

BIBB COUNTY, GEORGIA

ADOPTED BUDGET

FISCAL YEAR ENDING

JUNE 30, 2014

**BIBB COUNTY GEORGIA
BUDGET SUMMARY
ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2014**

	Revised Budget FY 2013	Adopted Budget FY2014
		(JUL 13- DEC 13)
COUNTY GENERAL FUND	\$ 91,741,757	\$ 59,800,422
SPECIAL REVENUE FUNDS:		
SPECIAL FIRE DISTRICT FUND	11,756,878	9,006,111
HOTEL/MOTEL TAX FUND	2,288,818	1,120,000
SPECIAL STREET LIGHT DISTRICT FUND	386,698	190,553
LAW ENFORCEMENT CENTER COMMISSARY FUND	732,300	410,187
LAW ENFORCEMENT CENTER CONFISCATION FUND	182,499	113,799
DRUG ABUSE TREATMENT & ED. FUND	368,215	152,765
ALTERNATIVE DISPUTE RESOL. FUND	196,527	110,976
CRIME VICTIMS ASSISTANCE FUND	183,914	69,275
JUVENILE SUPERVISION FUND	16,000	6,000
LAW LIBRARY FUND	32,900	18,150
SPONSORED PROGRAMS FUND	619,251	302,237
SERIES 2002 LAW ENFORCEMENT CENTER PROJECT CONSTRUCTION FUND	115,000	65,600
RECREATION FUND	6,456,259	2,901,475
DFACS MIL FUND	431,423	233,039
DEBT SERVICE FUNDS:		
G.O. BOND DEBT SERVICE FUND	5,518,080	1,449,550
CAPITAL PROJECTS FUNDS:		
CAPITAL IMPROVEMENTS FUND	1,398,977	243,130
SPECIAL SALES TAX TRANSPORTATION IMPROVEMENTS FUND	1,450,515	321,251
SPLOST CAPITAL IMPROVEMENTS FUND	50,777,113	31,676,234
OCMULGEE GREENWAY TRAIL FUND	498,232	75
MBCUDA PROJECT FUND	-	13,000,000
ENTERPRISE FUNDS:		
TOBESOFKEE RECREATION AREA	1,503,623	852,799
SPECIAL SANITATION DISTRICT FUND	3,101,395	1,578,055
INTERNAL SERVICE FUND:		
WORKERS' COMPENSATION FUND	1,501,500	992,600
TOTALS	\$ 181,257,874	\$ 124,614,283
INTERFUND ACTIVITY	(9,280,860)	(2,223,506)
BUDGET TOTAL - ALL FUNDS	\$ 171,977,014	\$ 122,390,777

**GENERAL
OPERATING
FUND**

**BIBB COUNTY GENERAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDING JUNE 30, 2014**

	Revised Budget FY 2013	Adopted Budget FY 2014	Amount Increase (Decrease)	% Increase (Decrease)
	(JUL 13- DEC 13)			
<u>ESTIMATED REVENUES</u>				
General Property Taxes	\$ 48,754,070	\$ 45,358,375	\$ (3,395,695)	-6.96%
Departmental Revenues	25,549,714	9,998,047	(15,551,667)	-60.87%
Local Option Sales Tax	11,070,000	4,444,000	(6,626,000)	-59.86%
Application of Fund Balance	6,367,973	-	(6,367,973)	-100.00%
TOTALS	\$ 91,741,757	\$ 59,800,422	\$ (31,941,335)	-34.82%

PROJECTED EXPENDITURES

Operating Expenditures	\$ 85,303,055	\$ 43,684,552	\$ (41,618,503)	-48.79%
Capital Outlay	6,438,702	1,055,461	(5,383,241)	-83.61%
Reservation of Fund Balance	-	15,060,409	15,060,409	100.00%
TOTALS	\$ 91,741,757	\$ 59,800,422	\$ (31,941,335)	-34.82%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2013 TO FY2014**

SOURCE	FY 2013 Revised Budget	FY 2014 Adopted Budget (JUL 13 - DEC 13)
<u>TAXES:</u>		
Real & Personal Property	\$ 44,726,740	\$ 43,168,475
Motor Vehicle Tax	4,027,330	2,189,900
Recording Intangibles	475,000	275,000
Financial Gross Receipts Tax	390,000	-
Franchise Taxes	698,000	350,000
Railroad Equipment Tax	52,000	-
Interest and Penalties:		
Tag Penalties	255,465	116,530
Tax Penalties	702,335	270,000
Interest	908,175	397,611
Local Option Sales Tax	11,070,000	4,444,000
Sales Tax - Beer	695,000	352,500
Sales Tax - Liquor	169,000	81,500
TOTAL TAXES	\$ 64,169,045	\$ 51,645,516
<u>LICENSES and PERMITS:</u>		
Business Licenses	\$ 700,000	\$ 76,000
Alcohol Licenses	223,000	178,400
Building Permits	22,158	12,076
Plumbing Permits	12,076	6,581
Mechanical Permits	26,250	14,306
Electrical Permits	48,625	26,500
General Contractor Permits	436,220	237,740
Plan Review Fees	43,368	23,636
Miscellaneous	6,588	3,591
TOTAL LICENSES & PERMITS	\$ 1,518,285	\$ 578,830
<u>INTERGOVERNMENTAL REVENUE:</u>		
Federal Grants:		
Department of Justice	\$ 13,000	\$ 8,000
DOT Hybrids	102,465	-
State Grants:		
DOT Reimbursements	650,623	650,000
District Attorney:		
Victim Witness Program	45,941	24,000
State Court:		
Victim Witness Program	33,153	17,500
Judicial Council of Georgia	110,542	55,271
Real Estate Transfer Tax	106,000	51,500

