

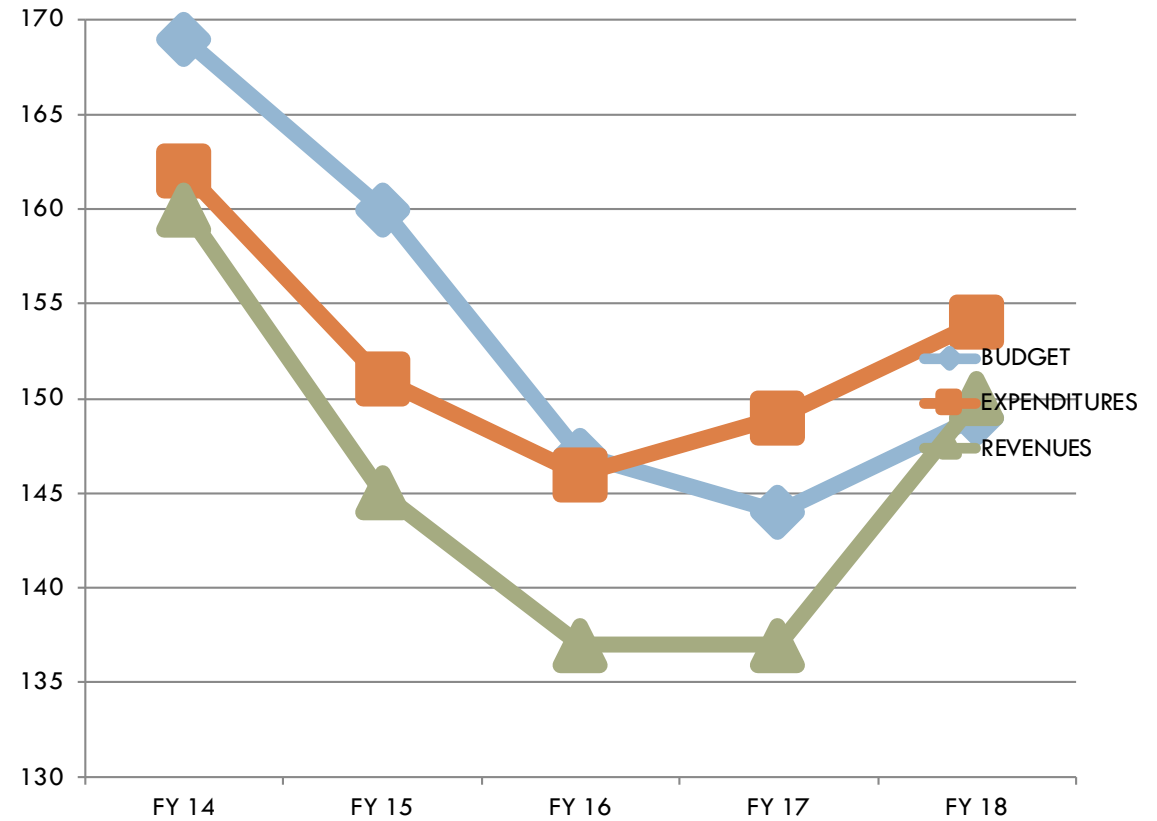
BUDGET REVIEW FOR FY 18 BUDGET PREVIEW FOR FY 19

Strategic Planning Retreat

General Fund with Transfers

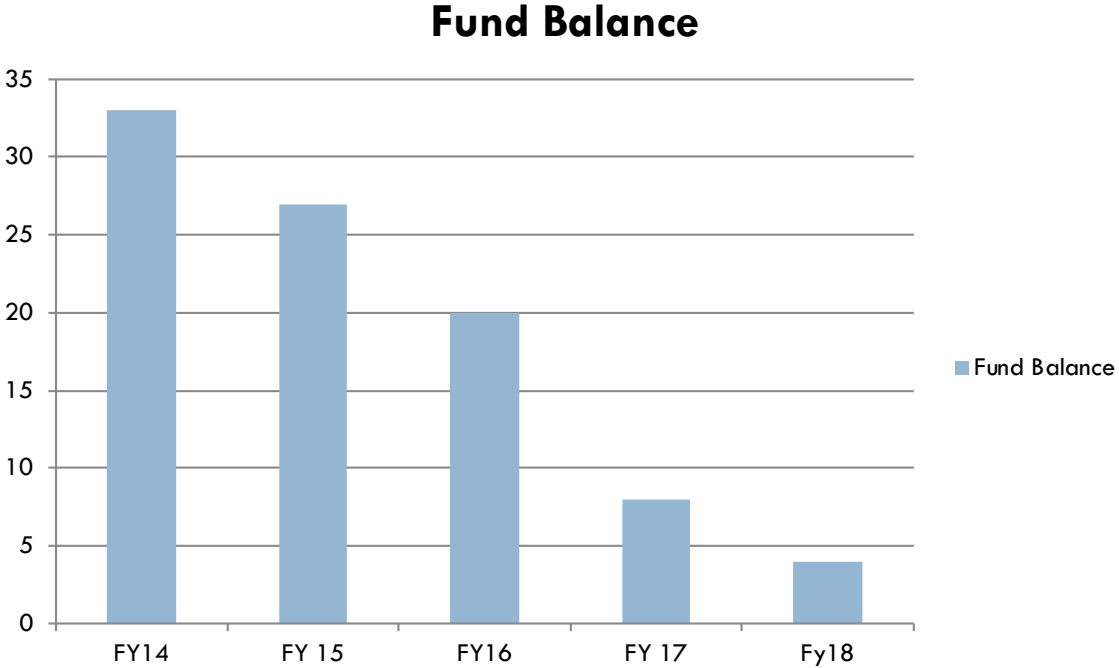
	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u> <u>Projected</u>
BUDGET	\$169	\$160	\$147	\$144	\$149
EXPENDITURES	\$162	\$151	\$146	\$149	\$154
REVENUES	\$160	\$145	\$137	\$137	\$150

* Millions



Fund Balance

	<u>FY 14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY 18</u>
Fund Balance	\$33	\$27	\$20	\$8	\$4

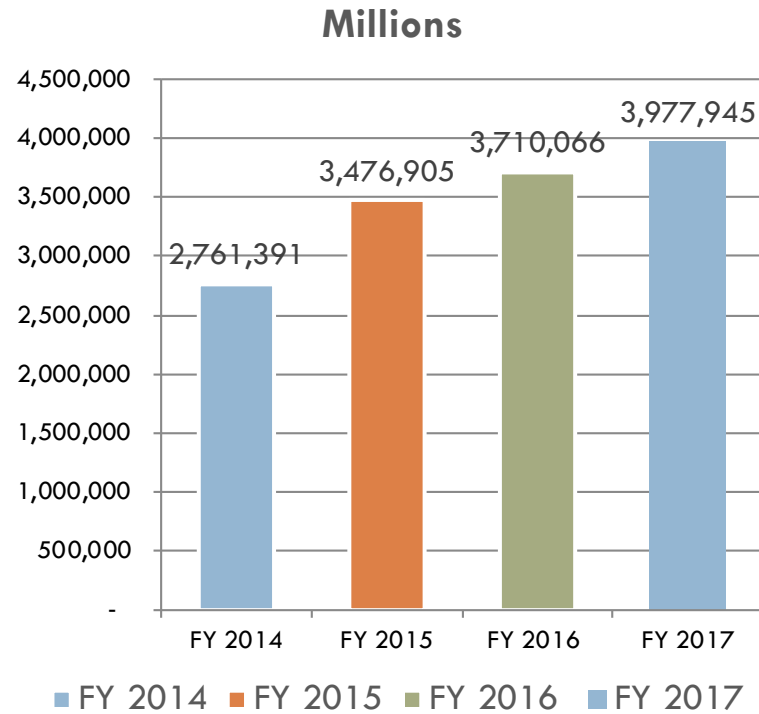


Property Tax Millage Rate

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	Net Millage Rate	Value of mil	Property Tax (includes motor vehicle)
2013	12.003 + 9.7 + 2.649	6.0	\$78,484,776
2014	14.652 + 4.850	5.9	\$68,941,928
2015	14.652	3.9	\$58,606,893
2016	14.652	3.9	\$58,566,864
2017	17.652	4.0	\$71,320,433

Hotel/Motel Tax

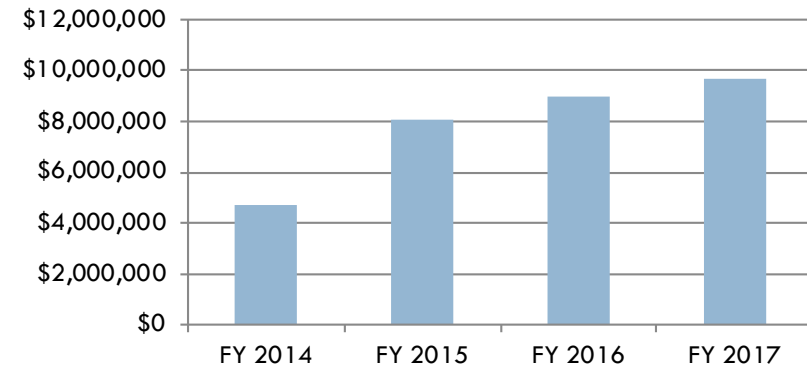


Agencies receiving Hotel/Motel Tax	FY 2015	FY 2016	FY 2017
Douglass Theatre	\$186,189	\$198,674	\$203,020
Cherry Blossom	\$245,123	\$261,560	\$280,446
Conv & Visitors Center	\$1,869,712	\$1,995,088	\$2,136,148
Sports Hall of Fame	\$186,154	\$198,637	\$212,980
Coliseum/Auditorium	\$460,760	\$491,657	\$527,159
Tobosofkee	\$455,093	\$485,610	\$520,675
Admin	\$73,884	\$78,839	\$84,517
TOTAL	\$3,476,915	\$3,710,065	\$3,977,945

Revenue increases

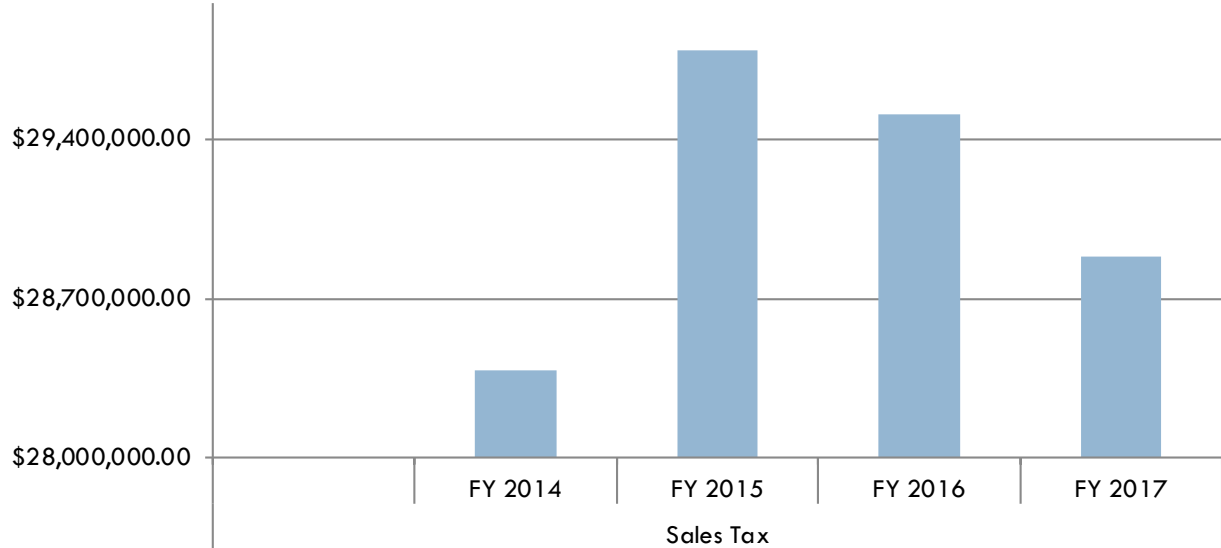
Franchise Taxes	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Electric	\$ 5,424,941	\$ 8,608,173	\$ 9,168,619	\$ 8,923,573
Gas	\$ 447,192	\$ 628,840	\$ 761,758	\$ 624,145
Cable	\$ 1,374,023	\$ 1,779,315	\$ 1,840,514	\$ 1,822,603
Telephone	\$ 546,330	\$ 490,635	\$ 425,382	\$ 406,527
Railroad	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
	\$ 7,792,486	\$ 11,513,963	\$12,203,273	\$11,783,849

Insurance Premium Tax



FY 2014	FY 2015	FY 2016	FY 2017
\$4,712,248	\$8,083,742	\$8,960,555	\$9,706,147

Sales Tax



	FY 2014	FY 2015	FY 2016	FY 2017
Sales Tax	\$28,385,722	\$29,792,726	\$29,507,452	\$28,885,657

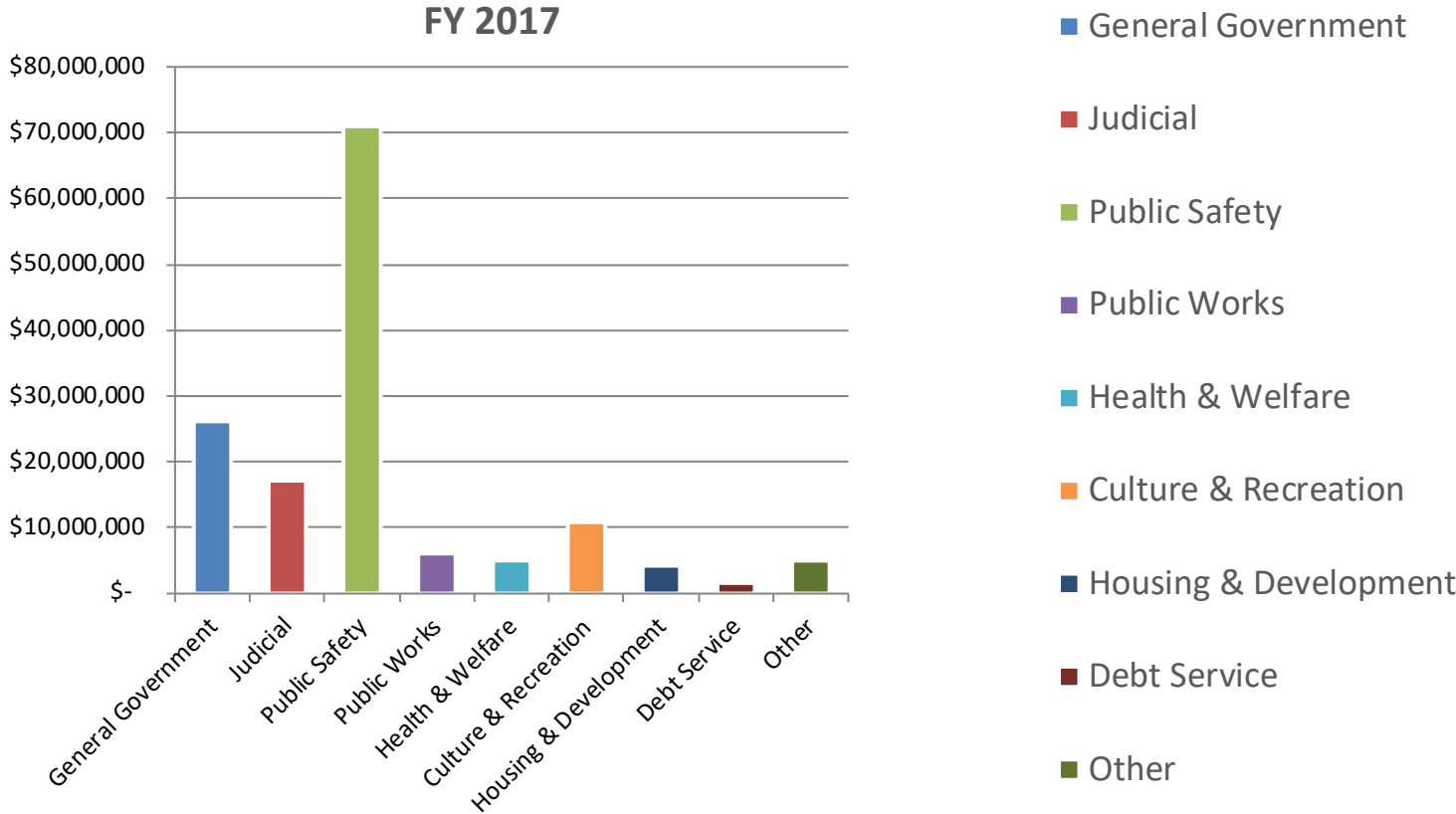
Expenditures

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□ General Fund

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Salaries and Benefits	\$ 104,853,624	\$ 102,927,612	\$ 95,304,774	\$ 97,558,800
Fuel and Utilities	\$ 6,835,336	\$ 7,484,790	\$ 6,992,704	\$ 6,015,340
Supplies-Operating and Other	\$ 3,449,453	\$ 3,029,551	\$ 2,936,731	\$1,787,283
Repairs & Maintenance	\$ 4,025,156	\$ 4,115,416	\$ 4,516,735	\$5,405,943
Professional Services	\$ 7,639,722	\$ 7,264,897	\$ 7,600,109	\$ 8,449,293
Communications	\$ 1,353,106	\$ 1,308,051	\$ 1,455,016	\$ 1,457,988

Expenditures



Outside Agency Funding

Agency	FY 2018
Board of Physical Health	\$ 680,000
Board of Mental Health	\$ 403,750
Medical Center - Indigent Care	\$ 451,600
Bibb Co. DFACS	\$ 807,500
MBC Transit Authority	\$ 2,316,500
Para Transit Authority	\$ 503,427
MBC Citizens Advocacy	\$ 4,500
Meals on Wheels	\$ 47,300
Middle GA Food Bank	\$ 15,400
Economic Opp Office	\$ 98,000

Agency	FY 2018
Book Mobile-Library	\$ 2,875,000
Douglass Theatre*	\$ 100,000
Museum of Arts & Science	\$ 230,000
Tubman African American Museum	\$ 230,000
Arts Alliance	\$ 40,000
Sports Hall of Fame*	\$ 100,000
Planning & Zoning Comm	\$ 900,000
MBC Urban Development	\$ 108,000
Industrial Authority	\$ 528,000
Industrial Authority-land	\$ 350,000

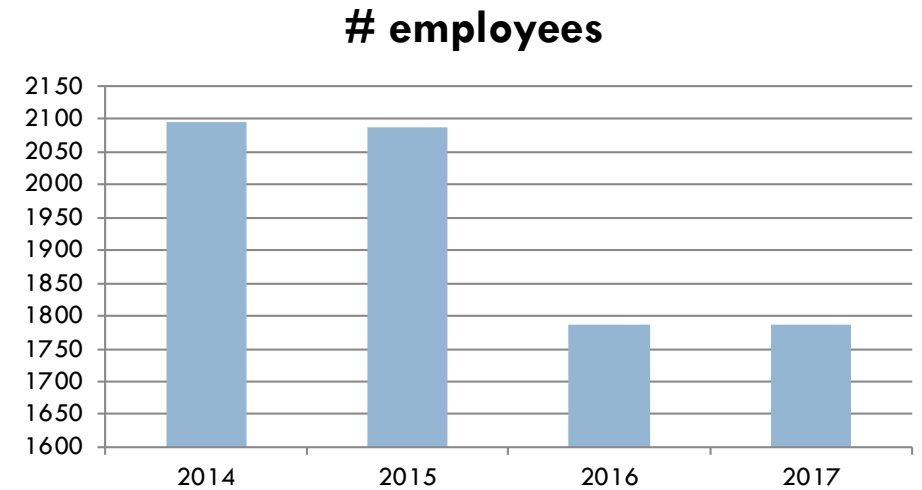
Agency	FY 2018
Land Bank Authority	\$ 192,000
Keep Macon-Bibb Beautiful	\$ 110,000
21st Century Partnership	\$ 46,000
Dev Clean Air	\$ 36,900

