

2012

JULY 1, 2011 - JUNE 30, 2012



city of
Macon

Annual Budget



LIST OF PRINCIPAL OFFICIALS

City Council

President, City Council
Vice-President, Pro-Tem City Council

James E. Timley
Larry Schlesinger

Council Member Lonnie Miley
Council Member Rick Hutto
Council Member Elaine Lucas
Council Member Tom Ellington
Council Member Mike Cranford
Council Member Ed DeFore

Council Member Henry C. Ficklin
Council Member Virgil Watkins, Jr.
Council Member Charles Jones
Council Member Nancy White
Council Member Louis Frank Tompkins
Council Member Lauren Benedict
Council Member Jamie Kaplan

Executive and Administrative

Mayor
Chief Administrative Officer
Director of Finance
Executive Assistant
Director of Internal Affairs
Director of External Affairs
Airport Manager
Central Services Director
City Attorney
Manager Engineering Services
Clerk of Council
City Clerk
Economic & Community Development
Emergency Management Director
Fire Chief
Human Resources Director
Information Technology Officer
Inspection and Fees Director
Municipal Court Clerk
Parks and Recreation Director
Police Chief
Public Works Director
Vehicle Maintenance Director
Director of Workforce Development

Robert A. B. Reichert
Thomas Thomas
Dale Walker
Sam Henderson
Keith Moffett
Clay Murphey (Interim)
Scott Coffman
Gene O. Simonds
Martha Welsh (Interim)
Bill Causey
Joyce Humphrey
Jean Howard
Wanzina Jackson
Donald Druitt
Marvin Riggins
Benjamin Hubbard
Stephen Masteller
Tom Buttram
John Pattan
Dale "Doc" Dougherty
Michael Burns
Shawn Fritz (Interim)
Sam Hugley
Betty Toussaint (Interim)

Judicial

Chief Municipal Court Judge

Robert Faulkner



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James E. Timley
President of City Council



700 Poplar Street
P.O. Box 247
Macon, Georgia 31202
(478) 751-7260

OFFICE OF THE CITY COUNCIL
City of Macon

June 30, 2011

Citizens of Macon:

Enclosed you will find the annual budget for the City of Macon. It covers the period of July 1, 2011 through June 30, 2012. The document presents a balanced budget, no tax increases, no salary increases, and a focus on the core values of the City.

The total budget is \$116,980,035 of this the General Fund is \$74,229,556. Salaries and benefits represent 72% of the General Fund budget. Retirement costs have increased significantly due to the decline in the investment market. Fuel costs have added to the budget as we all have felt the pinch from increased gas prices. The City has many vehicles from police cars to dump trucks that consume a significant amount of gas.

Capital projects are estimated at \$7,990,028 but a large portion is dependent upon a favorable vote in the November election for a Special Purpose Local Sales Tax. The City of Macon and Bibb County have combined in an effort to listen to the citizens and their thoughts on various needs in the community.

Undoubtedly, fiscal year 2012 will be an interesting challenge as we navigate through the economic rough waters. Once the local economy begins to blossom again and the City of Macon can begin to financially rebound, our citizens will concur with me that this is an amazing time to be in Macon. I continue to be honored and privileged to be the President of the City Council and able to serve you and all the citizens in this capacity. Please enjoy reading of this financial planning document and appreciate the many hours it took to develop.

Respectfully,

James E. Timely
President of City Council



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ROBERT A. B. REICHERT
MAYOR

OFFICE OF THE MAYOR

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

May 10, 2011

Dear President Paris, Members of Council, and Citizens of Macon:

I am pleased and proud to propose to you a balanced budget for FY 2012 that meets all of our obligations but does not include any tax or fee increase. The members of the Administrative Budget Committee, along with Department Heads and city-funded agency representatives, deliberated in earnest to develop a budget for the City of Macon (the "City") that would be both efficient and equitable. We addressed issues that have been raised by our external auditors, actuaries, and outside rating agencies and continue on our strategy to improve the City's overall financial condition.

Like many municipalities across the nation, the City's revenues are down due to the current national recession. In addition many of our expenses are up, as seen by the rising cost of benefits, pensions, and fuel.

The Administration worked diligently to balance not only the budget, but also competing interests that must be considered uniquely each year. Regrettably, the economic conditions do not allow us to recommend a pay increase for our dedicated employees, but the payscale, which was implemented in January 2011, is fully funded for FY 2012. We propose continued investment in capital expenditures, especially in Public Safety, Solid Waste, and Information Technology. However, the FY 2012 budget anticipates passage of a SPLOST in November for funding of some capital expenses. Also, the expected cost savings from the Service Delivery Strategy agreement for this year are incorporated into this budget, and successful completion of the entire agreement over the two year implementation period is essential for the long term financial stability for the City of Macon.

Initiatives in the Fiscal Year 2012 Budget

The combination of rising costs and falling revenues requires us to consider the following key elements in order to balance the budget. First, we included an increase in the employer cost of the pension contribution for all employees beginning July 1st. In order to meet our good faith pension responsibilities, we need to reflect the correct percentage of payroll, as prescribed by actuarial reports. Based on declining global financial markets over the past few years, our pension costs have risen five million dollars in fiscal year 2012.

Second, the City's contribution for health care costs include an increase in this budget. The increase, however, should provide adequate funding for the Self Insurance Fund thereby eliminating the need for a year-end operating transfer from the General Fund.

Third, the use of fund balance, carefully accumulated and preserved in the last budget year, is needed to complete the balancing of this tight budget. This is needed during this transitional period created by the newly adopted Service Delivery Agreement with Bibb County.

Our goal, again this fiscal year, is to place a high priority on making all enterprise funds achieve break-even status. City budget policy states that all enterprise funds are expected to break-even, so in the 2012 fiscal year the General Fund budget will subsidize only the Bowden Golf Course, and this amount is significantly reduced from the previous years.

Budget Composition and Highlights

General Fund revenues for fiscal year 2012 are projected to be \$74.3 million, which is a 4% decrease from the prior years' amended budget. The two major sources of revenue continue to be the local option sales tax and the property taxes. These two sources of revenue make up 52.8% of the General Fund proposed revenues.

Other taxes total \$13.7 million and represent more than 18.4% of the proposed General Fund revenues. The remaining 15.1% comes from a variety of other sources.

The overall total City of Macon budget for fiscal year 2012 is proposed to be net \$113.3 million, an increase from fiscal year 2011 of \$112.3 million or about one percent increase.

The Fiscal Year 2012 Budgeted Expenses broken down by Fund are as follows:

<u>General Fund</u>	\$74,335,423
<u>Special Revenue Funds</u>	
Hotel/Motel Taxes	\$750,000
Law Enforcement Confiscated Funds	\$170,000
E-911	\$3,977,100
SPLOST	\$4,304,600
<u>Enterprise Funds</u>	
Bowden Golf Course Fund	\$627,426
Airport Fund	\$2,532,834
Solid Waste Fund	\$5,477,236
<u>Internal Service Funds</u>	
Vehicle Maintenance Fund	\$2,023,800
Self-Insurance Fund	\$11,120,000

Worker's Compensation Fund	\$2,000,592
Capital Projects Fund	<u>\$9,108,018</u>
Gross Total Budgeted Expenses	\$116,422,729

Conclusion

It is my honor to continue to lead the City of Macon to a stronger financial position and my vision is to have cash reserves equal to three months of operating expenses. While the national recession has created additional hurdles for us to overcome, it is still possible to improve the financial condition of the City during fiscal year 2012. Using the proven financial strategies and generally accepted accounting principles, we can build stability and credibility in our financial structures.

Our cash flow position is predicted to be sufficient to once again function without the need for a Tax Anticipation Note. This is an important cost saving measure to be able to manage our cash successfully without the added cost of short-term borrowing. New revenue sources are not easy to find, so our primary focus this year will be on cost containment and efficiencies when found.

We are all accountable to the Citizens of Macon. They have entrusted us to provide for them the municipal services they deserve in an efficient and effective manner. Our employees are also held to a high degree of accountability, which has resulted in increased performance and increased focus through improved technology.

Efforts continue to be made to improve the coordination of services with Bibb County. Service Delivery Strategy is the beginning of creating a more equitable solution for our citizens.

To ensure our success, we must be unified and steadfast in our goal to create a better future for the City and its citizens. To do so will require us to continue to make difficult yet sound financial decisions. This budget has been designed to provide for this new fiscal year and years beyond.

Respectfully



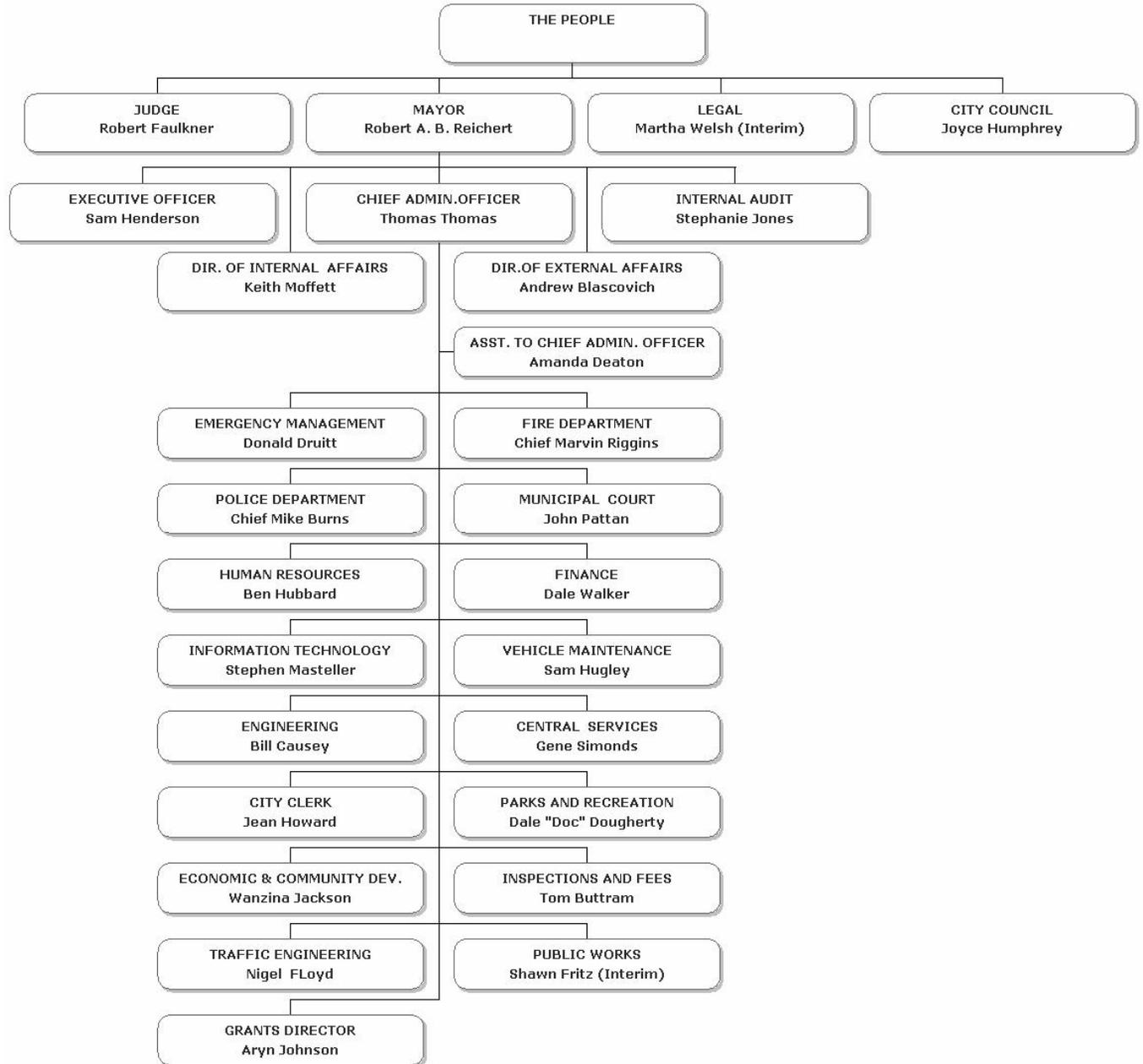
Robert A.B. Reichert

Mayor

City of Macon, Georgia



City Wide Organization Chart



Macon GEORGIA

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

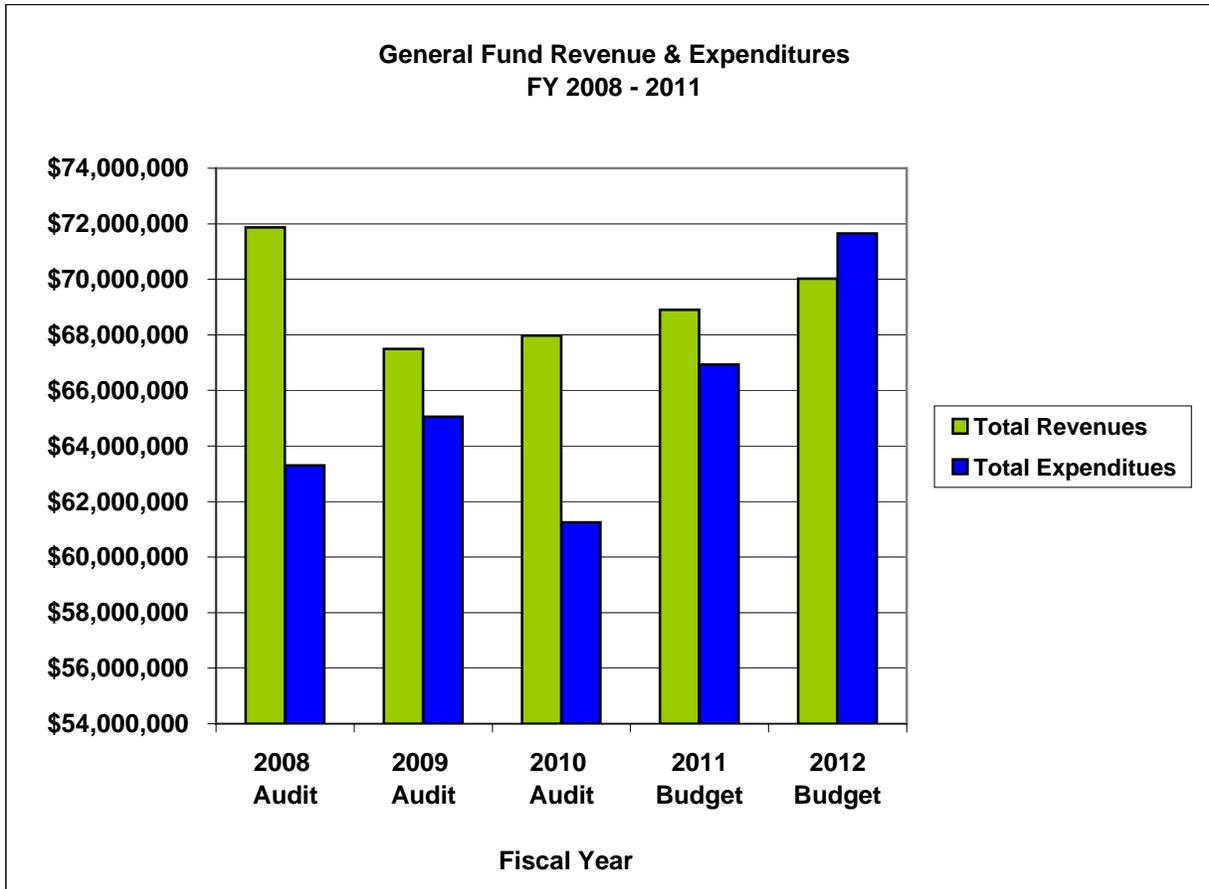




General Fund

	FY 2008 Audit	FY 2009 Audit	FY 2010 Audit	FY 2011 Budget	FY 2012 Budget
<u>Revenues</u>					
Property Taxes	\$ 17,813,812	\$ 17,328,657	\$ 17,666,361	\$ 18,860,500	\$ 17,796,349
Auto Tags and Taxes	1,666,793	1,572,642	1,490,867	1,649,947	1,513,317
Railroad Equipment Tax	17,215	17,909	17,448	15,100	13,000
Recording Intangible Tax	261,095	128,791	121,045	128,790	120,000
Real Estate Transfer Tax	91,247	36,946	39,940	30,090	35,000
Payments in Lieu of Taxes	121,722	69,808	89,884	672,475	634,000
Local Option Sales Tax	19,850,654	17,412,769	18,477,782	18,960,000	18,500,000
Insurance Premium Tax	5,315,850	5,443,189	5,392,121	5,500,000	5,400,000
Alcoholic Beverage Taxes	1,575,137	1,639,253	1,643,784	1,595,050	1,627,300
Francise Taxes	7,360,103	7,692,374	7,361,478	7,749,110	8,293,500
Charges for Services	8,410,486	8,423,476	8,515,905	8,587,551	9,691,850
Licenses and Permits	3,112,685	2,722,274	2,608,562	2,302,290	2,496,800
Intergovernmental	769,499	394,099	186,505	55,725	55,725
Fines & Forfeitures	1,961,955	1,805,383	1,735,750	2,333,440	2,115,555
Interest Revenue	340,822	205,047	49,592	60,000	30,000
Rentals	-	15,000	35,000	225,600	189,600
Other Revenues	3,196,871	2,585,805	2,548,253	179,350	1,508,750
Total Revenues	\$ 71,865,946	\$ 67,493,422	\$ 67,980,277	\$ 68,905,018	\$ 70,020,746
<u>Expenditures</u>					
General Government	\$ 11,046,370	\$ 12,203,107	\$ 12,418,267	\$ 17,037,074	\$ 11,687,562
Judicial	1,055,650	1,056,978	1,059,409	902,727	904,316
Public Safety	37,569,784	38,287,159	35,249,316	36,479,793	45,365,310
Public Works	7,146,438	7,753,972	6,832,333	3,804,509	4,263,130
Central Services	-	-	-	2,842,011	3,051,635
Parks & Recreation	5,009,890	5,312,167	4,786,230	4,943,750	5,434,115
Debt Service	886,142	1,125,746	1,127,680	926,721	940,600
Total Expenditures	\$ 62,714,274	\$ 65,739,129	\$ 61,473,235	\$ 66,936,585	\$ 71,646,668
Excess of Rev over Exp	\$ 9,151,672	\$ 1,754,293	\$ 6,507,042	\$ 1,968,433	\$ (1,625,922)
<u>Other Financing Sources</u>					
Transfer In	\$ 1,343,319	\$ 1,301,897	\$ 3,966,266	\$ 573,377	\$ 4,081,310
Transfer Out	(4,868,910)	(4,543,500)	(6,586,263)	(5,101,502)	(2,582,888)
Proceeds Sale of Assets	14,505	6,120	54,952	57,500	127,500
Total other Fin Sources	\$ (3,511,086)	\$ (3,235,483)	\$ (2,565,045)	\$ (4,470,625)	\$ 1,625,922
Net Change in Fund Bal	\$ 5,640,586	\$ (1,481,190)	\$ 3,941,997	\$ (2,502,192)	\$ -
Beginning Fund Bal (Def)	\$ (3,551,503)	\$ 2,089,083	\$ 607,893	\$ 4,549,890	\$ 2,047,698
Ending Fund Bal	<u>\$ 2,089,083</u>	<u>\$ 607,893</u>	<u>\$ 4,549,890</u>	<u>\$ 2,047,698</u>	<u>\$ 2,047,698</u>

General Fund



Highlights

The Chart reflects only revenues and expenditures and the related differences. It does not include transfer in/out.

Fiscal Year Budget for 2012 shows Expenditures exceeding Revenues because Fund Balance is used to balance the budget



General Fund

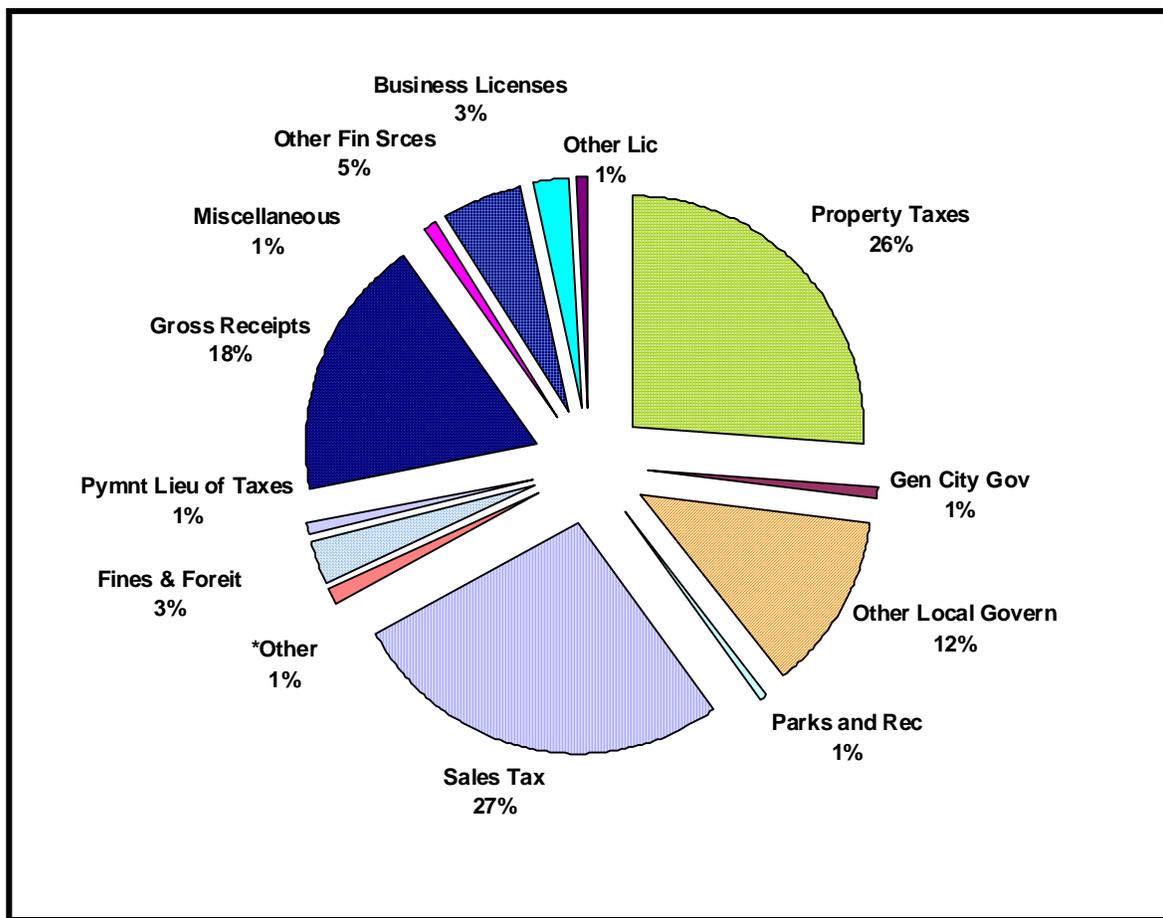
Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue Summary					
Property Taxes	\$19,169,909	\$20,624,337	\$20,624,337	\$18,974,302	\$19,442,666
Sales Tax	\$20,121,566	\$20,555,050	\$20,555,050	\$20,008,667	\$20,127,300
Other Receipts	\$12,777,255	\$13,269,110	\$13,269,110	\$12,923,718	\$13,693,350
Penalties & Interest	\$125,811	\$155,000	\$155,000	\$245,804	\$170,000
Business Licenses	\$1,988,996	\$1,842,900	\$1,842,900	\$2,087,775	\$1,966,000
Other Licenses	\$619,567	\$460,200	\$460,200	\$652,005	\$530,800
State/Federal Grants	\$67,751	\$44,000	\$55,000	\$90,561	\$55,725
Pay. in Lieu of Taxes	\$305,324	\$702,565	\$702,565	\$829,305	\$669,100
Other Local Govt.	\$7,961,252	\$9,169,030	\$9,169,030	\$6,662,464	\$9,234,150
General City Govt.	\$599,734	\$530,040	\$530,040	\$555,812	\$567,300
Highways & Streets	\$197,494	\$14,000	\$14,000	\$167,981	\$140,000
PR Charges for Services	\$292,244	\$254,500	\$254,500	\$193,310	\$235,400
Charges for Tennis	\$49,331	\$54,500	\$54,500	\$42,396	\$54,500
Central City Park Fees	\$148,274	\$147,600	\$147,600	\$71,767	\$98,000
Animal Control -Charges	\$64,803	\$134,600	\$134,600	\$102,399	\$127,500
Mulberry St Park.Garage	\$182,129	\$190,000	\$190,000	\$237,500	\$195,000
Fines & Forfeitures	\$2,285,553	\$2,347,420	\$2,347,420	\$1,989,056	\$2,115,555
Sales & Refunds	\$114,690	\$152,500	\$152,500	\$358,270	\$127,500
Miscellaneous	\$923,001	\$902,998	\$902,998	\$809,119	\$598,400
Safe School Grant Reimb	\$215,002	\$0	\$0	\$0	\$0
Other Financing Sources	\$3,966,266	\$508,547	\$1,710,109	\$508,547	\$4,081,310
EECBG-HVAC Retrofits	\$0	\$0	\$985	\$0	\$0
EECBG-Roof Retrofits	\$0	\$0	(\$985)	(\$178,115)	\$0
EECBG-Indoor Lights	\$0	\$0	\$0	(\$123,891)	\$0
EECBG-Traffic Lights	\$0	\$0	\$0	(\$25,362)	\$0
EECBG-Recycling Prog.	\$0	\$0	\$0	\$0	\$0
EECBG-Propane Kits	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$72,175,950	\$72,058,897	\$73,271,459	\$67,183,387	\$74,229,556



General Fund Revenue

The General Fund is the source of the majority of operating revenue for the City. The annual budget for the General Fund shall provide for general governmental operations of the City and maintain working capital necessary for the City's financial health and safety.

Revenue Sources 2012

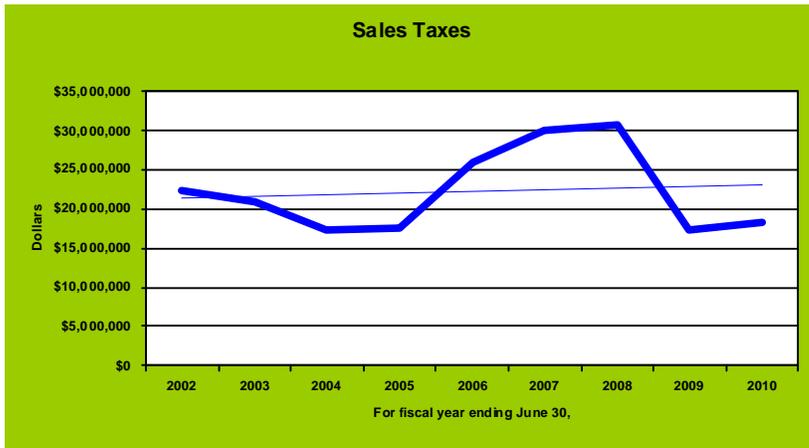


*Other (under \$200,000 by category) are Penalties & Interest- Taxes, State/Federal Grants, Highways & Streets, Animal Control, Parking Garage and Sales & Refunds.



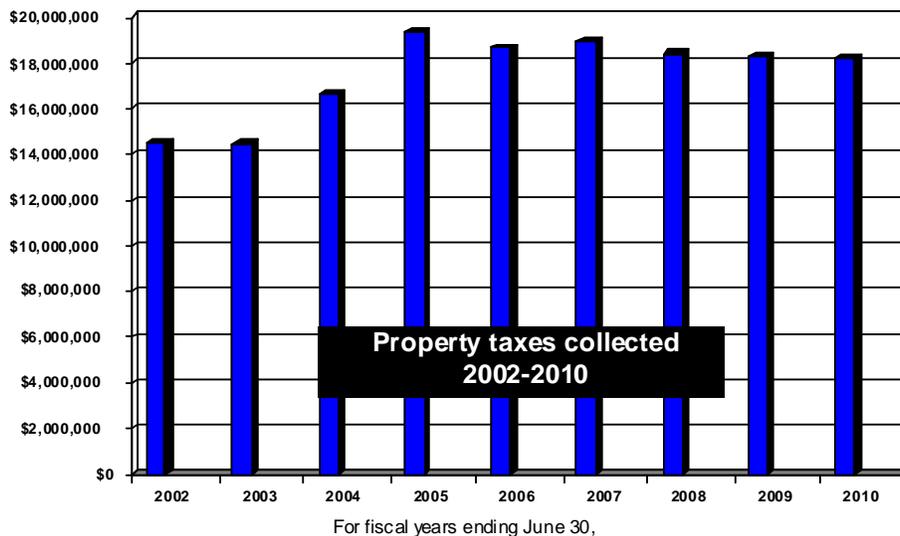
Description of the Top Five Revenue Sources

Largest (28%) - Sales tax accounts for the largest revenue source for the General Fund. Under this category falls Local Option Sales Tax (LOST) which represents the largest percentage of this category. 1% of virtually all sales in Bibb County make up this revenue. The City of Macon shares the proceeds from this tax with the County. Macon receives 60% and Bibb County 40% which is based on population. This category allows the property taxes to be held lower level than otherwise. Sales tax is collected monthly which is important for cash flow projections. After LOST the next largest contributor is Liquor, Beer and Wine tax. This is a tax that is charged to alcohol distributors and is also collected monthly.



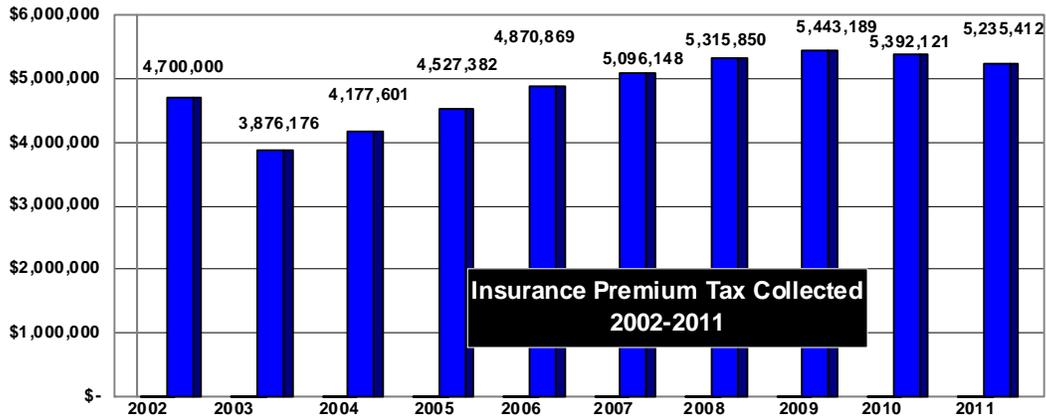
The trend line indicates a slight upward movement over the past ten years.

Second Largest (26%) – Property taxes run a close second to Sales Taxes and at one time were the largest source of revenue for the General Fund. Property taxes are computed by multiplying the millage rate by the property digest. The digest has decreased about 6% from last year; therefore there is a slight decline in collections. The decrease is a result of declining property values, the economy and an increase in local assessment appeals. The millage rate for the City of Macon is 9.8 mills with an average of a 97% collection rate.





Third Largest (19%) – Gross Receipts category represent franchise fees collected from Georgia Power, Bell South, Georgia Natural Gas and Cox Cable. These companies contract with the City of Macon for the access or use of the City’s property and are charged a percentage of their gross receipts as a fee. Under this category is the Insurance Premium Tax whereby, Georgia requires insurance companies to pay a tax of 1% to 2.5% based on the estimated insurance premiums. The return to the City is based on a population ratio within the State of Georgia. The City of Macon receives 1.18% of the total collected. Our population in relation to the State of Georgia has declined; therefore our percentage ratio reflects a slight decline.



Fourth Largest (12%) – Other Local Government revenue represents income from Bibb County and the State of Georgia. Bibb County reimburses the City for services which it provides county wide. These services include the following:

- Emergency Management – paid on a 50/50 basis between the City and Bibb County.
- Fire Department – Bibb County pays on actual costs outside the city limits plus 38 % of support services.
- Traffic Engineering – Bibb County reimburses actual cost to the City for services provided outside the city limits.

Within this category is also the lease payment from the State of Georgia for the Secretary of State Building located in downtown Macon which is used as a satellite campus for services provided by the State of Georgia.

The Cherry Blossom Festival represents revenue a token payment for in-kind services provided by the City of Macon at the festival for clean-up, public safety, use of facilities, etc. In 2011 the in-kind cost the taxpayers approximately \$100,000 for services provided by City Staff.

Fifth Largest (3%) – Fines & Forfeitures are collected at the Municipal Court on any violation that is prosecuted. These can be violations of the City Charter, City Ordinances or any State laws where jurisdiction has been granted or allowed by the State of Georgia. The slight decrease in revenue is due primarily to defendants inability to pay and a related increase in the number of defendants who request community service in lieu of payment. There has only been a 3.4% drop in the number of citations processed by the Municipal Court.

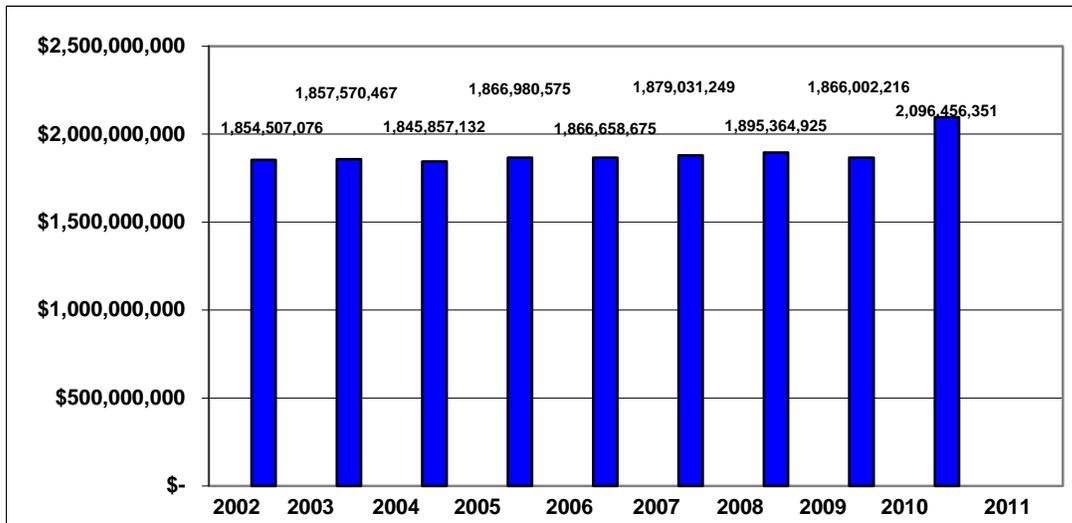


Tax Digest

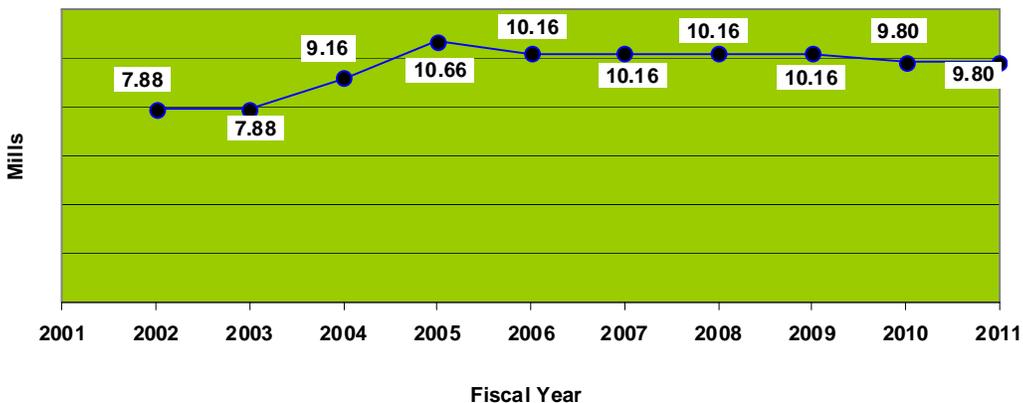
From 1872 forward, state law demanded each county file a copy of its tax digest with the Georgia Department of Revenue. Most tax digests survive from this period forward and are in the holdings of the Georgia Archives.

Digest (also called assessment book) is an official listing or book giving the name and address of the property owners who have been assessed, a legal description of the property and the assessed valuation, and other information (such as a breakdown of class of property) as required by state law. This Digest also gives total value of property and total of all taxable property and of all exempt property. In some states it is known as the assessment or tax roll or tax list, but in Georgia it is the Tax Digest

Ten Year History Millage Revenue 2002-2011



Ten Year History Millage Rate 2001-2011





General Fund

Account Title	2010 Actual	2011		2012 Budget	
		Original	Amended		
Revenue					
Property Taxes					
Gen. Prop.Tax	\$17,540,550	\$18,860,500	\$18,860,500	\$17,413,522	\$17,796,349
Auto Tags	\$1,490,867	\$1,619,947	\$1,619,947	\$1,426,643	\$1,513,317
Railroad Equip.	\$17,448	\$15,100	\$15,100	\$16,840	\$13,000
Intangibles	\$121,045	\$128,790	\$128,790	\$117,297	\$120,000
Total	\$19,169,909	\$20,624,337	\$20,624,337	\$18,974,302	\$19,442,666
Sales Tax					
Local Option	\$18,477,782	\$18,960,000	\$18,960,000	\$18,500,000	\$18,500,000
Liquor Case	\$201,510	\$189,200	\$189,200	\$188,004	\$200,000
Malt Bev.Stamp	\$1,232,492	\$1,262,300	\$1,262,300	\$1,154,780	\$1,262,300
Wine Case Tax	\$209,781	\$143,550	\$143,550	\$165,884	\$165,000
Total	\$20,121,566	\$20,555,050	\$20,555,050	\$20,008,667	\$20,127,300
Gross Receipts					
Georgia Power	\$5,077,497	\$5,200,000	\$5,200,000	\$5,458,431	\$6,000,000
GA Natural Gas	\$343,626	\$470,960	\$470,960	\$472,000	\$470,000
Bell South	\$1,137,192	\$1,300,000	\$1,300,000	\$936,000	\$1,000,000
Cox Cable	\$803,164	\$775,000	\$775,000	\$800,000	\$800,000
Channel 14	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Other Fran Fees	\$3,655	\$3,150	\$3,150	\$1,875	\$3,350
Ins. Premium	\$5,392,121	\$5,500,000	\$5,500,000	\$5,235,412	\$5,400,000
Total	\$12,777,255	\$13,269,110	\$13,269,110	\$12,923,718	\$13,693,350
Penalties And Interest - Taxes					
Tax Penalties	\$41,501	\$60,000	\$60,000	\$73,452	\$70,000
Tax Interest	\$84,310	\$95,000	\$95,000	\$172,352	\$100,000
Total	\$125,811	\$155,000	\$155,000	\$245,804	\$170,000
Business Licenses					
Occup Tax/BusLic	\$1,655,439	\$1,575,000	\$1,575,000	\$1,600,000	\$1,595,000
Bus License-Priv					\$5,000
Delinq-Business	\$6,320	\$0	\$0	\$26,380	\$5,000
Delinq- 2Yr	\$25,895	\$0	\$0	\$659	\$1,000
Depository	\$203,502	\$232,900	\$232,900	\$392,740	\$320,000
Collections	\$85,357	\$30,000	\$30,000	\$47,253	\$35,000
Miscellaneous	\$3,610	\$5,000	\$5,000	\$20,743	\$5,000
Over/Short	\$8,873	\$0	\$0	\$0	\$0
Total	\$1,988,996	\$1,842,900	\$1,842,900	\$2,087,775	\$1,966,000



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
<u>Revenue</u>					
<u>Other Licenses</u>					
<u>Permits</u>					
Building	\$31,057	\$28,000	\$28,000	\$14,843	\$28,000
Plumbing	\$16,948	\$13,500	\$13,500	\$13,510	\$13,500
Heating/AC	\$24,356	\$19,600	\$19,600	\$25,305	\$19,600
Electrical	\$45,966	\$35,000	\$35,000	\$36,528	\$35,000
Gen.Contractors	\$457,794	\$329,400	\$329,400	\$518,604	\$400,000
Plan-Occup Perm	\$35,385	\$30,000	\$30,000	\$37,950	\$30,000
Miscellaneous	\$6,683	\$3,400	\$3,400	\$3,563	\$3,400
Permit Fee	\$1,378	\$1,300	\$1,300	\$1,703	\$1,300
Total	\$619,567	\$460,200	\$460,200	\$652,005	\$530,800
<u>State/Federal Grants</u>					
GA - EMA	\$60,907	\$44,000	\$55,000	\$69,690	\$55,725
CitizenCor	\$6,844	\$0	\$0	\$20,871	\$0
Total	\$67,751	\$44,000	\$55,000	\$90,561	\$55,725
<u>Payments in Lieu of Taxes</u>					
Macon Housing Auth	\$89,884	\$46,700	\$46,700	\$113,480	\$85,000
Boeing	\$0	\$46,100	\$46,100	\$46,100	\$46,100
Zantop	\$0	\$20,800	\$20,800	\$36,010	\$28,000
Real Estate Tran.	\$39,940	\$30,090	\$30,090	\$32,623	\$35,000
Convention Center	\$35,000	\$35,000	\$35,000	\$44,094	\$35,000
Noble Invest Group	\$140,500	\$523,875	\$523,875	\$556,998	\$440,000
Total	\$305,324	\$702,565	\$702,565	\$829,305	\$669,100
<u>Other Local Government</u>					
County - EMA	\$72,819	\$148,049	\$148,049	\$73,232	\$165,150
Sec. State Bldg Lease	\$913,232	\$923,221	\$923,221	\$964,735	\$960,000
County-Fire Cont.	\$6,835,052	\$7,949,460	\$7,949,460	\$5,512,575	\$7,950,000
County Traffic Eng	\$140,149	\$141,700	\$141,700	\$111,922	\$153,000
Cherry Blossom	\$0	\$6,600	\$6,600	\$0	\$6,000
Total	\$7,961,252	\$9,169,030	\$9,169,030	\$6,662,464	\$9,234,150



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
General City Government					
Alcoh.Bev. Affidavits	\$6,850	\$7,000	\$7,000	\$10,313	\$7,200
Land Dist. Permits	\$2,922	\$4,000	\$4,000	\$4,576	\$4,000
Central Record	\$90,704	\$100,000	\$100,000	\$90,000	\$100,000
Alarm Systems	\$31,421	\$40,000	\$40,000	\$35,907	\$30,000
Employee CU	\$99,246	\$95,270	\$95,270	\$80,000	\$95,500
Clean Cities Coalition	\$53,186	\$42,720	\$42,720	\$20,897	\$8,500
Water Authority	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Electrical	\$23,244	\$20,000	\$20,000	\$15,000	\$18,000
800 MHZ:					
Tower Lease	\$237	\$0	\$0	\$246	\$0
MWA Tower	\$14,055	\$13,600	\$13,600	\$18,272	\$15,200
MCCG Tower	\$16,344	\$16,100	\$16,100	\$21,248	\$17,700
Nextel Tower	\$36,851	\$36,850	\$36,850	\$48,367	\$39,900
Signals & Signs	\$117,750	\$78,000	\$78,000	\$121,612	\$120,000
T-Mobile Tower	\$27,272	\$0	\$0	\$0	\$0
Sprint Tower	\$23,092	\$23,100	\$23,100	\$28,875	\$25,000
Bibb BOE	\$2,606	\$2,700	\$2,700	\$3,375	\$2,800
IRS Tower	\$10,151	\$9,000	\$9,000	\$11,250	\$11,000
Bibb County	\$18,804	\$16,700	\$16,700	\$20,875	\$20,400
Cricket	\$0	\$0	\$0	\$0	\$27,100
Total	\$599,734	\$530,040	\$530,040	\$555,812	\$567,300
Highways and Streets					
Right-of-Way	\$182,134	\$0	\$0	\$153,243	\$130,000
Street Repair	\$15,360	\$14,000	\$14,000	\$14,738	\$10,000
Total	\$197,494	\$14,000	\$14,000	\$167,981	\$140,000

Footnote

Cricket is a new Lease for 2012 as a result of a merger with T-Mobile



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
Parks and Recreation					
Charges for Services					
Co. Pauper Burials	\$1,600	\$1,900	\$1,900	\$0	\$1,900
Cem. Lot / Sales	\$91,138	\$78,000	\$78,000	\$57,922	\$78,000
Cem. Maint.	\$9,170	\$9,000	\$9,000	\$5,313	\$9,000
Senior Citizen Rent	\$11,391	\$5,000	\$5,000	\$7,120	\$5,000
Swimming Pool Fees	\$27,115	\$21,000	\$21,000	\$4,687	\$10,000
Prog. - Classes	\$2,064	\$2,000	\$2,000	\$1,315	\$2,000
Prog.- Fees	\$36,367	\$40,000	\$40,000	\$10,171	\$30,000
Utilities Reimburse	\$32,866	\$32,000	\$32,000	\$39,735	\$32,000
Sports Fees	\$37,471	\$33,000	\$33,000	\$35,246	\$33,000
Non Resid. Fee	\$315	\$1,500	\$1,500	\$0	\$500
Rentals	\$38,155	\$27,000	\$27,000	\$30,390	\$30,000
Sr Cit Memberships	\$1,090	\$800	\$800	\$325	\$1,200
Concess. Sales	\$2,810	\$3,000	\$3,000	\$982	\$2,500
Miscellaneous	\$693	\$300	\$300	\$104	\$300
Total	\$292,244	\$254,500	\$254,500	\$193,310	\$235,400
Parks and Recreation					
Charges for Tennis Services					
Sports Fees	\$315	\$1,500	\$1,500	\$0	\$1,500
Rentals	\$1,225	\$2,500	\$2,500	\$2,344	\$2,500
Court Use	\$34,194	\$35,000	\$35,000	\$30,097	\$35,000
Membership	\$6,237	\$8,000	\$8,000	\$4,455	\$8,000
MTA Rental	\$4,860	\$5,000	\$5,000	\$3,938	\$5,000
Concess. Sales	\$2,500	\$2,500	\$2,500	\$1,563	\$2,500
Total	\$49,331	\$54,500	\$54,500	\$42,396	\$54,500
Parks and Recreation					
Charges for Central City Park					
GA State Fair	\$11,503	\$11,500	\$11,500	\$9,375	\$7,500
Utilities Reimburseme	\$5,454	\$5,000	\$5,000	\$1,563	\$3,500
Sports Fees	\$29,422	\$39,700	\$39,700	\$14,099	\$25,000
Rentals	\$38,063	\$30,000	\$30,000	\$29,864	\$30,000
Skateboard Park	\$1,023	\$1,000	\$1,000	\$669	\$1,000
Rent-Cherry St.	\$2,850	\$2,500	\$2,500	\$5,094	\$3,100
LW Baseball	\$45,600	\$45,000	\$45,000	\$2,625	\$0
Other Stadium	\$417	\$1,500	\$1,500	\$0	\$16,500
Equipment Rent	\$1,359	\$1,500	\$1,500	\$1,410	\$1,500
Ocmulgee Herit	\$7,511	\$7,400	\$7,400	\$1,550	\$7,400
Rent- CU	\$1,500	\$1,500	\$1,500	\$1,250	\$1,500
Miscellaneous	\$3,571	\$1,000	\$1,000	\$4,269	\$1,000
Total	\$148,274	\$147,600	\$147,600	\$71,767	\$98,000



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
<u>Revenue</u>					
<u>Animal Control - Charges</u>					
Euthan & Other Fees	\$315	\$600	\$600	\$56	\$500
Adoption/Shelter Fees	\$18,538	\$14,000	\$14,000	\$10,000	\$10,000
Animal Licenses	\$3,520	\$3,000	\$3,000	\$540	\$0
Bibb Co.- Dogs	\$25,310	\$100,000	\$100,000	\$70,553	\$100,000
Board Of Health	\$17,000	\$17,000	\$17,000	\$21,250	\$17,000
Private Contrib.	\$120	\$0	\$0	\$0	\$0
Total	\$64,803	\$134,600	\$134,600	\$102,399	\$127,500
<u>Mulberry Street Parking Garage Revenue</u>					
Fees - Monthly	\$170,560	\$180,000	\$180,000	\$225,000	\$180,000
Fees-Daily / Hr	\$11,569	\$10,000	\$10,000	\$12,500	\$15,000
Total	\$182,129	\$190,000	\$190,000	\$237,500	\$195,000
<u>Fines & Foreitures</u>					
Court Cost Fees	\$26,680	\$19,300	\$19,300	\$32,006	\$26,400
A. Dockets	\$1,223	\$0	\$0	\$34	\$0
Dept.Public Safety	\$510	\$100	\$100	\$0	\$50
Date Surcharge	\$22,773	\$20,600	\$20,600	\$29,987	\$24,000
10% Jail Add-On Srv	\$178,035	\$188,733	\$188,733	\$167,623	\$170,000
ACS Debt Rec.	\$546,191	\$587,888	\$587,888	\$502,381	\$587,000
Municipal Court	\$1,088,395	\$1,131,538	\$1,131,538	\$1,026,532	\$1,100,000
Maximus	\$417,769	\$397,661	\$397,661	\$227,760	\$206,505
Miscellaneous	\$364	\$1,600	\$1,600	\$2,734	\$1,600
Over/Short Net	\$3,612	\$0	\$0	\$0	\$0
Total	\$2,285,553	\$2,347,420	\$2,347,420	\$1,989,056	\$2,115,555
<u>Sales & Refunds</u>					
Inventory/Equip. Sales	\$57,238	\$100,000	\$100,000	\$237,934	\$75,000
Sale- Property	\$54,952	\$50,000	\$50,000	\$119,711	\$50,000
Atty & Eng. Fees	\$2,500	\$2,500	\$2,500	\$625	\$2,500
Total	\$114,690	\$152,500	\$152,500	\$358,270	\$127,500



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
Miscellaneous					
Interest on Inv.	\$49,592	\$60,000	\$60,000	\$33,496	\$30,000
Miscellaneous	(\$9,313)	\$120,000	\$120,000	\$50,548	\$10,000
Rents-CityAnnex	\$147,711	\$150,000	\$150,000	\$127,719	\$114,000
Airport Police	\$0	\$10,000	\$10,000	\$87,378	\$76,800
Impounded Veh. Conti	\$194,013	\$175,000	\$175,000	\$177,579	\$175,000
Paving Assessm.	\$50	\$100	\$100	\$31	\$0
Indirect Charge	\$389,082	\$305,298	\$305,298	\$222,609	\$100,000
Railroad Annuity	\$7,000	\$7,000	\$7,000	\$8,750	\$7,000
US Marshalls	\$8,380	\$0	\$0	\$13,951	\$10,000
ATF Reimb	\$2,787	\$0	\$0	\$0	\$0
Rent-Inspection & Fee	\$75,600	\$75,600	\$75,600	\$70,875	\$75,600
CB Reim	\$58,099	\$0	\$0	\$16,183	\$0
Total	\$923,001	\$902,998	\$902,998	\$809,119	\$598,400
Safe School Grant Reimbursement					
Safe Sch. Grant	\$215,002	\$0	\$0	\$0	\$0
Total	\$215,002	\$0	\$0	\$0	\$0
Other Financing Sources					
Trans-Debt	\$826,588	\$0	\$0	\$0	\$0
Trans-Bowden	\$92,732	\$0	\$0	\$0	\$0
Trans-Fund Bal	\$0	\$0	\$1,201,562	\$0	\$4,081,310
Trans-Terminal	\$0	\$8,547	\$8,547	\$8,547	\$0
Trans-SPLOST	\$2,334,429	\$0	\$0	\$0	\$0
Trans-S W	\$510,000	\$500,000	\$500,000	\$500,000	\$0
Trans-St Cap	\$464	\$0	\$0	\$0	\$0
Trans-Veh Maint	\$202,053	\$0	\$0	\$0	\$0
Total	\$3,966,266	\$508,547	\$1,710,109	\$508,547	\$4,081,310
EECBG-HVAC Retrofits					
Federal Grant	\$0	\$0	\$345,962	\$309,363	\$0
Admin Costs	\$0	\$0	(\$28,750)	\$0	\$0
Machinery & Eq	\$0	\$0	(\$316,227)	(\$309,363)	\$0
Total	\$0	\$0	\$985	\$0	\$0
EECBG-Roof Retrofits					
Federal Grant	\$650	\$0	\$228,847	\$89,887	\$0
Operating Exp	\$0	\$0	(\$14,750)	\$0	\$0
Contract Services	(\$650)	\$0	(\$215,082)	(\$268,002)	\$0
Total	\$0	\$0	(\$985)	(\$178,115)	\$0



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
EECBG-Indoor Lights					
Federal Grant	\$0	\$0	\$120,771	\$123,071	\$0
Operating Exp	\$0	\$0	(\$119,621)	(\$149,302)	\$0
Admin Costs	\$0	\$0	(\$1,150)	\$0	\$0
Total	\$0	\$0	\$0	(\$26,231)	\$0
EECBG-Traffic Lights					
Federal Grant	\$7,804	\$0	\$113,308	\$114,812	\$0
Operating Exp	(\$7,804)	\$0	(\$112,158)	(\$140,174)	\$0
Admin Costs	\$0	\$0	(\$1,150)	\$0	\$0
Total	\$0	\$0	\$0	(\$25,362)	\$0
EECBG-Recycling Program					
Federal Grant	\$39,700	\$0	\$106,000	\$0	\$0
Salary Full Time	\$0	\$0	(\$53,050)	\$0	\$0
Admin Costs	\$0	\$0	(\$2,950)	\$0	\$0
Machinery & Eq	(\$39,700)	\$0	(\$50,000)	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
EECBG-Propane Kits					
Federal Grant	\$0	\$0	\$23,258	\$26,453	\$0
Admin Costs	\$0	\$0	(\$1,250)	\$0	\$0
Machinery & Eq	\$0	\$0	(\$22,008)	(\$26,453)	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$72,175,950	\$72,058,897	\$73,271,459	\$67,281,047	\$74,229,556

Footnote

The EECBG (Energy Efficiency and Conservation Block Grants) are stimulus funds awarded in FY2010-FY2011. There are no expected expenditures in FY2012.



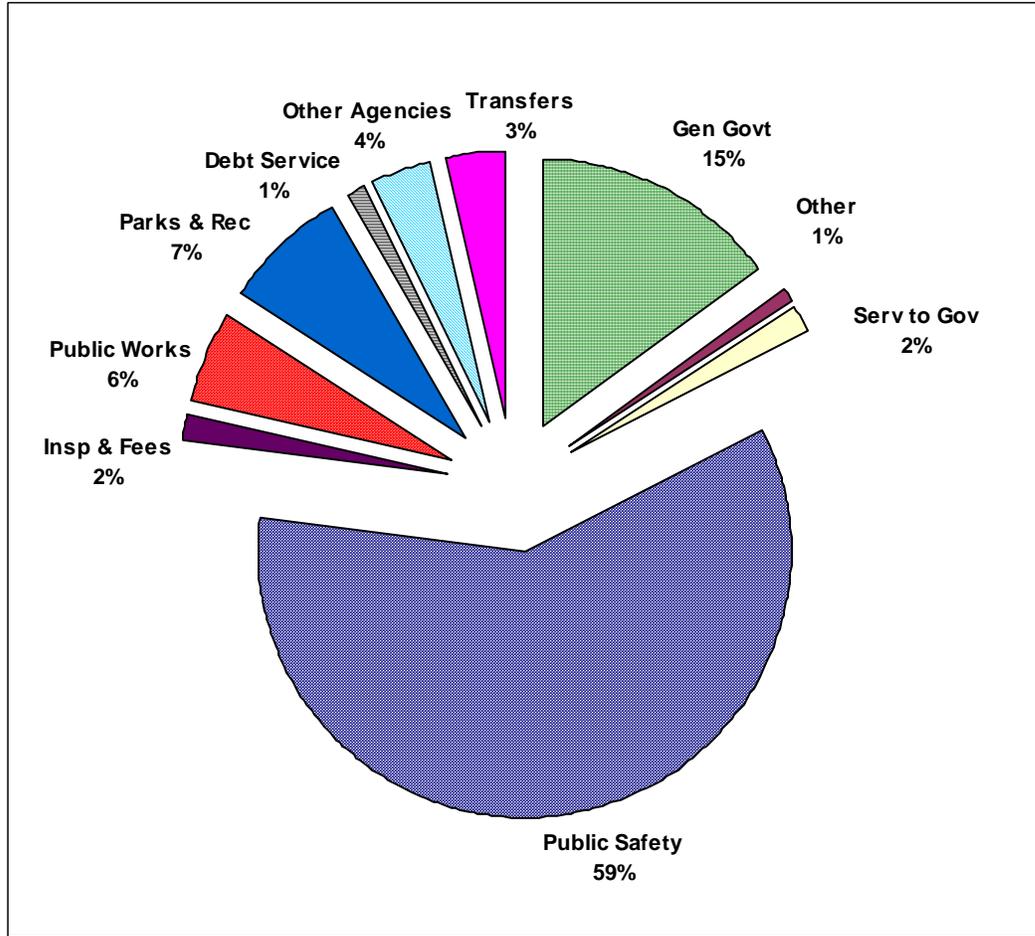
General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditure Summary					
Municipal Court	\$1,059,409	\$902,727	\$902,727	\$863,551	\$905,273
Mayor & Staff	\$811,121	\$848,933	\$867,163	\$809,307	\$1,009,183
Information Systems	\$689,896	\$696,551	\$696,551	\$563,345	\$779,532
Communications	\$284,961	\$429,745	\$432,866	\$384,755	\$448,461
Internal Auditor	\$84,453	\$153,633	\$153,633	\$90,685	\$187,832
City Council	\$629,290	\$639,976	\$697,476	\$647,413	\$637,193
Human Resources	\$1,073,656	\$991,642	\$991,642	\$961,524	\$1,055,500
DCA Grant	\$23,915	\$0	\$0	\$0	\$0
Middle GA Clean Cities	\$51,000	\$51,308	\$51,308	\$49,578	\$8,796
Finance	\$1,162,297	\$1,137,321	\$1,172,321	\$1,006,584	\$1,281,651
City Attorney	\$653,880	\$993,943	\$995,483	\$817,913	\$1,097,701
City Clerk	\$149,153	\$161,675	\$161,675	\$129,062	\$162,681
Police Department	\$16,541,638	\$16,427,806	\$17,558,189	\$16,193,563	\$20,425,534
Fire Department	\$17,446,238	\$18,699,984	\$19,417,677	\$17,629,186	\$23,499,604
Inspection and Fees	\$949,240	\$1,041,937	\$1,041,937	\$972,487	\$1,123,705
Tree Removal	\$34,665	\$0	\$0	\$0	\$0
Emergency Management	\$294,282	\$292,066	\$303,066	\$274,733	\$320,128
Engineering	\$552,083	\$522,726	\$828,916	\$815,026	\$632,058
Traffic Engineering	\$273,929	\$280,415	\$280,415	\$272,388	\$307,851
Public Works	\$3,003,467	\$3,001,368	\$3,035,349	\$2,733,300	\$3,323,221
Central Services	\$2,643,528	\$2,842,011	\$2,848,615	\$2,605,487	\$3,052,155
Parks and Rec	\$4,785,961	\$4,943,750	\$4,943,750	\$4,761,876	\$5,434,577
Mulberry Parking Garage	\$92,143	\$110,000	\$110,000	\$100,831	\$116,500
Services to Government	\$1,169,037	\$1,177,500	\$1,177,500	\$1,036,452	\$1,116,500
Debt Service Payments	\$912,677	\$926,721	\$926,721	\$926,721	\$940,600
Miscellaneous	\$406,788	\$3,361,566	\$2,224,415	\$346,842	\$535,847
Risk Management	\$460,438	\$461,800	\$461,800	\$461,800	\$519,900
Other Agencies	\$4,254,705	\$3,511,965	\$4,116,044	\$3,841,044	\$2,733,655
Transfers to other funds	\$5,238,642	\$5,101,502	\$5,101,502	\$3,402,634	\$2,582,888
Total Expenditures	\$65,732,491	\$69,710,571	\$71,498,741	\$62,698,087	\$74,238,526

General Fund Expenses

The General Fund accounts for all financial transactions for the general operations of the City. The major service provided to citizens is Public Safety.

General Fund Expenditures by Function



General Government (Gen Govt) is made up of Municipal Court, Mayor & Staff, I.T./Comm, Internal Auditor, City Council, Human Resources, Clean Cities, Finance, City Attorney, City Clerk, Central Services and Risk Management.

Public Works is made up of Engineering, Traffic Engineering and Public Works.

Public Safety is made up of Emergency Management, Fire and Police.



General Fund Expenses

Within the General Fund are several similar line items. The similar characteristics are outlined below:

- **Health Insurance**

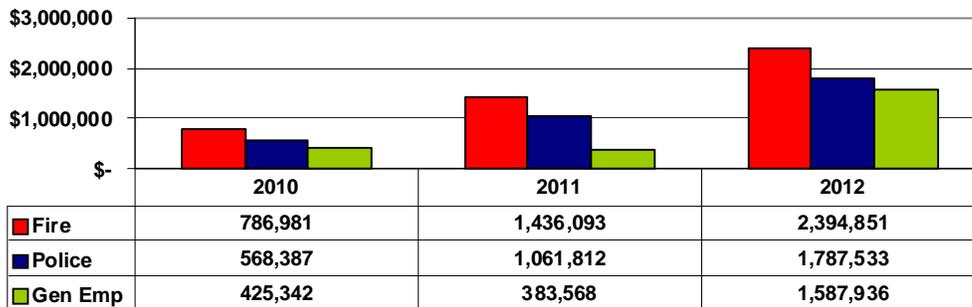
In most departments, the health care line item is reflecting a decrease not because of lower costs but as a result of improved cost accounting to reflect the activity in an improved manner. Health insurance costs were previously calculated on a flat rate per person in the department. In 2012 it is proposed to calculate the costs on a per contract basis reflecting the value given to each family unit of each employee. The overall cost of health insurance in 2012 now reflects a modest increase from inflation but more importantly indicates the costs associated to the department.

