

**BIBB COUNTY GEORGIA
BUDGET SUMMARY
ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2013**

	Revised Budget FY 2012	Proposed Budget FY 2013	Amount Increase (Decrease)	% Increase (Decrease)
COUNTY GENERAL FUND	\$ 83,937,966	\$ 87,206,709	\$ 3,268,743	3.89%
DEBT SERVICE FUNDS:				
G.O. BOND DEBT SERVICE FUND	4,130,779	3,287,112	(843,667)	-20.42%
1992 PUBLIC BUILDING				
DEBT SERVICE FUND	843,049	-	(843,049)	-100.00%
SERIES 2000 PUBLIC FACILITIES				
DEBT SERVICE FUND	1,143,221	-	(1,143,221)	-100.00%
SERIES 2002A PUBLIC FACILITIES				
DEBT SERVICE FUND	732,104	-	(732,104)	-100.00%
SPLOST DEBT SERVICE FUND	70,016	-	(70,016)	-100.00%
SPECIAL REVENUE FUNDS:				
SPECIAL FIRE DISTRICT FUND	12,218,702	11,265,817	(952,885)	-7.80%
HOTEL/MOTEL TAX FUND	2,041,554	2,102,000	60,446	2.96%
SPECIAL STREET LIGHT DISTRICT FUND	368,290	386,698	18,408	5.00%
LAW ENFORCEMENT CENTER				
COMMISSARY FUND	476,200	571,063	94,863	19.92%
LAW ENFORCEMENT CENTER				
CONFISCATED FUND	140,953	102,430	(38,523)	-27.33%
DRUG ABUSE TREATMENT & ED. FUND	409,753	368,153	(41,600)	-10.15%
ALTERNATIVE DISPUTE RESOL. FUND	200,216	196,527	(3,689)	-1.84%
CRIME VICTIMS ASSISTANCE FUND	213,025	183,914	(29,111)	-13.67%
JUVENILE SUPERVISION FUND	18,250	16,000	(2,250)	-12.33%
LAW LIBRARY FUND	78,900	32,900	(46,000)	-58.30%
SPONSORED PROGRAMS FUND	890,997	255,940	(635,057)	-71.27%
SERIES 2002 LAW ENFORCEMENT CENTER				
PROJECT CONSTRUCTION FUND	175,000	115,000	(60,000)	-34.29%
RECREATION FUND	585,500	6,403,844	5,818,344	993.74%
ENTERPRISE FUNDS:				
TOBESOFKEE RECREATION AREA	1,419,623	1,439,179	19,556	1.38%
SPECIAL SANITATION DISTRICT FUND	2,916,456	3,101,269	184,813	6.34%
FIDUCIARY FUND:				
WORKERS' COMPENSATION FUND	1,047,450	1,501,500	454,050	43.35%
CAPITAL PROJECTS FUNDS:				
CAPITAL IMPROVEMENTS FUND	793,516	161,257	(632,259)	-79.68%
SPECIAL SALES TAX TRANSPORTATION				
IMPROVEMENTS FUND	2,193,263	729,743	(1,463,520)	-66.73%
SPLOST CAPITAL IMPROVEMENTS FUND	28,757,694	44,077,840	15,320,146	53.27%
OCMULGEE GREENWAY TRAIL FUND	55,825	55,941	116	0.21%
TOTALS	\$ 145,858,302	\$ 163,560,836	\$ 17,702,534	12.14%
INTERFUND ACTIVITY	(10,354,642)	(6,231,331)	4,123,311	-39.82%
BUDGET TOTAL - ALL FUNDS	\$ 135,503,660	\$ 157,329,505	\$ 21,825,845	16.11%

GENERAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDING JUNE 30, 2013

	Revised Budget FY 2012	Proposed Budget FY 2013	Amount Increase (Decrease)	% Increase (Decrease)
<u>ESTIMATED REVENUES</u>				
General Property Taxes	\$ 50,770,455	\$ 48,754,070	\$ (2,016,385)	-3.97%
Departmental Revenues	19,378,828	22,457,893	3,079,065	15.89%
Local Option Sales Tax	12,900,000	11,070,000	(1,830,000)	-14.19%
Application of Fund Balance	888,683	4,924,746	4,036,063	454.16%
TOTALS	<u>\$ 83,937,966</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

PROJECTED EXPENDITURES

Operating Expenditures	\$ 82,074,618	\$ 83,375,601	\$ 1,300,983	1.59%
Capital Outlay	1,863,348	3,831,108	1,967,760	105.60%
TOTALS	<u>\$ 83,937,966</u>	<u>\$ 87,206,709</u>	<u>\$ 3,268,743</u>	<u>3.89%</u>

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2013
BUDGET VS. ACTUAL**

SOURCE	FY 2012 Revised Budget	FY 2013 Estimated Revenue	Amount of Variance	% of Variance
<u>TAXES:</u>				
Real & Personal Property	\$ 46,449,433	\$ 44,726,740	\$ (1,722,693)	-3.71%
Motor Vehicle Tax	4,321,022	4,027,330	(293,692)	-6.80%
Recording Intangibles	525,000	475,000	(50,000)	-9.52%
Financial Gross Receipts Tax	233,000	390,000	157,000	67.38%
Franchise Taxes	645,000	698,000	53,000	8.22%
Railroad Equipment Tax	52,000	52,000	-	0.00%
Interest and Penalties:				
Tag Penalties	268,120	255,465	(12,655)	-4.72%
Tax Penalties	378,400	702,335	323,935	85.61%
Interest	639,745	908,175	268,430	41.96%
Local Option Sales Tax	12,900,000	11,070,000	(1,830,000)	-14.19%
Sales Tax - Beer	695,000	695,000	-	0.00%
Sales Tax - Liquor	170,000	169,000	(1,000)	-0.59%
TOTAL TAXES	\$ 67,276,720	\$ 64,169,045	\$ (3,107,675)	-4.62%
<u>LICENSES and PERMITS:</u>				
Business Licenses	\$ 800,000	\$ 700,000	\$ (100,000)	-12.50%
Alcohol Licenses	237,000	223,000	(14,000)	-5.91%
Building Permits	-	22,158	22,158	100.00%
Plumbing Permits	-	12,076	12,076	100.00%
Mechanical Permits	-	26,250	26,250	100.00%
Electrical Permits	-	48,625	48,625	100.00%
General Contractor Permits	-	436,220	436,220	100.00%
Plan Review Fees	-	43,368	43,368	100.00%
Miscellaneous	-	6,588	6,588	100.00%
TOTAL LICENSES & PERMITS	\$ 1,037,000	\$ 1,518,285	\$ 481,285	46.41%
<u>INTERGOVERNMENTAL REVENUE:</u>				
Federal Grants:				
Department of Justice	\$ 21,775	\$ 13,000	\$ (8,775)	-40.30%
GEFA	1,650	-	(1,650)	-100.00%
Pass Thru Grants	2,000	-	(2,000)	-100.00%
DOT Hybrids	305,600	72,000	(233,600)	-76.44%
State Grants:				
DOT Reimbursements	342,577	-	(342,577)	-100.00%
GEMA Homeland Security	21,351	-	(21,351)	-100.00%
District Attorney:				
Victim Witness Program	38,887	45,941	7,054	18.14%
State Court:				
Victim Witness Program	31,019	33,153	2,134	6.88%
Judicial Council of Georgia	110,542	110,542	-	0.00%
Real Estate Transfer Tax	100,000	106,000	6,000	6.00%
Grants & Reimbur. from Local Units:				
City of Macon:				
Board of Elections - 50%	60,784	-	(60,784)	-100.00%
Storm Water Assessment	27,725	-	(27,725)	-100.00%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2013
BUDGET VS. ACTUAL**