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2013 TO FY2014**

SOURCE	FY 2013 Revised Budget	FY 2014 Adopted Budget
		(JUL 13 - DEC 13)
<u>INTERGOVERNMENTAL REVENUE (cont.):</u>		
Grants & Reimbur. from Local Units:		
Peach County:		
Public Defender(12%)	262,012	131,444
Prosecutor	119,058	53,757
Crawford County:		
Public Defender(7%)	152,840	76,676
Prosecutor	8,197	3,701
Miscellaneous Grants:		
Macon Housing Authority -		
Payment In-Lieu-Of Taxes	40,000	10,000
Bond Swamp - National Refuge	15,000	-
Board of Education:		
Payment In-Lieu-Of Taxes -	41,473	-
Industrial Authority Property -		
Payment In-Lieu-Of Taxes	474,000	584,717
Planning & Zoning Computers	10,730	7,299
Macon Water Authority GIS - 33 1/3%	37,104	41,234
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,288,530	\$ 1,715,099
<u>CHARGES FOR SERVICES:</u>		
Public Safety:		
Sheriff - Costs & Fees	\$ 175,000	\$ 78,750
Sheriff - ID Investigation	43,000	8,800
Sheriff - Other	101,000	52,500
Jail - Housing Prisoners:		
City of Macon	325,000	160,000
State of Georgia	250,000	85,000
Federal	40,000	21,000
Animal Welfare:		
Bibb Health Department	14,000	-
Twiggs County Dogs	500	-
Adoptions	8,000	8,250
Owner Surrender Fees	-	1,800
Reclaim	4,500	1,500
Boarding Fee	2,000	800
General Government		
Courts:		
Civil	1,125,000	525,000
Superior Court Clerk	421,000	227,500
Clerk Authority Web Site	35,500	30,000
Superior Ct Clerk- E Commerce	34,000	12,200
State Court Attorney Fees	475	-
Juvenile Court	8,500	3,950
Probate Court	325,000	195,000

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2013 TO FY2014**

SOURCE	FY 2013 Revised Budget	FY 2014 Adopted Budget (JUL 13 - DEC 13)
<u>CHARGES FOR SERVICES(cont.):</u>		
Mapping Service	8,000	360
ITS (Computer Center)	6,500	3,200
Tax Commissioner - Costs,	2,900,115	2,085,536
Public Works:		
Driveway and Sidewalk Repairs	5,000	3,500
Development - Permit Fees	5,000	9,025
Other	4,000	7,500
TOTAL CHARGES FOR SERVICES	\$ 5,841,090	\$ 3,521,171
<u>FINES and FORFEITS:</u>		
State Court	\$ 1,250,000	\$ 650,000
State Court Probation	485,000	280,000
State Court Probation - Youth Offenders Program	48,000	24,000
State Court Restitution	24,000	15,500
Superior Court	54,000	25,750
Restitution for Public Defenders	42,500	21,250
Child Support Recovery Fees	28,000	12,750
Pre-Trial Diversion Fees	3,500	1,250
State Court Solicitor	2,000	1,500
GA Probation Mgmt. Restitution	4,075	2,038
GA Probation Management Fees	3,375	1,688
TOTAL FINES and FORFEITS	\$ 1,944,450	\$ 1,035,726
<u>MISCELLANEOUS:</u>		
Interest Earnings	\$ 24,000	\$ 5,600
Rents - County-Owned Buildings	2,088,252	758,555
Special Assessments - Paving	-	10,000
Sale of vehicle & equipment	1,080,000	-
Animal Welfare Donations	-	1,500
Grand Opera House - utilities	13,000	7,000
Administration fees - AFLAC	20,000	10,000
Admin. Fees - Garnishments	2,000	500
Admin Fees - Child Support	2,800	1,400
Admin Fees - AFLAC (retirees)	3,850	2,000
Admin Fees - Childcare Trust	13,000	-
Insurance Claims and Damages	15,000	-
Qualifying Fees	1,000	21,150
Miscellaneous	16,000	3,000
TOTAL MISCELLANEOUS	\$ 3,278,902	\$ 820,705

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
BUDGET COMPARISON OF FY2013 TO FY2014**

SOURCE	FY 2013 Revised Budget	FY 2014 Adopted Budget (JUL 13 - DEC 13)
<u>INTERFUND TRANSFERS:</u>		
Law Enforcement Commissary Fund	\$ 250,000	\$ 150,000
Hotel/Motel Fund	68,665	33,600
Special Street Light District Fund	50,914	24,478
Alternative Dispute Resolution	10,385	4,124
Law Enforcement Confiscation Fund	10,880	3,500
Capital Improvements	122,877	-
2002 LEC Project Fund	115,000	57,500
SPLOST Transportation Improvements Fund	123,263	25,251
Fire District Fund	83,183	41,163
Crime Victims Assistance Fund	183,914	65,982
Sponsored Programs	1,500	-
Special Sanitation District Fund	163,149	77,777
TOTAL INTERFUND TRANSFERS	\$ 1,183,730	\$ 483,375
<u>OTHER FINANCING SOURCES</u>		
Proceeds from capital lease	\$ 5,149,752	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 5,149,752	\$ -
SUB TOTAL	\$ 85,373,784	\$ 59,800,422
Application of Fund Balance	6,367,973	-
GRAND TOTAL	\$ 91,741,757	\$ 59,800,422