- **Pension**

Pension benefits in fiscal year 2012 increased due to rising pension costs. This increase is consistent with the downward slide of the financial markets plus a need to actuarially fund the system for the employees' future retirement. Employer pension contributions for general employees rose from 2.35% to 13.38% in 2012 or \$1.4 million. Employer pension contributions for public safety employees rose from 6% to 16.44% or about \$2.6 million. In addition to the increase in the contribution rate an additional amount was budgeted to cover contributions that should have been made in FY 2010/2011. The amount budgeted for in 2012 for general employees was \$276,727 and for public safety was \$887,000. Total increase in pension costs is approximately \$5.0 million.

The total "catch up" amount for general employees was \$900,000 and will be paid back over a 48 month period at 8% interest. The amount for public safety employees was \$3,184,393 and will be paid back over a 52 month period at 10% interest.

City of Macon
Employer Contribution Levels For Pensions
2010 - 2012



- **Salaries**

The 2011 approved pay scale is reflected in the salaries line item in all departments. No step increases are budgeted for the 2012 fiscal year. Carl Vinson Institute of Government from the University of Georgia has established positions that qualify for evaluation. Each department is attempting to keep the employee costs to a minimum and to improve efficiency. Based on 100% employment the 2012 increase in salaries is approximately \$1.8 million over 2011.



General Fund Expenses

- **Workers Compensation**

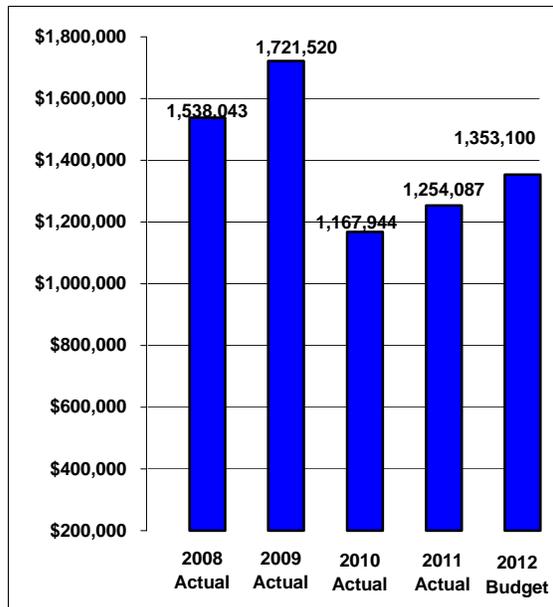
Workers compensation is now reflected as a line item cost to each department. This change will not only help us capture costs from those grant funded departments but also similar to the Health Costs, allows the City to develop better cost accounting and indicate a better cost of all departments. Each department is charged \$1,584 per employee per year to fund Workers Comp Fund.

- **Fuel Costs**

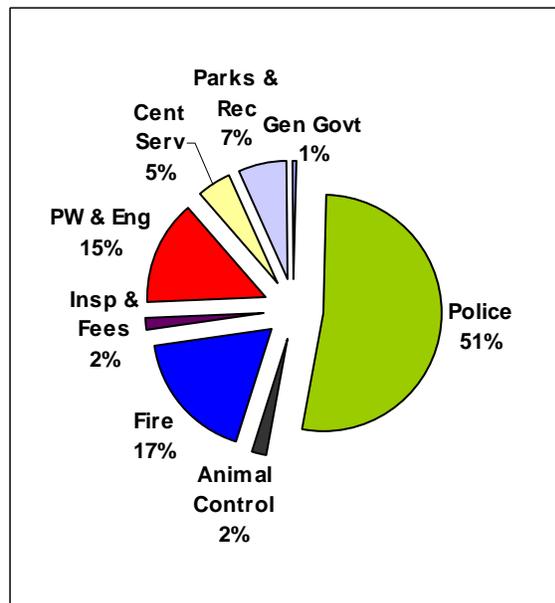
Noticeably fuel costs have moved upward due to the world economic crisis. This significant increase has affected the budget of the police, fire, and public works. These three funds depend upon the vehicles to conduct their business. In addition to the gasoline and oil, the cost of tires has seen significant increases. In anticipation of all of these increases, 2012 reflects a higher budget. Across the board, this results in a 26% increase or about \$400,000.

The **2008-2012 Fuel Expense** graph shows how the economy as well as disasters have a dramatic impact on fuel expense. In May of 2008 the City of Macon was hit by a tornado, referred to as the “Mother’s Day Tornado”, and in addition to the disaster the price of gas increased. In fiscal years 2008 and 2009 the City undertook a massive cleanup project that required excessive amounts of fuel.

**2008 – 2012
Fuel Expense**



**2012
Fuel Expense by Function**

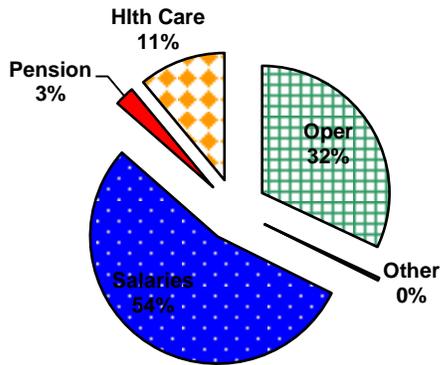


Police includes EMA

Gen Govt includes Mayor and Staff, I.T., Internal Auditor, and Finance.

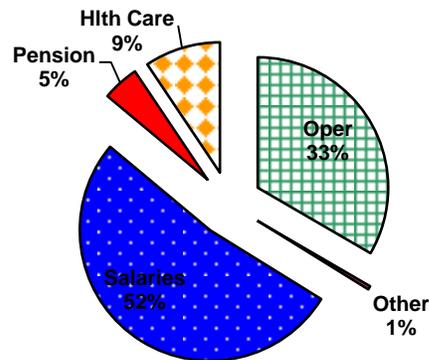
Major Budget Categories Three Year Comparison 2010 - 2012

Fiscal Year 2010



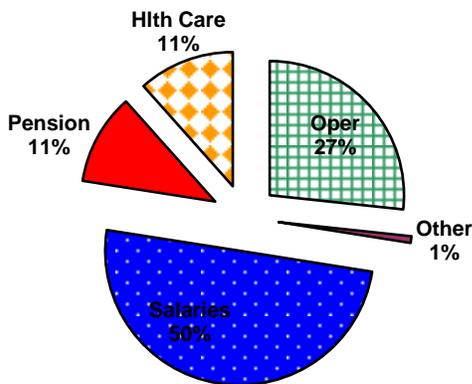
Fiscal Year 2010 Pension was calculated at
2.35 % for general employees
6.0% for Fire & Police
This represents 3% of the total General Fund

Fiscal Year 2011



Fiscal Year 2011 Pension was calculated at
2.35 % for general employees
6.0% for Fire & Police for 6 months
16.44 % for Fire & Police for 6 months
This represents 5% of the total General Fund

Fiscal Year 2012

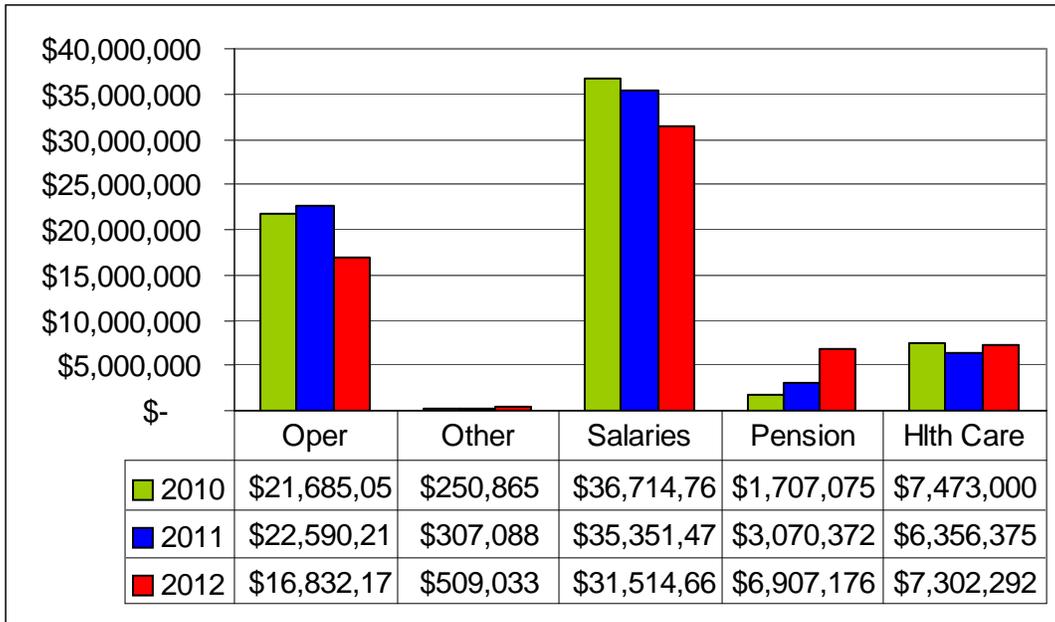


Fiscal Year 2012 Pension was calculated at
13.55 % for general employees
16.44% for Fire & Police
This represents 11% of the total General Fund



General Fund Expenses

City of Macon Comparison of Costs 2010-2012



As discussed, pension activity has increased significantly in the past three years, while salaries have declined. The area that has declined is operating costs. Some costs are outside of normal control, such as fuel costs. In looking for opportunities to be more efficient, the city has been able to decrease costs by partnering with Bibb County. The service delivery strategy is an example of the two governments partnering together for the benefit of taxpayers.



General Fund Expenses

Municipal Court

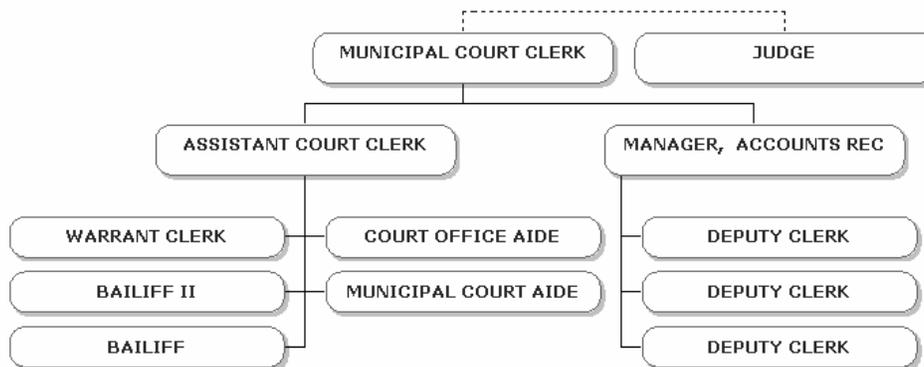
Municipal Court is responsible for receiving, processing and adjudicating all cases of alleged violations of the City Charter, City Ordinances or any State laws where jurisdiction has been granted or allowed by the State of Georgia.

The functions of Municipal Court include, but are not limited to, the trial and disposal of all scheduled cases including moving and non-moving violations, shoplifting, housing cases and animal control violations.

Budget Highlights:

Contractual services are anticipated to decline as a result of the renegotiated fee with Affiliated Computer System (ACS). ACS charges for database management and collections of fines levied by the court. The fee allocated to this data base management firm decreased from 27% to 18% of collected fines.

As a result of the economy, indigent counsel is projected to increase for fiscal year 2012



The salaries for the positions in the Organizational Chart are represented below. Health Costs, pension benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Municipal Court Clerk	\$73,027.04	Assistant Court Clerk	\$45,581.04
Manager Accts Receivable	\$34,598.16	Warrant Clerk	\$24,492.24
Deputy Clerk	\$28,396.80	Deputy Clerk	\$23,886.72
Deputy Clerk	\$24,492.24	Court Office Aide	\$23,322.96
Bailiff II	\$22,738.32	Court Aide	\$22,738.32
Bailiff	\$22,360.00	Judge	\$70,344.72

Goal Statement

To increase efficiency in retrieving records, improve response time to telephone inquiries and to increase the current level of service that is being provided to citizenry and other public agencies.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Municipal Court</u>					
Salaries and Benefits					
Full-Time	\$435,555	\$410,302	\$410,302	\$406,188	\$416,257
Overtime	\$7,072	\$8,000	\$8,000	\$7,356	\$9,000
Benefits	\$45,780	\$46,125	\$46,125	\$41,624	\$98,516
Health Cost	\$80,949	\$72,300	\$72,300	\$52,448	\$37,000
Workers Comp	\$0	\$0	\$0	\$0	\$19,000
Total	\$569,356	\$536,727	\$536,727	\$507,616	\$579,773
Operating Expenses					
Op. Supplies	\$3,926	\$5,482	\$5,482	\$4,253	\$7,000
Clothing	\$36	\$95	\$95	\$29	\$100
Prof. Service	\$1,157	\$4,840	\$4,840	\$1,438	\$4,900
Travel	\$2,413	\$4,230	\$4,230	\$2,726	\$4,200
Printing	\$0	\$11,803	\$11,803	\$7,438	\$7,900
Telephone	\$3,022	\$1,140	\$1,140	\$2,868	\$2,500
Maintenance	\$0	\$800	\$800	\$90	\$2,800
Contractual	\$451,242	\$309,500	\$309,500	\$309,000	\$268,000
Indigent Legal	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Dues	\$101	\$110	\$110	\$94	\$100
Equipment	\$155	\$0	\$0	\$0	\$0
Total	\$490,054	\$366,000	\$366,000	\$355,936	\$325,500
Total Court	\$1,059,409	\$902,727	\$902,727	\$863,551	\$905,273

Performance Measures				
	2009	2010	2011	2012
Number of Tickets Processed	51,165	46,498	44,914	44,914
Time (Days) to enter tickets into database	2	2	5	5



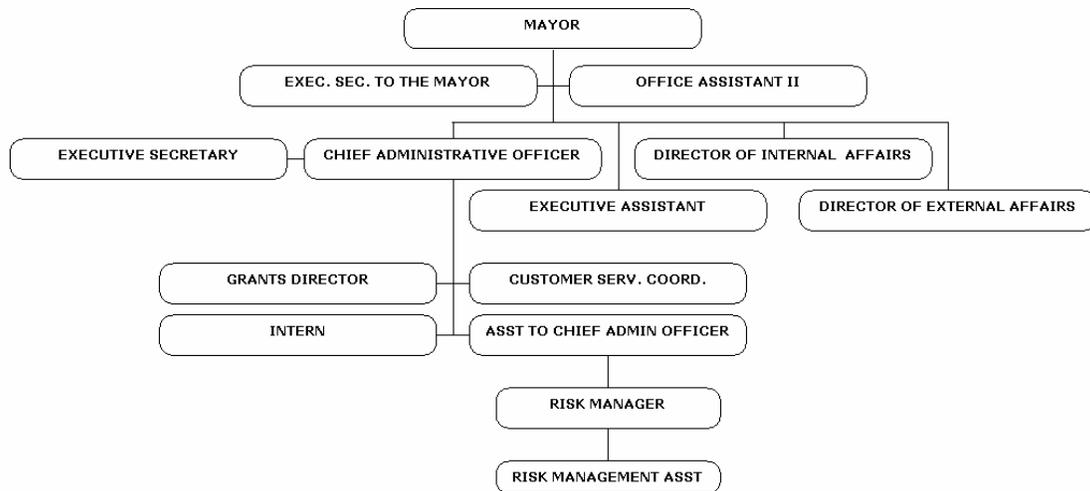
General Fund Expenses

Mayor's Office

The Mayor's Office provides the executive and administrative function of City Government. This office is responsible for overseeing the daily operations for the city, which includes oversight of all departments and functions of the city. Customer service and risk management are also housed in the Mayor's Office.

Budget Highlights:

Travel and training is increasing due to additional trips the Mayor is scheduling as part of his active role in the US Conference of Mayors. He has been elected Chairman of the High Speed Rail Committee and must be present for those meetings. There are also additional funds allocated for the training and certification of the Grants Director.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Mayor	\$103,892.16	Chief Administrative Officer	\$140,146.56
Assistant to the CAO	\$52,659.36	Executive Assistant	\$61,032.24
Grants Director	\$55,311.12	Director of External Affairs	\$43,221.60
Dir. of Internal Affairs	\$46,541.52	Executive Secretary	\$37,270.80
Admin. Services Coord.	\$29,106.72	Exec. Secretary to the Mayor	\$40,716.00
Office Assistant II	\$25,097.76	Risk Manager	\$51,364.80
Risk Manager Assistant	\$24,492.24		

Goal Statement

The goal of the Mayor's Office is to ensure the enhancement of the quality of life for all our citizens and guests through the efficient, effective and equitable delivery of essential services.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Mayor & Staff</u>					
Salaries and Benefits					
Full-Time	\$567,568	\$597,084	\$603,785	\$574,122	\$635,416
Part Time	\$2,250	\$4,860	\$4,860	\$2,108	\$4,900
Benefits	\$52,976	\$64,333	\$64,333	\$54,548	\$131,267
Health Costs	\$63,606	\$66,275	\$66,275	\$73,151	\$81,000
Workers Comp	\$0	\$0	\$0	\$0	\$17,200
Total	\$686,401	\$732,552	\$739,253	\$703,929	\$869,783
Operating Expenses					
Op. Supplies	\$7,699	\$7,988	\$7,988	\$7,533	\$7,400
Fuel	\$2,617	\$3,241	\$3,241	\$2,694	\$4,000
Vehicle Labor	\$865	\$1,500	\$1,500	\$1,355	\$1,500
Vehicle Parts	\$427	\$900	\$900	\$1,097	\$1,000
Travel	\$15,278	\$0	\$11,529	\$11,919	\$26,200
Printing	\$5,348	\$7,491	\$7,491	\$7,174	\$7,200
Telephone	\$3,588	\$4,740	\$4,740	\$3,518	\$4,400
Contractual	\$13,243	\$13,449	\$13,449	\$11,475	\$11,100
Contingency	\$54,191	\$55,000	\$55,000	\$41,521	\$55,000
Communication	\$322	\$500	\$500	\$94	\$500
Meeting Exp.	\$13,772	\$10,000	\$10,000	\$9,000	\$10,100
Dues	\$7,368	\$11,572	\$11,572	\$8,000	\$11,000
Total	\$124,721	\$116,381	\$127,910	\$105,379	\$139,400
Total Mayor	\$811,121	\$848,933	\$867,163	\$809,307	\$1,009,183

Performance Measures				
	2009	2010	2011	2012
Requests Received/Completed	715/700	654/604	514/266	500/485
Percentage complete*	98%	92%	52%	97%
Proclamations/certificates per mo	12	11	9	10
Special Appearances by the Mayor	300	300	300	300

* Completed requests not complete for 2011



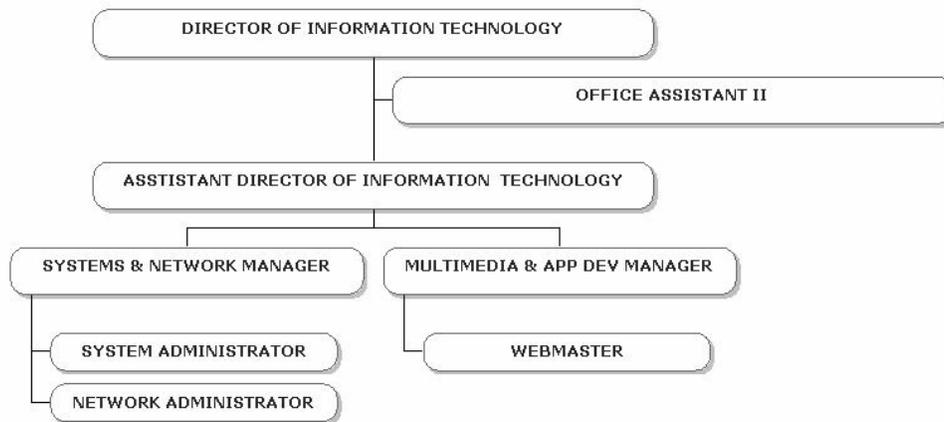
General Fund Expenses

Information Technology

The Department of Information and Technology, Systems and Network Division, strives to provide the highest level of support and service relating to the facilitation of electronic data delivery designed to enhance both the City of Macon's ability to conduct day to day business, and aid in decision-making analyses.

Budget Highlights:

Travel and training will decrease due to a one-time training event held in 2011 and will not recur in 2012. This year, the department will focus on improving network infrastructure, renovating the telephone systems with voice over IP, continuing the 800 MHz update, and updating the city's Microsoft software. Contractual Services is compiled of software maintenance and support.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of IT	\$76,253.76	Assistant Director of IT	\$62,577.36
Systems & Network Mgr	\$55,311.12	System Administrator	\$48,900.96
Network Administrator	\$47,710.80	Multimedia & Apps Manager	\$43,221.60
Office Assistant II	\$24,492.24	Webmaster	\$39,150.00

Goal Statement

To provide all City Departments with current and dependable hardware, software, and training in order to produce and maintain accurate information in a timely fashion as is required for its operation; furthermore, to continue to seek new and better technology as it is being developed in the marketplace.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Information Technology					
Salaries and Benefits					
Full-Time	\$460,284	\$389,287	\$389,287	\$321,423	\$397,600
Part-Time	\$0	\$100	\$100	\$0	\$100
Benefits	\$46,925	\$41,470	\$41,470	\$32,800	\$91,832
Health Costs	\$59,391	\$48,200	\$48,200	\$44,166	\$59,000
Workers Comp	\$0	\$0	\$0	\$0	\$12,700
Total	\$566,600	\$479,057	\$479,057	\$398,389	\$561,232
Operating Expenses					
Operating Supplies	\$9,653	\$7,510	\$7,510	\$5,673	\$2,100
Channel 14	\$349	\$11,615	\$11,615	\$11,600	\$20,000
Fuel, Oil	\$0	\$1,645	\$1,645	\$2,600	\$2,400
Motor Vehicle Labor	\$0	\$4,575	\$4,575	\$450	\$4,600
Motor Vehicle Parts	\$0	\$2,243	\$2,243	\$220	\$2,200
Travel & Training	\$8,004	\$41,475	\$41,475	\$4,203	\$13,400
Telephone	\$2,724	\$5,424	\$5,424	\$7,348	\$5,400
Contractual Services	\$83,714	\$114,607	\$114,607	\$109,062	\$115,300
Dues	\$269	\$900	\$900	\$0	\$900
Other Utility	\$8,820	\$8,820	\$8,820	\$8,800	\$8,800
Computer	\$9,763	\$18,680	\$18,680	\$15,000	\$18,700
Machinery & Equip	\$0	\$0	\$0	\$0	\$24,500
Total	\$123,296	\$217,494	\$217,494	\$164,956	\$218,300
Total I.T.	\$689,896	\$696,551	\$696,551	\$563,345	\$779,532

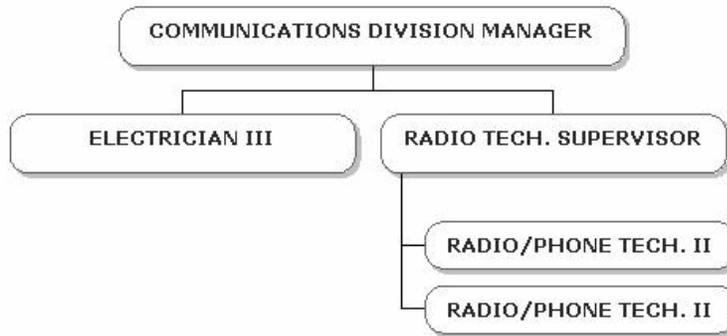
Performance Measures	2009	2010	2011	2012
	Major Projects Completed		Infrastructure analysis	Infrastructure design
Service Calls Received		2,000	1,700	1,600
Service Calls Completed		1,800	1,500	1,600



General Fund Expenses

Communications

The Department of Information Technology, Communications Division, is dedicated to maintaining the highest level of quality service and system up-time involving all aspects of the 800 Mhz radio system and E911 Center. This department acts as an extension to the System and Network Division in the support and service of the Macon Police Department computing and network needs



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Communications Div. Mgr	\$60,572.88	Electrician III	\$46,270.40
Radio Tech Supervisor	\$50,842.80	Radio/Phone Tech II	\$35,475.12
Radio/Phone Tech II	\$41,592.80		

Goal Statement

To provide and maintain certain essential goods and services as required for the successful operation of the radio/communication systems for Macon/Bibb County.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Information Technology Communications					
Salaries and Benefits					
Full Time	\$195,374	\$239,790	\$242,911	\$238,466	\$236,111
Over Time	\$10,060	\$15,000	\$15,000	\$10,000	\$15,000
Benefits	\$20,922	\$27,135	\$27,135	\$25,300	\$57,950
Health Costs	\$33,120	\$30,125	\$30,125	\$31,200	\$21,000
Workers Comp	\$0	\$0	\$0	\$0	\$8,000
Total	\$259,475	\$312,050	\$315,171	\$304,966	\$338,061
Operating Expenses					
Op. Supplies	\$844	\$1,116	\$1,116	\$1,135	\$1,200
Fuel	\$4,480	\$1,762	\$1,762	\$3,000	\$3,600
Vehicle Parts	\$2,411	\$2,190	\$2,190	\$1,500	\$2,200
Vehicle Labor	(\$1,737)	\$1,438	\$1,438	\$1,600	\$1,100
Small Tools	\$54	\$1,365	\$1,365	\$0	\$1,400
Travel	\$0	\$16,554	\$16,554	\$16,554	\$4,200
Maintenance	\$19,433	\$46,170	\$46,170	\$25,000	\$55,400
Contractual	\$0	\$39,198	\$39,198	\$30,000	\$39,200
Other Utilities	\$0	\$5,760	\$5,760	\$0	\$0
Equipment	\$0	\$2,142	\$2,142	\$1,000	\$2,100
	\$25,485	\$117,695	\$117,695	\$79,789	\$110,400
Total Comm.	\$284,961	\$429,745	\$432,866	\$384,755	\$448,461

Performance Measures				
	2009	2010	2011	2012
Major Projects Completed		[-- 800 Mghz Design and Implementation--]		
Service Calls Received		1,000	800	800
Service Calls Completed		900	700	800
Percentage complete		90%	88%	100%



General Fund Expenses

Internal Audit

The Office of Internal Auditing provides independent, objective assurance and consulting services to the various departments throughout the City of Macon. Internal Audit services are designed to add value and improve the City’s operations while helping the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Budget Highlights:

The Internal Audit department reflects an increase in several areas from the previous year due to the recent hiring of a full time Internal Auditor. The position was vacant for a year. Training and Travel costs are rising because of the specified training to maintain various certifications. Contractual services are also increasing due to data analysis software needed in this department.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
Internal Auditor	\$82,100.16
Staff Auditor	\$46,541.52

Goal Statement

Appraisal of controls, compliance testing, checking for protection assets, verification of information, and provide recommendation to management.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Internal Audit</u>					
Salaries and Benefits					
Full-time	\$65,795	\$121,729	\$121,729	\$72,205	\$128,700
Benefits	\$6,882	\$12,964	\$12,964	\$7,500	\$30,032
Health Costs	\$11,560	\$12,050	\$12,050	\$8,280	\$14,000
Workers Comp	\$0	\$0	\$0	\$0	\$3,200
Total	\$84,237	\$146,743	\$146,743	\$87,985	\$175,932
Operating Expenses					
Op.Supplies	\$52	\$560	\$560	\$250	\$700
Fuel, Oil	\$0	\$0	\$0	\$0	\$100
Travel	\$0	\$4,190	\$4,190	\$1,250	\$6,000
Telephone	\$0	\$600	\$600	\$250	\$600
Contractual	\$163	\$800	\$800	\$625	\$3,700
Dues	\$0	\$740	\$740	\$325	\$800
Total	\$215	\$6,890	\$6,890	\$2,700	\$11,900
Total Internal Audit	\$84,453	\$153,633	\$153,633	\$90,685	\$187,832

Performance Measures				
	2009	2010	2011	2012
Number of audits scheduled				12
Numbe of completed scheduled audits				10
Number of special audits requested from Mayor and Council				5
Number of completed special audits requested from Mayor/Council				5
Total Number of Audits				17
** Records before 2011 are incomplete due to significant vacancy				



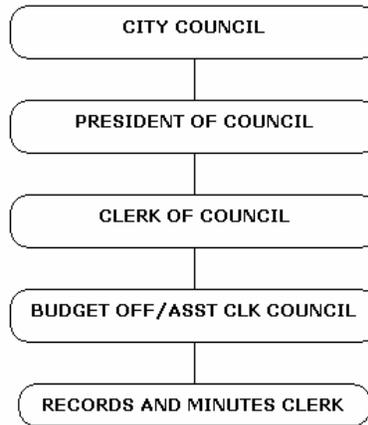
General Fund Expenses

City Council

The City Council is made up of 15 part time Council Members and three full time support staff. The Function of this department is law, ordinance and resolution enactment,

Budget Highlights:

Contractual Services is largely made up of external auditor fees. The fees reflected in the previous year for the auditors are expected to decrease once a permanent finance director is appointed. The consistency in the department should provide for a decline in outside audit review costs. Council Members receive stipends for transportation and cell phone. Fiscal Year 2012 will incorporate elections for City Council.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items

<u>Position</u>	<u>Salary</u>
Clerk of Council	\$49,485.60
Records and Minutes Clerk	\$32,948.64
Budget Officer/ Assistant Clerk	\$42,929.28

Goal Statement

To effectively and efficiently govern the citizens and activities in the City of Macon.

General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>City Council</u>					
Salaries and Benefits					
Full Time	\$124,800	\$124,800	\$124,800	\$121,419	\$125,400
Part Time	\$152,411	\$152,411	\$152,411	\$148,949	\$152,400
Other	\$34,650	\$35,100	\$35,100	\$30,730	\$35,100
Overtime	\$372	\$1,500	\$1,500	\$728	\$1,500
Benefits	\$26,983	\$29,014	\$29,014	\$29,960	\$43,093
Health Costs	\$116,722	\$108,450	\$108,450	\$75,911	\$87,000
Workers Comp	\$0	\$0	\$0	\$0	\$4,800
Total	\$455,938	\$451,275	\$451,275	\$407,697	\$449,293
Operating Expenses					
Op. Supplies	\$2,087	\$2,500	\$2,500	\$1,587	\$2,500
Prof. Services	\$137,800	\$134,800	\$192,300	\$195,000	\$134,800
Travel	\$20,306	\$34,982	\$34,982	\$35,000	\$35,000
Printing	\$1,987	\$2,000	\$2,000	\$800	\$1,100
Telephone	\$954	\$2,075	\$2,075	\$1,000	\$2,100
Contractual	\$6,126	\$7,844	\$7,844	\$6,100	\$7,900
Contingency	\$4,092	\$4,500	\$4,500	\$229	\$4,500
Total	\$173,351	\$188,701	\$246,201	\$239,716	\$187,900
Total Council	\$629,290	\$639,976	\$697,476	\$647,413	\$637,193



City Council meets every first and third Tuesday of the month in City Hall at 6:00 p.m.



General Fund Expenses

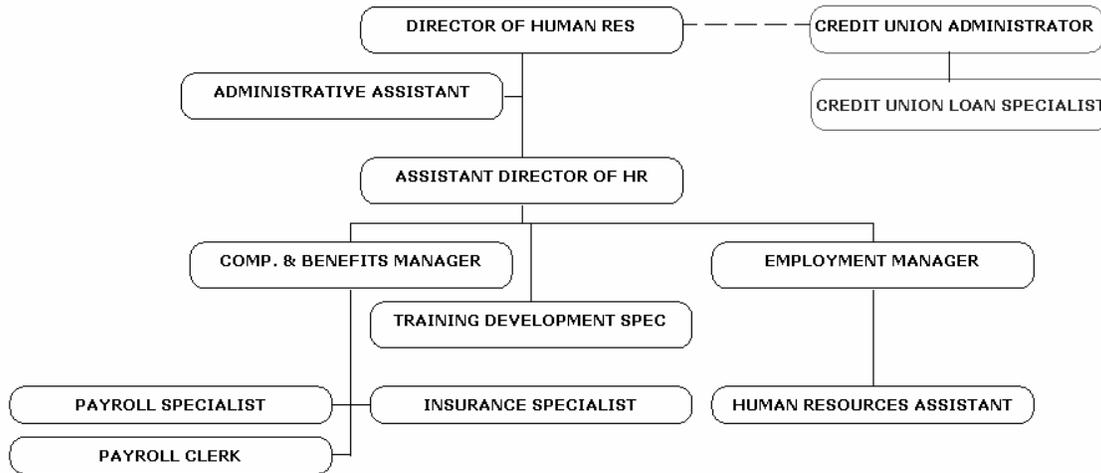
Human Resources

The Human Resources Department is responsible for all personnel administrative services of the City Government. It delivers a full range of services for approximately 1,253 full time positions. These services include compensation and benefits administration, training, EEO compliance, employee orientation and employee unfair treatment and discipline procedures.

City Employees' Credit Union is a cooperative, state chartered financial institution serving all employees (and their immediate families) of the City of Macon, the Macon Housing Authority, and Airport. The credit union is a financially independent legal entity affiliated with the City of Macon under the Human Resources Department. Credit union employees' salaries and benefits are paid through the City's payroll department but are then reimbursed in full from the credit union's operating funds. Our Credit Union has 1,644 members and assets in excess of \$2 million. The Credit Union opened in 1951 and has two full time employees.

Budget Highlights:

As a result of federal mandates that have lengthened the period that unemployment benefits can be received, unemployment costs are increasing. Professional Services in 2011 reflects use of consultants for police and fire promotional exams so this one-time cost will reflect half of the expense in 2011 and the other half in 2012.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Human Resources	\$76,253.76	Assistant Director of HR	\$55,311.12
Comp & Benefits Manager	\$51,364.80	Employment Manager	\$41,133.60
Payroll Specialist	\$36,352.08	Insurance Specialist	\$36,352.08
Training Dev. Specialist	\$43,305.12	Payroll Clerk	\$29,106.72
Human Resources Asst.	\$26,371.44	Administrative Asst.	\$32,134.32
Credit Union Administrator	\$37,145.52	Credit Union Loan Specialist	\$30,025.44

Goal Statement

To provide quality and efficient personnel leadership in the allocation and utilization of services to the City, employees and applicants.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Human Resources-Administration</u>					
Salaries and Benefits					
Full-time	\$416,270	\$416,577	\$416,577	\$393,706	\$421,600
Benefits	\$42,687	\$44,365	\$44,365	\$40,616	\$97,349
Health Costs	\$75,167	\$60,250	\$60,250	\$66,940	\$70,810
Workers Comp	\$0	\$0	\$0	\$0	\$15,900
Total	\$534,124	\$521,192	\$521,192	\$501,262	\$605,659
Operating Expenses					
Op.Supplies	\$6,921	\$8,036	\$8,036	\$8,000	\$8,000
Professional	\$21,126	\$120,954	\$120,954	\$60,000	\$79,100
Travel	\$2,249	\$7,875	\$7,875	\$17,671	\$8,700
Advertising	\$5,634	\$6,000	\$6,000	\$7,455	\$7,000
Printing	\$6,190	\$6,200	\$6,200	\$801	\$7,000
Telephone	\$4,316	\$1,887	\$1,887	\$3,671	\$2,000
Maintenance	\$50	\$1,200	\$1,200	\$0	\$0
Contractual	\$4,589	\$91,244	\$91,244	\$87,468	\$87,700
Dues	\$2,065	\$2,784	\$2,784	\$1,327	\$2,500
Unemploy. Ins.	\$219,191	\$100,000	\$100,000	\$178,124	\$120,000
Employee Asst.	\$29,250	\$27,000	\$27,000	\$27,000	\$27,000
Equipment	\$1,998	\$2,000	\$2,000	\$0	\$1,800
Total	\$303,578	\$375,180	\$375,180	\$391,516	\$350,800
Total HR- Admin	\$837,702	\$896,372	\$896,372	\$892,778	\$956,459
Performance Measures					
		2009	2010	2011	2012
Random Drugs Tests Conducted			24	24	24
Training classes provided			12000	12240	12000
Number of Applications received			3900	4200	4000
Applications Completed online			50%	50%	75%
<u>Human Resources-Credit Union</u>					
Salaries and Benefits					
Full-time	\$75,210	\$75,210	\$75,210	\$53,568	\$67,200
Benefits	\$7,877	\$8,010	\$8,010	\$6,207	\$15,641
Health Costs	\$11,565	\$12,050	\$12,050	\$8,971	\$13,000
Workers Comp	\$0	\$0	\$0	\$0	\$3,200
Total	\$94,652	\$95,270	\$95,270	\$68,746	\$99,041
Total HR-Credit Union	\$94,652	\$95,270	\$95,270	\$68,746	\$99,041
<u>Human Resources - Medical</u>					
Total	\$141,302	\$0	\$0	\$0	\$0
Total HR	\$1,073,656	\$991,642	\$991,642	\$961,524	\$1,055,500

General Fund Expense

Middle Georgia Clean Cities

The Clean Cities Program is a national non profit organization that has over 96 coalitions in the United States, two of which are in Georgia. The Middle Georgia Clean Cities Coalition began in 1996 under the leadership of the City of Macon and the U.S. Air Force's Alternative Fueled Vehicle Systems Program Office and the Environmental Management Directorate. Since that time, the MGCCC has expanded to over 30 stakeholders and other participants.

The national mission is to increase national energy, promote economic opportunity and improve region's air quality by increasing the use of alternative fuels and other clean air strategies. This is operationalized through projects and programs that increase the use and awareness of alternative fuel.

One such project was to bring hybrid electric garbage trucks to the City for trial and testing. The trucks were used to collect and haul residential garbage.



Mayor and Representative from Clean cities Coalition Break cut the ribbon on the new hybrid electric garbage truck

General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>DCA Grant</u>					
Total	\$3,750	\$0	\$0	\$7,339	\$0
<u>Middle Georgia Clean Cities</u>					
Salaries and Benefits					
Full-time	\$40,925	\$40,925	\$40,925	\$38,612	\$5,900
Benefits	\$4,293	\$4,358	\$4,358	\$4,065	\$1,296
Health Costs	\$5,782	\$6,025	\$6,025	\$6,901	\$0
Workers Comp	\$0	\$0	\$0	\$0	\$1,600
Total	\$51,000	\$51,308	\$51,308	\$49,578	\$8,796
Total Middle GA Clean	\$51,000	\$51,308	\$51,308	\$49,578	\$8,796

Funding

The City of Macon partially funds the Director of Middle Georgia Clean Cities as a part of its commitment to the National Clean Cities Coalition. Beyond bringing a hybrid electric garbage truck to Macon, Clean Cities has been responsible for bringing ethanol and bio-diesel pumps to locations accessible to the public.

Key Stakeholders for Middle Georgia Clean Cities Colation Include

- City of Macon
- Robins Air Force Base
- Georgia Power
- Flint Energies
- Central Georgia Technical College
- Walthall Oil Company
- Riverside Ford



Partners Gather at the inception of Macon's first E-85 Station



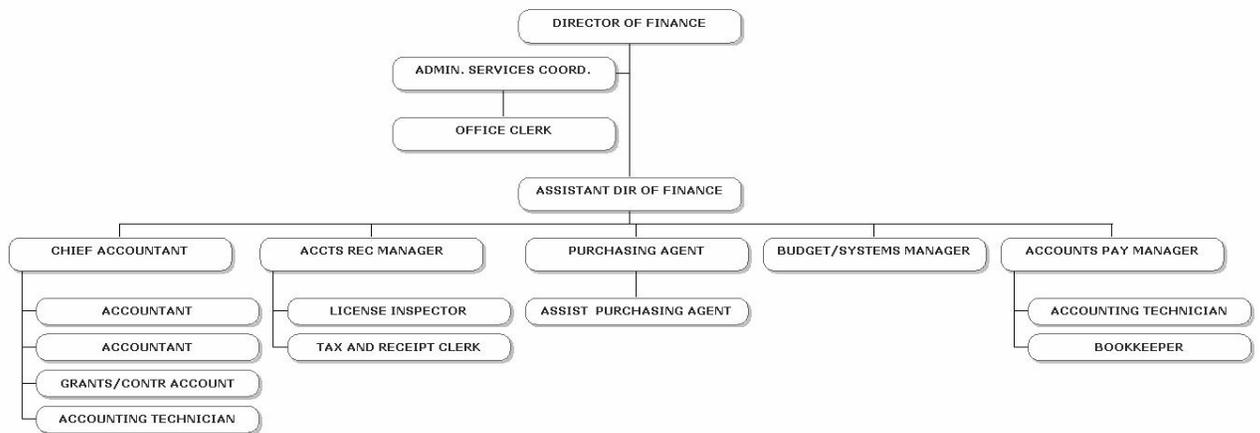
General Fund Expenses

Finance

The Finance Department is responsible for the financial and procurement operations of the City of Macon and serves as an advisor to the Administration and City Council with respect to financial matters. The functions of this department are accounting, budget preparation, purchasing, cash management, investing, revenue collections, fixed assets, payroll processing and debt administration.

Budget Highlights:

Advertising costs have gone up in anticipation for having to advertise for SPLOST in November. Increases are visible in printing, binding, books as a result of increases in printing costs for the budget and CAFR.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Finance	\$92,895.12	Assistant Director of Finance	\$82,100.16
Chief Accountant	\$65,751.12	Accounts Rec Manager	\$48,191.04
Accounts Pay Manager	\$48,191.04	Purchasing Agent	\$48,900.96
Assistant Purchasing Agent	\$38,189.52	Budget Systems Manager	\$48,191.04
Accountant (2)	\$41,133.60	Grants Accountant	\$41,133.60
Admin. Services Coord.	\$35,475.12	Accounting Technician (2)	\$30,589.20
Tax and Receipt Clerk	\$23,322.96	Office Clerk	\$22,651.56
License Inspector	\$27,707.76	Bookkeeper	\$29,106.72

Goal Statement

The goals of the Finance Department are to provide timely and accurate financial information to Administration, Council and other City Departments and to provide for the centralization of the purchasing function in order to purchase goods and services for all City Departments in an effective and efficient manner.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Finance Department</u>					
Salaries and Benefits					
Full Time	\$841,039	\$792,041	\$792,041	\$678,000	\$780,795
Part Time	\$37,173	\$44,480	\$44,480	\$43,740	\$44,500
Benefits	\$89,413	\$87,755	\$87,755	\$73,331	\$183,542
Health Costs	\$127,209	\$114,475	\$114,475	\$97,994	\$140,214
Workers Comp	\$0	\$0	\$0	\$0	\$28,500
Total	\$1,094,834	\$1,038,751	\$1,038,751	\$893,066	\$1,177,551
Operating Expenses					
Op. Supplies	\$16,611	\$19,052	\$19,052	\$14,684	\$19,300
Fuel	\$484	\$733	\$733	\$299	\$700
Vehicle Parts	\$1,301	\$400	\$400	\$0	\$400
Vehicle Labor	\$622	\$300	\$300	\$0	\$300
Travel	\$8,931	\$21,693	\$21,693	\$12,674	\$14,000
Advertising	\$4,802	\$10,000	\$10,000	\$2,000	\$12,000
Printing	\$4,510	\$16,057	\$16,057	\$10,000	\$17,200
Telephone	\$2,694	\$3,840	\$3,840	\$2,900	\$3,900
Maintenance	\$391	\$200	\$200	\$156	\$2,000
Contractual	\$25,149	\$23,665	\$58,665	\$69,014	\$29,600
Dues	\$1,788	\$2,330	\$2,330	\$1,475	\$2,600
Equipment	\$180	\$300	\$300	\$315	\$2,100
Total	\$67,463	\$98,570	\$133,570	\$113,518	\$104,100
Total Finance	\$1,162,297	\$1,137,321	\$1,172,321	\$1,006,584	\$1,281,651

Performance Measures				
	2009	2010	2011	2012
Accounts payable checks processed	10,321	9,743	9,000	8,800
Business licenses processed	5,015	4,928	5,000	5,100



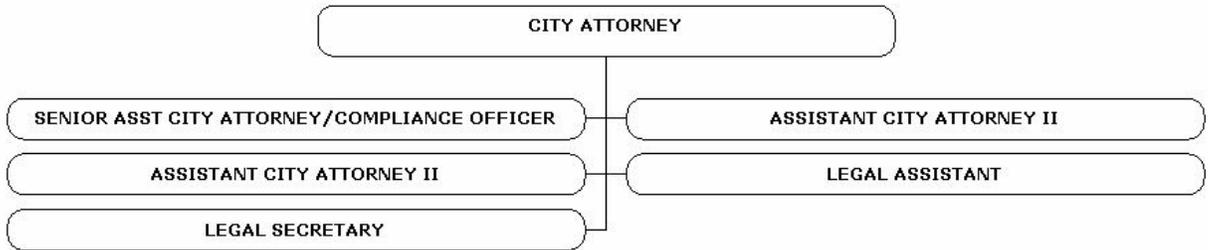
General Fund Expenses

City Attorney

The City Attorney's Office serves as Legal Advisor to the Mayor, City Council and Administrator. The primary functions of the Office are: handling litigation, administration hearings, real property matters, rendering legal opinions, attendance at City Council meetings, preparation of ordinances and resolutions, collection of debts owed to the City and claims handling.

Budget Highlights:

This year the City Attorney's office will increase the hours of their two clerical positions from part time to full time. A new account was set up for the purpose of tracking outside counsel.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
City Attorney	\$105,798.96
Sr AsstCity Atty/Comp. Off	\$80,116.56
Asst City Attorney II (2)	\$74,395.44
Legal Assistant	\$37,270.80
Legal Secretary	\$37,270.80

Goal Statement

The goal of the City Attorney's Office is to provide legal advice to the Mayor, City Council and Administration in a professional and cost effective manner.

General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>City Attorney</u>					
Salaries and Benefits					
Full Time	\$498,828	\$385,700	\$387,240	\$384,891	\$409,527
Part Time	\$0	\$18,510	\$18,510	\$0	\$0
Over Time	\$0	\$600	\$600	\$0	\$600
Benefits	\$50,407	\$42,677	\$42,677	\$36,694	\$94,664
Health Costs	\$57,821	\$36,150	\$36,150	\$30,364	\$70,810
Workers Comp	\$0	\$0	\$0	\$0	\$8,000
Total	\$607,057	\$483,637	\$485,177	\$451,950	\$583,601
Operating Expenses					
Op. Supplies	\$4,382	\$5,000	\$5,000	\$3,500	\$4,400
Legal Fees	\$2,189	\$10,000	\$10,000	\$6,500	\$8,000
Travel	\$6,084	\$5,444	\$5,444	\$3,086	\$5,200
Printing	\$6,395	\$7,812	\$7,812	\$7,954	\$9,200
Telephone	\$1,782	\$2,050	\$2,050	\$1,179	\$2,100
Maintenance	\$71	\$300	\$300	\$122	\$300
Contractual	\$9,027	\$8,500	\$8,500	\$4,287	\$8,500
Solicitor Gen.	\$13,333	\$18,000	\$18,000	\$14,708	\$23,500
Dues	\$3,561	\$3,200	\$3,200	\$2,326	\$2,900
Liability	\$0	\$450,000	\$450,000	\$322,301	\$450,000
Total	\$46,823	\$510,306	\$510,306	\$365,963	\$514,100
Total Attorney	\$653,880	\$993,943	\$995,483	\$817,913	\$1,097,701

Performance Measures				
	2009	2010	2011	2012
Resolutions/Ordinances Drafted	248	231	243	237
Claims Received/Resolved	123	121	75	75
Contracts Reviewed	149	128	114	121



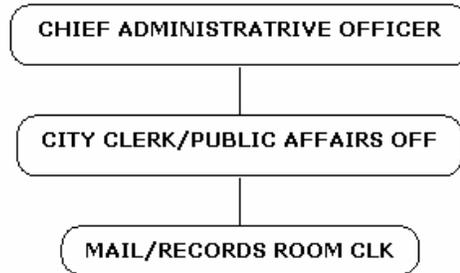
General Fund Expenses

City Clerk

The City Clerk is responsible for the indexing and permanently filing the City Code of Ordinances, City contracts, deeds to City real estate and leases of City properties. The office also maintains a list of and monitors all City and joint City-County boards, commissions, authorities, councils and other like governmental bodies as well as lists of past and present elected City officials. This office is responsible for all City franchises and any other legal documents of the City, which includes attesting and certifying all city legal documents. The City Clerks Office is also responsible for City internal and external mail processes.

Budget Highlight:

The communication budget is being reduced as a result of more communication being conducted electronically.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
City Clerk	\$58,004.64
Mail/Records Room Clerk	\$23,886.73

Goal Statement

The goal of the City Clerk's Office is to provide timely and accurate services and information to the Public, the Administration and City Council.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>City Clerk</u>					
Salaries and Benefits					
Full-time	\$76,949	\$80,597	\$80,597	\$76,373	\$81,900
Benefits	\$8,067	\$8,584	\$8,584	\$8,098	\$19,081
Health Costs	\$11,560	\$12,050	\$12,050	\$6,901	\$3,500
Workers Comp	\$0	\$0	\$0	\$0	\$3,200
Total	\$96,576	\$101,231	\$101,231	\$91,372	\$107,681
Operating Expenses					
Op. Supplies	\$988	\$1,400	\$1,400	\$2,204	\$1,200
Travel	\$2,273	\$5,630	\$5,630	\$4,262	\$6,200
Printing	\$303	\$400	\$400	\$0	\$300
Telephone	\$537	\$517	\$517	\$504	\$600
Contractual	\$1,820	\$2,412	\$2,412	\$3,202	\$2,400
Dues	\$107	\$85	\$85	\$25	\$100
Comm.	\$46,549	\$50,000	\$50,000	\$27,492	\$44,200
Total	\$52,577	\$60,444	\$60,444	\$37,689	\$55,000
Total City Clerk	\$149,153	\$161,675	\$161,675	\$129,062	\$162,681

Performance Measures				
	2009	2010	2011	2012
Updates of boards, authorities, etc	36	36	36	36
Out-going USPS and Priority Mail	100,000	95,000	97,610	97,500
New and renewed contracts Logged	191	210	225	197



General Fund Expenses

Macon Police Department Summary

The Macon Police Department (MPD) is nationally accredited and serves as the primary law enforcement agency in the City of Macon. MPD is made up of over 300 sworn officers and just over 30 non-sworn staff. The Department provides a diverse array of services and is composed of seven divisions: Support Services, Administration, Criminal Investigations, Patrol, Management Services, Animal Control, and E-911.

The City is broken up into 2 areas and 4 precincts. A Major is responsible for each area, and a Captain commands each precinct.

Support Services

Support Services focuses on crime prevention through community-oriented policing and training initiatives. This is the division where law-enforcement connects with citizens.

- *Neighborhood Watch and Crime Stoppers*
- *Senior Citizens Programs (TRAID)*
- *Youth at Risk Programs (PAL, etc)*
- *AmeriCorps*
- *D.A.R.E*
- *Citizens on Patrol*
- *Court Services;*
- *Warrant/Re-entry*
- *Recruiter and Training Academy*

Administration

Administration is comprised of the Chief of Police, the Deputy Chief of Police, fiscal management, and internal affairs. The division works as a support system for the entire department. Departmental priorities are set from this division. Internal affairs conduct investigations within the department and responds to complaints from the public. This division is also responsible for all financial functions of the department including grants.

Criminal Investigations

Criminal Investigations is primarily responsible on follow-up of felony crimes, stolen property, and other misdemeanors. This division houses the crime lab. They are broken down into several specialized investigative units.

- *Crimes against Persons*- investigates all violent crimes against citizens
- *Narcotics/Vice*- coordinates all drug, gambling, prostitution investigations
- *Juvenile Crime*- focuses on those crimes where children are the victim
- *Pawn*- coordinates the activities of all Pawn Shops in the City. This unit also has the capability of running pawned items against the states stolen databases to aid in the recovery of stolen items.
- *Specialized Traffic*- handles the majority of all traffic related accident and incidents.
- *Gang*- focuses on gangs and gang related crime.
- *SWAT*- The SWAT Team is made up of personnel throughout the department who come together and train in the use of advanced special weapons and tactics. The SWAT team is always on call for utilization in high-risk events like hostage and barricade situations.
- *STRIKE*- conducts selective enforcement based on statistics and reports of criminal activity as reported by the precincts. This unit also conducts specialized criminal apprehension of wanted felons and those who commit street crime and gun violence within the City of Macon limits.

Management Services

Management Services is composed of multiple units. These units are a critical link in meeting the departments informational and data driven needs.

- *Central Records Unit* processes over 75,000 Accident, Incident, Miscellaneous and Arrest Reports prepared by sworn officers.

Macon

GEORGIA

- *Crime Analysis Unit* - compiles statistical, administrative and tactical analysis for the Department and ensures that all crime related statistical data is submitted to GCIC and FBI in a timely in accurate manner.
- *Accreditation unit* which is also apart of Management Services ties together the whole department in its effort to maintain CALEA Certification. Policy and Procedures and adherence to these procedures are reviewed and documented through Accreditation.

The Management Services Department also houses Animal Control and Emergency-911. E-911 field over 100,000 calls annually and more information can be found in the speial revenue section.

Patrol

The City is broken up into 2 areas and 4 precincts. A Major is responsible for each area, and a Captain commands each precinct. Each precinct has an office from which patrol officers operate. Beyond patrolling precincts and providing daily law-enforcement needs, the department also has specialized units

- *Mobile Command Unit*
- *K-9*
- *Bike Patrol*
- *Parking Enforcement*
- *Traffic Enforcement, including Fatality Investigation and the DUI Squad*
- *Hostage Negotiators*
- *Honor Guard*

Animal Control

Animal control is responsible for enforcing the state laws and county ordinances pertaining to animal control and management; maintain public safety from wild or stray animals, provide for the housing and care of homeless animals and to encourage their adoption individually and in coordination with local rescue organizations, or their humane euthanization when adoption is not possible.



Dodge Charger, Police Cruiser from Precinct 4



General Fund Expenses

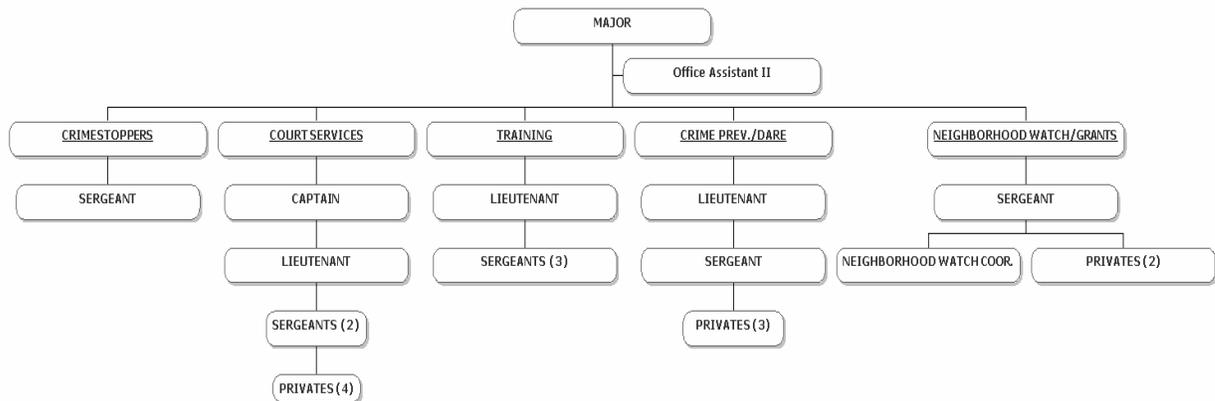
Police

Macon Police Department is a Commission on Accreditation of Law Enforcement Agency Certified Agency. This is a highly prestigious acknowledgement and one the few recognized in Georgia. The Department is compiled of five divisions. Below are the division of the department and their associated expenses.

Support Services

This Division is comprised of the following Units: Youth & Intervention Services (Crime Prevention, DARE, Neighborhood Watch, Police Activity League, Police Activity League Mentor Grant Program, Safe Haven Grant Program and AmeriCorps Cadet Grant Program); Crime Stoppers; Court Services; Warrant/Re-entry; Recruiter and Training Academy.

Support Services aid the citizens of Macon through community policing efforts; providing tools to assist law enforcement; liaison fro the Municipal Court; serves City Contempt and City Probation Warrants; attempts to reduce habitual criminals; background investigation for new hires; train sworn officers, civilians and recruits.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Major	\$65,921	Captain	\$56,410
Lieutenant (3)	\$46,051	Sergeant (6)	\$37,128
Sergeant	\$39,374	Sergeant	\$40,144
Privates (9)	\$31,179-\$35,090	Neigh. Watch Cord.	\$30,589
Office Assistant II	\$27,707		

Goal Statement

The goal of the Support Services Division is to support the department through its crime reduction efforts.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Macon Police Department					
<u>Police-Support Services</u>					
Salaries and Benefits					
Full Time	\$410,058	\$776,663	\$776,663	\$718,066	\$919,800
Over Time	\$1,435	\$1,000	\$1,000	\$780	\$1,000
Benefits	\$33,799	\$62,052	\$97,783	\$77,804	\$202,386
Health Costs	\$81,253	\$138,575	\$138,575	\$124,218	\$139,000
Workers Comp	\$0	\$0	\$0	\$0	\$38,000
Total	\$526,546	\$978,290	\$1,014,021	\$920,868	\$1,300,186
Operating Expenses					
Clothing	\$2,537	\$9,680	\$9,680	\$12,475	\$9,700
Travel Exp	\$1,852	\$0	\$0	\$0	\$800
Maintenance	\$433	\$0	\$0	\$0	\$0
Contractual	\$5,539	\$10,282	\$10,282	\$12,853	\$10,700
Dues	\$155	\$949	\$949	\$188	\$700
DARE	\$23,302	\$22,500	\$22,500	\$20,470	\$22,500
TRIAD	\$10,113	\$12,079	\$12,079	\$3,269	\$10,300
PAL	\$31,403	\$30,000	\$30,000	\$16,599	\$30,500
YES	\$7,399	\$8,000	\$8,000	\$1,569	\$8,500
COP/PAY	\$4,684	\$5,000	\$5,000	\$5,211	\$4,900
Equipment	\$0	\$2,370	\$2,370	\$1,969	\$2,400
Total	\$87,417	\$100,860	\$100,860	\$74,601	\$101,000
Total Support Serv	\$613,963	\$1,079,150	\$1,114,881	\$995,469	\$1,401,186

Performance Measures				
	2009	2010	2011	2012
Crime Prevention Prog. conducted	94	96	110	100
Participation in TRIAD	3,126	2,901	3,000	3,009
Participation in PAL	326	207	292	275
Participation in YES	30	30	30	30
Participation in COP/PAY	36	36	31	34
Training hours received by officers	26,080	27,494	26,500	26,691



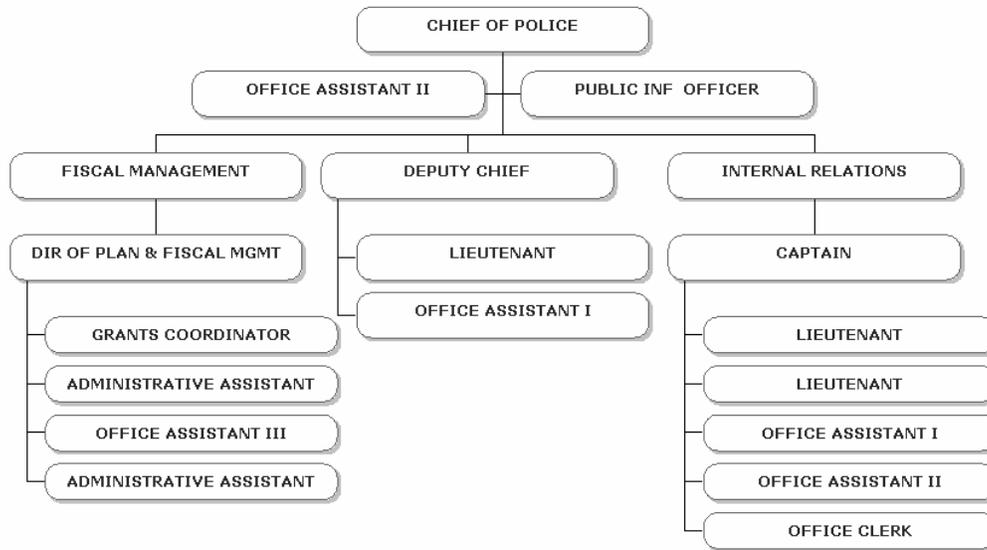
General Fund Expenses

Police Administration

The Administrative Division is charged with providing direction, supervision, and management support to the department. They also coordinate departmental resources so that the best possible services are delivered to the community. Police Administration is comprised of Fiscal Management, Internal Affairs, and the offices of the Chief and Deputy Chief.