TOTAL = \$10,717,600

*receives Hotel/Motel funding in addition to General Fund

Macon-Bibb County Employees

	General Govern	Judicial	Public Safety	Public Works	Culture & Recreation	Housing & Dev	Total Count
FY 2014	256	188	1,223	294	84	50	2,095
FY 2015	267	197	1,221	214	139	49	2,087
FY 2016	212	179	1,075	163	111	46	1,786
FY 2017	214	179	1,078	163	111	41	1,786



Salaries

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
General Fund-Salaries & Benefits	\$104,853,624	\$102,927,613	\$95,304,735	\$97,558,800
Other Fund-Salaries & Benefits	\$8,921,111	\$9,126,387	\$8,042,579	\$10,103,674

*Pay Scale implemented in 2015

*Retirements in 2015 and 2016 totaled 235 employees

Pension and Healthcare

Pension	All funds Contribution		Healthcare	Costs
FY 2014	\$12,348,634		CY 2015	\$20,757,719
FY 2015	\$12,279,723		CY 2016	\$20,220,160
FY 2016	\$10,318,723		CY 2017	\$25,028,206
FY 2017	\$14,254,906		CY 2018	\$25,326,368

Budget FY 18

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□ Revenue Categories Trending positive variance at 6 months	851,738
□ Other Financing Sources variance (pending PO Rollover adjustment)	<u>(1,039,316)</u>
	(187,578)
□ Payroll:	
□ OT	(1,566,395)
□ Pension	(2,146,240)
□ Workers Comp	(40,337)
□ Other Positive Variances	<u>1,035,500</u>
□	(2,717,472)
□ Supplies Positive Variance	2,625,031
□ Purchased Contracted Services Positive Variance	609,726
□ Debt Services Positive Variance	106,365
□ Other Financing Uses: (additional transfers to funds)	
□ Group Insurance (2,600,000)	
□ Street Lights (250,000)	
□ Airport Fund (300,000)	
□ Bowden Golf Course (100,000)	
□ Vehicle Maintenance (600,000)	
□ Other Variances (57,549)	
	(3,907,549)
□ Other variances	<u>(235,993)</u>
Major factors that make up the total variances	(3,707,470)

Budget FY 19

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□ Projected Net Deficit FY2018	3,707,470
□ OPEB Shortage	4,000,000
□ Sheriff/Fire Increases (included at 1/2)	2,125,000
□ Less: Incentive	(731,100)
□ Recreation Increases (est. 10)	402,242
□ Operating Estimate	347,758
□ Fire Recruits (est. 37)	1,918,523
□ Transit Authority deficit	300,000
□ Additional GF Debt	52,000
□ Reduction in Pension Rates	(1,300,000)
□ Increased Group Insurance Contributions	(650,000)
□ Projected Net Deficit FY2019	10,171,892

□ A

FY 19 Budget Options- Revenues

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- Review Fees, Charges, and taxes in:
 - Business Development,
 - Recreation,
 - additional franchise fees
- Millage Increase
- OLOST

FY 19 Budget- options to reduce expenses

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- Review HealthCare Spends
 - ▣ Potential contract modifications for FY 18
 - ▣ Plan Design Changes for FY 19
- Review Pension Options

FY 19 Budget options to reduce expenses

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Areas to seek reduction:

- Hiring Freeze/RIF
- Review Pension and Healthcare spends
 - ▣ Potential contract amendment in FY 18 and Plan Design changes in FY 19
- Review Outside Agency Contributions
- Request departments reduce operations by 2%
- Reduce operations for Recreation
- Review Other Funds
 - ▣ Vehicle Maintenance
 - ▣ Bowden
 - ▣ Solid Waste
 - ▣ Airport