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2013 TO FY 2014**

	Revised Budget FY 2013	Adopted Budget FY 2014
	(JUL 13-DEC 13)	
JUDICIAL		
Superior Court	\$ 1,169,886	\$ 626,042
Public Defender	2,291,610	1,162,570
Clerk of Superior Court	1,726,437	1,011,603
District Attorney	2,880,995	1,471,137
District Attorney Victim Witness Program	61,079	48,225
District Attorney Violence Against Women	87,400	-
Grand Jury	37,666	19,550
Juvenile Court	1,085,553	558,736
Juvenile Court State (Insur.)	300	150
State Court Victim Witness Program	51,360	26,930
State Court	920,185	609,239
State Court Probation	724,902	477,404
State Court Solicitor	710,928	434,830
Civil Court	1,852,540	1,053,166
Probate Court	952,988	524,318
Coroner	293,250	152,818
Total Judicial	\$ 14,847,079	\$ 8,176,718
ADMINISTRATIVE & GENERAL		
Board of Commissioners	\$ 1,074,490	\$ 528,389
Board of Elections	882,695	405,745
Inspection & Fees	1,356,036	696,448
General Services	14,920	7,844
Finance Office	1,106,565	609,931
Audit Services	98,900	95,000
Risk Management	149,063	100,800
Tax Assessors	1,984,524	976,626
Tax Commissioner	2,602,722	1,400,139
Purchasing	420,050	218,900
Records Management	70,570	35,285
County Attorney	730,000	365,000
Human Resources	890,381	298,311
Buildings & Properties	1,627,045	865,001
Custodial Services	610,962	350,375
Information & Technology Services	1,901,590	1,014,831
Telephone Service Center	245,000	123,662
GIS	31,310	72,906
Presort Postage	15,000	7,500
Banking Services & Fees	1,000	-
Employees on Extended Wrks. Comp.	18,000	4,000
Employee Assistance Service	12,500	6,250
Consolidation Services	199,510	100,000
Insurance - Blanket Bond	2,395	2,395
Serial Bond Fees	10,000	5,000
Liquidity Assessment Fees	15,000	-

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2013 TO FY 2014**

	Revised Budget FY 2013	Adopted Budget FY 2014
	(JUL 13-DEC 13)	
ADMINISTRATIVE & GENERAL (CONTINUED)		
Insurance - Retirees	2,823,000	-
Employee Parking	42,000	21,000
Judgments and Losses	466,472	150,000
Employees on LTD	10,000	5,000
Contingencies	823,969	50,000
Contingencies- Capital Outlay	4,134,653	1,055,461
Rollover Capital Outlay from FY2012	2,304,049	-
Unemployment Compensation	50,000	25,000
Total Administrative & General	<u>\$ 26,724,371</u>	<u>\$ 9,596,799</u>
PUBLIC SAFETY		
Sheriff's Office:		
Administration	\$ 1,195,861	\$ 755,285
Civil/ Central Records	691,436	401,055
Courthouse Services & Security	1,020,079	542,848
Criminal Investigations	1,155,734	638,833
Warrants	554,069	294,290
Patrol	4,961,598	2,636,507
Forensics/ Crime Analysis	771,460	435,104
Crime Prevention	258,895	103,131
Corrections	13,382,899	7,238,856
Communications	849,569	396,935
Building Maintenance	613,323	319,451
Detention	1,814,453	953,056
Evidence & Property	89,355	47,409
Police Training	524,292	285,226
Drug Investigation	1,180,696	573,552
Incentive Pay	625,000	246,875
Animal Welfare	616,915	387,189
Total Public Safety	<u>\$ 30,305,634</u>	<u>\$ 16,255,602</u>
PUBLIC WORKS		
Highways & Streets Admin.	\$ 1,087,459	\$ 577,776
Shop	709,786	348,580
Mapping	296,476	143,517
Street & Road Maint. & Constr.	3,513,251	1,640,000
Engineering	771,423	389,350
Storm Water Management	207,914	103,393
Mosquito Spraying	107,340	54,252
Traffic Safety	485,000	371,012
Environmental Code Enforcement	5,381	-
Bridge Safety	20,000	2,500
Prison Work Detail	119,250	59,625
Waste Disposal	20,000	20,000
Traffic Engineering	331,600	174,050
Total Public Works	<u>\$ 7,674,880</u>	<u>\$ 3,884,055</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2013 TO FY 2014**

	Revised Budget FY 2013	Adopted Budget FY 2014
	(JUL 13-DEC 13)	
HEALTH & WELFARE		
DFACS	\$ 850,000	\$ 425,000
DFACS Building	332,035	-
DFACS Building-Maintenance	99,388	-
Mental Health	425,000	212,500
Physical Health	633,817	316,909
Citizens Advocacy	4,455	2,228
Food Bank	18,100	4,050
Medical Center Indigent Care	500,000	250,000
Meals on Wheels	43,250	21,625
Economic Opportunity Office	38,074	22,500
EOC Minor Home Repair	6,926	-
Adult Literacy Program	200,000	100,000
Burial Services - Paupers	60,000	32,500
Total Health & Welfare	\$ 3,211,045	\$ 1,387,312
CULTURE, RECREATION, BEAUTIFICATION		
Tubman African American Museum	\$ 250,000	\$ 125,000
Museum of Arts & Sciences	250,000	125,000
Macon Arts Alliance	37,000	18,500
Grand Opera House Utilities	8,750	5,000
GA Sports Hall of Fame	75,000	50,000
Library	2,780,662	1,390,331
Library-Building Insurance	4,640	4,500
Henderson Stadium	16,000	5,000
Clean Community Commission	95,000	47,500
Total Culture, Recreation & Beautification	\$ 3,517,052	\$ 1,770,831
CONSERVATION OF NATURAL RESOURCES		
Agricultural Resources	\$ 238,405	\$ 134,238
Forest Resources	6,957	6,941
Total Conservation of Natural Resources	\$ 245,362	\$ 141,179
ECONOMIC DEVELOPMENT		
Planning & Zoning Commission	\$ 880,850	\$ 440,425
Middle Georgia Regional Commission	77,665	39,290
Total	\$ 958,515	\$ 479,715
INDUSTRIAL & URBAN DEVELOPMENT		
Urban Development Authority	\$ 31,000	\$ 15,500
Land Bank Authority	102,400	51,200
Macon/Bibb Industrial Authority	424,538	212,269
Macon/Bibb Industrial Authority-Econ. Dev.	350,000	350,000
New Town Macon	10,000	-
Total Industrial & Urban Development	\$ 917,938	\$ 628,969

**BIBB COUNTY GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET COMPARISON OF FY 2013 TO FY 2014**

	Revised Budget FY 2013	Adopted Budget FY 2014
	(JUL 13-DEC 13)	
PUBLIC TRANSPORTATION		
Transit Authority	\$ 1,064,909	\$ 532,455
Total	<u>\$ 1,064,909</u>	<u>\$ 532,455</u>
INTERFUND TRANSFERS		
Sponsored Programs Fund	\$ 126,720	\$ 62,850
Tobesofkee	375,000	162,500
Capital Improvements Fund	780,863	-
Special Sanitation Fund	24,500	12,750
Drug Abuse Treatment & Education Fund	97,081	23,135
Law Library Fund	12,000	-
Total Interfund Transfers	<u>\$ 1,416,164</u>	<u>\$ 261,235</u>
DEBT SERVICE		
Bass Pro Debt Service		
Principal	\$ 300,000	\$ 900,000
Interest	160,000	25,000
GA Land Conservation		
Principal	17,031	8,709
Interest	2,482	1,048
Equipment Lease Pool		
Principal	379,295	690,386
Total Debt Service - Revenue Bonds	<u>\$ 858,808</u>	<u>\$ 1,625,143</u>
SUB TOTAL	<u>\$ 91,741,757</u>	<u>\$ 44,740,013</u>
Reservation of Fund Balance	-	15,060,409
GRAND TOTAL	<u>\$ 91,741,757</u>	<u>\$ 59,800,422</u>

**BIBB COUNTY GENERAL FUND
FUND BALANCE HISTORICAL DATA**

<u>FISCAL YEAR</u> <u>ENDING</u>	<u>TOTAL</u> <u>FUND</u> <u>BALANCE</u>	<u>INCREASE/</u> <u>(DECREASE)</u>	<u>UNDESIGNATED</u> <u>PORTION</u>
6/30/2003	20,538,296	3,416,831	6,089,990
6/30/2004	19,842,029	(696,267)	7,951,812
6/30/2005	22,350,206	2,508,177	7,977,458
6/30/2006	25,627,654	3,277,448	9,922,030
6/30/2007	25,437,384	(190,270)	9,922,032
6/30/2008	31,551,441	6,114,057	12,973,998
6/30/2009	26,392,295	(5,159,146)	13,310,043
6/30/2010	30,057,290	3,664,995	8,827,949
6/30/2011	27,232,487	(2,824,803)	12,755,568
6/30/2012	29,846,548	2,614,061	10,050,893
6/30/2013 (projected)	26,788,721	(3,057,827)	6,248,798

**SPECIAL
REVENUE
FUNDS**

SPECIAL FIRE DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
General Property Taxes		
Real/Personal Property	\$ 5,719,539	\$ 5,765,876
Motor Vehicle	515,854	270,735
Railroad Equipment	9,350	-
Insurance Premium Tax	2,650,000	2,900,000
Recording Intangible Tax	20,000	42,500
Real Estate Transfer Tax	5,000	5,750
Intergovernmental Revenue	55,000	20,000
Interest Earnings	2,500	1,250
Total Revenues	8,977,243	9,006,111
FUND BALANCE	2,779,635	-
TOTAL REVENUES AND SOURCES	\$ 11,756,878	\$ 9,006,111
EXPENDITURES AND USES		
EXPENDITURES		
Fire Prevention Services		
Operating Expenditures		
Contract Services-City of Macon	\$ 9,550,000	\$ 4,790,143
Other Operating Expenditures	553,954	104,560
Capital Outlay	437,140	196,097
Emergency Management Services		
Personal Services	130,200	68,550
Operating Expenditures	117,428	63,397
Capital Outlay	45,477	77,254
800 Mhz Services		
Operating Expenditures	182,470	57,816
Capital Outlay	654,500	42,350
Transfer to Sanitation Fund	2,526	1,545
Transfer to General Fund	83,183	41,163
Total Expenditures	11,756,878	5,442,875
RESERVATION OF FUND BALANCE	-	3,563,236
TOTAL EXPENDITURES AND USES	\$ 11,756,878	\$ 9,006,111

HOTEL/MOTEL TAX FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Hotel/Motel Tax	\$ 2,275,800	\$ 1,120,000
Interest Earnings	85	-
Other Revenues	12,933	-
Total Revenues	<u>2,288,818</u>	<u>1,120,000</u>
TOTAL REVENUES AND SOURCES	<u>\$ 2,288,818</u>	<u>\$ 1,120,000</u>
EXPENDITURES AND USES		
EXPENDITURES		
Macon-Bibb County		
Convention & Visitors Bureau	\$ 1,414,490	\$ 692,159
Cherry Blossom Festival	171,272	83,810
Georgia Sports Hall of Fame	105,720	51,733
Douglass Theatre	105,720	51,733
Transfer to Tobesofkee Recreation		
Area Fund	422,951	206,965
Transfer to General Fund	68,665	33,600
Total Expenditures	<u>2,288,818</u>	<u>1,120,000</u>
TOTAL EXPENDITURES AND USES	<u>\$ 2,288,818</u>	<u>\$ 1,120,000</u>

SPECIAL STREET LIGHT DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Charges for Services	\$ 302,000	\$ 151,000
Administrative Fees	68,040	34,020
Total Revenues	370,040	185,020
FUND BALANCE	16,658	5,533
TOTAL REVENUES AND SOURCES	\$ 386,698	\$ 190,553
 EXPENDITURES AND USES		
EXPENDITURES		
Operating Expenditures	\$ 335,784	\$ 166,075
Transfer to General Fund	50,914	24,478
Total Expenditures	386,698	190,553
TOTAL EXPENDITURES AND USES	\$ 386,698	\$ 190,553

LAW ENFORCEMENT COMMISSARY FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Commissary Revenue	\$ 497,000	\$ 257,500
Interest Earnings	500	650
Total Revenues	<u>497,500</u>	<u>258,150</u>
FUND BALANCE	<u>234,800</u>	<u>152,037</u>
TOTAL REVENUES AND SOURCES	<u>\$ 732,300</u>	<u>\$ 410,187</u>
EXPENDITURES AND USES		
EXPENDITURES		
Personal Services	\$ 18,535	\$ 9,267
Operating Expenditures	17,704	8,550
Capital Outlay	446,061	242,370
Transfer to General Fund	250,000	150,000
Total Expenditures	<u>732,300</u>	<u>410,187</u>
TOTAL EXPENDITURES AND USES	<u>\$ 732,300</u>	<u>\$ 410,187</u>

LAW ENFORCEMENT CONFISCATION FUND

REVENUES AND EXPENDITURES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Confiscated Funds	\$ 60,000	\$ 40,000
Interest Earnings	150	175
Total Revenues	<u>60,150</u>	<u>40,175</u>
FUND BALANCE	<u>122,349</u>	<u>73,624</u>
TOTAL REVENUES AND SOURCES	<u>\$ 182,499</u>	<u>\$ 113,799</u>
 EXPENDITURES AND USES		
EXPENDITURES		
Operating Expenditures	\$ 33,490	\$ 22,050
Capital Outlay	138,129	88,249
Transfer to General Fund	10,880	3,500
Total Expenditures	<u>182,499</u>	<u>113,799</u>
TOTAL EXPENDITURES AND USES	<u>\$ 182,499</u>	<u>\$ 113,799</u>

DRUG ABUSE TREATMENT AND EDUCATION FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 42,000	\$ 28,500
Grant Funds	218,322	96,630
Transfer from General Fund	97,081	23,135
Transfer from Juvenile Court Supervision Fund	10,750	4,500
Total Revenues	368,153	152,765
FUND BALANCE	62	-
TOTAL REVENUES AND SOURCES	\$ 368,215	\$ 152,765
EXPENDITURES AND USES		
EXPENDITURES		
Operating Expenditures		
Adult Program	\$ 262,260	\$ 127,599
Juvenile Program	10,750	4,500
Pass Through Grants	90,930	20,666
Capital Outlay-Adult Program	4,275	-
Total Expenditures	368,215	152,765
TOTAL EXPENDITURES AND USES	\$ 368,215	\$ 152,765

ALTERNATIVE DISPUTE RESOLUTION FUND

REVENUES AND EXPENDITURES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 163,300	\$ 73,650
Other Revenues	5,850	2,300
Total Revenues	<u>169,150</u>	<u>75,950</u>
FUND BALANCE	<u>27,377</u>	<u>35,026</u>
TOTAL REVENUES AND SOURCES	<u><u>\$ 196,527</u></u>	<u><u>\$ 110,976</u></u>
EXPENDITURES AND USES		
EXPENDITURES		
Personal Services	\$ 131,100	\$ 78,175
Operating Expenditures	49,082	26,848
Capital Outlay	5,960	1,829
Transfer to General Fund	10,385	4,124
Total Expenditures	<u>196,527</u>	<u>110,976</u>
TOTAL EXPENDITURES AND USES	<u><u>\$ 196,527</u></u>	<u><u>\$ 110,976</u></u>

