The City of Fayetteville, Georgia

OPERATING BUDGET

FISCAL YEAR ENDED JULY 31, 2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fayetteville

Georgia

For the Fiscal Year Beginning

August 1, 2009

President

Executive Director

CITY OF FAYETTEVILLE, GEORGIA
OPERATING BUDGET
FISCAL YEAR ENDED JULY 31, 2011

TABLE OF CONTENTS

TITLE	PAGE
TABLE OF CONTENTS	
GENERAL INFORMATION	
Officials of the City of Fayetteville	8
City-Wide Organizational Chart	9
Mission and Vision Statement	10
City Profile and Economic Conditions and Outlook	12-19
Budget Summary	21-50
Fund Summaries	52
Fund Balances and Explanations	53
City-Wide Personnel Summary	54
FISCAL POLICIES	
Accounting, