed several road maintenance projects that repaired asphalt, brick, and concrete streets.
- Performed legal research, surveying, and plat creation in support of the Bibb-Monroe County Line dispute.
- Designed a project for Public Works and Facility Management accomplishment to install sidewalk crossings and pedestrian signal at Forsyth Rd and Wesleyan Dr and Forsyth Rd and Wesleyan Dr.
- Awarded a contract to repair damaged railing at the College Street Bridge over Norfolk Southern Railroad.
- Designed and awarded a contract to evaluate and prioritize all local road pavements in Macon-Bibb.
- Negotiated and awarded a contract to prepare a concept study to widen Forest Hill Rd, Phase 2.
- Negotiated and awarded a contract to prepare a concept study to widen Bass Rd.
- Negotiated and awarded a contract to prepare a location study to extend the Sardis Church Rd extension project from Hawkinsville Rd to I-16.
- Designed the signal installation for Main Street at Coliseum Dr.
- Completed the design and awarded the contract to repair the damaged bridge at Lamar Rd over Rocky Creek.
- Completed the design of a project to repair guardrail countywide. Awaiting funding.

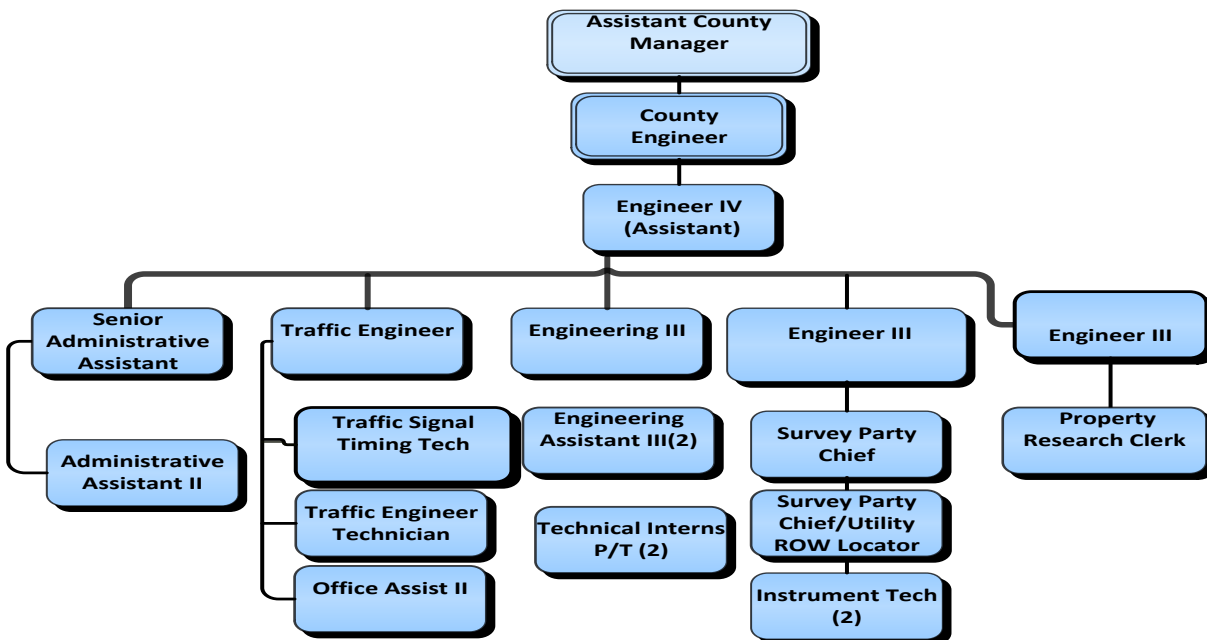


2017 Annual Budget

Goals for FY2017

- Manage the construction of road maintenance contract already awarded.
- Develop the FY17 LMIG project list and contract design.
- Complete the construction of the Log Cabin Drive improvements.
- Support the county's legal team in the county line hearing before the Secretary of State.
- Complete the development of Forest Hill Rd widening project and plan for the next phase.
- Complete the development of the Bass Rd widening project and plan for the next phase.
- Complete the location study for the Sardis Church Rd extension and plan for the next phase.
- Complete the installation by contract of the Main Street at Coliseum Drive traffic signal.
- Complete the repair of the Lamar Rd bridge.
- Complete several plats, including the airport trailer park and the inert landfill closure.
- Complete the construction of the Lower Poplar St. drainage and pavement improvements.

Engineering Services Organizational Chart FY 2017





2017 Annual Budget

General Fund Expenditures Health Services

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$1,558,817 | \$1,558,818 | \$1,533,400 | \$1,457,000 | \$1,457,000 | \$1,535,400 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,558,817 | \$1,558,818 | \$1,533,400 | \$1,457,000 | \$1,457,000 | \$1,535,400 |

Description

Consists of payments to community health programs that supply physical health, mental health, and indigent care to the citizens of Macon-Bibb.

The Health Services budget includes the following agencies:

1. Medical Center of Central Georgia (Indigent Care) - \$451,600
2. Georgia Department of Public Health (Physical Health) - \$680,000
3. River Edge Behavioral Health Center (Mental Health) - \$403,800





2017 Annual Budget

General Fund Expenditures Welfare Services

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$4,048,249 | \$4,286,985 | \$3,658,276 | \$3,569,000 | \$3,946,110 | \$3,598,600 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$4,048,249 | \$4,286,985 | \$3,658,276 | \$3,569,000 | \$3,946,110 | \$3,598,600 |

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. Historically and currently, the largest appropriation is the Macon-Bibb Transit Authority, which represents 72.7% of the Welfare Services Budget for 2017, including Para-transit.

The Welfare Services Budget includes the following agencies:

1. DFACS Welfare Administration - \$807,500
2. Macon-Bibb Transit Authority - \$2,113,000
3. Macon-Bibb Para Authority - \$503,500
4. Macon-Bibb Citizens Advocacy - \$4,500
5. Meals on Wheels - \$43,300
6. Middle Georgia Food Bank - \$15,400
7. Burial Services - \$40,000
8. Economic Opportunity Council - \$71,400





2017 Annual Budget

General Fund Expenditures Community Services

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$3,619,131 | \$3,554,890 | \$3,496,346 | \$3,306,290 | \$3,318,273 | \$3,414,600 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$3,619,131 | \$3,554,890 | \$3,496,346 | \$3,306,290 | \$3,318,273 | \$3,414,600 |

The Community Services Budget is comprised of organizations and outside agencies that provide services for activities for the benefit of Macon-Bibb County residents and visitors. The largest expense for this budget is the Middle Georgia Regional Library which, including the Bookmobile represents 77.5% of the operating budget for Community Services.

The Community Services Budget includes the following agencies:

1. Regional Library - \$2,646,500
2. Bookmobile - \$89,500
3. Douglass Theatre - \$91,200
4. Museum of Arts and Sciences - \$225,625
5. Tubman African American Museum - \$225,625
6. Macon Arts Alliance - \$35,150
7. Sports Hall of Fame - \$100,000
8. MLK Commission - \$1,000





2017 Annual Budget

General Fund Expenditures Recreation – Administration

| | Actual | | | Budget | | |
|---------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$1,357,917 | \$848,437 | \$1,026,558 | \$868,901 | \$954,300 |
| Operating | \$0 | \$637,087 | \$393,911 | \$345,269 | \$314,299 | \$426,300 |
| Operating Equipment | \$0 | \$130,301 | \$27,867 | \$24,075 | \$15,409 | \$10,000 |
| Total | \$0 | \$2,125,305 | \$1,270,215 | \$1,395,902 | \$1,198,609 | \$1,390,600 |

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

Macon-Bibb County Parks and Recreation Department will be moving towards attaining CAPRA Certification. We continue to develop our staff through encouraging participation in Continuing Education Programs. We are focusing on enhancing our programming to complement our newly renovated sites.

Accomplishments for 2016

- Commenced renovation and construction projects, funded by SPLOST.
- 39 Million Dollars awarded for SPLOST projects.

Goals for 2017

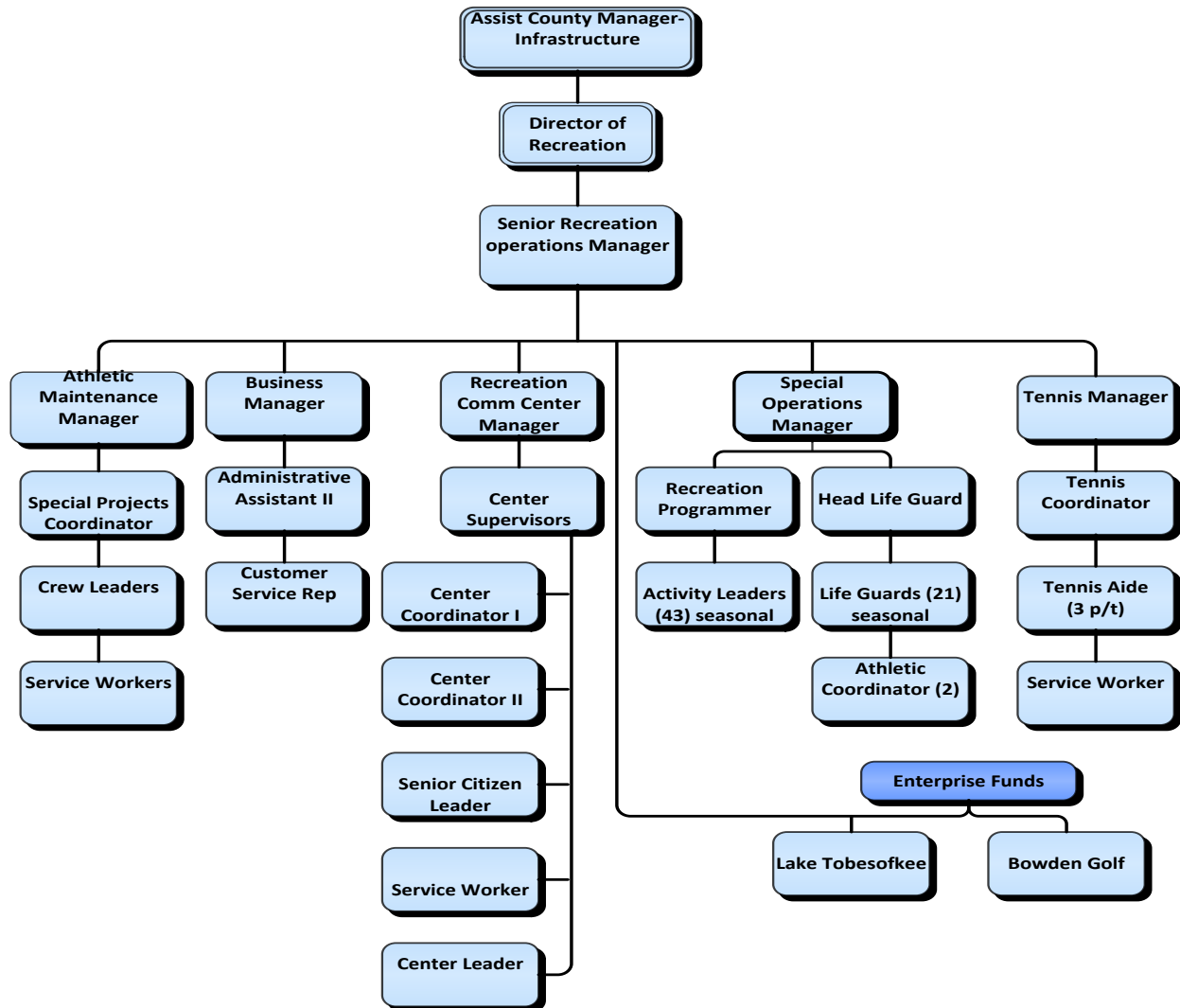
- Maintain, improve and develop Macon-Bibb recreation areas that provide residents with facilities in which to enjoy passive and active recreation.
- Establish and expand recreational opportunities that serve all residents of Macon-Bibb Community.
- Provide well maintained and conditioned field and facilities for youth and adults through a comprehensive maintenance management plan
- Expand recreational opportunities through program development, community wide special events, and spectator sporting events
- Foster private, public, and neighborhood partnerships to support the enhancement of recreational facilities and programs



2017 Annual Budget

- Increase communication and outreach to community to get the word out regarding events, programs, and resources which will help build the recreation brand
- Create an organizational culture that engages employees, leadership staff, stakeholders, and political officers
- Implement training, procedures, and resources to enable staff to provide superior services and programming, and effectively, efficiently, and safely perform their jobs

Recreation Organizational Chart FY 2017





2017 Annual Budget

General Fund Expenditures Recreation – Maintenance

| | Actual | | | Budget | | |
|---------------------|------------|------------|--------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$344,363 | \$289,290 | \$212,435 | \$261,100 |
| Operating | \$0 | \$0 | \$647,095 | \$471,300 | \$426,491 | \$296,100 |
| Operating Equipment | \$0 | \$0 | \$8,798 | \$20,000 | \$12,976 | \$12,000 |
| Total | \$0 | \$0 | \$1,000,256 | \$780,590 | \$651,902 | \$569,200 |

Description

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

Accomplishments for 2016

- Improved maintenance for all parks:
- Fencing has been evaluated: repaired and replaced as needed
- Maintenance plan has been implemented for all playgrounds and play areas
- Maintenance plan has been implemented to reduce trash in all parks
- Playing fields have been improved, which has increased use
- Safety in parks has improved:
- All rentals of facilities are now monitored by staff
- King's Park and Rosa Jackson had old damaged equipment removed. New safer equipment installed at King's Park, and a plan for installation at Rosa Jackson. There is also a plan for removal and replacement of play equipment in Central City Park
- Soft-fall surface mulch has been replaced around play equipment, this is a continuing project
- Maintenance staff has been, and continues to be essential to SPLOST project success

Goals for 2017

- Replace outfield fencing at Luther Williams stadium
- Replace fencing around Central City Park softball fields
- Resurface outer ball fields
- Change all playground borders
- Apply poly cap to fencing in Central City Park
- Improve drainage around Central City Park ballfields



2017 Annual Budget

General Fund Expenditures Recreation-Operations

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$914,807 | \$704,963 | \$1,812,829 | \$1,631,872 | \$1,579,600 | \$1,544,100 |
| Operating | \$525,241 | \$782,373 | \$663,577 | \$320,350 | \$270,816 | \$301,110 |
| Operating Equipment | \$15,118 | \$61 | \$14,206 | \$14,749 | \$6,333 | \$15,700 |
| Total | \$1,455,166 | \$1,487,397 | \$2,490,612 | \$1,966,971 | \$1,856,750 | \$1,860,910 |





2017 Annual Budget

General Fund Expenditures Parks and Beautification

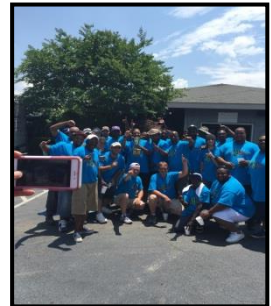
| | Actual | | | Budget | | |
|---------------------|------------|------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$2,489,020 | \$2,499,440 | \$2,309,314 | \$2,112,400 |
| Operating | \$0 | \$0 | \$1,021,293 | \$827,793 | \$1,098,285 | \$1,000,400 |
| Operating Equipment | \$0 | \$0 | \$40,358 | \$80,800 | \$69,030 | \$80,000 |
| Total | \$0 | \$0 | \$3,550,671 | \$3,408,033 | \$3,476,628 | \$3,192,800 |

Description

The Parks and Beautification department is responsible for upkeep and grave work for four (4) Macon-Bibb cemeteries, the upkeep of all Macon-Bibb 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 has had two very successful years in the consolidated government and we are looking to continue that momentum in 2017. Moral within the team is still high and people are comfortable with new routes and responsibilities. The addition of Amerson Park and other greenspace will continue to require more resources to maintain, but has been an awesome addition to our community. We have far exceeded any expectations in the popularity of Amerson River Park and continue to see thousands of visitors each weekend. Pinnacle Park will be a great "pocket park" addition to the community. Washington Park is finally restored to its original beauty with the return of the fountains. We delight in saying that we exceeded our tree goal by planting 350 trees this year. Parks and Beautification is making the Mayor's vision a reality, by enhancing the beauty of this city to welcome prospect businesses and families. We are greeting 2017 with high hopes of superseding what we accomplished the previous years.



Accomplishments for 2016

- Completed the phase I of Washington Park renovations which include new walkways, fountain repair, new landscaping, sod, and new irrigation systems.
- Completed a plan to take over the maintenance and operations of Amerson River Park that included an average of 7,500 weekly visitors during the peak season of 2016.
- Completed Phase I of landscape improvements to Pinnacle Park.
- Used recycled cobblestones to complete the Bond Monument Project at Rose Hill Cemetery.
- Planted 350 hardwood trees throughout the county.
- Organized and implemented the first "Fountain Day" in Macon-Bibb, where all fountains were turned on simultaneously, involving community partners and neighborhood associations.



2017 Annual Budget

- Partnered with community fitness programs to offer free yoga classes at Rosa Parks Square and Amerson River Park.
- Completed the parking lot at Camellia Gardens and uncovered the old sitting area and fire pit at Jackson Springs Park.
- Coordinated the installation of stage area at Coleman Hill to have second Sunday concerts.
- Finished repairing and beautifying the Parks & Beautification offices and yard area.
- Work with Community volunteer programs on major clean-ups around the city to promote community involvement and partnered with KMBBC on Hwy 247 cleanup project.
- Partnered with Leadership Macon to create a playground and community garden at Ingram Pye Elementary.

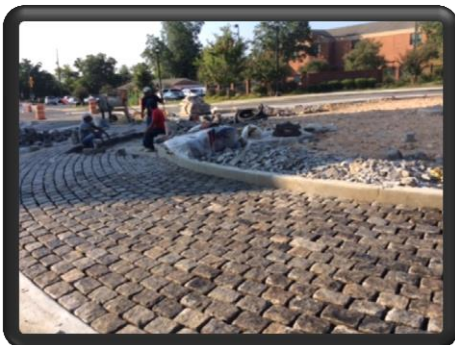
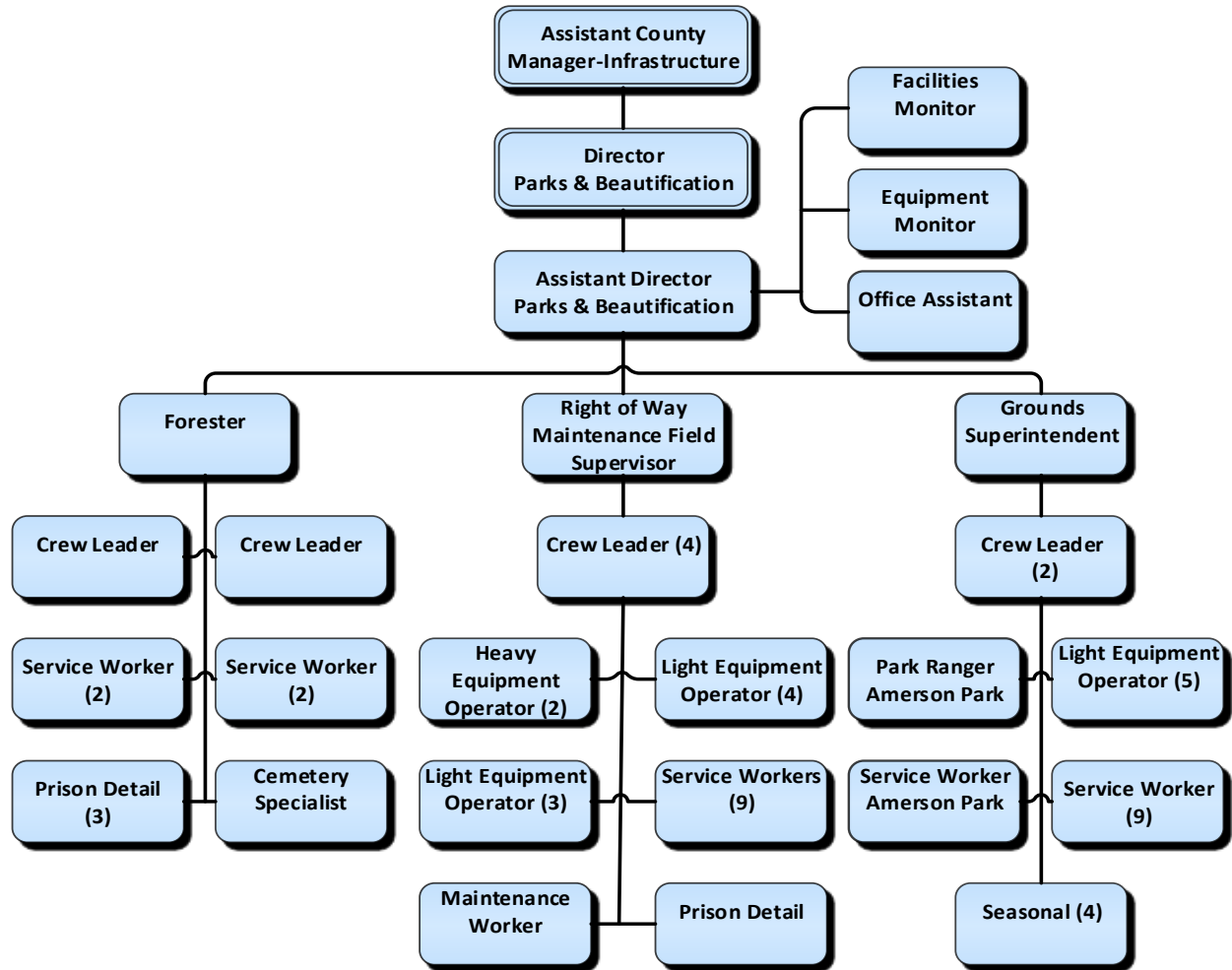
Goals for 2017

- Complete Phase II of landscape improvements at Pinnacle Park.
- Complete a maintenance and storage building at Amerson River Park.
- Complete the northern trail extension from the Sheridan Overlook to the Jay Hall canoe launch at Amerson River Park.
- Partner with MWA to create a temporary connector trail from the Bragg Jam canoe take-out at Amerson Park down to Riverside Cemetery. This temporary trail will allow us to take potential partners down this section, so our vision of the trail system is clear to them.
- Honor slaves that are buried in Oak Ridge Cemetery with a historical marker, depicting the history of the cemetery and its inhabitants.
- Partner with Historic Macon to design a trail connection from the Macon-Bibb Riverside Drive property to the section of trail in Rosehill Cemetery.
- Complete a Concessionaire Program for Amerson River Park.
- Partner with Leadership Macon to create a bridge system on the Riverside trail connector.
- Continue community partnerships for Fountain Day.
- Identify the different species of Camellias at Camellia Gardens.