Budget Highlights:

Police Administration houses the operating supplies, fuel expense and all vehicle needs for all Police Divisions. Ammunition is separated again this year and supplies the entire force. The jail contract expense is increasing due to the anticipated per prisoner per day cost increase.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Salary</u>	<u>Position</u>	<u>Salary</u>	<u>Position</u>
Chief of Police	\$105,161	Deputy Chief	\$73,727
Office Assistant I	\$31,069.44	Office Assistant I	\$23,322.96
Office Assistant II	\$24,492.24	Office Assistant II	\$31,361.76
Office Assistant III	\$27,039.60	Administrative Asst (2)	\$30,589.20
Grants Coordinator	\$36,352.08	Public Info. Officer	\$37,270.80
Dir. Plan. Fiscal Mgmt	\$52,137.36	Sergeant	\$37,270.80
Lieutenants (3)	\$46,228-51,615	Captain	\$56,626.56
Office Clerk	\$22,738.32		

Goal Statement

To provide leadership, management, training and technical support necessary for delivery of professional law enforcement services to our citizens and visitors to Macon.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Macon Police Department					
<u>Police-Administration</u>					
Salaries and Benefits					
Full Time	\$871,506	\$700,792	\$700,792	\$684,000	\$707,753
Over Time	\$4,653	\$5,000	\$5,000	\$2,329	\$5,000
Clothing	\$2,200	\$3,000	\$3,000	\$2,750	\$3,000
Benefits	\$72,536	\$61,444	\$84,312	\$69,836	\$159,063
Health Costs	\$144,555	\$96,400	\$96,400	\$112,402	\$91,000
Workers Comp	\$0	\$0	\$0	\$0	\$25,400
Total	\$1,095,449	\$866,636	\$889,504	\$871,317	\$991,216
Operating Expenses					
Ammunition	\$65,000	\$64,430	\$64,430	\$77,597	\$67,100
Op. Supplies	\$64,110	\$87,916	\$87,916	\$79,781	\$90,000
Uniforms	\$42,547	\$121,305	\$121,305	\$121,305	\$121,300
Fuel	\$662,216	\$615,000	\$615,000	\$578,881	\$700,000
Vehicle Parts	\$399,173	\$350,000	\$350,000	\$339,118	\$350,000
Vehicle Labor	\$376,286	\$350,000	\$350,000	\$311,576	\$350,000
Prof. Services	\$746	\$53,685	\$53,685	\$35,000	\$44,000
Travel	\$12,015	\$12,925	\$12,925	\$5,089	\$23,700
Printing	\$13,329	\$26,019	\$26,019	\$17,000	\$30,000
Telephone	\$76,324	\$54,600	\$54,600	\$60,362	\$60,000
Electricity	\$83,325	\$77,556	\$77,556	\$76,000	\$77,200
Maintenance.	\$19,199	\$51,823	\$51,823	\$10,106	\$47,100
Contractual	\$139,999	\$143,436	\$143,436	\$130,889	\$148,800
Discipline	\$0	\$600	\$600	\$0	\$600
Dues	\$1,378	\$2,058	\$2,058	\$2,642	\$2,200
Medical	\$2,174	\$10,000	\$10,000	\$0	\$10,000
Other Utilities	\$35,090	\$33,000	\$33,000	\$13,247	\$27,000
Jail Contract	\$296,017	\$280,000	\$280,000	\$267,961	\$300,000
Equipment	\$89,667	\$2,280	\$2,280	\$2,933	\$2,933
Total	\$2,378,594	\$2,336,633	\$2,336,633	\$2,129,488	\$2,451,933
Total Adm.	\$3,474,043	\$3,203,269	\$3,226,137	\$3,000,804	\$3,443,149

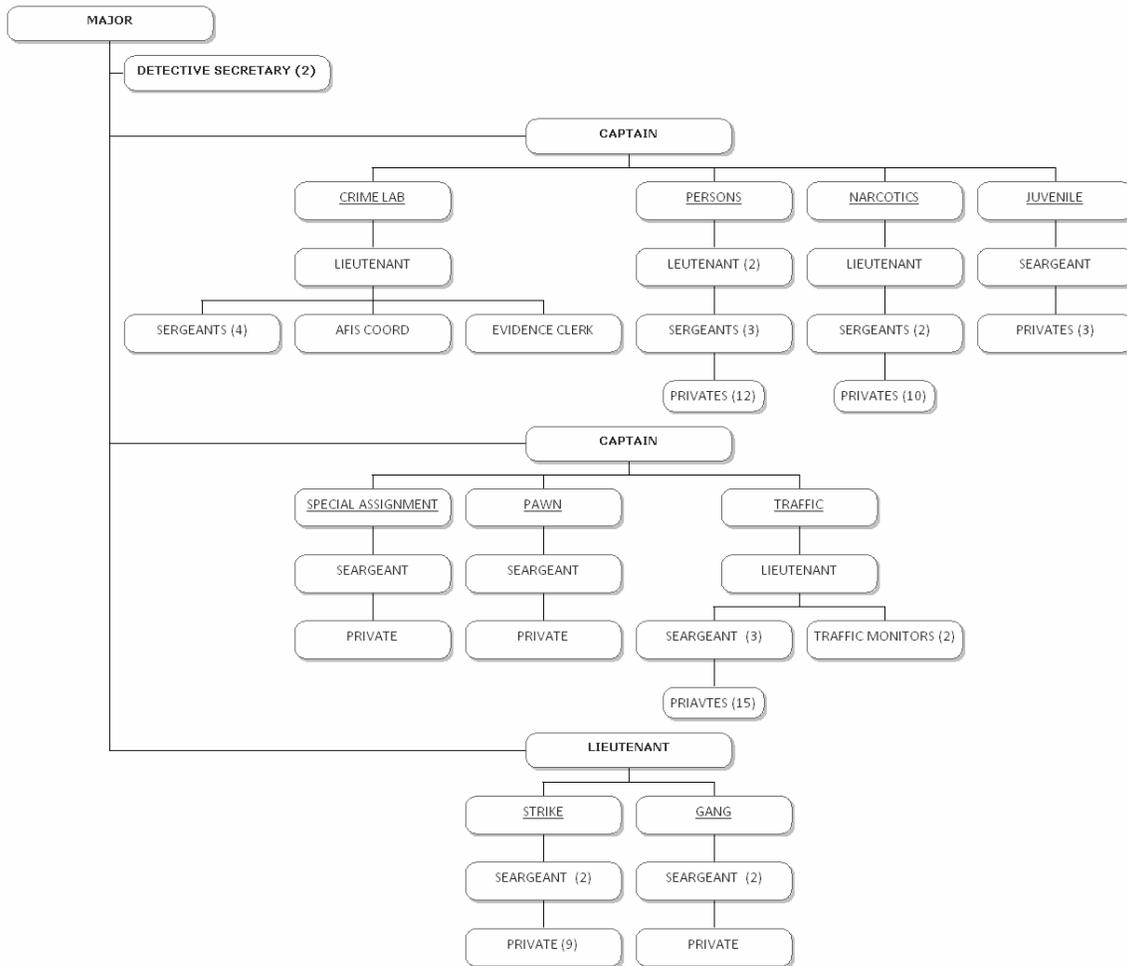
Performance Measures				
	2009	2010	2011	2012
Number of Citizen Complaints	116	139	62	105
Number of Promoted personnel	10	4	21	N/A
Action Plans per precinct	8	8	6	6
Arrests via CrimeStoppers	449	428	444	437



General Fund Expenses

Criminal Investigations

This department is primarily responsible for follow-up investigations of felony crimes, apprehension of criminal offenders, recovery of stolen property, gathering intelligence, maintaining good relations and service to the community and as always protection of life and property.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Major	\$65,021	Captain (2)	\$56,410
Lieutenants (6)	\$46,051	Sergeants (19)	\$37,128
Privates (52)	\$30-264-35,090	AFIS Coord	\$36,213
Evidence Clerk	\$23,795	Traffic Monitors (2)	\$22,360
Detective Sec. (2)	\$24,398		

Goal Statement

To reduce crime through the successful completion of the criminal investigative process.

General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Macon Police Department					
<u>Police-Criminal Investigation Division</u>					
Salaries and Benefits					
Full Time	\$2,534,227	\$2,665,423	\$2,676,360	\$2,514,255	\$2,956,700
Over Time	\$50,374	\$40,000	\$40,000	\$73,541	\$80,000
Clothing	\$18,040	\$21,560	\$21,560	\$20,350	\$21,600
Benefits	\$194,599	\$222,477	\$353,831	\$288,589	\$676,786
Health Costs	\$497,294	\$494,050	\$494,050	\$451,310	\$495,000
Workers Comp	\$0	\$0	\$0	\$0	\$136,300
Total	\$3,294,534	\$3,443,510	\$3,585,801	\$3,348,046	\$4,366,386
Operating Expenses					
Uniforms	\$6,187	\$16,320	\$16,320	\$20,400	\$25,000
Travel	\$6,038	\$4,755	\$4,755	\$3,751	\$3,800
Contractual	\$27,182	\$24,903	\$24,903	\$30,459	\$29,700
Dues	\$575	\$725	\$725	\$563	\$600
Equipment	\$9,674	\$18,251	\$18,251	\$7,845	\$20,100
Total	\$49,656	\$64,954	\$64,954	\$63,018	\$79,200
Total CID	\$3,344,190	\$3,508,464	\$3,650,755	\$3,411,063	\$4,445,586

Performance Measures				
	2009	2010	2011	2012
Solved Percentage of violent crime	65%	56%	67%	62%
Solved Percentage of nonviolent crime	27%	21%	18%	22%





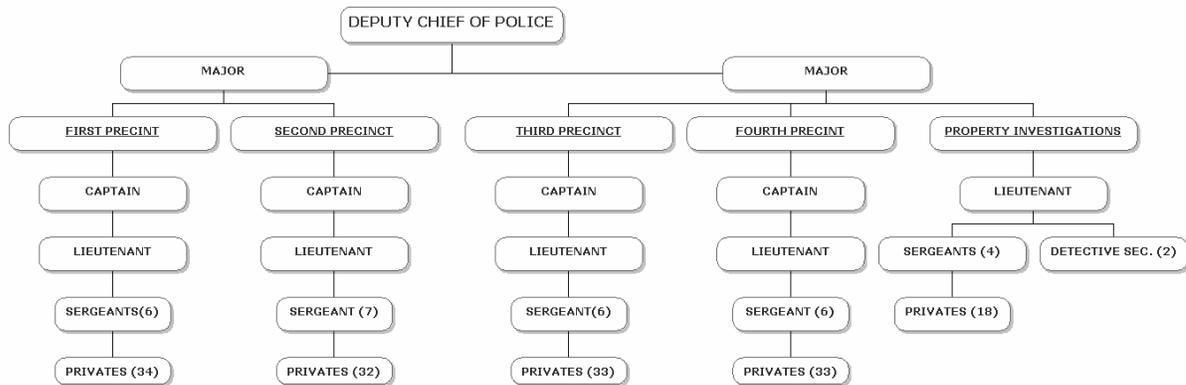
General Fund Expenses

Police Patrol

This Division is responsible for providing quality police protection to the citizens of this City. Officers assigned to the Patrol Division are responsible for preventive patrol, crime detection, case closure including arrests, traffic matters, and aid to citizens in the community.

The Patrol Division is also responsible for being first responders to any disaster man made or natural. They supply man power for most special details dealing with the response to criminal activity within the city, as well as major events which take part within the city throughout the year such as The Cherry Blossom Festival and the Pan African Festival in addition to many others. The Patrol division also enforces laws of the city, state and country and sees those cases through by appearing and attending all court appearances pertaining to those cases.

The Law Enforcement/Patrol is divided into four precincts commanded by two majors.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Majors (2)	\$65,021	Captains (4)	\$56,410
Lieutenants (5)	\$46,051	Sergeants (29)	\$37,128-40,995
Privates (150)	\$30-264-35,090	Detective Sec. (2)	\$24,492.24

Goal Statement

To efficiently provide quality police service to our community by promoting a safe environment through a police-citizen partnership, with an emphasis on mutual trust, integrity, fairness, and professionalism.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Police-Patrol</u>					
Salaries and Benefits					
Full Time	\$6,457,048	\$5,747,299	\$6,372,405	\$6,000,457	\$6,497,000
Over Time	\$62,660	\$60,000	\$60,000	\$26,000	\$40,000
U S Marshall	(\$4,245)	\$0	\$0	\$13,000	\$10,000
Clothing	\$8,800	\$9,680	\$9,680	\$10,450	\$9,700
Benefits	\$488,215	\$468,562	\$764,829	\$674,649	\$1,436,605
Health Costs	\$1,185,406	\$1,102,575	\$1,102,575	\$1,059,360	\$1,429,167
Workers Comp	\$0	\$0	\$0	\$0	\$304,200
Total	\$8,197,884	\$7,388,116	\$8,309,489	\$7,783,916	\$9,726,672
Operating Expenses					
Uniforms	\$63,362	\$80,835	\$80,835	\$97,543	\$88,800
Travel	\$5,878	\$9,600	\$9,600	\$10,067	\$9,600
Contractual	\$67,552	\$75,880	\$75,880	\$88,321	\$74,300
Dues	\$0	\$450	\$450	\$0	\$600
Medical	\$1,207	\$2,000	\$2,000	\$764	\$2,000
Equipment	\$0	\$4,914	\$4,914	\$187	\$5,100
Total	\$137,999	\$173,679	\$173,679	\$196,882	\$180,400
Total Patrol	\$8,335,882	\$7,561,795	\$8,483,168	\$7,980,797	\$9,907,072

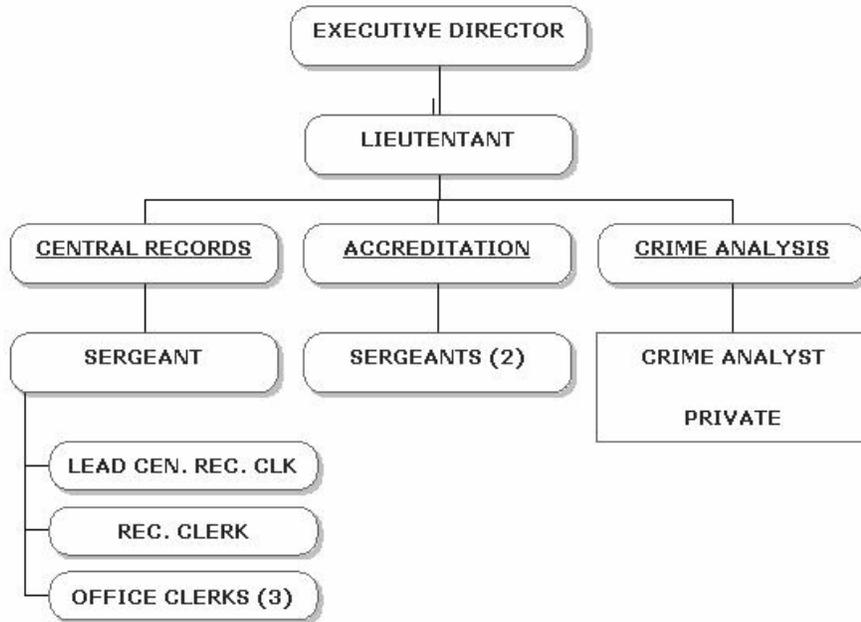
Performance Measures				
	2009	2010	2011	2012
Number of Robberies	358	273	186	277
Number of Aggravated Assaults	331	366	262	326
Number of auto thefts	629	630	583	614
Number of Miles Logged	1,332,088	1,335,323	1,276,138	1,283,449
Average Miles per officer	4,368	4,378	4,184	4,208



General Fund Expenses

Management Services

Management Services is comprised of Central Records, Accreditation, Crime Analysis, and Animal Control.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Executive Director	\$52,458	Sergeant (3)	\$37,128
Lead Central Records Clerk	\$25,626	Records Clerk	\$22,651
Office Clerks (3)	\$22,651	Crime Analyst	\$38,043
Private	\$30,264		

Goal Statement

It is the ongoing goal of the Management Services Division to provide the best possible support to the sworn officers of the Police Department. This support includes the ability to access pertinent data, accuracy and timeliness of dispatch information, statistical data for multiple purposes and the ongoing review of the Department's Accreditation standing.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Police-Management Services</u>					
Salaries and Benefits					
Full Time	\$320,868	\$399,254	\$399,254	\$300,046	\$444,000
Over Time	\$409	\$0	\$0	\$0	\$1,500
Clothing	\$0	\$0	\$0	\$1,100	\$0
Benefits	\$30,875	\$38,195	\$46,315	\$32,329	\$101,296
Health Costs	\$75,168	\$84,350	\$84,350	\$55,208	\$50,000
Workers Comp	\$0	\$0	\$0	\$0	\$22,200
Total	\$427,321	\$521,799	\$529,919	\$388,683	\$618,996
Operating Expenses					
Uniforms	\$1,086	\$2,200	\$2,200	\$2,750	\$2,200
Travel	\$0	\$1,010	\$1,010	\$310	\$6,800
Contractual	\$8,350	\$19,405	\$19,405	\$18,456	\$27,100
Dues	\$0	\$0	\$0	\$0	\$200
Equipment	\$0	\$1,970	\$1,970	\$2,266	\$800
Total	\$9,436	\$24,585	\$24,585	\$23,781	\$37,100
Total Mgmt. Services	\$436,758	\$546,384	\$554,504	\$412,465	\$656,096

Performance Measures				
	2009	2010	2011	2012
Number of Records Retained	79,162	75,715	85,860	80,245
Number of records purchased	13,614	11,237	11,535	12,128
Number of CALEA Standards	468	421	444	468
percent compliant with CALEA	100%	90%	95%	100%
Actively in Compliance**				
** Out of 468 Standards				



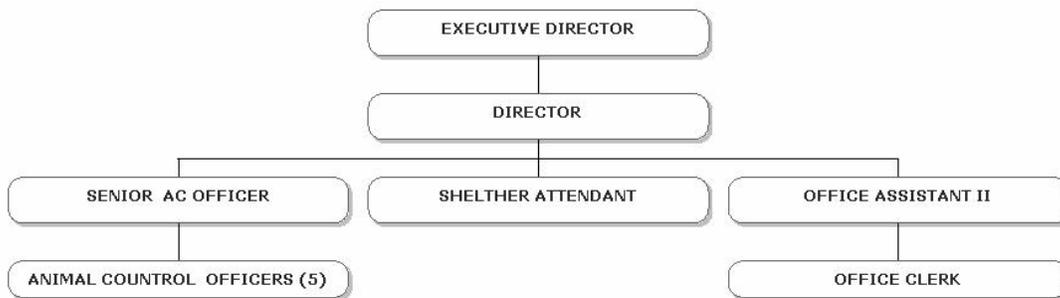
General Fund Expense

Animal Control

This department is responsible County wide for the enforcement of animal control ordinances, providing a shelter facility, and educating the public in the humane treatment of all animals and fowl. Bibb County pays a per animal cost for those animals that are picked up or brought in from the unincorporated area of Bibb County.

Budget Highlight:

Animal control expenses reflect the increased expenses associated with taking over Animal Control responsibilities countywide. This department will be a Bibb County department as of July 1, 2012 in accordance with the 2011 Service Delivery Strategy.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director	\$44,366	Sr. Animal Control Officer	\$25,002
Animal Control Officer	\$23,795	Office Assistant II	\$27,602
Office Clerk	\$22,360		

Goal Statement

It is the ongoing goal of Animal Control to properly enforce both State and Local Animal Laws and to partner with other organizations to arrange for the permanent placement of as many animals as possible



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Macon Police Department					
<u>Police-Animal Control</u>					
Salaries and Benefits					
Full Time	\$189,547	\$222,288	\$222,288	\$192,174	\$240,021
Over Time	\$4,686	\$5,000	\$5,000	\$7,592	\$5,000
Benefits	\$19,726	\$24,206	\$24,206	\$20,129	\$57,124
Health Costs	\$46,250	\$60,250	\$60,250	\$40,026	\$50,000
Workers Comp	\$0	\$0	\$0	\$0	\$15,600
Total	\$260,210	\$311,744	\$311,744	\$259,921	\$367,745
Operating Expenses					
Op. Supplies	\$19,294	\$32,845	\$32,845	\$18,297	\$33,000
Clothing	\$960	\$2,722	\$2,722	\$3,403	\$2,600
Fuel	\$0	\$32,233	\$32,233	\$9,378	\$28,000
Vehicle Parts	\$0	\$19,366	\$19,366	\$4,258	\$9,000
Vehicle Labor	\$0	\$8,384	\$8,384	\$5,482	\$9,400
Chemicals	\$9,494	\$19,285	\$19,285	\$7,610	\$22,500
Prof. Services	\$36,000	\$36,000	\$36,000	\$45,000	\$36,000
Travel	\$1,223	\$2,030	\$2,030	\$188	\$0
Telephone	\$0	\$2,731	\$2,731	\$4,926	\$4,200
Electricity	\$0	\$10,000	\$10,000	\$8,855	\$12,000
Maintenance	\$1,011	\$11,543	\$11,543	\$4,741	\$7,800
Contractual	\$8,168	\$8,002	\$8,002	\$4,100	\$8,800
Dues	\$444	\$494	\$494	\$500	\$900
Other Utilities	\$0	\$26,437	\$26,437	\$12,362	\$15,600
Equipment	\$0	\$4,928	\$4,928	\$3,943	\$14,900
Total	\$76,592	\$217,000	\$217,000	\$133,043	\$204,700
Total Animal	\$336,802	\$528,744	\$528,744	\$392,964	\$572,445
Total Police	\$16,541,638	\$16,427,806	\$17,558,189	\$16,193,563	\$20,425,534

Performance Measures				
	2009	2010	2011	2012
Number of Adoptions	225	190	237	217
Number of Impounded animals	2,222	1,465	1,786	1,824
Number of Turned in animals	3,370	2,328	2,666	2,788



General Fund Expenses

Fire Department

The Macon-Bibb Fire Department provides fire service for both the City of Macon and Bibb County. With 19 Fire stations, the department covers just over 266 square miles. The Department has an ISO Class 1 rating, meaning it provides the best protection on a standardized scale. Only 45 other departments in the county hold this distinction. The Fire Department is comprised of four divisions: Administrative, Suppression, Training, and Fire Prevention.

Administrative

The Division is made up of the Fire Chief and the deputy fire chief and several administrative staff. Providing leadership and setting priorities for the department is a main focus for this division. The Administrative function also provides support for the department through payroll, all purchasing, and other organizational matters.

Suppression

The division is made up of three districts that are staffed in two shifts. In 2010, the suppression division answered 17538 emergency fire calls. The division is divided into several companies and specialized units.

- 19 Engine companies- traditional pumper trucks equipped with hoses and rescue and EMS equipment.
- 7 Aerial Ladder Truck Companies- these trucks are equipped like traditional pumpers, but have ladders for reach to higher elevations to extend water streams.
- Hazard Response- All engine companies serve as hazard response. They are often first responders and provide basic life support in medical emergencies and traumatic incidents. All engines are staffed with Emergency Medical Technicians (EMT). Hazard response also provides extrications and other rescues from other accidents.
- Aircraft Rescue Protection- two stations specially staffed with Airport Rescue Firefighter Quick Response Unit.
- Special Operations
 - Hazardous Mitigation Team- Responds to all hazardous spills, accidents etc.
 - Confined Space Rescue- specialized rescue from tanks, underground pits, etc.
 - Water rescue- rescue and recovery from swift water, impoundments etc. Assist law enforcement investigations. The Department has over 50 divers.
 - Georgia Search and Rescue Team- One of three teams in Georgia- primary response to weapons of mass destructions.

Training

The training division is responsible for training new personnel and continuing education for line personnel. This includes

- 14 weeks of training for new personnel, with over 600 hours of training
- Incumbent firefighters must undergo 240 hours of training annually
- EMT certification and recertification

The department also operates the training complex on Tinker Drive. They maintain classrooms, the lake for testing pumps and diver training, the burn building, burn pits, driver training courses, and confined space and other simulators.

The training division is also responsible for investigations. Investigation personnel take on the duty of investigating all fires and suspected arson cases. In 2009, the division conducted 454 Arson investigations that resulted in 71 Arson cases and 19 arrests.



Prevention

The prevention bureau is charged with enforcing all code that relate to fire safety. In accordance with the Southern Building Code Congress International, local codes, and the rules and regulations of the Georgia Safety fire Commissioner, the division inspects all businesses once a year enforcing all codes and regulations. Some of the responsibilities of the prevention division include:

- Setting occupant loads
- Making voluntary home inspections at request,
- Helping with fire evacuation drills in schools, hospitals etc.
- Issuing permits for fireworks
- Working with architects regarding building construction and water supply

The prevention division is also responsible for education. The Department plays an active role in educating the community about fire safety.

This is completed in several ways:

- Level 6 program- sixth graders get in-school training on fire safety
- Fire Safety for the elderly
- Fire Safety House- this is a 28 foot RV that is designed for fire safety training
- Door to Door programs- thousands of smoke detectors are given away free of charge and at no expense to tax payers.



The Fire Department prides itself on being a contributor to the community in several ways.

- Providing classes in CPR to the general public (in conjunction with American Red Cross and American heart Association).
- Providing free blood pressure screenings at all 19 fire stations. (in partnership with American Red Cross and American heart Association).
- Providing free blood glucose screenings at all 19 stations. (in conjunction with Medical Center of Central Georgia and Diabetes Healthways).
- In 2009, they raised over \$200,000 for charitable causes.



General Fund Expenses

Fire

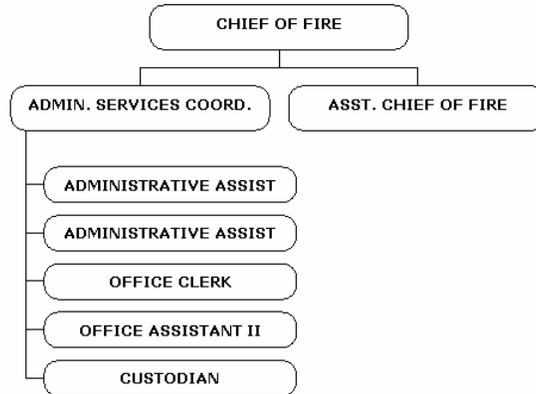
The Fire Department is responsible for the protection of life and property from fire and other peril. The Macon-Bibb Fire Department is a Class One Fire Department. It is the only Class One in Georgia.

Fire Administration

The Administrative Division provides the clear and concise direction that our Fire Department will follow with respect to prudent strategic planning and conscientious fiscal management.

Budget highlight

In preparation for the remaining Fire Promotions, professional services has money allocated in this line item to bring in outside assessors.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Chief of Fire	\$105,161	Asst Chief of Fire	\$73,727
Admin. Services Coord.	\$34,911	Administrative Asst (2)	\$30,589
Office Clerk	\$22,360	Custodian	\$22,360
Office Assistant II	\$23,886		

Goal Statement

To provide efficient and effective departmental services to our “customers” who are the citizens of Macon and Bibb County. We are committed to working with Local, State and Federal agencies to provide “First Class” protection.

General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Fire Department					
<u>Administration</u>					
Salaries and Benefits					
Full Time	\$279,289	\$325,090	\$325,090	\$298,405	\$344,987
Benefits	\$22,461	\$28,168	\$36,590	\$31,173	\$77,346
Health Costs	\$34,695	\$48,200	\$48,200	\$48,307	\$35,000
Workers Comp	\$0	\$0	\$0	\$0	\$12,700
Total	\$336,445	\$401,458	\$409,880	\$377,885	\$470,033
Operating Expenses					
Op. Supplies	\$2,568	\$3,085	\$3,085	\$3,074	\$3,000
Maint. Supplies	\$443	\$500	\$500	\$116	\$500
Clothing	\$595	\$600	\$600	\$75	\$600
Fuel	\$3,362	\$4,517	\$4,517	\$3,226	\$5,900
Vehicle Parts	\$370	\$1,800	\$1,800	\$565	\$900
Vehicle Labor	\$0	\$0	\$0	\$0	\$900
Prof. Services	\$0	\$55,170	\$55,170	\$35,000	\$40,000
Travel	\$2,419	\$2,290	\$2,290	\$2,000	\$2,800
Printing	\$542	\$775	\$775	\$396	\$900
Telephone	\$1,855	\$2,226	\$2,226	\$1,851	\$2,300
Maintenance	\$649	\$0	\$0	\$0	\$0
Contractual	\$2,075	\$2,580	\$2,580	\$2,479	\$2,600
Dues	\$956	\$1,125	\$1,125	\$489	\$1,200
Equipment	\$0	\$0	\$0	\$0	\$300
Bldg. Improv	\$0	\$0	\$0	\$0	\$1,700
Total	\$15,833	\$74,668	\$74,668	\$49,271	\$63,600
Total Adm.	\$352,278	\$476,126	\$484,548	\$427,156	\$533,633



**Macon-Bibb Firefighters battle the blaze as Historic Atlantic Cotton Mill goes up in flames
Spring 2011**



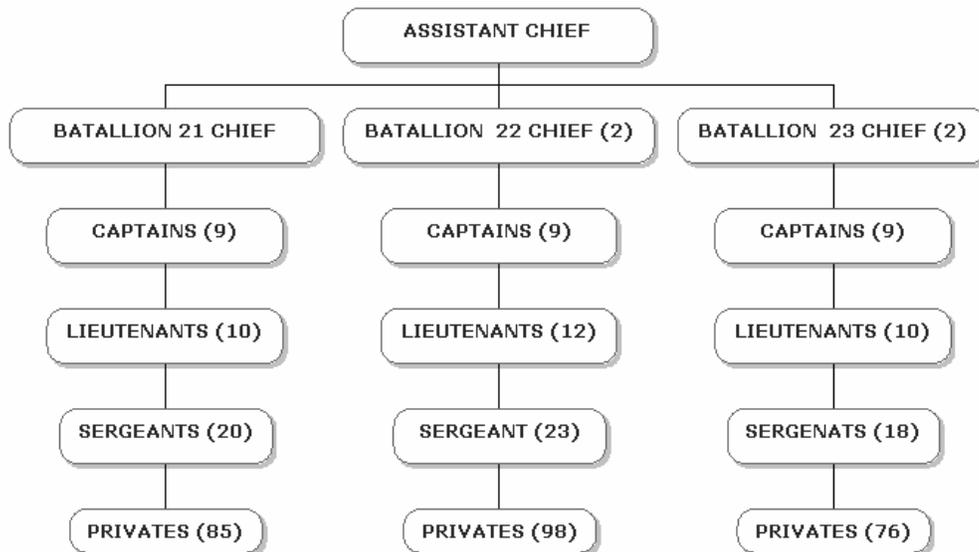
General Fund Expense

Firefighting

This division is the core of the department and is responsible for the protection of life and property from fire and other peril.

Budget Highlights:

Fuel and vehicle repair dominate this division as the fire fighting division is vehicle dependent. Contractual services will also increase due to improved connectivity to the fire stations. Machinery and Equipment reflects the purchase of 45 units of turnout gear and 16 self contained breathing units. These costs were previously allocated in capital but are now reclassified to machinery and equipment. 2010 and 2011 reflects an unusual amount of vacancies in personnel; however 2012 reflects a near full compliment. The budget reflects an additional evaluation test for fire personnel in 2012.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Battalion Chief (3)	\$65,020
Captains (27)	\$56,409
Lieutenants (32)	\$46,051
Sergeants (61)	\$37,129-40,954
Privates (259)	\$30,265-37,244

Goal Statement

Protect the life and property from fire and peril.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Fire Department					
<u>Firefighting</u>					
Salaries and Benefits					
Full Time	\$10,495,696	\$11,139,800	\$11,139,800	\$10,493,219	\$11,889,424
FLSA OT	\$1,501,885	\$1,684,211	\$1,684,211	\$1,474,327	\$1,750,000
Over Time	\$36,294	\$20,000	\$20,000	\$66,679	\$37,000
Benefits	\$907,593	\$1,016,564	\$1,683,576	\$1,263,319	\$2,992,303
Health Costs	\$2,133,739	\$2,301,550	\$2,301,550	\$2,177,326	\$3,084,048
Workers Comp	\$0	\$0	\$0	\$0	\$605,100
Total	\$15,075,208	\$16,162,125	\$16,829,137	\$15,474,870	\$20,357,875
Operating Expenses					
Op. Supplies	\$34,677	\$31,661	\$31,661	\$11,978	\$32,000
Maint. Supplies	\$37,593	\$49,900	\$49,900	\$29,541	\$57,000
Clothing	\$122,140	\$141,100	\$141,100	\$145,049	\$142,000
Fuel	\$164,712	\$160,000	\$160,000	\$137,496	\$200,000
Vehicle Parts	\$205,663	\$199,215	\$199,215	\$164,819	\$209,500
Vehicle Labor	\$249,288	\$230,515	\$230,515	\$236,411	\$270,000
Small tools	\$6,426	\$0	\$0	\$0	\$6,400
Chemicals	\$5,901	\$8,490	\$8,490	\$6,521	\$9,000
Cleaning Supp	\$34,005	\$32,766	\$32,766	\$22,920	\$32,000
Fire Ext Supp	\$799	\$1,052	\$1,052	\$945	\$800
Travel	\$2,318	\$9,911	\$9,911	\$6,717	\$10,000
Printing	\$3,523	\$3,900	\$3,900	\$3,810	\$3,900
Telephone	\$14,125	\$16,290	\$16,290	\$13,506	\$16,300
Electricity	\$106,647	\$115,144	\$115,144	\$95,672	\$105,000
Maintenance	\$4,683	\$9,625	\$9,625	\$5,422	\$9,500
Contractual	\$8,522	\$20,048	\$20,048	\$22,064	\$34,800
Dues	\$211	\$450	\$450	\$488	\$500
Other Utilities	\$86,737	\$86,760	\$86,760	\$85,776	\$88,000
Laundry	\$1,130	\$3,000	\$3,000	\$593	\$4,000
Equipment	\$21,752	\$63,397	\$63,397	\$46,125	\$210,000
Bldg.- Interior	\$10,108	\$6,000	\$6,000	\$2,495	\$19,300
Bldg. -Exterior	\$5,279	\$10,451	\$10,451	\$1,645	\$14,800
Total	\$1,126,240	\$1,199,675	\$1,199,675	\$1,039,992	\$1,474,800
Total Fire Fight	\$16,201,448	\$17,361,800	\$18,028,812	\$16,514,861	\$21,832,675

Performance Measures				
	2009	2010	2011	2012
Answered Emergency Fire Calls	14,450	17,538	17,654	16,900
Average Response time	4.56	4.33	4.46	4.20



General Fund Expense

Fire Prevention

Fire prevention is responsible for inspecting buildings, homes and flammable liquids and ensuring that buildings are in compliance with the fire codes. This division also conducts fire safety programs as well as Junior Fire Marshall programs within the school system.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Fire Inspectors (5)	46,228
Lieutenant	46,228
Safety Coord.	56,626
Captain	56,626
Director	65,270

Goal Statement

To minimize loss of life and property through business/home inspections and fire safety practices and education in the area of fire prevention.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Fire Department					
<u>Fire Prevention</u>					
Salaries and Benefits					
Full Time	\$360,386	\$381,130	\$381,130	\$345,140	\$455,900
Benefits	\$26,660	\$29,328	\$49,223	\$41,004	\$99,851
Health Costs	\$63,604	\$54,225	\$54,225	\$49,687	\$65,000
Workers Comp	\$0	\$0	\$0	\$0	\$14,300
Total	\$450,651	\$464,683	\$484,578	\$435,831	\$635,051
Operating Expenses					
Op. Supplies	\$3,106	\$2,150	\$2,150	\$654	\$2,200
Maint. Supplies	\$447	\$1,200	\$1,200	\$775	\$600
Clothing	\$2,671	\$2,700	\$2,700	\$801	\$2,700
Fuel	\$17,301	\$18,129	\$18,129	\$15,329	\$21,000
Vehicle Parts	\$1,087	\$4,500	\$4,500	\$4,457	\$4,500
Vehicle Labor	\$677	\$2,457	\$2,457	\$38	\$2,500
Small tools	\$213	\$506	\$506	\$0	\$600
Cleaning Supp	\$428	\$450	\$450	\$0	\$500
Travel	\$848	\$2,372	\$2,372	\$735	\$1,400
Printing	\$2,891	\$4,420	\$4,420	\$2,726	\$3,800
Telephone	\$1,453	\$1,548	\$1,548	\$1,361	\$1,400
Maintenance	\$448	\$0	\$0	\$0	\$0
Contractual	\$3,061	\$3,510	\$3,510	\$3,978	\$3,500
Dues	\$225	\$875	\$875	\$419	\$900
Jr. Fire Marsh.	\$5,974	\$10,054	\$10,054	\$1,212	\$9,700
Equipment	\$0	\$0	\$0	\$0	\$200
Bldg. Improv Interior	\$0	\$0	\$0	\$0	\$1,800
Bldg. Improv Exterior	\$0	\$0	\$0	\$0	\$500
Total	\$40,830	\$54,871	\$54,871	\$0	\$57,800
Total Fire Prev.	\$491,481	\$519,554	\$539,449	\$435,831	\$692,851

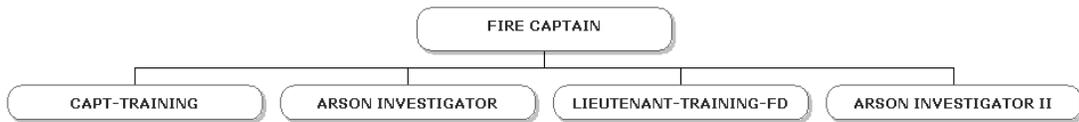
Performance Measures				
	2009	2010	2011	2012
Students trained	1750	1465	1200	1,220
Smoke Detectors Installed	469	450	379	400
Inspections made	5511	4898	2212	3,000
Safety Programs presented	227	252	154	200



General Fund Expense

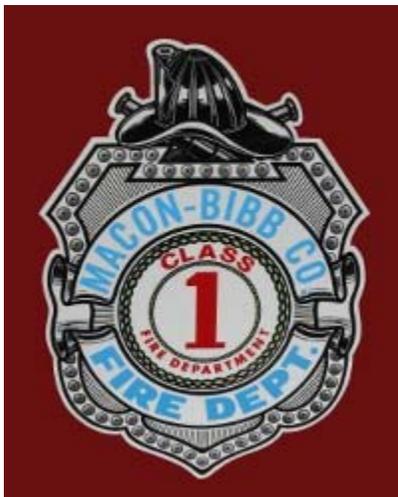
Fire Training

This division is responsible for investigating all arsons and suspected arsons that occur in the City and County. They are also responsible for maintain the training records for the entire department.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Captain (2)	\$56,626
Lieutenant	\$46,228
Sergeants	\$37,270



Goal Statement

To Continuously improve skill level of the departments personnel.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Fire Department					
<u>Fire Training</u>					
Salaries and Benefits					
Full Time	\$259,889	\$227,822	\$238,293	\$164,885	\$262,000
Part Time	\$7,514	\$0	\$0	\$0	\$0
Overtime	\$2,863	\$4,000	\$4,000	\$2,634	\$4,000
Benefits	\$20,533	\$16,590	\$28,482	\$18,146	\$58,245
Health Costs	\$40,475	\$30,125	\$30,125	\$27,055	\$41,000
Workers Comp	\$0	\$0	\$0	\$0	\$7,900
Total	\$331,275	\$278,537	\$300,900	\$212,720	\$373,145
Operating Expenses					
Op. Supplies	\$3,536	\$2,673	\$2,673	\$2,424	\$2,000
Maintenance	\$1,343	\$5,000	\$5,000	\$470	\$5,500
Clothing	\$1,777	\$1,800	\$1,800	\$597	\$1,800
Fuel	\$11,927	\$9,314	\$9,314	\$8,260	\$11,000
Vehicle Parts	\$5,626	\$7,300	\$7,300	\$2,476	\$7,300
Vehicle Labor	\$1,068	\$1,600	\$1,600	\$301	\$2,400
Small Tool	\$370	\$500	\$500	\$0	\$400
Travel	\$959	\$5,030	\$5,030	\$2,219	\$5,600
Printing	\$2,351	\$1,875	\$1,875	\$1,560	\$3,200
Telephone	\$1,453	\$1,624	\$1,624	\$1,322	\$1,600
Electricity	\$7,600	\$8,120	\$8,120	\$6,823	\$8,300
Contractual	\$3,669	\$5,304	\$5,304	\$5,897	\$5,300
Dues	\$137	\$125	\$125	\$0	\$100
Other Utilities	\$5,147	\$2,352	\$2,352	\$4,060	\$5,000
Equipment	\$17,978	\$3,500	\$3,500	\$1,100	\$3,600
Bldg. Imp. Int	\$406	\$3,775	\$3,775	\$544	\$1,300
Bldg Imp. Ext	\$4,411	\$4,075	\$4,075	\$565	\$2,900
Total	\$69,756	\$63,967	\$63,967	\$38,618	\$67,300
Total Fire Train.	\$401,031	\$342,504	\$364,867	\$251,337	\$440,445
Total Fire Dept	\$17,446,238	\$18,699,984	\$19,417,677	\$17,629,186	\$23,499,604



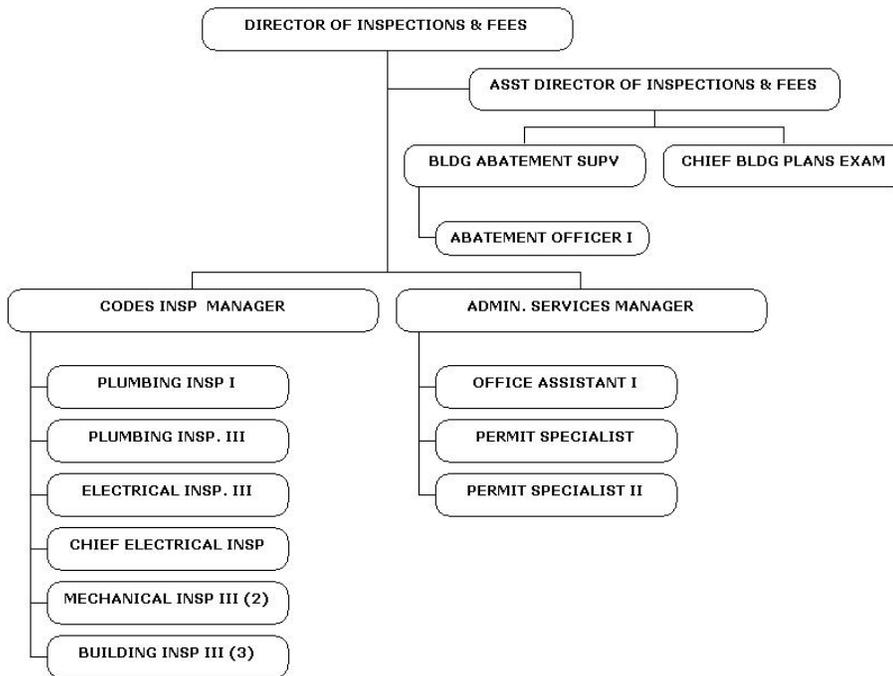
General Fund Expense

Inspection and Fees

This department is responsible for the administration of the Macon/Bibb County Construction Code Program. This department also issues and maintains construction permits, reviews building plans, specifications and construction documents for compliance, as well as performing field investigations and inspections for code compliance. This is a shared department with Bibb county.

Budget highlights:

This area is anticipated to be transferred to Bibb County July 1, 2012 in accordance with the Service Delivery Strategy.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director of Insp. & Fees	\$69,071.04	Asst Dir Of Insp & Fees	\$53,974.80
Codes Insp Manager	\$50,112.00	Office Assistant I	\$22,738.32
Permit Specialist II (2)	\$25,097.76	Plumbing Insp I	\$32,948.64
Plumbing Insp. III	\$35,475.12	Admin. Services Manager	\$36,212.80
Abatement Officer I	\$33,762.96	Bldg Abatement Supv	\$42,156.72
Mechanical Insp III (2)	\$35,475.12	Building Insp. III (3)	\$35,475.12
Chief Electrical Insp	\$37,270.80	Chief Bldg Plans Examiner	\$39,150.00

Goal Statement

To ensure public safety, health, and general welfare of citizens within its jurisdiction.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Inspection & Fees</u>					
Salary and Benefits					
Full Time	\$642,582	\$704,242	\$704,242	\$664,937	\$677,400
Benefits	\$65,873	\$75,002	\$75,002	\$68,691	\$156,205
Health Costs	\$115,647	\$114,475	\$114,475	\$106,966	\$113,800
Workers Comp	\$0	\$0	\$0	\$0	\$30,000
Total	\$824,103	\$893,719	\$893,719	\$840,594	\$977,405
Operating Expenses					
Op. Supplies	\$3,226	\$3,528	\$3,528	\$3,609	\$4,300
Clothing	\$2,070	\$2,433	\$2,433	\$2,783	\$2,900
Fuel	\$14,602	\$17,000	\$17,000	\$15,977	\$22,300
Vehicle Parts	\$3,127	\$9,064	\$9,064	\$6,787	\$9,500
Vehicle Labor	\$4,488	\$8,568	\$8,568	\$3,405	\$6,500
Travel	\$7,685	\$9,988	\$9,988	\$8,700	\$8,700
Advertising	\$0	\$150	\$150	\$0	\$200
Printing	\$2,607	\$5,373	\$5,373	\$1,171	\$2,700
Telephone	\$4,299	\$6,147	\$6,147	\$4,061	\$4,600
Contractual	\$6,382	\$7,168	\$7,168	\$8,729	\$7,800
Dues	\$1,052	\$1,210	\$1,210	\$1,071	\$1,200
Rent Expense	\$75,600	\$75,600	\$75,600	\$75,600	\$75,600
Equipment	\$0	\$1,989	\$1,989	\$0	\$0
Total	\$125,137	\$148,218	\$148,218	\$131,893	\$146,300
Total Insp & Fees	\$949,240	\$1,041,937	\$1,041,937	\$972,487	\$1,123,705

Performance Measures				
	2009	2010	2011	2012
Number of inspections completed	18,723	20,500	17,280	17,500
Plan reviews completed	2,168	1,840	1,872	2,200
Cert. of Occupancy letters issued	481	422	258	400
Number of Building Permits issued	3,231	3,922	3,133	3,200



General Fund Expense

Emergency Management

Emergency Management is responsible for immediate response in all City and County Emergencies. The four person staff is supplemented with a trained team of volunteers. The City and County share the cost of this department equally. The mission of the Emergency Management Agency is to save lives, protect property and restore essential services and facilities in time of emergencies or disasters.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
Director-Emergency Mgmt	70,804.08
Deputy Director Emer Mgmt	46,541.52
Operations & Technical Officer	39,150.00
Administrative Assistant	30,589.20

Goal Statement

The goal of the Macon-Bibb County Emergency Management Agency is to provide a comprehensive and aggressive all-hazards approach to homeland security initiatives, mitigation, preparedness, response, recovery and special events in order to protect life and property and prevent and/or reduce negative impacts of terrorism and natural disasters in Bibb County.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Emergency Management</u>					
Salary and Benefits					
Full Time	\$162,266	\$170,402	\$170,402	\$162,900	\$187,100
Over Time	\$0	\$1,200	\$1,200	\$0	\$1,200
Part Time	\$1,645	\$3,000	\$3,000	\$3,379	\$3,000
Benefits	\$16,465	\$18,567	\$18,567	\$16,281	\$44,228
Health Costs	\$23,125	\$24,100	\$24,100	\$9,661	\$5,000
Workers Comp	\$0	\$0	\$0	\$0	\$6,400
Total	\$203,500	\$217,269	\$217,269	\$192,221	\$246,928
Operating Expenses					
Op. Supplies	\$3,528	\$2,445	\$2,445	\$2,691	\$4,000
Maint. Supplies	\$1,809	\$2,000	\$2,000	\$2,281	\$2,000
Clothing	\$1,380	\$2,000	\$2,000	\$2,370	\$2,000
Fuel	\$3,924	\$7,000	\$7,000	\$2,577	\$6,500
Vehicle Parts	\$1,491	\$2,100	\$2,100	\$814	\$2,100
Vehicle Labor	\$2,270	\$2,400	\$2,400	\$1,368	\$2,400
Small Tools	\$806	\$0	\$0	\$0	\$0
Travel	\$2,408	\$4,760	\$4,760	\$4,809	\$4,800
Printing	\$45	\$200	\$200	\$23	\$200
Telephone	\$3,349	\$2,640	\$2,640	\$2,694	\$2,700
Electricity	\$18,516	\$14,916	\$14,916	\$16,826	\$15,000
Maintenance	\$1,338	\$2,200	\$2,200	\$2,285	\$2,200
Contractual	\$16,938	\$21,276	\$25,276	\$27,047	\$21,300
Dues	\$766	\$1,260	\$1,260	\$980	\$1,600
Miscellaneous	\$2,854	\$1,700	\$2,700	\$2,303	\$1,700
Equipment	\$5,445	\$7,900	\$13,900	\$13,442	\$4,700
Total	\$66,867	\$74,797	\$85,797	\$82,512	\$73,200
Total Emerg.Mgt	\$270,367	\$292,066	\$303,066	\$274,733	\$320,128
<u>EMA-Citizen Corp Grant</u>					
Total	\$6,059	\$0	\$0	\$0	\$0
<u>EMA-Citizen Corp Grant FY 08</u>					
Total	\$17,856	\$0	\$0	\$0	\$0
Total Emerg.Mgt	\$294,282	\$292,066	\$303,066	\$274,733	\$320,128

Performance Measures				
	2009	2010	2011	2012
Review/Udate Emergency Op Plans	36	50	27	40
Number of Staff trained on NIMS	90	95	98	100



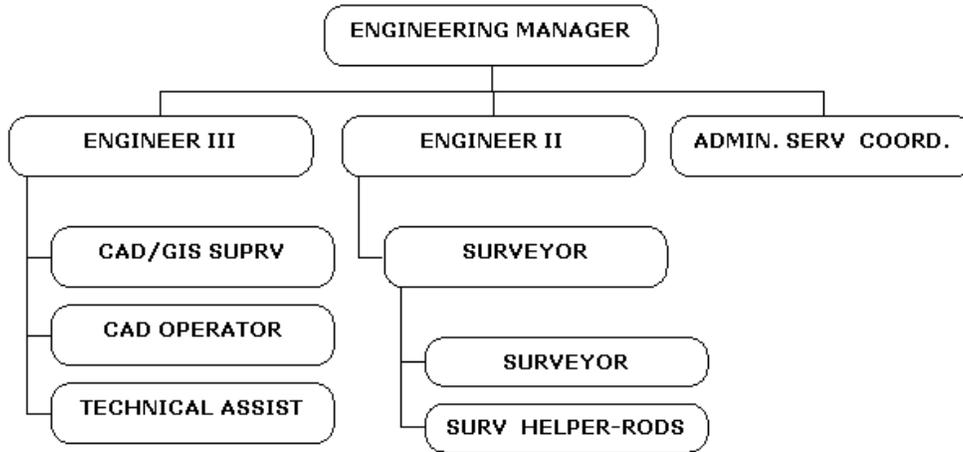
General Fund Expense

Engineering

This Department is responsible for overseeing storm water drainage projects, maintaining maps of the City right-of-ways. The Engineering department also plans, reviews and approves proposed civil engineering projects involving the City of Macon. This department works closely with all City Departments to insure that their engineering and surveying needs are met

Budget Highlights:

Engineering is expected to be transferred to the County July 1, 2012 as a result of the pending service delivery agreement.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Engineering Manager	\$69,071.04	Engineer III	\$51,364.80
Engineer II	\$46,541.52	Surveyor	\$35,475.12
CAD/Gis Suprv	\$39,150.00	Surveyor	\$37,270.80
CAD Operator	\$32,948.64	Admin. Serv Coord.	\$34,598.16
Suprv Helper-Rods	\$26,371.44	Technical Assist	\$27,707.76

Goal Statement

To provide efficient, accurate engineering and surveying services to the City of Macon. The Department will continue to act as liaison to Department of Transportation, Department of Natural Resources and all planning agencies on projects involving the City of Macon.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Engineering</u>					
Salary and Benefits					
Full Time	\$413,121	\$385,215	\$391,405	\$388,310	\$400,500
Benefits	\$41,647	\$41,025	\$41,025	\$38,169	\$92,358
Health Costs	\$75,167	\$60,250	\$60,250	\$62,109	\$55,000
Workers Comp	\$0	\$0	\$0	\$0	\$15,900
Total	\$529,935	\$486,490	\$492,680	\$488,588	\$563,758
Operating Expenses					
Op Supplies	\$3,098	\$3,349	\$3,349	\$2,331	\$3,200
Fuel	\$7,190	\$7,200	\$7,200	\$5,739	\$9,000
Vehicle Parts	\$1,268	\$2,400	\$2,400	\$1,343	\$3,000
Vehicle Labor	\$674	\$2,400	\$2,400	\$1,474	\$3,000
Travel	\$214	\$1,450	\$1,450	\$25	\$800
Printing	\$302	\$501	\$501	\$95	\$300
Telephone	\$2,875	\$3,540	\$3,540	\$2,819	\$3,500
Electricity	\$191	\$240	\$240	\$163	\$300
Maintenance	\$0	\$300	\$300	\$375	\$600
Contractual	\$5,413	\$13,576	\$313,576	\$310,620	\$43,600
Dues	\$0	\$280	\$280	\$325	\$200
Equipment	\$923	\$1,000	\$1,000	\$1,129	\$800
Total	\$22,148	\$36,236	\$336,236	\$326,438	\$68,300
Total Engineer	\$552,083	\$522,726	\$828,916	\$815,026	\$632,058

Performance Measures				
	2009	2010	2011	2012
Number of Plans Reviewed	145	250	38	50
Number of Permits issued	962	745	997	900
Responses to Utilities Protection Center	7,792	6,907	5,575	6,000



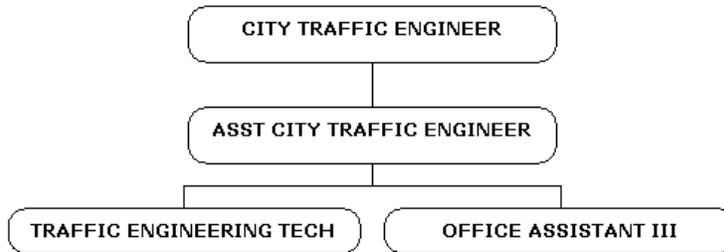
General Fund Expense

Traffic Engineering

Traffic Engineering is responsible for the design and placement of all traffic control devices, establishment of traffic and parking regulations, operational design of street and highway projects, review of all proposed development plans and participation in all transportation activities.

Budget Highlight

This department is expected to be transferred to the County July 1, 2012 as a result of the pending service delivery agreement.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
City Traffic Engineer	\$62,911.44
Asst-City Traffic Engineer	\$52,408.80
Traffic Engineering Tech	\$35,475.12
Office Assistant III	\$30,589.20

Goal Statement

The goal of the Traffic Engineering Division is to maximize the safety and efficiency of traffic movement throughout Macon and Bibb County.





General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Traffic Engineering</u>					
Salaries and Benefits					
Full Time	\$175,867	\$179,902	\$179,902	\$178,440	\$181,400
Benefits	\$18,517	\$19,160	\$19,160	\$17,780	\$41,951
Health Costs	\$23,130	\$24,100	\$24,100	\$27,604	\$20,000
Workers Comp	\$0	\$0	\$0	\$0	\$6,400
Total	\$217,514	\$223,162	\$223,162	\$223,824	\$249,751
Operating Expenses					
Op Supplies	\$647	\$1,035	\$1,035	\$448	\$1,100
Fuel	\$775	\$1,200	\$1,200	\$818	\$1,600
Vehicle Parts	\$708	\$500	\$500	\$179	\$500
Vehicle Labor	\$505	\$500	\$500	\$576	\$500
Travel	\$0	\$1,300	\$1,300	\$0	\$1,500
Telephone	\$9,593	\$9,500	\$9,500	\$6,601	\$9,500
Electricity	\$36,698	\$34,680	\$34,680	\$33,348	\$34,700
Maintenance	\$497	\$500	\$500	\$51	\$500
Contractual	\$2,883	\$3,248	\$3,248	\$2,640	\$3,300
Dues	\$126	\$250	\$250	\$135	\$300
Other Utilities	\$1,885	\$2,640	\$2,640	\$2,358	\$2,700
Equipment	\$2,097	\$1,900	\$1,900	\$1,410	\$1,900
Total	\$56,415	\$57,253	\$57,253	\$48,564	\$58,100
Total Traffic Eng	\$273,929	\$280,415	\$280,415	\$272,388	\$307,851

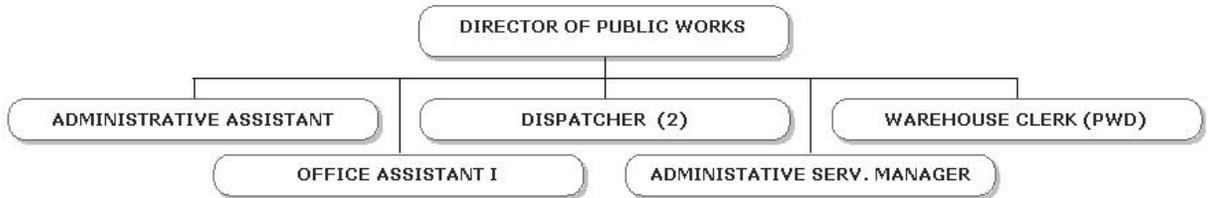
Performance Measures				
	2009	2010	2011	2012
Traffic signals reviewed for timing	36	50	27	40
Requests investigated	90	95	98	100
Number of traffic engineering studies (Speed, Stop Signs, etc)	5	3	6	5



General Fund Expense

Public Works Administration

The Administrative division of Public Works oversees the general operations of all functions within the Public Works Department as well as the Solid Waste Enterprise Fund.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Director Of Public Works	\$74,395.44	Administrative Assistant	\$30,589.20
Office Assistant I	\$23,907.60	Dispatcher (2)	\$22,738.32
Warehouse Clerk	\$22,360	Administrative Serv. Manager	\$36,212.92



Goal Statement

To provide all information pertinent to the daily operations of the department and to oversee with general supervision, all budgetary functions as required,



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Public Works					
<u>Administration</u>					
Salaries and Benefits					
Full Time	\$241,918	\$227,780	\$227,780	\$214,731	\$227,100
OT	\$757	\$1,000	\$1,000	\$233	\$1,000
Benefits	\$25,056	\$24,365	\$24,365	\$20,895	\$52,849
Health Costs	\$52,041	\$42,175	\$42,175	\$43,476	\$21,000
Workers Comp	\$0	\$0	\$0	\$0	\$11,100
Total	\$319,771	\$295,320	\$295,320	\$279,336	\$313,049
Operating Expenses					
Op. Supplies	\$3,064	\$3,019	\$3,019	\$840	\$3,000
Maint. Supp.	\$970	\$1,000	\$1,000	\$860	\$1,000
Clothing	\$903	\$158	\$158	\$209	\$200
Fuel	\$2,252	\$2,200	\$2,200	\$1,419	\$2,000
Vehicle Parts	\$1,237	\$1,325	\$1,325	\$1,314	\$1,300
Vehicle Labor	\$561	\$1,125	\$1,125	\$1,035	\$1,100
Cleaning	\$1,405	\$1,500	\$1,500	\$1,834	\$2,000
Travel	\$2,609	\$2,045	\$2,045	\$1,758	\$1,000
Printing	\$435	\$800	\$800	\$0	\$700
Telephone	\$6,244	\$4,568	\$4,568	\$5,298	\$4,600
Electricity	\$23,680	\$24,570	\$24,570	\$22,329	\$25,000
Maintenance	\$646	\$845	\$845	\$588	\$800
Contractual	\$7,493	\$8,176	\$8,176	\$7,219	\$8,900
Dues	\$241	\$810	\$810	\$1,038	\$800
Other Utilities	\$16,402	\$20,000	\$20,000	\$14,816	\$20,000
Special Awards	\$300	\$1,000	\$1,000	\$0	\$1,000
Machinery	\$0	\$0	\$0	\$0	\$3,500
Building Improv	\$0	\$0	\$0	\$0	\$1,600
Total	\$68,441	\$73,141	\$73,141	\$60,558	\$78,500
Total Adm.	\$388,213	\$368,461	\$368,461	\$339,894	\$391,549
<u>Removing Tree Debris</u>					
Total	\$34,665	\$0	\$0	\$0	\$0

Performance Measures				
	2009	2010	2011	2012
Number of Dept wide mtgs			4	6
Number of Requests Received			3,333	\$3,000

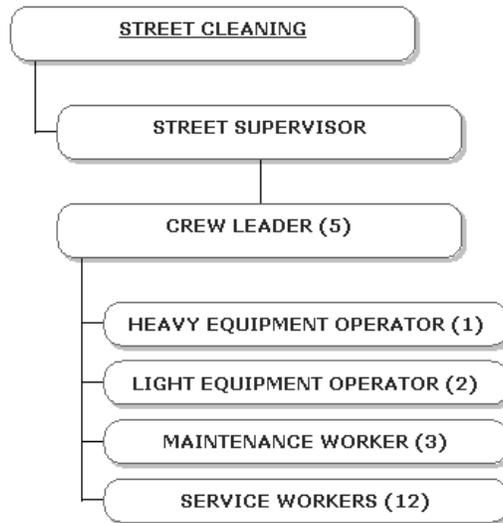


General Fund Expense

Public Works

Street Cleaning

Street Cleaning is a subdivision of the grounds division that specializes in maintaining right-of-ways which consists of street sweeping, limb and tree removal, drainage easement cleaning, litter control and maintenance of rights-of-way and interstate highways. This part of Public Works is supplemented by prison crews.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Supervisor	\$32,948
Crew Leader	\$26,371.44-29,106.72
Heavy Equip Operator	\$29,106.72
Light Equip Operator(2)	\$23,886.72
Service Worker (12)	\$22,360--23,886
Maintenance Worker (3)	\$22,360

Goal Statement

To provide for the removal of debris, trees, limbs, from all City streets and right-of-ways in an efficient manner to make the City of Macon is seen in a positive light.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Public Works					
<u>Street Cleaning</u>					
Salaries and Benefits					
Full Time	\$523,980	\$515,819	\$549,800	\$566,300	\$526,400
Overtime	\$18,173	\$8,240	\$8,240	\$2,733	\$14,000
Benefits	\$55,091	\$55,812	\$55,812	\$51,035	\$124,628
Health Costs	\$173,470	\$138,575	\$138,575	\$128,000	\$72,000
Workers Comp	\$0	\$0	\$0	\$0	\$36,400
Total	\$770,715	\$718,446	\$752,427	\$748,068	\$773,428
Operating Expenses					
Op. Supplies	\$9,190	\$15,000	\$15,000	\$6,425	\$10,000
Clothing	\$10,150	\$3,370	\$3,370	\$749	\$3,800
Fuel	\$29,980	\$35,453	\$35,453	\$33,537	\$44,100
Vehicle Parts	\$27,400	\$23,540	\$23,540	\$27,747	\$24,000
Vehicle Labor	\$32,717	\$34,200	\$34,200	\$32,754	\$34,200
Small Tools	\$2,375	\$3,069	\$3,069	\$816	\$3,100
Agricultural Sup	\$1,574	\$4,476	\$4,476	\$1,289	\$3,500
Travel	\$934	\$1,000	\$1,000	\$0	\$1,000
Contractual	\$156,354	\$166,662	\$166,662	\$164,749	\$168,500
Equipment	\$4,496	\$3,885	\$3,885	\$3,424	\$4,100
Total	\$275,170	\$290,655	\$290,655	\$271,492	\$296,300
Total St Cleaning	\$1,045,885	\$1,009,101	\$1,043,082	\$1,019,560	\$1,069,728

Performance Measures				
	2009	2010	2011	2012
Number of of reqs recv/comp	n/a	n/a	1650	1728
Number of miles of ROW maintained	420	525	550	550
Number of cycles comp by st sweeper	n/a	n/a	1 per day x 4 days per week	
Tons of sweeping debris removed	n/a	n/a	458	500



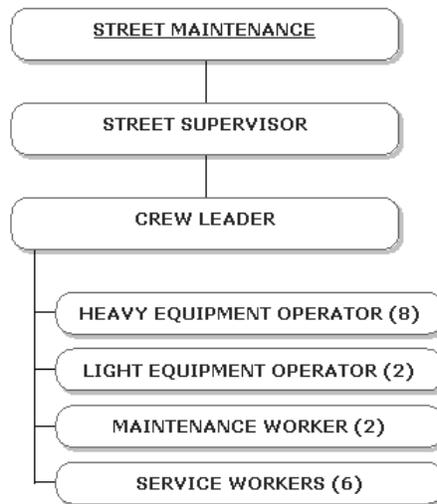
General Fund Expense

Public Works

Street Maintenance

Street Maintenance is responsible for all paving repairs, potholes repairs; maintenance of unpaved alleys and streets; hauling of dirt, concrete, rock and asphalt to job sites. As time permits, this function will provide labor to repair sidewalks with property owner providing materials.