SOURCE	FY 2012 Revised Budget	FY 2013 Estimated Revenue	Amount of Variance	% of Variance
<u>INTERGOVERNMENTAL REVENUE (cont.):</u>				
Peach County:				
Public Defender(12%)	243,104	262,012	18,908	7.78%
Prosecutor	118,780	119,058	278	0.23%
Crawford County:				
Public Defender(7%)	141,811	152,840	11,029	7.78%
Prosecutor	8,176	8,197	21	0.26%
Miscellaneous Grants:				
Miscellaneous Grants	10,000	-	(10,000)	-100.00%
Macon Housing Authority -				
Payment In-Lieu-Of Taxes	31,000	40,000	9,000	29.03%
Bond Swamp - National Refuge	15,000	15,000	-	0.00%
Board of Education:				
Payment In-Lieu-Of Taxes - Wachovia Bldg.	46,440	41,473	(4,967)	-10.70%
Industrial Authority Property -				
Payment In-Lieu-Of Taxes	372,837	474,000	101,163	27.13%
Planning & Zoning Computers	13,836	-	(13,836)	-100.00%
MWA Storm Water Assessment	27,725	10,730	(16,995)	-61.30%
Macon Water Authority GIS - 33 1/3%	40,942	37,104	(3,838)	-9.37%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,133,561	\$ 1,541,050	\$ (592,511)	-27.77%
<u>CHARGES FOR SERVICES:</u>				
Public Safety:				
Sheriff - Costs & Fees	\$ 245,000	\$ 175,000	\$ (70,000)	-28.57%
Sheriff - ID Investigation	40,900	43,000	2,100	5.13%
Sheriff - Other	74,000	101,000	27,000	36.49%
Jail - Housing Prisoners:				
City of Macon	295,000	325,000	30,000	10.17%
State of Georgia	250,000	250,000	-	0.00%
Federal	23,000	40,000	17,000	73.91%
Animal Welfare:				
Bibb Health Department	-	14,000	14,000	100.00%
Twiggs County Dogs	-	500	500	100.00%
Adoptions	-	8,000	8,000	100.00%
Reclaim	-	4,500	4,500	100.00%
Boarding Fee	-	2,000	2,000	100.00%
General Government				
Courts:				
Civil	1,115,000	1,125,000	10,000	0.90%
Superior Court Clerk	441,000	421,000	(20,000)	-4.54%
Clerk Authority Web Site	20,000	35,500	15,500	77.50%
Superior Ct Clerk- E Commerce	33,770	34,000	230	0.68%
State Court Attorney Fees	-	475	475	100.00%
Juvenile Court	8,200	8,500	300	3.66%
Probate Court	290,000	325,000	35,000	12.07%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2013
BUDGET VS. ACTUAL**

SOURCE	FY 2012 Revised Budget	FY 2013 Estimated Revenue	Amount of Variance	% of Variance
<u>CHARGES FOR SERVICES(cont.):</u>				
Mapping Service	11,600	8,000	(3,600)	-31.03%
ITS (Computer Center)	6,760	6,500	(260)	-3.85%
Commissions, Fees	2,839,950	2,900,115	60,165	2.12%
Public Works:				
Driveway and Sidewalk Repairs	7,000	5,000	(2,000)	-28.57%
Development - Permit Fees	5,000	5,000	-	0.00%
Other	4,000	4,000	-	0.00%
TOTAL CHARGES FOR SERVICES	\$ 5,710,180	\$ 5,841,090	\$ 130,910	2.29%
<u>FINES and FORFEITS:</u>				
State Court	\$ 1,530,000	\$ 1,250,000	\$ (280,000)	-18.30%
State Court Probation	485,000	485,000	-	0.00%
State Court Probation - Youth Offenders Program	26,500	48,000	21,500	81.13%
State Court Restitution	17,000	24,000	7,000	41.18%
Superior Court	82,320	54,000	(28,320)	-34.40%
Restitution for Public Defenders	56,000	42,500	(13,500)	-24.11%
Child Support Recovery Fees	23,850	28,000	4,150	17.40%
Pre-Trial Diversion Fees	6,000	3,500	(2,500)	-41.67%
State Court Solicitor	2,000	2,000	-	0.00%
GA Probation Mgmt. Restitution	2,400	4,075	1,675	69.79%
GA Probation Management Fees	6,500	3,375	(3,125)	-48.08%
TOTAL FINES and FORFEITS	\$ 2,237,570	\$ 1,944,450	\$ (293,120)	-13.10%
<u>MISCELLANEOUS:</u>				
Interest Earnings	\$ 75,000	\$ 24,000	\$ (51,000)	-68.00%
Rents - County-Owned Buildings	570,528	1,988,864	1,418,336	248.60%
Sale of vehicle & equipment	40,000	1,080,000	1,040,000	2600.00%
Grand Opera House - utilities	8,750	13,000	4,250	48.57%
Administration fees - AFLAC	21,900	20,000	(1,900)	-8.68%
Admin. Fees - Garnishments	2,000	2,000	-	0.00%
Admin Fees - Child Support	3,250	2,800	(450)	-13.85%
Admin Fees - AFLAC (retirees)	3,500	3,850	350	10.00%
Admin Fees - Childcare Trust	24,275	13,000	(11,275)	-46.45%
Insurance Claims and Damages	15,000	15,000	-	0.00%
Qualifying Fees	16,000	1,000	(15,000)	-93.75%
Miscellaneous	19,300	16,000	(3,300)	-17.10%
TOTAL MISCELLANEOUS	\$ 799,503	\$ 3,179,514	\$ 2,380,011	297.69%

**BIBB COUNTY GENERAL FUND
STATEMENT OF REVENUES
FY 2013
BUDGET VS. ACTUAL**

SOURCE	FY 2012 Revised Budget	FY 2013 Estimated Revenue	Amount of Variance	% of Variance
<u>INTERFUND TRANSFERS:</u>				
Law Enforcement Commissary Fund	\$ 166,600	\$ 250,000	\$ 83,400	50.06%
SPLOST Debt Service Fund	70,016	-	(70,016)	-100.00%
Hotel/Motel Fund	61,247	63,060	1,813	2.96%
Debt Service Fund	2,559,381	2,918,784	359,403	14.04%
Special Street Light District Fund	50,914	50,914	-	0.00%
Alternative Dispute Resolution	10,385	10,385	-	0.00%
Law Enforcement Confiscation Fund	2,500	2,500	-	0.00%
Capital Improvements	173,086	122,877	(50,209)	-29.01%
2002 LEC Project Fund	175,000	115,000	(60,000)	-34.29%
SPLOST Transportation Improvements Fund	123,263	123,263	-	0.00%
Fire District Fund	83,183	83,183	-	0.00%
Crime Victims Assistance Fund	213,025	183,914	(29,111)	-13.67%
Sponsored Programs	3,000	1,500	(1,500)	-50.00%
Special Sanitation District Fund	163,149	163,149	-	0.00%
TOTAL INTERFUND TRANSFERS	\$ 3,854,749	\$ 4,088,529	\$ 233,780	6.06%
SUB TOTAL	\$ 83,049,283	\$ 82,281,963	\$ (767,320)	-0.92%
Application of Fund Balance	888,683	4,924,746	4,036,063	454.16%
GRAND TOTAL	\$ 83,937,966	\$ 87,206,709	\$ 3,268,743	3.89%

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2012 TO FY 2013

	Revised Budget FY 2012	Proposed Request FY 2013	Amount Increase (Decrease)	Percent Increase (Decrease)
JUDICIAL				
Superior Court	\$ 1,161,204	\$ 1,166,212	\$ 5,008	0.43%
Public Defender	2,155,897	2,291,561	135,664	6.29%
Clerk of Superior Court	1,700,045	1,729,710	29,665	1.74%
District Attorney	2,837,710	2,880,897	43,187	1.52%
District Attorney Victim Witness Program	68,125	61,079	(7,046)	-10.34%
District Attorney Violence Against Women	84,850	87,400	2,550	3.01%
Grand Jury	36,597	37,666	1,069	2.92%
Juvenile Court	1,047,763	1,085,553	37,790	3.61%
Juvenile Court State (Insur.)	8,064	300	(7,764)	-96.28%
State Court Victim Witness Program	56,270	51,360	(4,910)	-8.73%
State Court	916,475	922,503	6,028	0.66%
State Court Probation	654,910	675,910	21,000	3.21%
State Court Solicitor	685,420	693,630	8,210	1.20%
Civil Court	1,772,888	1,857,562	84,674	4.78%
Probate Court	828,809	951,918	123,109	14.85%
Coroner	296,490	293,250	(3,240)	-1.09%
Total Judicial	<u>\$ 14,311,517</u>	<u>\$ 14,786,511</u>	<u>\$ 474,994</u>	<u>3.32%</u>
ADMINISTRATIVE & GENERAL				
Board of Commissioners	\$ 1,028,410	\$ 1,072,290	\$ 43,880	4.27%
Board of Elections	757,173	875,815	118,642	15.67%
Inspection & Fees	-	1,303,517	1,303,517	100.00%
General Services	14,920	14,920	-	0.00%
Finance Office	1,004,310	1,106,260	101,950	10.15%
Audit Services	98,900	98,900	-	0.00%
Risk Management	145,948	149,063	3,115	2.13%
Tax Assessors	1,880,792	1,799,797	(80,995)	-4.31%
Tax Commissioner	2,581,251	2,602,708	21,457	0.83%
Purchasing	397,665	419,850	22,185	5.58%
Records Management	78,070	70,570	(7,500)	-9.61%
County Attorney	730,000	730,000	-	0.00%
Human Resources	678,959	817,800	138,841	20.45%
Buildings & Properties	1,478,224	1,627,045	148,821	10.07%
Custodial Services	607,610	630,792	23,182	3.82%
Information & Technology Services	1,530,379	1,898,319	367,940	24.04%
Telephone Service Center	220,000	245,000	25,000	11.36%
GIS	92,826	31,310	(61,516)	-66.27%
Presort Postage	15,000	15,000	-	0.00%
Banking Services & Fees	1,000	1,000	-	0.00%
Employees on Extended Wrks. Comp.	18,000	18,000	-	0.00%
Employee Assistance Service	14,520	12,500	(2,020)	-13.91%
Insurance - Blanket Bond	2,395	2,395	-	0.00%
Serial Bond Fees	11,367	10,000	(1,367)	-12.03%
Liquidity Assessment Fees	15,000	15,000	-	0.00%
Insurance - Retirees	2,720,880	2,823,000	102,120	3.75%
Employee Parking	41,100	42,000	900.00	2.19%
Judgments and Losses	510,000	450,000	(60,000.00)	-11.76%
Employees on LTD	10,000	10,000	-	0.00%
Contingencies	725,000	963,046	238,046	32.83%
Contingencies- Capital Outlay	1,863,348	3,831,108	1,967,760	105.60%
Unemployment Compensation	25,000	50,000	25,000.00	100.00%
Total Administrative & General	<u>\$ 19,298,047</u>	<u>\$ 23,737,005</u>	<u>\$ 4,438,958</u>	<u>23.00%</u>

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2012 TO FY 2013

	Revised Budget FY 2012	Proposed Request FY 2013	Amount Increase (Decrease)	Percent Increase (Decrease)
PUBLIC SAFETY				
Sheriff's Office:				
Administration	\$ 1,181,553	\$ 1,195,831	\$ 14,278	1.21%
Civil/ Central Records	694,684	691,436	(3,248)	-0.47%
Courthouse Services & Security	917,952	1,020,079	102,127	11.13%
Criminal Investigations	1,166,427	1,155,197	(11,230)	-0.96%
Warrants	564,046	553,894	(10,152)	-1.80%
Patrol	4,815,155	4,961,847	146,692	3.05%
Forensics/ Crime Analysis	709,665	770,312	60,647	8.55%
Crime Prevention	250,325	257,380	7,055	2.82%
Corrections	12,827,928	13,449,445	621,517	4.85%
Communications	811,078	849,069	37,991	4.68%
Building Maintenance	601,440	610,455	9,015	1.50%
Detention	1,584,411	1,738,708	154,297	9.74%
Evidence & Property	87,424	89,695	2,271	2.60%
Police Training	513,912	523,264	9,352	1.82%
Drug Investigation	1,170,356	1,181,927	11,571	0.99%
Incentive Pay	523,000	625,000	102,000	19.50%
Animal Welfare	-	640,780	640,780	100.00%
Animal Control (City of Macon)	100,000	-	(100,000)	-100.00%
Total Public Safety	<u>\$ 28,519,356</u>	<u>\$ 30,314,319</u>	<u>\$ 1,794,963</u>	<u>6.29%</u>
PUBLIC WORKS				
Highways & Streets Admin.	\$ 993,682	\$ 1,067,673	\$ 73,991	7.45%
Shop	699,212	708,150	8,938	1.28%
Mapping	268,410	283,160	14,750	5.50%
Street & Road Maint. & Constr.	2,928,479	2,809,060	(119,419)	-4.08%
Engineering	359,726	1,013,145	653,419	181.64%
Storm Water Management	186,202	110,300	(75,902)	-40.76%
Mosquito Spraying	42,375	107,340	64,965	153.31%
Traffic Safety	1,210,000	485,000	(725,000)	-59.92%
Environmental Code Enforcement	56,800	57,700	900	1.58%
Bridge Safety	20,000	20,000	-	0.00%
Prison Work Detail	119,250	119,250	-	0.00%
Waste Disposal	20,000	20,000	-	0.00%
Traffic Engineering	153,450	331,600	178,150	116.10%
Total Public Works	<u>\$ 7,057,586</u>	<u>\$ 7,132,378</u>	<u>\$ 74,792</u>	<u>1.06%</u>
HEALTH & WELFARE				
DFACS	\$ 850,000	\$ 850,000	\$ -	0.00%
DFACS Building	460,280	332,035	(128,245)	-27.86%
Mental Health	425,000	425,000	-	0.00%
Physical Health	633,817	633,817	-	0.00%
Citizens Advocacy	4,455	4,455	-	0.00%
Food Bank	8,100	8,100	-	0.00%
Medical Center Indigent Care	500,000	500,000	-	0.00%
Meals on Wheels	43,250	43,250	-	0.00%
Economic Opportunity Office	38,074	38,074	-	0.00%
EOC Minor Home Repair	6,926	6,926	-	0.00%
Adult Literacy Program	200,000	200,000	-	0.00%
Burial Services - Paupers	50,000	60,000	10,000	20.00%
Total Health & Welfare	<u>\$ 3,221,902</u>	<u>\$ 3,101,657</u>	<u>\$ (120,245)</u>	<u>-3.73%</u>

BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2012 TO FY 2013

	Revised Budget FY 2012	Proposed Request FY 2013	Amount Increase (Decrease)	Percent Increase (Decrease)
CULTURE, RECREATION, BEAUTIFICATION				
Tubman African American Museum	\$ 250,000	\$ 250,000	\$ -	0.00%
Museum of Arts & Sciences	250,000	250,000	-	0.00%
Macon Arts Alliance	37,000	37,000	-	0.00%
Grand Opera House Utilities	8,750	8,750	-	0.00%
Library	2,780,662	2,780,662	-	0.00%
Library-Building Insurance	3,600	4,640	1,040	28.89%
Henderson Stadium	5,000	16,000	11,000	220.00%
GA Sports Hall of Fame	125,000	75,000	(50,000)	-40.00%
Bibb County Sports Complex	5,000	-	(5,000)	-100.00%
Clean Community Commission	47,500	95,000	47,500	100.00%
Total Culture, Recreation & Beautification	<u>\$ 3,512,512</u>	<u>\$ 3,517,052</u>	<u>\$ 4,540</u>	<u>0.13%</u>
CONSERVATION OF NATURAL RESOURCES				
Agricultural Resources	\$ 229,545	\$ 238,405	\$ 8,860	3.86%
Forest Resources	6,957	6,957	-	0.00%
Total Conservation of Natural Resources	<u>\$ 236,502</u>	<u>\$ 245,362</u>	<u>\$ 8,860</u>	<u>3.75%</u>
ECONOMIC DEVELOPMENT				
Planning & Zoning Commission	\$ 740,850	\$ 880,850	\$ 140,000	18.90%
Middle Georgia Regional Commission	77,665	77,665	-	0.00%
Total	<u>\$ 818,515</u>	<u>\$ 958,515</u>	<u>\$ 140,000</u>	<u>17.10%</u>
INDUSTRIAL & URBAN DEVELOPMENT				
Urban Development Authority	\$ 25,973	\$ 31,000	\$ 5,027	19.35%
Land Bank Authority	102,400	102,400	-	0.00%
Macon/Bibb Industrial Authority	424,538	424,538	-	0.00%
Macon/Bibb Industrial Authority-Econ. Dev.	350,000	350,000	-	0.00%
New Town Macon	10,000	10,000	-	0.00%
Total Industrial & Urban Development	<u>\$ 912,911</u>	<u>\$ 917,938</u>	<u>\$ 5,027</u>	<u>0.55%</u>
PUBLIC TRANSPORTATION				
Transit Authority	\$ 810,000	\$ 988,863	\$ 178,863	22.08%
Total	<u>\$ 810,000</u>	<u>\$ 988,863</u>	<u>\$ 178,863</u>	<u>22.08%</u>
INTERFUND TRANSFERS				
Sponsored Programs Fund	\$ 115,615	\$ 126,720	\$ 11,105	9.61%
1992 Public Bldg. Debt Svc.	69,008	-	(69,008)	-100.00%
Tobesofkee	220,500	375,000	154,500	70.07%
Capital Improvements Fund	-	13,000	13,000	100.00%
Worker's Compensation Fund	1,032,450	-	(1,032,450)	-100.00%
Special Sanitation Fund	26,500	24,500	(2,000)	-7.55%
Drug Abuse Treatment & Education Fund	149,981	97,081	(52,900)	-35.27%
Law Library Fund	55,000	12,000	(43,000)	-78.18%
2000 Public Facilities Debt Svc.	747,745	-	(747,745)	-100.00%
2002A Public Facilities Debt Svc.	187,605	-	(187,605)	-100.00%
Total Interfund Transfers	<u>\$ 2,604,404</u>	<u>\$ 648,301</u>	<u>\$ (1,956,103)</u>	<u>-75.11%</u>

**BIBB COUNTY, GEORGIA
GENERAL FUND
BUDGET COMPARISON OF FY 2012 TO FY 2013**

	Revised Budget FY 2012	Proposed Request FY 2013	Amount Increase (Decrease)	Percent Increase (Decrease)
DEBT SERVICE				
Bass Pro Debt Service				
Principal	\$ 300,000	\$ 300,000	\$ -	0.00%
Interest	160,000	160,000	-	0.00%
2002B RiverFront Project Debt Svc.				
Principal	50,000	-	(50,000)	-100.00%
Interest	59,100	-	(59,100)	-100.00%
2006 Capital Improvements Loan Debt Service				
Principal	330,000	-	(330,000)	-100.00%
Interest	158,063	-	(158,063)	-100.00%
2009 Capital Improvements Loan Debt Service				
Principal	240,000	-	(240,000)	-100.00%
Interest	243,688	-	(243,688)	-100.00%
2010 Refunding Issue				
Principal	233,512	-	(233,512)	-100.00%
Interest	28,467	-	(28,467)	-100.00%
GA Land Conservation				
Principal	16,528	17,031	503	3.04%
Interest	2,985	2,482	(503)	-16.85%
Equipment Lease Pool				
Principal	812,371	379,295	(433,076)	-53.31%
Total Debt Service - Revenue Bonds	<u>\$ 2,634,714</u>	<u>\$ 858,808</u>	<u>\$ (1,775,906)</u>	<u>-67.40%</u>
GRAND TOTAL	<u><u>\$ 83,937,966</u></u>	<u><u>\$ 87,206,709</u></u>	<u><u>\$ 3,268,743</u></u>	<u><u>3.89%</u></u>

(A) Breakdown of transfer to Sponsored Programs Fund

Juvenile Offenders Program	\$ 9,000
Unruly Program	40,000
HEAT Grant	77,720
	<u>\$ 126,720</u>

FY 2013 BUDGET
SCHEDULE OF MAJOR INCREASES/DECREASES

EXPENDITURE BUDGET:

Revised Budget FY 2012	\$ 83,937,966
<u>Personal Services:</u>	
Increase in Employee Insurance Cost (\$8,064 to \$8,466)	291,852
Worker's Compensation Allocation	1,100,362
Increase in Salaries & Benefits related to addition of CITY Departments:	
Inspection & Fees	1,136,850
Animal Welfare	446,186
Traffic Engineering	273,600
Engineering	606,287
Increase related to Pay Scale Implementation	1,248,549
NEW Positions added:	
Finance	59,669
Purchasing	53,985
Board of Commissioners- Title VI Compliance/Public Information Officer (FT)	123,598
Buildings & Properties	48,932
<u>Increase/(Decrease) in Agency Funding Requests:</u>	
Urban Development Authority	5,027
Transit Authority	178,863
Planning & Zoning	140,000
Keep Macon-Bibb Beautiful Commission	47,500
	371,390
<u>Operating Costs:</u>	
Increase in Operating Request by Public Defender	127,814
Increase in Operating Request by Information & Technology	123,539
Increase in Operating Request by Sheriff's Office Incentive Pay	102,000
Decrease in Operating Request by Street & Road Maint. & Constr.	(212,220)
Decrease in Operating Request by Sheriff's Office Corrections	(157,887)
Decrease in Operating Request by Board of Commissioner's	(105,690)
Decrease in Operating Request by Traffic Safety	(725,000)
Decrease in Operating Request by Tax Assessors	(185,245)
Increase (Decrease) in Operating Requests related to addition of CITY Departments:	
Inspection & Fees	166,667
Animal Welfare	94,594
Traffic Engineering (salaries were previously paid as Operating)	(95,450)
<u>Transfers to Other Funds:</u>	
Increase in Transfer to Tobesofkee Recreation Area Fund	154,500
Decrease in Transfer to Worker's Compensation Fund	(1,032,450)
Decrease in Transfer to 2002A Public Facilities Debt Service Fund	(187,605)
Decrease in Transfer to 2000 Public Facilities Debt Service Fund	(747,745)
<u>Other:</u>	
Increase in Capital Outlay Budget	1,967,760
Increase in Retiree Insurance	102,120
Increase in Contingency	238,046
Decrease in Equipment Leasepool Debt Service-Paid from SPLOST 2013	(433,076)
Decrease in 2002B Riverfront Project Debt Service-Paid from SPLOST 2013	(109,100)
Decrease in 2006 Capital Improvements Loan Debt Service- Paid from SPLOST 2013	(488,063)
Decrease in 2009 Capital Improvements Loan Debt Service- Paid from SPLOST 2013	(483,688)
Decrease in 2010 Refunding Issue Debt Service- Paid from SPLOST 2013	(261,979)
Decrease in DFACS MIL- related to transfer	(128,245)
Other Increases/Decreases (Net)	(216,114)
Expenditure Budget FY 2013	\$ 87,206,709
Amount of Increase	\$ 3,268,743
% of Increase	3.9%

**GENERAL FUND BALANCE
HISTORICAL DATA**

FISCAL YEAR ENDING	TOTAL FUND BALANCE	INCREASE/ (DECREASE)	UNDESIGNATED PORTION
6/30/2001	16,674,292	(1,594,890)	3,985,373
6/30/2002	17,121,465	447,173	6,260,920
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 (projected)	31,390,663	4,158,176	15,706,111

GENERAL DEBT SERVICE FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings - leasepool	\$ 368,328	\$ 368,328	\$ -	0.0%
Transfer from General Fund	812,371	379,295	(433,076)	-53.3%
Transfer from Fire Fund	230,815	-	(230,815)	-100.0%
Transfer from Tobesofkee Recreation Fund	17,144	-	(17,144)	-100.0%
Transfer from SPLOST 2012 Project Fund	602,198	709,627	107,429	17.8%
Total Revenues	2,030,856	1,457,250	(573,606)	-28.2%
 FUND BALANCE	 2,099,923	 1,829,862	 (270,061)	 -12.9%
 TOTAL REVENUES AND SOURCES	 \$ 4,130,779	 \$ 3,287,112	 \$ (843,667)	 -20.4%
EXPENDITURES AND USES				
EXPENDITURES				
Lease Pool	\$ 368,328	\$ 368,328	\$ -	0.0%
Transfer to General Fund	2,559,381	2,918,784	359,403	14.0%
Transfer to Fire Fund	1,154,075	-	(1,154,075)	-100.0%
Transfer to Tobesofkee Recreation Fund	48,995	-	(48,995)	-100.0%
Total Expenditures	4,130,779	3,287,112	(843,667)	-20.4%
 TOTAL EXPENDITURES AND USES	 \$ 4,130,779	 \$ 3,287,112	 \$ (843,667)	 -20.4%

SPECIAL FIRE DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
General Property Taxes				
Real/Personal Property	\$ 5,909,180	\$ 5,719,539	\$ (189,641)	-3.2%
Motor Vehicle	522,828	515,854	(6,974)	-1.3%
Railroad Equipment	9,350	9,350	-	0.0%
Insurance Premium Tax	2,632,000	2,650,000	18,000	0.7%
Recording Intangible Tax	-	20,000	20,000	100.0%
Real Estate Transfer Tax	-	5,000	5,000	100.0%
Transfer from Debt Service Fund	1,154,075	-	(1,154,075)	-100.0%
Intergovernmental Revenue	82,000	55,000	(27,000)	-32.9%
Interest Earnings	5,000	2,500	(2,500)	-50.0%
Total Revenues	10,314,433	8,977,243	(1,337,190)	-13.0%
FUND BALANCE	1,904,269	2,288,574	384,305	20.2%
TOTAL REVENUES AND SOURCES	\$ 12,218,702	\$ 11,265,817	\$ (952,885)	-7.8%
EXPENDITURES AND USES				
EXPENDITURES				
Fire Prevention Services				
Operating Expenditures				
Contract Services-City of Macon	\$ 8,940,583	\$ 9,550,000	\$ 609,417	6.8%
Other Operating Expenditures	247,100	189,080	(58,020)	-23.5%
Capital Outlay	2,026,604	316,066	(1,710,538)	-84.4%
Emergency Management Services				
Personal Services	126,342	130,200	3,858	3.1%
Operating Expenditures	64,413	117,428	53,015	82.3%
Capital Outlay	252,468	40,490	(211,978)	-84.0%
800 Mhz Services				
Personal Services	-	104,855	104,855	100.0%
Operating Expenditures	100,000	77,615	(22,385)	-22.4%
Capital Outlay	75,012	654,500	579,488	772.5%
Transfer to Sanitation Fund	2,300	2,400	100	4.3%
Transfer to 2000 Public Facilities				
Debt Service Fund	19,882	-	(19,882)	-100.0%
Transfer to Debt Service Fund	230,815	-	(230,815)	-100.0%
Transfer to Capital Improvements Fund	50,000	-	(50,000)	-100.0%
Transfer to General Fund	83,183	83,183	-	0.0%
Total Expenditures	12,218,702	11,265,817	(952,885)	-7.8%
TOTAL EXPENDITURES AND USES	\$ 12,218,702	\$ 11,265,817	\$ (952,885)	-7.8%

HOTEL/MOTEL TAX FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Hotel/Motel Tax	\$ 2,041,500	\$ 2,102,000	\$ 60,500	3.0%
Interest Earnings	54	-	(54)	-100.0%
Total Revenues	2,041,554	2,102,000	60,446	3.0%
TOTAL REVENUES AND SOURCES	\$ 2,041,554	\$ 2,102,000	\$ 60,446	3.0%

EXPENDITURES AND USES

EXPENDITURES				
Macon-Bibb County				
Convention & Visitors Bureau	\$ 1,261,681	\$ 1,299,036	\$ 37,355	3.0%
Cherry Blossom Festival	152,769	157,293	4,524	3.0%
Georgia Sports Hall of Fame	94,299	97,091	2,792	3.0%
Douglass Theatre	94,299	97,091	2,792	3.0%
Transfer to Tobesofkee Recreation				
Area Fund	377,259	388,429	11,170	3.0%
Transfer to General Fund	61,247	63,060	1,813	3.0%
Total Expenditures	2,041,554	2,102,000	60,446	3.0%
TOTAL EXPENDITURES AND USES	\$ 2,041,554	\$ 2,102,000	\$ 60,446	3.0%

SPECIAL STREET LIGHT DISTRICT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Charges for Services	\$ 300,250	\$ 302,000	\$ 1,750	0.6%
Administrative Fees	68,040	68,040	-	0.0%
Total Revenues	368,290	370,040	1,750	0.5%
 FUND BALANCE	 -	 16,658	 16,658	 100%
TOTAL REVENUES AND SOURCES	\$ 368,290	\$ 386,698	\$ 18,408	5.0%
 EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 308,000	\$ 335,784	\$ 27,784	9.0%
Transfer to General Fund	50,914	50,914	-	0.0%
Total Expenditures	358,914	386,698	27,784	7.7%
 RESERVATION OF FUND BALANCE				
Unallocated Reserve	9,376	-	(9,376)	-100.0%
TOTAL EXPENDITURES AND USES	\$ 368,290	\$ 386,698	\$ 18,408	5.0%

LAW ENFORCEMENT COMMISSARY FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Commissary Revenue	\$ 475,000	\$ 497,000	\$ 22,000	4.6%
Interest Earnings	1,200	500	(700)	-58.3%
Total Revenues	476,200	497,500	21,300	4.5%
 FUND BALANCE	 -	 73,563	 73,563	 100.0%
 TOTAL REVENUES AND SOURCES	 \$ 476,200	 \$ 571,063	 \$ 94,863	 19.9%
 EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 18,535	\$ 18,535	\$ -	0.0%
Operating Expenditures	16,442	16,050	(392)	-2.4%
Capital Outlay	231,214	286,478	55,264	23.9%
Transfer to General Fund	166,600	250,000	83,400	50.1%
Total Expenditures	432,791	571,063	138,272	31.9%
 RESERVATION OF FUND BALANCE				
Unallocated Reserve	43,409	-	(43,409)	-100.0%
 TOTAL EXPENDITURES AND USES	 \$ 476,200	 \$ 571,063	 \$ 94,863	 19.9%

LAW ENFORCEMENT CONFISCATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Confiscated Funds	\$ 50,000	\$ 60,000	\$ 10,000	20.0%
Interest Earnings	200	150	(50)	-25.0%
Total Revenues	50,200	60,150	9,950	19.8%
 FUND BALANCE	 90,753	 42,280	 (48,473)	 -53.4%
 TOTAL REVENUES AND SOURCES	 \$ 140,953	 \$ 102,430	 \$ (38,523)	 -27.3%
 EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 24,999	\$ 32,000	\$ 7,001	28.0%
Capital Outlay	113,454	67,930	(45,524)	-40.1%
Transfer to General Fund	2,500	2,500	-	0.0%
Total Expenditures	140,953	102,430	(38,523)	-27.3%
 TOTAL EXPENDITURES AND USES	 \$ 140,953	 \$ 102,430	 \$ (38,523)	 -27.3%

DRUG ABUSE TREATMENT AND EDUCATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 42,200	\$ 42,000	\$ (200)	-0.5%
Grant Funds	203,322	218,322	15,000	7.4%
Transfer from General Fund	149,981	97,081	(52,900)	-35.3%
Transfer from Juvenile Court Supervision Fund	14,250	10,750	(3,500)	-24.6%
Total Revenues	409,753	368,153	(41,600)	-10.2%
TOTAL REVENUES AND SOURCES	\$ 409,753	\$ 368,153	\$ (41,600)	-10.2%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures				
Adult Program	\$ 349,261	\$ 353,128	\$ 3,867	1.1%
Juvenile Program	14,250	10,750	(3,500)	-24.6%
Capital Outlay-Adult Program	500	4,275	3,775	755.0%
Total Expenditures	364,011	368,153	4,142	1.1%
RESERVATION OF FUND BALANCE	45,742	-	(45,742)	-100%
TOTAL EXPENDITURES AND USES	\$ 409,753	\$ 368,153	\$ (41,600)	-10.2%

ALTERNATIVE DISPUTE RESOLUTION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 163,300	\$ 163,300	\$ -	0.0%
Other Revenues	6,350	5,850	(500)	-7.9%
Total Revenues	169,650	169,150	(500)	-0.3%
 FUND BALANCE	 30,566	 27,377	 (3,189)	 -10.4%
 TOTAL REVENUES AND SOURCES	 \$ 200,216	 \$ 196,527	 \$ (3,689)	 -1.8%
 EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 123,600	\$ 131,100	\$ 7,500	6.1%
Operating Expenditures	57,267	49,082	(8,185)	-14.3%
Capital Outlay	8,964	5,960	(3,004)	-33.5%
Transfer to General Fund	10,385	10,385	-	0.0%
Total Expenditures	200,216	196,527	(3,689)	-1.8%
 TOTAL EXPENDITURES AND USES	 \$ 200,216	 \$ 196,527	 \$ (3,689)	 -1.8%

CRIME VICTIMS ASSISTANCE FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 153,300	\$ 146,050	\$ (7,250)	-4.7%
Total Revenues	153,300	146,050	(7,250)	-4.7%
FUND BALANCE	59,725	37,864	(21,861)	-36.6%
TOTAL REVENUES AND SOURCES	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%
Total Expenditures	213,025	183,914	(29,111)	-13.7%
TOTAL EXPENDITURES AND USES	\$ 213,025	\$ 183,914	\$ (29,111)	-13.7%

JUVENILE COURT SUPERVISION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 16,000	\$ 16,000	\$ -	0.0%
Total Revenues	16,000	16,000	-	0.0%
FUND BALANCE	2,250	-	(2,250)	-100.0%
TOTAL REVENUES AND SOURCES	\$ 18,250	\$ 16,000	\$ (2,250)	-12.3%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to Drug Abuse Treatment And Education Fund	\$ 14,250	\$ 10,750	\$ (3,500)	-24.6%
Transfer to Sponsored Program Fund	4,000	4,000	-	0.0%
Total Expenditures	18,250	14,750	(3,500)	-19.2%
RESERVATION OF FUND BALANCE				
Unallocated Reserve	-	1,250	1,250	0.0%
TOTAL EXPENDITURES AND USES	\$ 18,250	\$ 16,000	\$ (2,250)	-12.3%

LAW LIBRARY FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 23,900	\$ 20,900	\$ (3,000)	-12.6%
Transfer from General Fund	55,000	12,000	(43,000)	-78.2%
Total Sources	78,900	32,900	(46,000)	-58.3%
TOTAL REVENUES AND SOURCES	\$ 78,900	\$ 32,900	\$ (46,000)	-58.3%
 EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 52,708	\$ 17,200	\$ (35,508)	-67.4%
Operating Expenditures	26,192	13,246	(12,946)	-49.4%
Capital Outlay	-	1,900	1,900	100.0%
Total Expenditures	78,900	32,346	(46,554)	-59.0%
RESERVATION OF FUND BALANCE	-	554	554	100.0%
TOTAL EXPENDITURES AND USES	\$ 78,900	\$ 32,900	\$ (46,000)	-58.3%

SPONSORED PROGRAMS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Intergovernmental	\$ 771,382	\$ 125,220	\$ (646,162)	-83.8%
Transfer from General Fund	115,615	126,720	11,105	9.6%
Transfer from Juvenile Court Supervision Fund	4,000	4,000	-	0.0%
Total Revenues	890,997	255,940	(635,057)	-71.3%
TOTAL REVENUES AND SOURCES	\$ 890,997	\$ 255,940	\$ (635,057)	-71.3%
EXPENDITURES AND USES				
EXPENDITURES				
Personal Services	\$ 111,750	\$ 115,950	\$ 4,200	3.8%
Operating Expenditures	776,247	138,490	(637,757)	-82.2%
Transfer to General Fund	3,000	1,500	(1,500)	-50.0%
Total Expenditures	890,997	255,940	(635,057)	-71.3%
TOTAL EXPENDITURES AND USES	\$ 890,997	\$ 255,940	\$ (635,057)	-71.3%

2002 LAW ENFORCEMENT CENTER PROJECT FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Court Fines	\$ 130,000	\$ 110,000	\$ (20,000)	-15.4%
Total Revenues	130,000	110,000	(20,000)	-15.4%
FUND BALANCE	45,000	5,000	(40,000)	-88.9%
TOTAL REVENUES AND SOURCES	\$ 175,000	\$ 115,000	\$ (60,000)	-34.3%
EXPENDITURES AND USES				
EXPENDITURES				
Transfer to General Fund	\$ 175,000	\$ 115,000	\$ (60,000)	-34.3%
Total Expenditures	175,000	115,000	(60,000)	-34.3%
TOTAL EXPENDITURES AND USES	\$ 175,000	\$ 115,000	\$ (60,000)	-34.3%

RECREATION FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Sales Tax County	\$ 234,200	\$ 2,430,000	\$ 2,195,800	937.6%
Sales Tax City of Macon	351,300	3,645,000	3,293,700	937.6%
Program Fees and Charges	-	318,800	318,800	100.0%
Rental Revenues	-	10,044	10,044	100.0%
Total Revenues	585,500	6,403,844	5,818,344	993.7%
TOTAL REVENUES AND SOURCES	\$ 585,500	\$ 6,403,844	\$ 5,818,344	993.7%
EXPENDITURES AND USES				
EXPENDITURES				
Administrative Division				
Personal Services	\$ -	\$ 914,650	\$ 914,650	100.0%
Other Operating Expenditures	-	350,806	350,806	100.0%
Operating				
Personal Services	-	1,636,400	1,636,400	100.0%
Other Operating Expenditures	-	1,270,813	1,270,813	100.0%
Grounds				
Personal Services	-	507,300	507,300	100.0%
Other Operating Expenditures	-	729,211	729,211	100.0%
Total Expenditures	-	5,409,180	5,409,180	100.0%
RESERVATION OF FUND BALANCE	585,500	994,664	409,164	69.9%
TOTAL EXPENDITURES AND USES	\$ 585,500	\$ 6,403,844	\$ 5,818,344	993.7%

TOBESOFKEE RECREATION AREA FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Admission Charges				
Admission People	\$ 255,000	\$ 279,000	\$ 24,000	9.4%
Admission Boats	29,400	44,000	14,600	49.7%
Admission Campers	182,262	183,000	738	0.4%
Shelter Reservations	30,000	31,000	1,000	3.3%
Annual Permits	88,200	100,000	11,800	13.4%
Concessions	4,500	9,750	5,250	116.7%
Rent and Lease Revenue	29,000	29,000	-	0.0%
Federal and State Grant Revenue	397	-	(397)	-100.0%
Transfer from Debt Service	48,995	-	(48,995)	-100.0%
Transfer from Hotel Motel Tax Fund	377,259	388,429	11,170	3.0%
Transfer from General Fund	220,500	375,000	154,500	70.1%
Total Revenues	1,265,513	1,439,179	173,666	13.7%
NET ASSETS	154,110	-	(154,110)	-100.0%
TOTAL REVENUES AND SOURCES	\$ 1,419,623	\$ 1,439,179	\$ 19,556	1.4%
EXPENSES AND USES				
EXPENSES				
Personal Services	\$ 832,508	\$ 909,730	\$ 77,222	9.3%
Operating Expenses	344,610	352,685	8,075	2.3%
Interest Expense	9,682	6,170	(3,512)	-36.3%
Capital Outlay	96,032	42,850	(53,182)	-55.4%
Transfer to				
General Debt Service Fund	17,144	-	(17,144)	-100.0%
Workers Compensation Fund	5,000	-	(5,000)	-100.0%
Total Expenditures	1,304,976	1,311,435	6,459	0.5%
RESERVATION OF NET ASSETS				
Reserve for Debt Service	114,647	118,158	3,511	3.1%
Reserve for Future Expenditures	-	9,586	9,586	100.0%
TOTAL EXPENSES AND USES	\$ 1,419,623	\$ 1,439,179	\$ 19,556	1.4%

SPECIAL SANITATION DISTRICT FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Garbage Fee Collections	\$ 2,671,656	\$ 3,008,869	\$ 337,213	12.6%
Landfill Fees	150,000	-	(150,000)	-100.0%
Other Charges	65,000	65,000	-	0.0%
Interest Earned	1,000	500	(500)	-50.0%
Transfer from General Fund	26,500	24,500	(2,000)	-7.5%
Transfer from Fire District Fund	2,300	2,400	100	4.3%
Total Revenues	2,916,456	3,101,269	184,813	6.3%
TOTAL REVENUES AND SOURCES	\$ 2,916,456	\$ 3,101,269	\$ 184,813	6.3%
EXPENSES AND USES				
EXPENSES				
Operating Expenditures	\$ 2,665,604	\$ 2,731,772	\$ 66,168	2.5%
Transfer to General Fund	163,149	163,149	-	0.0%
Total Expenditures	2,828,753	2,894,921	66,168	2.3%
RESERVATION OF NET ASSETS				
Reserve for Future Expenditures	87,703	206,348	118,645	135.3%
TOTAL EXPENSES AND USES	\$ 2,916,456	\$ 3,101,269	\$ 184,813	6.3%