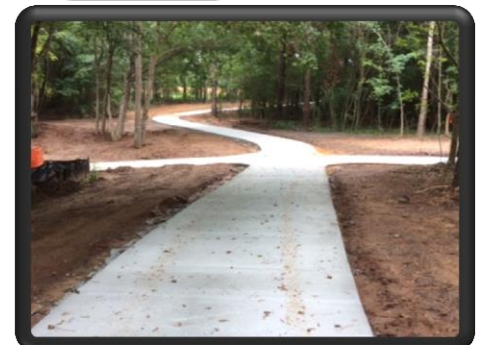
**Parks & Beautification
Organizational Chart**



Crews use recycled cobblestones on new roundabout



Installation of the "I Love Macon" Sign



Amerson Park Sidewalk Improvements



2017 Annual Budget

General Fund Expenditures County Extension Office

| | Actual | | | Budget | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$159,058 | \$167,429 | \$163,643 | \$180,210 | \$152,258 | \$162,300 |
| Operating | \$76,116 | \$85,729 | \$81,046 | \$88,450 | \$81,899 | \$89,700 |
| Operating Equipment | \$0 | \$7,937 | \$1,496 | \$1,650 | \$1,650 | \$3,000 |
| Total | \$235,174 | \$261,095 | \$246,185 | \$270,310 | \$235,807 | \$255,000 |

Description

The Macon-Bibb County Cooperative Extension Office delivers research-based information from the University of Georgia to our community. 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 2017 included a \$17,900 reduction in health insurance and workers compensation items. These expenses are paid by the University of Georgia, rather than Macon-Bibb County. Since we are now staffed with 3 agents, there was a slight increase in our request for monies related to training and professional development, such as registration expenses and travel. There was also a slight increase in the request for operating equipment that should allow us to upgrade three staff computers next year, if matching funds from the state will be in effect. The majority of our budgeted operating cost is for building rent (\$45,000/year). There are 2 full-time and 1 part-time county paid employees, 5 positions that receive a county supplement and 4 employees who are funded by grants, state and/or federal funds.

Accomplishments for FY 2016

- 4-H'ers collaborated with a local veterinarian to vaccinate 205 household pets and generate \$1,025 for the program.
- Macon-Bibb Cooperative Master Gardener Extension Volunteers donated nearly \$93,000 in hours and mileage in support of county programs (as calculated by www.independentsector.org)
- Active Walk Georgia participants logged the equivalent of 30,592 miles, with the average participant losing 3 pounds
- 47 landscape professional received training from UGA specialists, resulting in 216 hours of recertification for commercial pesticide licenses
- Over 1100 4-H'ers from 23 public and private schools were instructed through in-school and after-school programs, summer day camps and weekend programming
- 215 public and private elementary school students participated in hands-on school gardening lessons
- Child care providers participated in four different classes with 90% indicating an increase in knowledge



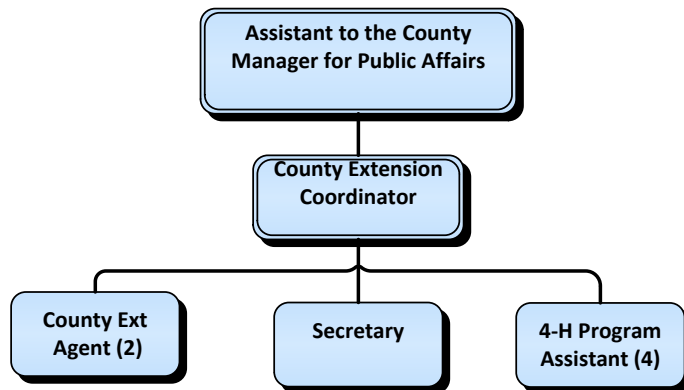
2017 Annual Budget

- Agents developed and published 44 articles related to estate planning, healthy housing, gardening, nutrition, landscape problems, water conservation, recycling and consumer purchasing.

Goals for 2017

- Build upon an already successful 4-H program by offering more public speaking opportunities, community service activities, and in-school programming
- Partner with local organizations and civic leaders to engage 4-H'ers in community-based programming
- Conduct two ServSafe Food Safety Manager Certification trainings for those seeking national certification
- Develop over 60 educational articles related to food safety, child care, gardening, conservation, nutrition, landscaping and housing
- Provide child care provider trainings related to child abuse, healthy environments and infectious disease
- Collaborate with the Macon Mayhem hockey team to offer '4-H nights' as both a fundraiser and marketing program for the Macon-Bibb 4-H club
- Educate limited resource families on proper nutrition choices to improve community health
- Provide school gardening training to 25% more elementary students than in 2016

County Extension Office Organizational Chart FY 17





2017 Annual Budget

General Fund Expenditures Business Development Services

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$1,075,105 | \$1,234,227 | \$1,764,634 | \$1,806,280 | \$95,304,774 | \$1,762,600 |
| Operating | \$167,492 | \$156,174 | \$190,738 | \$162,470 | \$196,484 | \$169,000 |
| Operating Equipment | \$80,396 | \$9,851 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,322,994 | \$1,400,252 | \$1,955,372 | \$1,968,750 | \$95,501,259 | \$1,931,600 |

Description

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

Budget Highlights

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

Accomplishments for 2016

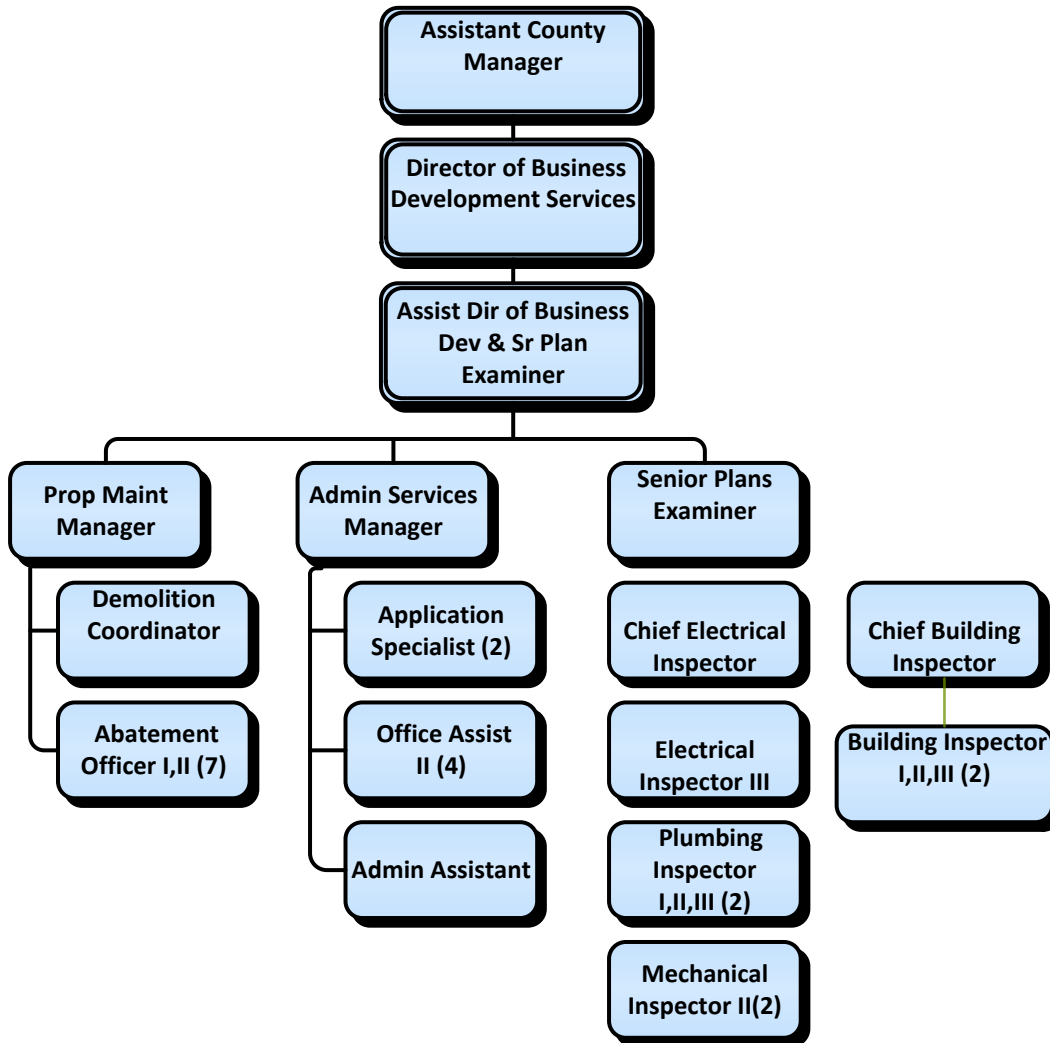
- Installed and Implemented ProjectDox software package allowing digital intake and review of Land Development and Building Plans.
- Completed first phase of on-line process for Business License renewals. All Applications available at Macon-Bibb Website.
- Updated Departmental Web Page. Added new reporting 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 2017

- 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.



Business Development Services Organizational Chart





2017 Annual Budget

General Fund Expenditures Industrial & Urban Development

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$2,085,527 | \$2,085,485 | \$1,813,163 | \$1,990,700 | \$1,990,691 | \$2,139,700 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Total | \$2,085,527 | \$2,085,485 | \$1,813,163 | \$1,990,700 | \$1,990,691 | \$2,139,700 |

Description

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 2017 budget figure contains a slight increase from 2016. The largest appropriation lies with the Planning and Zoning Commission.

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



Macon-Bibb County

Land Bank Authority



Keep
Macon-Bibb
Beautiful

COMMISSION

KEEP AMERICA BEAUTIFUL AFFILIATE



2017 Annual Budget

General Fund Expenditures Debt Service

| | Actual | | | Budget | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | Adjusted | Projected | Adopted |
| | | | | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$2,661,042 | \$3,068,473 | \$2,455,709 | \$1,617,100 | \$1,631,830 | \$2,154,000 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$2,661,042 | \$3,068,473 | \$2,455,709 | \$1,617,100 | \$1,631,830 | \$2,154,000 |

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 - \$354,500
2. Interest UDA Series 2013A - \$238,500
3. Interest UDA Series 2013B - \$73,300
4. Interest UDA Series 2015 A - \$453,500
5. Interest UDA Series 2015 B - \$211,200
6. Interest IDA Series 2015-\$278,600
7. Additional - \$544,400





2017 Annual Budget

General Fund Expenditures Transfer to Other Funds

| | Actual | | | Budget | | |
|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | Adjusted | Projected | Adopted |
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$7,491,303 | \$10,998,797 | \$2,710,246 | \$5,006,330 | \$4,228,081 | \$3,114,440 |
| Operating Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$7,491,303 | \$10,998,797 | \$2,710,246 | \$5,006,330 | \$4,228,081 | \$3,114,440 |

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 2017 it was determined to transfer the money to the Debt Fund to better account for it.

- Enhanced 911 - \$300,000
- Sponsored Programs - \$65,040
- ECD HOME Match - \$73,000
- Debt Service - \$1,196,400
- Airport - \$300,000
- Coliseum & Auditorium - \$400,000
- Bowden Golf Course - \$10,000





2017 Annual Budget

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.





2017 Annual Budget

Enterprise Funds

Summary of Activities

| | 2013 <u>Audit</u> | 2014 <u>Audit</u> | 2015 <u>Budget</u> | 2016 <u>Adjusted</u> | 2016 <u>Projected</u> | 2017 <u>Adopted</u> |
|--------------------------------|----------------------|----------------------|-----------------------|-------------------------|--------------------------|------------------------|
| Solid Waste | | | | | | |
| Revenues | \$8,794,646 | \$7,944,065 | \$7,106,500 | \$8,618,742 | \$10,901,409 | \$11,277,100 |
| Expenditures | 6,077,603 | 7,841,565 | 8,689,100 | 9,052,744 | 12,898,965 | 11,277,100 |
| Change in Net Position | \$2,727,043 | \$102,500 | (\$1,582,600) | (\$434,002) | (\$1,997,556) | \$0 |
| Airport | | | | | | |
| Revenues | \$2,068,628 | \$2,328,060 | \$2,252,081 | \$1,403,600 | \$1,397,162 | \$1,475,090 |
| Expenditures | 1,531,259 | 2,181,900 | 1,776,364 | 2,528,941 | 1,364,490 | 2,222,231 |
| Transfer In/(Out)- Net | \$ (180,344.00) | \$0 | 427,900 | 678,200 | | 300,000 |
| Change in Net Position | \$524,335 | \$146,160 | \$903,617 | (\$447,141) | \$32,672 | (\$447,141) |
| Bowden | | | | | | |
| Revenues | \$648,924 | \$744,500 | \$320,021 | \$315,600 | \$284,013 | \$429,600 |
| Expenditures | 648,924 | 744,500 | 557,825 | \$591,523 | \$560,917 | 530,000 |
| Transfer In/(Out)- Net | 564,447 | \$0 | \$47,500 | \$275,500 | \$0 | 100,000 |
| Change in Net Position | (\$564,447) | \$0 | (\$190,305) | (\$423) | (\$276,904) | (\$400) |
| Tobesofkee Recreation | | | | | | |
| Revenues | \$655,228 | \$661,080 | \$676,078 | \$806,952 | \$747,318 | \$806,952 |
| Expenditures | 1,450,901 | 1,519,889 | \$1,463,457 | 1,241,630 | 1,104,827 | 1,241,600 |
| Capital Contributions | 526,967 | \$0 | \$597,781 | \$0 | \$0 | \$0 |
| Transfer In/(Out)- Net | 748,557 | 758,333 | \$573,594 | 434,648 | 485,611 | 434,648 |
| Change in Net Position | \$479,851 | (\$100,476) | \$383,996 | (\$30) | \$128,102 | \$0 |
| Special Sanitation Fund | | | | | | |
| Revenues | \$3,086,684 | \$3,156,320 | \$3,214,240 | \$4,200,200 | \$3,919,985 | \$0 |
| Expenditures | 2,708,638 | 2,802,667 | 2,817,791 | 2,946,500 | 4,883,165 | 0 |
| Transfer In/(Out)-Net | (\$163,149) | (\$155,554) | (\$126,382) | (\$266,600) | \$28,894 | \$0 |
| Change in Net Position | \$214,897 | \$198,099 | \$270,067 | \$987,100 | (\$934,286) | \$0 |
| Mulberry Parking Garage | | | | | | |
| Revenues | \$170,820 | \$174,000 | \$149,542 | \$160,500 | \$133,108 | \$135,000 |
| Expenditures | 136,439 | 139,300 | 167,370 | 160,500 | 150,208 | 135,000 |
| Capital Contributions | 131,872 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Position | \$166,253 | \$34,700 | (\$17,827) | \$0 | (\$17,100) | \$0 |
| Centreplex | | | | | | |
| Revenues | \$1,783,427 | \$1,846,097 | \$379,958 | \$0 | \$129 | \$400,000 |
| Expenditures | 3,245,490 | 3,371,893 | 1,818,190 | 1,324,064 | 1,562,000 | \$1,250,000 |
| Net loss before transfer | (\$1,462,063) | (\$1,525,796) | (\$1,065,943) | (\$1,324,064) | \$0 | \$0 |
| Transfer City of Macon | 1,360,663 | 1,045,946 | 1,427,436 | 1,324,064 | 1,562,000 | \$850,000 |
| Net Income (loss) FY | (\$101,400) | (\$479,850) | (\$10,796) | \$0 | \$129 | \$0 |



2017 Annual Budget

Enterprise Fund Solid Waste Fund

This fund is comprised of Waste Collection, Waste Disposal (Landfill), Recycling, Post Closure. The Special Sanitation fund will be consolidated into this during in the Fiscal Year 2017 budget.

| Account Title | Actual | | | Budget | | |
|-----------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenue | | | | | | |
| Fees | \$7,321,273 | \$6,512,932 | \$7,103,892 | \$8,352,142 | \$7,486,904 | \$11,205,680 |
| BB&T | \$0 | \$0 | \$1,210 | \$0 | \$1,562 | \$1,100 |
| FEMA | \$1,535,054 | \$0 | \$0 | \$0 | \$0 | \$70,320 |
| Transfers In | \$0 | \$0 | \$29,172 | \$266,600 | \$0 | \$0 |
| Total Revenue | \$8,856,327 | \$6,512,932 | \$7,134,274 | \$8,618,742 | \$7,488,466 | \$11,277,100 |
| Expenditures | | | | | | |
| Special San. SW Recycling & Admin | \$0 | \$0 | \$0 | \$0 | \$0 | \$77,100 |
| Collections | \$5,634,993 | \$4,583,156 | \$4,678,202 | \$5,117,894 | \$4,789,590 | \$8,629,800 |
| Disposal | \$494,290 | \$5,914,483 | \$3,319,383 | \$3,239,850 | \$3,672,069 | \$2,106,050 |
| Recycable Collections | \$0 | \$0 | \$0 | \$0 | \$225 | \$205,200 |
| Closure & Post Closure Care | \$0 | \$0 | \$0 | \$695,000 | \$497,063 | \$0 |
| Yard Trimming Collection Mgmt | \$0 | \$0 | \$0 | \$0 | \$435 | \$258,950 |
| Total Expenditures | \$6,129,283 | \$10,497,639 | \$7,997,585 | \$9,052,744 | \$8,959,382 | \$11,277,100 |
| SW Net Change in Assets | \$2,727,044 | (\$3,984,707) | (\$863,311) | (\$434,002) | (\$1,470,917) | \$0 |

Accomplishments for 2016

- Consolidate solid waste services between former City & County garbage, yard waste and bulky waste collection. All Bibb County residents receive same level of service and pay same rate.
- Started a county wide recycling program for curbside single stream recycling collection.
- Closed inert-landfill site as required by new EPD rules and regulations.
- Stop taking yard waste at Walker Road Landfill due to new EPD rules and regulations.
- Walker Road Landfill site, flooding during December 2015 and January 2016.
- Walker Road MSW Landfill in compliance with EPD rules and regulations.
- Made major upgrades to methane gas collection system at the Walker Road MSW Landfill.

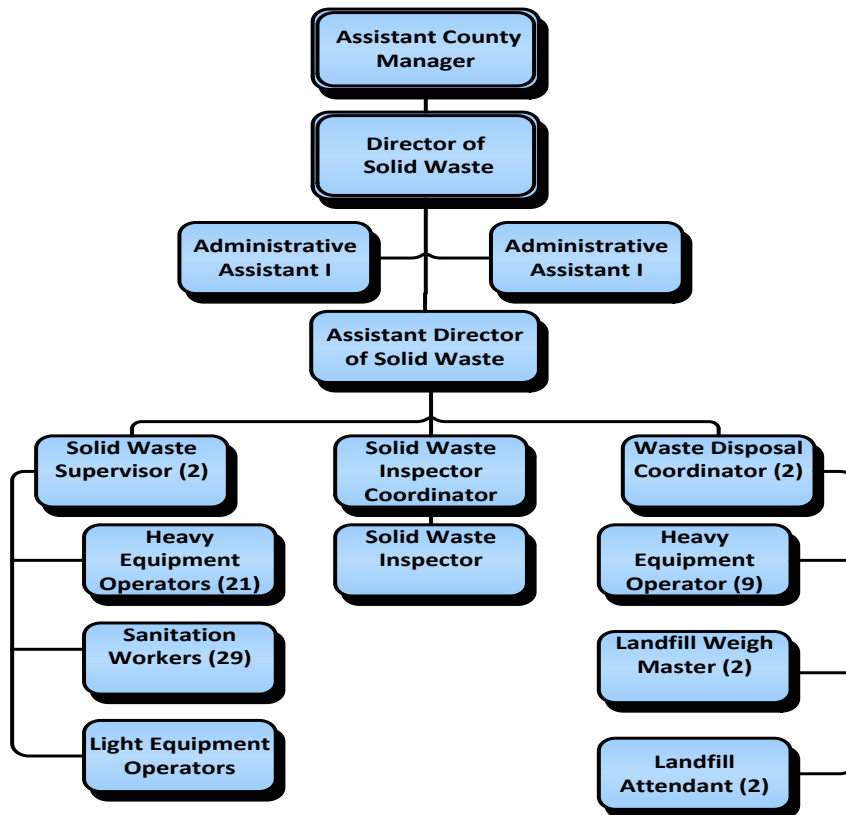


2017 Annual Budget

Goals for 2017

- Continue to expand the curbside single stream recycling to more 4,000 new residents.
- Place yearly billing for garbage and recycling onto property tax bills.
- Promote keeping communities clean with residential community groups and organizations.
- Continue to improve solid waste ordinances to provide better collection and disposal services.
- Keep improving the Walker Road Landfill site to stay in compliance.
- Finish and certify closure of inert landfill to Georgia EPD.