Because this subdivision is highly dependent on vehicles to conduct business, the cost of fuel and parts and labor make up a substantial part of the expenses.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Positions</u>	<u>Salary</u>	<u>Positions</u>	<u>Salary</u>
Asst Dir of St & Grounds	\$59,027.76	Supervisor-Streets	\$38,210.40
Crew Leader	\$32,238.72	Light Equip Op. (2)	\$23,886.72
Maintenance Worker (2)	\$22,738.32	Service Worker	\$22,360 -25,724.16
Heavy Equip Op. (8)	\$26,371.44- 27,039.60		

Goal Statement

To provide a safe and easy access to all thoroughfares within the City limits, both paved and unpaved.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Public Works					
<u>Street Maintenance</u>					
Salaries and Benefits					
Full Time	\$591,802	\$602,680	\$602,680	\$566,123	\$637,700
Overtime	\$21,119	\$20,000	\$20,000	\$19,400	\$20,000
Benefits	\$63,387	\$66,315	\$66,315	\$55,153	\$151,611
Health Costs	\$167,691	\$138,575	\$138,575	\$132,466	\$222,700
Workers Comp	\$0	\$0	\$0	\$0	\$36,000
Total	\$843,999	\$827,570	\$827,570	\$773,142	\$1,068,011
Operating Expenses					
Op. Supplies	\$13,289	\$14,867	\$14,867	\$14,900	\$15,400
St. Repair Supplies	\$76,587	\$76,002	\$76,002	\$31,063	\$76,000
Clothing	\$6,011	\$2,637	\$2,637	\$258	\$3,800
Fuel	\$114,261	\$120,000	\$120,000	\$84,699	\$120,000
Vehicle Parts	\$108,369	\$130,000	\$130,000	\$94,123	\$125,000
Vehicle Labor	\$111,388	\$130,000	\$130,000	\$100,928	\$115,000
Small Tools	\$3,061	\$3,835	\$3,835	\$4,194	\$4,100
Travel	\$301	\$880	\$880	\$943	\$1,000
Contractual	\$0	\$6,165	\$6,165	\$5,932	\$9,800
Equipment	\$7,422	\$7,055	\$7,055	\$6,922	\$9,200
	\$440,688	\$491,441	\$491,441	\$343,962	\$479,300
Total St. Maint.	\$1,284,687	\$1,319,011	\$1,319,011	\$1,117,104	\$1,547,311

Performance Measures				
	2009	2010	2011	2012
Number of reqs recv/comp	n/a	n/a	1578	1683
Number of potholes repaired	n/a	n/a	143	160



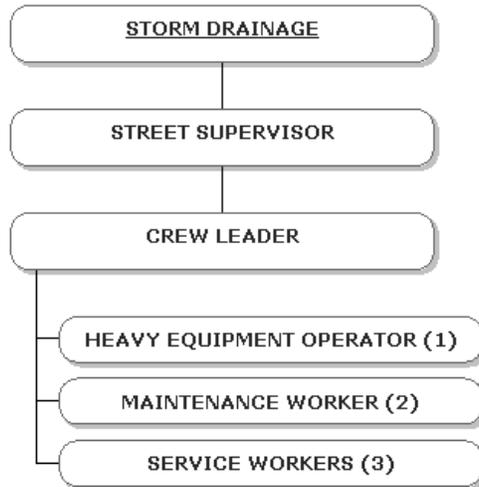
General Fund Expense

Public Works

Storm Drainage

This subdivision is responsible for cleaning and maintaining storm drainage systems.

This division is highly dependent on specialized equipment, sewer vacs. This equipment requires constant repair and maintenance which drives the vehicle costs up.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Crew Leader	\$26,371.44
Heavy Equipment Oper	\$26,270.40
Service Worker (3)	\$22,360
Maintenance Worker I (2)	\$22,360.60
Supervisor-Streets	\$32,948.64

Goal Statement

To provide an efficient storm drainage maintenance program.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Public Works					
<u>Storm Drainage</u>					
Salaries and Benefits					
Full Time	\$158,493	\$158,584	\$158,584	\$157,000	\$168,500
Overtime	\$2,279	\$4,000	\$4,000	\$385	\$4,000
Benefits	\$16,380	\$17,315	\$17,315	\$14,736	\$38,833
Health Costs	\$69,381	\$42,175	\$42,175	\$38,646	\$25,000
Workers Comp	\$0	\$0	\$0	\$0	\$11,100
Total	\$246,533	\$222,074	\$222,074	\$210,767	\$247,433
Operating Expenses					
Op. Supplies	\$3,750	\$5,509	\$5,509	\$3,591	\$5,600
Clothing	\$1,669	\$1,905	\$1,905	\$50	\$1,200
Fuel	\$17,753	\$30,928	\$30,928	\$7,834	\$21,400
Vehicle Parts	\$8,946	\$30,225	\$30,225	\$11,864	\$16,000
Vehicle Labor	\$6,032	\$8,850	\$8,850	\$16,985	\$16,000
Contractual	\$0	\$2,054	\$2,054	\$1,906	\$3,500
Equipment.	\$0	\$3,250	\$3,250	\$3,747	\$3,500
Total	\$38,149	\$82,721	\$82,721	\$45,975	\$67,200
Total Storm Dr.	\$284,682	\$304,795	\$304,795	\$256,742	\$314,633
Total Public Works	\$3,003,467	\$3,001,368	\$3,035,349	\$2,733,300	\$3,323,221

Performance Measures				
	2009	2010	2011	2012
Number of storm drains cleaned	N/A	N/A	359	350
Tons of debris removed from drains	N/A	N/A	102	100



General Fund Expense

Central Services Summary

Central Services is comprised of seven functions: general maintenance, electrical, hvac/plumbing, custodial, traffic signs and signals, and administrative. They are responsible for maintaining city owned and operated buildings and facilities. These buildings and facilities include two airports, nineteen recreational facilities, one golf course, one Senior Citizen's Center, two cemeteries, fifty-six tennis courts, thirty-three ballfields, six swimming pools, City Hall, Willie C. Hill Annex, Central City Park, Police Precinct/Team/Offices, Central Services Building, Cherry Blossom Building, Public Works Buildings, as well as Vehicle Maintenance Building.

The Department also maintains over 376 traffic control devices for intersections which include signalized intersections, overhead flashers, reversible lane changers, school flashers, signs, markings, as well as street lighting.

Administrative

The Administrative Function provides administrative support for all Functions such as; payroll, purchasing, inventory control, warehouse operations, fleet management, financial budgeting, records maintenance, as well as receive and dispatch service request which are recorded and maintained in a computerized workorder system.

Traffic Maintenance Operations

The Signs & Markings Function is responsible for the installation, repair and maintenance of all city owned traffic control signs and markings in the City of Macon according to the standards set forth by the Manual On Uniform Traffic Control Devices (MUTCD), federal, state and local governing agencies. Below outlines their major responsibilities:

- Install/replace/remove traffic control, informational, and guide signs and posts
- Fabricate traffic control and general information signs
- Complete sign inspections
- Mark vehicles (city owned)
- Perform maintenance on and maintain signs and markings equipment
- Install/repair/eradicate traffic control pavement markings

The Traffic Signal Function is responsible for the maintenance and installation of all traffic control devices in the City of Macon. This Function also performs new installations and maintenance for Bibb County signal equipment. This function is responsible for one hundred and two (102) miles of fiber optic cable throughout the City of Macon. This fiber links over one hundred and thirty (130) traffic signal intersections. Below outlines their major responsibilities:

- Install/replaces traffic control devices
- Performs preventative maintenance
- Replace lamp outages, repair inoperable signals, etc.
- Maintain/repair fiber optic cable and equipment

Custodial Function

The Custodial Function is responsible for housekeeping and minor maintenance of most City owned and operated buildings. This Function is also responsible for preparing office space at Willie C. Hill Annex for new tenants as space becomes available. Below outlines their major responsibilities:

- Clean, dust, vacuum, mop etc., offices and buildings
- Secure buildings
- Set up for events
- Monitor safety signs and fire extinguishers needed in buildings



General Maintenance

The General Maintenance Function is responsible for new construction as well as repairs and renovations to city owned buildings and recreational facilities. Below outlines their major responsibilities:

- Repair/replace fencing and playground equipment
- Repair/replace walls, floors, ceilings, windows, doors, awnings, etc. locks, hasps, hinges, doorknobs, door closures, etc.
- Build specialty items such as; desks, cabinets, tables, and shelving
- Build stairs/steps, ramps, bleachers, lifeguard stands, benches, etc.
- Inspect and provide specifications and cost estimates for roofs, renovations, repairs, etc.
- Complete preventative maintenance programs
- Provide cost estimates for projects
- Repair/remodel leased spaces throughout city buildings and facilities

Electrical Function

The Electrical Function is responsible for the maintenance and installation of all electrical systems located in city owned and operated buildings and facilities. This Function is also responsible for all historical lights located in the Historic District and many roadway streetlights. Below outlines their major responsibilities:

- Install/replace new electrical systems, switches, receptacles, poles, wiring, lamps, fixtures, pumps, regulators, connectors, temporary services, panels, breakers, blown fuses, coaxial cable, light covers, etc.
- Analyze electrical malfunctions and make necessary repairs; such as taxiway lighting, runway lighting, emergency beacon lights, vasi lights, etc.
- Install/remove poles, bases, arms, light fixtures, lamps, etc for street lighting and ballfields.
- Complete preventative maintenance programs on sirens, panic alarms, generators, etc.

HVAC/PLUBING Function

The HVAC Function is responsible for the installation and maintenance of all heating systems and air conditioning systems in City owned and operated buildings and facilities. Below outlines their major responsibilities:

- Heating Systems: Gas fired, steam, hot water and electrical
- Cooling Systems: Air conditioning units on all types and sizes from DX units to chilled water systems
- Controls: Electric, pneumatic, hydronic and combination
- Refrigeration: Air conditioning units, refrigerators, drinking fountains and ice machines
- Ventilation: Bathroom fans, exhaust fans, vent hoods, makeup air, furnace vents, water heater vents, and air cleaning systems
- Installation, maintenance, and operation of building automation systems in several major buildings for energy management and improving comfort in these facilities
- Oversees contracts and compliance of fire sprinkler systems in city buildings.

The Plumbing Function is responsible for all plumbing requirements in all City owned and operated buildings and facilities. This Function is involved in the designing/redesigning of plumbing requirements in new and remodeled City buildings. Below outlines their major responsibilities:

- Install/remove/replace restroom facilities, drains, fittings, pipes, water fountains, water lines, etc.
- Unstop sanitary lines, drains, pipes, etc.
- Regulate water pressure
- Repair leaks, sprinkler systems, broken water pipes, water heaters, showers, etc.



General Fund Expense

Central Services

Administration

Serves to govern and provide administrative support to all the functions (Signals & Signs, Custodial, Electrical, Plumbing, Heating/Ventilating/Air Conditioning, and General Maintenance) that constitute the Central Services Department. One of our major objectives is to provide leadership in establishing and supporting standards of excellence in human resources management.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Director of Central Services	\$76,253.76
Asst- Dir Of Central Services	\$56,689.20
Admin. Services Coord.	\$38,690.64
Accounting Technician	\$30,589.20

Goal Statement

Provide specific and essential services required to support a municipality in a safe, sound, timely economical manner.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>Administration</u>					
Salaries and Benefits					
Full Time	\$223,150	\$200,364	\$200,364	\$199,939	\$202,200
Benefits	\$23,084	\$21,339	\$21,339	\$19,975	\$46,735
Health Costs	\$34,690	\$24,100	\$24,100	\$28,616	\$23,000
Workers Comp	\$0	\$0	\$0	\$0	\$6,400
Total	\$280,923	\$245,803	\$245,803	\$248,530	\$278,335
Operating Expenses					
Op Supplies	\$2,007	\$2,000	\$2,000	\$1,604	\$2,200
Maint. Supplies	\$0	\$156	\$156	\$45	\$200
Fuel	\$490	\$494	\$494	\$618	\$800
Vehicle Parts	\$21	\$100	\$100	\$0	\$100
Vehicle Labor	\$40	\$100	\$100	\$0	\$100
Small Tools	\$50	\$149	\$149	\$0	\$0
Cleaning Supp	\$1,469	\$1,575	\$1,575	\$1,585	\$1,600
Travel	\$110	\$250	\$250	\$133	\$300
Printing	\$29	\$100	\$100	\$125	\$100
Telephone	\$1,622	\$1,900	\$1,900	\$1,239	\$1,900
Electricity	\$19,871	\$25,000	\$25,000	\$18,339	\$22,000
Maintenance.	\$58	\$230	\$230	\$0	\$200
Contractual	\$6,706	\$6,901	\$6,901	\$7,000	\$7,000
Dues	\$390	\$375	\$375	\$469	\$500
Other Utilities	\$6,098	\$5,040	\$5,040	\$5,297	\$6,000
Equipment	\$0	\$0	\$0	\$0	\$800
Bldg Improvement	\$86	\$105	\$105	\$0	\$0
	\$39,047	\$44,475	\$44,475	\$36,452	\$43,800
Total Adm	\$319,970	\$290,278	\$290,278	\$284,983	\$322,135

Performance Measures				
	2009	2010	2011	2012
Requests Received/Completed	13,707/13,707	13,500/13,500	10,024/9850	12,000/12,000
Percentage	100%	100%	98%	100
Capital Projects Completed	14	10	10	15

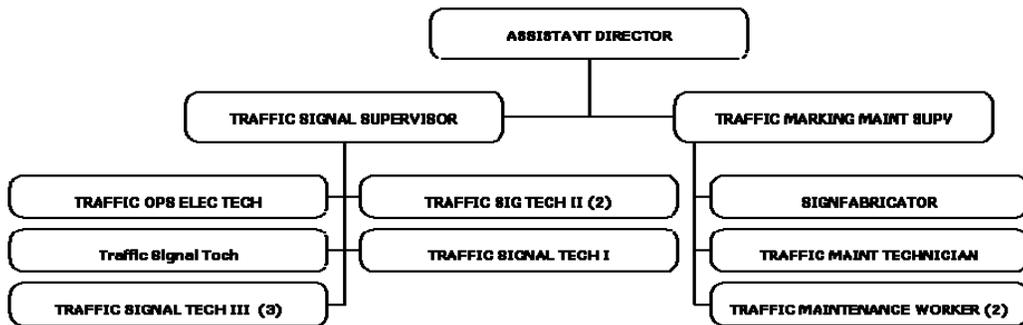


General Fund Expense

Central Services

Traffic Signals

Responsible for the maintenance and installation of all traffic control devices in the City of Macon. This function also performs new installations and maintenance for Bibb County signal equipment. In all, we maintain three hundred and seventy (376) traffic control devices, which include school flashers, overhead flashers, reversible lane changers and signalized intersections. This function is also responsible one hundred and two (102) miles of fiber optic cable in and around the City of Macon.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Traffic Signal Tech III (3)	\$34,598.16-38,542.40
Traffic Signal Tech II (2)	\$30,472.00 -32,011.20
Traffic Signal Tech I	\$27,601.60-29,837.52
Traffic Ops Elec. Tech	\$46,904.00
Traffic Signal Supervisor	\$51,272.00

Goal Statement

To install and maintain all traffic control devices to standards set forth in the Manual on Uniform Traffic Control Devices. To install and maintain fiber optics throughout the City of Macon



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>Traffic Signals</u>					
Salaries and Benefits					
Full Time	\$285,028	\$349,680	\$349,680	\$263,231	\$322,000
Over Time	\$5,156	\$10,500	\$10,500	\$4,994	\$10,500
Benefits	\$29,886	\$38,359	\$38,359	\$26,041	\$77,203
Health Costs	\$52,036	\$54,225	\$54,225	\$41,774	\$31,000
Workers Comp	\$0	\$0	\$0	\$0	\$14,300
Total	\$372,106	\$452,764	\$452,764	\$336,041	\$455,003
Operating Expenses					
Op Supplies	\$792	\$0	\$0	\$0	\$0
Clothing	\$1,277	\$1,498	\$1,498	\$1,138	\$1,600
Fuel	\$10,121	\$11,651	\$11,651	\$10,645	\$16,200
Vehicle Parts	\$5,532	\$9,720	\$9,720	\$5,974	\$9,700
Vehicle Labor	\$6,177	\$11,325	\$11,325	\$7,522	\$10,000
Small Tools	\$781	\$933	\$933	\$1,004	\$1,000
Signal Supp	\$41,688	\$42,000	\$42,000	\$49,562	\$42,000
Travel	\$0	\$0	\$0	\$0	\$2,800
Contractual	\$3,800	\$2,200	\$2,200	\$2,500	\$2,600
Dues	\$360	\$420	\$420	\$450	\$500
Equipment	\$0	\$21,056	\$21,056	\$25,665	\$28,200
Total	\$70,528	\$100,803	\$100,803	\$104,458	\$114,600
Total Signals	\$442,634	\$553,567	\$553,567	\$440,499	\$569,603

Performance Measures				
	2009	2010	2011	2012
Lamps Replaced	485	175	895	700
Requests Recieved/Completed	3080/1964	2692/1692	2451/2431	2600/2600
Percentage complete	64%	63%	99%	100%
Number of Intersections inspected	52	5	1	5

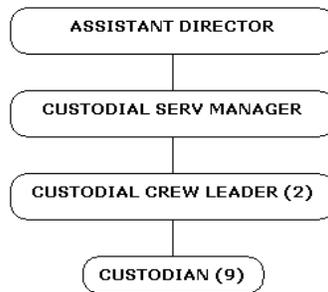


General Fund Expense

Central Services

Custodial

The Custodial Function is responsible for housekeeping and minor maintenance of most City owned and operated buildings. These buildings include City Hall, Willie C. Hill Annex, Crime Lab, Police Training, Emergency Management, E911, Animal Control, and many of the Police Precincts. A total of sixteen different locations. This Function also assists in the preparations of office space at Willie C. Hill Annex for new tenants as space becomes available.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Positions</u>	<u>Salary</u>
Custodial Crew Leader (2)	\$26,371.44
Custodial Serv Manager	\$39,150.00
Custodian (9)	\$22,360-23,886.72

Goal Statement

To provide competent and timely custodial services (including minor repairs) to the satisfaction of both the Administration and tenants of the building serviced.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>Building Custodial Service</u>					
Salaries and Benefits					
Full Time	\$261,850	\$275,992	\$275,992	\$259,453	\$290,800
Over Time	\$23	\$400	\$400	\$0	\$400
Benefits	\$26,921	\$29,436	\$29,436	\$25,476	\$67,194
Health Costs	\$75,173	\$72,300	\$72,300	\$62,799	\$38,000
Workers Comp	\$0	\$0	\$0	\$0	\$19,000
Total	\$363,967	\$378,128	\$378,128	\$347,728	\$415,394
Operating Expenses					
Op Supplies	\$49	\$0	\$0	\$0	\$0
Maint. Supplies	\$6,030	\$9,456	\$9,456	\$7,997	\$9,500
Clothing	\$841	\$1,461	\$1,461	\$1,826	\$1,500
Fuel	\$1,787	\$1,678	\$1,678	\$2,098	\$2,200
Vehicle Parts	\$569	\$1,013	\$1,013	\$113	\$1,000
Vehicle Labor	\$665	\$1,200	\$1,200	\$271	\$1,200
Motor Pool	\$0	\$320	\$320	\$0	\$0
Small Tools	\$0	\$0	\$0	\$0	\$300
Cleaning Sup	\$13,977	\$14,000	\$14,000	\$13,409	\$14,000
Elec. Signals	\$2,836	\$4,812	\$4,812	\$3,532	\$3,500
Telephone	\$173	\$192	\$192	\$162	\$300
Electricity	\$79,656	\$78,000	\$78,000	\$68,279	\$80,000
Maintenance	\$396	\$1,831	\$1,831	\$948	\$1,200
Contractual	\$11,868	\$12,095	\$12,095	\$11,163	\$13,300
Other Utilities	\$28,026	\$24,672	\$24,672	\$36,278	\$27,700
Equipment	\$0	\$857	\$857	\$364	\$1,700
Building Improvement	\$390	\$600	\$600	\$0	\$600
Total	\$147,261	\$152,187	\$152,187	\$146,441	\$158,000
Total Custodial	\$511,228	\$530,315	\$530,315	\$494,169	\$573,394

Performance Measures				
	2009	2010	2011	2012
Times buildings cleaned per year (16 Buildings)	16/16	16/16	17/17	17/17
Requests Completed	4536	3240	4216	4284

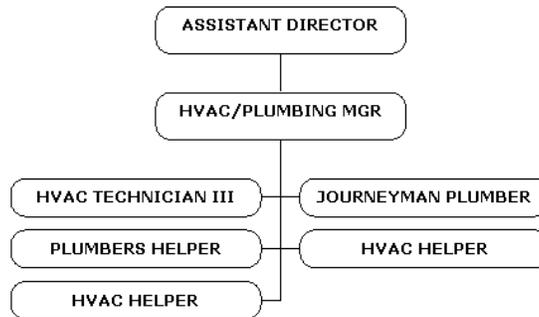


General Fund Expense

Central Services

HVAC-Plumbing

The HVAC Shop is responsible for the installation and maintenance of all heating systems and air conditioning systems in City owned and operated buildings and facilities. This Function also performs winter shutdown inspections in four (4) centrifugal chillers as well as services ice machines and drinking fountains. The Plumbing Function is responsible for all plumbing requirements in all City owned and operated buildings and facilities; which includes being involved in designing/redesigning plumbing requirements in new and remodeled City buildings.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the summary to the right.

<u>Position</u>	<u>Salary</u>
HVAC Technician III	\$42,887.52
Journeyman Plumber	\$37,249.92
HVAC/Plumbing Mgr	\$60,886.08
HVAC Helper	\$31,361.76-36,164.16
Plumbers Helper	\$27,039.60

Goal Statement

To provide and maintain specific HVAC and plumbing services required by the City in a competent, timely and economical manner.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>HVAC-Plumbing</u>					
Salaries and Benefits					
Full Time	\$246,745	\$257,617	\$257,617	\$244,025	\$253,300
Over Time	\$1,009	\$1,500	\$1,500	\$755	\$1,500
Benefits	\$25,085	\$27,596	\$27,596	\$23,876	\$58,867
Health Costs	\$40,477	\$36,150	\$36,150	\$34,505	\$30,000
Workers Comp	\$0	\$0	\$0	\$0	\$9,500
Total	\$313,317	\$322,863	\$322,863	\$303,160	\$353,167
Operating Expenses					
Op Supplies	\$90	\$0	\$0	\$0	\$0
Maintenance.	\$9,974	\$15,357	\$15,357	\$18,712	\$15,700
Clothing	\$70	\$1,320	\$1,320	\$948	\$1,300
Fuel	\$5,205	\$6,298	\$6,298	\$5,036	\$8,200
Vehicle Parts	\$296	\$2,977	\$2,977	\$375	\$3,000
Vehicle Labor	\$924	\$1,380	\$1,380	\$611	\$1,400
Small Tools	\$976	\$1,450	\$1,450	\$1,606	\$1,500
Travel	\$109	\$675	\$675	\$490	\$1,100
Printing	\$0	\$450	\$450	\$250	\$0
Contractual	\$0	\$1,500	\$1,500	\$0	\$1,500
Total	\$17,644	\$31,407	\$31,407	\$28,028	\$33,700
Total HVAC	\$330,960	\$354,270	\$354,270	\$331,188	\$386,867

Performance Measures				
	2009	2010	2011	2012
Requests Received/Completed	1,019/1,002	1,000/1,000	1,315/1,236	1,500/1,500
Percentage Complete	98%	100%	94%	100%
Preventative Maintenances Completed	412	900	200	1,200

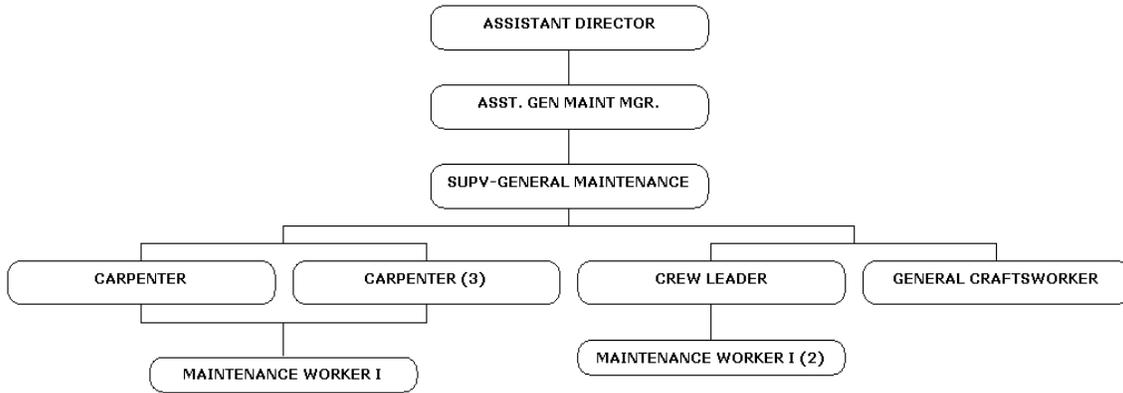


General Fund Expense

Central Services

General Maintenance

The General Maintenance Function is responsible for new construction as well as repairs and renovations to city owned buildings and recreational facilities. This function provides many services for the City of Macon and the general public.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Asst. Gen Maint Mgr.	\$40,131.36
Carpenter (4)	\$29,106-32,948.64
Crew Leader	\$32,134.32
Supv-General Maintenance	\$43,221.60
General Craftsworker	\$26,371.44
Maintenance Worker I (2)	\$22,360.56-22,738.32

Goal Statement

To provide quality repair and preventive maintenance at all City buildings and facilities



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>General Maintenance</u>					
Salaries and Benefits					
Full Time	\$296,174	\$315,105	\$321,709	\$321,709	\$328,200
Over Time	\$0	\$450	\$450	\$628	\$500
Benefits	\$30,723	\$33,607	\$33,607	\$31,639	\$76,038
Health Costs	\$75,167	\$66,275	\$66,275	\$69,010	\$35,000
Workers Comp	\$0	\$0	\$0	\$0	\$17,400
Total	\$402,064	\$415,437	\$422,041	\$422,986	\$457,138
Operating Expenses					
Op Supplies	\$136	\$0	\$0	\$0	\$0
Maintenance	\$1,520	\$1,574	\$1,574	\$804	\$1,400
Clothing	\$1,190	\$2,107	\$2,107	\$2,115	\$2,100
Fuel	\$6,656	\$7,034	\$7,034	\$8,793	\$9,100
Vehicle Parts	\$1,216	\$3,000	\$3,000	\$1,581	\$3,000
Vehicle Labor	\$1,032	\$2,500	\$2,500	\$2,316	\$2,500
Small Tools	\$596	\$675	\$675	\$736	\$600
Cleaning Sup	\$93	\$469	\$469	\$420	\$600
Electrical Signals	\$145	\$219	\$219	\$0	\$200
Telephone	\$173	\$174	\$174	\$162	\$200
Electricity	\$4,518	\$4,300	\$4,300	\$4,127	\$4,500
Maintenance	\$970	\$1,325	\$1,325	\$714	\$1,500
Contractual	\$183	\$370	\$370	\$181	\$400
Other Utilities	\$4,984	\$4,800	\$4,800	\$4,968	\$3,200
Equipment	\$1,952	\$1,786	\$1,786	\$1,538	\$3,000
Bldg Imp Int.	\$404	\$1,347	\$1,347	\$284	\$1,200
Bldg Imp Ext	\$146	\$644	\$644	\$177	\$800
	\$25,914	\$32,324	\$32,324	\$28,917	\$34,300
Total Gen Maint.	\$427,978	\$447,761	\$454,365	\$451,903	\$491,438

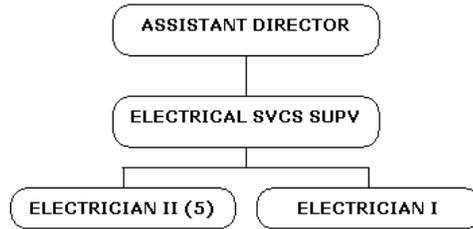
Performance Measures				
	2009	2010	2011	2012
Service requests completed in 48 hrs	1,421/1,144	2,200/2,000	1,131/1,078	1,250/1,250
Percentage complete in 48 hours	81%	91%	95%	100%
Requests for building repair completed	130/118	60/60	12/12	25/25
Percent Completed	91%	100%	100%	100%

General Fund Expense

Central Services

Electrical

The Electrical Function is responsible for the maintenance and installation of all electrical systems located in city owned and operated buildings and facilities as well as the airports. This Function is also responsible for all historical lights located in the Historic District and roadway streetlights located in the following areas: downtown, Stinsonville, Stanislaus, The Prado, I-75, I-16, and US80 at I-475. The Electrical Function performs the maintenance and repair of emergency generators, sirens and panic alarms



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Electrical Svcs Supv	\$47,188.80
Electrician II	\$32,948.64-37,270.80
Electrician I	\$29,106.72



Historic Street Lighting in Downtown Macon

Goal Statement

To provide and maintain specific electrical services required by the City in a competent, timely, and economical manner,



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>Electrical</u>					
Salaries and Benefits					
Full Time	\$250,837	\$254,477	\$254,477	\$248,115	\$254,920
Over Time	\$709	\$3,000	\$3,000	\$906	\$2,000
Benefits	\$24,821	\$27,421	\$27,421	\$24,128	\$59,043
Health Costs	\$40,477	\$42,175	\$42,175	\$48,307	\$38,000
Workers Comp	\$0	\$0	\$0	\$0	\$11,000
Total	\$316,844	\$327,073	\$327,073	\$321,456	\$364,963
Operating Expenses					
Op Supplies	\$24	\$0	\$0	\$0	\$0
Maint. Supplies	\$19,979	\$20,000	\$20,000	\$21,117	\$25,700
Clothing	\$531	\$1,225	\$1,225	\$1,273	\$1,400
Fuel	\$7,471	\$8,363	\$8,363	\$10,454	\$11,700
Vehicle Parts	\$2,523	\$3,400	\$3,400	\$3,398	\$3,400
Vehicle Labor	\$3,611	\$3,900	\$3,900	\$3,194	\$3,900
Small Tools	\$491	\$1,697	\$1,697	\$1,814	\$1,700
Travel	\$0	\$0	\$0	\$0	\$100
Contractual	\$500	\$6,903	\$6,903	\$5,848	\$2,500
Equipment	\$299	\$14,726	\$14,726	\$15,327	\$11,400
	\$35,429	\$60,214	\$60,214	\$62,423	\$61,800
Total Electrical	\$352,273	\$387,287	\$387,287	\$383,879	\$426,763

Performance Measures				
	2009	2010	2011	2012
Requests Received/Completed	3,362/3,050	3,200/2,500	2,796/2,660	2,700/2,700
Percentage Complete	91%	78%	95%	100%
Number of Systems Installed	12	10	9	10

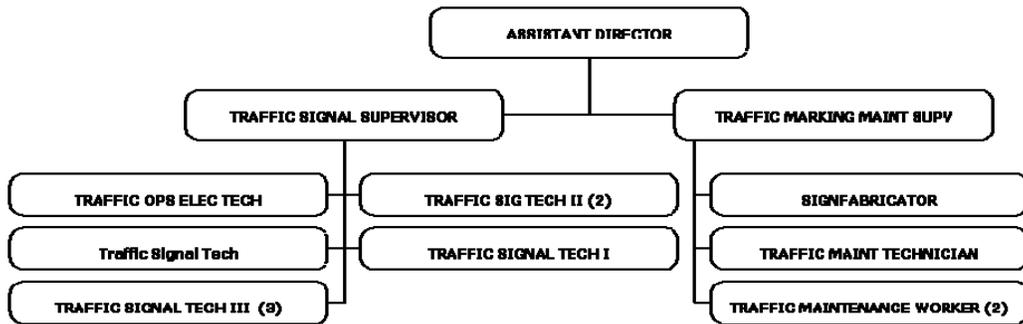


General Fund Expense

Central Services

Traffic Maintenance (Signs and Signals)

The Sign Shop is responsible for the installation, fabrication, repair and maintenance of all City owned traffic control signs and markings in the City of Macon according to the standards set forth by the Manual On Uniform Traffic Control Devices (MUTCD), federal, state and local governing agencies. This Function is also responsible for the markings of City vehicles as well as the painting of City roadways, parking lots, basketball courts, tennis courts, volleyball courts and airport runways and taxi lines.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the summary to the right.

<u>Position</u>	<u>Salary</u>
Traffic Marking Main. Supv.	\$32,948.64
Sign Fabricator	\$31,361.76
Traffic Maint Technician	\$24,492.24
Traffic Maintenance Worker	\$22,195.44
Traffic Maintenance Worker	\$22,360.56

Goal Statement

To provide and maintain traffic control devices required by the City in a competent, timely and economical manner,



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Central Services					
<u>Traffic Maintenance (Signs & Signals)</u>					
Salaries and Benefits					
Full Time	\$131,447	\$140,071	\$140,071	\$93,867	\$118,000
Over Time	\$563	\$2,800	\$2,800	\$1,269	\$1,800
Benefits	\$13,427	\$15,216	\$15,216	\$9,741	\$27,605
Health Costs	\$40,477	\$30,125	\$30,125	\$24,154	\$23,000
Workers Comp	\$0	\$0	\$0	\$0	\$8,000
Total	\$185,913	\$188,212	\$188,212	\$129,030	\$178,405
Operating Expenses					
Op Supplies	\$794	\$0	\$0	\$0	\$0
Maint. Supplies	\$54,020	\$59,668	\$59,668	\$73,155	\$71,200
Clothing & Uniform	\$962	\$1,531	\$1,531	\$918	\$1,200
Fuel	\$7,473	\$7,358	\$7,358	\$9,198	\$9,500
Vehicle Parts	\$4,378	\$4,050	\$4,050	\$1,548	\$4,050
Vehicle Labor	\$4,365	\$4,110	\$4,110	\$4,066	\$4,200
Small Tools	\$399	\$479	\$479	\$419	\$1,000
Travel	\$0	\$0	\$0	\$0	\$2,500
Dues	\$180	\$300	\$300	\$375	\$300
Equipment	\$0	\$12,825	\$12,825	\$156	\$9,600
Total	\$72,572	\$90,321	\$90,321	\$89,835	\$103,550
Total Traffic	\$258,485	\$278,533	\$278,533	\$218,866	\$281,955
Total Central Ser	\$2,643,528	\$2,842,011	\$2,848,615	\$2,605,487	\$3,052,155

Performance Measures				
	2009	2010	2011	2012
Number of Sigs inspected	4,015	2,800	2,288	2,400
Number of Signs Replaced	1,656	1,444	1,869	2,000
Requests Received/Completed	3,599/3,564	3,000/3,000	2,383/2,375	2,200/2,200



General Fund Expense

The Macon-Bibb Parks and Recreation

The Macon-Bibb Parks and Recreation Department is responsible for maintaining parks and providing recreation opportunities for all of Bibb County. The department is comprised of five divisions that include Administration, Operations, Grounds and Facilities, Business, and Bowden Golf Club. Each division strives to enhance the daily lives of the citizens of the City of Macon and Bibb County.

Administration

The Administrative function of the department oversees the overall operation of the department, the development of facilities, and all budgeting necessary to maintain a comprehensive department. The leadership sets the vision and the direction of the department, and also deals with any disciplinary issues.

Operations Division

The Operations Division provides comprehensive programs and scheduling of all activities at recreation centers, community parks, and swimming pools. All eight community recreation centers and the senior center are under the direction of Operations. Additionally, the Division also manages the annual operation of six public swimming pools.

A further area of responsibility includes the administration of youth and adult sports leagues throughout the community. In conjunction, the City's two tennis centers are also managed through the Operation's Division. Beyond directing individual summer camps located at each center, as an all-inclusive Division, it also provides a comprehensive program for special populations such as an Adaptive Program for physically and mentally challenged citizens.

As the Division with the most direct contact with residents, Operations also manages miscellaneous special events throughout the year. Through a restructuring of the staff and facilities of the Division, new programming is becoming more prominent and significant to develop uniform activities throughout the region.

John Drew Tennis Center, located off of North Ingle Place Drive, has 24 lighted tennis courts. The Center hosts a number of tournaments each year including the Georgia Qualifying and Southern 14's. Programs and lessons are offered for adults and juniors year round.





Grounds and Facilities

The Grounds and Facilities Division of Parks and Recreation, is responsible for directly maintaining over 750 acres of landscaping and beautification throughout the City of Macon. The 120 properties maintained weekly include various park sites; from small neighborhood parks to Central City Park, eight recreation centers and parks, a senior citizens center, two tennis centers, city building including City Hall, downtown Macon including downtown fountains, four city cemeteries, various traffic islands and rights-of-way, and any additional areas as needed.

Duties include, but are not limited to, mowing, trimming, weeding, pruning, and fertilizing all parks and beautification areas of the community. Flower beds and park landscaping highlights are planted once in the spring for the summer and once in the fall for the winter.

The Division also includes an urban forestry program, headed by a City Forester. The Forester reviews and responds to all tree-related service requests throughout the city. The City Forester advises developers of proper tree care and serves as a technical adviser on various landscaping projects throughout the city. Service requests, which usually include pruning, removing, or planting trees, are completed by one tree crew that has been trained in proper tree maintenance.



Second Street Median Fountain

Business Division

The Business function is responsible for all contracts and agreements of the department, as well as the management of grants. The day to day operations of the rentals for all buildings, shelters, open space, ball fields, and downtown parks is also managed by the Business Division. In addition, the Division handles all cemetery functions including the sale of lots and burials at the City's four cemeteries: Rose Hill, Evergreen, 7th Street, and Fort Hill.

Bowden Golf Club

The Department is also responsible for the management and maintenance of the Bowden Golf Club. The golf course is an 18-hole course that opened in 1940, making it the second oldest course in the City of Macon, Georgia. With four sets of tees on each hole, ranging in length from 4,940 to 6,626 yards, Bowden provides a challenge for players of any ability.

Bowden Golf Club provides a full service golf facility to the public at a very affordable rate, for individual play, team play, group outings, tournaments, and/or special events.

In addition, Bowden Golf Club offers a pro shop, snack bar, a full length driving range, practice bunkers, putting greens, and chipping areas.

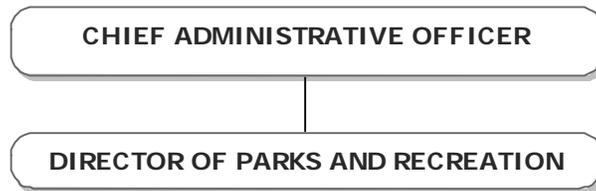


General Fund Expense

Parks and Recreation

Administration

The Administration for Parks and Recreation is made up of only the Director. He is responsible for overseeing the daily operations of the three divisions, Operations, Grounds & Facilities and Business Services. The Administration will also take a prominent role in the Service Delivery Strategy negotiation as parts of the department may be turned over to the County for operation.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>
Director of Parks and Recreation	\$77,798.88

Goal Statement

To provide comprehensive administrative services and support to internal operations, accounting, personnel services, fixed assets, inventory operations, and leisure services.



Macon Third Street Park, Mid March 2011



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Parks & Recreation					
<u>Administrative Services</u>					
Salaries and Benefits					
Full Time	\$70,889	\$77,799	\$77,799	\$76,836	\$77,800
Benefits	\$7,406	\$8,286	\$8,286	\$7,752	\$17,938
Health Care	\$5,782	\$6,025	\$6,025	\$6,910	\$10,600
Workers Comp	\$0	\$0	\$0	\$0	\$1,600
Total	\$84,077	\$92,110	\$92,110	\$91,498	\$107,938
Operating Expenses					
Op Supplies	\$2,189	\$3,928	\$3,928	\$2,829	\$4,100
Fuel	\$948	\$1,368	\$1,368	\$1,710	\$1,800
Vehicle Parts	\$148	\$126	\$126	\$172	\$100
Vehicle Labor	\$80	\$250	\$250	\$124	\$300
Travel	\$600	\$850	\$850	\$1,009	\$200
Telephone	\$7,355	\$7,224	\$7,224	\$7,037	\$7,300
Electricity	\$9,740	\$9,492	\$9,492	\$8,084	\$9,500
Contractual	\$6,786	\$10,308	\$10,308	\$12,440	\$10,300
Dues	\$650	\$1,300	\$1,300	\$1,200	\$1,300
Other Utilities	\$1,264	\$1,680	\$1,680	\$1,625	\$1,700
Special Awards	\$333	\$629	\$629	\$831	\$700
Equipment	\$0	\$800	\$800	\$171	\$3,400
Bldg Imp Ext	\$0	\$7,050	\$7,050	\$839	\$0
Total	\$30,093	\$45,005	\$45,005	\$38,069	\$40,700
Total Adm	\$114,170	\$137,115	\$137,115	\$129,567	\$148,638



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Parks & Recreation					
<u>Grounds & Facilities</u>					
Salaries and Benefits					
Full Time	\$679,527	\$632,413	\$632,413	\$575,968	\$639,300
Salaries OT	\$20,358	\$24,000	\$24,000	\$24,853	\$24,000
Benefits	\$71,660	\$69,908	\$69,908	\$57,047	\$152,463
Health Care	\$173,469	\$144,600	\$144,600	\$136,640	\$121,000
Workers Comp	\$0	\$0	\$0	\$0	\$38,000
Total	\$945,013	\$870,921	\$870,921	\$794,508	\$974,763
Operating Expenses					
Op Supplies	\$6,445	\$8,000	\$8,000	\$8,814	\$6,900
Maint. Supplies	\$10,698	\$10,000	\$10,000	\$8,184	\$11,000
Clothing	\$7,488	\$11,000	\$11,000	\$5,712	\$15,700
Fuel	\$62,943	\$67,484	\$67,484	\$60,502	\$75,000
Vehicle Parts	\$35,045	\$42,109	\$42,109	\$36,437	\$42,100
Vehicle Labor	\$28,113	\$41,550	\$41,550	\$37,723	\$41,600
Small Tools	\$1,260	\$2,500	\$2,500	\$2,374	\$2,700
Agricultural Sup	\$21,235	\$36,000	\$36,000	\$26,325	\$36,200
Tree Maint.	\$6,976	\$14,000	\$14,000	\$6,671	\$14,100
Cleaning Sup	\$4,811	\$6,000	\$6,000	\$5,100	\$6,000
Electrical Sup	\$4,256	\$5,000	\$5,000	\$3,740	\$8,300
Travel	\$0	\$1,744	\$1,744	\$1,102	\$1,000
Electricity	\$102,489	\$89,316	\$89,316	\$99,135	\$102,300
Maintenance	\$15,147	\$12,660	\$12,660	\$11,242	\$12,900
Contractual	\$422,602	\$435,206	\$435,206	\$423,345	\$437,100
Dues	\$65	\$125	\$125	\$131	\$100
Other Utilities	\$90,801	\$83,244	\$83,244	\$72,925	\$83,600
Equipment	\$4,245	\$38,185	\$38,185	\$31,138	\$35,100
Building Improvemen	\$402	\$8,300	\$8,300	\$5,613	\$14,600
Total	\$825,020	\$912,423	\$912,423	\$846,212	\$946,300
Total Grounds	\$1,770,033	\$1,783,344	\$1,783,344	\$1,640,720	\$1,921,063

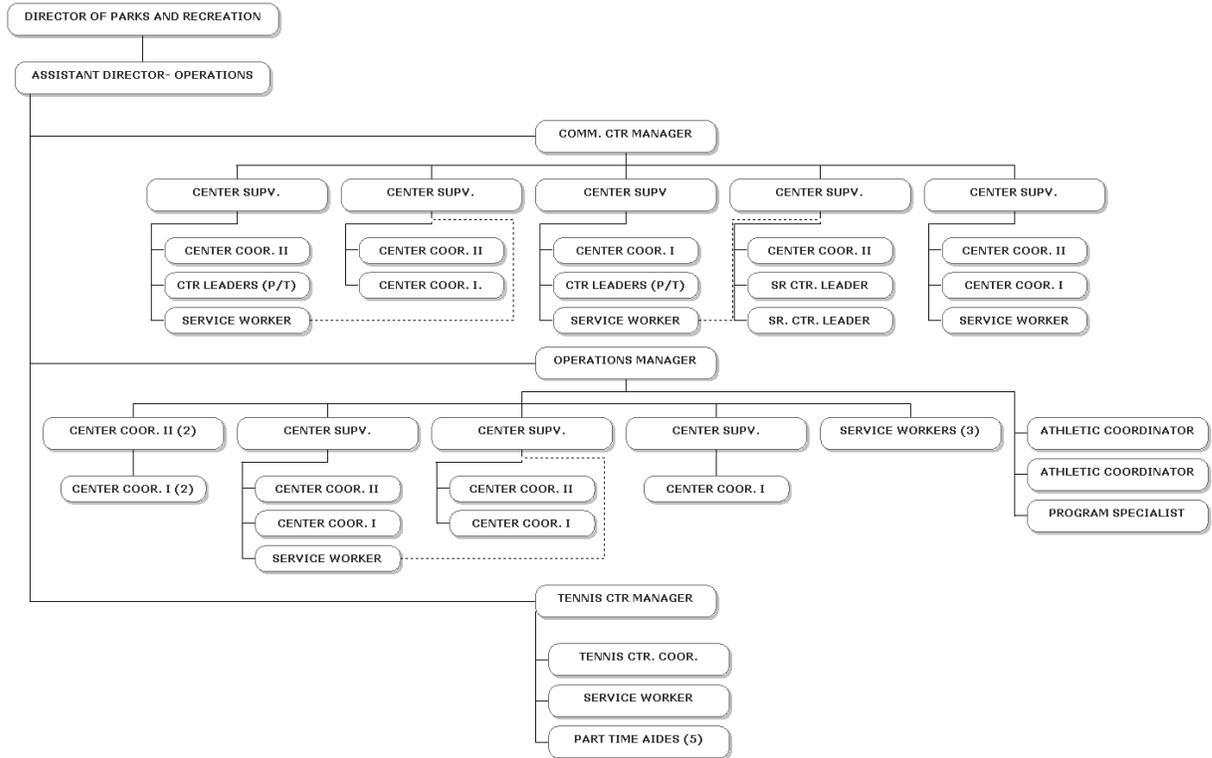
Performance Measures			
Acreage	2010	2011	2012
Acreage that is cut by the City Workers:		171	171
Acreage that is cut by the Contractor:		380	380
Acreage that is cut by Prison Details:		185	185
Acreage that is cut and/or branches/litter picked-up by City Workers:		736	736
Properties			
Number of properties cut by the City Workers:		93	93
Number of properties cut by the Contractor:		36	36
Number of properties cut by Prison Details:		3	3
Number of properties cut and/or branches/litter picked-up by City Workers:		130	130



General Fund Expense

Parks & Recreation Operations

Operations maintains and operates the recreation centers throughout the City and County. The recreation centers hold programs for citizens of all ages. Senior programs have recently been consolidated to the senior center located on Adams Street near Mercer University. Fiscal year 2011 has brought focus on improving programming at the centers. This trend continues and is realized in the increase in Professional Services, which results from anticipated contracts with outside instructors.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Asst Dir For Operations	\$60,572.88	Special Ops. Mgr	\$44,286.48
Community Ctr Mgr	\$49,840.56	Center Supervisor (8)	\$32,948.64- 36,352.08
Program Specialist	\$32,948.64	Athletics Coord. (2)	\$32,134.32-42,156.72
Center Coord. I (8)	\$26,371.44	Center Coord. II (7)	\$29,106.72-32,948.64
Tennis Pro/Manager	\$38,231.28	Center Leader	\$22,360
Center Leader P/T	\$21,652.56	Tennis Center Coord I	\$22,360.42
Service Worker (8)	\$22,360-23,886.72		

Goal Statement

To provide a safe environment for all types of leisure activities that will allow guests and citizens of the City of Macon and Bibb County to participate in.



General Fund

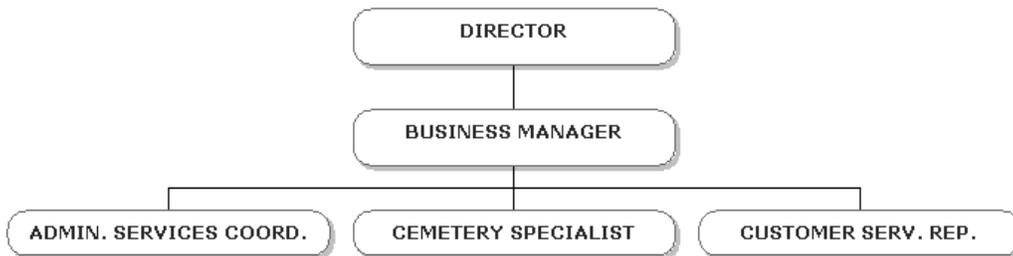
Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Parks & Recreation					
<u>Operation Services</u>					
Salaries and Benefits					
Full Time	\$1,273,574	\$1,258,688	\$1,258,688	\$1,222,645	\$1,244,062
Part Time	\$32,141	\$58,976	\$58,976	\$26,456	\$59,000
Over Time	\$169	\$1,000	\$1,000	\$338	\$1,000
Seasonal	\$75,602	\$83,520	\$83,520	\$42,154	\$83,600
Benefits	\$136,269	\$145,058	\$145,058	\$121,734	\$297,104
Health Costs	\$294,899	\$271,125	\$271,125	\$279,491	\$324,643
Workers Comp	\$0	\$0	\$0	\$0	\$71,300
Total	\$1,812,655	\$1,818,367	\$1,818,367	\$1,692,816	\$2,080,709
Operating Expenses					
Op Supplies	\$69,083	\$78,566	\$78,566	\$78,022	\$82,000
Maint. Supplies	\$13,147	\$23,425	\$23,425	\$19,037	\$23,400
Clothing	\$2,183	\$7,715	\$7,715	\$5,942	\$7,300
Fuel	\$7,016	\$7,493	\$7,493	\$9,578	\$15,000
Vehicle Parts	\$1,876	\$1,820	\$1,820	\$1,962	\$1,800
Vehicle Labor	\$1,597	\$2,030	\$2,030	\$4,595	\$2,700
Agricultural Sup	\$955	\$17,000	\$17,000	\$18,952	\$16,200
Cleaning Sup	\$22,947	\$36,205	\$36,205	\$21,751	\$36,200
Electrical	\$6,035	\$9,274	\$9,274	\$6,012	\$10,300
Professional	\$29,553	\$46,900	\$46,900	\$34,412	\$52,600
Travel	\$1,822	\$6,150	\$6,150	\$4,731	\$4,100
Printing	\$1,346	\$2,000	\$2,000	\$2,500	\$1,500
Telephone	\$2,593	\$3,144	\$3,144	\$3,299	\$3,100
Electricity	\$281,163	\$280,579	\$280,579	\$280,000	\$290,000
Maintenance	\$6,927	\$4,675	\$4,675	\$5,195	\$5,000
Equipment	\$2,745	\$4,000	\$4,000	\$4,488	\$4,000
Contractual	\$218,653	\$273,388	\$273,388	\$337,348	\$271,000
Dues	\$395	\$855	\$855	\$1,069	\$900
Other Utilities	\$159,848	\$145,639	\$145,639	\$208,151	\$180,600
Equipment	\$0	\$0	\$35,475	\$41,281	\$26,200
Improvement	\$0	\$35,475	\$0	\$826	\$10,000
Transportation	\$2,276	\$8,134	\$8,134	\$3,400	\$7,300
Total	\$832,160	\$994,467	\$994,467	\$1,089,153	\$1,051,200
Total Operations	\$2,644,815	\$2,812,834	\$2,812,834	\$2,781,969	\$3,131,909

General Fund Expense

Parks & Recreation

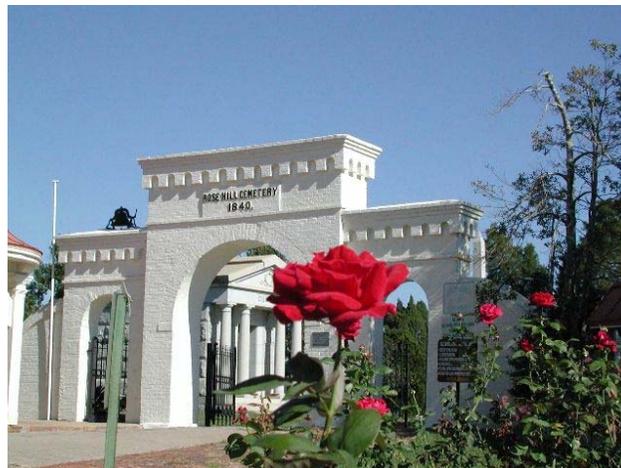
Business Services

This division of Parks and Recreation is responsible for renting facilities, maintaining the cemeteries, and customer service requests. Contractual Services is increasing because of the addition of pest control services to this office.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>
Business Manager	56,918.88
Admin Services Coord	32,948.64
Cemetery Specialist	34,598.16
Customer Serv. Rep.	34,702.56



Rose Hill Cemetery Located on Riverside Drive

Goal Statement

To continue to obtain all types of funding that may be used within all divisions of the Parks and Recreation Department.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Parks & Recreation					
<u>Business Services</u>					
Salaries and Benefits					
Full Time	\$192,620	\$157,811	\$157,811	\$156,086	\$159,200
Part Time	\$0	\$1,000	\$1,000	\$0	\$0
Over Time	\$0	\$0	\$0	\$0	\$1,000
Benefits	\$19,566	\$16,913	\$16,913	\$15,521	\$37,067
Health Costs	\$34,694	\$24,100	\$24,100	\$27,595	\$17,000
Workers Comp	\$0	\$0	\$0	\$0	\$6,300
Total	\$246,880	\$199,824	\$199,824	\$199,202	\$220,567
Operating Expenses					
Op Supplies	\$1,329	\$1,373	\$1,373	\$655	\$1,400
Maintenance	\$179	\$450	\$450	\$86	\$500
Cleaning	\$322	\$300	\$300	\$374	\$300
Electrical	\$0	\$50	\$50	\$0	\$100
Travel	\$40	\$825	\$825	\$1,199	\$200
Printing	\$533	\$1,000	\$1,000	\$1,250	\$1,000
Telephone	\$108	\$105	\$105	\$102	\$100
Electricity	\$824	\$1,476	\$1,476	\$669	\$1,500
Equipment	\$0	\$200	\$200	\$0	\$200
Contractual	\$2,105	\$1,839	\$1,839	\$2,179	\$2,900
Dues	\$65	\$115	\$115	\$144	\$100
Transportation	\$1,300	\$1,100	\$1,100	\$1,000	\$1,100
Other Utilities	\$3,258	\$1,800	\$1,800	\$2,762	\$3,000
	\$10,063	\$10,633	\$10,633	\$10,418	\$12,400
Total Business	\$256,943	\$210,457	\$210,457	\$209,620	\$232,967
Total Parks/Rec	\$4,785,961	\$4,943,750	\$4,943,750	\$4,761,876	\$5,434,577



General Fund Expense

Mulberry Street Parking Garage

The Mulberry Street Parking Garage was built in 1980 replacing a blighted 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 and uses these funds to maintain the facility and to defray debt service costs to the General Fund.

Services to Government

These services consist of city wide utility expenses that are not assigned to a specific department or division. The Mulberry Street fountain, Mulberry Street traffic lights, and City Hall's torch are expenses reflected in this budget and paid by the general fund.

Debt Service Payments

The City of Macon owns the Secretary of State building located at 237 Coliseum Drive. The building is occupied by the Georgia State - Secretary of State - Professional Licensing Boards.



South of Downtown Macon at Sunset



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Mulberry Street Parking Garage</u>					
Operating Expenses					
Op Supplies	\$1,778	\$2,532	\$2,532	\$3,634	\$2,500
Telephone	\$1,222	\$1,656	\$1,656	\$1,062	\$1,700
Electricity	\$29,783	\$29,784	\$29,784	\$25,722	\$31,000
Maintenance	\$2,812	\$2,010	\$2,010	\$1,512	\$2,000
Contractual	\$78,470	\$65,281	\$65,281	\$60,000	\$70,600
Other Utilities	\$964	\$397	\$397	\$801	\$600
Bad Debt Exp	(\$30,930)	\$0	\$0	\$0	\$0
Liability Ins	\$8,042	\$8,340	\$8,340	\$8,100	\$8,100
Total	\$92,143	\$110,000	\$110,000	\$100,831	\$116,500
Total Garage	\$92,143	\$110,000	\$110,000	\$100,831	\$116,500
<u>Services to Government</u>					
Operating Expenses					
Telephone	\$96,968	\$101,000	\$101,000	\$88,247	\$100,000
Electricity	\$1,058,256	\$1,060,000	\$1,060,000	\$935,776	\$1,000,000
Other Utilities	\$13,813	\$16,500	\$16,500	\$12,429	\$16,500
Total	\$1,169,037	\$1,177,500	\$1,177,500	\$1,036,452	\$1,116,500
Total Gov.	\$1,169,037	\$1,177,500	\$1,177,500	\$1,036,452	\$1,116,500
<u>Debt Service Payments</u>					
Payments					
Sec.State-Prin	\$698,143	\$749,533	\$749,533	\$749,533	\$803,600
Sec.State-Int	\$211,435	\$173,688	\$173,688	\$173,688	\$133,500
Paying Agent	\$3,100	\$3,500	\$3,500	\$3,500	\$3,500
Total	\$912,677	\$926,721	\$926,721	\$926,721	\$940,600
Total Debt Ser	\$912,677	\$926,721	\$926,721	\$926,721	\$940,600



General Fund Expense

Other Costs

This is a compilation of expenses (excluding utilities) that are not assigned to a specific department but the benefit of use is often shared by numerous departments within the general fund. Expenses such as bank fees, credit card fees, municipal dues, the annual Christmas party, and plaques and awards, and the Washington lobbyist are included in the section.

Risk Management

Risk Management in the General Fund now only reflects Contractual expense, property and liability insurance. The cost of this insurance has changed very little over the past three years. Risk Management did have all expenses for Workers Compensation but those as of FY 2012 are now set up in an Internal Service .

Contractual expense – A new expense added this year to obtain the services of a broker who will assist the City in obtaining the best insurance products for the best cost. The broker will also help the Risk Manager determine the amount of insurance the City needs to hedge against the risk of damage or loss.

Liability Insurance – The City of Macon carries liability insurance for a variety of reasons with the main reason being vehicles. The City has a fleet of approximately 400 vehicles and this insurance protects the City in the event a city employee is involved in a traffic accident and is at fault. Coverage is based on the current needs of the City which can change based on changes in liability exposure due from operations or laws. An example of the changing exposure was when the City's sovereign immunity was eroded through the Georgia Legislature. As a result of this change, the City of Macon now purchases vehicle liability due to potential large exposures.

Property Insurance – Property insurance provides protection against risks to property, such as fire, theft or weather damage. The City of Macon carries property insurance on its buildings, contents and other property per contractual agreements. Coverage is based on the current needs of the City. The number or severity of claims vary from year to year and have ranged from large claims such as the 1994 flood to no claims within the year.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Other Costs</u>					
Bad Debt Exp	\$166,637	\$0	\$0	\$0	\$0
Unallocated- ear.	\$0	\$1,701,515	\$1,291,515	\$0	\$117,470
Unal. Reserve	\$0	\$158,426	\$65,926	\$65,926	\$120,000
Pension-Fire	\$58,784	\$73,550	\$73,550	\$57,350	\$57,000
Cr Card Fees	\$30,992	\$30,000	\$30,000	\$28,047	\$30,000
Municipal Dues	\$34,957	\$32,500	\$32,500	\$32,000	\$35,000
Plaques	\$7,069	\$15,000	\$15,000	\$11,519	\$6,000
Christmas	\$11,431	\$25,000	\$25,000	\$12,000	\$12,000
UPC Service	\$8,689	\$13,575	\$13,575	\$12,000	\$14,100
Sister City	\$8,900	\$7,000	\$7,000	\$3,000	\$6,000
Taste of Macon	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Non-Depart	(\$1,390)	\$70,000	\$70,000	\$50,000	\$55,000
Wash. Lobby	\$80,420	\$30,000	\$100,000	\$70,000	\$0
Pov. Level Comp	\$0	\$0	\$0	\$0	\$78,277
Cash Res	\$0	\$1,150,000	\$445,349	\$0	\$0
Bank Fees	\$300	\$50,000	\$50,000	\$0	\$0
Total	\$406,788	\$3,361,566	\$2,224,415	\$346,842	\$535,847
Total Other Costs	\$406,788	\$3,361,566	\$2,224,415	\$346,842	\$535,847
<u>Risk Management</u>					
Contractual	0	-	0	0 \$	50,000
Liability - Veh	\$393,288	\$307,650	\$307,650	\$307,650	\$307,700
Insurance-Property	\$67,150	\$154,150	\$154,150	\$154,150	\$162,200
Total	\$460,438	\$461,800	\$461,800	\$461,800	\$519,900
Total Risk Mgt	\$460,438	\$461,800	\$461,800	\$461,800	\$519,900



General Fund Expense

Appropriations to other Agencies

The City funds and contributes to a number of outside agencies. This year, the city will fund the following:

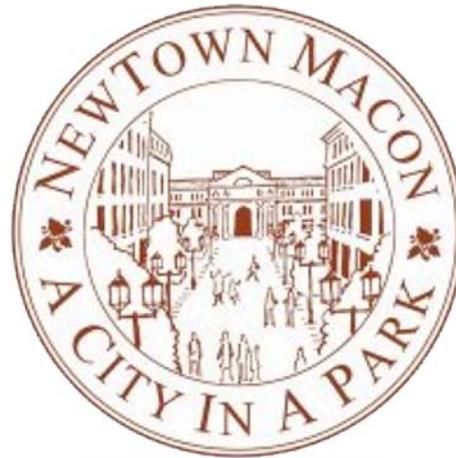


MIDDLE GEORGIA



**Community
FOOD BANK**

*Feeding Neighbors and
Building Hope Since 1981*



THE GEORGIA CHILDREN'S MUSEUM

These logos represent many of the agencies the City of Macon Funds Annually.



General Fund Expense

Middle Georgia Regional Commission - One of twelve regional planning and development agencies serving local governments in the State of Georgia. The MGRC provides services in the areas of planning, public administration, economic development, aging services and information technology. Each government pays a per capita dues to fund the Commission.

Middle Georgia Community Food Bank – Supplies food and other commodities to 501(c)(3) Participating Agencies helping needy people in Middle Georgia. MGCFB serves 24 counties

Urban Development Authority – Established 11/05/1974 to enable economic development, promote housing options, fostering sustainable development and research.

Children's Museum - The Georgia Children's Museum is a non-profit 501(c)3 educational and cultural museum for children ages two to twelve and their families. Exhibits and Programs are designed to encourage adult and child interaction – encouraging family play and dialogue, supporting curiosity and creativity and sparking a love of learning.

Transit Authority - Macon-Bibb County Transit Authority was formed March 26, 1980 to provide affordable buses and vans to the Macon-Bibb County Community that will increase the use of public transportation. The Authority is subsidized by Macon (60%) and Bibb County (40%) to cover any deficit

Para Transit Authority - As of July 2007 the Para-transit System began operations through the Macon-Bibb County Transit Authority with the goal to provide transportation services to persons with disabilities whose mobility prevents them having access to the regular MTA buses.

Land Bank Authority – Acquires property to be redeveloped by non-profit and private developers, allowing for stronger communities throughout Macon and Bibb County and increased tax revenue generated from the redevelopment of underutilized properties.

New Town Macon - a non-profit organization working to revitalize downtown Macon by growing jobs, increasing residents and creating a sense of place.

Payne City – 1992 contractual agreement between Macon and Payne City, that Payne City would make no request to the Dept of Revenue for any share of sales tax proceeds and in return the City of Macon would pay to Payne City \$15,000 annually. This agreement is in effect for 50 years.

Douglas Theatre - Now newly renovated serves all races and cultures, providing multicultural events and films and holding educational performances for area school children.

Historic Hills & Heights – Functions primarily as a housing loan pool for infill home construction in the Beall's Hill Neighborhood. The fund is managed at no cost by College Hill Alliance.

21st Century - The mission of the Partnership is, from a community partner perspective, to enhance the Military Value of Robins Air Force Base and the Military Value of the Middle Georgia community.



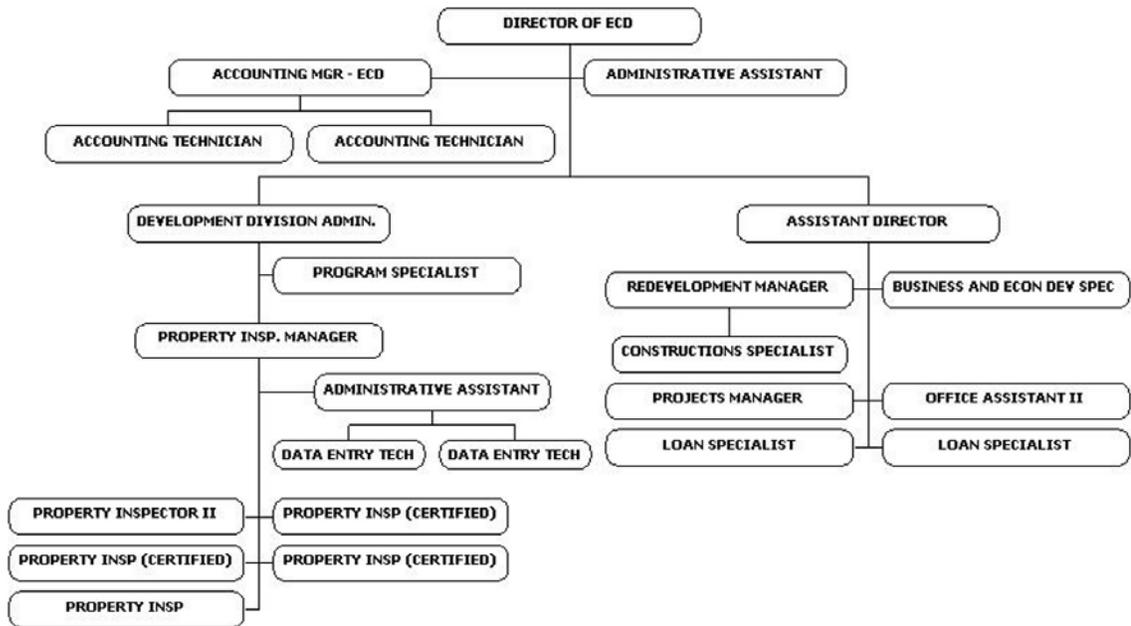
General Fund

ECD Land Acquisitions – Funds to acquire properties for neighborhood redevelopment and other redevelopment activities

ECD Home Match – Annual amount to match grant for the annual HOME allocation. This allocation is based on an annual formula provided to the Dept of HUD to communities with a population over 50,000

ECD Administration – Annual amount budgeted for the administration of Property/Code Enforcement activities for one and two family homes and vacant residential lots.

ECD Demolition – Funds to test and abate hazards prior to demolish/board-up housing.



The salaries for the positions in the Organizational Chart are represented below. Health Costs, Pension Benefits, and other overtime are indicated in the separate line items.

<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
Property Inspector (4)	\$29,106- 30,589	Bus. & Econ Dev Specialist	\$41,133
Property Inspector II	\$32,948.64	Projects Manager	\$41,133
Property Inspector Mgr	\$53,703	Office Assistant I	\$25,097
Data Entry Tech (2)	\$22,738	Loan Specialist	\$27,707
Administrative Asst (2)	\$30,589- 32,844	Construction Specialist	\$38,189
Dev. Div. Administrator	\$59,716	Program Specialist	\$39,150
Director ECD	\$78,153.84	Loan Specialist II	\$29,106
Acct Tech (2)	\$30,589-36,978	Assistant Director	\$64,164
Accounting Mgr	\$52,722	Redevelopment Mgr	\$56,062



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Appropriations					
<u>Other Agencies</u>					
Planning/Zoning	\$360,695	\$324,626	\$324,626	\$324,626	\$0
GIS	\$40,382	\$51,226	\$51,226	\$51,226	\$0
Clean Air Comm.	\$24,546	\$24,546	\$24,546	\$24,546	\$0
Bibb Co Map	\$129,123	\$119,625	\$119,625	\$119,625	\$0
Middle Georgia RC	\$76,855	\$76,855	\$76,855	\$76,855	\$77,655
Board of Elect	\$275,958	\$410,044	\$410,044	\$410,044	\$0
MaconBibb Beautiful	\$57,109	\$50,000	\$50,000	\$50,000	\$0
Food Bank	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100
Macon Arts Alliance	\$32,400	\$32,400	\$32,400	\$32,400	\$0
Mus. Arts/Science	\$48,615	\$48,615	\$48,615	\$48,615	\$0
Urban Dev. Authority	\$29,840	\$27,340	\$27,340	\$27,340	\$26,000
Ind. Authority	\$86,344	\$77,710	\$77,710	\$77,710	\$0
Children's Museum	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Transit Aut.	\$1,362,019	\$1,084,397	\$1,084,397	\$1,084,397	\$1,023,500
Para Transit	\$126,481	\$126,481	\$126,481	\$126,481	\$187,400
ECD -					
Land Acquis.	\$194,588	\$100,000	\$100,000	\$100,000	\$110,000
Econ Dev Commiss.	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Home Match	\$41,598	\$115,000	\$115,000	\$115,000	\$96,600
Administration	\$740,125	\$0	\$564,079	\$564,079	\$649,400
Demolition	\$280,201	\$500,000	\$500,000	\$225,000	\$300,000
Total ECD	\$1,296,513	\$755,000	\$1,319,079	\$1,044,079	\$1,156,000
Land Bank Aut.	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
New Twn Macon	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Tubman Museum	\$0	\$25,000	\$25,000	\$25,000	\$0
Citizens Advocacy	\$5,000	\$5,000	\$5,000	\$5,000	\$0
Payne City	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Douglas Theatre	\$94,726	\$40,000	\$80,000	\$80,000	\$80,000
Hills/Heights	\$75,000	\$75,000	\$75,000	\$75,000	\$0
21st Century	\$0	\$0	\$0	\$0	\$25,000
Total Other Agencies	\$4,254,705	\$3,511,965	\$4,116,044	\$3,841,044	\$2,733,655

ECD Performance Measures				
	2009	2010	2011	2012
Cases newly opened	\$3,591	\$3,987	\$3,268	\$3,000
Cases (pending & newly-opened)	\$5,269	\$6,419	\$7,222	\$7,000
Cases brought into compliance	\$3,566	\$4,127	\$2,363	\$3,000
Properties demolished due to code enf.*	\$293	\$204	\$106	\$150
Property Cases Dismissed for Bids	\$113	\$126	\$93	\$110
Properties Abated/prepped for Demo	\$77	\$70	\$81	\$80

*Demolished by City and Individual Owners



General Fund Expense

Transfers to other Funds

2007 Hotel Bond – this bond will continue beyond 2020. The balance of the bond after the 2012 payment will be \$10,340,000.

Coliseum/Centreplex - The transfer to the Coliseum/Centreplex is expected to increase slightly over last year. As the investment group becomes more acclimated to the area and facilities, it is expected for this transfer to reduce.

Bowden Golf Course - has a transfer of \$165,000. This is a reduction over the fiscal year 2011 actual. It is expected that renovations and promotions will drive up an increase in revenues.

2002 UDA Bonds - The UDA Bonds are also addressed in this area. The payments of these bonds will also go beyond 2020. The principle balance of this bond after 2012 will be \$9,400,000.

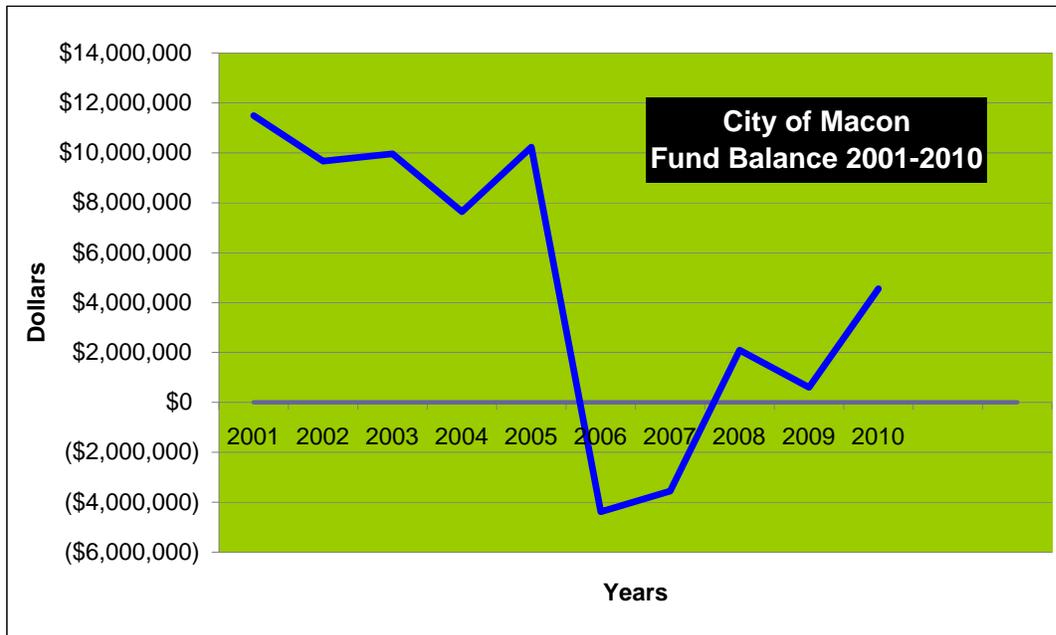


Macon Terminal Station, located at the end of Cherry Street, houses Macon Transit Authority, City Information Technology Department, the Department of Economic and Community Development, Workforce development, and the Department Motor Vehicle Services. The facility is also available for receptions and other rentals.



General Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
<u>Transfers To Other Funds</u>					
2007 Hotel Bond	\$239,238	\$997,013	\$997,013	\$759,775	\$780,700
Coli/Auditorium	\$1,056,201	\$595,777	\$595,777	\$376,675	\$605,000
Law Enf. Grant	\$83,986	\$47,381	\$47,381	\$47,381	\$0
Bowden Golf	\$244,176	\$137,120	\$137,120	\$177,579	\$165,500
Capital Proj	\$2,571,390	\$971,000	\$971,000	\$805,000	\$0
2002 UDA Bond	\$1,029,559	\$1,039,639	\$1,039,639	\$1,002,652	\$1,031,688
Work Force	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$0
Group Ins	\$0	\$1,080,000	\$1,080,000	\$0	\$0
Terminal Stat.	\$5,201	\$233,572	\$233,572	\$233,572	\$0
Gen. Pension	\$3,449	\$0	\$0	\$0	\$0
Fire/Pol Pension	\$5,442	\$0	\$0	\$0	\$0
	\$5,238,642	\$5,101,502	\$5,101,502	\$3,402,634	\$2,582,888
Total Transfer	\$5,238,642	\$5,101,502	\$5,101,502	\$3,402,634	\$2,582,888
Total Expenditures	\$65,649,996	\$69,710,571	\$71,498,741	\$62,698,087	\$74,238,526





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Special Revenue Funds

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

Hotel and Motel Tax Fund

Accounts for the Hotel/Motel accommodation excise tax receipts and distributions to tourism promoting organizations as required by agreements with these organizations.

Enhanced 911 Fund

Used to account for the operations and activities of the emergency telephone system.

Law Enforcement Confiscated Funds

Accounts for amounts confiscated from criminal activity and their expenditures in compliance with State of Georgia and federal laws.

SPLOST Fund

This account records the special local sales tax used for specific purposes. Currently the tax has expired and remaining balances are used to pay the short term notes for capital projects purchased in previous fiscal years. A new tax is expected to be placed on the ballot for voters to decide in November 2011.

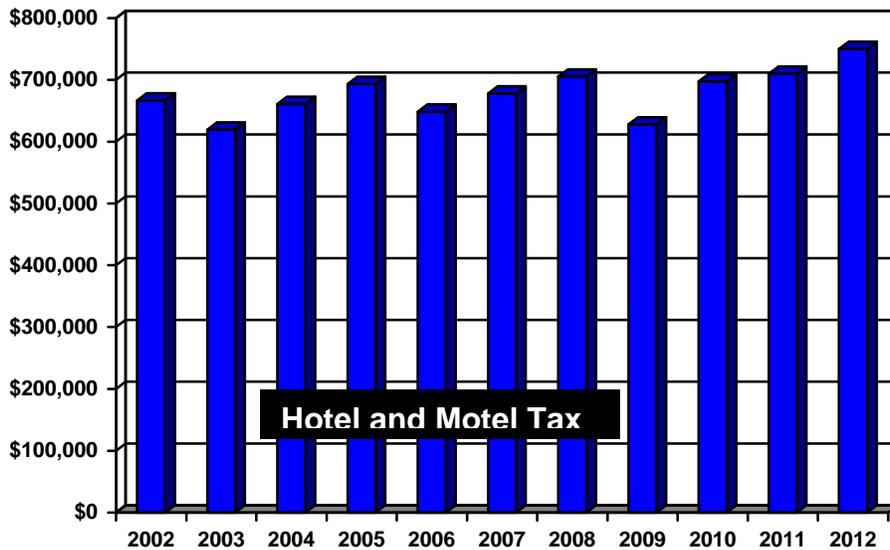
Summary	2010 <u>Audit</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
<u>Hotel/Motel Tax</u>			
Revenues	\$ 697,746	\$ 736,590	\$ 750,000
Expenditures	<u>697,746</u>	<u>(736,590)</u>	<u>(750,000)</u>
Net Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>E-911</u>			
Revenues	\$ 3,082,599	\$ 2,512,000	\$ 3,601,200
Expenditures	<u>(2,667,935)</u>	<u>3,093,062</u>	<u>(4,272,600)</u>
Net Change in Net Assets	<u>\$ 414,664</u>	<u>\$ 5,605,062</u>	<u>\$ (671,400)</u>
<u>Law Enforcement Confiscated Funds</u>			
Revenues	\$ 49,364	\$ 60,000	\$ 60,000
Expenditures	<u>(176,063)</u>	<u>(135,000)</u>	<u>(170,000)</u>
Net Change in Net Assets	<u>\$ (126,699)</u>	<u>\$ (75,000)</u>	<u>\$ (110,000)</u>
<u>SPLOST Funds</u>			
Revenues	\$ 710,916	\$ 300,000	\$ 35,000
Expenditures	<u>(4,264,772)</u>	<u>(5,692,250)</u>	<u>(4,304,700)</u>
Net Change in Net Assets	<u>\$ (3,553,856)</u>	<u>\$ (5,392,250)</u>	<u>\$ (4,269,700)</u>



Hotel and Motel Tax Fund

The City of Macon levies a six percent tax of the rent for every occupancy of a guest room in a hotel in the city. This tax began in 1994 and is for the encouragement, development, growth and expansion of tourism and conventions within the city. These are important to the economy of the city and to the general welfare of its citizens. Macon has a desire to be a tourism and convention center of the state and should have the financial ability to attract and promote tourism and conventions, and to provide the necessary public facilities to compete in the domestic and international travel and convention markets. The city believes the tourism and convention industry should pay for the delivery of the services and facilities requested by them to promote and attract visitors and convention delegates. The monies raised should be spent as follows:

- An amount equal to 49.81 percent of the total taxes should go to
 - 34.29 % Macon-Bibb County Convention and Visitors Bureau, Inc.
 - 6.00% Macon, Georgia Cherry Blossom Festival, Inc.
 - 4.76% Georgia Sports Hall of Fame, provided that it remains in the city.
 - 4.76% Georgia Music Hall of Fame, provided that it remains in the city.*
- An amount equal to 7.33 percent of the total taxes should go to support
 - 2.57% Macon Centreplex and/or the associated lodging facility
 - 2.76% Douglass Theatre.



*As of June 2011, the Georgia Music Hall of Fame has been closed leaving 4.76% of the Hotel/Motel proceeds to go to a yet to be decided function.



Hotel and Motel Tax Fund

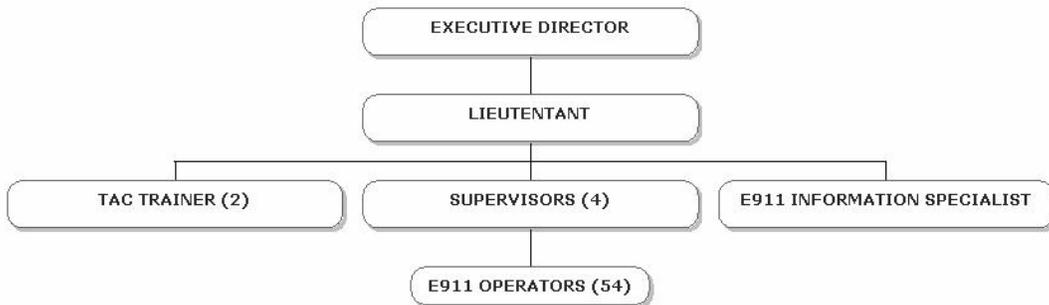
Account Title	2010 Actual	2011		2012 Budget	
		Original	Amended		
Revenue					
<u>Taxes</u>					
Hotel/Motel Tax Levy	\$697,746	\$736,590	\$736,590	\$710,000	\$750,000
Total Revenue	\$697,746	\$736,590	\$736,590	\$710,000	\$750,000
Expenditures					
<u>42.86% of taxes raised</u>					
Macon Centreplex	\$299,054	\$315,702	\$315,702	\$304,306	\$321,450
Total	\$299,054	\$315,702	\$315,702	\$304,306	\$321,450
<u>49.81% of taxes raised</u>					
Macon-Bibb County					
Convention & Visitor Bureau	\$239,257	\$252,577	\$252,577	\$243,459	\$257,175
Cherry Blossom Festival	\$41,865	\$44,195	\$44,195	\$42,600	\$45,000
Sports Hall of Fame	\$33,213	\$35,062	\$35,062	\$33,796	\$35,700
Music Hall of Fame	\$33,213	\$35,062	\$35,062	\$33,796	\$35,700
Total	\$347,547	\$366,895	\$366,895	\$353,651	\$373,575
<u>7.33% of taxes raised</u>					
Macon Centreplex	\$17,932	\$18,930	\$18,930	\$18,247	\$19,275
Douglass Theatre	\$33,213	\$35,062	\$35,062	\$33,796	\$35,700
Total	\$51,145	\$53,992	\$53,992	\$52,043	\$54,975
Total Expenditures	\$697,746	\$736,590	\$736,590	\$710,000	\$750,000
Net Increase or (Decrease) Before Transfers	\$0	\$0	\$0	\$0	\$0
Change in Net Asset	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning	\$0	\$0	\$0	\$0	\$0
Net Assets- Ending	\$0	\$0	\$0	\$0	\$0



E- 911 Fund

The emergency operators are a vital part of life in Macon as in any other community. This program is funded from a fee imposed on the users of the fixed land lines as well as the mobile devices. Over the years there has been a gradual growth of portable telephones. The revenue is indicative of this phenomenon. The analysis of the expenditures of the fund reflects:

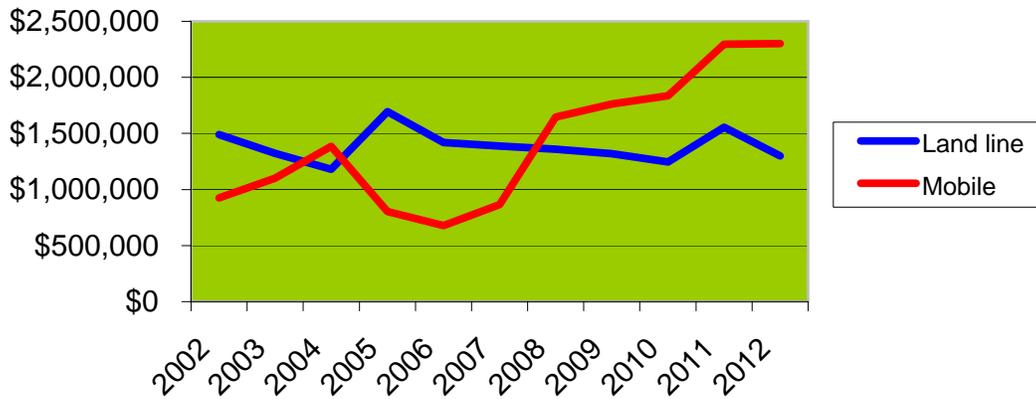
- 62 authorized full time employees reporting to the police department. Currently 18 vacancies.
- The major portion of Contractual Services is for the maintenance of the telephone system and equipment and the Computer Aided Dispatch System (CAD)
- Total operating expenditures are less than the operating revenues for the past three years. This positive position allows the fund to invest two million dollars in fiscal years 2011 and 2012 into needed equipment. The majority of the funds are to upgrade the telephone system and related computers to continue to maintain a state of the art emergency response system for the city.
- The subscriber of an exchange access facility may be billed for the monthly 9-1-1 charge, if any, imposed with respect to that facility by the service supplier. Such 9-1-1 charge may not exceed \$1.50 per month per exchange access facility provided to the telephone subscriber. For wireless telecommunications it is \$1.00 per month.
- A wireless service supplier may recover its costs expended on the implementation and provision of wireless enhanced 9-1-1 services to subscribers in an amount not to exceed 30¢ of each 9-1-1 charge collected from a place of primary use that is within the geographic area that is served by the local government or would be served by the local government for the purpose of such emergency 9-1-1 system. The payment for this cost recovery comes from line item Telephone Contractual.



<u>Position</u>	<u>Salary</u>
Police Lieutenant	\$46,200
Supervisor Operator (4)	\$38,200-32,134
TAC/Trainer- CJIS Liaison (2)	\$29,106-30,589
E-911 Operators (54)	\$26,371- 29,816
E-911 Information Specialist	\$23,886

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
<u>Fees</u>					
Subscriber Fees- Fixed	\$1,244,471	\$1,100,000	\$1,100,000	\$1,555,589	\$1,300,000
Subscriber Fees- Mobile	\$1,837,002	\$1,400,000	\$1,400,000	\$2,296,253	\$2,300,000
Total	\$3,081,473	\$2,500,000	\$2,500,000	\$3,851,841	\$3,600,000
Interest	\$1,126	\$12,000	\$12,000	\$0	\$1,200
Other	\$0	\$3,500	\$3,500	\$2,800	\$0
Fund Balance	\$0	\$0	\$0	\$390,275	\$335,700
Total Revenue	\$3,082,599	\$2,515,500	\$2,515,500	\$4,244,916	\$3,936,900

Subscriber Fees



This graph reflects a cultural shift in the methods of communication. More mobile telephones are being used either in place of the conventional land line or in addition to.



E-911 Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Salaries and Benefits					
Full-time	\$1,428,165	\$1,663,134	\$1,663,134	\$1,200,252	\$1,563,000
Part-time	\$0	\$0	\$0	\$0	\$0
Overtime	\$46,525	\$78,000	\$78,000	\$197,813	\$100,000
Employee Benefits	\$149,446	\$183,720	\$183,720	\$143,665	\$355,600
Health Care	\$358,514	\$373,550	\$373,550	\$283,631	\$200,000
Workers Compensation	\$0	\$0	\$0	\$0	\$98,200
Total	\$1,982,650	\$2,298,404	\$2,298,404	\$1,825,361	\$2,316,800
Supplies and Materials					
Operating	\$16,776	\$19,603	\$19,603	\$7,865	\$20,200
Clothing	\$14,693	\$18,440	\$18,440	\$23,050	\$18,500
Total	\$31,469	\$38,043	\$38,043	\$30,915	\$38,700
Repairs and Maintenance					
Vehicle Parts Repair	\$60	\$0	\$0	\$75	\$0
Vehicle Parts Labor	\$256	\$0	\$0	\$320	\$0
Other Repairs	\$4,860	\$6,640	\$6,640	\$0	\$5,300
Total	\$5,176	\$6,640	\$6,640	\$395	\$5,300
Utilities					
Telephone	\$206,285	\$236,545	\$236,545	\$207,643	\$236,000
Electric	\$22,680	\$22,500	\$22,500	\$21,027	\$24,000
Other	\$6,160	\$2,200	\$2,200	\$1,780	\$2,600
Total	\$235,125	\$261,245	\$261,245	\$230,450	\$262,600
Other Operating					
Travel Expense	\$5,625	\$8,592	\$8,592	\$2,837	\$11,100
Printing, Binding & Books	\$355	\$990	\$990	\$73	\$0
Contractual Services	\$117,715	\$138,950	\$138,950	\$167,478	\$148,600
Telephone Contractual	\$239,920	\$250,000	\$250,000	\$155,049	\$250,000
Dues and Subscriptions	\$192	\$260	\$260	\$278	\$300
Insurance	\$39,607	\$39,000	\$39,000	\$91,259	\$0
Cash Reserve	\$0	\$16,500	\$16,500	\$0	\$0
Machinery	\$10,101	\$34,443	\$34,443	\$38,656	\$29,000
Total	\$413,515	\$488,735	\$488,735	\$455,630	\$439,000
Total Expenditures	\$2,667,935	\$3,093,067	\$3,093,067	\$2,542,751	\$3,062,400
Net Increase or (Decrease) Before Transfers	\$414,664	(\$577,567)	(\$577,567)	\$1,702,165	\$874,500
Transfer to Capital Projects	\$0	\$0	\$1,702,165	\$1,702,165	\$874,500
Change in Net Asset	\$414,664	(\$577,567)	(\$2,279,732)	(\$0)	\$0
Net Assets - Beginning	\$2,145,162	\$2,559,826	\$2,559,826	\$2,559,826	\$2,559,826
Net Assets- Ending	\$2,559,826	\$1,982,259	\$280,094	\$2,559,826	\$2,559,826



E-911 Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Capital Projects					
CAD system replacement			\$600,000	\$600,000	
Telephone system upgrade			\$750,000	\$750,000	
Virtual Software - Mail			\$4,600	\$4,600	
Carpet Replacement			\$13,000	\$13,000	
Carpet Replacement			\$11,000	\$11,000	
Telephone system upgrade			\$323,565	\$323,565	
			\$1,702,165	\$1,702,165	
Work Stations - 13					\$208,000
Radio Consoles -8					\$480,000
UDEP encryption					\$15,000
CPU units and monitors-15					\$42,000
Portable Radios - 10					\$31,000
Phone console					\$75,000
Radio IP Server & Software					\$23,500
					<u>\$874,500</u>

Performance Measures				
	2009	2010	2011	2012 (proj)
Number of Calls Received	487678	450010	469124	471000
Number of Calls Dispatched	283210	295093	310596	321000

*Calls Received and Dispatched are on Calendar Year

**2011 data is through 5/31/2011



Law Enforcement Confiscated Funds

The confiscated funds are money and property seized by local law enforcement from criminal activity that may be converted for use by the police department in their efforts to prevent crime. These funds cannot be used to supplant the normal budgetary items and their use is at the sole discretion of the Chief of Police.

In fiscal year 2011, there was approximately \$57,000 collected in Confiscated Funds. \$15,000 was collected from local and state cases and \$42,000 from Federal cases.

\$42,000 of those collected Confiscated Funds were spent on Training and Travel, Contractual Services, and Machinery & Equipment.

Summary	2010 <u>Audit</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Revenues	\$ 49,634	\$ 145,000	60,000
Expenditures	(176,063)	(145,000)	(170,000)
Transfers	<u>(27,351)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Bal	\$ (153,780)	\$ -	\$(110,000)
Beginning Fund Bal	\$ 301,788	\$ 148,008	148,008
Transfer from Fund Bal	<u>-</u>	<u>-</u>	<u>110,000</u>
Ending Fund Bal	<u>\$ 148,008</u>	<u>\$ 148,008</u>	<u>\$ 38,008</u>



Law Enforcement Confiscated Funds

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
<u>Revenue</u>					
<u>Receipts</u>					
Local/State	\$49,634.16	\$60,000.00	\$60,000.00	\$15,000.00	\$15,000.00
Federal	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00
Transfer Fm Fund Bal	\$0.00	\$85,000.00	\$85,000.00	\$0.00	\$110,000.00
Total	\$49,634.16	\$145,000.00	\$145,000.00	\$60,000.00	\$170,000.00
Total Revenue	\$49,634.16	\$145,000.00	\$145,000.00	\$60,000.00	\$170,000.00
<u>Expenditures</u>					
<u>State/ Local</u>					
Operating	\$1,407.91	\$0.00	\$0.00	\$0.00	\$10,000.00
Travel & Training	\$39,268.75	\$15,000.00	\$15,000.00	\$14,000.00	\$40,000.00
Telephone	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00
Contractual Svcs	\$27,539.62	\$11,000.00	\$11,000.00	\$13,000.00	\$15,000.00
Trnsfr to LE Grant Fund	\$27,351.12	\$0.00	\$0.00	\$0.00	\$0.00
Machinery & Equip	\$107,846.83	\$100,000.00	\$100,000.00	\$12,000.00	\$100,000.00
Patrol Dog	\$0.00	\$15,500.00	\$15,500.00	\$0.00	\$5,000.00
Total	\$203,414.23	\$145,000.00	\$145,000.00	\$39,000.00	\$170,000.00
Total Expenditures	\$203,414.23	\$145,000.00	\$145,000.00	\$39,000.00	\$170,000.00
Net Increase or (Decrease) Before Transfers	(\$153,780.07)	\$0.00	\$0.00	\$21,000.00	\$0.00
Change in Net Asset	(\$153,780.07)	\$0.00	\$0.00	\$21,000.00	(\$110,000.00)
Net Assets - Beginning	\$301,788.00	\$148,008.00	\$148,008.00	\$148,008.00	\$169,008.00
Net Assets- Ending	\$148,007.93	\$148,008.00	\$148,008.00	\$169,008.00	\$59,008.00



Special Purpose Local Option Sales Tax

On April 19, 2005 the Board of Commissioners of Bibb County adopted a resolution authorizing the imposition of the Special Sales Tax. The Special Sales Tax was voted on June 21, 2005. The majority of the voters voted to approve the tax. The City's portion of the tax was to be spent as follows:

- Retirement of the Macon Coliseum and Centreplex Revenue Bonds
- Payment of GMA Lease Pool Debt
- Retirement of City of Macon General Obligation Debt, Series 1976
- Improvements to the storm water management system

Revenues	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Sales Tax	\$7,259,438	\$10,606,605	\$10,981,176	\$ 7,600,235	\$199,253	\$35,881
Interest Revenue	243,948	322,303	480,242	305,222	405,769	77,929
Total Revenues	\$7,503,386	\$10,928,908	\$11,461,418	\$7,905,457	\$605,022	\$113,810
Expenditures						
Coliseum Bond	\$1,238,138	\$1,675,571	\$1,682,363	\$11,402,881	\$0	\$0
GMA Lease Pool	586,364	657,207	576,232	1,192,274	832,023	0
Storm Water	0	48,386	181,065	666,208	1,098,320	1,641,144
Total Expenditures	\$2,718,934	\$3,293,992	\$2,439,660	\$13,261,363	\$1,930,343	\$1,940,987

**Special Purpose Local Option Sales Tax
(SPLOST)**

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
Interest - GMA	\$326,631	\$0	\$0	\$0	\$0
Interest - Other	(\$3,052)	\$0	\$0	\$0	\$0
Interest - Bank	\$82,190	\$300,000	\$300,000	\$40,000	\$35,000
SPLOST Proceeds	\$199,253	\$0	\$0	\$24,800	\$0
Transfer - Bowden	\$105,984	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$5,392,250	\$5,392,250		\$0
Total Revenue	\$711,006	\$5,692,250	\$5,692,250	\$64,800	\$35,000
Expenditures					
Administrative Expense	\$41,401	\$0	\$0	\$0	\$0
Storm Water Management	\$1,098,320	\$3,500,000	\$3,500,000	\$1,271,879	\$1,500,000
LP-EQ Interest	\$0	\$302,032	\$302,032	\$302,032	\$302,000
LP- Admin Expense	\$0	\$25,200	\$25,200	\$0	\$25,200
Bank Fees	\$285	\$0	\$0	\$0	\$0
LP- OID Dep	\$299,250	\$0	\$0	\$0	\$0
Agent Fees	\$0	\$5,540	\$5,540	\$5,540	\$5,500
BB & T Debt Payment	\$0	\$524,027	\$474,293	\$474,293	\$753,000
Capital Lease	\$0	\$1,335,451	\$1,335,451	\$1,335,451	\$1,719,000
BB & T Debt Principal	\$453,143	\$0	\$0	\$0	\$0
BB & T Debt Interest	\$37,880	\$66,357	\$66,357	\$66,357	\$0
Trans to General Fund	\$2,334,492	\$0	\$0	\$0	\$0
Total Expenditures	\$4,264,772	\$5,758,607	\$5,708,873	\$3,455,553	\$4,304,700
Net Increase or (Decrease)	(\$3,553,766)	(\$66,357)	(\$16,623)	(\$3,390,753)	(\$4,269,700)
Net Assets - Beg. Bal.	\$12,706,471	\$9,152,705	\$9,152,705	\$9,152,705	\$5,761,953
Net Assets - Ending Bal.	<u>\$9,152,705</u>	<u>\$9,086,348</u>	<u>\$9,136,082</u>	<u>\$5,761,953</u>	<u>\$1,492,253</u>

The tax called SPLOST has ended and there are enough funds to get through fiscal year 2012. It is anticipated that a new tax proposal will be on the ballot in November 2011 which will extend the life of SPLOST and the ability to pay short term debt related to it.



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Enterprise Funds

Operations of the Enterprise Funds are to be self-supporting.

Major Proprietary Funds

Solid Waste Management Fund

Used to account for the operations and activities of the city landfill and activities associated with solid waste pickup within residential areas.

Airport Enterprise Fund

Accounts for the activities of a municipal airport in the City of Macon.

Non-Major Proprietary Funds

Bowden Golf Course Fund

The City owned golf course reflects the revenues and expenses relating to the operation and all necessary activity is recorded in this fund.

Summary	2010 <u>Audit</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Major Proprietary			
 <u>Solid Waste</u>			
<u>Revenues</u>			
Oper/Non Oper	\$ 5,888,556	\$ 4,727,700	\$ 5,631,000
Transfers In	1,214,703	2,244,072	1,584,726
<u>Expenditures</u>			
Oper/Non Oper	\$ 5,876,401	\$ 7,177,200	\$ 7,215,726
Transfers Out	<u>510,000</u>	<u>500,000</u>	<u>-</u>
Change in Net Assets	<u>\$ 716,858</u>	<u>\$ (705,428)</u>	<u>\$ -</u>
 <u>Airport</u>			
<u>Revenues</u>			
Oper/Non Oper	\$ 2,330,033	\$ 1,537,463	\$ 2,532,834
Transfers In	350,763	329,340	
<u>Expenditures</u>			
Oper/Non Oper	\$ 1,416,240	\$ 2,146,803	\$ 2,124,600
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 1,264,556</u>	<u>\$ (280,000)</u>	<u>\$ 408,234</u>
Non-Major Proprietary			
 <u>Bowden</u>			
<u>Revenues</u>			
Oper/Non Oper	\$ 285,736	\$ 392,100	\$ 407,500
Transfers In	244,176	154,820	246,599
<u>Expenditures</u>			
Oper/Non Oper	\$ 718,421	\$ 625,385	\$ 654,099
Transfers Out	<u>202,032</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (390,541)</u>	<u>\$ (78,465)</u>	<u>\$ -</u>



Solid Waste Fund

This fund is part of the proprietary fund type group and is an enterprise fund. It is to be operated as a business-type fund. Revenues should be set to cover the costs of operation as well as depreciation and bond principal payments. This fund is responsible for the sanitary disposal of all solid waste and trash for the City of Macon and Bibb County. This landfill is operated six days per week on a cost recovery basis and creates a reserve fund for future development and eventual closing. This fund is comprised of two types of activities:

Waste Collection

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

Goal – To provide a safe and sanitary method of solid waste removal throughout the City by weekly removal of accumulated waste, maintenance of rollout carts, and diligent enforcement of the City code.

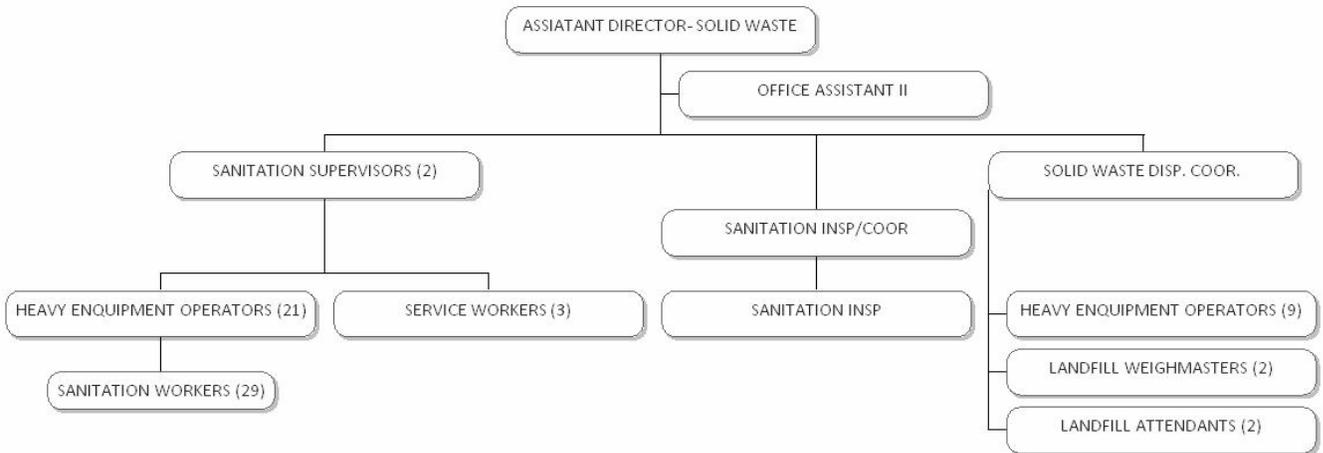
Landfill

This fund is responsible for the sanitary disposal of all solid waste and trash for the City of Macon and Bibb County. This landfill is operated six days per week on a cost recovery basis and creates a reserve fund for future development and eventual closing. This function also operates a compost site derived from separated yard trash and white goods recycling area. A tipping fee is charged to all commercial business but free use privileges are extended to the citizens of Macon and Bibb County hauling from their residences only. The landfill has a liability for post-closure care of \$9.5 million. The annual provision is \$430,000 to amortize the cost of post-closure. Machinery includes five radios for security purposes at the landfill.

Goal – Operate a permitted solid waste disposal system in accordance with the guidelines established by the EPA and EPD and to provide a safe sanitary means of solid waste disposal for the citizens

Authorized positions	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Waste Collection	69	69	69	69	69
Landfill	15	15	15	15	15

Solid Waste



<u>Position</u>	<u>Salary</u>	<u>Position</u>	<u>Salary</u>
2-SW Coordinator	\$32,948.64-36,352	9-Hvy Equip Oper	\$26,371-29,106
2-Weighmaster	\$22,738	2-Attendant	\$22,360
Assistant Director	\$59,027	Supervisors-2	\$32,822-43,097
Office Assistant II	\$26,270	Sanitation Inspectors-2	\$26,270-38,313
Hvy Equip Operators-21	\$26,270-32,822	Service Workers-3	\$22,360
Sanitation Workers-29	\$22,360-25,569		



City of Macon Employees collecting recycling on College Street



Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Waste Collection					
Revenue					
<u>Fees</u>					
Waste Manage.	\$4,773,794	\$3,961,000	\$3,961,000	\$3,085,312	\$3,900,000
FIFA	\$213,912	\$0	\$0	\$97,563	\$97,000
Late -Prior Yr	\$155,154	\$0	\$0	\$76,823	\$76,000
Late Fees	\$21,170	\$14,200	\$14,200	\$11,242	\$11,000
General Fund	\$1,217,703	\$0	\$0	\$0	\$0
Net Assets	\$0	\$1,387,072	\$1,387,072	\$0	\$0
GMA lease	\$329,844	\$857,000	\$857,000	\$850,705	\$265,000
Interest Income	\$176,325	\$0	\$0	\$0	\$0
Trans Net Assets					\$161,146
Total Revenue	\$6,887,903	\$6,219,272	\$6,219,272	\$4,121,645	\$4,510,146
Expenditures					
Salaries and Benefits					
Full-time	\$1,472,085	\$1,438,213	\$1,438,213	\$1,354,102	\$1,500,000
Overtime	\$30,609	\$20,000	\$20,000	\$12,904	\$20,000
Additional	\$0	\$0	\$0	\$0	\$64,000
Benefits	\$153,596	\$155,300	\$155,300	\$140,396	\$336,400
Health Care	\$390,889	\$355,475	\$355,475	\$321,343	\$250,000
Workers Comp	\$0	\$0	\$0	\$0	\$93,456
Total	\$2,047,178	\$1,968,988	\$1,968,988	\$1,828,744	\$2,263,856
Supplies and Materials					
Operating	\$5,468	\$7,654	\$7,654	\$2,577	\$13,700
Clothing	\$19,424	\$3,444	\$3,444	\$1,962	\$9,800
Total	\$24,892	\$11,098	\$11,098	\$4,539	\$23,500
Repairs and Maintenance					
Fuel, Oil	\$216,506	\$226,161	\$226,161	\$189,843	\$257,000
Vehicle Parts	\$203,522	\$200,000	\$200,000	\$168,377	\$148,000
Vehicle Labor	\$240,991	\$149,999	\$149,999	\$208,573	\$187,500
Total	\$661,019	\$576,160	\$576,160	\$566,793	\$592,500
Other Operating					
Roll Off- Grant	\$0	\$5,806	\$5,806	\$0	\$0
Travel & Training	\$0	\$1,410	\$1,410	\$1,000	\$1,500
Printing	\$150	\$3,200	\$3,200	\$0	\$3,200

Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Contractual	\$266,792	\$250,000	\$250,000	\$216,226	\$277,000
Indirect Charges	\$272,712	\$225,046	\$225,046	\$202,532	\$0
GMA Principal	\$154	\$422,271	\$422,271	\$0	\$410,846
BB&T Principal	\$11,887	\$0	\$0	\$0	\$544,644
Machinery	\$0	\$0	\$0	\$0	\$6,000
Capital Lease	\$0	\$484,503	\$484,503	\$0	\$0
CIP	\$146,700	\$857,000	\$857,000	\$850,705	\$265,000
Total	\$698,395	\$2,243,430	\$2,243,430	\$1,270,463	\$1,508,190
Depreciation					
Depreciation	\$69,139	\$425,428	\$425,428	\$70,000	\$122,100
Cash Reserve	\$0	\$15,000	\$15,000	\$0	\$0
Total	\$69,139	\$440,428	\$440,428	\$70,000	\$122,100
Transfers					
General Fund	\$510,000	\$500,000	\$500,000	\$0	\$0
Total	\$510,000	\$500,000	\$500,000	\$0	\$0
Total Expenditures	\$4,010,623	\$5,740,104	\$5,740,104	\$3,740,539	\$4,510,146
Waste Collection					
Net Increase or (Decrease)	\$2,877,280	\$479,168	\$479,168	\$381,106	\$0

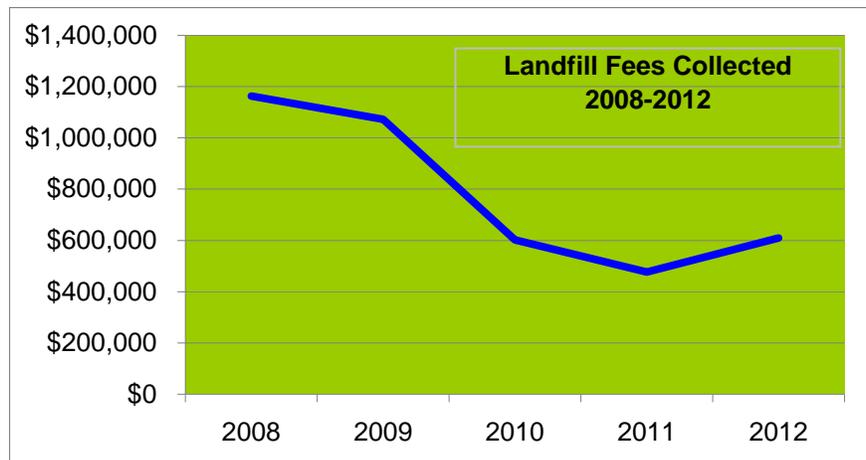


Waste Collection Fees have declined significantly over the past few years.



Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Landfill					
Revenues					
<u>Fees</u>					
Tipping Fees	\$602,128	\$653,300	\$653,300	\$476,997	\$610,000
Landfill Permits	\$9,210	\$2,000	\$2,000	\$8,039	\$7,000
Recycling Recovery	\$31,532	\$21,600	\$21,600	\$31,688	\$25,000
Gas Sales	\$104,086	\$75,600	\$75,600	\$48,875	\$100,000
GMA					\$540,000
Net Assets	\$0	\$0	\$0	\$747,489	\$1,423,580
Total Revenue	\$746,956	\$752,500	\$752,500	\$1,313,087	\$2,705,580



Landfill fees have been declining over the past four years. This has drastically affected the Solid Waste Fund. Solutions are needed to recover the lost revenues in order to cover the costs of operations. Over \$500,000 is planned to be expended for a new track hoe and a dump truck in fiscal year 2012 in addition to over \$600,000 for a gas well for methane.

Expenditures

Salaries and Benefits					
Full-time	\$362,346	\$378,993	\$378,993	\$339,673	\$398,200
Overtime	\$7,165	\$12,000	\$12,000	\$4,790	\$12,000
Additional	\$0	\$0	\$0	\$0	\$10,000
Benefits	\$38,071	\$41,641	\$41,641	\$35,431	\$89,500
Health Care	\$94,830	\$90,375	\$90,375	\$72,875	\$60,000
OPEB	\$759,066	\$0	\$0	\$0	\$0
Workers Comp	\$0	\$0	\$0	\$0	\$23,760
Total	\$1,261,478	\$523,009	\$523,009	\$452,768	\$593,460



Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Supplies and Materials					
Operating	\$21,523	\$35,241	\$35,241	\$15,000	\$35,000
Maintenance	\$0	\$19,956	\$19,956	\$482	\$33,000
Clothing	\$2,853	\$1,026	\$1,026	\$86	\$2,100
Small Tools	\$0	\$870	\$870	\$113	\$3,900
Agriculture	\$9,532	\$16,388	\$16,388	\$9,050	\$23,300
Cleaning	\$0	\$499	\$499	\$401	\$1,100
Total	\$33,908	\$73,980	\$73,980	\$25,132	\$98,400
Repairs and Maintenance					
Fuel, Oil	\$165,620	\$145,254	\$145,254	\$129,270	\$216,300
Vehicle Repair	\$186,261	\$175,000	\$175,000	\$65,129	\$175,000
Vehicle Labor	\$143,261	\$139,850	\$139,850	\$79,354	\$139,000
Total	\$495,142	\$460,104	\$460,104	\$273,753	\$530,300
Utilities					
Telephone	\$536	\$600	\$600	\$481	\$600
Electricity	\$37,551	\$19,320	\$19,320	\$23,514	\$19,320
Maintenance	\$146	\$500	\$500	\$0	\$500
Other	\$995	\$2,060	\$2,060	\$1,325	\$2,100
Total	\$39,229	\$22,480	\$22,480	\$25,319	\$22,520
Other Operating					
EPD Surcharge	\$55,001	\$40,000	\$40,000	\$40,041	\$55,000
Travel	\$2,491	\$1,410	\$1,410	\$1,253	\$3,800
Printing	\$369	\$500	\$500	\$100	\$500
Contractual	\$184,080	\$193,615	\$193,615	\$196,948	\$230,000
Medical Claims	\$0	\$2,000	\$2,000	\$0	\$0
Bad Debt Exp	\$200,393	\$0	\$0	\$0	\$0
Machinery	\$0	\$0	\$0	\$0	\$2,400
Capital Projects	\$0	\$0	\$0	\$0	\$540,000
Postclosure Exp	(\$190,000)	\$340,000	\$340,000	\$340,000	\$340,000
Total	\$252,334	\$577,525	\$577,525	\$578,342	\$1,171,700



Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Other Operating Depreciation Exper	\$315,287	\$280,000	\$280,000	\$310,000	\$289,200
Total	\$315,287	\$280,000	\$280,000	\$310,000	\$289,200
Transfers General Fund	\$510,000	\$500,000	\$500,000	\$0	\$0
Total	\$510,000	\$500,000	\$500,000	\$0	\$0
Total Expenditures	\$2,907,378	\$2,437,098	\$2,437,098	\$1,665,315	\$2,705,580
Landfill Net Increase or (Decrease)	(\$2,160,422)	(\$1,684,598)	(\$1,684,598)	(\$352,228)	\$0
Solid Waste Summary					
Waste Collection Revenue	\$6,887,903	\$6,219,272	\$6,219,272	\$4,121,645	\$4,510,146
Expenditures	\$4,010,623	\$5,740,104	\$5,740,104	\$3,740,539	\$4,510,146
Net	\$2,877,280	\$479,168	\$479,168	\$381,106	\$0
Landfill Revenue	\$746,956	\$752,500	\$752,500	\$1,313,087	\$2,705,580
Expenditures	\$2,907,378	\$2,437,098	\$2,437,098	\$1,665,315	\$2,705,580
Net	(\$2,160,422)	(\$1,684,598)	(\$1,684,598)	(\$352,228)	\$0
Solid Waste	\$716,858	(\$1,205,430)	(\$1,205,430)	\$28,878	\$0

Performance Measures	2009	2010	2011	2012
Waste Collection				
Tons of residential waste collected	N/A	N/A	35,484	40,000
# of garbage accounts	N/A	N/A	34,217	34,267
# of complaints/work orders per 1000	N/A	N/A	53	50
Landfill				
EPD inspection score	N/A	N/A	75	80
Tons of waste disposed	N/A	N/A	79,063	83,000
Tons of storm debris disposed	N/A	N/A	400	600



Solid Waste Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Cash Flow Analysis - 2012					
Net change in asset:	\$716,858			\$0	\$80
Add:					
Other	\$0			\$0	\$0
Proceeds -Lease	\$926,318			\$850,705	\$1,142,500
Depreciation	\$384,426			\$380,000	\$384,426
Total	<u>\$1,310,744</u>			<u>\$380,000</u>	<u>\$1,527,006</u>
Deduct:					
Principal Pay	\$127,508			\$316,700	\$316,700
Capital:					
Landfill- Carts					
Capital Items	\$1,214,703			\$850,705	\$1,142,500
Other	\$351,461			\$0	\$0
	<u>\$1,693,672</u>			<u>\$1,167,405</u>	<u>\$1,459,200</u>
Increase/ (Decrease) in Cash	\$333,930			\$23,232	\$67,886
Cash -Beg Balance	\$194,666			\$528,596	\$551,828
Cash - Ending Bal	<u><u>\$528,596</u></u>			<u><u>\$551,828</u></u>	<u><u>\$619,714</u></u>

Airport Fund

Macon's Municipal Aviation Department is responsible for the safe conditions and operation of Middle Georgia Regional and Macon Downtown Airports, building and land rentals and maintenance of all City-owned buildings on the airport grounds.

Middle Georgia Regional Airport is a commercial airport that includes the Bombardier maintenance hangar (formally home of Atlantic Southeastern Airlines Maintenance department) and offices as well as Timco cargo airline maintenance facility. Macon Downtown Airport is a general aviation airport that serves private, corporate, and executive jet aircraft.

- The projected increase in Federal lease revenue is because the FAA assumed the previous Lockheed Martin lease of \$120,000 which was budgeted as other leases in prior years. Lockheed Martin terminated their lease at mid year causing a \$64,000 loss in revenue for 2011.
- The passenger facility charge program (Air-PFC) will not be renewed in FY 2012 by the FAA which results in a loss of revenue.
- The anticipated grant revenue will decrease slightly as Project AIP-025 nears completion.
- The airport is anticipating a grant with a local match of \$24,900, which is included in the budget.
- Debt will be paid in full in fiscal year 2019.
- Macon Downtown Airport is a general aviation airport that serves private, corporate, and executive jet aircraft.
- Airports are managed by TBI Airport Management, Inc. on behalf of the City of Macon.



Performance Measures

	<u>2009*</u>	<u>2010</u>	<u>2011</u>	<u>2012 (proj)</u>
Annual Aircraft Operations	18,028	1,7632	17,209	18,000
Airline Passengers per year	15,112	2,447	2,597	2,500

*2009 marks time when Delta was flying essential air service from Middle Ga Regional Airport.



Middle Georgia Regional Airport

Account Title	2010 Acutal	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
<u>Operating</u>					
Mobile Home	\$33,490	\$33,700	\$33,700	\$27,088	\$30,000
Airlines	\$93,871	\$80,500	\$80,500	\$34,085	\$84,700
Federal	\$13,251	\$11,700	\$11,700	\$139,063	\$135,000
Other leases	\$749,543	\$711,700	\$711,700	\$548,541	\$647,000
Air leases	\$689,290	\$689,863	\$689,863		\$689,000
Parking Fees	(\$1,397)	\$0	\$0	(\$2,427)	\$0
Air- PFC	\$3,355	\$5,000	\$5,000	\$1,199	\$0
Miscellaneous	\$851	\$5,000	\$5,000	\$2,204	\$3,500
Transfer from					
Debt Service	\$14,403	\$0	\$0	\$0	\$0
Vehicle Maint.	\$97,266	\$0	\$0	\$0	\$0
Capital Projects	\$66,235	\$0	\$0	\$0	\$0
Fund Bal	\$0	\$329,340	\$334,837	\$0	\$0
Total	\$1,760,158	\$1,866,803	\$1,872,300	\$749,751	\$1,589,200
<u>Grants</u>					
Comm GRT	\$9,880	\$0	\$0	(\$109,923)	\$0
AIP GDOT M	\$4,009	\$0	\$0	\$0	\$0
AIP 3.13 M	\$6,192	\$0	\$0	\$0	\$0
AIP REV	\$107,616	\$0	\$0	\$0	\$0
AIP 3-3-R	\$245,802	\$0	\$0	\$0	\$0
GDOT AP090	\$473,659	\$0	\$0	\$0	\$0
FAA Match	\$167,318	\$0	\$68,314	\$0	\$0
AIP 26 FAA	\$0	\$0	\$3,017,088	\$0	\$919,439
AIP 26 GDOT	\$0	\$0	\$79,397	\$0	\$24,195
Other	\$0	\$0	\$0	\$13,000	\$0
Trans Fm CIP	\$172,859	\$0	\$82,992	\$0	\$0
COM CRT	(\$11,048)	\$0	\$0	\$122,000	\$0
AIP Proj	\$0	\$0	(\$71,909)	\$54,000	\$0
AIP26 Proj	\$0	\$0	(\$3,175,882)	\$3,000,000	\$0
Total	\$1,176,287	\$0	\$0	\$3,079,077	\$943,634
Total Revenue	\$2,936,445	\$1,866,803	\$1,872,300	\$3,828,829	\$2,532,834



Middle Georgia Regional Airport

Account Title	2010 Acutal	2011			2012 Budget
		Original	Amended	Projected	
<u>Expenditures</u>					
Operating					
Operating supplies	\$8,206	\$9,178	\$9,178	\$9,739	\$9,000
R & P supplies	\$9,901	\$11,790	\$11,790	\$11,154	\$8,700
Clothing	\$2,923	\$2,133	\$2,133	\$1,500	\$1,700
Fuel and Oil	\$26,361	\$30,738	\$30,738	\$18,957	\$34,700
Vehicle Parts	\$8,425	\$12,516	\$12,516	\$8,794	\$15,000
Vehicle Maint Labor	\$9,468	\$9,293	\$9,293	\$9,369	\$10,000
Small Tools	\$915	\$810	\$810	\$926	\$700
Agricultural Supplies	\$5,158	\$5,316	\$5,316	\$5,000	\$3,700
Cleaning	\$3,020	\$4,475	\$4,475	\$2,262	\$4,500
Elect supplies	\$5,770	\$7,434	\$7,434	\$5,896	\$5,800
Prof svcs	\$1,521	\$3,000	\$3,000	\$3,000	\$3,000
Advertising	\$5,210	\$410	\$410	\$14,707	\$300
Printing	\$678	\$800	\$800	\$844	\$300
Telephone	\$9,311	\$9,288	\$9,288	\$8,948	\$9,600
Electricity	\$122,512	\$138,957	\$138,957	\$101,084	\$122,900
Repair and Maint	\$4,465	\$11,810	\$11,810	\$8,000	\$10,400
Contractual	\$683,732	\$691,860	\$691,860	\$690,000	\$682,800
Indirect Charges	\$66,600	\$62,936	\$62,936	\$62,936	\$62,000
Dues and Subscription	\$475	\$967	\$967	\$475	\$200
Other Utilities	\$26,300	\$28,344	\$28,344	\$17,775	\$28,500
Bad Debt Expense	\$1,045	\$0	\$0	\$0	\$1,000
Liability Insurance	\$20,505	\$27,724	\$27,724	\$22,000	\$26,500
Machinery & Equip	\$4,391	\$14,000	\$14,000	\$13,000	\$9,800
Building Improvements	\$0	\$10,000	\$10,000	\$5,000	\$6,500
Other improvements	\$2,682	\$0	\$0	\$802	\$0
Depreciation	\$374,448	\$280,000	\$280,000	\$365,000	\$355,100
Total	\$1,404,024	\$1,373,779	\$1,373,779	\$1,387,169	\$1,412,700



Middle Georgia Regional Airport

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Other					
1988 ASA Interest	\$115,812	\$332,750	\$332,750	\$120,000	\$335,000
1993 Zantp Interest	\$152,053	\$353,190	\$353,190	\$150,000	\$352,000
Capital Lease	\$0	\$13,184	\$13,184	\$0	\$0
M CIP transfer	\$0	\$73,900	\$79,397	\$12,992	\$24,900
Total	\$267,865	\$773,024	\$778,521	\$282,992	\$711,900
Total Expenditures	\$1,671,889	\$2,146,803	\$2,152,300	\$1,670,161	\$2,124,600
Net Increase or (Dec) Before Transfers	\$1,264,556	(\$280,000)	(\$280,000)	\$2,158,668	\$408,234
Change in Net Assets	\$1,264,556	(\$280,000)	(\$280,000)	\$2,158,668	\$408,234
Net Asset - Beginning	\$13,270,509	\$14,598,394	\$14,598,394	\$14,598,394	\$14,022,166
Net Asset - Ending	\$14,535,065	\$14,318,394	\$14,318,394	\$16,757,062	\$14,430,400

Debt Maturity Schedule

	2012	2013	2014	2015	2016
Principal	\$220,000	\$235,000	\$250,000	\$265,000	\$280,000
Interest	\$133,190	\$119,990	\$105,890	\$90,890	\$74,725
Total	\$353,190	\$354,990	\$355,890	\$355,890	\$354,725

Debt will expire in fiscal 2018

2002 ASA

	2012	2013	2014	2015	2016
Principal	\$225,000	\$235,000	\$250,000	\$265,000	\$275,000
Interest	\$107,750	\$96,500	\$84,750	\$72,250	\$59,000
Total	\$332,750	\$331,500	\$334,750	\$337,250	\$334,000

Debt will expire in fiscal 2019

Total Debt Payments

Principal	\$445,000	\$470,000	\$500,000	\$530,000	\$555,000
Interest	\$240,940	\$216,490	\$190,640	\$163,140	\$133,725
Total	\$685,940	\$686,490	\$690,640	\$693,140	\$688,725



Bowden Golf Course

The 18-hole "Bowden" course at the Bowden Golf Course facility in Macon, Georgia features 6,570 yards of golf from the longest tees for a par of 72. The course rating is 69.7 and it has a slope rating of 119. Designed by Dick Cotton, the Bowden golf course opened in 1949. Bowden has a full length driving range with a large tee area, a chipping green, and a putting green. Golf lessons are available with an appointment and Bowden has a fully stocked pro shop and a snack bar that has a full menu of selections.

Bowden is the second oldest course in Macon. The course provides a challenge for players of any ability, with four sets of tees on each hole, ranging in length from 4940 to 6626 yards.

The golf course is being restructured with the intent of increased activity by the citizens. 2011 was a rebuilding year. Several unique items in the expenditures are reflected:

- OPEB is not being budgeted for funding.
- Employee benefits increased as the pension costs rose due to inflationary costs but also a down stock market.
- Agriculture is an area of increased costs as it is desired to treat the greens and tee boxes along with the fairways with more fertilizer to bring the condition of the golf course to a higher level of playability.
- Indirect charges are not being budgeted in 2012 as the fund struggles with making a profit. The general fund has to contribute funds to cover the deficit. The indirect costs are paid back to the general fund for costs of administration. Rather than increasing the contribution to the golf fund and receiving money back from the golf fund, there is less redundancy if the indirect costs were netted with the contributed funds reducing the amount the general fund needs to contribute.
- In 2011 principal payments for the outstanding debts were included in the operating budget as well as machinery and a line item for cash reserve, which are not appropriate GAAP accounting.
- Concession sales - reflects a revamped restaurant and monthly rental from the operator.
- Bowden Golf course is an enterprise fund, which is designed to be operated as a business. The goal is to have enough funds raised by the users of the course and eliminate the need for the general fund contribution. The general fund contribution is a tax subsidy that could be eliminated with either greater usage or higher fees. Over the past few years the general fund contribution has been – 2008 was \$147,947, 2009 was \$319,486, 2010 was \$244,176. 2011 is anticipated to be \$177,600 and 2012 at \$200,500. In five years over one million dollars has been contributed to the golf course to ensure it is operational.
- This Enterprise Fund is designed to be operated as a business. The goal is to have enough funds raised by customers and eliminate the need for a General Fund contribution.



Bowden



Bowden

General Manager	\$44,117
Maintenance Worker I (2)	\$22,360-28,496
Assistant Superintendent	\$26,270
Golf Course Attendant	\$22,621
Golf Coordinator	\$24,398
Golf Monitor	\$22,651
Golf Mechanic P/T	\$14,518
Golf Attendant P/T	\$7,998



The par 4, 15th hole at the Bowden Golf Club



Bowden Golf Course

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
<u>Fees</u>					
Green	\$96,150	\$140,000	\$140,000	\$120,000	\$150,000
Range	\$22,228	\$29,000	\$29,000	\$29,000	\$29,000
Total	\$118,378	\$169,000	\$169,000	\$149,000	\$179,000
Membership	\$17,592	\$20,000	\$20,000	\$20,000	\$25,000
Cart Rentals	\$137,508	\$178,000	\$178,000	\$165,000	\$180,000
<u>Sales</u>					
Merchandise	\$9,442	\$15,000	\$15,000	\$8,000	\$14,000
Concession	\$454	\$6,600	\$6,600	\$4,000	\$6,000
Total	\$9,896	\$21,600	\$21,600	\$12,000	\$20,000
Other	\$2,141	\$3,500	\$3,500	\$2,800	\$3,500
Transfer from General Fund	\$244,176	\$137,120	\$137,120	\$177,579	\$165,500
Trans.from Bowden Net Assets					\$81,099
Total Revenue	\$529,691	\$529,220	\$529,220	\$526,379	\$654,099

Survey of surrounding golf courses

	Green Fees <u>with Cart for 18 holes</u>	Green Fees <u>with Cart for 18 holes</u>
Bowden Golf Course	\$26	River Forest Golf Club \$65
Jones County	\$20	Barrington Hall Golf \$46
Oakview	\$44	Brickyard at Riverside \$72
Oak Haven	\$29	Healy Point Country Club \$70
Forsyth	\$25	Pine Oaks Golf \$32
Idle Hour Country Club	\$90	

Source: Golfnow.com



Bowden Golf Course

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenditures					
Salaries and Benefits					
Full-time	\$165,102	\$186,382	\$186,382	\$163,876	\$190,900
Part-time	\$14,574	\$22,603	\$22,603	\$14,518	\$22,600
Summer help	\$28,414	\$32,113	\$32,113	\$28,000	\$32,400
Employee Benefits	\$20,700	\$24,408	\$24,408	\$18,759	\$45,073
Health Care	\$46,251	\$42,175	\$42,175	\$41,222	\$31,000
OPEB	\$63,256	\$0	\$0	\$0	\$0
Total	\$338,297	\$307,681	\$307,681	\$266,375	\$321,973
Supplies and Materials					
Operating	\$2,853	\$6,926	\$6,926	\$8,958	\$7,000
Clothing	\$326	\$961	\$961	\$961	\$1,100
Small tools	\$0	\$500	\$500	\$500	\$500
Agriculture	\$19,984	\$34,450	\$34,450	\$35,066	\$35,600
Cleaning	\$413	\$500	\$500	\$636	\$500
Total	\$23,576	\$43,337	\$43,337	\$46,121	\$44,700
Repairs and Maintenance					
Fuel, Oil	\$7,928	\$6,996	\$6,996	\$4,980	\$8,800
Vehicle Parts Repair	\$4,692	\$6,912	\$6,912	\$6,000	\$6,000
Vehicle Parts Labor	\$275	\$2,000	\$2,000	\$1,500	\$1,500
Other Repairs	\$28,246	\$10,105	\$10,105	\$11,214	\$16,100
Total	\$41,141	\$26,013	\$26,013	\$23,694	\$32,400
Utilities					
Telephone	\$2,523	\$1,770	\$1,770	\$1,800	\$1,800
Electric	\$34,169	\$34,670	\$34,670	\$32,562	\$34,700
Other	\$10,092	\$10,000	\$10,000	\$10,533	\$10,000
Total	\$46,784	\$46,440	\$46,440	\$44,895	\$46,500
Other Operating					
Cost of Goods Sold	\$7,021	\$16,410	\$16,410	\$15,000	\$14,300
Travel Expense	\$0	\$285	\$285	\$300	\$900
Advertising	\$380	\$5,000	\$5,000	\$4,900	\$5,000
Contractual	\$8,114	\$11,978	\$11,978	\$11,978	\$12,000
Indirect Charges	\$21,312	\$17,316	\$17,316	\$17,316	\$0
Dues and Subscriptions	\$1,015	\$510	\$510	\$900	\$500
Cash Reserve	\$0	\$4,000	\$4,000	\$0	\$0
Insurance	\$4,563	\$8,500	\$8,500	\$6,000	\$6,500
Principal Payments	\$0	\$36,000	\$36,000	\$0	\$54,426
Interest Expense	\$5,450	\$0	\$0	\$5,200	\$5,600



Bowden Golf Course

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Machinery	\$539	\$5,750	\$5,750	\$5,700	\$5,800
CIP	\$0	\$17,700	\$17,700	\$0	\$25,000
Improvements	\$144,000	\$0	\$0	\$0	\$0
Depreciation	\$76,228	\$78,465	\$78,465	\$78,000	\$78,500
Transfers SPLOST	\$105,984	\$0	\$0	\$0	\$0
Transfers Centerplex	\$3,097	\$0	\$0	\$0	\$0
Transfers General Fund	\$92,732	\$0	\$0	\$0	\$0
Total	\$470,435	\$201,914	\$201,914	\$145,294	\$208,526
Total Expenditures	\$920,233	\$625,385	\$625,385	\$526,379	\$654,099
Change in Net Asset	(\$390,542)	(\$96,165)	(\$96,165)	\$0	\$0
Net Assets - Beginning	\$951,774	\$561,232	\$561,232	\$561,232	\$561,232
Net Assets- Ending	\$561,232	\$465,067	\$465,067	\$561,232	\$561,232

Debt Maturity Schedule

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<u>BB&T 1033-005a</u>					
Principal	\$26,933	\$27,867	\$0	\$0	\$54,800
Interest	\$1,902	\$967	\$0	\$0	\$2,869
Total	\$28,834	\$28,834	\$0	\$0	\$57,668
<u>BB&T 1033-007a</u>					
Principal	\$27,493	\$28,356	\$29,247	\$30,165	\$115,261
Interest	\$3,619	\$2,756	\$1,866	\$947	\$9,188
Total	\$31,112	\$31,112	\$31,112	\$31,112	\$124,449
<u>Total Debt Outstanding</u>					
Principal	\$54,426	\$56,224	\$29,247	\$30,165	\$170,061
Interest	\$5,521	\$3,723	\$1,866	\$947	\$12,056
Total	\$59,947	\$59,947	\$31,112	\$31,112	\$182,118

This fund is anticipated to be debt free by 2016



Bowden Golf Course

Account Title	2010 Actual	2011		2012 Budget
		Original	Amended	
Cash Flow Analysis - 2012				
Net Change in Assets	(\$390,541)			\$0
Add:				
Other	\$73,605			\$0
Proceeds from Lease	\$249,985			\$0
Depreciation	\$76,228			\$78,000
Total	\$399,818			\$78,500
Deduct:				
Principal Payment	\$25,158			\$54,768
Capital:				
Spreader	\$0			\$0
Green Roller	\$0			\$12,000
Total	\$0			\$54,426
Total	\$25,158			\$25,000
Increase/ (Decrease) in Cash	(\$15,881)			\$54,768
Cash - Beginning Balance	\$18,467			\$79,426
Cash - Ending Balance	\$2,586			\$23,232
				(\$926)
Cash - Beginning Balance	\$18,467			\$2,586
Cash - Ending Balance	\$2,586			\$25,818

Performance Measurements		
	2011	2012
Average number of rounds/year	16,175	19,500
Revenue per available tee time	\$17.28	\$17.50
Greens fee as % of gross revenue	0.33%	0.35%
Member. rev. as % total gross rev.	0.06%	0.07%
Carts revenue as % of total revenue	49%	52%
Maintenance expense per acre (Expense / 175 Acres)	\$2,660	\$2,200
Marketing expense as % of gross rev. (Mktg / Gross)	0.90%	2%
Admin costs as % of gross revenue	83%	78%



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Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Vehicle Maintenance Fund

Accounts for servicing of certain personal property of the City of Macon primarily related to transportation equipment.

Self- Insurance Fund

Accounts for the healthcare services provided by the City of Macon to its' employees and their respective dependents as applicable.

Workers Compensation Fund

Accounts for the workers compensation for the employees of the City.

Summary	2010 <u>Audit</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
<u>Vehicle Maintenance</u>			
<u>Revenues</u>			
Revenues	\$1,908,397	\$1,933,460	\$2,023,800
Expenditure	<u>\$2,403,085</u>	<u>\$1,934,250</u>	<u>\$1,947,740</u>
Change in Net Assets	<u>(\$494,688)</u>	<u>(\$790)</u>	<u>\$76,060</u>
<u>Self Insurance</u>			
Revenues	\$12,388,884	\$13,933,350	\$11,120,000
<u>Expenditures</u>	\$12,388,884	\$13,933,350	\$11,120,000
Change in Net Assets	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Workers Compensation*</u>			
<u>Revenues</u>	0	0	\$2,000,592
<u>Expenditures</u>	0	0	\$1,950,592
Change in Net Assets	<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>

*Because this is a new fund, there is no history.

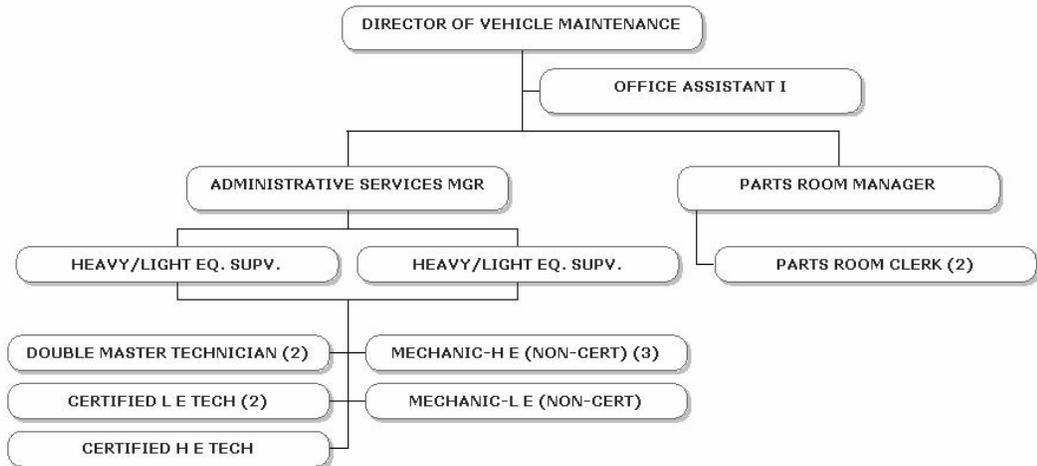


Vehicle Maintenance Fund

This fund is an internal service fund designed to maintain the fleet of vehicles in the City of Macon. Revenues are the fees charged to the various funds for service to their vehicles.

Reflected in this budget are the following:

- Fuel and parts continue to rise.
- The total revenue declines slightly as it is the intent to purchase newer vehicles that will require less maintenance. Improving the age of the fleet will show slight declines in this funds revenue.
- It is the intent to operate this fund as an internal service fund and begin to build cash to allow the fund to purchase necessary equipment without using the General Fund as a funding source.
- Reduction of the deficit is designed to occur over the next couple of years. The quick fix would be to have the General Fund contribute funds but in order to avoid the moving of cash out of the other funds, a slight internal surcharge is recommended. This charge will be only to the internal funds.



Positions

Director
 Administrative Manager
 Hvy/Light Equip Suprv (2)
 Double Master Technician (2)
 Parts Room Manager
 Mechanic (HE) (3)
 Certified LE Tech (2)
 Certified HE Tech (1)
 Mechanic LE
 Parts Room Clerk (2)
 Office Assistant I

Salaries

\$69,071
 \$44,286
 \$40,736-42,156
 \$40,131-40,256
 \$30,589
 \$27,707-29,837
 \$28,396-33,792
 \$40,235
 \$26,371
 \$23,907
 \$24,398



Vehicle Maintenance Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
Service Fees					
Fuel Vehicles	\$121	\$200	\$200	\$200	\$200
Parts Vehicles	\$1,268	\$700	\$700	\$549	\$700
Labor Vehicles	\$453	\$400	\$400	\$566	\$400
Total	\$1,842	\$1,300	\$1,300	\$1,315	\$1,300
Billings to other Funds					
General Fund- Labor	\$714,884	\$700,000	\$700,000	\$681,235	\$700,000
General Fund- Fuel	\$30,258	\$40,000	\$40,000	\$28,111	\$40,000
General Fund- Parts	\$686,999	\$732,000	\$732,000	\$681,235	\$732,000
Bowden	\$3,369	\$4,000	\$4,000	\$5,000	\$4,000
Coliseum	\$3,378	\$6,000	\$6,000	\$3,020	\$3,000
Solid Waste	\$440,247	\$410,000	\$410,000	\$566,793	\$500,000
E-911	\$344	\$0	\$0	\$411	\$0
Airport	\$12,864	\$15,000	\$15,000	\$15,980	\$17,000
ECD	\$7,049	\$6,000	\$6,000	\$4,180	\$6,000
Workforce	\$2,122	\$1,000	\$1,000	\$530	\$1,000
Total	\$1,901,515	\$1,914,000	\$1,914,000	\$1,986,495	\$2,003,000
Billings to other Agencies					
Convention/Visitor Bur.	\$312	\$0	\$0	\$0	\$0
Planning and Zoning	\$3,915		\$260	\$0	\$0
CAB Inspections	\$775	\$1,000	\$1,000	\$438	\$1,000
Miscellaneous	\$1,317	\$3,200	\$3,200	\$6,174	\$3,500
Total	\$6,319	\$4,200	\$4,460	\$6,611	\$4,500
NonOperating Revenue					
PS Energy Surcharge	\$562	\$15,000	\$15,000	\$0	\$15,000
Total	\$562	\$15,000	\$15,000	\$0	\$15,000
Total Revenue	\$1,908,397	\$1,933,200	\$1,933,460	\$1,993,106	\$2,023,800



Vehicle Maintenance Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Expenses					
Salaries and Benefits					
Full-time	\$582,508	\$566,620	\$566,620	\$541,730	\$595,101
Additional Regular	\$127,444	\$120,860	\$120,860	\$135,786	\$125,500
Benefits	\$76,897	\$73,217	\$73,217	\$74,915	\$153,461
Health Care	\$104,081	\$102,425	\$102,425	\$97,994	\$101,000
OPEB	\$168,681	\$0	\$0	\$0	\$0
Workers Comp	\$0	\$0	\$0	\$0	\$26,928
Total	\$1,059,611	\$863,122	\$863,122	\$850,425	\$1,001,990
Supplies and Materials					
Operating	\$3,418	\$4,303	\$4,303	\$3,234	\$4,277
Clothing & Uniforms	\$3,961	\$3,587	\$3,587	\$2,951	\$3,766
Cleaning Supplies	\$889	\$865	\$865	\$368	\$884
Total	\$8,268	\$8,755	\$8,755	\$6,553	\$8,927
Repairs and Maint.					
Fuel	\$5,936	\$6,110	\$6,110	\$9,913	\$7,930
Vehicle Parts	\$990	\$1,500	\$1,500	\$257	\$1,500
Vehicle Labor	\$280	\$325	\$325	\$131	\$325
Machinery & Equip	\$4,480	\$0	\$0	\$0	\$0
Total	\$11,686	\$7,935	\$7,935	\$10,301	\$9,755
Motor Pool					
Fuel	\$52	\$600	\$600	\$205	\$612
Vehicle Labor	\$173	\$200	\$200	\$0	\$200
Total	\$226	\$800	\$800	\$205	\$812
Repairs and Supplies					
Repairs & Maint Supp.	\$811,451	\$800,000	\$800,000	\$726,374	\$800,000
Total	\$811,451	\$800,000	\$800,000	\$726,374	\$800,000
Other Operating					
Travel Exp.	\$2,167	\$2,958	\$2,958	\$1,818	\$2,758
Printing & Books	\$1,256	\$1,400	\$1,400	\$3,698	\$1,407
Telephone	\$6,540	\$6,550	\$6,550	\$1,750	\$6,864
Electricity	\$31,527	\$31,632	\$31,632	\$39,540	\$31,129
Repairs & Maint.	\$3,028	\$2,980	\$2,980	\$3,725	\$2,980
Machinery & Equip.	\$0	\$8,775	\$8,775	\$10,969	\$6,225
Contractual	\$2,582	\$2,461	\$2,461	\$3,076	\$2,578
Dues	\$5,000	\$5,928	\$5,928	\$7,410	\$5,360
Other Utilities	\$17,704	\$15,225	\$15,225	\$19,031	\$18,448
Total	\$69,805	\$77,909	\$77,909	\$91,017	\$77,749



Vehicle Maintenance Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Miscellaneous					
Depreciation	\$11,307	\$15,000	\$15,000	\$11,307	\$11,307
Cash Reserve		\$30,000	\$30,000	\$0	\$0
Transfer-Fund Balance		\$125,989	\$125,989	\$0	\$0
Transfer-General Fund	\$202,053	\$0	\$0	\$0	\$0
Transfer-HUD	\$97,266	\$0	\$0	\$0	\$0
Transfer-Airport	\$2,745	\$0	\$0	\$0	\$0
Transfer-LEG	\$111,192	\$0	\$0	\$0	\$0
Transfer-Solid Waste	\$4,354	\$0	\$0	\$0	\$0
Machinery & Equip	\$13,122	\$4,740	\$4,740	\$0	\$2,200
Total	\$442,039	\$175,729	\$175,729	\$11,307	\$13,507
Transfer to CIP					\$35,000
Total Expenses	\$2,403,085	\$1,934,250	\$1,934,250	\$1,696,182	\$1,947,740
Change in Net Asset	(\$494,688)	(\$1,050)	(\$790)	\$296,925	\$76,060
Net Assets - Beginning	(\$122,744)	(\$617,432)	(\$617,432)	(\$617,432)	(\$320,507)
Net Assets- Ending	(\$617,432)	(\$618,482)	(\$618,222)	(\$320,507)	(\$244,447)
Cash Flow Analysis					
Net Change in Assets	(\$494,966)			\$296,925	\$76,060
Add:					
Other	\$483,659				
Depreciation	\$11,307			\$11,307	\$11,307
Total	\$494,966			\$11,307	\$87,367
Deduct:					
Total	\$0			\$0	\$0
Increase/ (Dec) in Cash	\$0			\$308,232	\$163,427
Cash - Beginning Bal.	\$0			\$0	\$308,232
Cash - Ending Balance	\$0			\$308,232	\$471,659

Performance Measurements				
	2009	2010	2011	2012 (proj)
Number of Repair orders written	6811	6631	6650	6700
Number of Prev. Maintenance Checks	1245	1023	1200	1250
Numbers of repairs performed in-house	6811	6631	6800	6850
Number of repairs performed by vendors	1267	1020	1290	1300



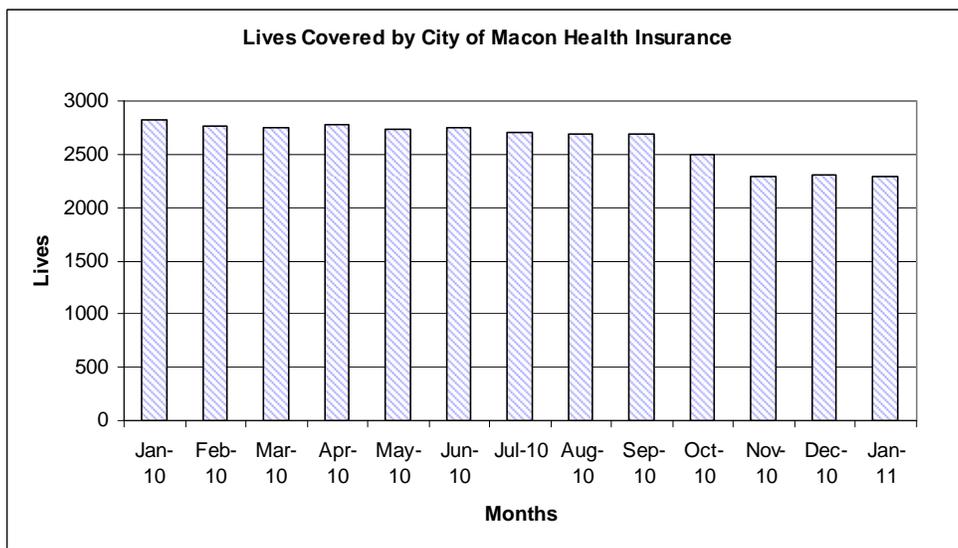
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Self Insurance Fund

The self insurance fund is an internal service fund designed to assist all employees with health insurance. As an internal service fund it is designed to accumulate a fund balance so that in good times the fund will grow and in years when the needs are greater there will be funds available to cover the activity rather than drawing on the funds from the General Fund. In this manner, the City can maintain a consistent cash flow not only in the General Fund but also in this fund. The active employees pay into the plan at 25% and the employer contributes 75% of the costs. The retirees contribute 50% and the employer contributes 50%. Several unique items in the expenditures are reflected:

- Due to the fiscal conservative approach, the city council has been able to contain costs in an inflationary environment.
- The number of people insured has declined due to changes in the insurance plan document.
- The intent in 2012 is to clarify the cost accounting of the various expenditures and related revenues to make an accurate comparison.
- The plan no longer covers Medicare eligible retirees. This was effective in fiscal year 2011. In fiscal year 2012 this line item reflects a decrease in revenue.
- The benefits were restructured in fiscal year 2011. The premiums were restructured to reflect true costs based on an actuarial evaluation.
- Pharmacy and medical costs have increased overall due to inflation but the number of employees using the benefits has declined. These costs have escalated but the usage has declined.
- Third party administrator has an annual increase in rates as well as stop loss insurance. The stop loss insurance is \$175,000 whereby the insurance company will reimburse the city if an individual exceeds the threshold. In fiscal 2011 there were five cases that exceeded the stop loss.
- In 2012 an insurance consultant is helping to search for a third party administrator. The current contract expired in 2009. The consultant will also assist with the complexity of the many changes in the federal health care legislation.





Self Insurance Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
<u>Revenue</u>					
<u>Contributions</u>					
<u>Employees and Retirees</u>					
Health - Active	\$1,984,214	\$2,300,000	\$2,300,000	\$1,888,000	\$2,065,000
Cobra	\$0	\$10,000	\$10,000	\$13,800	\$10,000
Dental	\$382,096	\$375,000	\$375,000	\$397,737	\$375,000
Vision	\$41,846	\$50,000	\$50,000	\$39,436	\$50,000
Health- Retiree	\$0	\$1,382,650	\$1,382,650	\$496,481	\$520,000
Life Insurance	\$0	\$40,000	\$40,000	\$38,639	\$40,000
Disability	\$83	\$0	\$0	\$0	\$0
Total	\$2,408,239	\$4,157,650	\$4,157,650	\$2,874,093	\$3,060,000
<u>Employer</u>					
Health - Active	\$8,481,794	\$7,372,000	\$7,372,000	\$6,475,209	\$6,125,000
Health - Retiree	\$834,171	\$1,080,000	\$1,080,000	\$664,867	\$1,580,000
Dependents	\$197	\$1,200	\$1,200	\$305	\$0
Other	\$368,520	\$7,500	\$7,500	\$0	\$7,500
Premium	\$11,165	\$0	\$0	\$0	\$0
Life Insurance	\$284,799	\$235,000	\$235,000	\$219,930	\$290,000
Total	\$9,980,645	\$8,695,700	\$8,695,700	\$7,360,311	\$8,002,500
<u>Other</u>					
Stop Loss	\$0	\$0	\$0	\$177,446	\$57,500
Transfer- General Fund	\$0	\$1,080,000	\$1,080,000	\$0	\$0
Total	\$0	\$1,080,000	\$1,080,000	\$177,446	\$57,500
Total Revenue	\$12,388,884	\$13,933,350	\$13,933,350	\$10,411,850	\$11,120,000



Self Insurance Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
<u>Expenditures</u>					
<u>Active</u>					
Medical	\$10,301,655	\$8,100,000	\$8,100,000	\$5,600,000	\$6,100,000
Pharmacy	\$0	\$950,000	\$950,000	\$830,000	\$900,000
Administration	\$1,311,408	\$1,140,000	\$1,140,000	\$1,140,000	\$1,200,000
Life	\$309,703	\$276,200	\$276,200	\$276,200	\$330,000
Total	\$11,922,766	\$10,466,200	\$10,466,200	\$7,846,200	\$8,530,000
<u>Retirees</u>					
Medical	\$0	\$1,554,000	\$1,554,000	\$1,500,000	\$1,600,000
Pharmacy	\$0	\$175,000	\$175,000	\$415,000	\$300,000
Administration	\$0	\$225,650	\$225,650	\$225,650	\$200,000
Total	\$0	\$1,954,650	\$1,954,650	\$2,140,650	\$2,100,000
<u>Combined</u>					
Dental - Active & Retiree	\$410,294	\$375,000	\$375,000	\$375,000	\$375,000
Vision - Active & Retiree	\$52,132	\$50,000	\$50,000	\$50,000	\$50,000
Cancer - Active & Retiree	\$67	\$0	\$0	\$0	\$0
Total	\$462,494	\$425,000	\$425,000	\$425,000	\$425,000
<u>Other</u>					
Professional	\$3,500	\$7,500	\$7,500	\$0	\$65,000
Transfer to HUD	\$124	\$0	\$0	\$0	\$0
Total	\$3,624	\$7,500	\$7,500	\$0	\$65,000
Total Expenditures	\$12,388,884	\$12,853,350	\$12,853,350	\$10,411,850	\$11,120,000
Net Increase or (Dec.) Before Transfers	\$0	\$1,080,000	\$1,080,000	(\$0)	\$0
Change in Net Asset	\$0	\$1,080,000	\$1,080,000	(\$0)	\$0
Net Assets - Beginning	\$0	\$0	\$0	\$0	\$0
Net Assets- Ending	\$0	\$1,080,000	\$1,080,000	(\$0)	\$0



Workers' Compensation Fund

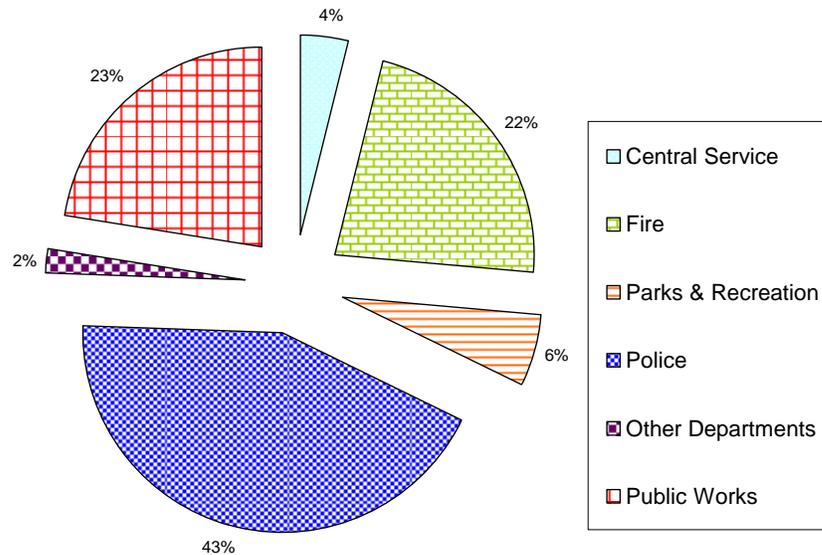
Summary

The City of Macon's Workers' Compensation Program as mandated by the State of Georgia Workers' Compensation laws and City policies is to ensure that City of Macon's injured employees receive the benefits that they are entitled to receive. The Workers' Compensation Fund is administered by the Risk Manager for the purpose of managing the Workers' Compensation Program. The Workers' Compensation Fund is a new fund established as of July 1, 2011. The costs related to the City's Workers' Compensation Program were previously recorded within the General Fund. The change from General Fund to an Internal Fund does not increase the cost of the City's Workers' Compensation Program. The Workers' Compensation Fund is established to monitor workers' compensation cost, to provide a management tool, to fairly distribute workers' compensation costs, to establish accountability for workers' compensation liability, to focus attention on loss control, and to stabilize financial impact on the City budget.

Performance Measurements

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Expected</u>	2012 <u>Projected</u>
# WC Claims filed	317	286	285	275

Worker's Comp Cost By Department FY2011





Workers Compensation Fund

Account Title	2010 Actual	2011			2012 Budget
		Original	Amended	Projected	
Revenue					
Transfer Other Funds					
General Fund	\$0	\$0	\$0	\$0	\$1,666,368
Bowden Golf Course	\$0	\$0	\$0	\$0	\$11,088
Waste Collection	\$0	\$0	\$0	\$0	\$93,456
Landfill	\$0	\$0	\$0	\$0	\$23,760
E-911	\$0	\$0	\$0	\$0	\$98,208
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$26,928
Work Force	\$0	\$0	\$0	\$0	\$20,592
Police Grant	\$0	\$0	\$0	\$0	\$22,176
Economic Comm Dev	\$0	\$0	\$0	\$0	\$38,016
Total	\$0	\$0	\$0	\$0	\$2,000,592
Total Revenue	\$0	\$0	\$0	\$0	\$2,000,592
Expenses					
Salaries and Benefits					
Full-time	\$0	\$0	\$75,043	\$0	\$75,857
Benefits	\$0	\$0	\$7,992	\$0	\$17,075
Health Care	\$0	\$0	\$12,050	\$0	\$11,000
Workers Comp	\$0	\$0	\$0	\$0	\$3,651
Total	\$0	\$0	\$95,085	\$0	\$107,583
Supplies and Materials					
Operating	\$0	\$0	\$0	\$0	\$3,223
Travel & Training	\$0	\$0	\$2,725	\$2,000	\$3,108
Printing & Books	\$0	\$0	\$1,235	\$100	\$1,315
Telephone	\$0	\$0	\$450	\$0	\$450
Contractual	\$0	\$0	\$2,463	\$2,000	\$2,463
Dues	\$0	\$0	\$450	\$0	\$450
Claims Handling	\$53,271	\$57,000	\$57,000	\$55,000	\$63,000
Stop Loss Ins	\$59,935	\$65,000	\$65,000	\$60,000	\$65,000
Claims Payments	\$1,661,742	\$1,500,000	\$1,500,000	\$1,450,000	\$1,700,000
Safety Equipment	\$3,975	\$4,000	\$4,000	\$3,500	\$4,000
Total	\$1,778,923	\$1,626,000	\$1,633,323	\$1,572,600	\$1,843,009
Total Workers Comp	\$1,778,923	\$1,626,000	\$1,728,408	\$1,572,600	\$1,950,592
Salary Schedule					
	Full Time	Part Time			
Risk Manager	\$51,365	\$0			
Risk Manager Asst	\$24,492	\$0			
Total	\$75,857	\$0			



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Capital Improvement

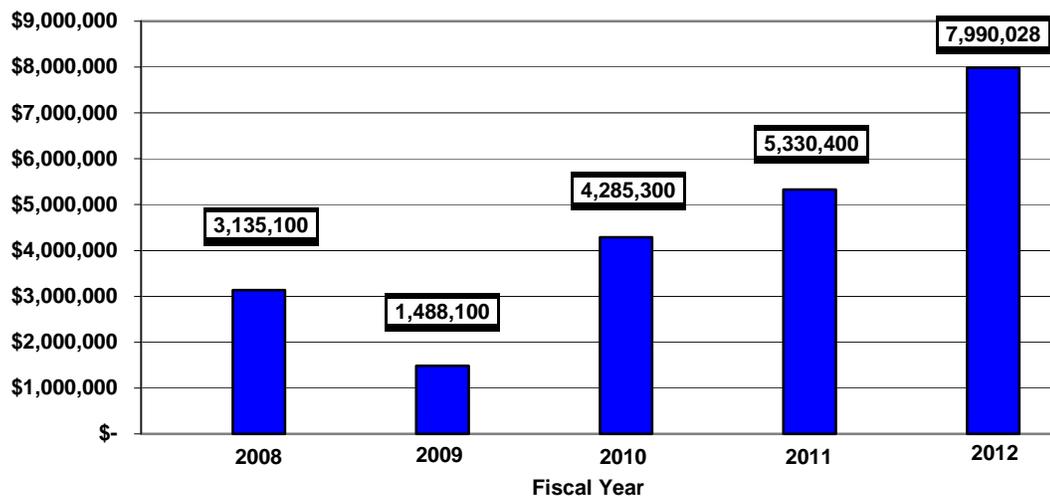
The Capital Improvement Plan is defined as the process for developing a multiyear plan that sets the priorities for funding the purchase of capital items and projects. The City of Macon defines capital items as any item or project with a cost greater than \$5,000 that has a useful life of more than five years. The City of Macon extends this definition to include any technology upgrades regardless of prices.

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 Directors of Central Services and Engineering. Other requests may come directly from Departments.

The Capital Improvement Plan estimates expenditures for a five year period. The City Council approves the annual purchases as a part of the Budget as a whole. Improvement plan is a dynamic document that can change based on the priorities of the Mayor and City Council.

The five year schedule for capital improvements are outlined by various departments. This table gives a perspective of the anticipated activity for the City Council and staff over the next five years. It does not include identified funding sources. All activity will be re-evaluated and moved if needed for planning purposes.

5-Yr Budgeted Capital Improvement Projects

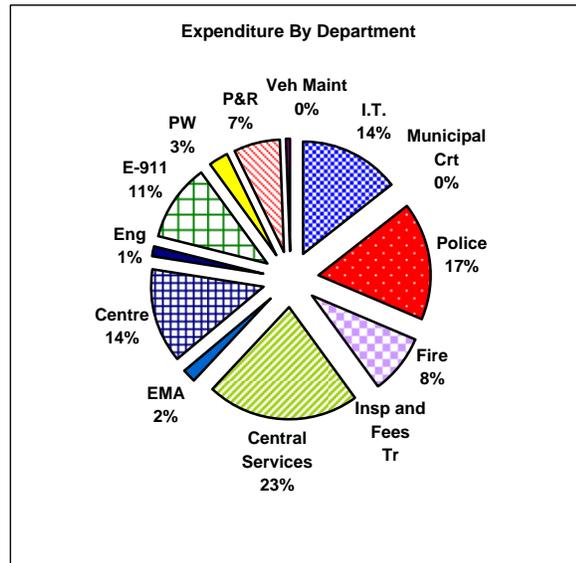
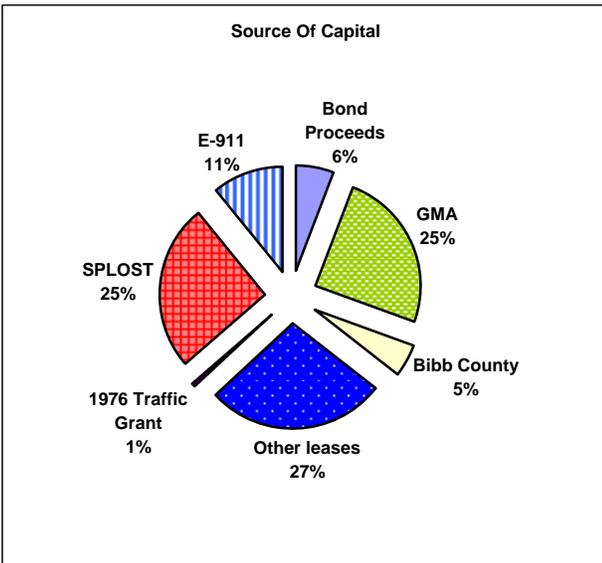




Capital Project Fund Summary

<u>Source of Funds</u>	<u>2012 Budget</u>	<u>Budget Impact</u>
Leases	\$4,172,722	
SPLOST	\$2,033,606	
Other	\$1,783,700	
Total Source of Funds	\$7,990,028	

<u>Use of Funds</u>	
Municipal court	\$ 5,000
Information Technology	1,158,277
Police	1,347,216
Fire Department	674,900
Inspection and Fees	19,098
Emergency Management	148,557
Engineering	117,600
Public Works	220,500
Central Services	1,747,780
Parks and Recreation	552,600
Centreplex	1,089,000
E-911	874,500
Vehicle Maintenance	35,000
Total Use of CIP Funds	\$ 7,990,028
Waste Collection Fund	\$265,500
Landfill Fund	\$540,000





Capital Project Fund

	<u>2012 Budget</u>	<u>Budget Impact</u>
<u>Source of Funds</u>		
<u>Leases</u>		
GMA	\$1,983,222	
Other lending institutions	<u>\$2,189,500</u>	
Total	\$4,172,722	
<u>Taxes</u>		
SPLOST	\$2,033,606	
Total	<u>\$2,033,606</u>	
<u>Other</u>		
E-911	\$874,500	
Bibb County	\$393,900	
1976 Traffic Grant	\$51,300	
Bond Issue	\$464,000	
Total	<u>\$1,783,700</u>	
Total Source of Funds	<u><u>\$7,990,028</u></u>	

Use of Funds

Municipal court			
Scanner	<u>\$ 5,000</u>	<u>\$ 300</u>	
	\$ 5,000	\$ 300	
Information Technology			
Server - Terminal Station	\$ 7,258	\$ 300	
Police Video Server	8,719	300	
Microsoft Office upgrade	25,000	(500)	
Network Infrastructure	200,000	(8,000)	
Radios for patrol officers	45,000	(200)	
Voice over IP	237,000	(50,000)	
Allied Chemical Security	13,300	(400)	
Microwave Transmitter	600,000	(20,000)	
Van	<u>22,000</u>	<u>(2,000)</u>	
	\$1,158,277	(\$80,600)	



Capital Project Fund

		<u>2012 Budget</u>	<u>Budget Impact</u>
Use of Funds			
Police			
15-Towers	\$ 13,500		\$ 200
5 - Laptops	5,000		5,000
25 in-car cameras	100,000		(5,000)
25 in-car radios	87,500		(100)
Detective Vehicles- 5	90,000		(4,000)
Patrol Vehicles -25	725,000		(10,000)
Motorcycle	24,000		(1,000)
25- Tasers	78,500		2,000
Laser speed detector	10,000		(1,000)
Crime Lab Evidence Lockers	51,006		(1,000)
Roof repair Precinct 2	110,000		(8,000)
High speed track	<u>52,710</u>		<u>(1,000)</u>
		\$1,347,216	(\$24,100)
Fire Department			
Vehicles (2)	\$ 35,200		\$ (2,000)
Pumper	445,000		(8,000)
Crash Vehicle	137,500		
Washer Extractor	10,500		(500)
Roof Repair Station 9	<u>46,700</u>		<u>(5,000)</u>
		\$674,900	(\$5,000)
Inspection and Fees			
Computer and Software	\$3,598		\$0
Pickup	\$15,500		(\$2,000)
		\$19,098	(\$2,000)
Emergency Management			
Web EOC software	\$ 36,999		\$ (3,000)
Code Red Software	37,500		(1,000)
VHF Radio	5,000		-
Siren Transmitter upgrade	<u>69,058</u>		<u>(3,000)</u>
		\$148,557	(\$7,000)
Engineering			
Vehicle	\$ 17,600		\$ (2,000)
Street Improvement	<u>100,000</u>		<u>(8,000)</u>
		\$117,600	(\$8,000)
Public Works			
Street Sweeper	\$ 165,000.00		\$ (5,000.00)
Water pump	17,500		\$0
Sandspreader	18,000		(4,000)
Roll off Containers	<u>20,000</u>		<u>-</u>
		\$220,500	(\$4,000)



Capital Project Fund

	2012 Budget	Budget Impact	
Use of Funds			
Central Services			
Radios/Chargers	\$ 8,580.00	\$ (500.00)	
Replace Paint Truck	250,000	(5,000)	
City Hall Improvements	50,000	(2,000)	
Interstate Lighting Relamping	20,000	-	
Historical St Lighting	12,500	400	
Traffic Signals	30,000	(100)	
Fiber Optics	20,000	-	
Tower - Fiber installation	39,200	(300)	
Veh-Animal Control-Install	17,500	(500)	
Move Central Services	<u>1,300,000</u>	<u>10,000</u>	
	\$1,747,780		\$2,000
Parks and Recreation			
Car	\$ 17,600	\$ (200)	
Pickup Truck	36,000	(600)	
Mower	8,000	(200)	
Bleachers	24,000	(1,000)	
Playground boarders	14,300	(500)	
Roof Repair #12	160,500	(4,000)	
Daisy Park Basketball Court	65,000	(500)	
F. Johnson Basketball Court	32,000	(500)	
Bloomfield Basketball Court	92,000	(1,000)	
Resurface swimming pools	60,000	(2,000)	
Resurface tennis courts	<u>43,200</u>	<u>(1,000)</u>	
	\$552,600		(\$9,000)
Auditorium			
China/Glass Replacement	\$ 41,000	\$ (1,000)	
Hall Carpet replacement	102,000	(1,000)	
Waterproof outside bldg.	24,000	(500)	
Turbine Cooling Motors - 2	22,000	(1,000)	
Centreplex			
200 seats in Arena	20,000	200	
Fire panel in duct	25,000	(1,000)	
HVAC work	50,000	(1,000)	
Polar floor	125,000	(1,000)	
Bathroom renovations	110,000	(2,000)	
Dressing Room renovation	70,000	(2,000)	
Riggins for large shows	<u>500,000</u>	<u>2,000</u>	
	\$1,089,000		(\$4,800)

Capital Project Fund

	2012 Budget	Budget Impact
Use of Funds		
E-911		
Work stations	\$ 208,000	\$ (500)
Radio Consoles	480,000	(5,000)
Encryption software	15,000	(5,000)
CPU monitors and units	42,000	(1,000)
Server Messenger Switch	3,500	-
Radios	31,000	(1,000)
Radio IP server and software	20,000	(1,000)
Phone and Radio	<u>75,000</u>	<u>(3,000)</u>
	\$874,500	(\$16,500)
Vehicle Maintenance		
Maintenance Software	<u>\$ 35,000</u>	<u>\$ (300)</u>
	\$35,000	(\$300)
Total Use of CIP Funds	<u><u>\$7,990,028</u></u>	<u><u>(\$28,600)</u></u>
Solid Waste Fund Capital Expenditures		
Waste Collection		
Pickup	\$ 15,000	\$ (1,000)
Garbage Truck	150,000	(3,000)
Garbage Carts - 2000	<u>100,000</u>	<u>(100)</u>
	\$265,000	(\$4,100)
Landfill		
Trackhoe	\$ 200,000	\$ (5,000)
Off Road Dump Truck	<u>340,000</u>	<u>(7,000)</u>
	\$540,000	(\$12,000)
Total Capital Projects Solid Waste Fund	<u><u>\$805,000</u></u>	

Included in the Capital budget, is a track hoe used to life trash at the land fill.



This is a picture of an oversized dumptruck used to move trash and dirt at the landfill. It is one of the expenditures included in solid waste capital budget.



2012 Capital Improvement Projects

Municipal Court

Scanner Replacement – Recommendation by ACS to replace outdated equipment.

I.T. Communications

Server Terminal Station - Upgrading server for better performance and increased capacity.

P.C. & MPD Video Storage Server – Needed to store digital evidence retrieved from in-car Cameras.

Microsoft Office Upgrade 2010 – Upgrade City of Macon’s office automation software to be more compliant with current technology.

I.T/ Network Infrastructure - Foundational equipment needed to provide electronic data and voice communication.

Radios – 15 Hand held radios for patrol officers. These are replacements and additions to accommodate new officers designed to work in conjunction with the 800 Mhz system. All radios will need to be replaced eventually.

Upgrade to Voice Over IP Phone System- Upgrade technology to save AT&T costs by using the same network infrastructure for data and phones. Correct existing issues and enhance capabilities to existing network infrastructure by reducing utilization to make room more electronic data traffic.

Enhanced Security at Allied Chemical – Purchasing and installing fencing, lighting etc. to enhance security.

Microwave Transmitters (3)– To replace outdated and often faulty existing equipment.

Van - Replacing a 1997 Ford Aerostar with 74,300 miles

Police

***Towers (15)** – Replace outdated equipment

***Laptops (5)** – New laptops for staff, captains, investigators and the grants coordinator.
Cameras

In-car cameras – 25 in car cameras to be installed in 2012 replacement vehicles
Radios

Radios – 25 radios to be installed in 2012 replacement vehicles
Vehicles.

Ford Taurus (5) – Scheduled annual replacement of high mileage vehicles.

Crown Vics (25) – Scheduled annual replacement of high mileage vehicles.

Motorcycles (1) – Scheduled annual replacement of high mileage motorcycle.

***Project or purchase is dependent on passage of SPLOST 2012**



***Tasers & Ammunition (25)** – To be installed in the 2012 replacement vehicles

***Laser Speed Detection Devices (2)** – To outfit additional certified operators.

***Crime Lab Evidence Lockers** – To replace old, broken wooden locker system.
Roofing

Replace roof - Replace roof at precinct #2 on Houston Avenue as well as Crime Lab and Narcotics

***High Speed Track** - Repair and repave high speed track on Tinker Drive.

Fire Department

Mercury Marquis - Scheduled replacement of 1999 Mercury Marquis with 178,454 miles.

Crown Vic - Scheduled replacement of 1999 Crown Vic with 183,380 miles

***Pumper** – Scheduled replacement of 1988 Ford Pumper with 126,814 miles

Crash Truck – Scheduled replacement of 1974 crash truck. This vehicle is used at the Airport.

Turnout gear washer/extractor – NFPA requires turnout gear to be properly washed and extracted a minimum of twice a year. A super heavy duty machine is needed for this task.

Fire Station #9 – Re-roof Fire Station #9 on Shurling Drive.

Inspection & Fees

P.C.s – 2 Dell Ultrasharp PC with Adobe Acrobat to help automate work demands

Pickup – Replace 1999 Ford Pickup with 156,584 miles

Emergency Management Agency

Web EOC – Software designed to address emergency/disaster situations.

Code Red - Software that does systematic calling to citizens to warn of impending hazards.

VHF Radio – Narrow band update to be in compliance with the FCC.

Siren Transmitter – part of the narrow banding transmission upgrade

Siren Replacement – replace aging equipment

Siren Upgrade – part of the narrow banding upgrade

Engineering

Vehicle – Replace 1996 Chevrolet Blazer with 89,700 miles

*Project or purchase is dependent on passage of SPLOST 2012



Street Improvements - Funds to repair/replace streets and infrastructure after failure; Patch prior to resurfacing; raise manholes after resurfacing and various repairs to Concrete and asphalt streets.

Public Works

Sweeper – Replace 2002 Elgin Sweeper with 89,865 miles. Sweeper is currently dead lined and used for spare parts.

6” Water Pump - To be used as a back up pump for water removal at the dirt pit #2.

Sand Spreader – Replace 1983 Sand Spreader. This piece of equipment is used for ice and snow maintenance on roads and bridges.

30 Yard Roll-Off Containers (5) –These containers will be used to segregate citizens waste for recycling and disposal and to attract the commercial market.

Central Services

Radios/Charger (3) – Replacements

Paint Truck – Replace 1987 Ford/3000 paint truck with 189,008 miles. Vehicle is used to stripe city streets and replacement parts are obsolete.

City Hall - Remodel/renovate first floor for Municipal Court offices and water Proof City Hall front porch area.

Interstate – Re-lamp and maintain the lighting system on Interstate I-75 and I-16. Replace fixtures, wiring and plugs on High Mast at I-475.

Historical Street Lighting – Relocate historical light poles to back of sidewalk and Extend to fifteen feet. Replacement parts are obsolete.

LED Lamp – Re-lamp 32 signalized intersections. Life span of LED is five years. Intersections in Maintenance Section Three will be due for re-lamping.

Maintenance - To repair, install and maintain fiber optics associated with traffic signals and telephones.

Fiber Installation – Run fiber optics from Terminal Station to Allied Tower Site would put these two locations on the City’s network infrastructure and eliminate the use of dedicated date lines, provides internal network access and implementation of Voice over IP, eliminating the need for AT&T.

Fiber Installation – Run fiber optics from Terminal Station of Vehicle Maintenance, P&R, and Animal Control would provide redundant connectivity to 911 Center; Provide network connectivity for Communication Division; and allow for future Secondary server and network operations facility.

Central Services – Relocate Central Services

Parks & Recreation

***Project or purchase is dependent on passage of SPLOST 2012**



***Vehicle** – Replace 1997 Ford Taurus with 153,265 miles. Operations car used by Managers to visit centers daily.

***Truck**– Replace 2000 Chevy crew cab with 171,480 miles.

***Mower** – Replace 2003 Enmark Mower to maximize efficiency and save on repairs and maintenance.

***Bleachers** – Replace bleachers for Bloomfield Park, Freedom Park, and Frank Johnson. Existing bleachers are old and in very poor condition and are five high which requires railing.

***Playground Borders** – Replace borders that hold the safety surface under the play Ground equipment. Project is scheduled over a multi-year period.

Building #12 – Re-roof building #12 in Central City Park

***Daisy Park** – The basketball court is currently beyond resurfacing, it has cracks and root damage and needs to be rebuilt.

***Frank Johnson** – The basketball court is in need of repair. It has cracks and root Damage and needs to be rebuilt.

***Bloomfield Park** – The basketball court needs to be replaced. The existing tile court has exceeded its life expectancy.

***Swimming Pools** – Resurface and repair two swimming pools and update equipment.

***Tennis Courts** – Tennis courts need to be resurfaced every three years which will Prevent the courts from diminishing. This will cover 4 at East Macon Park, 8 at John Drew and 4 at Tattnell.

Centreplex

- *China/Glass Replacements
- *Carpet Replacement
- *Water Proof Building
- *Turbine Cooling Motors
- *Seating
- *Reconfigure fire panel on duct detectors
- *HVAC Work
- *Bathroom Renovations
- *Dressing Room Renovations
- *Rework riggings to accommodate larger shows

E-911

Work Stations – 13 individual workstations with ergonomic design for all positions within the 911 Center.

Radio Consoles – Upgrade radio console for 8 workstations not covered in the initial project.

***Project or purchase is dependent on passage of SPLOST 2012**



UPD Encryption – Software for each radio console within the center to prevent scanning.

CPU Units and Monitors – Computers for all 15 workstations to be able to run the new CAD system.

Portable Radios – Backup communication for each 911 workstation. Needed to be Compatible with new system.

Complete Working Console – 911 workstation complete with all functioning software. Increases the number of working positions at the Center to 13.

Server/Radio IP Server and Software – Server to run new CAD system and software To transport data to cars.

Vehicle Maintenance

Software - Vehicle Maintenance Software to better track repairs and maintenance on city fleet.

***Project or purchase is dependent on passage of SPLOST 2012**



**CAPITAL IMPROVEMENT FIVE YEAR PLAN
FY 2013-2017**

<u>DEPARTMENT/ PROJECT</u>	For fiscal year ending June 30,					TOTAL
	2013	2014	2015	2016	2017	
<u>AIRPORT</u>						
Runway Sweeper	\$8.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8.0
Landscaping trailer - replacement	\$2.5	\$0.0	\$0.0	\$0.0	\$0.0	\$2.5
Pickup Truck - replacement	\$0.0	\$23.0	\$0.0	\$0.0	\$0.0	\$23.0
Zero Turn Mowers (2) - replacement	\$0.0	\$0.0	\$16.0	\$0.0	\$0.0	\$16.0
Sport Utility Vehicle - replacement	\$0.0	\$0.0	\$25.0	\$0.0	\$0.0	\$25.0
Tractor & 15' Batwing Mower	\$0.0	\$0.0	\$0.0	\$45.0	\$0.0	\$45.0
SUBTOTAL	\$10.5	\$23.0	\$41.0	\$45.0	\$0.0	\$119.5
<u>INFORMATION TECHNOLOGY</u>						
Desktop/Laptop Replacement	\$40.0	\$200.0	\$200.0	\$125.0	\$125.0	\$690.0
Network Maintenance/Upgrades	\$200.0	\$50.0	\$50.0	\$50.0	\$50.0	\$400.0
Microsoft City-wide Upgrade	\$65.0	\$65.0	\$65.0	\$300.0	\$40.0	\$535.0
Server Upgrades	\$30.0	\$0.0	\$20.0	\$40.0	\$0.0	\$90.0
New Vehicle	\$25.0	\$50.0	\$0.0	\$25.0	\$0.0	\$100.0
Phone Switch	\$300.0	\$200.0	\$100.0	\$50.0	\$50.0	\$700.0
800Mhz Radio	\$500.0	\$2,400.0	\$2,000.0	\$0.0	\$0.0	\$4,900.0
New Financial Software	\$0.0	\$0.0	\$500.0	\$0.0	\$0.0	\$500.0
Enterprise RDBMS	\$0.0	\$0.0	\$800.0	\$0.0	\$0.0	\$800.0
SUBTOTAL	\$1,160.0	\$2,965.0	\$3,735.0	\$590.0	\$265.0	\$8,715.0
<u>CENTRAL SERVICES</u>						
Vehicle Replacement	\$199.0	\$145.0	\$0.0	\$0.0	\$0.0	\$344.0
Fiber Optic Maintenance	\$20.0	\$20.0	\$20.0	\$20.0	\$20.0	\$100.0
Historical Lighting Relocation	\$22.5	\$22.5	\$22.5	\$22.5	\$22.5	\$112.5
L.E.D. Replacement	\$50.8	\$0.0	\$70.0	\$0.0	\$0.0	\$120.8
Traffic Signal Upgrade	\$40.0	\$43.0	\$46.0	\$49.0	\$0.0	\$178.0
SUB TOTAL	\$332.3	\$230.5	\$158.5	\$91.5	\$42.5	\$855.3
<u>EMA</u>						
Tornado Siren	\$22.0	\$23.0	\$23.0	\$24.0	\$24.0	\$116.0
Vehicle	\$0.0	\$0.0	\$33.0	\$0.0	\$0.0	\$33.0
Web EOC	\$5.0	\$5.5	\$5.5	\$0.0	\$5.5	\$21.5
SUBTOTAL	\$27.0	\$28.5	\$61.5	\$24.0	\$29.5	\$170.5



**CAPITAL IMPROVEMENT FIVE YEAR PLAN
FY 2013-2017**

<u>DEPARTMENT/ PROJECT</u>	For fiscal year ending June 30,					TOTAL ((\$000))
	2013	2014	2015	2016	2017	
<u>FIRE DEPARTMENT</u>						
Fire pumper	\$436.0	\$444.0	\$452.0	\$460.0	\$469.0	\$2,261.0
Aerial ladder truck	\$944.0		\$952.0		\$990.0	\$2,886.0
Firefighting ensemble	\$82.2	\$83.8	\$85.4	\$87.0	\$88.7	\$427.1
Scba	\$66.7	\$68.0	\$69.3	\$71.0	\$72.4	\$347.4
Portable radios	\$31.8	\$32.4	\$33.0	\$36.0	\$36.7	\$169.9
Digital mobile radios	\$13.0	\$14.0	\$14.2	\$14.8	\$15.1	\$71.1
Roof repair	\$39.8	\$40.6	\$41.4	\$42.2	\$43.0	\$207.0
Rescue extrication vehicle	\$140.0	\$0.0	\$0.0	\$0.0	\$0.0	\$140.0
Service truck*	\$0.0	\$0.0	\$35.0	\$35.0	\$0.0	\$70.0
Diesel exhaust system	\$26.3	\$26.8	\$27.3	\$28.0	\$28.6	\$137.0
Hvac equipment (admin)	\$0.0	\$18.0	\$0.0	\$0.0	\$0.0	\$18.0
Hvac equipment (prevention)	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.0
Rebuild and relocate station 8	\$1,000.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,000.0
Refurbish station 10	\$100.0	\$0.0	\$0.0	\$0.0	\$0.0	\$100.0
Rebuild and relocate station 9	\$0.0	\$1,000.0	\$0.0	\$0.0	\$0.0	\$1,000.0
Refurbish station 5	\$0.0	\$75.0	\$0.0	\$0.0	\$0.0	\$75.0
Refurbish station 3	\$0.0	\$750.0		\$0.0	\$0.0	\$750.0
Refurbish station 6	\$0.0	\$80.0	\$0.0	\$0.0	\$0.0	\$80.0
Refurbish station 12	\$0.0	\$0.0	\$75.0	\$0.0	\$0.0	\$75.0
Refurbish station 1	\$0.0	\$0.0	\$80.0	\$0.0	\$0.0	\$80.0
Refurbish station 102	\$0.0	\$0.0	\$0.0	\$100.0	\$0.0	\$100.0
Extrication units/bags	\$0.0	\$25.0	\$0.0	\$30.0	\$0.0	\$55.0
Parking lot resurfacing	\$0.0	\$15.0	\$0.0	\$0.0	\$0.0	\$15.0
Overhead door replace	\$21.0	\$21.4	\$21.8	\$22.2	\$22.6	\$109.0
Information technology	\$60.0	\$65.0	\$45.0	\$50.0	\$55.0	\$275.0
Emergency fleet vehicle	\$0.0	\$140.0	\$0.0	\$140.0	\$0.0	\$280.0
Arff fire engine	\$0.0	\$0.0	\$650.0	\$0.0	\$0.0	\$650.0
Hybrid vehicles*	\$50.0	\$55.0	\$57.0	\$0.0	\$0.0	\$162.0
Educator vehicle	\$0.0	\$0.0	\$0.0	\$0.0	\$28.0	\$28.0
SUBTOTAL	\$3,020.8	\$2,954.0	\$2,638.4	\$1,116.2	\$1,849.1	\$11,578.5
<u>INSPECTION & FEES</u>						
Replacement of Vehicles	\$46.5	\$48.0	\$50.0	\$16.0	\$16.0	\$176.5
Replacement of Computer Equipment	\$10.8	\$3.6	\$3.7	\$2.4	\$1.2	\$21.7
Replacement of Radios	\$9.0	\$9.0	\$9.0	\$9.0	\$13.0	\$49.0
SUBTOTAL	\$66.3	\$60.6	\$62.7	\$27.4	\$30.2	\$247.2



**CAPITAL IMPROVEMENT FIVE YEAR PLAN
FY 2013-2017**

<u>DEPARTMENT/ PROJECT</u>	For fiscal year ending June 30,					TOTAL
	2013	2014	2015	2016	2017	
POLICE DEPARTMENT						
Vehicle Replacement-Patrol	\$1,100.0	\$1,122.0	\$1,122.0	\$1,145.0	\$1,168.5	\$5,657.5
Vehicle Replacement-Midsize	\$175.0	\$179.0	\$179.0	\$182.0	\$185.7	\$900.7
Vehicle Replacement-Vans	\$0.0	\$0.0	\$35.0	\$0.0	\$35.0	\$70.0
In-Car Radios	\$665.0	\$105.0	\$105.0	\$105.0	\$107.2	\$1,087.2
In-Car Cameras	\$120.0	\$120.0	\$120.0	\$122.5	\$125.0	\$607.4
In-Car Computers	\$270.0	\$270.0	\$270.0	\$275.5	\$281.2	\$1,366.7
Portable Radios	\$822.0	\$93.0	\$93.0	\$94.9	\$96.9	\$1,199.8
Meth. Response Vehicle	\$34.0	\$0.0	\$0.0	\$0.0	\$0.0	\$34.0
Traffic Vehicles	\$60.0	\$0.0	\$0.0	\$0.0	\$0.0	\$60.0
EVOC track	\$53.0	\$0.0	\$0.0	\$0.0	\$0.0	\$53.0
Cone Course track	\$31.0	\$0.0	\$0.0	\$0.0	\$0.0	\$31.0
Crime Lab Evidence Lockers	\$51.0	\$0.0	\$0.0	\$0.0	\$0.0	\$51.0
Tasers and ammunition	\$94.2	\$94.2	\$94.2	\$96.1	\$98.1	\$476.8
AK47	\$45.0	\$45.0	\$45.0	\$45.9	\$46.9	\$227.8
Live GPS Tracking system	\$12.0	\$0.0	\$0.0	\$12.2	\$0.0	\$24.2
Pole Camera (live link from LEA Products)	\$12.0	\$0.0	\$0.0	\$0.0	\$12.2	\$24.2
PC's each year	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$250.0
Laptops each year	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$175.0
Building Repairs / Upgrades	\$60.0	\$0.0	\$0.0	\$0.0	\$0.0	\$60.0
New Building to centrally locate MPD	\$16,000.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16,000.0
SUBTOTAL	\$66.3	\$60.6	\$62.7	\$27.4	\$30.2	\$28,356.3
PARKS & RECREATION						
Resurface Swimming Pools	\$60.0	\$60.0	\$0.0	\$0.0	\$0.0	\$120.0
Replace Mowers	\$48.0	\$48.0	\$48.0	\$0.0	\$48.0	\$192.0
Crew Cab Trucks Replacement	\$70.0	\$70.0	\$0.0	\$0.0	\$0.0	\$140.0
Dump Truck (Heavy / Large)	\$90.0	\$0.0	\$0.0	\$0.0	\$0.0	\$90.0
Resurface Tennis Courts	\$43.2	\$43.2	\$43.2	\$0.0	\$36.0	\$165.6
Resurface Outdoor Basketball Courts	\$40.0	\$40.0	\$0.0	\$0.0	\$0.0	\$80.0
Playground Borders Replacement	\$28.6	\$28.6	\$0.0	\$0.0	\$0.0	\$57.2
Bleacher Replacement	\$23.0	\$23.0	\$23.0	\$0.0	\$0.0	\$69.0
Repair Picnic Shelters	\$50.0	\$50.0	\$0.0	\$0.0	\$0.0	\$100.0
Roof and Bldg Repair	\$150.0	\$150.0	\$0.0	\$0.0	\$0.0	\$300.0
Replace Gymnasium Floors	\$90.0	\$90.0	\$90.0	\$0.0	\$0.0	\$270.0
Restrooms at Softball Complex	\$52.0	\$0.0	\$0.0	\$0.0	\$0.0	\$52.0
Pick-Up Trucks	\$35.0	\$35.0	\$17.5	\$0.0	\$0.0	\$87.5
Knuckle Boom Truck	\$125.0	\$0.0	\$0.0	\$0.0	\$0.0	\$125.0
Parking Lots at Centers	\$0.0	\$45.0	\$45.0	\$0.0	\$0.0	\$90.0
BOBCAT with Auger and Bucket	\$0.0	\$47.0	\$0.0	\$47.0	\$0.0	\$94.0
Washington Parks Renovations	\$0.0	\$25.0	\$0.0	\$0.0	\$0.0	\$25.0
SUBTOTAL	\$904.8	\$754.8	\$266.7	\$47.0	\$84.0	\$2,057.3



**CAPITAL IMPROVEMENT FIVE YEAR PLAN
FY 2013-2017**

<u>DEPARTMENT/ PROJECT</u>	For fiscal year ending June 30,					(\$000) TOTAL
	2013	2014	2015	2016	2017	
<u>ENGINEERING</u>						
Street Improvements	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$500.0
Drainage Improvements	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$250.0
Vehicle Replacement	\$41.0	\$0.0	\$0.0	\$0.0	\$0.0	\$41.0
Sidewalk Repairs	\$100.0	\$0.0	\$0.0	\$0.0	\$0.0	\$100.0
SUBTOTAL	\$291.0	\$150.0	\$150.0	\$150.0	\$150.0	\$891.0
<u>PUBLIC WORKS</u>						
Gravel/Salt Spreader	\$165.0	\$170.0	\$170.0	\$175.0	\$175.0	\$855.0
Street Sweeper	\$140.0	\$0.0	\$145.0	\$0.0	\$0.0	\$285.0
Frontend loader	\$90.0	\$0.0	\$100.0	\$0.0	\$105.0	\$295.0
Backhoe	\$280.0	\$290.0	\$0.0	\$0.0	\$0.0	\$570.0
Sewer Vac	\$16.0	\$16.0	\$16.0	\$0.0	\$0.0	\$48.0
Standard Pick-up Trucks	\$0.0	\$95.0	\$100.0	\$0.0	\$105.0	\$300.0
Dump Trucks	\$80.0	\$0.0	\$90.0	\$0.0	\$95.0	\$265.0
Patch Trucks	\$270.0	\$0.0	\$0.0	\$0.0	\$0.0	\$270.0
Track Hoe	\$450.0	\$0.0	\$0.0	\$500.0	\$500.0	\$1,450.0
Off Road Dump Truck	\$300.0	\$0.0	\$0.0	\$750.0	\$750.0	\$1,800.0
Garbage Trucks	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$250.0
Garbage Carts	\$26.0	\$26.0	\$0.0	\$0.0	\$0.0	\$52.0
Motorola Radios	\$17.5	\$17.5	\$20.0	\$20.0	\$20.0	\$95.0
Water Pump	\$20.0	\$20.0	\$20.0	\$20.0	\$20.0	\$100.0
Roll Off Containers						
SUBTOTAL	\$1,904.5	\$684.5	\$711.0	\$1,515.0	\$1,820.0	\$6,635.0
<u>VEHICLE MAINTENANCE</u>						
New Brake Lathe	\$150.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0
Above Gound Lifts	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$10.0
Grease, Oil, and Transmission Fluid						
Reels	\$0.0	\$0.0	\$147.4	\$0.0	\$0.0	\$147.4
New Service Truck	\$0.0	\$0.0	\$0.0	\$65.0		\$65.0
Frontend Alignment System	\$0.0	\$0.0	\$0.0	\$0.0	\$25.0	\$25.0
SUBTOTAL	\$150.0	\$10.0	\$147.4	\$65.0	\$25.0	\$397.4
TOTAL	\$7,933.5	\$7,921.5	\$8,034.9	\$3,698.5	\$4,325.5	\$60,023.0



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Macon

GEORGIA

History



*Nathaniel Macon, North Carolina statesman
for whom Macon was named.*

On the banks of the Ocmulgee River stands the city of Macon, Georgia, named after North Carolina statesman Nathaniel Macon. Macon enjoys a prime geographic location along the fall line in the middle of the State of Georgia.