WORKERS COMPENSATION FUND

REVENUES AND EXPENSES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Insurance Claims	\$ -	\$ 175,000	\$ 175,000	100.0%
Interest Earnings	10,000	5,000	(5,000)	-50.0%
Employer Contributions	-	1,321,500	1,321,500	100.0%
Transfer from General Fund	1,032,450	-	(1,032,450)	-100.0%
Transfer from Tobesofkee Recreation Fund	5,000	-	(5,000)	-100.0%
Total Revenues	1,047,450	1,501,500	454,050	43.3%
TOTAL REVENUES AND SOURCES	\$ 1,047,450	\$ 1,501,500	\$ 454,050	43.3%
EXPENSES AND USES				
EXPENSES				
Medical Claims	\$ 680,000	\$ 850,000	\$ 170,000	25.0%
Weekly Benefits	61,450	62,000	550	0.9%
Assessments	55,000	52,000	(3,000)	-5.5%
Settlements	-	250,000	250,000	100.0%
Consulting	6,000	-	(6,000)	-100.0%
Payments to ACCG	240,000	280,000	40,000	16.7%
Legal	5,000	7,500	2,500	50.0%
Total Expenditures	1,047,450	1,501,500	454,050	43.3%
TOTAL EXPENSES AND USES	\$ 1,047,450	\$ 1,501,500	\$ 454,050	43.3%

CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 750	\$ 750	\$ -	0.0%
Interest Earnings-2006 Loan Proceeds	100	-	(100)	-100.0%
Interest Earnings-2009 Bond Proceeds	200	-	(200)	-100.0%
Transfer from General Fund	-	13,000	13,000	100.0%
Transfer from Fire District Fund	50,000	-	(50,000)	-100.0%
Transfer from 1992 Public Building Debt Service Fund	557,200	-	(557,200)	-100.0%
Total Revenues	608,250	13,750	(594,500)	-97.7%
FUND BALANCE	185,266	147,507	(37,759)	-20.4%
TOTAL REVENUES AND SOURCES	<u>\$ 793,516</u>	<u>\$ 161,257</u>	<u>\$ (632,259)</u>	<u>-79.7%</u>
EXPENDITURES AND USES				
EXPENDITURES				
Bond Fees	\$ 600	\$ 750	\$ 150	25.0%
Transfer to General Fund				
Courthouse Improvements	173,086	122,877	(50,209)	-29.0%
Health Department Complex HVAC Controls/AC Units	557,200	13,000	(544,200)	-97.7%
Architect Fees	-	12,000	12,000	100.0%
Fire Station	50,000	-	(50,000)	-100.0%
Tennis courts	12,630	12,630	-	0.0%
Total Expenditures	793,516	161,257	(632,259)	-79.7%
TOTAL EXPENDITURES AND USES	<u>\$ 793,516</u>	<u>\$ 161,257</u>	<u>\$ (632,259)</u>	<u>-79.7%</u>

SPECIAL LOCAL OPTION SALES TAX TRANSPORTATION IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 ADOPTED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Intergovernmental Revenue	\$ 50,000	\$ 431,100	\$ 381,100	762.2%
Interest Earnings	7,500	1,000	(6,500)	-86.7%
Other Revenues	300	-	(300)	-100.0%
Total Revenues	57,800	432,100	374,300	647.6%
FUND BALANCE	2,135,463	297,643	(1,837,820)	-86.1%
TOTAL REVENUES AND SOURCES	\$ 2,193,263	\$ 729,743	\$ (1,463,520)	-66.7%
EXPENDITURES AND USES				
EXPENDITURES				
Operating Expenditures	\$ 370,000	\$ 370,000	\$ -	0.0%
Capital Outlay	1,700,000	236,480	(1,463,520)	-86.1%
Transfer to General Fund	123,263	123,263	-	0.0%
Total Expenditures	2,193,263	729,743	(1,463,520)	-66.7%
TOTAL EXPENDITURES AND USES	\$ 2,193,263	\$ 729,743	\$ (1,463,520)	-66.7%

SPLOST CAPITAL IMPROVEMENTS FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 29	\$ 11,647	\$ 11,618	40062.1%
Interest Earnings-Bond Proceeds	5,966	11,778	5,812	97.4%
Sales Tax Proceeds	7,090,051	34,247,283	27,157,232	383.0%
Bond Reserve Transfer	-	440,096	440,096	100.0%
Bond Proceeds	21,661,648	-	(21,661,648)	-100.0%
Total Revenues	28,757,694	34,710,804	5,953,110	20.7%
 FUND BALANCE	 -	 9,367,036	 9,367,036	 100.0%
 TOTAL REVENUES AND SOURCES	 \$ 28,757,694	 \$ 44,077,840	 \$ 15,320,146	 53.3%
EXPENDITURES AND USES				
EXPENDITURES				
Cost of Issuance	\$ 192,637	\$ -	\$ (192,637)	-100.0%
Bond Fees	100,000	-	(100,000)	-100.0%
Administration	556,293	10,000	(546,293)	-98.2%
Law Enforcement Vehicles/Equipment	-	616,243	616,243	100.0%
Economic Development	-	5,900,000	5,900,000	100.0%
BRAC	3,100,000	2,900,000	(200,000)	-6.5%
Recreation	655,125	6,515,000	5,859,875	894.5%
Fire Stations	1,489,608	2,135,828	646,220	43.4%
Courthouse Renovations	25,000	1,131,600	1,106,600	4426.4%
Juvenile Facility	138,305	4,537,644	4,399,339	3180.9%
Animal Control	3,309	1,517,000	1,513,691	45744.7%
Resurfacing	7,400	833,333	825,933	11161.3%
Storm Drainage	31,600	1,167,000	1,135,400	3593.0%
City Percentage				
City Projects	2,007,149	10,719,090	8,711,941	434.0%
City Bonds	368,018	753,750	385,732	104.8%
Debt Service				
Principal	240,000	2,280,000	2,040,000	850.0%
Interest	-	1,742,475	1,742,475	100.0%
Equipment Leasepool	602,198	709,627	107,429	17.8%
County Bond Reserve	440,096	609,250	169,154	38.4%
Total Expenditures	9,956,738	44,077,840	34,121,102	342.7%
 RESERVATION OF FUND BALANCE	 	 	 	
For Capital Projects	18,800,956	-	(18,800,956)	-100.0%
 TOTAL EXPENDITURES AND USES	 \$ 28,757,694	 \$ 44,077,840	 \$ 15,320,146	 53.3%

OCMULGEE GREENWAY TRAIL FUND

REVENUES AND EXPENDITURES

	FY 2012 REVISED BUDGET	FY 2013 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	% VARIANCE
REVENUES AND SOURCES				
REVENUES				
Interest Earnings	\$ 150	\$ 150	\$ -	0.0%
Total Revenues	150	150	-	0.0%
FUND BALANCE	55,675	55,791	116	0.2%
TOTAL REVENUES AND SOURCES	\$ 55,825	\$ 55,941	\$ 116	0.2%
EXPENDITURES AND USES				
EXPENDITURES				
Capital Outlay	\$ 55,825	\$ 55,941	\$ 116	0.2%
Total Expenditures	55,825	55,941	116	0.2%
TOTAL EXPENDITURES AND USES	\$ 55,825	\$ 55,941	\$ 116	0.2%