Solid Waste Fund Organizational Chart





2017 Annual Budget

Enterprise Fund Airport Fund

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

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

The Macon Downtown Airport now has a fixed base operator that is managed by Middle Georgia State University, which provides fuel and light maintenance services. In addition to managing the FBO, MGSU is conducting flight operations for its Department of Aviation Science and Management. Macon Downtown is also 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 for the region.

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

In FY 2016 separate budgets were established for each Airport. The separate budgets offer a more defined representation of actual costs incurred at each location. For FY 2017 the TBI contract was increased to cover the cost of additional employees at the Macon Downtown Airport; a need that was identified with the new individual budgets. 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.



2017 Annual Budget

| Account Title | Actual | | | Budget | | |
|---------------------------------|-------------|-------------|-------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Middle Georgia Regional Airport | | | | | | |
| Total Revenues | \$2,248,972 | \$2,015,120 | \$2,679,981 | \$2,081,800 | \$1,397,162 | \$2,222,231 |
| Total Expenses | \$2,251,637 | \$2,212,739 | \$1,776,364 | \$2,176,939 | \$1,060,091 | \$1,912,881 |
| | (\$2,665) | (\$197,619) | \$903,617 | (\$95,139) | \$337,070 | \$309,350 |
| LandSale | | | | | | |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$163,232 | \$126,954 | \$0 |
| | \$0 | \$0 | \$0 | (\$163,232) | (\$126,954) | \$0 |
| Macon Downtown Airport | | | | | | |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$188,770 | \$177,445 | \$309,350 |
| | \$0 | \$0 | \$0 | (\$188,770) | (\$177,445) | \$309,350 |
| Change in Net Assets | (\$2,665) | (\$197,619) | \$903,617 | (\$447,141) | \$32,672 | \$0 |

Accomplishments for 2016

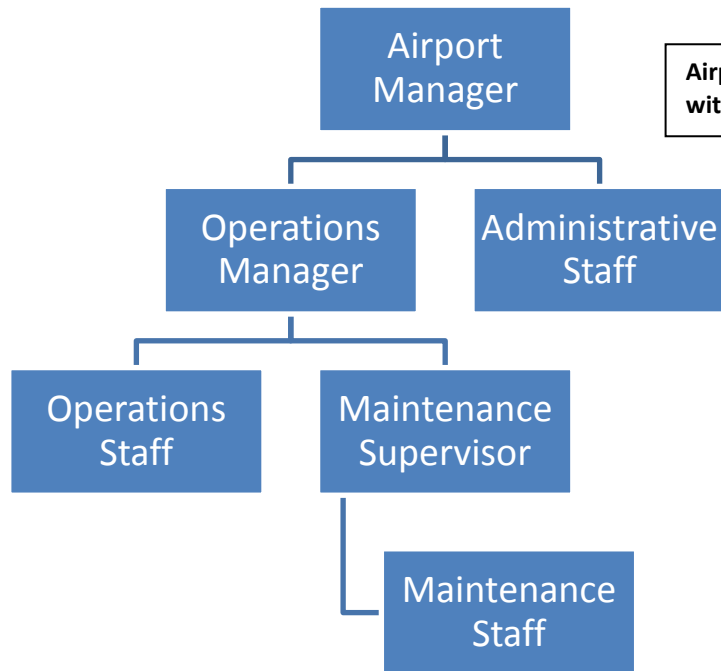
- Opened a Fixed Based Operator at Macon Downtown Airport in conjunction with Middle Georgia State University
- Acquired additional T Hangar rental space at Middle Georgia Regional Airport
- Maintained status in the Essential Air Service program

Goals for 2017

- Acquire a new air carrier
- Continue development at Macon Downtown Airport
- Finalize Runway Justification Study and Environmental Assessment for the 5/23 Runway extension
- Finalize Airport Minimum Standards and Rules and Regulations
- Continue security upgrades at the terminal for Middle Georgia Regional Airport
- Begin Phase I of fencing project at Macon Downtown Airport



2017 Annual Budget



Airport staffing is a contractual arrangement with TBI, Inc.



Macon Downtown Runway

Middle Georgia Regional Airport



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 |



2017 Annual Budget

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.

| Account Title | Actual | | | Budget | | |
|----------------------|-----------|-----------|-------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | | |
| Fees | \$308,294 | \$331,854 | \$320,021 | \$315,600 | \$284,013 | \$429,600 |
| Other | \$340,630 | \$450,344 | \$47,500 | \$275,500 | \$0 | \$100,000 |
| | \$648,924 | \$782,198 | \$367,521 | \$591,100 | \$284,013 | \$529,600 |
| Expenditures | | | | | | |
| Salaries & Benefits | \$351,991 | \$388,840 | \$294,123 | \$329,600 | \$312,527 | \$298,900 |
| Operating | \$296,933 | \$299,966 | \$263,702 | \$261,923 | \$248,390 | \$231,100 |
| Capital | \$0 | \$58,274 | \$0 | \$0 | \$0 | \$0 |
| Debt Payment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$648,924 | \$747,080 | \$557,826 | \$591,523 | \$560,917 | \$530,000 |
| Change in Net Assets | \$0 | \$35,118 | (\$190,305) | (\$423) | (\$276,905) | (\$400) |

Rates for Bowden have changed since February 1, 2016

They are now \$20 on the week days and \$25 on weekends.



2017 Annual Budget

Accomplishments for 2016

- Bowden opened a new restaurant for patrons' convenience.
- A reduction in overtime was achieved by the hiring of a new cart attendant. That attendant is currently working Wednesdays to alleviate the overtime on the other two shop attendants.
- Regarding and Sodding of eroded areas is being accomplished, and will continue through the winter of 2016.
- Re-sodding of grass around 10 bunker and 14 bunker has been accomplished. The grass has been heavily fertilized over the last year and watered constantly on a schedule. With this program, the grass has fully grown back in and has saved considerable amounts of money due to not having to buy sod and lots of man hours lost.
- Audubon Certification is a long process with many factors involved, and this process has begun for Bowden Golf Course. All Bowden staff is working diligently towards to the completion of this certification.
- Trees on the disk course have started to be trimmed, due to lack of man hours available this project will be completed during the winter 2016.
- The Roof on the club house was repaired until full replacement may be accomplished
- A new greens mower was acquired and is being utilized effectively and efficiently
- A new security system was installed in the Maintenance shed to deter the theft of equipment. This has helped tremendously in reducing loss of equipment.

Goals for 2017

- Hire three additional staff members; one for Grounds crew to cut the need for long hours to keep the course at an acceptable level, and one more Cart attendant. An extra cart attendant is needed to ensure all days are covered and to help the Golf Monitor and Golf Attendant with carts and range balls during peak days and times.
- Complete Audubon Certification
- Replace roof and remodel clubhouse
- Continue to cut dead trees as needed and plant new ones to replenish
- Re-open snack bar
- Swap the existing clubhouse security system over to ACE security. Ace has the current system in the Maintenance Shed.
- Possibly build new bathrooms to replace the port-o-potties on the golf course.
- Continue to replace old equipment.
- Reshape and re-grass some tee boxes to make them conducive for grass to grow more easily





2017 Annual Budget

Enterprise Fund Lake Tobosofkee Fund

Lake Tobesofkee is a 1,750 acre, man-made lake with 36 miles of shoreline. Macon-Bibb County operates five (5) park areas that are located around the Lake shoreline. Claystone and Arrowhead Parks both have campgrounds, picnic areas, playgrounds, swimming areas, beaches, boat ramps, shelters, and pavilions for rental use. Claystone Park has a very popular Disc Golf course and Arrowhead Park has approximately 10 miles of walking/bike trail. Sandy Beach Park is a summer seasonal area that has facilities that include: swimming beach, playground, and pavilions for rent. This park is a favorite for company outings and special events. In the summer of 2016 sandy beach Water Park was open for the entertainment and enjoyment of families of the middle GA area. The Duck ponds and Flintrock are other day use areas with limited facilities. The department has 15 full time staff, 11 part-time and 9 seasonal staff (life guards) 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.

| Account Title | Actual | | | Budget | | |
|----------------------|-------------|-------------|-------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | | |
| Operating | \$1,187,468 | \$661,080 | \$1,273,859 | \$806,952 | \$747,318 | \$806,952 |
| Transfer In | \$748,557 | \$758,333 | \$573,594 | \$434,648 | \$485,611 | \$434,648 |
| | \$1,936,025 | \$1,419,413 | \$1,847,453 | \$1,241,600 | \$1,232,929 | \$1,241,600 |
| Expenditures | | | | | | |
| Salaries & Benefits | \$865,951 | \$1,011,400 | \$827,893 | \$811,100 | \$753,177 | \$811,100 |
| Operating | \$322,835 | \$335,860 | \$635,564 | \$430,530 | \$351,651 | \$430,500 |
| Capital | \$261,218 | \$86,800 | \$0 | \$0 | \$0 | \$0 |
| Debt Payment | \$6,170 | \$85,829 | \$0 | \$0 | \$0 | \$0 |
| | \$1,456,174 | \$1,519,889 | \$1,463,457 | \$1,241,630 | \$1,104,827 | \$1,241,600 |
| Change in Net Assets | \$479,851 | (\$100,476) | \$383,996 | (\$30) | \$128,102 | \$0 |

Accomplishments for 2016

- Hosted or conducted several special events, such as 22th Annual “Sparks-Over the Parks”, 13th Annual Half Ironman Triathlon, and 3rd annual Christmas Boat Parade.
- Continued close working relationship with the Special Olympics of GA Sailing Center.
- 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.
- Renovated the enclosed pavilion to attract more interest in renting the facility.



2017 Annual Budget

Goals for 2017

- 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.
- Continue to strive to get an online reservation system to move forward in the future.
- Continue to make Lake Tobesofkee a more tourism destination.
- Provide more efficient training for law enforcement ranger's dealing with drunken boaters (BUI) on the water ways of Lake Tobesofkee for the safety of others.





2017 Annual Budget

Enterprise Fund 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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fees | \$3,086,203 | \$3,037,383 | \$3,090,464 | \$4,135,000 | \$3,789,408 | \$0 |
| Interest | \$481 | \$363 | \$715 | \$200 | \$1,556 | \$0 |
| Other | \$0 | \$0 | \$152,233 | \$65,000 | \$157,916 | \$0 |
| Total Revenue | \$3,086,684 | \$3,037,746 | \$3,243,412 | \$4,200,200 | \$3,948,879 | \$0 |
| Expenditures | | | | | | |
| Operating | \$0 | \$2,600,000 | \$2,817,791 | \$2,946,500 | \$4,883,165 | \$0 |
| Transfers to General Fund | \$2,708,638 | \$130,000 | \$155,554 | \$0 | \$0 | \$0 |
| Transfers to Solid Waste Fund | \$163,149 | \$0 | \$0 | \$266,600 | \$0 | \$0 |
| Total Expenditures | \$2,871,787 | \$2,730,000 | \$2,973,345 | \$3,213,100 | \$4,883,165 | \$0 |
| SW Net Change in Assets | \$214,897 | \$307,746 | \$270,067 | \$987,100 | (\$934,286) | \$0 |

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015-est</u> | <u>2016/17 est</u> |
|----------------------------|-------------|-------------|-------------|-----------------|--------------------|
| 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 |



2017 Annual Budget

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.

| Account Title | Actual | | | Budget | | |
|-----------------------------|-----------|-----------|------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | | |
| Fees | \$152,600 | \$162,186 | \$149,542 | \$160,500 | \$133,108 | \$135,000 |
| Operating | | | | | | |
| Expenses | \$111,290 | \$82,427 | \$167,370 | \$160,500 | \$150,208 | \$135,000 |
| Transfer to Fund Balance | \$41,310 | \$79,759 | (\$17,827) | \$0 | (\$17,100) | \$0 |

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.

Accomplishments for 2016

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

Goals for 2017

- Develop an "Event Parking" Request Form to facilitate the growing demand of Pop-Up, Roof Top events
- Secure the Facilities Management to perform in-house repairs





2017 Annual Budget

Enterprise Fund 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.

| Account Title | Actual | | | Budget | | |
|--------------------------|--------------------|--------------------|-------------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | Adjusted 2016 | Projected 2016 | Adopted 2017 |
| Revenues | | | | | | |
| Operating | \$1,783,427 | \$1,846,097 | \$1,805,308 | \$0 | \$129 | \$400,000 |
| Transfer In | \$1,360,663 | \$1,045,946 | \$2,086 | \$1,324,064 | \$1,562,000 | \$850,000 |
| | \$3,144,090 | \$2,892,043 | \$1,807,394 | \$1,324,064 | \$1,562,129 | \$1,250,000 |
| Expenditures | | | | | | |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$3,245,490 | \$3,371,893 | \$1,818,190 | \$1,324,064 | \$1,562,000 | \$1,250,000 |
| Capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Payment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$3,245,490 | \$3,371,893 | \$1,818,190 | \$1,324,064 | \$1,562,000 | \$1,250,000 |
| Net Income/(loss) | (\$101,400) | (\$479,850) | (\$10,796) | \$0 | \$129 | \$0 |



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



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.



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

- Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost reimbursement basis.
- These services are not available to the general public, making the internal service fund different from the enterprise fund.



2017 Annual Budget

Summary of Activity

| | Audit | | | Adjusted | Projected | Adopted |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| <u>Group-Insurance</u> | | | | | | |
| Revenues | \$22,579,639 | \$22,927,587 | \$21,124,856 | \$21,483,000 | \$21,015,161 | \$21,483,000 |
| Expenditures | 23,035,339 | 23,396,587 | 21,219,967 | 21,483,000 | 20,572,935 | 21,483,000 |
| Change Net Assets | (\$455,700) | (\$469,000) | (\$95,111) | \$0 | \$442,226 | \$0 |
| <u>Workers Compensation</u> | | | | | | |
| Revenues | \$3,300,721 | \$3,466,400 | \$3,742,222 | \$3,504,650 | \$2,854,747 | \$2,700,000 |
| Expenditures | 3,148,043 | 3,274,000 | 3,742,222 | 3,504,650 | 2,755,665 | 2,700,000 |
| Change Net Assets | \$152,678 | \$192,400 | \$0 | \$0 | \$99,082 | \$0 |
| <u>Vehicle Maintenance</u> | | | | | | |
| Revenues | \$2,396,333 | \$2,169,450 | \$2,174,528 | \$2,061,849 | \$1,807,338 | \$2,029,900 |
| Expenditures | 2,512,287 | 2,275,100 | 2,618,958 | 2,061,849 | 2,177,651 | \$2,029,900 |
| Change Net Assets | (\$115,954) | (\$105,650) | (\$444,430) | \$0 | (\$370,313) | \$0 |



2017 Annual Budget

Internal Service Funds Self-Insurance

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

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

The benefits included:

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

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

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

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Contributions-Outside Agencies | \$118,213 | \$97,110 | \$29,951 | \$35,000 | \$106,263 | \$35,000 |
| Contributions-Employee Retiree | \$4,970,441 | \$4,450,379 | \$4,300,644 | \$4,130,000 | \$4,413,441 | \$4,130,000 |
| Contributions-Employer | \$15,655,886 | \$17,059,619 | \$13,777,264 | \$17,100,000 | \$12,227,929 | \$17,100,000 |
| Other | \$1,835,099 | \$1,320,479 | \$3,016,997 | \$218,000 | \$4,267,527 | \$218,000 |
| | \$22,579,639 | \$22,927,587 | \$21,124,856 | \$21,483,000 | \$21,015,161 | \$21,483,000 |
| Expenditures | | | | | | |
| Claims/Admin Fees | \$23,015,923 | \$23,369,575 | \$20,692,071 | \$21,483,000 | \$18,374,621 | \$21,483,000 |
| Other | \$19,416 | \$27,012 | \$27,896 | \$0 | \$2,198,314 | \$0 |
| Transfer to Gen Fund | | | \$500,000 | | | |
| | \$23,035,339 | \$23,396,587 | \$21,219,967 | \$21,483,000 | \$20,572,935 | \$21,483,000 |
| Change in Net Assets | (\$455,700) | (\$469,000) | (\$95,111) | \$0 | \$442,226 | \$0 |



2017 Annual Budget

Internal Service Funds Workers Compensation

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

Budget Highlights

The salaries and benefits decreased as a result of transferring one employee out. This year Workers Compensation settlements will be posted in a separate line item rather than included in claims payments.

On the revenue side contributions are based on 4.75% of payroll for every fund. After every payroll this calculation is made on the active payroll and monies transferred directly to the Workers Comp Fund. This fund may experience a shortfall if the actual active payroll is less than budgeted.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Employer Contribution | \$3,300,721 | \$3,466,400 | \$3,669,598 | \$3,500,000 | \$2,854,747 | \$2,695,350 |
| Other | \$0 | \$0 | \$74,624 | \$3,000 | \$0 | \$3,000 |
| | \$3,300,721 | \$3,466,400 | \$3,744,222 | \$3,503,000 | \$2,854,747 | \$2,698,350 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$120,712 | \$116,900 | \$159,700 | \$168,800 | \$159,451 | \$168,262 |
| Operating | \$3,027,331 | \$3,157,100 | \$3,584,522 | \$3,335,850 | \$2,596,213 | \$2,531,738 |
| Total | \$3,148,043 | \$3,274,000 | \$3,744,222 | \$3,504,650 | \$2,755,665 | \$2,700,000 |
| Change in Net Assets | \$152,678 | \$192,400 | \$0 | (\$1,650) | \$99,083 | (\$1,650) |



2017 Annual Budget

Internal Service Funds Vehicle Maintenance

The Vehicle and Equipment Maintenance Department is an internal service fund that focuses on preventative maintenance, operational efficiency and continual fleet availability in order to serve the citizens of Macon while delivering high-quality services. This department manages a fleet of over 2000 vehicles/equipment assigned to various Macon-Bibb County Departments. Our day-to-day operations are driven by our goal to keep the city rolling safely, efficiently, and “greening-the-fleet”. Maintaining vehicle performance is paramount and quality service is key.

Budget Highlights

We requested and were approved to purchase the Mitchell 1 Truck Series Software package in our FY2017 budget. This will allow our technicians to search for various diagrams for components on the trucks that come in for maintenance.

Accomplishments for 2016 include building a fuel truck for MTA in order for them to continue to purchase fuel from the Macon-Bibb, removing over ½ of the surplus items stored at the surplus warehouse, and re-plumbed and resurfaced the parking lot at the 7th Street fueling station.

In FY 2017, we anticipate combining all five fueling stations, entering into a new fuel management contract, writing a fuel policy and having it approved, and creating a vehicle & equipment Utilization Study.

| Account Title | Actual | | | Adjusted 2016 | Projected 2016 | Adopted 2017 |
|-----------------------|-------------|-------------|-------------|------------------|-------------------|-----------------|
| | 2013 | 2014 | 2015 | | | |
| Revenue | | | | | | |
| Service Fees | \$1,902,648 | \$1,989,047 | \$1,986,528 | \$1,991,795 | \$1,806,338 | \$2,029,800 |
| Other | \$493,685 | \$180,403 | \$188,000 | \$1,000 | \$1,000 | \$100 |
| | \$2,396,333 | \$2,169,450 | \$2,174,528 | \$1,992,795 | \$1,807,338 | \$2,029,900 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$1,128,485 | \$1,188,704 | \$1,463,378 | \$1,116,495 | \$1,108,001 | \$1,085,000 |
| Operating | \$982,202 | \$985,396 | \$1,155,581 | \$945,354 | \$1,069,650 | \$944,900 |
| Capital | \$401,600 | \$101,000 | \$0 | \$0 | \$0 | \$0 |
| Total | \$2,512,287 | \$2,275,100 | \$2,618,958 | \$2,061,849 | \$2,177,651 | \$2,029,900 |
| Change in Net Assets | (\$115,954) | (\$105,650) | (\$444,430) | (\$69,054) | (\$370,313) | \$0 |



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.

Macon-Bibb County 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.

Vehicle & Equipment Maintenance Dept. Mission Statement

- To establish efficient and effective delivery of municipal services by providing departments and customers safe, reliable, economical and environmentally sound transportation maintenance as well as related support services that are responsive to their needs, while preserving vehicle value and equipment investment.





2017 Annual Budget

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.



2017 Annual Budget

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.

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 Mil 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.