This gift of geography fueled the City's economy in the early 1800s, as trade bustled on the Ocmulgee and later on the railroads. Macon soon became known as the "Queen Inland City of the South."

Macon was incorporated in 1823, just one year after the creation of Bibb County by the Georgia legislature, and is by far the oldest and largest of the six cities and towns in the U.S. that share her name.

Macon has twelve historic districts on the National Register of Historic Places, more than any city in Georgia, laying the literal foundation for the exceptional quality of life enjoyed by residents and sampled by visitors.

Just the Facts

Macon is the county seat of Bibb County and ranks 8th in population of Georgia cities with 92,351 in 2009.

Macon represents the major metropolitan statistical area (MSA) in the Middle Georgia region which ranks fifth in the state. The Macon MSA includes Bibb, Jones, Twiggs, Peach and Houston counties and the encompassed cities.

The city of Macon covers 50 square miles of metropolitan Bibb County, which has 277 square miles.

Macon is located 84 miles south of Atlanta, 127 miles west of Augusta, 174 miles northwest of Savannah, and 95 miles east of Columbus. The city is served by Interstates 75, 16 and 475, four U.S. highways and eight state highways.

Macon's climate is generally mild year round, with mean temperatures of 49.1 and 93.5 degrees Fahrenheit for January and July, respectively.

Macon's City Hall is located only 17 miles northwest of the geographic center of the state.



Economy

Macon's economy remains steady despite the recession. Major employers such as The Medical Center of Central Georgia and Mercer University are fueling economic growth due to the general strength of the health and education sectors. Macon's economy has been relatively steady despite closure of the one-time largest employer Brown & Williamson Tobacco in 2006. Macon's innovative cooperative of business recruitment entities have added over three hundred new jobs in recent months in manufacturing, aviation and logistics.



City Auditorium

The City of Macon has also been instrumental in spurring economic development. In the fall of 2009, the new Macon Marriott City Center Hotel opened adjacent to the City's recently renovated convention center. Hotel personnel now manage not only the convention center but also the downtown City Auditorium (boasting the world's

Macon

GEORGIA

largest copper dome) and the City Coliseum (together known as the Centreplex). This outsourcing arrangement has already resulted in a significant reduction to the City's subsidy of the Centreplex operation, while improving amenities for both tourists and residents.



Terminal Station

The Georgia Music Hall of Fame, the Georgia Sports Hall of Fame, the renovated Douglass Theatre, the Tubman African-American Museum and the Grand Opera House anchor the City's downtown entertainment district with diverse programming year round.

The 1909 Terminal Station, one of the only original Union Station's still standing in America anchors the museum district. The City of Macon continues to renovate the landmark into a well-utilized office building and bus transportation hub for the City. Long-range plans are for it to also accommodate passenger rail transportation from Atlanta.

Demographics

The median household income of Maconites is \$28,288 according to the US Census, which is below the national average of \$62,363. Macon's low cost-of-living means a purchasing power of about \$10,000 more than the average income would suggest, and the \$99,000 median price of houses listed for sale make Macon a very affordable place to live (cnnmoney.com, and Zillow Home Values).

The median age of Macon's population is 33.4 years, and the average household includes 2.47 persons.

Education



Mercer University

Comprised of 26 elementary schools, 7 middle schools, 7 high schools and 4 other public school facilities, Bibb County's public school enrollment was 25,068 pupils at the beginning of the 2010-2011 school year.

Approximately 4,143 students attend 20 private and parochial schools and 459 students are home schooled. Central Georgia Technical College, Macon's vocational/technical school, has an enrollment of 8,800 students.

Macon also has two colleges and one university. Opened in 1968, Macon State College is a part of the University System of Georgia and offers four-year degree programs. Its current enrollment is 6,545 students who attend classes on the main campus and in several other facilities.

Founded in 1836, Wesleyan College is the world's first college chartered for women and also boasts the birthplaces of the first Greek societies for women - Alpha Delta Pi in 1851 and Phi Mu in 1852. There are approximately 650

students.

Mercer University is based on a beautiful downtown campus and features a College of Liberal Arts, the Walter F. Georgia School of Law, the Stetson School of Business & Economics, a school of medicine and a school of engineering. Annual enrollment is approximately 8,070 full-time students at the Macon campus.



Public Safety

With 305 sworn officers in the nationally accredited Police Department, Macon's police force is well equipped and highly qualified in modern law enforcement.

With 19 fire stations and 398 sworn firemen, Macon's Fire Department boasts a Class 1 fire insurance rating within the city and a Class 3 in the county. The City of Macon is one of only a 45 cities in the nation with a Class 1 Fire Department and a nationally accredited Police Department.

Air Service

Two public airport facilities provide air service in Macon. The Middle Georgia Regional Airport provides commercial service while the Downtown Airport serves private users.

Public Transportation

Funded jointly by the City of Macon and Bibb County, the Macon-Bibb County Transit System provides public bus transportation service and a transportation system for handicapped citizens.

Arts and Entertainment



Live Music at the Cox Capitol Theatre

Macon offers cultural enrichment to its citizens through several local museums, two halls of fame, an historic theatre, several local arts organizations and a thriving non-profit community.

The Museum of Arts & Sciences offers permanent and traveling exhibits and a planetarium. The Harriet Tubman Museum is the largest African-American museum in the state and offers numerous exhibits of black heritage and culture.

Inspired by the legacies of Maconites such as Lena Horne, Otis Redding and the Allman Brothers Band, live music continues to play an important role in community life, with concerts at restored venues like the Douglass Theatre, Cox Capitol Theatre and the Grand Opera House.

Since the 1990s, Macon has housed the Georgia Music Hall of Fame and the Georgia Sports Hall of Fame. The Douglas Theatre is an African-American landmark that provides a variety of live programming. Further, the Macon Arts Alliance promotes the arts through a re-granting of city funds to local artists.

Recreation

Macon is famous for the quality and diversity of its parks system, including a popular river walk named the Ocmulgee Heritage Trail. The City of Macon operates eight recreation facilities with six swimming pools, two tennis centers, a senior citizens center, a public golf course, a wheelchair-accessible baseball field, a BMX track and a 1,500 meter bike trail. These facilities and other sites provide a variety of recreational activities including 46 tennis courts, over 40 baseball/softball/football fields and more than 20 basketball courts.

Macon

GEORGIA

Baseball

Luther Williams Field, the second-oldest minor league baseball park in the country, is located in Macon. Many famous players honed their skills in this historic structure, most notably Pete Rose and Chipper Jones.

The Peach State League, a small, independent instructional effort featuring recent college graduates from around the country is currently operating at the Luther Williams Field and draws patrons



Luther Williams Field

from across the region to enjoy America's pastime.

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



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 Tuner 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 from time to time.



Making Macon Unique

The Ocmulgee National Monument and Indian Mounds are located just northeast of Downtown Macon.

The Macon Telegraph is one of the nation's oldest newspapers, founded in 1826.

Built in 1837 as a bank building, Macon City Hall also served briefly as the State Capitol during the Civil War.

Rose Hill Cemetery serves as the resting place for three governors, 31 mayors, over 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.

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 Whoopees 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 over 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 AWWA conference in San Diego.

There are 15 downtown streets named after trees - Walnut, Mulberry, Cherry, Poplar, Plum, Pine, Hemlock, Orange, Magnolia, Hazel, Chestnut, Maple, Elm, Oak and Ash.



Macon's Cherry Blossom Festival



Principal Property Taxpayers
Fiscal Year 2010 compared to eight years ago Fiscal Year 2002

<u>Taxpayer</u>	<u>Fiscal year 2010</u>			<u>Fiscal year 2002</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Graphic Packaging	\$58,050,327	1	2.77%	\$99,481,102	1	5.36%
Coliseum Medical Center	\$33,678,983	2	1.61%	\$34,412,974	2	1.86%
Armstrong World Ind., Inc.	\$24,417,480	3	1.16%	\$24,583,449	5	1.33%
Georgia Power Co.	\$21,714,812	4	1.04%	\$24,147,784	6	1.30%
Bellsouth Telecom.	\$18,296,489	5	0.87%	\$34,098,478	3	1.84%
Macon Mall	\$15,141,070	6	0.72%	\$33,171,800	4	1.79%
DDRTC Eisenhower Crossing	\$14,623,491	7	0.70%			
Verizon Wireless East	\$11,339,288	8	0.54%			
Cherokee Brick & Tile	\$9,048,229	9	0.43%			
Freudenberg Texbond	\$8,117,149	10	0.39%	\$8,218,992	9	0.44%
Keebler Company				\$12,750,707	7	0.69%
AT&T Communications				\$8,234,635	8	0.44%
Wal-Mart				\$7,548,712	10	0.41%
Total	\$214,427,318		10.23%	\$286,648,633		15.46%

Source: Macon-Bibb County Tax Commissioner's Office



**Principal Employers
Current Year and Ten Years Ago**

<u>Taxpayer</u>	<u>Fiscal Year 2010</u>			<u>Fiscal Year 2000</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Employees per Major Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Employees per Major Employer</u>
Medical Center of Central GA	4,000	1	19.29%	4,043	1	24.14%
GEICO	3,800	2	18.33%	2,650	3	15.82%
Bibb County Board of Education	3,300	3	15.92%	3,330	2	19.89%
Mercer University	1,441	4	6.95%	1,297	5	7.75%
City of Macon	1,377	5	6.64%	1,334	4	7.97%
Coliseum Medical Centers	1,200	6	5.79%	1,000	7	5.97%
Bibb County	889	7	4.29%	705	9	4.21%
United States Postal Service	807	8	3.89%			
Wal-Mart Super Stores	726	9	3.50%			
YKK (USA), Inc.	650	10	3.14%	1,100	6	6.57%
Georgia Farm Bureau Federation	551	11	2.66%	500	10	2.99%
Graphic Packaging International	512	12	2.47%			
The Boeing Company	503	13	2.43%	787	8	4.70%
IKON Office Solutions	490	14	2.36%			
First Quality	486	15	2.34%			
Total Major Employers	20,732		100.00%	16,746		100.00%

n/a stands for not available

Sources: Greater Macon Chamber of Commerce; Georgia Department of Labor



BUDGETARY STRUCTURE AND PROCESS

The City of Macon was incorporated on December 10, 1823 under the provisions of an Act of the General Assembly of Georgia. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter; public safety (police and fire services), highways and streets, sanitation, health and social services, culture-recreation, public improvements, and general administrative services.

FINANCIAL STRUCTURE

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups; each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The level of control or level at which expenditures may not legally exceed the budget is the line item. Any change in the appropriation level of the line item must be approved by the City Council as well as any changes between function areas as identified in the chart of accounts. All appropriations lapse at year-end. The following fund types are used by the City of Macon.

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most government functions of the City are financed. The acquisition, use and balances of the City expendable financial resources, and the related liabilities, (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The following are the City's Governmental Fund types:

General Fund - The General Fund is the general operation fund of the City. It 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 (other than Capital Project and Trust Funds) that are legally restricted to expenditures for specified purposes.

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long – term debt principal, interest and related costs.

Capital Project Funds – The Capital Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds)



PROPRIETARY FUND TYPES

The proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the City's Proprietary Fund types:

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 appropriated for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund – The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or other governments, on a cost – reimbursement basis.

FIDUCIARY FUND TYPES

The Fiduciary Funds are used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/ or other funds.

Pension Trust Fund - The Pension Trust Fund is accounted for in the same manner as Proprietary Funds.

Agency Funds – The Agency Funds are used to account for assets held by the City as custodian or agent for individuals, other governmental units, and non – public organizations. Agency fund are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations. The City does not have any agency funds.

BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed in all governmental fund types, expendable trust funds and agency funds. Under this method, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the obligation is incurred, with the exception of principal and interest on general long term debt which is recognized when due.

Those revenues susceptible to accrual are property taxes, local option sales taxes, other taxes, intergovernmental revenue, interest revenue and charges for services. Fines, licenses and permits and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.



REVENUE MONITORING

Department heads are responsible for submitting revenue estimates to the Finance Office during the budget process. The projections should include a formula of collection or an anticipated collection schedule.

The Finance Office is responsible for monitoring the City's revenue collections. Computer reports are prepared monthly which compare actual receipts to the budget and sent to the departments for their review. In the event a department is not realizing their projection, the Finance Office will contact the department to inquire as to the extenuating circumstances that may have affected revenues.

EXPENDITURE CONTROL & MONITORING

An operational control of departmental or activity budgets is maintained by preliminary check of funds availability on a line item basis. The City's purchasing system assures budget availability prior to the issuance of purchase orders. Budgetary expenditure printouts are submitted to the departments on a monthly basis.

FUND BALANCE

Governmental Funds report the difference between their assets and liabilities as fund balance, which is divided into reserved and unreserved portions.

In the fund balance statements, governmental funds report reservation of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The City has established the following reservations.

Fund Balance – Reserved for Encumbrances – This portion of fund balance represents various restricted assets or resources of the City which have been encumbered or appropriated as required for purchase orders or contractual obligations.

Fund Balance – Reserved for Advances and Long-term Receivables – This portion represents a reservation of fund balance relative to the long term nature of such amounts.

Fund Balance – Reserved for Debt Service – This portion of fund balance represents resources of the City which have been formally set aside for future debt service.

BASIS OF BUDGETING

Annual budgets are legally adopted for the General Fund, Special Revenue Fund, Internal Service Fund, Debt Service, Capital Improvements and Enterprise Funds. All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred; and unencumbered appropriations in the annual operating budget lapse at fiscal year end. Legal provisions, including the City Charter and the Georgia Fiscal Standards Act, also govern the budgetary process.

The General Fund is subject to control on a departmental basis, while the Special Revenue and Debt Service Funds are subject to budgetary control on an individual fund basis. Budgets are prepared for the Capital Improvements Fund on a project basis, which usually covers only one fiscal year. Proprietary Fund budgets are prepared and utilized as a management tool to assess the operations of the enterprise and internal service funds.



BUDGET PROCESS

BUDGET PREPARATION

Many administrative policies are incorporated into the budgetary process in order to assure that the budget is a management plan of action for the fiscal year.

Under the direction of the Mayor, the Chief Administrative Officer, assisted by the Administrative Budget Committee, is responsible for budget preparation. Department and agency heads formally begin budget preparation in January. Capital and administrative budget hearings are held with each department and agency head. After review by the Mayor, a final budget proposal package is prepared.

The City Charter requires that the budget proposal be submitted by the Mayor to the City Council in the form of a draft ordinance of appropriations at least six weeks prior to the start of the fiscal year.

The Appropriations Committee of City Council reviews the proposed budget and conducts another series of budget hearings with department and agency heads. A public hearing on the entire budget is conducted by City Council, at least one week prior to approval of an appropriations ordinance, which provides funding by department or function.

The Mayor may veto individual appropriation line items and a two-thirds vote of City Council is required to override the veto.

BUDGETARY AMENDMENTS

The budget is not a static document. It is a dynamic process which requires continuous monitoring and occasional revisions that reflect changing operational developments. In order to accommodate the changing needs of the government, the legislative body makes amendments to the budget.

There is only one type of budget amendment. The amendment is one that may cause a net change in the overall budget or a department budget. This type of amendment may result from increased or decreased revenue and/or expenditures or requested changes in funding for a capital project. This amendment is known as a Supplemental Budget Appropriation. Budget amendments of this nature are legislative and require City Council approval.

Supplemental Budget Appropriations are initiated by a written request from the department head to the Chief Administrative Officer (CAO) and Finance Director. After proper research and verification, the request is approved (or disapproved) administratively. The Finance Director is instructed to prepare an "Anticipated Budget Change" form as support for a supplemental appropriation ordinance for submission to the Appropriations Committee of Council for review. With a recommendation from the Appropriations Committee, the supplemental ordinance is referred to "full" Council for approval.



Budget Calendar

2012 fiscal year

January –	Preparation of the documents for the various departments
February -	Coordinate and receive from departments their desired budget requests
March -	Department Hearings
April -	Review Capital requests, travel, other outside agencies request, personnel issues and directors review
May -	Mayor's Review
May -	Mayor presentation to City Council
May -	Appropriations committee review
June -	Public Hearing on the budget
June -	Council adoption of the budget
July 1 -	Budget begins



FY 2012 PERSONNEL ADMINISTRATION

The goal of all City of Macon employees is to provide an array of municipal services for local citizens in an efficient and prompt manner. The fiscal year 2012 workforce consists of 1,253 budgeted full-time positions. These employees serve as our law enforcement officers, firefighters, sanitation collectors, emergency operation dispatchers, traffic signal technicians, and recreational program leaders, as well as in many other areas critical to the operation of our government.

Without a well-trained and productive workforce, the City cannot achieve its service goals to the citizenry of Macon. At the foundation of a well-trained and productive workforce, is the ability to provide a salary structure and benefit package which ensures the city can recruit and retain employees of the highest caliber.

The City of Macon provides a comprehensive benefit package for its employees that includes:

- Major Medical Health Insurance (HMO or Optional POS)
- Prescription Drug Program
- Life Insurance
- Social Security
- Retirement Pension Plan
- Optional Dental, Cancer, and disability insurance
- Two Deferred Compensation Plans
- Paid Leave: Vacation, Funeral, Military, and Administrative leave programs

The Mayor, City Council, and the Department of Human Resources are committed to hiring qualified workers and providing a comprehensive salary structure and benefit package.

SALARIES

In addition to the regular salary accounts, the city budgets for overtime pay. Paid time off for holidays, vacation, accrued sick leave and administrative leave are included as part of the regular salary account.

EMPLOYEE BENEFITS

MAJOR MEDICAL HEALTH INSURANCE

The City budgets between \$3,400 and \$19,000 per employee annually to pay health insurance premiums for each full-time and selected part-time employee. City employees have a choice of participating in either a Preferred Provider Organization (PPO) plan or in a Health Maintenance Organization (HMO) Plan.

Employees also receive a drug prescription card that enables them to obtain prescription medication with a minimal co-payment. The City's health plans also provide limited coverage for vision, hearing, alcohol, drug, and mental health treatment.



LIFE INSURANCE

The City provides all insured employees with life insurance and accidental death/dismemberment (AD&D) insurance. An employee has 1 and ½ times their annual salary in life insurance benefits. In addition, the City provides each of its retirees with a \$5,000 life insurance policy.

SOCIAL SECURITY (FICA)

All general employees are covered under Social Security. The City budgets 7.65% of each general employee earnings for mandated social security benefits. The Medicare portion of social security must also be budgeted for any sworn Police and Fire hired after April of 1986. The Medicare portion is mandated by Federal law at 1.45% of earnings.

RETIREMENT AND PENSION PLAN

All full-time employees are eligible to participate in a retirement and pension plan. Contributions to the plan are paid entirely by the City and are based on a percentage of salary. The retirement plan offers early, normal and disability retirement options. Survivor benefits are also provided.

EMPLOYEE ASSISTANCE PROGRAM

The City has an Employee Assistance Program for its employees and their families. The program provides free counseling services for employees who are experiencing legal, emotional financial or other problems which may affect their job performance. The City budgets approximately \$27,000 a year for the cost of this program.

DEFERRED COMPENSATION PLANS

The City provides employees with the opportunity to participate in one of two deferred compensation plans administered by (1) Nationwide Investment Services Corporation or (2) ING Financial Services. The plans allow an employee to make optional tax deferred contributions into a retirement savings account. Currently, over 50% of City employees take advantage of these plans.

CAFETERIA PLAN

The City's Section 125 cafeteria plan has been available since January of 1993. This plan allows a pre-tax deferral of premiums for dependent health insurance. All dental, health and vision premiums are pretax deductions.

AUTHORIZED STRENGTH

The authorized strength for FY 2012 is 1,253 full time positions. The City continues to use personnel in efficient manner and the ratio of employees per population remains comparable to similar sized cities.

**Authorized Personnel Full Time Equivalent
Fiscal Year 2007 through 2012**

<u>Department</u>	<u>Fiscal Year ending June 30,</u>					
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Airport	15	15	0	0	0	0
	used consulting company to run airport					
Bowden Golf Course	8	8	8	8	7	7
Central Services	64	61	62	62	54	54
City Attorney	10	10	10	10	6	5
City Clerk	2	2	2	2	2	2
City Council	3	3	3	3	3	3
City Engineer	16	16	17	17	14	14
Econ.& Comm. Devl.	28	30	30	28	24	24
Emergency Mgt.	3	4	4	4	4	4
Finance	20	22	22	22	19	18
Fire Department	393	393	393	393	404	408
Human Resources	16	17	17	17	12	12
Information Tech	13	14	15	16	12	13
Inspection & Fees	24	20	20	20	19	19
Internal Auditor	2	2	2	2	2	2
Mayor & Staff	11	11	11	11	13	13
Workforce Developm.	16	15	15	15	13	13
Municipal Court	12	12	12	14	12	12
Parks & Recreation	94	92	92	88	74	74
Police Department	413	413	413	413	404	404
Public Works	79	80	80	80	60	60
Solid Waste	85	84	84	84	74	74
Terminal Station	0	1	0	0	0	0
Vehicle Maintenance	17	18	18	18	17	17
Clean Cities Coordinator	1	1	1	1	1	1
Total	1,330	1,329	1,331	1,328	1,250	1,253
Number of Full Time Employees per 1,000 residents	14.00	13.99	14.01	14.17	13.50	13.53
Residents-city of Macon	94,990	94,990	94,990	93,706	92,582	92,582



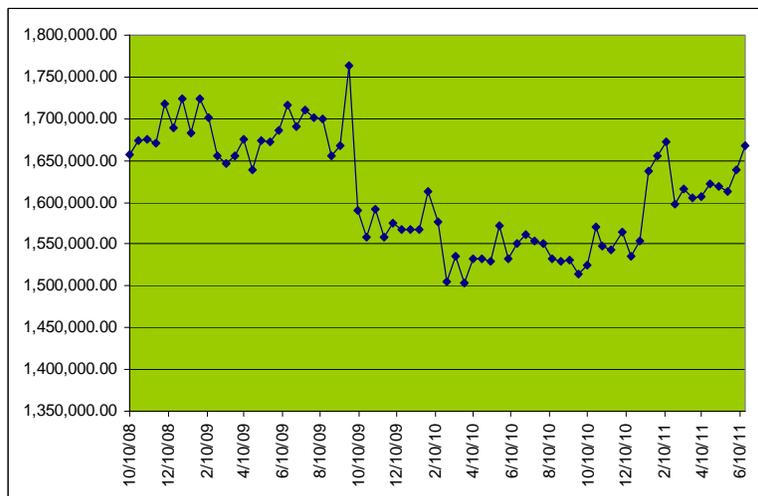
Personnel Information

Number of Employees 2008-2011



This chart indicates the number of employees with the city from 2008 through 2011. There are cyclical increases for summer employment, but the large drop off runs in tandem with the lay-offs that occurred in February 2010. The City saw extensive retirements and reduction in force at that time. The City has stabilized at full employment around 1250 employees.

Earnings per Payroll 2008-2011



This chart runs in tandem with the number of employees, having cyclical rises due to summer employment. There is also a recurring rise at the beginning of the calendar years as a result to retirement pay-outs that often occur at that time. Earnings were relatively stable after the reduction in force (February 2010), but have increased substantially due to the implementation for the pay scale in January 2011.



DEBT ANALYSIS

DEBT MANAGEMENT

Macon'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, the City's debt levels are well within its limits (see Legal Debt Margin on the following page). Debt service expenditures are the result of bonds issued by the City or contractual obligations and include principal and interest payments.

The City of Macon utilizes two (2) funding sources for repayment of debt for bond issues. Revenue bonds - which are issued by Authorities such as the Industrial Authority (created by the government), and Contractual Obligations. By virtue of going through an authority, the bonds are considered to be an indirect debt of the City and constitute a contractual debt with the authority.

The following is a summary of all debt that is currently being serviced by the City of Macon and approved in FY 2012 budget.

Business Type Activities Debt

2002 ASA Airport Improvement Bond

\$3,600,00, 2002 Macon-Bibb County Industrial Authority (Airport Improvement – Atlantic Southeastern Airlines Project) due in annual installments of \$325,500 to 337,250 through April 1, 2018, interest at 4% to 5%. The balance of this obligation as of 6/30/2011 is \$1,930,000.

1993 Zantop Bond

\$4,500,000, 1993 Macon-Bibb County Industrial Authority Airport Improvement Revenue Bonds are due in annual installment of \$257,208 to 355,435 through May 1, 2018, interest at 3.9% to 6.1%. The balance of this obligation as of June 30, 2011 is \$1,975,000

Governmental Activities Debt

The City has elected to include revenue bonds and contractual obligations in the governmental activities as it has been accepted practice to pay these from the General Fund without reference to the adequacy or inadequacy of designated revenue sources.



Revenue Bonds

Series 2002A and 2002B Macon-Bibb County Urban Development Authority Revenue Bonds, totaling \$7,860,000 and \$4,165,000, respectfully, are due in annual installments through August 1, 2024 and have an interest rate of 2.5% to 6.0%. As of June 30, 2011, the balance of this obligation (including un-amortized bond premiums) is \$9,978,400. Bond proceeds were used to aid in redevelopment projects within the central business district of Macon, Georgia.

Convention Center Hotel Public Contribution Project

In December 2007, the City issued \$10,945,000 Macon-Bibb County Urban Development Authority (Georgia) Revenues Bonds. The Series 2007 Bonds were issued for the purpose of paying a portion of the cost of: (a) the construction and installation of a 220-room full-service Convention Center and (b) the renovation of the Convention Center. Interest on these bonds will be payable in semi-annual installments on April 1 and October 1 each year, commencing on April 1, 2008. Interest rates on these bonds vary annually ranging between 3.27% and 4.77%. Principal amounts are due each October 1 and range annual amounts of \$285,000 to 580,000 through 2034. The Balance of this bond as of June 30, 2011 is \$10,660,000.

Capital Leases

The City has entered into lease agreements as lessee for financing the acquisition of various 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. Lease purchase payments are due in varying monthly installments of \$65,313 to \$81,626 through October 1, 2014, interest at 5.16%. This lease purchase agreement is serviced by rentals from the Georgia Secretary of State. The balance of this obligation as of June 30, 2011 is \$2,909,975.

Georgia Municipal Association Capital Leases Payable and Certificates of Participation

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 Capital Lease Payable (BB&T Lease pool). The 1990 GMA, now referred to as BBT master lease agreement is a capital lease. As of June 30, 2011 the principal total amount due is \$1,419,275. Interest is payable at an imputed rate of approximately 7%.

1998 Certificates of Participation (GMA Leasepool). In June 1998, the City entered into a lease pool agreement with GMA. The funding of the lease pool was provided by the issuance of \$150,126,000 Certification of Participation (COP) by the GMA. Unlike the 1990 capital lease pool payable, the 1998 COP immediately passed the net proceeds through to the participating municipalities with the City's participation totaling \$6,300,000. The lease pool agreement with the GMA provides that the City owns their portion of the assets invested by the pool and is responsible for the payment of their of the principal and interest of the COP. The principal of \$6,300,000 is due in a lump sum payment on June 1, 2028. Interest is payable at the rate of 4.75% each year. The lease pool agreement requires the City to make lease payments back into its investment account to fund the principal and interest requirements of the 1998 GMA Certificate of Participation.



LEGAL DEBT MARGIN

The Legal Debt limit for the City 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, 2011 is \$204,536,346 as determined by the following computation (figures based on the 2010 digest, 2011 was not available at time of printing):

REAL	\$1,610,172,790
PERSONNEL	315,048,378
MOTOR VEHICLES	159,284,130
MOBILE HOMES	600,379
TIMBER – 100%	82,589
HEAVY DUTY EQUIPMENT	7,641
Less EXEMPTIONS	(39,832,742)
TOTAL ASSESSED VALUE	\$2,045,363,165
	=====
BONDED DEBT LIMIT	\$ 204,536,346
(10% of assessed value)	
Less GENERAL OBLIGATION	
BONDS OUTSTANDING	-

LEGAL DEBT MARGIN	\$ 204,536,346
	=====

BOND RATING

Bond ratings are a measure of the City’s credit worthiness. The rating agencies analyze the City’s economic condition, debt management, administrative leadership and fiscal planning and management to determine the City’s credit rating. The City’s bonds have favorable ratings from Standard & Poor’s and Moody’s Investors Service. The current ratings are A and A3, respectively. These ratings allow the City to broaden the market for its bonds and lower the interest cost for issuing bonds.



Schedule of Debt Payments

	2011	2012	Payments 2013	2014	2015
Business Type Activities Debt					
2002 ASA Airport Imprv (\$3,600,000)					
Beginning Balance	2,155,000	1,930,000	1,695,000	1,445,000	1,180,000
Principle (Acct #037-24002)	225,000	235,000	250,000	265,000	275,000
Interest (Acct #37205-43267)	107,750	96,500	84,750	72,250	59,000
Discount	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)
Total Payment	329,713	328,463	331,713	334,213	330,963
Ending Balance	1,930,000	1,695,000	1,445,000	1,180,000	905,000
1993 Zantop (\$4,500,000)					
Beginning Balance	2,195,000	1,975,000	1,740,000	1,490,000	1,225,000
Principle (Acct #037-24001)	220,000	235,000	250,000	265,000	280,000
Interest (Acct #37205-43268)	133,190	119,990	105,890	90,890	74,725
Total Payment	353,190	354,990	355,890	355,890	354,725
Ending Balance	1,975,000	1,740,000	1,490,000	1,225,000	945,000
Government Type Activities Debt					
2002A City Projects (\$7,860,000)					
Beginning Balance	6,670,000	6,350,000	6,015,000	5,670,000	5,310,000
Principle (Acct #49000-43416)	320,000	335,000	345,000	360,000	375,000
Interest (Acct #49000-43338)	323,039	311,519	298,957	285,588	271,188
Total Payment	643,039	646,519	643,957	645,588	646,188
Ending Balance	6,350,000	6,015,000	5,670,000	5,310,000	4,935,000
2002B City Projects (\$4,165,000)					
Beginning Balance	3,860,000	3,628,400	3,406,700	3,195,500	2,995,400
Principle (Acct#49000-43417)	165,000	175,000	185,000	200,000	210,000
Interest (Acct #49000-43339)	231,600	221,700	211,200	200,100	188,100
Premium	5,829	5,829	5,829	5,829	5,829
Total Payment	402,429	402,529	402,029	405,929	403,929
Ending Balance	3,628,400	3,406,700	3,195,500	2,995,400	2,807,300
2007 Convention Ctr (\$18,526,844)					
Beginning Balance	10,945,000	10,660,000	10,340,000	10,005,000	9,665,000
Principle (Acct #29100-43368)	285,000	320,000	335,000	340,000	350,000
Interest (Acct #29100-43367)	472,775	460,000	447,575	434,075	427,275
Total Payment	757,775	780,000	782,575	774,075	777,275
Ending Balance	10,660,000	10,340,000	10,005,000	9,665,000	9,315,000
1999 Secretary of State (\$8,958,310)					
Beginning Balance	3,659,508	2,909,975	2,107,036	1,245,693	323,577
Principle (Acct #10205-43274)	749,533	802,939	861,343	922,116	323,577
Interest (Acct #10205-43299)	173,688	134,130	89,782	43,276	3,537
Total Payment	923,221	937,069	951,125	965,392	327,114
Ending Balance	2,909,975	2,107,036	1,245,693	323,577	-



Schedule of Debt Payments

2016 2017 2018 2019 2020

Business Type Activities Debt

2002 ASA Airport Imprv (\$3,600,000)

Beginning Balance	905,000	615,000	310,000		
Principle (Acct #037-24002)	290,000	305,000	310,000		
Interest (Acct #37205-43267)	45,250	30,750	15,500	PAID IN FULL	
Discount	(3,037)	(3,037)	(3,037)		
Total Payment	332,213	332,713	322,463		
Ending Balance	615,000	310,000	-		

1993 Zantop (\$4,500,000)

Beginning Balance	945,000	650,000	335,000		
Principle (Acct #037-24001)	295,000	315,000	335,000		
Interest (Acct #37205-43268)	57,645	39,650	20,435	PAID IN FULL	
Total Payment	352,645	354,650	355,435		
Ending Balance	650,000	335,000	-		

Government Type Activities Debt

2002A City Projects (\$7,860,000)

Beginning Balance	4,935,000	4,545,000	4,135,000	3,705,000	3,250,000
Principle (Acct #49000-43416)	390,000	410,000	430,000	455,000	475,000
Interest (Acct #49000-43338)	252,438	232,938	212,438	190,938	168,188
Total Payment	642,438	642,938	642,438	645,938	643,188
Ending Balance	4,545,000	4,135,000	3,705,000	3,250,000	2,775,000

2002B City Projects (\$4,165,000)

Beginning Balance	2,807,300	2,631,800	2,469,500	2,321,300	2,188,100
Principle (Acct#49000-43417)	220,000	235,000	250,000	265,000	280,000
Interest (Acct #49000-43339)	175,500	162,300	148,200	133,200	117,300
Premium	5,829	5,829	5,829	5,829	5,829
Total Payment	401,329	403,129	404,029	404,029	403,129
Ending Balance	2,631,800	2,469,500	2,321,300	2,188,100	2,070,800

2007 Convention Ctr (\$18,526,844)

Beginning Balance	9,315,000	8,960,000	8,595,000	8,225,000	7,845,000
Principle (Acct #29100-43368)	355,000	365,000	370,000	380,000	390,000
Interest (Acct #29100-43367)	413,275	399,075	384,475	369,675	354,475
Total Payment	768,275	764,075	754,475	749,675	744,475
Ending Balance	8,960,000	8,595,000	8,225,000	7,845,000	7,455,000

1999 Secretary of State (\$8,958,310)

Beginning Balance					
Principle (Acct #10205-43274)					
Interest (Acct #10205-43299)					
Total Payment					
Ending Balance					

PAID IN FULL



Schedule of Debt Payments

	2011	2012	Payments 2013	2014	2015
Capital Leases					
1990 BB&T Leasepool *					
Beginning Balance					
Principle & Interest Additions	1,302,380	2,143,062			
Total Payment	1,302,380	2,143,062			
Ending Balance	-	-			
1998 GMA Leasepool (\$6,300,000) *					
Beginning Balance					
Principle & Interest Additions	2,471,540	1,127,880			
Total Payment	2,471,540	1,127,880			
Ending Balance	-	-			
Principal	5,738,453	5,373,881	2,226,343	2,352,116	1,813,577
Interest	1,442,042	1,343,839	1,238,154	1,126,179	1,023,825
Premium/Discount	<u>2,792</u>	<u>2,792</u>	<u>2,792</u>	<u>2,792</u>	<u>2,792</u>
Total Payment	7,183,287	6,720,512	3,467,289	3,481,087	2,840,194
Total Debt 6/30	27,453,375	25,303,736	23,051,193	20,698,977	18,907,300

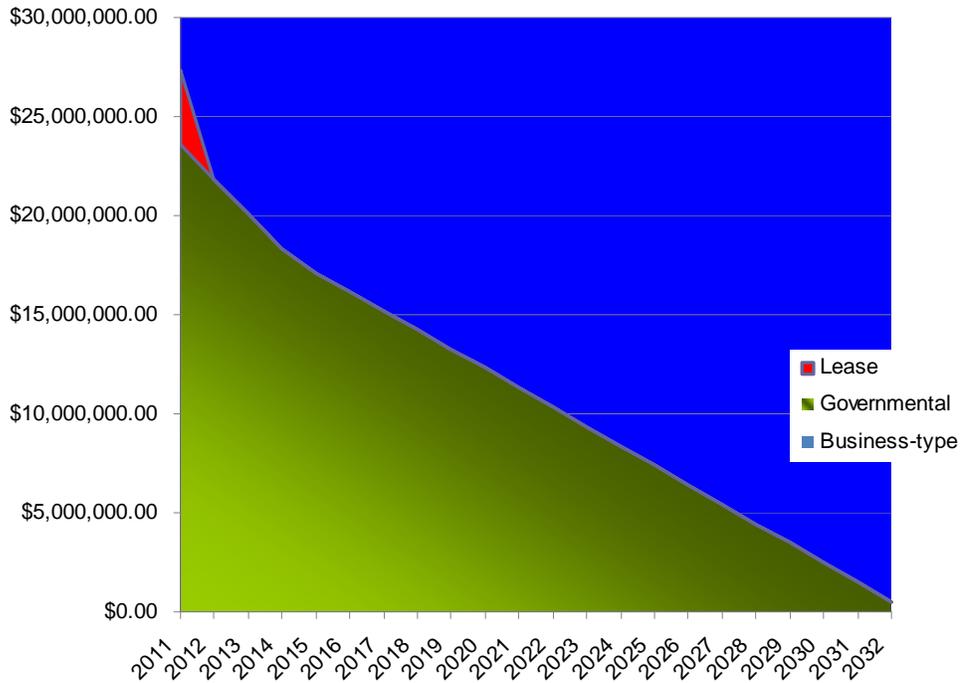
** Capital lease payments change annually due to additions and payoffs



Schedule of Debt Payments

	2016	2017	2018	2019	2020
Capital Leases					
1990 BB&T Leasepool					
Beginning Balance					
Principle Payment					
Additions					
Total Payment					
Ending Balance					
1998 GMA Leasepool (\$6,300,000)					
Beginning Balance					
Principle Payment					
Additions					
Total Payment					
Ending Balance					
Principal	1,550,000	1,630,000	1,695,000	1,100,000	1,145,000
Interest Prem	944,108	864,713	781,048	693,813	639,963
Premium/Discount	<u>2,792</u>	<u>2,792</u>	<u>2,792</u>	<u>5,829</u>	<u>5,829</u>
Total Payment	2,496,900	2,497,505	2,478,840	1,799,642	1,790,792
Total Debt 6/30	17,401,800	15,844,500	14,251,300	13,283,100	12,300,800

Debt Retirement
2012-2032



The debt for the City of Macon is divided into three distinct types – business, governmental, and leases. Within the next couple of years the short term leases will be paid. The business type debt is for the enterprise and internal service funds and are revenue bonds. They will be paid in full by 2017. The largest portion of debt are revenue bonds for the governmental type funds which declines each year to where it will be paid by the fiscal year 2032.



Direct and Overlapping Governmental Activities Debt

<u>Activity</u>	<u>Total Amount of Debt Outstanding</u>	<u>Percentage Applicable to City of Macon</u>	<u>Amount Applicable to City of Macon</u>
<u>Contractual Obligation and Overlapping General Obligation Debt</u>			
Series 2002B Urban Develop. Authority	\$1,055,000	50.50%	\$532,775
Series 2002A Urban Develop. Authority	\$8,865,000	50.50%	\$4,476,825
<u>Macon-Bibb County Urban Development</u>			
Refunding 1994 Bonds	\$500,000	50.50%	\$252,500
Revenue Bonds - 1996	\$430,000	50.50%	\$217,150
Revenue Bonds - 2000	\$10,605,000	50.50%	\$5,355,525
Revenue Bonds - 2002 A & B	\$10,599,953	100.00%	\$10,599,953
Convention Center Bonds	\$10,945,000	100.00%	\$10,945,000
<u>Macon-Bibb County Industrial Authority</u>			
Revenue Bonds - 1993	\$2,195,000	100.00%	\$2,195,000
Revenue Bonds - 2002	\$2,131,462	100.00%	\$2,131,462
Total Direct and Overlapping Debt	\$47,326,415		\$36,706,190

Source: Bibb County

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Macon. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.



Acknowledgments

The annual city budget is the collection of the City's financial plans. It lists anticipated revenues and expenditures in the coming fiscal year. A cost-effective budget establishes a compelling relationship between what departments plan on doing and what they plan on spending. Departmental budget requests are justified only to the extent that they finance value-adding operational activities and capital improvement projects for quality municipal services.

The preparation of the annual budget requires the cooperation of the City Administration, the City Council, departments of the City, and various local authorities. This budget document is the result of the combined efforts of:

- Mayor Robert A.B. Reichert
- Miriam Paris and James Timely – City Council Presidents and all of City Council
- City Council Appropriations Committee – Mike Cranford, Chair, Tom Ellington, Vice Chair, Elaine Lucas, Nancy White, and Virgil Watkins, Jr.
- Administrative Budget Team - Thomas Thomas, Chief Administrative Officer, Dale Walker, Finance Director, Yolanda Cornelius, Budget Manager, Amanda Deaton, Assistant to the CAO and Gail Kohler, Project Specialist.
- Department Heads and their staff members tasked with preparing the departmental budgets.
- Special thanks to all City employees who contributed their expertise to this project.

BUDGET FOR FY 2012

6/28/2011 approved

ORG	OBJ	TITLE / DESCRIPTION	Budget
			2012
		GENERAL FUND REVENUES	
		PROPERTY TAXES	
10300	30100	General Property Tax	17,796,349
	30105	Auto Tags & Tax	1,513,317
	30107	Railroad Equipment Tax	13,000
	30110	Recording Intangible Tax	120,000
		FUNCTION TOTAL	19,442,666
		SALES TAXES	
10305	30115	Local Option Sales Tax	18,500,000
	30120	Liquor Case Tax	200,000
	30125	Malt Beverage Stamps	1,262,300
	30130	Wine Case Tax	165,000
		FUNCTION TOTAL	20,127,300
		GROSS RECEIPTS	
10310	30135	Georgia Power Company	6,000,000
	30140	Georgia Natural Gas	470,000
	30145	Bell South (AT&T)	1,000,000
	30150	Cox Cable	800,000
	30155	Cox Cable-Channel 14	20,000
	30166	Others Franchise Fee	3,350
	30170	Insurance Premium	5,400,000
		FUNCTION TOTAL	13,693,350
		PENALTIES AND INT - TAXES	
10315	30175	Tax Penalties	70,000
	30180	Tax Interest	100,000
		FUNCTION TOTAL	170,000
		BUSINESS LICENSES	
10320	31100	Occup.Tax/Business Lic.	1,595,000
	31106	Business Lic. - Privilege	5,000
	31105	Licenses-Depository	320,000
	31101	Delinquent-Business	5,000
	31102	Delinquent-2 yr	1,000
	31110	Collections	35,000
	38120	Miscellaneous	5,000
		FUNCTION TOTAL	1,966,000

OTHER LICENSES

10325	31115 Building Permits	28,000
	31117 Plumbing Permits	13,500
	31120 Heating-AC Permits	19,600
	31125 Electrical Permits	35,000
	31126 General Contractors Permits	400,000
	31130 Plan-Occupancy Permits	30,000
	31135 Misc. Permits	3,400
	31140 Permit Fax Fee	1,300
	FUNCTION TOTAL	530,800

STATE/FEDERAL GRANTS

10330	32100 State of GA - EMA	55,725
	FUNCTION TOTAL	55,725

PAYMENTS IN LIEU OF TAXES

10335	32070 Macon Housing Authority	85,000
	32080 McDonnell-Douglas- Boeing	46,100
	32085 Zantop-Pmt Lieu of Taxes	28,000
	32105 Real Estate Transfers	35,000
	32181 Ground Lease Conv. Center Hotel	35,000
	32182 Noble Investment Group	440,000
	FUNCTION TOTAL	669,100

OTHER LOCAL GOVERNMENT

10340	32110 Bibb County - EMA	165,150
	32111 Sect. State Bldg. Lease	960,000
	32115 Bibb Co. Fire	7,950,000
	32125 Bibb Co. Traffic Eng.	153,000
	32135 Cherry Blossom	6,000
	FUNCTION TOTAL	9,234,150

GENERAL CITY GOVERNMENT

10342	33100 Alcoholic Bev. Affidavits	7,200
	33105 Land Dist. Permits	4,000
	33115 Central Record Fees	100,000
	33125 Alarm Systems	30,000
	33150 General Employee C.U.	95,500
	33151 Mid GA Clean Cities Coalition	8,500
	33152 Macon Water Authority	25,000
	33155 Electrical	18,000
	33162 800 MHZ MWA Tower Lease	15,200
	33163 800 MHZ MCCG Tower Lease	17,700

	33164 800 MHZ Nextel Tower Lease	39,900
	33165 Signals & Signs	120,000
	33168 800 MHZ Sprint Tower Lease	25,000
	33169 800 MHZ Bibb County BOE Tower Lease	2,800
	33171 800 MHZ IRS Tower Lease	11,000
	33174 800 MHZ Bibb County Maintenance	20,400
	33176 800 MHZ Cricket	27,100
	FUNCTION TOTAL	567,300

HIGHWAYS AND STREETS

10344	34100 Right of Way	130,000
	34105 Street Repair	10,000
	FUNCTION TOTAL	140,000

P&R CHARGES FOR SERVICES

10345	32120 Bibb Co. Pauper Burials	1,900
	33130 Cemetery Lot / Sales Interment	78,000
	33131 Cemetery Maintenance	9,000
	33140 Senior Citizen Rental	5,000
	35140 Swimming Pool Fees	10,000
	35145 Programs-Ins. Classes	2,000
	35150 Programs - Fees - Youth	30,000
	35160 Utilities Reimbursements	32,000
	35165 Sports Fees	33,000
	35169 Non Resident Participation Fee	500
	35170 Rentals	30,000
	35175 Sr. Cit. Membership Fees	1,200
	35305 Concession Sales	2,500
	38120 Miscellaneous	300
	FUNCTION TOTAL	235,400

P&R CHARGES FOR TENNIS SERVICES

10346	35165 Sports Fees	1,500
	35170 Rentals	2,500
	35185 Court Use	35,000
	35190 Membership	8,000
	35191 MTA Rental, Tournament, Sponsor	5,000
	35305 Concession Sales	2,500
	FUNCTION TOTAL	54,500

P&R CHARGES FOR CENTRAL CITY PARK

10347	32165 Georgia State Fair	7,500
	35160 Utilities Reimbursements	3,500
	35165 Sports Fees	25,000

	35170 Rentals	30,000
	35171 Skateboard Park	1,000
	35173 Rentals - Cherry Street Plaza	3,100
	35610 Other Stadium Rentals	16,500
	35611 Equipment Rental	1,500
	35612 Ocmulgee Heritage Maintenance	7,400
	35613 Rent- City Credit Union	1,500
	38120 Miscellaneous	1,000
	FUNCTION TOTAL	98,000

ANIMAL CONTROL - CHARGES

10375	35100 Euthan. & Other Fees	500
	35105 Adoption/Shelter Fees	10,000
	35125 Bibb County - Dogs	100,000
	35130 Board Of Health	17,000
	FUNCTION TOTAL	127,500

MULBERRY ST. PARKING GARAGE REVENUE

10381	33190 Parking Fees - Monthly	180,000
	33195 Parking Fees - Daily / Hourly	15,000
	FUNCTION TOTAL	195,000

FINES AND FORFEITURES

10385	36105 Court Cost Fees	26,400
	36110 Dept. of Public Safety	50
	36146 Date Surcharge	24,000
	36177 10% Jail Add-On Service	170,000
	36187 ACS Debt Recovery Revenue	587,000
	36188 Municipal Court Revenue	1,100,000
	36189 Maximus Payments	206,505
	38120 Miscellaneous	1,600
	FUNCTION TOTAL	2,115,555

SALES AND REFUNDS

10387	37104 Inventory/Equipment Sales	75,000
	37105 Sale of Real Property (Atty)	50,000
	37110 Atty & Eng. Fees	2,500
	FUNCTION TOTAL	127,500

MISCELLANEOUS

10390	38110 Interest on Investment	30,000
	38120 Miscellaneous	10,000
	38135 Rents-City Hall Annex	114,000
	38138 Airport Police - Reimbursement	76,800

	38140 Impounded Veh. Contract	175,000
	38148 Indirect Charge Revenue 3%	100,000
	38150 Railroad Annuity	7,000
	38152 US Marshall	10,000
	38156 Rent from Inspection & Fees	75,600
	FUNCTION TOTAL	598,400
	SUB-TOTAL GENERAL FUND REVENUES	70,148,246
	OTHER FINANCING SOURCES	
10395	39116 Transfer-Fund Balance	4,081,310
	FUNCTION TOTAL	4,081,310
	TOTAL GENERAL FUND REVENUES	74,229,556

GENERAL FUND EXPENDITURES

MUNICIPAL COURT

10100	41100 Salaries Full-Time	415,300
	41120 Salaries Overtime	9,000
	41170 Employee Benefits	98,516
	41171 Employee Health Cost	37,000
	41185 Workers Compensation	19,000
	42110 Operating Supplies	7,000
	42130 Clothing & Uniforms	100
	43110 Professional Service	4,900
	43125 Travel Expense	4,200
	43135 Printing, Binding & Book	7,900
	43140 Telephone Cost	2,500
	43145 Repairs & Maintenance	2,800
	43150 Contractual Services	268,000
	43161 Cont. Serv - Indigent Counsel	28,000
	43175 Dues, Subscriptions, & Membership	100
	DEPARTMENT TOTAL	904,316

MAYOR & STAFF

10105	41100 Salaries Full-Time	635,000
	41110 Salaries Part-Time	4,900
	41170 Employee Benefits	131,267
	41171 Employee Health Cost	81,000
	41185 Workers Compensation	17,200
	42110 Operating Supplies	7,400
	42135 Fuel, Oil & Lubricants	4,000
	42140 Mtr. Vehicle Repair-Parts	1,000
	42145 Mtr. Vehicle Repair-Lab.	1,500

	43125 Travel & Training Expense	26,200
	43135 Printing, Binding & Book	7,200
	43140 Telephone Cost	4,400
	43150 Contractual Services	11,100
	43155 Mayor's Contingency	55,000
	43160 Communication- Mayor's	500
	43165 Business Meeting Expense	10,100
	43175 Dues, Subs & Memberships	11,000
	DEPARTMENT TOTAL	1,008,767

INFORMATION SYSTEMS

10110	41100 Salaries Full-Time	397,600
	41120 Salaries Overtime	100
	41170 Employee Benefits	91,832
	41171 Employee Health Cost	59,000
	41185 Workers Compensation	12,700
	42110 Operating Supplies	2,100
	42112 Operating Supplies (Channel 14)	20,000
	42135 Fuel, Oil & Lubricants	2,400
	42140 Mtr. Vehicle Repair-Parts	2,200
	42145 Mtr. Vehicle Repair-Lab.	4,600
	43125 Travel & Training Expense	13,400
	43140 Telephone Cost	5,400
	43150 Contractual Services	115,300
	43175 Dues, Subs & Memberships	900
	43190 Other Utilities	8,800
	43345 Computer Network Maintenance	18,700
	44100 Machinery & Equipment	24,500
	DIVISION TOTAL	779,532

COMMUNICATION MAINTENANCE

10186	41100 Salaries Full-Time	234,800
	41120 Salaries Overtime	15,000
	41170 Employee Benefits	57,950
	41171 Employee Health Cost	21,000
	41185 Workers Compensation	8,000
	42110 Operating Supplies	1,200
	42135 Fuel, Oil & Lubricants	3,600
	42140 Mtr. Vehicle Repair-Parts	2,200
	42145 Mtr. Vehicle Repair-Lab.	1,100
	42160 Small Tools	1,400
	43125 Travel & Training Expense	4,200
	43145 Repairs & Maintenance	55,400
	43150 Contractual Services	39,200

	44100 Machinery & Equipment		2,100
		DIVISION TOTAL	447,150
		DEPARTMENT TOTAL	1,226,682
	INTERNAL AUDIT		
10114	41100 Salaries Full-Time		128,700
	41170 Employee Benefits		30,032
	41171 Employee Health Cost		14,000
	41185 Workers Compensation		3,200
	42110 Operating Supplies		700
	42135 Fuel, Oil & Lubricants		100
	43125 Travel & Training Expense		6,000
	43140 Telephone Cost		600
	43150 Contractual Services		3,700
	43175 Dues, Subs & Memberships		800
		DEPARTMENT TOTAL	187,832
	CITY COUNCIL		
10115	41100 Salaries Full-Time		125,400
	41110 Salaries Part-Time		152,400
	41114 Salaries - Other		35,100
	41120 Salaries Overtime		1,500
	41170 Employee Benefits		43,093
	41171 Employee Health Cost		87,000
	41185 Workers Compensation		4,800
	42110 Operating Supplies		2,500
	43110 Professional Service		134,800
	43125 Travel Expense		35,000
	43135 Printing, Binding & Book		1,100
	43140 Telephone Costs		2,100
	43150 Contractual Services		7,900
	43155 Contingency Expense		4,500
		DEPARTMENT TOTAL	637,193
	HUMAN RESOURCES ADMIN		
10120	41100 Salaries Full-Time		421,600
	41170 Employee Benefits		97,349
	41171 Employee Health Cost		70,810
	41185 Workers Compensation		15,900
	42110 Operating Supplies		8,000
	43110 Professional Service		79,100
	43125 Travel & Training Expense		8,700
	43130 Advertising		7,000
	43135 Printing, Binding & Book		7,000

	43140 Telephone Cost	2,000
	43150 Contractual Services	87,700
	43175 Dues, Subs & Memberships	2,500
	43365 Unemployment Insurance	120,000
	43380 Employee Assistance Program	27,000
	44100 Machinery & Equipment	1,800
	DIVISION TOTAL	956,459
	DEPARTMENT TOTAL	956,459
	HUMAN RESOURCES - CREDIT UNION	
10122	41100 Salaries Full-Time	67,200
	41170 Employee Benefits	15,641
	41171 Employee Health Cost	13,000
	41185 Workers Compensation	3,200
	DEPARTMENT TOTAL	99,041
	CLEAN CITIES GRANT	
10127	41100 Salaries Full-Time	5,900
	41170 Employee Benefits	1,296
	41185 Workers Compensation	1,600
	DEPARTMENT TOTAL	8,796
	FINANCE/PURCHASING DEPT	
10130	41100 Salaries Full-Time	779,152
	41110 Salaries Part-Time	44,500
	41170 Employee Benefits	183,542
	41171 Employee Health Cost	140,214
	41185 Workers Compensation	28,500
	42110 Operating Supplies	19,300
	42135 Fuel, Oil & Lubricant	700
	42140 Mtr. Vehicle Parts	400
	42135 Mtr. Vehicle Repair-Lab.	300
	43125 Travel & Training Expense	14,000
	43130 Advertising	12,000
	43135 Printing, Binding & Book	17,200
	43140 Telephone Cost	3,900
	43145 Repairs & Maintenance	2,000
	43150 Contractual Services	29,600
	43175 Dues, Subs & Memberships	2,600
	44100 Machinery & Equipment	2,100
	DEPARTMENT TOTAL	1,280,008
	CITY ATTORNEY	

10140	41100 Salaries Full-Time	409,527
	41120 Salaries Overtime	600
	41170 Employee Benefits	94,664
	41171 Employee Health Cost	70,810
	41185 Workers Compensation	8,000
	42110 Operating Supplies	4,400
	43110 Legal Fees	8,000
	43125 Travel & Training Expense	5,200
	43135 Printing, Binding & Book	9,200
	43140 Telephone Cost	2,100
	43145 Repairs & Maintenance	300
	43150 Contractual Services	8,500
	43161 Contractual Services Solicitor Counsel	23,500
	43175 Dues, Subs & Memberships	2,900
	43430 Liability Exp. Self Insurance	225,000
	43432 Outside Counsel	225,000
	DEPARTMENT TOTAL	1,097,701

CITY CLERK

10145	41100 Salaries Full-Time	81,900
	41170 Employee Benefits	19,081
	41171 Employee Health Cost	3,500
	41185 Workers Compensation	3,200
	42110 Operating Supplies	1,200
	43125 Travel & Training Expense	6,200
	43135 Printing, Binding & Book	300
	43140 Telephone Cost	600
	43150 Contractual Services	2,400
	43175 Dues, Subs & Memberships	100
	43330 Communication	44,200
	DEPARTMENT TOTAL	162,681