CRIME VICTIMS ASSISTANCE FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 146,050	\$ 69,275
Total Revenues	<u>146,050</u>	<u>69,275</u>
FUND BALANCE	<u>37,864</u>	<u>-</u>
TOTAL REVENUES AND SOURCES	<u>\$ 183,914</u>	<u>\$ 69,275</u>
EXPENDITURES AND USES		
EXPENDITURES		
Transfer to General Fund	\$ 183,914	\$ 65,982
Total Expenditures	<u>183,914</u>	<u>65,982</u>
RESERVATION OF FUND BALANCE	<u>-</u>	<u>3,293</u>
TOTAL EXPENDITURES AND USES	<u>\$ 183,914</u>	<u>\$ 69,275</u>

JUVENILE COURT SUPERVISION FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 16,000	\$ 6,000
Total Revenues	<u>16,000</u>	<u>6,000</u>
TOTAL REVENUES AND SOURCES	<u>\$ 16,000</u>	<u>\$ 6,000</u>
EXPENDITURES AND USES		
EXPENDITURES		
Transfer to Drug Abuse Treatment And Education Fund	\$ 10,750	\$ 4,500
Transfer to Sponsored Program Fund	4,000	500
Total Expenditures	<u>14,750</u>	<u>5,000</u>
RESERVATION OF FUND BALANCE	<u>1,250</u>	<u>1,000</u>
TOTAL EXPENDITURES AND USES	<u>\$ 16,000</u>	<u>\$ 6,000</u>

LAW LIBRARY FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 20,900	\$ 18,150
Transfer from General Fund	12,000	-
Total Sources	<u>32,900</u>	<u>18,150</u>
TOTAL REVENUES AND SOURCES	<u>\$ 32,900</u>	<u>\$ 18,150</u>

EXPENDITURES AND USES

EXPENDITURES		
Personal Services	\$ 17,200	\$ 7,775
Operating Expenditures	13,246	6,598
Capital Outlay	1,900	-
Total Expenditures	<u>32,346</u>	<u>14,373</u>
RESERVATION OF FUND BALANCE	<u>554</u>	<u>3,777</u>
TOTAL EXPENDITURES AND USES	<u>\$ 32,900</u>	<u>\$ 18,150</u>

SPONSORED PROGRAMS FUND

REVENUES AND EXPENDITURES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Intergovernmental	\$ 377,998	\$ 123,887
Charges for services	110,533	115,000
Transfer from General Fund	126,720	62,850
Transfer from Juvenile Court Supervision Fund	4,000	500
Total Revenues	<u>619,251</u>	<u>302,237</u>
TOTAL REVENUES AND SOURCES	<u><u>\$ 619,251</u></u>	<u><u>\$ 302,237</u></u>
EXPENDITURES AND USES		
EXPENDITURES		
Personal Services	\$ 115,950	\$ 59,215
Operating Expenditures	442,051	243,022
Capital Outlay	59,750	-
Transfer to General Fund	1,500	-
Total Expenditures	<u>619,251</u>	<u>302,237</u>
TOTAL EXPENDITURES AND USES	<u><u>\$ 619,251</u></u>	<u><u>\$ 302,237</u></u>

2002 LAW ENFORCEMENT CENTER PROJECT FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Court Fines	\$ 110,000	\$ 65,600
Total Revenues	<u>110,000</u>	<u>65,600</u>
FUND BALANCE	<u>5,000</u>	<u>-</u>
TOTAL REVENUES AND SOURCES	<u>\$ 115,000</u>	<u>\$ 65,600</u>
EXPENDITURES AND USES		
EXPENDITURES		
Transfer to General Fund	\$ 115,000	\$ 57,500
Total Expenditures	<u>115,000</u>	<u>57,500</u>
RESERVATION OF FUND BALANCE	<u>-</u>	<u>8,100</u>
TOTAL EXPENDITURES AND USES	<u>\$ 115,000</u>	<u>\$ 65,600</u>

RECREATION FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Sales Tax County	\$ 2,430,000	\$ 1,100,000
Sales Tax City of Macon	3,645,000	1,650,000
Intergovernmental	52,415	-
Program Fees and Charges	247,950	115,475
Rental Revenues	80,894	26,829
Total Revenues	6,456,259	2,892,304
FUND BALANCE	-	9,171
TOTAL REVENUES AND SOURCES	\$ 6,456,259	\$ 2,901,475
 EXPENDITURES AND USES		
EXPENDITURES		
Administrative Division		
Personal Services	\$ 914,650	\$ 414,450
Other Operating Expenditures	432,756	258,030
Capital Outlay	20,310	76,235
Operating		
Personal Services	1,763,380	893,200
Other Operating Expenditures	1,215,533	426,632
Capital Outlay	52,210	111,139
Grounds		
Personal Services	420,520	217,000
Other Operating Expenditures	729,211	421,672
Capital Outlay	56,055	83,117
Total Expenditures	5,604,625	2,901,475
RESERVATION OF FUND BALANCE	851,634	-
TOTAL EXPENDITURES AND USES	\$ 6,456,259	\$ 2,901,475