2017 Annual Budget

Summary of Activities

| | Actual | | | Adjusted | Projected | Adopted |
|---|-------------|------------|-------------|-------------|------------|------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Crime Victim Assistance | | | | | | |
| Revenues | \$130,863 | \$99,419 | \$87,818 | \$99,500 | \$75,110 | \$58,000 |
| Expenditures | \$0 | \$3,512 | \$0 | \$65,700 | \$50,590 | \$63,370 |
| Transfers In (Out) | (\$159,734) | (\$95,063) | (\$107,131) | (\$140,000) | (\$22,238) | (\$56,630) |
| Change in Net Assets | (\$28,871) | \$844 | (\$19,313) | (\$106,200) | \$2,282 | (\$62,000) |
| Drug Abuse Treatment & Education | | | | | | |
| Revenues | \$292,287 | \$74,471 | \$245,223 | \$250,000 | \$158,821 | \$172,724 |
| Expenditures | \$338,524 | \$126,855 | \$230,588 | \$266,283 | \$163,143 | \$189,007 |
| Transfers In (Out) | \$46,237 | \$28,110 | \$1,035 | (\$7,903) | (\$5,667) | (\$7,903) |
| Change in Net Assets | \$0 | (\$24,274) | \$15,671 | (\$24,186) | (\$9,989) | (\$24,186) |
| Alternative Dispute Resolution | | | | | | |
| Revenues | \$158,174 | \$192,867 | \$187,923 | \$183,600 | \$249,916 | \$183,600 |
| Expenditures | \$181,974 | \$197,406 | \$192,079 | \$212,350 | \$200,202 | \$212,350 |
| Transfers In (Out) | (\$10,385) | (\$4,125) | (\$8,248) | \$0 | \$0 | \$0 |
| Change in Net Assets | (\$34,185) | (\$8,664) | (\$12,404) | (\$28,750) | \$49,714 | (\$28,750) |
| Juvenile Court Supervision | | | | | | |
| Revenues | \$12,066 | \$6,100 | \$2,749 | \$2,500 | \$4,162 | \$2,500 |
| Expenditures | \$1,830 | \$905 | \$1,270 | \$0 | \$0 | \$0 |
| Transfers In (Out) | \$0 | \$0 | \$0 | (\$74,090) | (\$50,331) | (\$72,000) |
| Change in Net Assets | \$10,236 | \$5,195 | \$1,479 | (\$71,590) | (\$46,169) | (\$69,500) |
| Law Library | | | | | | |
| Revenues | \$38,117 | \$35,178 | \$23,843 | \$25,000 | \$26,477 | \$25,000 |
| Expenditures | \$30,343 | \$27,326 | \$30,166 | \$32,065 | \$34,068 | \$32,065 |
| Transfers In (Out) | \$0 | \$0 | \$0 | (\$7,065) | \$0 | (\$7,065) |
| Change in Net Assets | \$7,774 | \$7,852 | (\$6,323) | (\$14,130) | (\$7,591) | (\$14,130) |



2017 Annual Budget

Summary of Activities

| | Actual | | | Adjusted | Projected | Adopted |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| District Attorney RICO | | | | | | |
| Forfeitures Fund | | | | | | |
| Revenues | \$0 | \$0 | \$627,240 | \$43,908 | \$468,316 | \$3,200 |
| Expenditures | \$0 | \$0 | \$29,017 | \$642,130 | \$328,457 | \$326,969 |
| Transfers In (Out) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$0 | \$0 | \$598,223 | (\$598,222) | \$139,859 | (\$323,769) |
| Law Enforcement Confiscation | | | | | | |
| Revenues | \$200,924 | \$237,989 | \$190,607 | \$56,300 | \$368,451 | \$280,000 |
| Expenditures | \$147,888 | \$49,966 | \$66,057 | \$282,080 | \$197,159 | \$280,000 |
| Transfers In (Out) | (\$12,209) | (\$14,661) | \$0 | (\$225,780) | (\$515) | |
| Change in Net Assets | \$40,827 | \$173,362 | \$124,550 | (\$451,560) | \$170,777 | \$0 |
| Macon-Bibb County Jail Fund | | | | | | |
| Revenues | \$142,684 | \$118,792 | \$175,945 | \$130,000 | \$148,830 | \$130,000 |
| Expenditures | \$0 | \$0 | \$52 | \$0 | \$0 | \$0 |
| Transfers In (Out) | (\$115,000) | (\$115,000) | (\$115,000) | (\$130,000) | (\$130,000) | (\$130,000) |
| Change in Net Assets | \$27,684 | \$3,792 | \$60,893 | \$0 | \$18,830 | \$0 |
| Law Enforcement Commissary | | | | | | |
| Revenues | \$582,268 | \$529,556 | \$537,253 | \$452,645 | \$565,718 | \$109,000 |
| Expenditures | \$297,716 | \$393,108 | \$436,123 | \$401,926 | \$334,730 | \$109,000 |
| Transfers In (Out) | (\$250,000) | (\$370,000) | (\$136,220) | \$0 | \$0 | \$0 |
| Change in Net Assets | \$34,552 | (\$233,552) | (\$35,090) | \$50,719 | \$230,988 | \$0 |



2017 Annual Budget

Summary of Activities

| | Actual | | | Adjusted | Projected | Adopted |
|-----------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Hotel-Motel Tax | | | | | | |
| Revenues | \$3,088,818 | \$2,761,470 | \$3,476,906 | \$3,200,000 | \$3,710,066 | \$3,656,000 |
| Expenditures | \$2,597,202 | \$2,273,461 | \$2,487,167 | \$2,289,088 | \$3,145,617 | \$2,745,088 |
| Transfers In (Out) | (\$491,616) | (\$488,009) | (\$989,739) | (\$910,912) | (\$564,449) | (\$910,912) |
| Change in Net Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Enhanced 911 | | | | | | |
| Revenues | \$2,686,544 | \$2,865,629 | \$2,855,756 | \$3,073,008 | \$2,784,669 | \$3,080,715 |
| Expenditures | \$3,451,836 | \$3,633,424 | \$3,479,826 | \$3,842,293 | \$3,395,902 | \$3,850,000 |
| Transfers In (Out) | \$214,926 | \$768,115 | \$632,000 | \$767,400 | \$0 | \$767,400 |
| Change in Net Assets | (\$550,366) | \$320 | \$7,930 | (\$1,885) | (\$611,233) | (\$1,885) |
| Economic Community Develop | | | | | | |
| CDBG Fund | | | | | | |
| Revenues | \$2,951,596 | \$1,647,767 | \$1,655,060 | \$1,654,426 | \$1,890,283 | \$1,682,510 |
| Expenditures | \$2,782,905 | \$2,840,522 | \$2,527,756 | \$1,852,135 | \$1,550,524 | \$1,682,510 |
| Transfers In (Out) | \$219,500 | \$705,736 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$388,191 | (\$487,019) | (\$872,696) | (\$197,709) | \$339,759 | \$0 |
| Grants Fund | | | | | | |
| Revenues | \$2,390,165 | \$2,247,110 | \$7,969,416 | \$13,388,512 | \$4,613,649 | \$9,947,958 |
| Expenditures | \$2,532,595 | \$3,752,657 | \$6,925,334 | \$13,553,408 | \$3,693,406 | \$9,947,958 |
| Transfers In (Out) | \$38,171 | \$853,109 | \$7,818,827 | \$164,896 | \$107,349 | \$0 |
| Change in Net Assets | (\$104,259) | (\$652,438) | \$8,862,909 | \$0 | \$1,027,593 | \$0 |
| Sponsored Programs | | | | | | |
| Revenues | \$343,388 | \$628,129 | \$555,945 | \$713,926 | \$258,474 | \$348,047 |
| Expenditures | \$469,930 | \$829,272 | \$627,869 | \$726,134 | \$264,024 | \$341,670 |
| Transfers In (Out) | \$126,542 | \$140,785 | \$63,920 | \$84,900 | \$69,903 | \$34,659 |
| Change in Net Assets | \$0 | (\$60,358) | (\$8,004) | \$72,692 | \$64,353 | \$41,036 |



2017 Annual Budget

Summary of Activities

| | Actual | | | Adjusted | Projected | Adopted |
|--|-------------|---------------|------------|-------------|-------------|------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Economic Community Development HOME | | | | | | |
| Revenues | \$288,325 | \$216,520 | \$801,246 | \$712,070 | \$1,838,444 | \$706,205 |
| Expenditures | \$111,629 | \$128,426 | \$834,968 | \$1,425,590 | \$2,591,967 | \$706,205 |
| Transfers In (Out) | (\$219,500) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | (\$42,804) | \$88,094 | (\$33,722) | (\$713,520) | (\$753,523) | \$0 |
| ECD-ESG Fund | | | | | | |
| Revenues | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Expenditures | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Transfers In (Out) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Street Light District | | | | | | |
| Revenues | \$379,217 | \$382,362 | \$403,915 | \$368,000 | \$367,697 | \$332,035 |
| Expenditures | \$317,899 | \$324,387 | \$280,677 | \$318,000 | \$330,123 | \$282,035 |
| Transfers In (Out) | (\$50,914) | (\$24,478) | (\$48,956) | (\$50,000) | (\$50,000) | (\$50,000) |
| Change in Net Assets | \$10,404 | \$33,497 | \$74,282 | \$0 | (\$12,426) | \$0 |
| DFACS Mil | | | | | | |
| Revenues | \$470,042 | \$468,583 | \$469,183 | \$332,035 | \$471,236 | \$280,000 |
| Expenditures | \$383,024 | \$303,291 | \$252,583 | \$332,035 | \$280,043 | \$280,000 |
| Transfers In (Out) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$87,018 | \$165,292 | \$216,600 | \$0 | \$191,193 | \$0 |
| Recreation Fund (Discontinued) | | | | | | |
| Revenues | \$5,803,970 | \$2,845,865 | \$0 | \$0 | \$0 | \$0 |
| Expenditures | \$4,421,062 | \$2,560,776 | \$0 | \$0 | \$0 | \$0 |
| Transfers In (Out) | \$0 | (\$2,131,637) | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$1,382,908 | (\$1,846,548) | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

Summary of Activities

| | Actual | | | Adjusted | Projected | Adopted |
|--|-------------|---------------|------|----------|-----------|---------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Special Fire District Fund (Discontinued) | | | | | | |
| Revenues | \$9,470,980 | \$8,850,384 | \$0 | \$0 | \$0 | \$0 |
| Expenditures | \$9,983,449 | \$5,387,906 | \$0 | \$0 | \$0 | \$0 |
| Transfers In (Out) | (\$54,114) | (\$6,224,166) | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | (\$566,583) | (\$2,761,688) | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

Special Revenue Funds Crime Victim 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 FY2017 represents a decrease of \$85,700 or 41.7%. 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. In 2016, these programs were moved to the Grants Fund and therefore the transfer of the fine money to support these programs will be transferred to the Grant Fund.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|------------------------|------------|----------|------------|-----------|-----------|-----------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$130,779 | \$99,419 | \$87,649 | \$99,500 | \$74,978 | \$58,000 |
| Interest | \$0 | \$0 | \$168 | \$0 | \$131 | \$0 |
| Others | \$84 | \$0 | \$0 | \$106,200 | \$0 | \$62,000 |
| | \$130,863 | \$99,419 | \$87,818 | \$205,700 | \$75,110 | \$120,000 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$0 | \$0 | \$0 | \$50,033 | \$42,506 | \$52,320 |
| Operating | \$0 | \$3,512 | \$0 | \$15,667 | \$8,084 | \$11,050 |
| Transfer to Gen Fund | \$0 | \$0 | \$107,131 | \$140,000 | \$22,238 | \$30,187 |
| Transfer to Grant Fund | \$159,734 | \$95,063 | \$0 | \$0 | \$0 | \$26,443 |
| | \$159,734 | \$98,575 | \$107,131 | \$205,700 | \$72,828 | \$120,000 |
| Change in Net Assets | (\$28,871) | \$844 | (\$19,313) | \$0 | \$2,282 | \$0 |



2017 Annual Budget

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 2017 budget represents a 27.9% decrease from 2016. Both the Adult and Juvenile programs rely on fines and grant funds to continue their programs since the General Fund stopped its transfers to this fund in 2015.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$66,034 | \$26,517 | \$115,301 | \$105,000 | \$158,813 | \$75,000 |
| Intergovernmental | \$226,251 | \$47,954 | \$129,920 | \$145,000 | \$0 | \$97,724 |
| Interest | \$0 | \$0 | \$2 | \$0 | \$9 | \$0 |
| Other | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer from General Fund | \$45,142 | \$17,828 | \$0 | \$0 | \$0 | \$0 |
| Transfer from Juvenile Court/Superior Court Fund | \$1,095 | \$0 | \$0 | \$3,090 | \$0 | \$3,090 |
| Transfer from Grants Fund | \$0 | \$10,282 | \$1,035 | \$24,186 | \$0 | \$24,186 |
| Total Revenue | \$338,524 | \$102,581 | \$246,258 | \$277,276 | \$158,821 | \$200,000 |
| Expenditures | | | | | | |
| Operating | | | | | | |
| Adult Program | \$256,287 | \$126,855 | \$229,553 | \$263,193 | \$163,143 | \$189,007 |
| Juvenile Program | \$1,095 | \$0 | \$1,035 | \$3,090 | \$0 | \$0 |
| Capital | \$6,894 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pass through Grants | \$74,248 | \$0 | | \$10,993 | \$5,667 | \$10,993 |
| Total Expenditures | \$338,524 | \$126,855 | \$230,588 | \$277,276 | \$168,810 | \$200,000 |
| Change in Net Assets | \$0 | (\$24,274) | \$15,671 | \$0 | (\$9,989) | \$0 |



2017 Annual Budget

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 FY 17 budget represents no change from FY 2016.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$153,305 | \$188,523 | \$186,826 | \$180,000 | \$245,367 | \$183,600 |
| Interest | \$0 | \$0 | \$397 | \$0 | \$687 | \$0 |
| Other | \$4,869 | \$4,344 | \$700 | \$3,600 | \$3,863 | \$0 |
| Transfer to Fund Balance | \$0 | \$0 | \$0 | \$28,750 | \$0 | \$28,750 |
| Total Revenue | \$158,174 | \$192,867 | \$187,923 | \$212,350 | \$249,916 | \$212,350 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$140,014 | \$152,841 | \$152,600 | \$152,600 | \$151,148 | \$152,600 |
| Operating | \$41,960 | \$44,015 | \$59,750 | \$59,750 | \$49,054 | \$59,750 |
| Capital | \$0 | \$550 | \$0 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$10,385 | \$4,125 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$192,359 | \$201,531 | \$212,350 | \$212,350 | \$200,202 | \$212,350 |
| Change in Net Assets | (\$34,185) | (\$8,664) | (\$24,427) | \$0 | \$49,714 | \$0 |



2017 Annual Budget

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 2017 represents a \$2,090 or 2.82% decrease from FY 2016. This fund transfers costs of \$68,910 to the Sponsored Programs Fund for the various community and intervention programs managed by Juvenile Court that are no longer funded through grants or General Fund.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--|-----------------|----------------|----------------|-----------------|-----------------|-----------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$11,917 | \$5,985 | \$2,595 | \$2,500 | \$3,893 | \$2,500 |
| Others | \$149 | \$115 | \$153 | \$71,590 | \$269 | \$69,500 |
| Total Revenue | \$12,066 | \$6,100 | \$2,748 | \$74,090 | \$4,162 | \$72,000 |
| Transfers to Other Funds | | | | | | |
| Drug Abuse Treatment & Education Fund | \$1,095 | \$500 | \$1,035 | \$3,090 | \$0 | \$3,090 |
| Sponsored Programs Fund | \$735 | \$405 | \$235 | \$71,000 | \$50,331 | \$68,910 |
| Total Expenditures | \$1,830 | \$905 | \$1,270 | \$74,090 | \$50,331 | \$72,000 |
| Change in Net Assets | \$10,236 | \$5,195 | \$1,478 | \$0 | (\$46,169) | \$0 |



2017 Annual Budget

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 2017 represents no change from the 2016 budget. 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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$38,117 | \$35,178 | \$23,810 | \$25,000 | \$26,461 | \$25,000 |
| Interest | \$0 | \$0 | \$33 | \$0 | \$16 | \$0 |
| Transfer to Gen Fund | \$0 | \$0 | \$0 | \$7,065 | \$0 | \$7,065 |
| Total Revenue | \$38,117 | \$35,178 | \$23,843 | \$32,065 | \$26,477 | \$32,065 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$14,922 | \$15,550 | \$30,166 | \$18,000 | \$16,768 | \$0 |
| Operating | \$13,825 | \$11,776 | \$0 | \$14,065 | \$17,300 | \$32,065 |
| Capital | \$1,596 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$30,343 | \$27,326 | \$30,166 | \$32,065 | \$34,068 | \$32,065 |
| Change in Net Assets | \$7,774 | \$7,852 | (\$6,324) | \$0 | (\$7,590) | \$0 |



2017 Annual Budget

Special Revenue Funds District Attorney RICO Forfeiture Fund

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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------|------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$0 | \$0 | \$627,169 | \$43,908 | \$467,696 | \$3,200 |
| Interest | \$0 | \$0 | \$71 | \$0 | \$619 | \$323,769 |
| Transfer to General Fund | \$0 | \$0 | \$0 | \$598,222 | \$0 | \$0 |
| Total Revenue | \$0 | \$0 | \$627,240 | \$642,130 | \$468,316 | \$326,969 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$0 | \$0 | \$0 | \$50,000 | \$32,278 | \$34,969 |
| Operating | \$0 | \$0 | \$29,017 | \$592,130 | \$296,179 | \$292,000 |
| Capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$29,017 | \$642,130 | \$328,457 | \$326,969 |
| | | | | | | |
| Change in Net Assets | \$0 | \$0 | \$598,223 | \$0 | \$139,859 | \$0 |



2017 Annual Budget

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 2017 represents a 45% decrease from the prior year. The fund's net assets continue to provide for equipment purchases which will allow for unexpected costs of the Sheriff's Office to be funded without having to impact the General Fund.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$200,576 | \$211,245 | \$152,324 | \$56,000 | \$0 | \$279,700 |
| Intergovernmental | \$0 | \$0 | \$0 | \$0 | \$357,963 | \$0 |
| Interest | \$348 | \$293 | \$775 | \$300 | \$1,364 | \$300 |
| Other | \$0 | \$26,451 | \$37,507 | \$225,780 | \$9,125 | \$0 |
| Total Revenue | \$200,924 | \$237,989 | \$190,607 | \$282,080 | \$368,451 | \$280,000 |
| Expenditures | | | | | | |
| Operating | \$33,784 | \$34,196 | \$66,057 | \$282,080 | \$0 | \$280,000 |
| Capital | \$114,104 | \$15,770 | \$0 | \$0 | \$197,159 | \$0 |
| Transfer to General Fund | \$12,209 | \$14,661 | \$0 | \$0 | \$515 | \$0 |
| Total Expenditures | \$160,097 | \$64,627 | \$66,057 | \$282,080 | \$197,674 | \$280,000 |
| Change in Net Assets | \$40,827 | \$173,362 | \$124,550 | \$0 | \$170,778 | \$0 |



2017 Annual Budget

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 from 2013 to 2015. The fund increased by \$15,000 in 2016 and 2017. The transfers to the General Fund help offset the cost of operating equipment for the Sheriff's Department.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fines | \$142,672 | \$118,792 | \$175,796 | \$130,000 | \$148,623 | \$130,000 |
| Interest | \$12 | \$0 | \$149 | \$0 | \$206 | \$0 |
| Total Revenue | \$142,684 | \$118,792 | \$175,945 | \$130,000 | \$148,830 | \$130,000 |
| Expenditures | | | | | | |
| Operating | \$0 | \$0 | \$52 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$115,000 | \$115,000 | \$115,000 | \$130,000 | \$130,000 | \$130,000 |
| Total Expenditures | \$115,000 | \$115,000 | \$115,052 | \$130,000 | \$130,000 | \$130,000 |
| Change in Net Assets | \$27,684 | \$3,792 | \$60,893 | \$0 | \$18,830 | \$0 |



2017 Annual Budget

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 2017 budget represents a significant decrease of 72% or \$292,926 decrease from 2016. For FY 2017, 53,000 of these funds is allocated to purchase equipment within the Corrections Division.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fees | \$580,992 | \$528,751 | \$536,304 | \$452,000 | \$564,291 | \$108,130 |
| Interest | \$1,276 | \$805 | \$949 | \$645 | \$1,427 | \$870 |
| Other | \$0 | \$0 | \$0 | \$37,426 | \$0 | \$0 |
| Total Revenue | \$582,268 | \$529,556 | \$537,253 | \$490,071 | \$565,718 | \$109,000 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$16,476 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$15,375 | \$363,133 | \$436,123 | \$401,926 | \$334,730 | \$109,000 |
| Capital | \$265,865 | \$29,975 | \$0 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$250,000 | \$370,000 | \$136,220 | \$0 | \$0 | \$0 |
| Total Expenditures | \$547,716 | \$763,108 | \$572,343 | \$401,926 | \$334,730 | \$109,000 |
| Change in Net Assets | \$34,552 | (\$233,552) | (\$35,089) | \$88,145 | \$230,988 | \$0 |



2017 Annual Budget

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 increased due to the small growth of the sluggish economy. The distribution percentages were reallocated due to consolidation but the amounts allocated to each designated agency have also grown throughout this transition.

| Account Title | Actual | | | Adjusted 2016 | Projected 2016 | Adopted 2017 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | | | |
| Revenue | | | | | | |
| Fees | \$3,075,800 | \$2,761,391 | \$3,476,773 | \$3,200,000 | \$3,710,022 | \$3,656,000 |
| Interest | \$85 | \$79 | \$132 | \$0 | \$44 | |
| Other | \$12,993 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$3,088,878 | \$2,761,470 | \$3,476,905 | \$3,200,000 | \$3,710,066 | \$3,656,000 |
| Expenditures | | | | | | |
| Macon Centreplex | \$363,300 | \$222,361 | \$460,761 | \$424,064 | \$491,658 | \$424,064 |
| Macon-Bibb Co. Conv & Visitors Bureau | \$1,688,890 | \$1,571,940 | \$1,869,712 | \$1,720,800 | \$1,995,088 | \$2,020,088 |
| Douglass Theatre | \$162,920 | \$139,901 | \$186,189 | \$171,328 | \$198,674 | \$235,000 |
| Sports Hall of Fame | \$162,820 | \$139,884 | \$186,154 | \$171,360 | \$198,637 | \$252,000 |
| Cherry Blossom Festival | \$219,272 | \$199,375 | \$245,123 | \$225,600 | \$261,560 | \$238,000 |
| Transfer Tobesofkee Recreation | \$422,951 | \$419,848 | \$455,094 | \$418,848 | \$485,611 | \$418,848 |
| Transfer General Fund | \$68,665 | \$68,161 | \$73,884 | \$68,000 | \$78,839 | \$68,000 |
| Total Expenditures | \$3,088,818 | \$2,761,470 | \$3,476,916 | \$3,200,000 | \$3,710,066 | \$3,656,000 |
| Change in Net Assets | \$60 | \$0 | (\$11) | \$0 | \$0 | \$0 |



2017 Annual Budget

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 2% from 2016. This is due largely to the capital purchase of a new switch for the operating system.