POLICE - SUPPORT SERVICES

10148	41100 Salaries Full-Time	919,800
	41120 Salaries Overtime	1,000
	41170 Employee Benefits	202,386
	41171 Employee Health Cost	139,000
	41185 Workers Compensation	38,000
	42130 Clothing Uniforms	9,700
	43125 Travel & Training Expenses	800
	43150 Contractual Services	10,700
	43175 Dues, Subscriptions & Memberships	700
	43193 Drug Abuse Resistance Education (DARE)	22,500
	43194 TRIAD	10,300

43196 Police Activities League (PAL)	30,500
43197 Youth Enrichment Service (YES)	8,500
43198 Citizens on Patrol (COP/ PAY	4,900
44100 Machinery & Equipment	2,400
DIVISION TOTAL	1,401,186

POLICE - ADMINISTRATION

10150	41100 Salaries Full-Time	706,900
	41120 Salaries Overtime	5,000
	41152 Salaries - Clothing & Uniforms	3,000
	41170 Employee Benefits	159,063
	41171 Employee Health Cost	91,000
	41185 Workers Compensation	25,400
	42105 Ammunition	67,100
	42110 Operating Supplies	90,000
	42130 Clothing Uniforms	121,300
	42135 Fuel,Oil & Lubricants	700,000
	42140 Mtr. Vehicle Repair-Parts	350,000
	42145 Mtr. Vehicle Repair-Lab.	350,000
	43110 Professional Services	44,000
	43125 Travel, Training & Certification	23,700
	43135 Printing, Binding & Book	30,000
	43140 Telephone	60,000
	43142 Electricity	77,200
	43145 Repairs & Maintenance	47,100
	43150 Contractual Services	148,800
	43152 Disciplinary Board	600
	43175 Dues, Subscriptions & Memberships	2,200
	43185 Medical & Hospital	10,000
	43190 Other Utilities	27,000
	43215 Jail Contract	300,000
	44100 Machinery & Equipment	2,933
	DIVISION TOTAL	3,442,296

POLICE- CRIMINAL INVESTIGATION DIVISION

10151	41100 Salaries Full-Time	2,956,700
	41120 Salaries Overtime	80,000
	41152 Salaries - Clothing & Uniforms	21,600
	41170 Employee Benefits	676,786
	41171 Employee Health Cost	495,000
	41185 Workers Compensation	136,300
	42130 Clothing & Uniforms	25,000
	43125 Travel, Training & Certification	3,800
	43150 Contractual Services	29,700

	43175 Dues, Subscriptions & Memberships	600
	44100 Machinery & Equipment	20,100
	DIVISION TOTAL	4,445,586

POLICE - PATROL

10152	41100 Salaries Full-Time	6,497,000
	41120 Salaries Overtime	40,000
	41149 U.S. Marshall	10,000
	41152 Salaries - Clothing & Uniforms	9,700
	41170 Employee Benefits	1,436,605
	41171 Employee Health Cost	1,429,167
	41185 Workers Compensation	304,200
	42130 Clothing Uniforms	88,800
	43125 Travel, Training & Certification	9,600
	43150 Contractual Services	74,300
	43175 Dues, Subscriptions & Memberships	600
	43185 Medical & Hospital	2,000
	44100 Machinery & Equipment	5,100
	DIVISION TOTAL	9,907,072

POLICE - MANAGEMENT SERVICES

10153	41100 Salaries Full-Time	444,000
	41120 Salaries-Overtime	1,500
	41170 Employee Benefits	101,296
	41171 Employee Health Cost	50,000
	41185 Workers Compensation	22,200
	42130 Clothing & Uniforms	2,200
	43125 Travel, Training & Certification	6,800
	43150 Contractual Services	27,100
	43175 Dues, Subscriptions & Memberships	200
	44100 Machinery & Equipment	800
	DIVISION TOTAL	656,096

POLICE - ANIMAL CONTROL

10154	41100 Salaries Full-Time	240,000
	41120 Salaries Overtime	5,000
	41170 Employee Benefits	57,124
	41171 Employee Health Cost	50,000
	41185 Workers Compensation	15,600
	42110 Operating Supplies	33,000
	42130 Clothing & Uniforms	2,600
	42135 Fuel,Oil & Lubricants	28,000
	42140 Mtr. Vehicle Repair-Parts	9,000
	42145 Mtr. Vehicle Repair-Labor	9,400

42170 Chemicals, Drugs & Medicine	22,500
43110 Professional Services	36,000
43140 Telephone	4,200
43142 Electricity	12,000
43145 Repair & Maintenance	7,800
43150 Contractual Services	8,800
43175 Dues, Subscriptions & Memberships	900
43190 Other Utilities	15,600
44100 Machinery & Equipment	14,900

DIVISION TOTAL	572,424
DEPARTMENT TOTAL	20,424,660

FIRE DEPT - FIRE ADMINISTRATION

10155	41100 Salaries Full-Time	342,200
	41170 Employee Benefits	77,346
	41171 Employee Health Cost	35,000
	41185 Workers Compensation	12,700
	42110 Operating Supplies	3,000
	42120 Repair & Main. Supplies	500
	42130 Clothing & Uniforms	600
	42135 Fuel, Oil & Lubricants	5,900
	42140 Mtr. Vehicle Repair-Parts	900
	42145 Mtr. Vehicle Repair-Labor	900
	43110 Promotional Assessement Expenses	40,000
	43125 Travel Expense	2,800
	43135 Printing, Binding & Book	900
	43140 Telephone Cost	2,300
	43150 Contractual Services	2,600
	43175 Dues, Subs & Memberships	1,200
	44100 Machinery & Equipment	300
	44115 Bldg. Imp- Int.	1,700

DIVISION TOTAL	530,846
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FIRE - FIREFIGHTING

10156	41100 Salaries Full-Time	11,889,424
	41119 FLSA Overtime	1,750,000
	41120 Salaries Overtime	37,000
	41170 Employee Benefits	2,992,303
	41171 Employee Health Cost	3,084,048
	41185 Workers Compensation	605,100
	42110 Operating Supplies	32,000
	42120 Repair & Main. Supplies	57,000
	42130 Clothing & Uniforms	142,000
	42135 Fuel, Oil & Lubricants	200,000

42140 Mtr. Vehicle Repair-Parts	209,500
42145 Mtr. Vehicle Repair-Lab.	270,000
42160 Small Tools	6,400
42170 Chemicals, Drugs & Medicine	9,000
42190 Cleaning & Sanitation	32,000
42210 Fire Ext. Supplies	800
43125 Travel & Training Expense	10,000
43135 Printing, Binding & Book	3,900
43140 Telephone Cost	16,300
43142 Electricity	105,000
43145 Repairs & Maintenance	9,500
43150 Contractual Services	34,800
43175 Dues, Subs & Memberships	500
43190 Other Utilities	88,000
43220 Laundry/Cleaning Svcs.	4,000
44100 Machinery & Equipment	210,000
44115 Bldg. Imp- Int.	19,300
44120 Bldg. Imp-Ext.	14,800
DIVISION TOTAL	21,832,675

FIRE - FIRE PREVENTION

10157 41100 Salaries Full-Time	455,900
41170 Employee Benefits	99,851
41171 Employee Health Cost	65,000
41185 Workers Compensation	14,300
42110 Operating Supplies	2,200
42120 Repair & Main. Supplies	600
42130 Clothing & Uniforms	2,700
42135 Fuel, Oil & Lubricants	21,000
42140 Mtr. Vehicle Repair-Parts	4,500
42145 Mtr. Vehicle Repair-Labor	2,500
42160 Small Tools	600
42190 Cleaning & Sanitation	500
43125 Travel & Training Expense	1,400
43135 Printing, Binding & Book	3,800
43140 Telephone Cost	1,400
43150 Contractual Services	3,500
43175 Dues, Subs & Memberships	900
43192 Jr. Fire Marshals	9,700
44100 Machinery & Equipment	200
44115 Bldg. Imp- Int.	1,800
44120 Bldg. Imp-Ext.	500
DIVISION TOTAL	692,851

FIRE - FIRE TRAINING

10158	41100 Salaries Full-Time	262,000
	41120 Salaries Overtime	4,000
	41170 Employee Benefits	58,245
	41171 Employee Health Cost	41,000
	41185 Workers Compensation	7,900
	42110 Operating Supplies	2,000
	42120 Repair & Main. Supplies	5,500
	42130 Clothing & Uniforms	1,800
	42135 Fuel, Oil & Lubricants	11,000
	42140 Mtr. Vehicle Repair-Parts	7,300
	42145 Mtr. Vehicle Repair-Lab.	2,400
	42160 Small Tools	400
	43125 Travel & Training Expense	5,600
	43135 Printing, Binding & Book	3,200
	43140 Telephone Cost	1,600
	43142 Electricity	8,300
	43150 Contractual Services	5,300
	43175 Dues, Subs & Memberships	100
	43190 Other Utilities	5,000
	44100 Machinery & Equipment	3,600
	44115 Bldg. Imp- Interior	1,300
	44120 Bldg. Imp- Exterior	2,900
	DIVISION TOTAL	440,445
	DEPARTMENT TOTAL	23,496,817

INSPECTION & FEES

10160	41100 Salaries Full-Time	677,400
	41170 Employee Benefits	156,205
	41171 Employee Health Cost	113,800
	41185 Workers Compensation	30,000
	42110 Operating Supplies	4,300
	42130 Clothing	2,900
	42135 Fuel, Oil & Lubricants	22,300
	42140 Mtr. Vehicle Repair-Parts	9,500
	42145 Mtr. Vehicle Repair-Labor	6,500
	43125 Travel & Training Expense	8,700
	43130 Advertising	200
	43135 Printing, Binding & Book	2,700
	43140 Telephone Cost	4,600
	43150 Contractual Services	7,800
	43175 Dues, Subs & Memberships	1,200
	43203 Rent Expenses	75,600
	DEPARTMENT TOTAL	1,123,705

EMERGENCY MANAGEMENT

10165	41100 Salaries Full-Time	187,100
	41110 Salaries Part-Time	3,000
	41120 Salaries Overtime	1,200
	41170 Employee Benefits	44,228
	41171 Employee Health Cost	5,000
	41185 Workers Compensation	6,400
	42110 Operating Supplies	4,000
	42120 Repair & Main. Supplies	2,000
	42130 Clothing & Uniforms	2,000
	42135 Fuel, Oil & Lubricants	6,500
	42140 Mtr. Vehicle Repair-Parts	2,100
	42145 Mtr. Vehicle Repair-Labor	2,400
	43125 Travel & Training Expense	4,800
	43135 Printing, Binding & Book	200
	43140 Telephone Cost	2,700
	43142 Electricity	15,000
	43145 Repairs & Maintenance	2,200
	43150 Contractual Services	21,300
	43175 Dues, Subs & Memberships	1,600
	43180 Miscellaneous	1,700
	44100 Machinery & Equipment	4,700
	DEPARTMENT TOTAL	320,128

CITY ENGINEER

10175	41100 Salaries Full-Time	400,500
	41170 Employee Benefits	92,358
	41171 Employee Health Cost	55,000
	41185 Workers Compensation	15,900
	42110 Operating Supplies	3,200
	42135 Fuel, Oil & Lubricants	9,000
	42140 Mtr. Vehicle Repair-Parts	3,000
	42145 Mtr. Vehicle Repair-Labor	3,000
	43125 Travel & Training Expense	800
	43135 Printing, Binding & Book	300
	43140 Telephone Cost	3,500
	43142 Electricity	300
	43145 Repairs & Maintenance	600
	43150 Contractual Services	43,600
	43175 Dues, Subs & Memberships	200
	44100 Machinery & Equipment	800
	DEPARTMENT TOTAL	632,058

TRAFFIC ENGINEERING

10176	41100 Salaries Full-Time	181,400
	41170 Employee Benefits	41,951
	41171 Employee Health Cost	20,000
	41185 Workers Compensation	6,400
	42110 Operating Supplies	1,100
	42135 Fuel, Oil & Lubricants	1,600
	42140 Mtr. Vehicle Repair-Parts	500
	42145 Mtr. Vehicle Repair-Labor	500
	43125 Travel & Training Expense	1,500
	43140 Telephone Cost	9,500
	43142 Electricity	34,700
	43145 Repairs & Maintenance	500
	43150 Contractual Services	3,300
	43175 Dues, Subs & Memberships	300
	43190 Other Utilities	2,700
	44100 Machinery & Equipment	1,900
	DEPARTMENT TOTAL	307,851

PUBLIC WORKS ADMINISTRATION

10180	41100 Salaries Full-Time	227,100
	41120 Salaries Over-Time	1,000
	41170 Employee Benefits	52,849
	41171 Employee Health Cost	21,000
	41185 Workers Compensation	11,100
	42110 Operating Supplies	3,000
	42120 Repair & Main. Supplies	1,000
	42130 Clothing & Uniforms	200
	42135 Fuel, Oil & Lubricants	2,000
	42140 Mtr. Vehicle Repair-Parts	1,300
	42145 Mtr. Vehicle Repair-Labor	1,100
	42190 Cleaning & Sanitation	2,000
	43125 Travel & Training Expense	1,000
	43135 Printing, Binding & Book	700
	43140 Telephone Cost	4,600
	43142 Electricity	25,000
	43145 Repairs & Maintenance	800
	43150 Contractual Services	8,900
	43175 Dues, Subs & Memberships	800
	43190 Other Utilities	20,000
	43240 Special Awards	1,000
	44100 Machinery & Equipment	3,500
	44115 Bldg. Imp- Interior	1,600
	DIVISION TOTAL	391,549

PW - STREET CLEANING

10181	41100 Salaries Full-Time	526,400
	41120 Salaries Overtime	14,000
	41170 Employee Benefits	124,628
	41171 Employee Health Cost	72,000
	41185 Worker's Compensation	36,400
	42110 Operating Supplies	10,000
	42130 Clothing & Uniforms	3,800
	42135 Fuel, Oil & Lubricants	44,100
	42140 Mtr. Vehicle Repair-Parts	24,000
	42145 Mtr. Vehicle Repair-Lab.	34,200
	42160 Small Tools	3,100
	42180 Agricultural Supplies	3,500
	43125 Travel & Training Expense	1,000
	43150 Contractual Services	168,500
	44100 Machinery & Equipment	4,100
	DIVISION TOTAL	1,069,728

PW - STREET MAINTENANCE

10182	41100 Salaries Full-Time	637,700
	41120 Salaries Overtime	20,000
	41170 Employee Benefits	151,611
	41171 Employee Health Cost	222,700
	41185 Worker's Compensation	36,000
	42110 Operating Supplies	15,400
	42120 Repair & Main. Supplies	76,000
	42130 Clothing & Uniforms	3,800
	42135 Fuel, Oil & Lubricants	120,000
	42140 Mtr. Vehicle Repair-Parts	125,000
	42145 Mtr. Vehicle Repair-Lab.	115,000
	42160 Small Tools	4,100
	43125 Travel & Training Expense	1,000
	43150 Contractual Services	9,800
	44100 Machinery & Equipment	9,200
	DIVISION TOTAL	1,547,311

PW - STORM DRAINAGE

10183	41100 Salaries Full-Time	168,500
	41120 Salaries Overtime	4,000
	41170 Employee Benefits	38,833
	41171 Employee Health Cost	25,000
	41185 Workers Compensation	11,100
	42110 Operating Supplies	5,600

42130 Clothing & Uniforms	1,200
42135 Fuel, Oil & Lubricants	21,400
42140 Mtr. Vehicle Repair-Parts	16,000
42145 Mtr. Vehicle Repair-Lab.	16,000
43150 Contractual Services	3,500
44100 Machinery & Equipment	3,500
	DIVISION TOTAL
	314,633
	DEPARTMENT TOTAL
	3,323,221

CENTRAL SERVICES-ADMINISTRATION

10185	41100 Salaries Full-Time	202,200
	41170 Employee Benefits	46,735
	41171 Employee Health Cost	23,000
	41185 Worker's Compensation	6,400
	42110 Operating Supplies	2,200
	42120 Repair & Main. Supplies	200
	42135 Fuel, Oil & Lubricants	800
	42140 Mtr. Vehicle Repair-Parts	100
	42145 Mtr. Vehicle Repair-Lab.	100
	42190 Cleaning & Sanitation	1,600
	43125 Travel & Training Expense	300
	43135 Printing, Binding & Book	100
	43140 Telephone Cost	1,900
	43142 Electricity	22,000
	43145 Repairs & Maintenance	200
	43150 Contractual Services	7,000
	43175 Dues, Subs & Memberships	500
	43190 Other Utilities	6,000
	44110 Bldg. Improvements	800
		DIVISION TOTAL
		322,135

10187 CS -TRAFFIC SIGNALS

	41100 Salaries Full-Time	322,000
	41120 Salaries Overtime	10,500
	41170 Employee Benefits	77,203
	41171 Employee Health Cost	31,000
	41185 Worker's Compensation	14,300
	42130 Clothing & Uniforms	1,600
	42135 Fuel, Oil & Lubricants	16,200
	42140 Mtr. Vehicle Repair-Parts	9,700
	42145 Mtr. Vehicle Repair-Lab.	10,000
	42160 Small Tools	1,000
	42195 Elect. Signals & Supplies	42,000
	43125 Travel & Training Expense	2,800

	43150 Contractual Services	2,600
	43175 Dues, Subs & Memberships	500
	44100 Machinery & Equipment	28,200
	DIVISION TOTAL	569,603
10188	CS-BLDG. CUSTODIAL SERVICE	
	41100 Salaries Full-Time	290,800
	41120 Salaries Overtime	400
	41170 Employee Benefits	67,194
	41171 Employee Health Cost	38,000
	41185 Worker's Compensation	19,000
	42120 Repair & Main. Supplies	9,500
	42130 Clothing & Uniforms	1,500
	42135 Fuel, Oil, & Lubricants	2,200
	42140 Mtr. Vehicle Repair-Parts	1,000
	42145 Mtr. Vehicle Repair-Lab.	1,200
	42160 Small Tools	300
	42190 Cleaning & Sanitation	14,000
	42195 Elect. Signals & Supplies	3,500
	43140 Telephone Cost	300
	43142 Electricity (Annex)	80,000
	43145 Repairs & Maintenance	1,200
	43150 Contractual Services	13,300
	43190 Other Utilities	27,700
	44100 Machinery & Equipment	1,700
	44115 Bldg. Improvements-Interior	600
	DIVISION TOTAL	573,394
10189	CS - HVAC	
	41100 Salaries Full-Time	253,300
	41120 Salaries Overtime	1,500
	41170 Employee Benefits	58,867
	41171 Employee Health Cost	30,000
	41185 Worker's Compensation	9,500
	42120 Repair & Main. Supplies	15,700
	42130 Clothing & Uniforms	1,300
	42135 Fuel, Oil, & Lubricants	8,200
	42140 Mtr. Vehicle Repair-Parts	3,000
	42145 Mtr. Vehicle Repair-Lab.	1,400
	42160 Small Tools	1,500
	43125 Travel & Training Expense	1,100
	43150 Contractual Services	1,500
	DIVISION TOTAL	386,867

10190	CS - GENERAL MAINTENANCE	
	41100 Salaries Full-Time	328,200
	41120 Salaries Overtime	500
	41170 Employee Benefits	76,038
	41171 Employee Health Cost	35,000
	41185 Worker's Compensation	17,400
	42120 Repair & Main. Supplies	1,400
	42130 Clothing & Uniforms	2,100
	42135 Fuel, Oil & Lubricants	9,100
	42140 Mtr. Vehicle Repair-Parts	3,000
	42145 Mtr. Vehicle Repair-Lab.	2,500
	42160 Small Tools	600
	42190 Cleaning & Sanitation	600
	42195 Elect. Signals & Supplies	200
	43140 Telephone Cost	200
	43142 Electricity	4,500
	43145 Repairs & Maintenance	1,500
	43150 Contractual Services	400
	43190 Other Utilities	3,200
	44100 Machinery & Equipment	3,000
	44110 Building Improvements	1,200
	44115 Bldg. Improvements-Interior	800
	DIVISION TOTAL	491,438

10191	CS - ELECTRICAL	
	41100 Salaries Full-Time	254,400
	41120 Salaries Overtime	2,000
	41170 Employee Benefits	59,043
	41171 Employee Health Cost	38,000
	41185 Worker's Compensation	11,000
	42120 Repair & Main. Supplies	25,700
	42130 Clothing & Uniforms	1,400
	42135 Fuel, Oil & Lubricants	11,700
	42140 Mtr. Vehicle Repair-Parts	3,400
	42145 Mtr. Vehicle Repair-Lab.	3,900
	42160 Small Tools	1,700
	43125 Travel & Training Expense	100
	43150 Contractual Services	2,500
	44100 Machinery & Equipment	11,400
	DIVISION TOTAL	426,243

10193	CS - TRAFFIC MAINTENANCE OPERATIONS	
	41100 Salaries Full-Time	118,000
	41120 Salaries Overtime	1,800

41170 Employee Benefits	27,605
41171 Employee Health Cost	23,000
41185 Worker's Compensation	8,000
42120 Repair & Main. Supplies	71,200
42130 Clothing & Uniforms	1,200
42135 Fuel, Oil & Lubricants	9,500
42140 Mtr. Vehicle Repair-Parts	4,050
42145 Mtr. Vehicle Repair-Lab.	4,200
42160 Small Tools	1,000
43125 Travel & Training Expense	2,500
43175 Dues, Subscriptions & Membership	300
44100 Machinery & Equipment	9,600
	DIVISION TOTAL
	281,955
	DEPARTMENT TOTAL
	3,051,635

10194 P/R - ADMINISTRATIVE SVCS.

41100 Salaries Full-Time	77,800
41170 Employee Benefits	17,938
41171 Employee Health Cost	10,600
41185 Worker's Compensation	1,600
42110 Operating Supplies	4,100
42135 Fuel, Oil & Lubricants	1,800
42140 Mtr. Vehicle Repair-Parts	100
42145 Mtr. Vehicle Repair-Lab.	300
43125 Travel & Training Expense	200
43140 Telephone Cost	7,300
43142 Electricity	9,500
43150 Contractual Services	10,300
43175 Dues, Subs & Memberships	1,300
43190 Other Utilities	1,700
43240 Special Awards	700
44100 Machinery & Equipment	3,400
	DIVISION TOTAL
	148,638

10196 P/R - GROUNDS AND FACILITIES

41100 Salaries Full-Time	639,300
41120 Salaries Overtime	24,000
41170 Employee Benefits	152,463
41171 Employee Health Cost	121,000
41185 Worker's Compensation	38,000
42110 Operating Supplies	6,900
42120 Repair & Main. Supplies	11,000
42130 Clothing & Uniforms	15,700
42135 Fuel, Oil & Lubricants	75,000

42140 Mtr. Vehicle Repair-Parts	42,100
42145 Mtr. Vehicle Repair-Lab.	41,600
42160 Small Tools	2,700
42180 Agricultural Supplies	36,200
42185 Tree Maintenance	14,100
42190 Cleaning & Sanitation	6,000
42195 Elect. Signals & Supplies	8,300
43125 Travel & Training Expense	1,000
43142 Electricity	102,300
43145 Repair & Main. Supplies	12,900
43150 Contractual Services	437,100
43175 Dues, Subs & Memberships	100
43190 Other Utilities	83,600
44100 Machinery & Equipment	35,100
44110 Building Improvements - Other	14,600
	DIVISION TOTAL
	1,921,063

10197 P/R - OPERATIONS SERVICES

41100 Salaries Full-Time	1,243,600
41110 Salaries Part-Time	59,000
41120 Salaries Overtime	1,000
41130 Salaries Seasonal	83,600
41170 Employee Benefits	297,104
41171 Employee Health Cost	324,643
41185 Worker's Compensation	71,300
42110 Operating Supplies	82,000
42120 Repair & Main. Supplies	23,400
42130 Clothing & Uniforms	7,300
42135 Fuel, Oil & Lubricants	15,000
42140 Mtr. Vehicle Repair-Parts	1,800
42145 Mtr. Vehicle Repair-Lab.	2,700
42180 Agricultural Supplies	16,200
42190 Cleaning & Sanitation	36,200
42195 Electrical Supplies	10,300
43110 Professional Services	52,600
43120 Transportation	7,300
43125 Travel Expense	4,100
43135 Printing, Binding & Book	1,500
43140 Telephone Cost	3,100
43142 Electricity	290,000
43145 Repairs & Maintenance	5,000
43147 Machinery & Equipment Repairs	4,000
43150 Contractual Services	271,000
43175 Dues, Subs & Memberships	900

	43190 Other Utilities	180,600
	44100 Machinery & Equipment	26,200
	44110 Building Improvements - Other	10,000
	DIVISION TOTAL	3,131,447
10199	P/R -BUSINESS SERVICES	
	41100 Salaries Full-Time	159,200
	41120 Salaries Overtime	1,000
	41170 Employee Benefits	37,067
	41171 Employee Health Cost	17,000
	41185 Worker's Compensation	6,300
	42110 Operating Supplies	1,400
	42120 Repair & Main. Supplies	500
	42190 Cleaning & Sanitation	300
	42195 Electrical Supplies	100
	43120 Transportation	1,100
	43125 Travel & Training Expense	200
	43135 Printing, Binding & Book	1,000
	43140 Telephone Cost	100
	43142 Electricity	1,500
	43147 Machinery & Equipment Repairs	200
	43150 Contractual Services	2,900
	43175 Dues, Subs & Memberships	100
	43190 Other Utilities	3,000
	DIVISION TOTAL	232,967
	DEPARTMENT TOTAL	5,434,115
10203	MULBERRY STREET PARKING GARAGE	
	42110 Operating Supplies	2,500
	43140 Telephone Cost	1,700
	43142 Electricity	31,000
	43145 Repairs & Maintenance	2,000
	43150 Contractual Services	70,600
	43190 Other Utilities	600
	43415 Liability Insurance	8,100
	DEPARTMENT TOTAL	116,500
10204	SERVICES TO GOVERNMENT	
	43140 Telephone	100,000
	43142 Electricity	1,000,000
	43190 Other Utilities	16,500
	DEPARTMENT TOTAL	1,116,500
10205	DEBT SERVICE - PAYMENTS	

	43274 Sect. Of State Building	803,600
	43299 Sect. Of State Building Interest	133,500
	43305 Paying Agents Fees	3,500
	DEPARTMENT TOTAL	940,600
10210	OTHER COSTS	
	43314 Unallocated Reserve (Earmark)	117,470
	43315 Unallocated Reserve	120,000
	43320 Pension - Fire & Police Department	57,000
	43333 Credit Card Discount Fees	30,000
	43340 Municipal Govt Dues	35,000
	43349 Plaques, Monuments & Awards	6,000
	43350 Morale, Welfare & Recreation	12,000
	43353 UPC Services (Central Services)	14,100
	43360 Sister Cities International	6,000
	43361 Taste of Macon	5,000
	43362 Non Departmental Misc.	55,000
	43366 Lobbyist	0
	43382 Poverty Level Compensation	78,277
	DEPARTMENT TOTAL	535,847
10215	RISK MANAGEMENT	
	43150 Contractural	50,000
	43415 Liability Insurance	307,700
	43437 Property Insurance	162,200
	DEPARTMENT TOTAL	519,900
10225	APPROP OTHER AGENCIES	
	43445 Middle Ga. RDC(1)	77,655
	43470 Middle Ga Food Bank(1)	8,100
	43485 Urban Dev. Authority(1)	26,000
	43498 Georgia Children Museum	25,000
	43500 MBC Transit Authority(4)	1,023,500
	43505 MBC ADA Para Transit(4)	187,400
	43506 ECD-Land Acquisition	110,000
	43519 ECD-HOME Match	96,600
	43521 ECD-Prop Inspection Admin.	649,400
	43522 Land Bank Authority Contribution	100,000
	43523 NewTown Macon	10,000
	43535 Payne City	15,000
	43539 Douglass Theatre	80,000
	43566 Historic Hills & Heights	0
	43567 Demolition & Board Ups	300,000
	43546 21st Century	25,000

		DEPARTMENT TOTAL	2,733,655
	GENERAL FUND EXPENDITURES - TOTAL		71,646,668
10230	TRANSFERS TO OTHER FUNDS		
	43403 Transfer for Convention Center Hotel		780,700
	43550 Transfer to Centreplex		605,000
	43553 Transfer to Bowden Golf		165,500
	43578 Transfer to UDA for debt (Bonds 2002 A, B)		1,031,688
		DEPARTMENT TOTAL	2,582,888
	TOTAL GENERAL FUND REVENUE		74,229,556
	TOTAL GENERAL FUND EXPENDITURES		74,229,556
			(0)

	SPLOST FUND REVENUES		
22390			
	38110 Interest Revenue		35,000
	39116 Transfer from SPLOST Fund Balance		4,269,700
		FUNCTION TOTAL	4,304,700
	SPLOST FUND REVENUES - TOTAL		4,304,700

22206	SPLOST FUND EXPENDITURES		
22208	44979 Storm Water Management		1,500,000
	43304 GMA Interest		302,000
22210	43313 GMA Admin. Expenses		25,200
22211	43305 Paying Agent Fees		5,500
	43700 GMA 1998 Principal		1,719,000
	43639 BB&T Debt Principal		753,000
		FUNCTION TOTAL	4,304,700
	SPLOST FUND REVENUES - TOTAL		4,304,700
	SPLOST FUND EXPENDITURES - TOTAL		4,304,700
			0

30815	BOWDEN OPERATING REVENUE		
	35000 Greens Fees		150,000
	35005 Range Fees		29,000
	35015 Annual Memberships		25,000
	35026 Merchandise Sales		14,000
	35030 Golf Car Rentals		180,000
	35040 Concession Sales - Bowden		6,000
		FUNCTION TOTAL	404,000

30820	38120 Miscellaneous	3,500
	39120 Trans from City of Macon General Fund	165,500
28	28100 Trans from Bowden General Fund	81,099
	FUNCTION TOTAL	250,099

BOWDEN GOLF COURSE FUND REV. - TOTAL 654,099

BOWDEN GOLF COURSE FUND EXPENDITURES

30600	BOWDEN SALARIES/BENEFITS	
	41100 Salaries Full-Time	190,900
	41110 Salaries Part-Time	22,600
	41130 Salaries Seasonal	32,400
	41170 Employee Benefits	45,073
	41171 Employee Health Cost	31,000
	FUNCTION TOTAL	321,973

30605	BOWDEN SUPPLIES/MATERIALS	
	42110 Operating Supplies	7,000
	42130 Clothing & Uniforms	1,100
	42160 Small Tools	500
	42180 Agricultural Supplies	35,600
	42190 Cleaning & Sanitation	500
	FUNCTION TOTAL	44,700

30610	BOWDEN REPAIRS AND MAINTENANCE	
	42135 Fuel, Oil & Lubricants	8,800
	42140 Mtr. Vehicle Repair-Parts	6,000
	42145 Mtr. Vehicle Repair-Lab.	1,500
	43145 Repairs & Maintenance	16,100
	FUNCTION TOTAL	32,400

30615	BOWDEN UTILITIES	
	43140 Telephone Cost	1,800
	43142 Electricity	34,700
	43190 Other Utilities	10,000
	FUNCTION TOTAL	46,500

30625	BOWDEN OTHER OPER. EXP.	
	42220 Cost of Goods Sold	14,300
	43125 Travel, Training & Cert	900
	43130 Advertising	5,000
	43150 Contractual Services	12,000
	43175 Dues, Subs & Memberships	500

	43437 Insurance-Property	6,500
	44100 Machinery & Equipment	5,800
	43639 Lease Payment (Direct Lease)	54,426
	43640 Interest Expense	5,600
	44125 Capital Projects	25,000
	FUNCTION TOTAL	130,026
30630	BOWDEN DEPREC/AMORT EXP	
	43308 Depreciation / Capital Reserve Expense	78,500
	FUNCTION TOTAL	78,500
	BOWDEN GOLF COURSE EXP. - TOTAL	654,099
	BOWDEN REVENUES - TOTAL	654,099
	BOWDEN EXPENDITURES - TOTAL	654,099
		0
	SOLID WASTE MANAGEMENT	
32813	SOLID WASTE MANAGEMENT REVENUES	
	35550 Waste Management Fees	3,900,000
	36102 FIFA	97,000
	38009 Late Fees-Prior Year	76,000
	35551 Late Fee	11,000
	39127 GMA Lease	265,000
	39116 Transfer of Net Assets	161,146
	WASTE COLLECTION REVENUES - TOTAL	4,510,146
	WASTE COLLECTION EXPENDITURES	
32500	WASTE COLL - SALARIES/BENES	
	41100 Salaries Full-Time	1,500,000
	41120 Salaries Overtime	20,000
	41121 Salaries Additional	64,000
	41170 Employee Benefits	336,400
	41171 Employee Health Cost	250,000
	41185 Workers Compensation	93,456
	FUNCTION TOTAL	2,263,856
32505	WASTE COLL - SUPPLIES/MAT.	
	42110 Operating Supplies	13,700
	42130 Clothing & Uniforms	9,800
	FUNCTION TOTAL	23,500
32511	WASTE COLL- REPAIRS & MAINTENANCE	
	42135 Fuel, Oil & Lubricants	257,000
	42140 Mtr. Vehicle Repair-Parts	148,000

	42145 Mtr. Vehicle Repair-Lab.		187,500
		FUNCTION TOTAL	592,500
32525	WASTE COLL - OTHER OPER EXP		
	43125 Travel & Training Expense		1,500
	43135 Printing, Binding & Book		3,200
	43150 Contractual Services		277,000
	44100 Machinery & Equipment		6,000
	43700 GMA Debt Payment		410,846
	43639 B B & T Debt Payment		544,644
32530	44125 Capital Improvement Projects		265,000
	43308 Depreciation		122,100
		FUNCTION TOTAL	1,630,290
		WASTE COLLECTION EXPENDITURES - TOTAL	4,510,146
		WASTE COLLECTION REVENUES - TOTAL	4,510,146
		WASTE COLLECTION EXPENDITURES - TOTAL	4,510,146
32815	LANDFILL FEES		
	35500 Tipping Fees - Operations		610,000
	35503 Landfill Permits		7,000
	35510 Recycling Recovery		25,000
	35515 Landfill Gas		100,000
	32171 GMA		540,000
	39121 Transfer-SW Fund Balance		1,423,580
		FUNCTION TOTAL	2,705,580
		LANDFILL FEES REVENUES	2,705,580
	SOLID WASTE LANDFILL EXPENDITURES		
32600	LANDFILL SALARIES/BENEFIT		
	41100 Salaries Full-Time		398,200
	41120 Salaries Overtime		12,000
	41121 Salaries Additional		10,000
	41170 Employee Benefits		89,500
	41171 Employee Health Cost		60,000
	41185 Workers Compensation		23,760
		FUNCTION TOTAL	593,460
32605	LANDFILL SUPP & MATERIALS		
	42110 Operating Supplies		35,000
	42120 Repair and Maintenance		33,000
	42130 Clothing & Uniforms		2,100

	42160 Small Tools	3,900
	42180 Agricultural Supplies	23,300
	42190 Cleaning & Sanitation	1,100
	FUNCTION TOTAL	98,400
32610	LANDFILL REPAIR & MAINTENANCE	
	42135 Fuel, Oil & Lubricants	216,300
	42140 Mtr. Vehicle Repair-Parts	175,000
	42145 Mtr. Vehicle Repair-Lab.	139,000
	FUNCTION TOTAL	530,300
32615	LANDFILL UTILITIES	
	43140 Telephone Cost	600
	43142 Electricity	19,320
	43145 Repairs and Maintenance	500
	43190 Other Utilities	2,100
	FUNCTION TOTAL	22,520
32625	LANDFILL OTHER OPER EXP	
	43105 EPD Surcharge	55,000
	43106 Gas Wells	0
	43125 Travel & Training Expense	3,800
	43135 Printing, Binding & Book	500
	43150 Contractual Services	230,000
	44100 Machinery & Equipment	2,400
		291,700
32630	44230 Closure/Post Closure Expense	340,000
	44125 Capital Projects	540,000
	43308 Depreciation (Landfill)	289,200
		1,169,200
	FUNCTION TOTAL	1,460,900
	LANDFILL EXPENDITURES	2,705,580
	LANDFILL REVENUES	2,705,580
	LANDFILL EXPENDITURES	2,705,580
	DEPARTMENTAL TOTAL FUND REVENUES	7,215,726
	DEPARTMENTAL TOTAL FUND EXPENDITURES	7,215,726
		0
	E-911 FUND	
33325	SUBSCRIBER FEES	

	35300 Subscriber Fees-E911 Fixed Telephone	1,300,000
	35301 Subscriber Fees-E911 Mobile Telephone 70%	2,300,000
	FUNCTION TOTAL	3,600,000
33390		
	38110 Interest on Investment	1,200
	39116 Transfer from E-911 Fund Balance	335,700
	FUNCTION TOTAL	336,900
	E-911 REVENUES - TOTAL	3,936,900
	E-911 EXPENDITURES	
33600	E-911 SALARIES/BENEFITS	
	41100 Salaries Full-Time	1,563,000
	41120 Salaries Overtime	100,000
	41170 Employee Benefits	355,600
	41171 Employee Health Cost	200,000
	41185 Workers Compensation	98,200
	FUNCTION TOTAL	2,316,800
33605	E-911 SUPPLIES & MATERIALS	
	42110 Operating Supplies	20,200
	42130 Clothing & Uniforms	18,500
	FUNCTION TOTAL	38,700
33610	E-911 REPAIRS & MAINTENANCE	
	43145 Repair & Maintenance	5,300
	FUNCTION TOTAL	5,300
33615	E-911 UTILITIES	
	43140 Telephone Cost	236,000
	43142 Electricity	24,000
	43190 Other Utilities	2,600
	FUNCTION TOTAL	262,600
33625	E-911 OTH. OPERATING EXP	
	43125 Travel, Training & Certification	11,100
	43150 Contractual Services	148,600
	43163 Telephone Contractual Payments	250,000
	43175 Dues, Subs & Memberships	300
	44100 Machinery & Equipment	29,000
33730	43595 Transfer to Capital Improvement	874,500
	FUNCTION TOTAL	1,313,500
	E-911 FUND EXPENDITURES	3,936,900

E-911 FUND REVENUES	3,936,900
E-911 FUND EXPENDITURES	3,936,900
	0

INTERNAL SERVICE FUND

36814 VM - MOTOR POOL REVENUES

35288 Fuel - Vehicle	200
35290 Part - Vehicle	700
35292 Labor - Vehicle	400
FUNCTION TOTAL	1,300

36815 BILLINGS TO OTHER FUNDS

35211 Gen'l Fund VM Billing -Labor	700,000
35212 Gen'l Fund VM Billing -Fuel Markup	40,000
35213 Gen'l Fund VM Billing -Parts	732,000
35230 Bowden VM Billings	4,000
35231 Centreplex VM Billings	3,000
35232 Solid Waste Mgmt VM Bill	500,000
35237 Airport VM Billings	17,000
35244 ECD VM Billings	6,000
35255 Workforce VM Billing	1,000
FUNCTION TOTAL	2,003,000

36818 BILLINGS TO OUTSIDE USERS

35299 Taxi Cab Inspections	1,000
38120 Miscellaneous	3,500
FUNCTION TOTAL	4,500

36820 NON-OPERATING REVENUE

38155 Surcharge (PSE)	15,000
FUNCTION TOTAL	15,000

VEHICLE MAINTENANCE FUND REVENUES - TOTAL 2,023,800

VEHICLE MAINTENANCE FUND EXPENDITURES

36600 VM SALARIES & BENEFITS

41100 Salaries Full-Time	595,683
41101 Additional Regular Salaries	125,500
41170 Employee Benefits	153,461
41171 Employee Health Cost	101,000
41185 Workers Compensation	26,928
FUNCTION TOTAL	1,002,572

36605	VM SUPPLIES & MATERIALS	
	42110 Operating Supplies	4,277
	42130 Clothing & Uniforms	3,766
	42190 Cleaning & Sanitation	884
	FUNCTION TOTAL	8,927
36610	VM REPAIRS & MAINTENANCE	
	42135 Fuel, Oil & Lubricants	7,930
	42140 Mtr. Vehicle Repair-Parts	1,500
	42145 Mtr. Vehicle Repair-Lab.	325
	FUNCTION TOTAL	9,755
36611	VM MOTOR POOL VEHICLES	
	42135 Fuel, Oil & Lubricants	612
	42140 Mtr. Vehicle Repair-Parts	0
	42145 Mtr. Vehicle Repair-Lab.	200
	FUNCTION TOTAL	812
36614	VM REPAIR PARTS & SUPPLIES	
	42120 Repair & Maintenance Supplies	800,000
	FUNCTION TOTAL	800,000
36625	VM OTHER OPERATING EXP	
	43125 Travel Expense	2,758
	43135 Printing, Binding & Book	1,407
	43140 Telephone Cost	6,864
	43142 Electricity	31,129
	43145 Repairs & Maintenance	2,980
	43147 Machinery & Eqmt Repairs	6,225
	43150 Contractual Services	2,578
	43175 Dues, Subs & Memberships	5,360
	43190 Other Utilities	18,448
	Transfer to capital Improvement.	35,000
	FUNCTION TOTAL	112,749
36630	VM DEPRECIATION	
	43308 Depreciation / Capital Reserve Expense	11,307
	44100 Machinery & Equipment	2,200
	FUNCTION TOTAL	13,507
	VEHICLE MAINTENANCE EXPENDITURES	1,948,322
	VEHICLE MAINTENANCE FUND REVENUES	2,023,800
	VEHICLE MAINTENANCE FUND EXPENDITURES	1,948,322

75,478

	AIRPORT FUND	
37380	AIRPORT REVENUE	
	33170 Mobile Homes	30,000
	33175 Airlines	84,700
	33178 Federal	135,000
	33185 Other Leases	647,000
	33186 Airport Lease	689,000
	38120 Miscellaneous	3,500
37203	32339 AIP 26 FAA	919,439
	32341 AIP 26 GDOT	24,195
	AIRPORT REVENUES - TOTAL	2,532,834

37202	AIRPORT EXPENDITURES	
	42110 Operating Supplies	9,000
	42120 Repair & Main. Supplies	8,700
	42130 Clothing & Uniforms	1,700
	42135 Fuel, Oil & Lubricants	34,700
	42140 Mtr. Vehicle Repair-Parts	15,000
	42145 Mtr. Vehicle Repair-Lab.	10,000
	42160 Small Tools	700
	42180 Agricultural Supplies	3,700
	42190 Cleaning & Sanitation	4,500
	42195 Elect. Signals & Supplies	5,800
	43110 Professional Service	3,000
	43130 Advertising	300
	43135 Printing, Binding & Book	300
	43140 Telephone Cost	9,600
	43142 Electricity	122,900
	43145 Repairs & Maintenance	10,400
	43150 Contractual Services	682,800
	43164 Indirect Charges 3%	62,000
	43175 Dues, Subs & Memberships	200
	43190 Other Utilities	28,500
	43312 Bad Debt Expense	1,000
	43415 Liability Insurance	26,500
	44100 Machinery & Equipment	9,800
	44110 Bldg Imp-Interior	750
	44116 Bldg Imp-Exterior	5,750
	FUNCTION TOTAL	1,057,600
37205	43267 1988 ASA Bond Debt Payment	335,000
	43268 1993 Zantop Bond Debt Payment	352,000

37630	43308 Depreciation	355,100
	44103 Match for Grant Projects (CIP)	24,900
	FUNCTION TOTAL	1,067,000
	AIRPORT REVENUES - TOTAL	2,532,834
	AIRPORT EXPENDITURES - TOTAL	2,124,600
		408,234

**CAPITAL IMPROVEMENT FUND
CAPITAL IMPROVEMENTS REVENUE**

400390	32171 Local Government Lease Pool	1,983,222
	32179 Other lending Institutions	2,189,500
	FUNCTION TOTAL	4,172,722
	39110 Transfer from E-911	874,500
	32132 Bibb County	393,900
	39112 1976 Traffic Grant	51,300
	39123 Transfer From SPLOST	2,033,606
	Bond Issue	464,000
	FUNCTION TOTAL	3,817,306
	CAPITAL IMPROVEMENTS REVENUES - TOTAL	7,990,028

CAPITAL IMPROVEMENTS EXPENDITURES

400100	<u>Municipal Court</u>	
	46135 Non-Computer hardwareScanner replacement	
GMA/BB&T Lease	Scanner Replacement	5,000
400100	Total Municipal Court	5,000
400110	<u>I.T. / Communications</u>	
	46100 Computers & PC Hardware	
GMA/BB&T Lease	Server - Terminal Station	7,258
GMA/BB&T Lease	P.C. & MPD Video Storage Server	8,719
GMA/BB&T Lease	Microsoft Office Upgrade 2010	25,000
	Total	40,977
	46110 Network	
	IT Network Infrastructure	200,000
	Total	200,000
	46125 Radios	
GMA/BB&T Lease	Hand Held Radios for Patrol Officers 15 @ \$3,000	45,000
	Total	45,000
	46130 Telephone System	

GMA/BB&T Lease	Upgrade to Voice Over IP Phone System	237,000
	Total	237,000
46140	800 Mhz	
BB&T & County	Allied Chemical Enhanced Security	13,300
BB&T & County	Microwave Transmitters 3 @ \$200,000	600,000
	Total	613,300
46200	Vehicles	
GMA/BB&T Lease & Co	1997 Ford Windstar Van, 72,34/mi, replacement	22,000
	Total	22,000
400110	Total I.T./Communications	1,158,277
400150	<u>Police</u>	
46100	Computers	
2012 SPLOST	Towers 15 @ \$900	13,500
2012 SPLOST	Laptops 5 @ \$1,000	5,000
	Total	18,500
46120	Visual Media/Cameras	
GMA/BB&T Lease	Cameras, In-Car 25 @ \$4,000	100,000
	Total	100,000
46125	Radios	
GMA/BB&T Lease	Radios, In-Car 25 @ \$3,500	87,500
	Total	87,500
46200	Vehicles	
GMA/BB&T Lease	Ford Taurus, replace 5 @ \$18,000	90,000
GMA/BB&T Lease	Crown Vic, replace 25 @ \$29,000	725,000
GMA/BB&T Lease	Harley Motorcycle replace 1	24,000
		839,000
46215	Machinery & Equipment	
2012 SPLOST	Tasers & Ammunition 25 @ \$3,140	78,500
2012 SPLOST	Laser Speed Detection Devices 2 @ \$5,000	10,000
2012 SPLOST	Crime Lab Evidence Lockers	51,006
2012 SPLOST	Rifles, AK47, 25 @ \$1,500	-
	Total	139,506
46305	Roofing	
GMA/BB&T Lease	Police Precinct #2 Houston Avenue	110,000
	Total	110,000
46415	Resurfacing/Paving	
2012 SPLOST	High Speed Tracker @ Tinker Drive	52,710
	Total	52,710
	Total Police Department	1,347,216

400155 **Fire Department**

46200 Vehicles

GMA/BB&T Lease & Co	1999 Mercury Marquis 178,454 mi, replace	17,600
GMA/BB&T Lease & Co	1999 Crown Vic 183,390 mi, replace	17,600
	Total	35,200

46205 Service Vehicles

2012 SPLOST	1988 Ford Pumper 126,814 mi replace	445,000
GMA/BB&T Lease	Crash Fire Truck for Airport	137,500
	Total	582,500

46215 Machinery & Equipment

GMA/BB&T Lease	Turnout Gear Washer/Extractor	10,500
	Total	10,500

46305 Roofing

GMA/BB&T Lease	Fire Station #9 Shurling Drive	46,700
	Total	46,700

Total Fire Department**674,900****400160 Inspection & Fees****46100 Computers**

GMA/BB&T Lease	Dell Ultrasharp, 2 @ \$1,500 w/ Adobe Acrobat @ \$598.	3,598
	Total	3,598

46200 Vehicles

GMA/BB&T Lease	1999 Ford Pickup, 156,584 mi Replace	15,500
	Total	15,500

Total Inspection & Fees**19,098****400165 Emergency Management Agency****46105 Software**

GMA/BB&T Lease & Co	WebEOC Software	36,999
GMA/BB&T Lease & Co	Code Red Software	37,500
	Total	74,499

46125 Radios

GMA/BB&T Lease	VHF Radio	5,000
	Total	5,000

46135 Non-Computer Hardware

GMA/BB&T Lease	Siren Transmitter	9,730
GMA/BB&T Lease	Siren Replacement	21,639
GMA/BB&T Lease	Siren Upgrade	37,689
	Total	69,058

Total Emergency Management Agency**148,557**

400175	<u>Engineering</u>		
	46200	Vehicles	
GMA/BB&T Lease		Vehicle, replacement	17,600
		Total	17,600
	46400	Streets	
GMA/BB&T Lease		Street Improvments	100,000
		Total	100,000
		Total Engineering	117,600
400180	<u>Public Works</u>		
	46205	Service Vehicles	
GMA/BB&T Lease		2002 Elgin Sweeper, 89,865 mi replacement	165,000
		Total	165,000
	46215	Machinery & Equipment	
GMA/BB&T Lease		10" Water Pump	17,500
GMA/BB&T Lease		1983 Sandspreader, Replacement	18,000
GMA/BB&T Lease		30 Yard Roll-Off Containers 5 @ \$4,000	20,000
			55,500
		Total Public Works	220,500
400185	Central Services		
	46125	Radios	
GMA/BB&T Lease		Radios, 3 @ \$2,500 with Battery Charger @ \$1,080	8,580
		Total	8,580
	46205	Service Vehicles	
GMA/BB&T Lease		1987 Ford Paint Truck, 179,008, Replacement	250,000
		Total	250,000
	46300	Building Improvements	
GMA/BB&T Lease		City Hall, Waterproofing and walls	50,000
		Total	50,000
	46310	Relamping	
GMA/BB&T Ls & 1976 G		Interstate Lighting & Relamping, I-75,I-475,I-16	20,000
GMA/BB&T Lease		Historical Street Lighting, Modification & Upgrades	12,500
		Total	32,500
	46315	Traffic Signs and Signals	
1976 Traffic Grant		Traffic Signals Light Emitting Diode, Lamp Replacement	30,000
		Total	30,000
	46320	Fiber Optics	
GMA/BB&T Lease		Anticipated Fiber Optics Maintenance	20,000
GMA/BB&T Lease		Installation, Terminal Station to Allied Tower Site	39,200
GMA/BB&T Lease		Installation, Terminal Sta to Veh Maint, P&R, Ani Control	17,500

	Total	76,700
	46325 Relocation	
GMA/BB&T Ls & /Bond	Move Central Services	1,300,000
	Total	1,300,000
	Total Central Services	1,747,780
400196	Parks & Recreation	
	46200 Vehicles	
2012 SPLOST	1997 Ford Taurus, 153,265mi, Replacement	17,600
2012 SPLOST	2000 Chevy Crew Cab, 171,480mi, Replacement	36,000
	Total	53,600
	46215 Machinery & Equipment	
2012 SPLOST	2003 Enmark Mower, replacement	8,000
2012 SPLOST	Bleachers, Freedom, Bloomfield, Frank Johnson Parks	24,000
2012 SPLOST	Playground Borders, replacement	14,300
	Total	46,300
	46305 Roofing	
GMA/BB&T Lease	Building #12 Central City Park	160,500
	Total	160,500
	46415 Resurfacing	
2012 SPLOST	Daisy Park-Rebuild outside Basketball Court	65,000
2012 SPLOST	Frank Johnson-Rebuild Basketball Court	32,000
2012 SPLOST	Bloomfield Park-Replace Gym Floor	92,000
2012 SPLOST	Resurface Swimming Pools, 2	60,000
2012 SPLOST	Resurface 16 Tennis Courts, Various Locations	43,200
	Total	292,200
	Total Parks & Recreation	552,600
400316	Centreplex	
	46300 Building Improvements	
2012 SPLOST	China/Glass Replacements	41,000
2012 SPLOST	Carpet Replacement-Hall & Corridor	102,000
2012 SPLOST	Water Proof Building-Outside	24,000
2012 SPLOST	Turbine Cooling Motors 2 @ \$11,000	22,000
2012 SPLOST	Seating, Replace 200 in Centreplex Arena	20,000
2012 SPLOST	Reconfigure Fire Panel on Duct Detectors	25,000
2012 SPLOST	HVAC Work	50,000
2012 SPLOST	Polar Floor	125,000
2012 SPLOST	Bathroom Renovations	110,000
2012 SPLOST	Dressing Room Renovations	70,000
2012 SPLOST	Rework Riggings to Accommodate Larger Shows	500,000
	Total	1,089,000

Total Centreplex **1,089,000**

400336 E-911

46145 CAD Center (Computer Aided Dispatch)

E-911 Fund	Work Stations 13 @ \$16,000	208,000
E-911 Fund	Radio Consoles 8 @ \$60,000	480,000
E-911 Fund	UPD Encryption for all Consoles	15,000
E-911 Fund	CPU Units and Monitors 15 @ \$2,800	42,000
E-911 Fund	Portable Radios 10 @ \$3,100	31,000
E-911 Fund	Complete Working Console with Phone/Radio	75,000
E-911 Fund	Radio IP Server, Software and Switch	23,500
		874,500

Total E-911 **874,500**

400366 Vehicle Maintenance

46105 Software

GMA/BB&T Lease	Vehicle Maintenance Software	35,000
	Total	35,000

Total Vehicle Maintenance **35,000**

Total Capital Improvement Fund 040 **7,990,028**

Solid Waste Fund

Waste Collection

Pickup Truck,rpl	\$ 15,000	
Garbage Truck,rpl	150,000	
Garbage Carts 2,000 @ \$50.00, rl	<u>100,000</u>	
		\$265,000

Landfill

Trackhoe,rpl	\$200,000	
Dump Truck,rpl	<u>340,000</u>	
		\$540,000

Total Capital Improvement Fund 040 **\$ 7,990,028**

Total Capita Solid Waste Fund 032 **\$ 805,000**

Total All Capital Improvement Projects **\$8,795,028**

CAPITAL IMPROVEMENTS EXPEND. - TOTAL

CAPITAL IMPROVEMENTS REVENUES - TOTAL **7,990,028**

CAPITAL IMPROVEMENTS EXPEND. - TOTAL **7,990,028**

0

	1976 STREET & TRAFFIC IMPROVEMENT FUND		
41315	Revenue		
	Unallocated Reserve		51,300
		TOTAL	51,300
41210	Expenditure		
	Transfer to Capital Improvement Fund		51,300
		TOTAL	51,300
		1976 STREET & TRAFFIC IMP. REVENUES - TOTAL	51,300
		1976 STREET & TRAFFIC IMP. EXPENDITURES - TOTAL	51,300
			0

	STATE CAPITAL STREET IMPROVEMENT FUND		
50340	Revenue		
	34125 Paving Assessment Revenue		500
		TOTAL	500
		STATE CAPITAL STREET IMP. REVENUE-TOTAL	500

50090	Expenditure		
	43315 Unallocated Reserve		500
		TOTAL	500
		STATE CAPITAL STREET IMP.REVENUES - TOTAL	500
		STATE CAPITAL STREET IMP. EXPENDITURES - TOTAL	500
			0

	HOTEL/MOTEL TAX FUND		
51300	HOTEL/MOTEL TAX RECEIPTS		
	30132 Hotel/Motel Tax Receipts		750,000
		FUNCTION TOTAL	750,000
		HOTEL/MOTEL TAX FUND REVENUES - TOTAL	750,000

	HOTEL/MOTEL TAX FUND EXPENDITURES		
51230	TRANSFERS TO OTHER FUNDS		
	43550 Transfer to Centreplex (42.86%)		321,450
	43550 Transfer to Centreplex (7.33)		19,275
		FUNCTION TOTAL	340,725

51310	HOTEL/MOTEL TAX DISB (79.81%).		
	43510 Cherry Blossom Festival		45,000

	43511 Conv. Visitors Bureau	257,175
	43590 Sports Hall of Fame	35,700
	43591 Music Hall of Fame	0
	To be determined	35,700
	43592 Douglass Theater (calculated seperately @ 7.33%)	35,700
	FUNCTION TOTAL	409,275
	HOTEL/MOTEL TAX FUND REVENUES - TOTAL	750,000
	HOTEL/MOTEL TAX FUND EXPEND. - TOTAL	750,000
		0
	GROUP INSURANCE	
62120	Revenues	
	38181 Employees Hlth Cont-Active	2,065,000
	38184 COBRA Premium Payment	10,000
	38188 Dental Contribution	375,000
	38194 Vision Contribution	50,000
	38196 Employees Hlth Cont-Retiree	520,000
	38197 Employees Life Cont-Active	40,000
	TOTAL	3,060,000
	Insurance Contribution-Non Cafeteria	
62210		
	38179 Employer Cont- Retiree	1,580,000
	38180 Employer Cont- Active	6,125,000
	38181 Employees Cont-Dependent	0
	38189 Life Insurance (Employer)	290,000
	38199 Miscellaneous Revenues	7,500
	38147 Stop Loss	57,500
	TOTAL	8,060,000
	TOTAL REVENUES	11,120,000
	Expenditure	
62342		
	43245 Draw downs-Med Claim-Retiree	1,600,000
	43246 Draw downs-Pharmacy -Active	900,000
	43247 Draw downs-Pharmacy -Retiree	300,000
	43248 Medical Admin Charges-Retiree	200,000
	43251 Premium-Life Insurance	330,000
	43252 Draw downs-Med Claim-Active	6,100,000
	43253 Medical Admin Charges-Active	1,200,000
	43257 Premiums-Dental	375,000
	43258 Premium - Vision	50,000
	TOTAL	11,055,000
62345	Other Expenses	
	43110 Professional Services	65,000

		TOTAL	65,000
		TOTAL EXPENSES	11,120,000
		GROUP INSURANCE TOTAL REVENUES	11,120,000
		GROUP INSURANCE TOTAL EXPENSES	11,120,000
			0

LAW ENFORCEMENT CONFISCATION FUND

64150	Revenues		
	36170 Revenue State/ Local		15,000
	36175 Revenue Federal		45,000
	39116 Transfer from Fund Balance		110,000
		TOTAL	170,000

64255	Expenditure		
	42110 Operating		10,000
	43125 Travel & Training		40,000
	43150 Contractual Services		15,000
64255	44100 Machinery & Equipment		100,000
	44340 Patrol Dogs		5,000
		TOTAL	170,000

		LAW ENFORCEMENT CON. REVENUES - TOTAL	170,000
		LAW ENFORCEMENT CON. EXPENDITURES - TOTAL	170,000
			0

WORKERS COMPENSATION FUND

56100	Revenues		
	Transfer - Other Funds		
	38505 General Fund		1,666,368
	38510 Bowden Golf Course		11,088
	38515 Waste Collection		93,456
	38520 Landfill		23,760
	38525 E-911		98,208
	38530 Vehicle Maintenance		26,928
	38535 Work Force		20,592
	38540 Police Grant		22,176
	38545 Economic Community Development		38,016
		TOTAL	2,000,592

56200	Expenditures		
	41100 Salaries Full-Time		75,857
	41170 Employee Benefits		17,075

41171 Employee Health Cost	11,000
41185 Workers Compensation	3,651
42110 Operating Supplies	3,223
43125 Travel & Training	3,108
43135 Printing & Books	1,315
43140 Telephone	450
43150 Contractual	2,463
43175 Dues	450
43400 Claims Handling	63,000
43405 Stop Loss Insurance	65,000
43425 Claims Payments	1,750,000
43439 Safety Equipment	4,000
TOTAL	2,000,592

WORKERS COMPENSATION REVENUES - TOTAL	2,000,592
WORKERS COMPENSATION EXPENDITURES - TOTAL	2,000,592
	0

GROSS BUDGET	113,913,435
INTERFUND TRANSFERS	2,582,888
GAIN/LOSS ENTERPRISE FUNDS	483,712
Total Revenue	116,980,035

10	GROSS REVENUES	116,980,035
12	GROSS REVENUES	



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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
XX - XXX . XXXXX
FUND DEPT 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.

Appropriation - A legal authorization granted by the legislative body (City Council) 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.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Personnel (positions) - The total number of personnel (positions)

authorized to be employed in a particular 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 reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

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.

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 city staff to revise a budget appropriation. City 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 City Council.

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. This generally takes one of three forms: GAAP, cash, or modified accrual.

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

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

Capital Outlay (Assets) - Expenditure which result in the acquisition of or addition to fixed assets, including short-lived machinery and equipment.

Capital Projects - Projects which involves the acquisition of major machinery, equipment, land, buildings, renovations, and/or construction with a cost of more than \$5,000.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The Mayor and City Council have separate contingencies which may be used at their discretion.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

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 revenues during a single accounting period.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

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 insure that revenues are adequate to meet all necessary expenditures.

Expenditures - The payment for goods and services; expenses incurred for specific items, or services.

Fees - Charges for services rendered by City Departments.

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. The City of Macon 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 City programs and for which City dollars are made available.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

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.

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.

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.

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.

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

Operating Budget - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

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

Performance Measure - Special quantitative and qualitative measure of



work performed as an objective of a department.

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

Revenues - Sources of income received during a fiscal year including resources forwarded from prior years, operating transfers from other funds, and other financial sources.

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

Supplies - Articles and commodities which are consumed when used;

categories include: office, operating, agricultural, cleaning, clothing, chemicals, etc.

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.

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.

Working Capital - Funds equal to one-twelfth (30 days) of the General Fund budget which is set aside as a reserve to be used in extraordinary emergency situations only.

OTHER ACRONYMS

ABC - Anticipated Budget Change

CAO - Chief Administrative Officer of the City

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



Hot Air Balloons from Cherry Blossom Festival 2011

Mission Statement

To provide a strong, compassionate government based on a commitment to fiscal responsibility, quality services, openness, inclusiveness and active citizen participation.

Vision Statement

It is our desire for Macon, Georgia to become one of the most livable cities in America – a city where equal opportunity is taken for granted. Human and economic development are our highest priorities - a city of the future equipped with the physical and technological infrastructure that is changing our world today along with an educated work force able to compete in the emerging global marketplace.

Goals

- Efficient and Effective Government
- Open and Inclusive Government
- Human and Economic Development
- Youth Development
- Life of Dignity and Respect for Senior Citizens
- Safe, Healthy and Secure Community
- High Quality of Life
- Strong Partnership with Public and Private Sectors

2012

city of
Macon