DFACS MIL FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Rents - Operating	\$ 332,035	\$ 166,019
Rents - Capital Maintenance	99,388	67,020
Total Revenues	<u>431,423</u>	<u>233,039</u>
TOTAL REVENUES AND SOURCES	<u>\$ 431,423</u>	<u>\$ 233,039</u>
EXPENDITURES AND USES		
EXPENDITURES		
Operating Expenditures	\$ 332,035	\$ 166,019
Maintenance Projects	99,388	-
Total Expenditures	<u>431,423</u>	<u>166,019</u>
RESERVATION OF FUND BALANCE	<u>-</u>	<u>67,020</u>
TOTAL EXPENDITURES AND USES	<u>\$ 431,423</u>	<u>\$ 233,039</u>

**DEBT SERVICE
FUNDS**

GENERAL DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Interest Earnings - leasepool	\$ 368,328	\$ 184,164
Transfer from General Fund	379,295	690,386
Transfer from SPLOST 2012 Project Fund	711,692	575,000
Total Revenues	1,459,315	1,449,550
 FUND BALANCE	 4,058,765	 -
 TOTAL REVENUES AND SOURCES	 \$ 5,518,080	 \$ 1,449,550
 EXPENDITURES AND USES		
EXPENDITURES		
Lease Pool	\$ 368,328	\$ 184,164
Transfer to General Fund	5,149,752	-
Total Expenditures	5,518,080	184,164
 RESERVATION OF FUND BALANCE	 -	 1,265,386
 TOTAL EXPENDITURES AND USES	 \$ 5,518,080	 \$ 1,449,550

**CAPITAL
PROJECTS
FUNDS**

CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Interest Earnings	\$ 750	\$ 350
Interest Earnings-2009 Bond Proceeds	-	950
Transfer from General Fund	780,863	-
Total Revenues	781,613	1,300
 FUND BALANCE	617,364	241,830
 TOTAL REVENUES AND SOURCES	\$ 1,398,977	\$ 243,130
 EXPENDITURES AND USES		
EXPENDITURES		
Bond Fees	\$ 750	\$ -
Transfer to General Fund		
Courthouse Improvements	122,877	-
Law Enforcement Center		
HVAC Higgins Building	-	9,000
Building Improvements	-	50,000
Professional Services		
Green Initiatives	-	50,000
Centerline Correction	-	40,000
Health Department Complex		
HVAC Controls/AC Units	493,710	-
Randall Building		
HVAC	-	21,500
Public Works		
Architect Fees	13,380	-
New Office Space	755,630	-
Entrance Gates	-	11,000
Roof Shurling Library	-	49,000
Tennis courts	12,630	12,630
Total Expenditures	1,398,977	243,130
 TOTAL EXPENDITURES AND USES	\$ 1,398,977	\$ 243,130

SPLOST TRANSPORTATION IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Intergovernmental Revenue	\$ 431,100	\$ -
Interest Earnings	1,000	600
Total Revenues	<u>432,100</u>	<u>600</u>
FUND BALANCE	<u>1,018,415</u>	<u>320,651</u>
TOTAL REVENUES AND SOURCES	<u>\$ 1,450,515</u>	<u>\$ 321,251</u>
EXPENDITURES AND USES		
EXPENDITURES		
Operating Expenditures	\$ 370,000	\$ 120,000
Capital Outlay	957,252	176,000
Transfer to General Fund	123,263	25,251
Total Expenditures	<u>1,450,515</u>	<u>321,251</u>
TOTAL EXPENDITURES AND USES	<u>\$ 1,450,515</u>	<u>\$ 321,251</u>

SPLOST CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JULY 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Interest Earnings	\$ 11,735	\$ 5,000
Interest Earnings-Bond Proceeds	28,479	5,000
Sales Tax Proceeds	30,300,000	15,000,000
Total Revenues	<u>30,340,214</u>	<u>15,010,000</u>
 FUND BALANCE	 <u>20,436,899</u>	 <u>16,666,234</u>
 TOTAL REVENUES AND SOURCES	 <u>\$ 50,777,113</u>	 <u>\$ 31,676,234</u>
 EXPENDITURES AND USES		
EXPENDITURES		
Administration	\$ 549,974	\$ 92,500
Law Enforcement Vehicles/Equipment	719,701	448,357
Economic Development	5,900,000	2,950,000
BRAC	2,900,000	-
Recreation	8,349,009	4,107,633
Fire Stations	2,785,100	1,769,127
Courthouse Renovations	1,883,273	225,523
Juvenile Facility	6,527,875	85,000
Animal Welfare	1,526,375	1,300,000
Resurfacing	978,486	1,193,150
Storm Drainage	1,839,788	590,000
City Percentage		
City Projects	10,719,090	3,088,125
City Bonds	753,750	1,936,875
Debt Service		
Principal	2,280,000	8,435,000
Interest	1,743,750	466,944
Equipment Leasepool	711,692	575,000
County Bond Reserve	609,250	4,413,000
Total Expenditures	<u>50,777,113</u>	<u>31,676,234</u>
 TOTAL EXPENDITURES AND USES	 <u>\$ 50,777,113</u>	 <u>\$ 31,676,234</u>