The prior year decrease in the revenue was a result of less income from landlines which resulted in a larger contribution from the General Fund. This issue was a state wide problem and has been addressed with the State.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Fees | \$2,686,544 | \$2,865,629 | \$2,855,599 | \$2,810,008 | \$2,784,567 | \$2,817,715 |
| Interest | \$0 | \$0 | \$157 | \$0 | \$132 | \$0 |
| Non-Operating | \$0 | \$0 | \$0 | \$263,000 | \$0 | \$263,000 |
| Transfers in | \$214,926 | \$768,115 | \$632,000 | \$769,285 | \$0 | \$769,285 |
| Total Revenue | \$2,901,470 | \$3,633,744 | \$3,487,756 | \$3,842,293 | \$2,784,699 | \$3,850,000 |
| Expenditures | | | | | | |
| Salaries and Benefits | \$2,464,183 | \$2,786,039 | \$2,640,380 | \$2,880,515 | \$2,715,083 | \$2,861,321 |
| Operating | \$987,653 | \$847,385 | \$839,446 | \$783,478 | \$680,819 | \$810,379 |
| Capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Operating | \$0 | \$0 | \$0 | \$178,300 | \$0 | \$178,300 |
| Total Expenditures | \$3,451,836 | \$3,633,424 | \$3,479,826 | \$3,842,293 | \$3,395,902 | \$3,850,000 |
| Change in Net Assets | (\$550,366) | \$320 | \$7,930 | \$0 | (\$611,203) | \$0 |

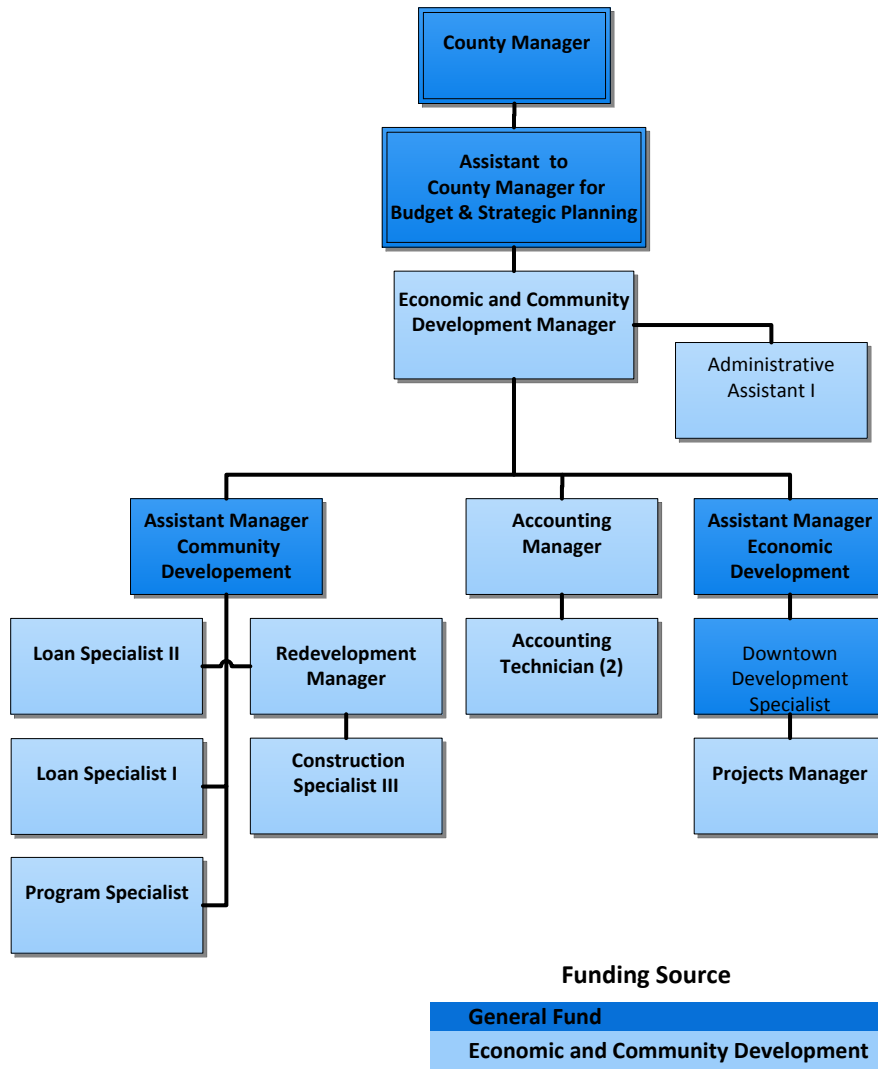


**Special Revenue Funds
Economic and Community Development Fund**

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. This division's ultimate goal, is the creation and promotion of a business friendly environment that strengthens the vitality of businesses and neighborhoods for the community.

**Economic and Community Development Fund
Organizational Chart**





2017 Annual Budget

Special Revenue Funds Economic and Community Development Fund – CDBG

Description

This fund accounts for the Community Development Block Grant (CDBG) program that is designed to provide funding to develop a viable urban community by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. Each eligible activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

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 is located within the 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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Intergovernmental | \$2,912,846 | \$1,293,527 | \$1,486,895 | \$1,527,626 | \$1,708,096 | \$1,557,510 |
| Other | \$38,750 | \$354,240 | \$168,165 | \$126,800 | \$182,187 | \$125,000 |
| Transfer from General Fund | \$0 | \$3,720,277 | \$0 | \$197,709 | \$0 | \$0 |
| Transfer from ECD Home Fund | \$219,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$3,171,096 | \$5,368,044 | \$1,655,059 | \$1,852,135 | \$1,890,283 | \$1,682,510 |
| Expenditures | | | | | | |
| Housing and Development | \$2,782,905 | \$2,840,522 | \$2,527,756 | \$1,852,135 | \$1,550,524 | \$1,682,510 |
| Transfers in General Fund | \$0 | \$3,014,541 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$2,782,905 | \$5,855,063 | \$2,527,756 | \$1,852,135 | \$1,550,524 | \$1,682,510 |
| Change in Net Assets | \$388,191 | (\$487,019) | (\$872,697) | \$0 | \$339,759 | \$0 |



2017 Annual Budget

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 2017 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 |
|---|-------------|---------------------------|
| <u>Airport</u> | | |
| Airport Road Ramp Rehab 2013 | \$134,175 | \$3,740 |
| 2015 Apron Rehab Crack/Seal | \$2,017,724 | \$1,314,334 |
| Macon Downtown Environmental Assessment | \$53,737 | \$16,915 |
| | | <u>\$1,334,989</u> |
| <u>Trails/Streets</u> | | |
| 2016 LMIG | \$1,445,279 | \$1,206,862 |
| LMIG Off-System Safety Improvement | \$175,000 | \$175,000 |
| | | <u>\$1,381,862</u> |
| <u>Sheriff</u> | | |
| 2017 H.E.A.T. | \$53,753 | \$53,753 |
| 2016 K9 | \$3,000 | \$3,000 |
| 2016 Homeland Security | \$52,056 | \$52,056 |
| 2014 JAG | \$78,254 | \$48,210 |
| 2015 JAG | \$66,240 | \$128 |
| 2016 JAG | \$87,417 | \$87,417 |
| 2016 SORNA | \$20,000 | \$20,000 |
| | | <u>\$244,564</u> |
| <u>Fire</u> | | |
| 2017 GSAR | \$20,000 | \$20,000 |
| | | <u>\$20,000</u> |



2017 Annual Budget

| Additional | | |
|---------------------------------------|-----------|--------------------|
| Strategic Planning & Leadership | \$35,000 | \$1,848 |
| EPA Brownfield Assessments | \$400,000 | \$311,520 |
| | | \$313,368 |
| Courts | | |
| 2017 Adult Drug Court | \$122,110 | \$110,727 |
| 2017 Veterans Court | \$93,488 | \$73,101 |
| 2017 Mental Health Court | \$222,258 | \$185,682 |
| 2017 Veterans Court-Federal | \$162,500 | \$128,152 |
| 2017 Juvenile Justice Incentive Grant | \$262,173 | \$222,440 |
| 2016 Juvenile Justice Incentive Grant | \$45,699 | \$38,392 |
| | | \$758,493 |
| Animal Welfare | | |
| Dog and Cat Sterilization | \$3,000 | \$3,000 |
| | | \$3,000 |
| | | |
| Total Remaining Balances | | \$4,056,276 |
| | | |
| | | |



2017 Annual Budget

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 2017 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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Intergovernmental | \$343,388 | \$611,740 | \$518,915 | \$169,201 | \$93,105 | \$57,538 |
| Private Donations | \$0 | \$16,389 | \$37,030 | \$544,725 | \$165,368 | \$290,509 |
| Transfer from General Fund | \$126,720 | \$140,785 | \$63,685 | \$10,000 | \$19,572 | \$10,000 |
| Transfer from Juvenile Court Supervision Fund | \$735 | \$0 | \$235 | \$74,900 | \$50,331 | \$24,659 |
| Total Revenue | \$470,843 | \$768,914 | \$619,865 | \$798,826 | \$328,377 | \$382,706 |
| Expenditures | | | | | | |
| General Government | \$5,328 | \$48,553 | \$49,550 | \$550,433 | \$65,416 | \$292,302 |
| Judicial | \$115,937 | \$324,545 | \$527,800 | \$137,401 | \$78,468 | \$24,659 |
| Public Safety | \$348,665 | \$447,046 | \$36,635 | \$38,300 | \$40,697 | \$24,709 |
| Economic Development | \$0 | \$0 | \$0 | \$12,740 | \$59,886 | \$2,854 |
| Health and Welfare | \$0 | \$9,128 | \$13,304 | \$16,696 | | \$9,482 |
| Culture & Recreation | \$0 | \$0 | \$579 | \$43,256 | \$19,557 | \$28,700 |
| Transfers to General Fund | \$913 | \$0 | \$0 | | | |
| Total Expenditures | \$470,843 | \$829,272 | \$627,868 | \$798,826 | \$264,024 | \$382,706 |
| Change in Net Assets | \$0 | (\$60,358) | (\$8,003) | \$0 | \$64,353 | \$0 |



2017 Annual Budget

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 currently required to match federal funding with local general funds totaling 12.5 percent of the HUD allocation for this year. 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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--------------------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Intergovernmental | \$278,953 | \$213,748 | \$596,759 | \$562,070 | \$1,470,479 | \$581,205 |
| Other | \$9,372 | \$2,754 | \$204,487 | \$150,000 | \$367,965 | \$125,000 |
| Transfer General Fund | \$0 | \$0 | \$0 | \$713,520 | \$0 | \$0 |
| Total Revenue | \$288,325 | \$216,502 | \$801,246 | \$1,425,590 | \$1,838,444 | \$706,205 |
| Expenditures | | | | | | |
| Housing and Development | \$111,629 | \$128,426 | \$834,968 | \$1,425,590 | \$2,591,967 | \$706,205 |
| Transfers to ECD Grant Fund | \$219,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$331,129 | \$128,426 | \$834,968 | \$1,425,590 | \$2,591,967 | \$706,205 |
| Change in Net Assets | (\$42,804) | \$88,076 | (\$33,722) | \$0 | (\$753,523) | \$0 |



2017 Annual Budget

Special Revenue Funds Economic & Community Development – Emergency Solutions Grant Fund

Description

This fund accounts for the Emergency Solutions Grant (ESG) program that is designed to identify sheltered and unsheltered homeless persons, as well as those at risk of homelessness, and provide the services necessary to help those persons to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. Eligible use of funds includes funding to engage homeless individuals and families living on the street as well as rapidly re-house homeless individuals and families. Other eligible uses include funding to prevent families/individuals from becoming homeless. This funding can also assist with operational costs along with a Homeless Management Information System (HMIS) to assist in collecting, tracking and reporting data related to services and clients.

Budget Highlights

Macon-Bibb is a recipient of the Housing and Urban Development (HUD) Emergency Solutions Grant (ESG) funding. This allocation is a formula allocation that is provided each year based on the Federal budget for ESG. This is a new formula allocation for Macon-Bibb County.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|--------------------------------|--------|------|------|-----------|-----------|-----------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Intergovernmental | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Expenditures | | | | | | |
| Housing and Development | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Transfers to ECD Grant Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$0 | \$136,707 | \$0 | \$137,517 |
| Change in Net Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Charges for Services | \$312,549 | \$313,532 | \$333,114 | \$303,000 | \$298,567 | \$274,035 |
| Fees | \$65,435 | \$67,214 | \$70,327 | \$65,000 | \$68,331 | \$58,000 |
| Other | \$1,233 | \$1,616 | \$475 | \$0 | \$800 | \$0 |
| Total Revenue | \$379,217 | \$382,362 | \$403,915 | \$368,000 | \$367,697 | \$332,035 |
| Expenditures | | | | | | |
| Operating | \$317,899 | \$324,387 | \$280,677 | \$318,000 | \$330,123 | \$282,035 |
| Transfer to General Fund | \$50,914 | \$24,478 | \$48,956 | \$50,000 | \$50,000 | \$50,000 |
| Total Expenditures | \$368,813 | \$348,865 | \$329,633 | \$368,000 | \$380,123 | \$332,035 |
| Change in Net Assets | \$10,404 | \$33,497 | \$74,282 | \$0 | (\$12,425) | \$0 |



2017 Annual Budget

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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Rent | \$466,078 | \$466,078 | \$466,078 | \$332,035 | \$466,078 | \$280,000 |
| Other | \$3,964 | \$2,505 | \$3,105 | \$0 | \$5,158 | \$0 |
| Total Revenue | \$470,042 | \$468,583 | \$469,183 | \$332,035 | \$471,236 | \$280,000 |
| Expenditures | | | | | | |
| Health and Welfare | \$383,024 | \$303,291 | \$252,583 | \$332,035 | \$280,043 | \$280,000 |
| Total Expenditures | \$383,024 | \$303,291 | \$252,583 | \$332,035 | \$280,043 | \$280,000 |
| Change in Net Assets | \$87,018 | \$165,292 | \$216,600 | \$0 | \$191,193 | \$0 |



2017 Annual Budget

Special Revenue Funds Recreation Fund

Description

The Recreation Fund was established at the end of the 2012 Fiscal Year when Bibb County assumed responsibility for the management and services of the Recreation Department per the Service Delivery Strategy (SDS). Per the agreement, the City of Macon transferred approximately 18% of Local Option Sales Tax (LOST) proceeds as the primary revenue source. Effective January 1, 2014, the Special Recreation Fund was discontinued, and the applicable revenue and expenses were transferred to the General Fund.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------|--------------------|--------------------|------------|------------|------------|------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Sales Tax | \$2,189,074 | \$1,084,982 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | \$3,318,969 | \$1,616,960 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | \$283,753 | \$136,757 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$1,187 | \$935 | \$0 | \$0 | \$0 | \$0 |
| Other Revenue | \$10,987 | \$6,231 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$5,803,970 | \$2,845,865 | \$0 | \$0 | \$0 | \$0 |
| Expenditures | | | | | | |
| Culture and Recreation | \$4,421,062 | \$2,560,776 | \$0 | \$0 | \$0 | \$0 |
| Transfer General Fund | \$0 | \$2,131,637 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$4,421,062 | \$4,692,413 | \$0 | \$0 | \$0 | \$0 |
| Change in Net Assets | \$1,382,908 | (\$1,846,548) | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

Special Revenue Funds Fire District

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.

| Account Title | Actual | | | Adjusted | Projected | Adopted |
|---------------------------------------|---------------------|---------------------|------------|------------|------------|------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 | 2017 |
| Revenue | | | | | | |
| Taxes | \$9,401,251 | \$8,847,288 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | \$59,992 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$9,737 | \$3,096 | \$0 | \$0 | \$0 | \$0 |
| Transfers In - General Debt Svc Fd | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers In - General Fund | \$29,069 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$9,500,049 | \$8,850,384 | \$0 | \$0 | \$0 | \$0 |
| Expenditures | | | | | | |
| Public Safety | \$9,983,449 | \$5,387,906 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out - Other Funds | \$0 | \$41,163 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out-General Funds | \$83,183 | \$6,183,003 | | | \$0 | |
| Total Expenditures | \$10,066,632 | \$11,612,072 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | |
| Change in Net Assets | (\$566,583) | (\$2,761,688) | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

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2017 Annual Budget

Capital Projects Fund

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 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 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 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.



2017 Annual Budget

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 | | Adjusted 2015 | Budget | |
|------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| | 2013 | 2014 | | Projected 2015 | Adopted 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 |



2017 Annual Budget

City SPLOST 2012

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 | | Adjusted 2015 | Budget | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2013 | 2014 | | Projected 2015 | Approved 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 |



2017 Annual Budget

County SPLOST 2012

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 | | |
|---------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| | 2013 | 2014 | Adjusted 2015 | Projected 2015 | Approved 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 |



2017 Annual Budget

Ocmulgee Greenway

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 | | |
|-------------------------------|------------------|-----------------|-------------------|-------------------|-------------------|
| | 2013 | 2014 | Adjusted 2015 | Projected 2015 | Approved 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) |



2017 Annual Budget

2013 MBCUDA Project

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 | | |
|---------------------------------------|--------------------|---------------------|-----------------------|----------------------|----------------------|
| | 2013 | 2014 | Adjusted 2015 | Projected 2015 | Approved 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 |



2017 Annual Budget

2014 TAD-2 Second Street Project

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.

| | <u>Actual</u> | | <u>Adjusted</u> <u>2015</u> | <u>Budget</u> | |
|-----------------------------------|---------------|-------------|--------------------------------|---------------------------------|--------------------------------|
| | <u>2013</u> | <u>2014</u> | | <u>Projected</u> <u>2015</u> | <u>Approved</u> <u>2016</u> |
| 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 |



2017 Annual Budget

2014 TAD-3 Renaissance Project

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.

| | <u>Actual</u> | | <u>Budget</u> | | |
|---------------------------------------|---------------|-------------|--------------------------|---------------------------|--------------------------|
| | <u>2013</u> | <u>2014</u> | <u>Adjusted 2015</u> | <u>Projected 2015</u> | <u>Approved 2016</u> |
| 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 |



2017 Annual Budget

2014 TAD-4 Bill Mill Center

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

| | Budget | | | | |
|---------------------------------------|------------|------------|------------------|-------------------|--------------------|
| | Actual | | Adjusted 2015 | Projected 2015 | Approved 2016 |
| | 2013 | 2014 | | | |
| 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 |



2017 Annual Budget

2015 MBCUDA Project

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 | | |
|-----------------------------------|------------|------------|---------------------|---------------------|------------------|
| | 2013 | 2014 | Adjusted 2015 | Projected 2015 | Approved 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 Improvements Program

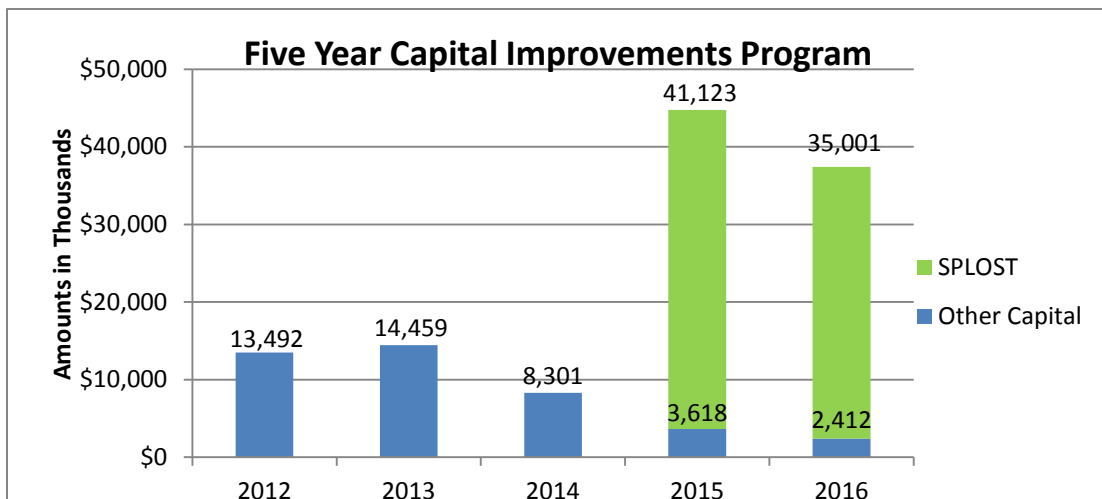
The Capital Improvement Program (CIP) is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. Macon-Bibb County defines capital items as any item or project with a cost greater than \$25,000, plus all vehicles, that has 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.

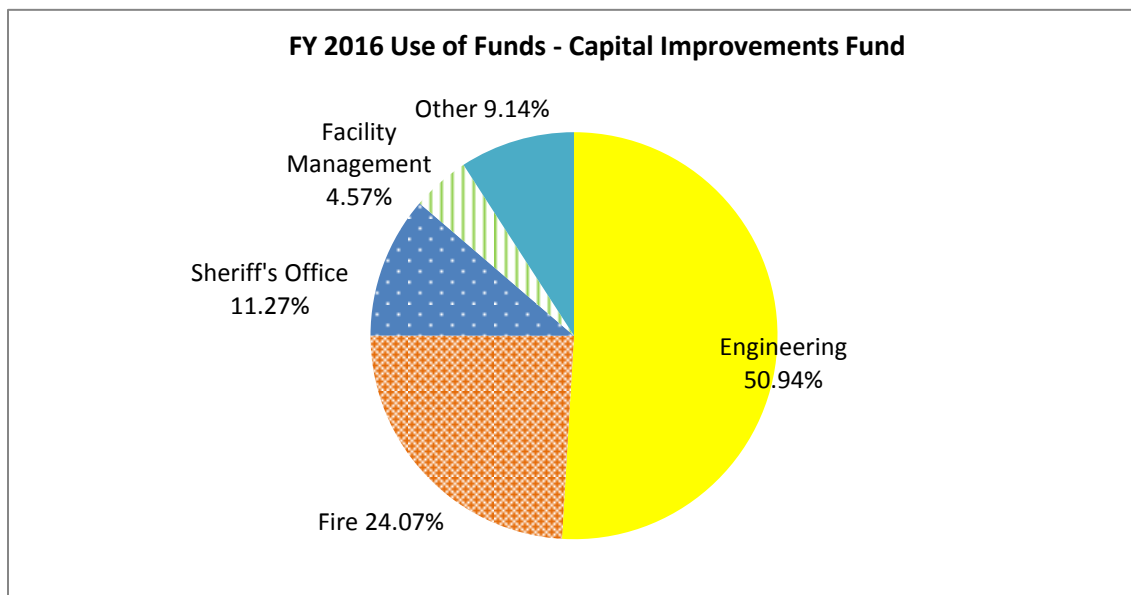
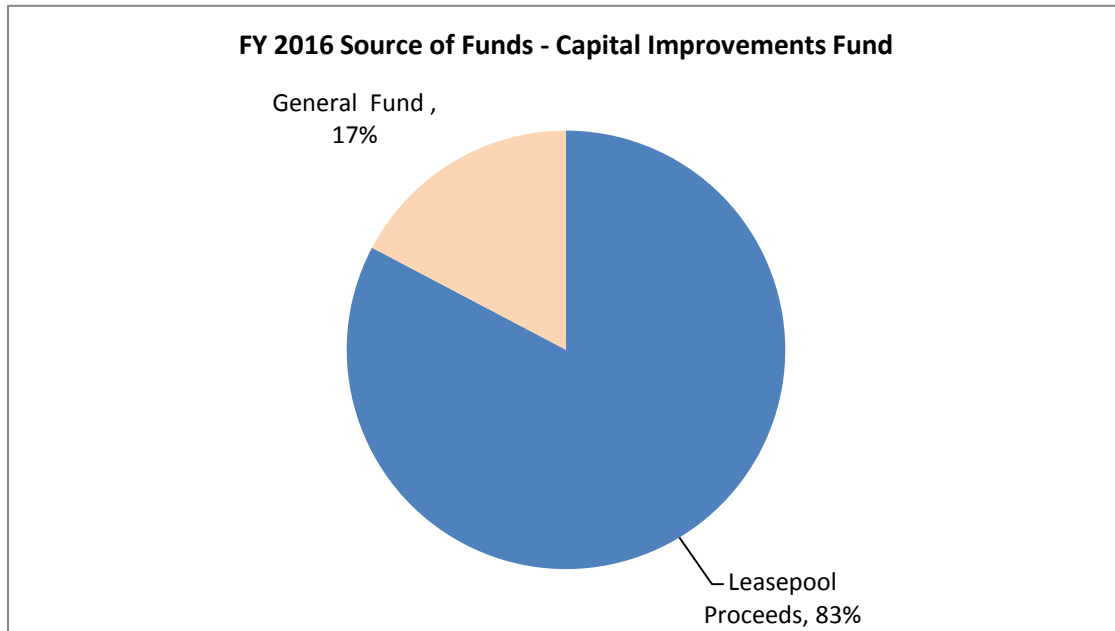
The Capital Improvement Program estimates expenditures for a five year period and the County Commission approves only the annual purchases as a part of the Budget as a whole. The 5-year plan is revisited, revised and approved on a yearly basis, usually in the fall. The Capital Improvement plan is a dynamic 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. On November 8, 2016, Citizens will have the opportunity to vote to continue the SPLOST which will dictate CIP expenditures for FY 17.



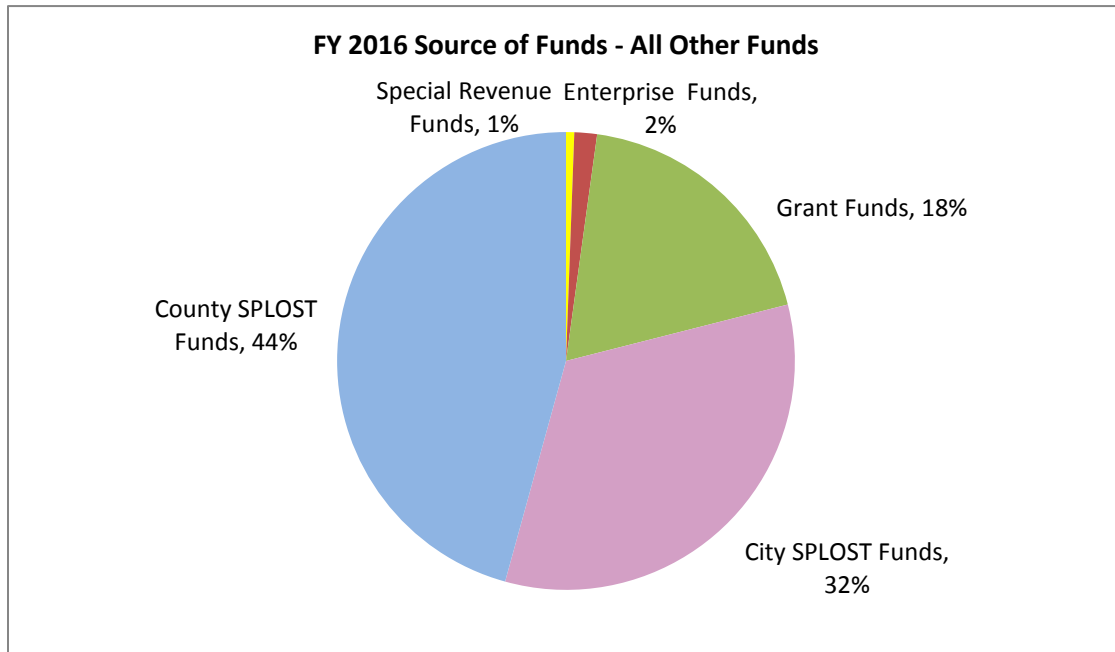


Capital Improvements Program





Capital Improvements Program





2017 Annual Budget

Capital Improvements Programs Use of Funds

| Use of funds | Approved | Requested | | | | | Five Year |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| | 2017 | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
| Capital Improvements Fund | | | | | | | |
| County Manager | \$0 | \$30,000 | \$100,000 | \$0 | \$0 | \$0 | \$130,000 |
| Clerk of Commission | \$0 | \$171,500 | \$35,000 | \$0 | \$0 | \$0 | \$206,500 |
| Board of Elections | \$0 | \$50,000 | \$144,394 | \$0 | \$0 | \$0 | \$194,394 |
| Finance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Information & Technology | \$0 | \$230,000 | \$3,679,000 | \$600,000 | \$530,000 | \$370,000 | \$5,409,000 |
| Tax Commissioner | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tax Assessors | \$0 | \$50,000 | \$75,000 | \$25,000 | \$25,000 | \$25,000 | \$200,000 |
| Facilities Management | \$0 | \$2,282,000 | \$819,000 | \$71,000 | \$0 | \$30,000 | \$3,202,000 |
| Clerk of Superior Court | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| District Attorney | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$33,500 | \$63,500 |
| State Court Judge | \$86,000 | \$86,000 | \$0 | \$0 | \$0 | \$0 | \$86,000 |
| Civil & Magistrate Court | \$115,000 | \$115,000 | \$0 | \$0 | \$0 | \$0 | \$115,000 |
| Municipal Court | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Juvenile Court | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Civil Court Sheriff | \$31,000 | \$88,000 | \$0 | \$0 | \$0 | \$0 | \$88,000 |
| Probate Judge | | \$56,000 | \$0 | \$0 | \$0 | \$0 | \$56,000 |
| Sheriff: | \$120,000 | | | | | | |
| Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Building Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Corrections | \$0 | \$74,000 | \$147,000 | \$0 | \$31,000 | \$37,000 | \$289,000 |
| Court Security | \$0 | \$110,000 | \$29,500 | \$0 | \$31,000 | \$37,000 | \$207,500 |
| Detention | \$0 | \$36,500 | \$0 | \$34,500 | \$0 | \$34,500 | \$105,500 |
| Forensics | \$0 | \$92,100 | \$102,100 | \$34,500 | \$29,500 | \$34,500 | \$292,700 |
| Investigations | \$0 | \$172,000 | \$197,000 | \$186,000 | \$93,000 | \$0 | \$648,000 |
| Outreach | \$0 | \$74,000 | \$74,000 | \$82,000 | \$37,000 | \$37,000 | \$304,000 |
| Patrol | \$0 | \$746,400 | \$1,510,590 | \$1,449,710 | \$1,501,590 | \$1,491,760 | \$6,700,050 |
| Professional Standards | \$0 | \$62,000 | \$31,000 | \$62,000 | \$31,000 | \$0 | \$186,000 |
| Support Operations | \$0 | \$113,780 | \$81,920 | \$77,370 | \$40,960 | \$77,370 | \$391,400 |
| Training | \$0 | \$59,326 | \$49,982 | \$0 | \$0 | \$0 | \$109,308 |
| Warrants | | \$42,410 | \$42,410 | \$84,820 | \$0 | \$0 | \$169,640 |
| Fire | \$5,870,822 | \$3,205,000 | \$12,191,600 | \$5,670,400 | \$7,238,000 | \$2,899,800 | \$31,204,800 |
| Animal Welfare | \$27,000 | \$231,826 | \$0 | \$0 | \$216,000 | \$20,000 | \$467,826 |
| Emergency Management Agency | \$0 | \$145,276 | \$35,200 | \$36,256 | \$37,344 | \$0 | \$254,076 |
| Public Works | \$0 | \$280,000 | \$1,500,500 | \$398,000 | \$140,000 | \$488,000 | \$2,806,500 |
| Engineering | \$5,975,675 | \$6,100,675 | \$3,292,224 | \$3,374,224 | \$2,013,000 | \$2,241,000 | \$17,021,123 |
| Library (Community Services) | \$45,000 | \$45,000 | \$363,425 | \$78,925 | \$0 | \$78,925 | \$566,275 |
| Recreation | | \$120,000 | \$390,000 | \$260,000 | \$79,000 | \$170,000 | \$1,019,000 |
| Parks & Beautification | \$0 | \$989,000 | \$185,000 | \$523,000 | \$301,000 | \$231,000 | \$2,229,000 |
| Business Development Services | \$0 | \$50,000 | \$523,000 | \$0 | \$0 | \$0 | \$573,000 |
| Total Capital Improvements F | \$12,270,497 | \$15,907,793 | \$25,628,845 | \$13,047,705 | \$12,374,394 | \$8,336,355 | \$87,565,589 |



2017 Annual Budget

Capital Improvements Program Use of Funds

| | Approved | Requested | | | | | Five Year |
|-------------------------------------|------------------|--------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| <u>Use of funds</u> | <u>2017</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>Total</u> |
| <u>Special Revenue Funds</u> | | | | | | | |
| Enhanced 911 | | \$750,000 | \$40,000 | \$0 | \$0 | \$0 | \$790,000 |
| ECD Fund | | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$65,000 |
| Law Enforcement Commissary Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Law Enforcement Confiscation Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Special Revenue Funds | | \$750,000 | \$105,000 | \$0 | \$0 | \$0 | \$855,000 |
| <u>Internal Service Funds</u> | | | | | | | |
| 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 |
| <u>Enterprise Funds</u> | | | | | | | |
| Mulberry Street Parking Garage | | \$0 | \$200,000 | \$0 | \$0 | \$0 | \$200,000 |
| Bowden | | \$0 | \$175,000 | \$310,000 | \$40,000 | \$30,000 | \$555,000 |
| Solid Waste | \$140,000 | \$1,845,000 | \$2,020,000 | \$1,830,000 | \$13,000,000 | \$23,690,000 | \$42,385,000 |
| Airports | \$230,000 | \$4,450,000 | \$42,835,000 | \$2,015,000 | \$1,775,000 | \$900,000 | \$51,975,000 |
| Tobesokee | \$26,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Enterprise Funds | \$396,000 | \$6,295,000 | \$45,230,000 | \$4,155,000 | \$14,815,000 | \$24,620,000 | \$95,511,000 |
| <u>2012 City SPLOST Projects</u> | | | | | | | |
| Downtown Corridor | | \$972,425 | \$1,309,843 | \$0 | \$0 | \$0 | \$2,282,268 |
| Centreplex | | \$329,087 | \$0 | \$0 | \$0 | \$0 | \$329,087 |
| Storm Drainage | | \$2,000,000 | 1,372,896 | 765,600 | \$0 | \$0 | \$4,138,496 |
| Street Maintenance | | \$1,616,637 | \$0 | \$0 | \$0 | \$0 | \$1,616,637 |
| Debt Retirement | | \$2,200,000 | \$2,157,779 | \$2,200,000 | \$903,446 | \$0 | \$7,461,225 |
| Public Safety | | \$1,000,000 | \$500,000 | \$1,500,000 | \$1,739,554 | \$0 | \$4,739,554 |
| Rose Hill Cemetery | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Leases | | \$1,350,563 | \$0 | \$0 | \$0 | \$0 | \$1,350,563 |
| SPLOST Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total 2012 City SPLOST Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>2012 County SPLOST Projects</u> | | | | | | | |
| Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Animal Welfare | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BRAC & Economic Development | | \$1,200,000 | \$1,095,847 | \$0 | \$0 | \$0 | \$2,295,847 |
| Courthouse Improvements | | \$679,427 | \$0 | \$0 | \$0 | \$0 | \$679,427 |
| Debt Repayment | | \$1,958,289 | \$6,118,713 | \$1,769,025 | \$3,165,900 | \$0 | \$13,011,927 |
| Fire Stations | | \$2,325,810 | \$2,466,236 | \$0 | \$0 | \$0 | \$4,792,046 |
| Juvenile Justice Facility | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Leased Equipment | | \$500,000 | \$437,638 | \$0 | \$0 | \$0 | \$937,638 |
| Public Safety Vehicles & Equipment | | \$523,064 | \$434,141 | \$0 | \$0 | \$0 | \$957,205 |
| Resurface | | \$500,000 | \$1,358,383 | \$0 | \$0 | \$0 | \$1,858,383 |
| Storm Drainage | | \$1,500,000 | \$1,500,000 | \$1,721,976 | \$0 | \$0 | \$4,721,976 |
| Recreation | | \$7,106,795 | \$10,507,660 | \$8,536,450 | \$400,000 | \$0 | \$26,550,905 |
| SPLOST Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



2017 Annual Budget

Capital Improvements Program Use of Funds

| | Approved | Requested | | | | | Five Year |
|------------------------------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <u>Use of funds</u> | <u>2017</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>Total</u> |
| <u>Bond Fund</u> | | | | | | | |
| Beal's Hill Infrastructure Project | | \$600,000 | \$900,000 | \$0 | \$0 | \$0 | \$1,500,000 |
| Total Bond Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>Summary</u> | | | | | | | |
| Total Capital Improvements Fund | | \$15,907,793 | \$25,628,845 | \$13,047,705 | \$12,374,394 | \$8,336,355 | \$87,565,589 |
| Total Special Revenue Funds | | \$750,000 | \$105,000 | \$0 | \$0 | \$0 | \$855,000 |
| Total Internal Service Funds | | \$0 | \$225,000 | \$110,000 | \$27,000 | \$47,500 | \$409,500 |
| Total Enterprise Funds | | \$6,295,000 | \$45,230,000 | \$4,155,000 | \$14,815,000 | \$24,620,000 | \$95,511,000 |
| Total City SPLOST Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total County SPLOST Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Bond Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL ALL CIP | | \$22,952,793 | \$71,188,845 | \$17,312,705 | \$27,216,394 | \$33,003,855 | \$184,341,089 |

Source of Funds

| | | | | | | Five Year |
|--------------------------------|---------------------|----------------------|---------------------|---------------------|-------------|----------------------|
| <u>Source of Funds</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Total</u> |
| General Fund | \$0 | \$67,806,983 | (\$11,874,369) | \$4,239,200 | \$0 | \$60,171,814 |
| GMA Leasepool | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPLOST 2014 Rollover | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Commissary Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Bond Funds | \$2,297,090 | \$0 | \$0 | \$0 | \$0 | \$2,297,090 |
| GDOT LMIG Funds | \$1,600,000 | \$1,700,000 | \$1,800,000 | \$1,920,000 | \$0 | \$7,020,000 |
| Internal Service-GMA leasepool | \$125,000 | \$110,000 | \$27,000 | \$47,500 | \$0 | \$309,500 |
| SPLOST Funds - City | \$9,468,712 | \$5,340,518 | \$4,465,600 | \$2,643,000 | \$0 | \$21,917,830 |
| SPLOST Funds - County | \$16,293,385 | \$23,918,618 | \$12,027,451 | \$3,565,900 | \$0 | \$55,805,354 |
| Beal's Hill Bond Fund | \$600,000 | \$900,000 | \$0 | \$0 | \$0 | \$1,500,000 |
| Enterprise Funds | \$3,142,890 | \$2,118,383 | \$4,160,968 | \$3,698,000 | \$0 | \$13,120,241 |
| Lease - BB&T | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FFA Funds | \$378,000 | \$2,412,894 | \$21,756,135 | \$16,665,000 | \$0 | \$41,212,029 |
| State Funds | \$821,000 | \$189,883 | \$1,773,032 | \$92,500 | \$0 | \$2,876,415 |
| Total Source of Funds | \$34,726,077 | \$104,497,279 | \$34,135,817 | \$32,871,100 | \$0 | \$206,230,273 |



2017 Annual Budget

Debt Management

Macon-Bibb County's primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by Georgia Law. Presently, Macon-Bibb County's debt levels are below the legal debt margin. 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 four (4) 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.

Notes Payable – agreement with partner agencies.

The following is a summary of all debt that is currently being serviced by Macon-Bibb County and approved in the 2017 annual budget.

Debt Summary

| <u>Debt</u> | Ending Balances as of June 30, | | |
|--|--------------------------------|---------------------|---------------------|
| | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| <i>Revenue Bonds</i> | | | |
| <i>(Payable from Governmental Funds)</i> | | | |
| 2002 A MBC Urban Dev Authority | \$4,935,000 | \$0 | \$0 |
| 2002 B MBC Urban Dev Authority | \$2,925,000 | \$2,705,000 | \$2,470,000 |
| 2015 A Refunding and Improvement | \$12,190,000 | \$12,190,000 | \$12,190,000 |
| 2015 B Refunding and Improvement | \$6,240,000 | \$6,240,000 | \$6,240,000 |
| 2015 Bass Pro and Sofkee Park | \$8,250,000 | \$8,250,000 | \$8,250,000 |
| 2002 B Riverside Dr.UDA | \$795,000 | \$735,000 | \$670,000 |
| 2009 Public Projects UDA | \$5,000,000 | \$4,725,000 | \$4,440,000 |
| 2010 UDA Refunding | \$7,170,000 | \$6,180,000 | \$5,265,000 |
| 2013 A UDA | \$9,000,000 | \$9,000,000 | \$9,000,000 |
| 2013 B UDA | \$1,995,000 | \$1,995,000 | \$1,995,000 |
| 2007 Convention Center | <u>\$7,845,000</u> | <u>\$7,845,000</u> | <u>\$7,845,000</u> |
| Total | <u>\$66,345,000</u> | <u>\$59,865,000</u> | <u>\$58,365,000</u> |



2017 Annual Budget

Debt Summary

| <u>Debt</u> | Ending Balances as of June 30, | | |
|---|--------------------------------|----------------------|----------------------|
| | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| <i>Revenue Bonds</i> | | | |
| (Payable from Business-Type Activities) | | | |
| 2002 ASA Airport | \$905,000 | \$615,000 | \$310,000 |
| 1993 Zantop | <u>\$945,000</u> | <u>\$650,000</u> | <u>\$335,000</u> |
| Total | <u>\$1,850,000</u> | <u>\$1,265,000</u> | <u>\$645,000</u> |
| Total Revenue Bonds | \$68,195,000 | \$61,130,000 | \$59,010,000 |
| <i>General Obligation Bonds</i> | | | |
| (Payable from Governmental Activities) | | | |
| 2012 SPLOST Bond - City | \$14,375,000 | \$10,890,000 | \$7,330,000 |
| 2012 SPLOST Bond - County | \$15,975,000 | \$12,125,000 | \$8,175,000 |
| 2014 TAD Second Street Fund | \$3,000,000 | \$3,000,000 | \$3,000,000 |
| 2014 TAD Renaissance Fund | \$50,000 | \$50,000 | \$250,000 |
| 2014 TAD Bibb Mill Fund | <u>\$250,000</u> | <u>\$250,000</u> | <u>\$50,000</u> |
| Total General Obligation Bonds | \$33,650,000 | \$26,315,000 | \$18,805,000 |
| <i>Notes Payable</i> | | | |
| (Payable from Business-Type Activities) | | | |
| Macon Water Authority | <u>\$111,002</u> | <u>\$0</u> | <u>\$0</u> |
| Total Notes Payable | \$111,002 | \$0 | \$0 |
| <i>Capital Leases</i> | | | |
| 1990 BB&T Master Lease | \$2,853,251 | \$1,638,927 | \$867,662 |
| 1998 GMA Lease - City | \$2,910,170 | \$1,664,667 | \$976,311 |
| 1998 GMA Lease - County | <u>\$2,495,791</u> | <u>\$2,868,679</u> | <u>\$1,516,917</u> |
| Total Capital Leases | \$8,259,212 | \$6,172,273 | \$3,360,890 |
| Total Debt Outstanding | \$ 110,215,214 | \$ 93,617,273 | \$ 81,175,890 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

Macon-Bibb has elected to include revenue bonds in the governmental activities as it has been accepted practice to pay these from the General Fund.