OCMULGEE GREENWAY TRAIL FUND

REVENUES AND EXPENDITURES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Grant Funds	\$ 498,082	\$ -
Interest Earnings	<u>150</u>	<u>75</u>
Total Revenues	<u>498,232</u>	<u>75</u>
FUND BALANCE	<u>-</u>	<u>-</u>
TOTAL REVENUES AND SOURCES	<u>\$ 498,232</u>	<u>\$ 75</u>
EXPENDITURES AND USES		
EXPENDITURES		
Capital Outlay	\$ 498,082	\$ -
Total Expenditures	<u>498,082</u>	<u>-</u>
RESERVATION OF FUND BALANCE	<u>150</u>	<u>75</u>
TOTAL EXPENDITURES AND USES	<u>\$ 498,232</u>	<u>\$ 75</u>

2013 MBCUDA PROJECT FUND

REVENUES AND EXPENDITURES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Bond Proceeds	\$ -	\$ 13,000,000
Total Revenues	<u>-</u>	<u>13,000,000</u>
TOTAL REVENUES AND SOURCES	<u>\$ -</u>	<u>\$ 13,000,000</u>
EXPENDITURES AND USES		
EXPENDITURES		
Capital Outlay	\$ 370,315	\$ 12,629,685
Total Expenditures	<u>370,315</u>	<u>12,629,685</u>
RESERVATION OF FUND BALANCE	<u>(370,315)</u>	<u>370,315</u>
TOTAL EXPENDITURES AND USES	<u>\$ -</u>	<u>\$ 13,000,000</u>

ENTERPRISE

FUND

TOBESOFKEE RECREATION AREA FUND

REVENUES AND EXPENSES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Admission Charges		
Admission People	\$ 279,000	\$ 119,000
Admission Boats	44,000	17,000
Admission Campers	183,000	83,000
Shelter Reservations	31,000	15,000
Annual Permits	100,000	37,000
Concessions	3,500	1,060
Rent and Lease Revenue	29,000	16,000
Intergovernmental Revenue	70,634	-
Other Revenue	6,250	-
Transfer from Hotel Motel Tax Fund	388,429	206,965
Transfer from General Fund	368,810	162,500
Total Revenues	<u>1,503,623</u>	<u>657,525</u>
NET ASSETS	<u>-</u>	<u>195,274</u>
TOTAL REVENUES AND SOURCES	<u>\$ 1,503,623</u>	<u>\$ 852,799</u>
EXPENSES AND USES		
EXPENSES		
Personal Services	\$ 909,730	\$ 505,700
Operating Expenses	352,076	198,470
Interest Expense	6,170	2,551
Capital Outlay	117,489	62,800
Total Expenditures	<u>1,385,465</u>	<u>769,521</u>
RESERVATION OF NET ASSETS		
Reserve for Debt Service	<u>118,158</u>	<u>83,278</u>
TOTAL EXPENSES AND USES	<u>\$ 1,503,623</u>	<u>\$ 852,799</u>

SPECIAL SANITATION DISTRICT FUND

REVENUES AND EXPENSES

	<u>FY 2013 REVISED BUDGET</u>	<u>FY 2014 JUL 13- DEC 13</u>
REVENUES AND SOURCES		
REVENUES		
Garbage Fee Collections	\$ 3,008,869	\$ 1,501,160
Other Charges	65,000	62,500
Interest Earned	500	100
Transfer from General Fund	24,500	12,750
Transfer from Fire District Fund	2,526	1,545
Total Revenues	<u>3,101,395</u>	<u>1,578,055</u>
TOTAL REVENUES AND SOURCES	<u>\$ 3,101,395</u>	<u>\$ 1,578,055</u>
EXPENSES AND USES		
EXPENSES		
Operating Expenditures	\$ 2,731,772	\$ 1,398,313
Transfer to General Fund	163,149	77,777
Total Expenditures	<u>2,894,921</u>	<u>1,476,090</u>
RESERVATION OF NET ASSETS	<u>206,474</u>	<u>101,965</u>
TOTAL EXPENSES AND USES	<u>\$ 3,101,395</u>	<u>\$ 1,578,055</u>

FIDUCIARY

FUND

WORKERS COMPENSATION FUND

REVENUES AND EXPENSES

	FY 2013 REVISED BUDGET	FY 2014 JUL 13- DEC 13
REVENUES AND SOURCES		
REVENUES		
Insurance Claims	\$ 175,000	\$ 12,500
Interest Earnings	5,000	-
Employer Contributions	1,321,500	727,264
Total Revenues	1,501,500	739,764
NET ASSETS	-	252,836
TOTAL REVENUES AND SOURCES	\$ 1,501,500	\$ 992,600
 EXPENSES AND USES		
EXPENSES		
Litigation	\$ 11,100	\$ 6,500
Consulting	-	6,000
ACCG Premium	277,000	280,000
Weekly Benefits	64,225	34,100
Assessments	52,000	-
Settlements	213,475	235,000
Medical Claims	283,700	125,000
Claims and Judgments - ACCG	600,000	306,000
Total Expenditures	1,501,500	992,600
TOTAL EXPENSES AND USES	\$ 1,501,500	\$ 992,600