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

Funding Source: SPLOST

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|--------------|---------|---------|---------|
| Beginning Balance | 4,935,000 | 4,545,000 | | | |
| Principal | 390,000 | 4,545,000 | | | |
| Interest | 242,688 | 222,688 | | | |
| Total Payment | 632,688 | 4,767,688 | | | |
| Ending Balance | 4,545,000 | 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

Funding Source: SPLOST

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| 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 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

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 \$6,785,000

Maturity Date: 2038

Original Principal Amount: \$12,190,000

Funding Source: General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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

Funding Source: General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 | 209,763 |
| Total Payment | 212,796 | 211,038 | 211,038 | 211,038 | 294,763 |
| Ending Balance | 6,240,000 | 6,240,000 | 6,240,000 | 6,240,000 | 6,155,000 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

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

Funding Source: General fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 |

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

Funding Source: SPLOST

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

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

Funding Source: SPLOST

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 | 483,488 | 482,794 | 485,594 |
| Ending Balance | 4,725,000 | 4,440,000 | 4,145,000 | 3,840,000 | 3,520,000 |

Series 2010 UDA Revenue Refunding

Purpose: Refund Series 1993, 1996 and 2000 bonds. Series 1993 refunded portions of Series 1994, Series 1988 and Series 1990; Series 1996 improvements, books and furnishings for 2 libraries; Series 2000, DFACS facility, sports complex, communication system, courthouse fire & air upgrades and Library renovations.

Interest Rate: 2.0% to 3.0%

Maturity Date: 2022

Original Principal Amount: \$11,175,000

Funding Source: SPLOST

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

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

Funding Source: General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 |

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

Funding Source: General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| 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 | 73,275 | 73,275 | 73,275 | 73,275 | 73,275 |
| Total Payment | 73,275 | 73,275 | 73,275 | 73,275 | 713,275 |
| Ending Balance | 1,995,000 | 1,995,000 | 1,995,000 | 1,995,000 | 1,355,000 |



2017 Annual Budget

Debt Management

Governmental Activities

(Funds that are primarily supported by taxes and grants)

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

Funding Source: General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 7,845,000 | 7,845,000 | 7,845,000 | 7,845,000 | 7,845,000 |
| Principal | -0- | -0- | -0- | -0- | 390,000 |
| Interest | 354,475 | 354,475 | 354,475 | 354,475 | 346,675 |
| Total Payment | 354,475 | 354,475 | 354,475 | 354,475 | 736,675 |
| Ending Balance | 7,845,000 | 7,845,000 | 7,845,000 | 7,845,000 | 7,455,000 |

Business Type Activities

(Funds that are primarily supported by revenues from enterprise and internal service funds)

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

Funding Source: Tenant rents at the airport

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2016 |
|-------------------|---------|---------|--------------|---------|---------|---------|
| 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 | | | |



2017 Annual Budget

Debt Management

Business Type Activities

(Funds that are primarily supported by revenues from enterprise and internal service funds)

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

Funding Source: Tenant rents at the Airport

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|---------|---------|--------------|---------|---------|
| 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 | | |

General Obligation Bonds

(Direct obligations and pledge the full faith and credit of the government)

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

Funding Source: SPLOST (prior City of Macon)

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|------------|------------|-----------|--------------|---------|
| 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 | 55,000 | |
| 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 | |



2017 Annual Budget

Debt Management

General Obligation Bonds

(Direct obligations and pledge the full faith and credit of the government)

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

Funding Source: SPLOST (Bibb County)

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|------------|------------|-----------|--------------|---------|
| 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 | 492,750 | 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 | |

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

Funding Source: Tax Allocation District - 2

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|--------------|---------|---------|
| 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 | 33,750 | | |
| Ending Balance | 3,000,000 | 3,000,000 | Paid in Full | | |



2017 Annual Budget

Debt Management

General Obligation Bonds

(Direct obligations and pledge the full faith and credit of the government)

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

Funding Source: Tax Allocation District – 3 General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 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 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

Funding Source: Tax Allocation District – 4 / General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 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 | | |



2017 Annual Budget

Debt Management

Notes Payable (funds generated from enterprise activities)

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

Funding Source: Solid Waste Fund

| | FY 2016 | | | | |
|-------------------|--------------|--|--|--|--|
| Beginning Balance | 111,002 | | | | |
| Additions | | | | | |
| Payments | 111,002 | | | | |
| Ending Balance | Paid in Full | | | | |

Capital Leases

Macon-Bibb has entered into lease agreements as lessee for financing the acquisition of various buildings and equipment. The lease agreement qualifies as capital leases for accounting purpose (titles transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

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

Funding Source: Various Funds

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|---------|----------|---------|
| Beginning Balance | 2,853,592 | 1,639,177 | 867,820 | 529,544 | 339,975 |
| Additions | .0 | .0 | .0 | .0 | .0 |
| Payments | 1,214,416 | 771,357 | 338,267 | 189,503 | 189,503 |
| Ending Balance | 1,639,177 | 867,820 | 529,544 | 3339,975 | 150,472 |



2017 Annual Budget

Debt Management

Capital Leases

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

Funding Source: SPLOST, General Fund

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|---------|---------|---------|
| Beginning Balance | 2,910,170 | 1,664,667 | 976,311 | 343,850 | 167,599 |
| Additions | .0 | .0 | .0 | .0 | .0 |
| Payments | 1,245,503 | 688,356 | 632,461 | 176,251 | 41,900 |
| Ending Balance | 1,664,667 | 976,311 | 343,850 | 167,599 | 125,699 |

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

Funding Source: Various Funds

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 2,495,791 | 2,868,679 | 3,356,917 | 2,183,204 | 1,182,283 |
| Additions | 1,795,172 | 2,300,000 | 0 | 0 | 0 |
| Payments | 1,422,284 | 1,811,762 | 1,173,713 | 1,000,921 | 722,283 |
| Ending Balance | 2,868,679 | 3,356,917 | 2,183,204 | 1,182,283 | 460,000 |





2017 Annual Budget

Debt Management

Legal Debt Margin

The Legal Debt limit for Macon-Bibb County for General Obligation Bond debt is determined by the constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The Legal Debt Margin as of July 1, 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 | <u>(368,931,436)</u> |
| TOTAL ASSESSED VALUE | <u>\$3,999,774,922</u> |
| | |
| BONDED DEBT LIMIT | \$ 399,977,492 |
| (10% of assessed value) | |
| Less GENERAL OBLIGATION | |
| BONDS OUTSTANDING | <u>(22,165,890)</u> |
| | |
| LEGAL DEBT MARGIN | <u>\$ 377,811,602</u> |

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

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.



2017 Annual Budget

Debt Management

Debt Management Policy

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.

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.



2017 Annual Budget

Debt Management

SPLOST Debt Payments

The Special Local Options Sales Tax generates one penny per sale or approximately \$190,000 for a six year period. The 2012 SPLOST levy was started in the spring of 2012 and will end in the spring of 2018. Projects should be completed by fiscal year 2019. Since this was enacted prior to consolidation it is required to be broken down by the City and the County activity. One of the segments is the approved debt service aspect. \$54 million was approved for Bibb County and \$36,000,000 was approved for the City of Macon. The following is the budgeted activity of the debt reduction: (amounts in thousands \$,000)

| Bibb County Debt Service | Original Budget SPLOST | Balance 2015 | for the period of June 30, | | | | Balance 2019 |
|-----------------------------|------------------------------|------------------|----------------------------|----------------|----------------|------------------|-----------------|
| | | | 2016 | 2017 | 2018 | 2019 | |
| Principal | | | | | | | |
| MBCUDA 2002A | \$7,525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MBCUDA 2002B | \$ 960 | \$795 | \$60 | \$65 | \$670 | \$0 | \$0 |
| MBCUDA 2006 | \$4,050 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MBCUDA 2009 | \$6,005 | \$5,000 | \$275 | \$4,725 | \$0 | \$0 | \$0 |
| MBCUDA 2010 | <u>\$6,650</u> | <u>\$3,775</u> | <u>\$990</u> | <u>\$915</u> | <u>\$935</u> | <u>\$935</u> | <u>\$0</u> |
| Total | \$25,190 | \$9,570 | \$1,325 | \$5,705 | \$1,605 | \$935 | \$0 |
| Interest | | | | | | | |
| MBCUDA 2002A | \$ 539 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MBCUDA 2002B | \$ 267 | \$108 | \$46 | \$42 | \$20 | \$0 | \$0 |
| MBCUDA 2006 | \$ 136 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MBCUDA 2009 | \$1,098 | \$411 | \$211 | \$200 | \$0 | \$0 | \$0 |
| MBCUDA 2010 | \$1,279 | \$576 | \$195 | \$172 | \$144 | \$65 | \$0 |
| Excess Interest | <u>(\$1,230)</u> | <u>\$(1,230)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>(\$1,230)</u> | <u>\$0</u> |
| Total | \$2,089 | \$(135) | \$452 | \$414 | \$164 | (\$1,165) | \$0 |
| Total Current Debt | \$27,279 | \$9,435 | \$1,777 | \$6,119 | \$1,769 | (\$230) | 0 |
| GMA Leasepool | | | | | | | |
| Leased equipment | <u>\$3,490</u> | <u>\$442</u> | <u>\$330</u> | <u>\$112</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Leasepool | \$3,490 | \$442 | \$330 | \$112 | \$0 | \$0 | \$0 |
| Revenue Bonds | | | | | | | |
| Principal | \$20,000 | \$15,975 | \$3,850 | \$3,950 | \$4,000 | \$4,175 | \$0 |
| Interest | <u>\$3,231</u> | <u>\$1,183</u> | <u>\$493</u> | <u>\$376</u> | <u>\$236</u> | <u>\$78</u> | <u>\$0</u> |
| Total | <u>\$23,231</u> | <u>\$17,158</u> | <u>\$4,343</u> | <u>\$4,326</u> | <u>\$4,236</u> | <u>\$4,253</u> | <u>\$0</u> |
| Total Debt | \$54,000 | \$27,035 | \$6,450 | \$10,557 | \$6,005 | \$4,023 | \$0 |



2017 Annual Budget

Debt Management

SPLOST Debt Payments (continued)

| City of Macon Debt Service | Original Budget SPLOST | Balance 2015 | for the period of June 30, | | | | Balance 2019 |
|-------------------------------|------------------------------|------------------|----------------------------|----------------|----------------|------------------|-----------------|
| | | | 2016 | 2017 | 2018 | 2019 | |
| Principal | | | | | | | |
| GMA Leasepool P & I | \$2,312 | \$18 | \$0 | \$18 | \$0 | \$0 | \$0 |
| BB&T P & I | \$ 539 | \$0 | \$587 | \$0 | \$0 | \$0 | (\$587) |
| MBCUDA 2002A | \$6,015 | \$4,935 | \$390 | \$4,545 | \$0 | \$0 | \$0 |
| MBCUDA 2002B | <u>\$2,109</u> | <u>\$1,514</u> | <u>\$220</u> | <u>\$235</u> | <u>\$240</u> | <u>\$232</u> | <u>\$587</u> |
| Total | \$10,975 | \$6,467 | \$1,197 | \$4,798 | \$240 | \$232 | \$0 |
| Interest | | | | | | | |
| MBCUDA 2002A | \$ 860 | \$213 | \$243 | \$0 | \$0 | \$0 | (\$30) |
| MBCUDA 2002B | \$ 871 | \$495 | \$169 | \$155 | \$141 | \$0 | \$30 |
| Excess Interest | <u>(\$1,048)</u> | <u>(\$1,048)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>(\$1,048)</u> | <u>\$0</u> |
| Total | \$683 | \$(340) | \$412 | \$155 | \$141 | (\$1,048) | \$0 |
| Total Current Debt | \$11,658 | \$6,127 | \$1,609 | \$4,953 | \$381 | (\$816) | 0 |
| GMA Leasepool | | | | | | | |
| GMA | \$3,413 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BB&T | <u>\$587</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Leasepool | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Bonds | | | | | | | |
| Principal | \$18,000 | \$14,375 | \$3,485 | \$3,560 | \$3,630 | \$3,700 | \$0 |
| Interest | <u>\$2,342</u> | <u>\$873</u> | <u>\$379</u> | <u>\$273</u> | <u>\$165</u> | <u>\$56</u> | <u>\$0</u> |
| Total | <u>\$20,342</u> | <u>\$15,248</u> | <u>\$3,864</u> | <u>\$3,833</u> | <u>\$3,795</u> | <u>\$3,756</u> | <u>\$0</u> |
| Total Debt | \$36,000 | \$21,375 | \$5,473 | \$8,786 | \$4,176 | \$2,940 | \$0 |



2017 Annual Budget

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2017 Annual Budget

Supplemental

Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2007 | | 2008 | |
|-------------------------------------|----------------------|---------------------|---------------------|---------------------|
| | City | County | City | County |
| General Fund | | | | |
| Nondisposable | \$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 | | | | |
| Nondisposable | \$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 separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental

Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2009 | | 2010 | |
|-------------------------------------|--------------|--------------|--------------|--------------|
| | City | County | City | County |
| <u>General Fund</u> | | | | |
| Nonspendable | \$357,652 | \$171,467 | \$129,873 | \$121,882 |
| Restricted | \$0 | \$345,000 | \$0 | \$333,155 |
| Committed | \$0 | \$11,059,361 | \$0 | \$10,154,272 |
| Assigned | \$0 | \$1,506,424 | \$0 | \$10,620,032 |
| Unassigned | \$250,241 | \$13,310,043 | \$4,420,017 | \$8,827,949 |
| Total General Fund | \$607,893 | \$26,392,295 | \$4,549,890 | \$30,057,290 |
| <u>All Other Governmental Funds</u> | | | | |
| Reserved | \$15,362,284 | \$0 | \$10,778,896 | \$0 |
| Non-spendable | \$0 | \$0 | \$0 | \$0 |
| Restricted, reported in | | | | |
| Special Revenue Funds | \$2,443,608 | \$7,396,324 | \$2,131,920 | \$7,258,552 |
| Debt Service Funds | \$2,144,034 | \$21,109,519 | \$82,037 | \$6,708,306 |
| Capital Projects Funds | \$3,414,863 | \$11,218,503 | \$465,714 | \$5,444,802 |
| Committed, reported in | | | | |
| Special Revenue Funds | \$0 | \$394,439 | \$0 | \$549,427 |
| Assigned, reported in | | | | |
| Capital Projects Funds | \$0 | \$2,380,773 | \$0 | \$1,183,531 |
| Unassigned, reported in | | | | |
| Special Revenue | \$0 | \$0 | \$0 | \$0 |
| Capital Projects Funds | \$0 | \$0 | \$0 | \$0 |
| Total All Other | \$23,364,789 | \$42,499,558 | \$13,458,567 | \$21,144,618 |
| <u>Total Governmental Funds</u> | | | | |
| Nonspendable | \$357,652 | \$171,467 | \$129,873 | \$121,882 |
| Restricted | \$23,364,789 | \$40,069,346 | \$13,458,567 | \$19,744,815 |
| Committed | \$0 | \$11,453,800 | \$0 | \$10,703,699 |
| Assigned | \$0 | \$3,887,197 | \$0 | \$11,803,563 |
| Unassigned | \$250,241 | \$13,310,043 | \$4,420,017 | \$8,827,949 |
| Total Governmental Funds | \$23,972,682 | \$68,891,853 | \$18,008,457 | \$51,201,908 |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental

Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2011 | | 2012 | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | City | County | City | County |
| General Fund | | | | |
| 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 separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental

Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2013 | | 2014 |
|-------------------------------------|---------------------|---------------------|---------------------|
| | City | County | Consolidated |
| General Fund | | | |
| 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 separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2015 | 2016 |
|-------------------------------------|---------------------|---------------------|
| | <u>Consolidated</u> | <u>Consolidated</u> |
| General Fund | | |
| 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 separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental Fund Balances of Governmental Funds Last Ten Fiscal Years Ended June 30,

| | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Consolidated</u> | <u>Consolidated</u> | <u>Consolidated</u> | <u>Consolidated</u> |
| General Fund | | | | |
| Nonspendable | \$142,008 | \$256,576 | \$250,000 | \$250,000 |
| Restricted | \$1,006,278 | \$0 | \$0 | \$0 |
| Committed | \$0 | \$0 | \$0 | \$0 |
| Assigned | \$1,092,576 | \$23,400,166 | \$23,052,295 | \$23,052,295 |
| Unassigned | \$25,235,183 | \$4,303,352 | \$2,490,506 | \$2,490,506 |
| Total General Fund | \$27,476,045 | \$27,960,094 | \$25,792,801 | \$25,792,801 |
| All Other Governmental Funds | | | | |
| Reserved | | \$0 | \$0 | \$0 |
| Non-spendable | \$1,518,385 | \$0 | \$0 | \$0 |
| Restricted, reported in | | | | |
| Special Revenue Funds | \$3,446,386 | \$3,754,943 | \$4,990,368 | \$4,990,368 |
| Debt Service Funds | \$4,050,136 | \$14,095,876 | \$5,389,081 | \$5,389,081 |
| Capital Projects Funds | \$38,629,099 | \$41,667,904 | \$22,356,690 | \$22,356,690 |
| Committed, reported in | | | | |
| Special Revenue Funds | \$531,215 | \$496,137 | \$552,927 | \$552,927 |
| Assigned, reported in | | | | |
| Capital Projects Funds | \$3,579,342 | \$1,334,423 | \$3,060,026 | \$3,060,026 |
| Unassigned, reported in | | | | |
| Special Revenue | (\$27,954) | \$0 | \$0 | \$0 |
| Capital Projects Funds | | (\$389,638) | \$0 | \$0 |
| Total All Other | \$51,726,609 | \$60,959,645 | \$36,349,092 | \$36,349,092 |
| Total Governmental Funds | | | | |
| Nonspendable | \$142,008 | \$256,576 | \$250,000 | \$250,000 |
| Restricted | \$47,131,899 | \$59,518,723 | \$32,736,139 | \$32,736,139 |
| Committed | \$531,215 | \$496,137 | \$552,927 | \$552,927 |
| Assigned | \$5,764,494 | \$24,734,589 | \$26,112,321 | \$26,112,321 |
| Unassigned | \$25,235,183 | \$3,913,714 | \$2,490,506 | \$2,490,506 |
| Total Governmental Funds | \$78,804,799 | \$88,919,739 | \$62,141,893 | \$62,141,893 |

In fiscal year 2014 the City of Macon and Bibb County consolidated. The fund balances are shown separately and in fiscal year 2014 they are combined.



2017 Annual Budget

Supplemental

Principal Employers Current Year and Nine Years Ago

Bibb County, Georgia
Principal Employers
Current Year and Nine Years Ago

| TAXPAYER | Fiscal Year 2014 | | | Fiscal Year 2006 | | |
|---|------------------------|------|---|------------------------|------|--|
| | 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



2017 Annual Budget

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

| TAXPAYER | FY 2015 | | | FY 2006 | | |
|---------------------------------------|------------------------|--------------|--|------------------------|--------------|--|
| | 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 |
| 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



2017 Annual Budget

Supplemental

Authorized Personnel Full Time Equivalent Fiscal Year 2008 through 2017 Fiscal Year Ending June 30,

| <u>Department</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | | | |
| Board of Commission | 8 | 7 | 7 | 7 | 6 | 8 | 5 | 0 | 0 | 0 |
| Mayor's Office | 11 | 10 | 10 | 13 | 10 | 10 | 13 | 3 | 3 | 3 |
| County Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 17 | 17 |
| Clerk of Commission | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 6 | 3 | 3 |
| City Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 |
| Board of Elections | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 |
| Finance | 39 | 39 | 40 | 37 | 35 | 35 | 27 | 23 | 21 | 21 |
| Procurement | 0 | 0 | 0 | 0 | 0 | 3 | 9 | 8 | 6 | 6 |
| County Attorney | 10 | 10 | 10 | 6 | 5 | 5 | 6 | 6 | 5 | 5 |
| Information Technology | 34 | 35 | 36 | 33 | 35 | 33 | 33 | 30 | 18 | 18 |
| Human Resources | 25 | 25 | 26 | 20 | 20 | 21 | 19 | 14 | 13 | 13 |
| Tax Commissioner | 44 | 42 | 44 | 40 | 39 | 39 | 39 | 39 | 35 | 35 |
| Tax Assessor | 29 | 27 | 26 | 26 | 26 | 26 | 27 | 28 | 23 | 23 |
| Risk Management | 2 | 2 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Workers Compensation | 0 | 0 | 0 | 0 | 2 | 2 | 3 | 3 | 2 | 2 |
| Internal Audit | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Facilities Management | 86 | 84 | 84 | 76 | 75 | 76 | 62 | 78 | 56 | 56 |
| Credit Union | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Small Business Affairs | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total Gen Govt | 301 | 294 | 297 | 272 | 267 | 272 | 256 | 267 | 214 | 214 |

30% decline over the ten year period



2017 Annual Budget

Supplemental

Authorized Personnel Full Time Equivalent Fiscal Year 2008 through 2017 Fiscal Year Ending June 30,

| <u>Department</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Judicial | | | | | | | | | | |
| Superior Court | 16 | 17 | 16 | 15 | 13 | 13 | 14 | 15 | 14 | 14 |
| Superior Court-Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Clerk of Superior Court | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 28 | 26 | 26 |
| District Attorney | 43 | 43 | 43 | 42 | 42 | 42 | 43 | 32 | 27 | 27 |
| D.A – victim witness | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| State Court | 11 | 11 | 11 | 11 | 11 | 11 | 23 | 15 | 15 | 15 |
| St Court-victim witness | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| St Court – probation | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 17 | 17 | 17 |
| St Court – Solicitor | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 14 | 13 | 13 |
| Magistrate Court | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 5 |
| Civil Court | 29 | 29 | 29 | 29 | 28 | 28 | 28 | 23 | 18 | 18 |
| Probate Court | 14 | 14 | 14 | 14 | 13 | 13 | 14 | 14 | 12 | 12 |
| Juvenile Court | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 12 | 12 |
| Municipal court | 12 | 12 | 14 | 12 | 12 | 13 | 13 | 14 | 10 | 10 |
| Public Defender | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 1 |
| Alternative dispute Res | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Law Library | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Total Judicial | 191 | 192 | 193 | 189 | 185 | 186 | 188 | 197 | 179 | 179 |

6% decline over the ten year period



2017 Annual Budget

Supplemental

**Authorized Personnel Full Time Equivalent
Fiscal Year 2008 through 2017
Fiscal Year Ending June 30,**

| <u>Department</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Public Safety | | | | | | | | | | |
| Sheriff's Office | 780 | 775 | 774 | 766 | 758 | 756 | 713 | 716 | 592 | 592 |
| Fire Department | 393 | 393 | 393 | 404 | 402 | 403 | 426 | 426 | 412 | 412 |
| Coroner | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| Animal Welfare | 0 | 0 | 0 | 0 | 0 | 9 | 13 | 13 | 11 | 11 |
| Emergency Mgt. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| E-911 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 58 | 57 | 57 |
| Total Public Safety | 1,181 | 1,176 | 1,175 | 1,178 | 1,168 | 1,176 | 1,223 | 1,221 | 1,078 | 1,078 |

9% decline over the ten year period

Public Works

| | | | | | | | | | | |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Public Works | 230 | 230 | 226 | 196 | 194 | 215 | 144 | 92 | 71 | 71 |
| Mosquito Spray | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Engineering | 44 | 45 | 43 | 40 | 37 | 38 | 51 | 25 | 17 | 17 |
| Vehicle Maintenance | 27 | 26 | 26 | 25 | 24 | 25 | 25 | 24 | 18 | 18 |
| Solid Waste | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>74</u> | <u>73</u> | <u>57</u> | <u>57</u> |
| Total Public Works | 302 | 302 | 296 | 262 | 255 | 278 | 294 | 214 | 163 | 163 |

46% decline over the ten year period



2017 Annual Budget

Supplemental

Authorized Personnel Full Time Equivalent Fiscal Year 2008 through 2017

Fiscal Year Ending June 30,

| Department | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------------------|------------|------------|------------|-----------|-----------|-----------|-----------|------------|------------|------------|
| Culture and Recreation | | | | | | | | | | |
| Parks & Recreation | 92 | 92 | 89 | 74 | 74 | 57 | 60 | 58 | 45 | 45 |
| Parks & Beautification | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 46 | 46 |
| Tobesofkee Recreation | 17 | 17 | 17 | 17 | 16 | 16 | 17 | 16 | 13 | 13 |
| Bowden golf Course | 8 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Centerplex | 49 | 49 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Douglass Theatre | <u>0</u> | <u>0</u> | <u>2</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Culture/Rec | 166 | 166 | 165 | 98 | 97 | 80 | 84 | 139 | 111 | 111 |

33% decline over the ten year period

Housing and Development

| | | | | | | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Extension Service | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Business Development | 20 | 20 | 20 | 19 | 19 | 19 | 22 | 31 | 28 | 28 |
| Airport | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Econ. & Comm. Dev. | 30 | 30 | 28 | 24 | 24 | 24 | 21 | 11 | 11 | 11 |
| Workforce Dev. | 15 | 15 | 15 | 13 | 13 | 0 | 0 | 0 | 0 | 0 |
| Clean Cities Coord. | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Housing/Dev. | 83 | 68 | 66 | 59 | 59 | 45 | 45 | 44 | 41 | 41 |

51% decline over the ten year period

Total Employees **2,224** **2,198** **2,192** **2,058** **2,031** **2,037** **2,090** **2,082** **1,786** **1,786**

20% decline over the ten year period



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.



Supplemental

Macon-Bibb County Consolidated Government Financial Policies

- Capital Project Funds - The Capital Project Funds are used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.

Proprietary Funds

Proprietary Funds are used to account for the financial resources and operations of activities that provide services for which a fee is assessed to recover the cost of service provision. The intent of separating these activities for 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.



Supplemental

Macon-Bibb County Consolidated Government Financial Policies

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.



Supplemental

Macon-Bibb County Consolidated Government Financial Policies

Audit Services Agreement

The consolidated government shall enter into an agreement with the selected audit firm by written contract or letter of agreement that stipulates the scope of services to be performed, the standards for performance, a description of the deliverables with delivery dates, and the fee to be paid for those services and deliverables. The written proposal upon which the selection was based may be used for this purpose if noted in the agreement. If so used, the proposal should be attached with any changes or amendments clearly marked and approved by both the Finance Director and the audit firm designee.

Internal Audit

The internal audit function operates as a staff office of the governing body and is intended to inform the governing body concerning day-to-day operations of the Finance Department and the departments/offices of the consolidated government that are responsible to managing or protecting financial resources. It is also intended to assist those departments/offices with meeting the requirements for protection of financial resources. All internal audits will adhere to generally accepted government auditing standards as promulgated in *International Professional Practices Framework (IPPF), 2013 Edition (Red Book)*.

Auditors

Internal auditors must possess the skills, knowledge, and competence to perform audit functions. The governing body will select auditors who meet the necessary requirements following all human resource guidelines and practices of the consolidated government.

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.



Supplemental

Macon-Bibb County Consolidated Government Financial Policies

Financial Reporting

Scope

The Finance Director will establish and maintain a system of financial reporting that meets the needs of the consolidated government's governing body and agencies, regulatory entities, and the citizens of the Macon-Bibb County Consolidated Government.

Purpose

The objectives of financial reporting are to meet legal requirements, to provide information in a timely manner to users, and to establish transparency in the management and use of financial resources by the consolidated government.

Pursuant to the objective stated in *GASB Concept Statement 4, Objectives of Financial Reporting*, the information provided through the reporting documents should provide information that demonstrates the consolidated government's duty to be accountable; provide information that demonstrates whether current-year revenues were sufficient to fund the services provided by the consolidated government; that all legal requirements for the use of resources were met during the fiscal year; and provide information needed to assist users in assessing the service efforts, costs, and accomplishments of the consolidated government. The information included in the financial reporting documents should provide complete information about how services are funded and the financial position and condition of the consolidated government.

Comprehensive Annual Financial Report

The consolidated government shall produce an annual financial report within six (6) months of the end of the fiscal year as required by Georgia law. The consolidated government will seek to produce a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP and the requirements and recommendations of the Government Finance Officers Association's award for excellence in financial reporting. The Finance Director will seek to submit the consolidated government's CAFR each year for consideration of the Government Finance Officers Association award, "Certificate of Achievement for Excellence in Financial Reporting," and will insert a facsimile of certificates awarded at or near the front of a subsequent CAFR.

The Finance Director will submit the document to any regulatory agencies and repositories to comply with disclosure requirements related to municipal bond issues.

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.



Supplemental Macon-Bibb County Consolidated Government Financial Policies

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.



Supplemental

Macon-Bibb County Consolidated Government Financial Policies

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 Budget 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.



2017 Annual Budget

Supplemental Macon-Bibb County Consolidated Government Financial Policies

Budget Format

Each department/office of the consolidated government shall submit a budget request to the Budget Director for the operation of the department or office at current service levels. If required by the Budget 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 Budget 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 Budget 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 Budget 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 Budget 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.



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Supplemental Macon-Bibb County Consolidated Government Financial Policies

The Budget Director may authorize transfers between budget lines within any one of the three major components. Transfers from one major component to another require approval of the governing body via the budget amendment process outlined in this policy section.

Process

Requests for amendments to adopted budgets will originate from department heads and will be presented by the Budget 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



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Supplemental

Macon-Bibb County Consolidated Government Financial Policies

there is an employee of the consolidated government, connected either by appointment or election that would create a conflict of interest.

In accordance with [cite new code section], no bill or invoice submitted to the consolidated government for payment shall be paid unless:

- Payment of bill or invoice will result in the expenditure of consolidated government funds for a lawful and proper purpose.
- The amount of the bill or invoice can be properly chargeable to an established budget line item in the budget for the current fiscal year as adopted by the board of commissioners of the consolidated government, or properly charged against a balance sheet account.
- All laws of the state and all ordinances of the consolidated government in connection with the expenditure of public funds have been, to the extent that they are applicable, complied with in making the purchase which results in the bill or invoice submitted for payment.
- The purchase represented by the bill or invoice has been authorized by the responsible department head, elected official or their designee.
- The invoice is supported by such documents as are reasonably required to show compliance with the provisions of this section.

The Department of Finance shall review expenditure documents for compliance and appropriateness with all consolidated government policies and procedures. Expenditure documents that are not in compliance with these 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.



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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.



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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



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

PERFORMANCE STANDARDS – The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. Macon-Bibb County’s investment strategy can be either active or passive depending on the fund and objectives. The basis to determine whether market yields are being achieved shall be the average daily FED fund rates and the six-month U.S. Treasury bill.

ETHICS AND CONFLICTS OF INTEREST – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution to the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the County Manager any material financial interest in financial institutions that conduct business within Macon-

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.



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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, Sherita Sims-Jones, Budget/Grants Manager, Karen McDuffie, Financial Operations Officer
- 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.





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SPONSOR: MAYOR ROBERT A.B. REICHERT

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 2017; 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 Fiscal Year 2017 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 2017, and each departmental expenditure listed in Exhibit “A” is hereby appropriated for the purposes specified. No monies shall be transferred from any department or fund without express consent of the Commission.

Section 2.

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



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the fiscal year, must be re-allocated by an appropriations ordinance. If not re-appropriated, such funds shall lapse.

Section 3.

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 4.

All Ordinances or parts of Ordinances in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

Section 5.

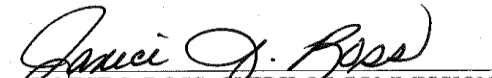
Pursuant to and in accordance with Section 14 of the Charter, the Mayor may disapprove or reduce any item or items of appropriation in this Ordinance. The approved part or parts of this Ordinance making appropriations shall become law effective immediately upon its approval by the Mayor, and the part or parts disapproved shall not become law unless subsequently passed into law by the Commission over the Mayor's veto by the affirmative vote of six (6) members of the Macon-Bibb County Commission. All ordinances or parts thereof in conflict with this provision are hereby repealed.



ADOPTED AND ORDAINED this 28th day of June, 2016.


ROBERT A. B. REICHERT, MAYOR

ATTEST:


JANICE S. ROSS, CLERK OF COMMISSION



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Macon-Bibb County, Georgia Budget Ordinance FY 2016

Exhibit A

| General Fund | |
|------------------------------------|----------------------|
| Revenues: | |
| Property Taxes | \$66,708,000 |
| Sales Taxes | \$31,000,000 |
| Other Taxes/Gross Receipts | \$24,077,000 |
| Penalties & Interest-Taxes | \$2,390,000 |
| Business Licenses/Permits | \$4,807,000 |
| Intergovernmental Revenue | \$668,200 |
| Payments in Lieu of Taxes | \$1,384,700 |
| Charges for Services | \$6,259,800 |
| Fines & Forfeitures | \$2,918,000 |
| Miscellaneous | \$2,234,700 |
| Sales and Refunds | \$169,000 |
| Transfer from Other Funds | \$231,000 |
| Total Revenues General Fund | \$142,847,400 |
| Expenditures: | |
| Board of Commissioners | \$398,600 |
| Mayor's Office | \$395,300 |
| County Manager | \$1,724,300 |
| County Clerk | \$201,900 |
| Board of Elections | \$876,800 |
| Finance | \$1,542,610 |
| Procurement | \$261,800 |
| County Attorney | \$1,069,100 |
| Information Technology | \$3,483,800 |
| Human Resources | \$1,282,000 |
| Tax Commissioner | \$2,680,900 |
| Tax Assessors | \$1,923,400 |
| Risk Management | \$754,300 |
| Internal Audit | \$166,600 |
| Facilities Management | \$6,825,600 |
| Small Business Affairs | \$361,400 |
| General Services-Mail Services | \$180,000 |
| General Administrative Fees | \$319,900 |
| Non-Departmental | \$191,000 |
| Superior Court Judges | \$1,341,300 |
| Superior Court Clerk | \$1,856,900 |
| District Attorney | \$2,930,800 |
| State Court Judges | \$1,240,100 |
| State Court Probation | \$1,001,200 |
| State Court Solicitor | \$1,002,700 |
| Magistrate Court | \$461,000 |
| Civil Court Administration | \$948,000 |
| Civil Court Sheriff | \$434,000 |
| Probate Court | \$920,500 |
| Juvenile Court | \$1,117,600 |
| Municipal Court | \$688,000 |
| Grand Jury | \$30,000 |
| Public Defender | \$2,774,000 |
| Sheriff's Office | \$46,700,000 |
| Fire Department | \$22,151,900 |
| Coroner | \$303,800 |



2017 Annual Budget

Macon-Bibb County, Georgia Budget Ordinance FY 2016

Exhibit A

| | |
|--|----------------------|
| Animal Welfare | \$857,900 |
| Emergency Management | \$289,300 |
| Public Works | \$3,969,663 |
| Engineering | \$1,541,372 |
| Health | \$1,535,400 |
| Welfare | \$3,598,600 |
| Community Services | \$3,414,600 |
| Recreation | \$3,820,710 |
| Parks & Beautification | \$3,192,800 |
| Extension Service | \$255,000 |
| Business Development Services | \$1,931,600 |
| Industrial & Urban Development | \$2,139,700 |
| Debt Service | \$2,154,000 |
| Transfer to Other Funds | \$3,605,645 |
| Total Expenditures General Fund | \$142,847,400 |
| | |
| Crime Victim Assistance Fund | \$120,000 |
| | |
| Drug Abuse Treatment & Edu Fund | \$200,000 |
| | |
| Alternate Dispute Resolution Fund | \$212,350 |
| | |
| Juvenile Court Supervision Fund | \$72,000 |
| | |
| Law Library Fund | \$32,065 |
| | |
| District Attorney RICO Forfeiture Fund | \$326,969 |
| | |
| Confiscated Fund | \$280,000 |
| | |
| Macon Bibb County Jail Fund | \$130,000 |
| | |
| Commissary Fund | \$360,000 |
| | |
| E-911 Fund | \$3,850,000 |
| | |
| Sponsored Programs Fund | \$382,706 |
| | |
| ECD-CDBG Grant Fund | \$541,907 |
| | |
| Grants Fund | \$9,947,958 |
| | |
| ECD-HOME Grant Fund | \$671,473 |
| | |
| Hotel Motel Tax Fund | \$3,656,000 |
| | |
| Special Street Light District Fund | \$332,035 |
| | |
| DFACS MIL Fund | \$280,000 |
| | |
| ECD ESG Entitlement Fund | \$136,707 |
| | |



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Macon-Bibb County, Georgia
Budget Ordinance FY 2016

Exhibit A

| | |
|--------------------------------------|----------------------|
| Capital Improvement Fund | \$0 |
| City SPLOST 2012 Funds | \$11,600,000 |
| County SPLOST 2012 Funds | \$20,685,150 |
| SPLOST 1995 Transportation Fund | \$100,000 |
| Ocmulgee Greenway Fund | \$55,928 |
| 2013 MBC/UDA Project Fund | \$3,973,762 |
| 2014 TAD-2 Second St Projects Fund | \$1,973,478 |
| 2014 TAD-3 Renaissance Projects Fund | \$23,737 |
| 2014 TAD-4 Bibb Mill Center Fund | \$136,486 |
| 2015 MBCUDA Project Fund | \$13,395,723 |
| GMA Leasepool Debt Service Fund | \$2,500,100 |
| Special Sanitation Fund | \$3,860,000 |
| Solid Waste Management Fund | |
| Collections | \$4,430,000 |
| Landfill | \$2,500,000 |
| Closure | \$487,100 |
| Airport Fund | \$1,700,000 |
| Coliseum & Auditorium Fund | \$1,250,000 |
| Mulberry Street Garage Fund | \$135,000 |
| Bowden Golf Course Fund | \$530,000 |
| Tobesofkee Recreation Area Fund | \$1,241,600 |
| Workers Compensation Fund | \$2,700,000 |
| Group Insurance Fund | \$21,483,000 |
| Vehicle Maintenance Fund | \$2,209,900 |
| Total All Funds | \$260,863,434 |



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.



2017 Annual Budget

Authorized Personnel (positions) - The total number of personnel (positions) authorized to be employed in a particular department/function at any given time during the fiscal year.

Available Fund Balance - Financial resources carried forward at the end of a fiscal year which have not been set aside for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

Banker's Acceptance (BA) - A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

B.E.S.T. - The Mayor's mission statement outlined through the **BEST** acronym: **B**uilding a sustainable community, **E**ducating our citizens, **S**afety and services in every neighborhood, and **T**ransit and Technology throughout the region.

Bond - A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government, requires approval by referendum in Georgia, The debt ceiling is ten percent of the assessed value of all taxable property. The cost of financing is spread over the life of the improvement so that future users help to repay the cost.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Broker - A broker brings buyers and sellers together for a commission.

Budget - A proposed plan for raising and spending money for specified programs, functions, and activities during a fiscal year.

Budget Adjustment - A legal procedure utilized by county staff to revise a budget appropriation. County staff has the prerogative to adjust expenditures within or between departmental budgets according to budget policy, but no increase in the total budget can occur without approval of the County Commission.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Basis - This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

Capital Fund - A fund used to account for financial resources used for the acquisition or construction of major capital facilities, streets, or equipment.

Capital Improvement Program (CIP) budget - The first year of the CIP as approved by the County Commission. The Capital Budget should be based on a set of long term capital improvement programs. Macon-Bibb County approves capital budgets on an annual basis.

Capital Asset - Any real or personal property acquired by the County which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other



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tangible or intangible assets that are used in the operations of the governments.

Capital Projects - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or

construction with a cost of more than \$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).



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Discount - The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities - Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.

Diversification - Dividing investment funds among a variety of securities offering independent returns.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to 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



2017 Annual Budget

banks and about 5,700 commercial banks that are members of the system.

Fees - Charges for services rendered by County Departments.

Fieri Facias (Fi Fa) - a writ commanding a sheriff to levy and sell as much of a debtor's property as is necessary to satisfy a creditor's claim against the debtor.

Fiscal Year - A 12-month period for which a budget is proposed, at the end of which a 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



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payments. The County does not capitalize assets acquired under operating leases.

Levy - To impose taxes for the support of government activities.

Line Item Budget - A budget that lists each expenditure category (salary, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Liquidity - A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

Local Government Investment pool (LGIP) - The aggregate of all funds from political subdivisions that are placed in custody of the state treasurer for investment and reinvestment.

Local Maintenance and Improvement Grant (LMIG) - LMIG revenues come from state motor fuel funds, and LMIG replaces the State Aid program and the Local Assistance Road Program (LARP).

Market Value - The price at which a security is trading and could presumably be purchased or sold.

Master Repurchase Agreement - A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage rate - The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Modified Accrual Basis - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Money Market - The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Open Market Operations - Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

Operating Budget - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such



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expenditures as personal services, fringe benefits, commodities, services and capital outlay.

Operating Cost - All costs (excluding personnel cost) associated with the operation of a particular department or function. These costs include supplies, services, minor repairs, and improvements, minor equipment acquisitions and travel and training expenses.

Performance Measure - Special quantitative and qualitative measure of work performed as an objective of a department.

Personal property - Property that is movable and further classified is tangible and intangible.

Personnel Cost - Total expenditures for hourly, daily, monthly, seasonal salaries, overtime, incentive pay, on-call pay, and employee benefits including social security, employment taxes, 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.



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Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission - Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

Service Delivery Strategy (SDS) - Process by which local governments and authorities reach an agreement on the delivery of Services in an effective and cost efficient manner to its citizens.

Services & Charges - Expenditures for services other than personnel including contractual agreements, legal & accounting fees, medical services, etc.

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.



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Yield - The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



OTHER ACRONYMS

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

GMA- Georgia Municipal Association



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Macon-Bibb County, Georgia

July 1, 2016 - June 30, 2017



*Recalling Our Past ~ ~ ~
~ ~ ~ Macon Our Future*



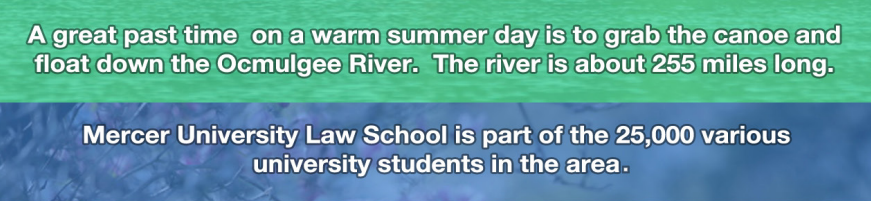
A Glimpse of Macon



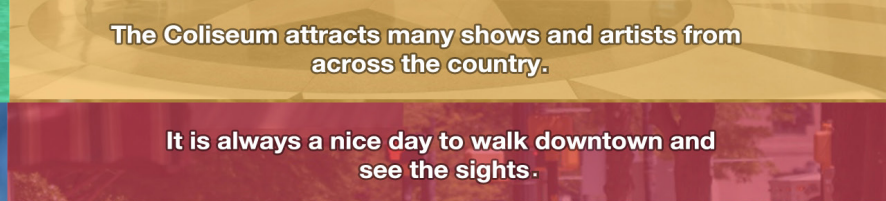
A great past time on a warm summer day is to grab the canoe and float down the Ocmulgee River. The river is about 255 miles long.



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".



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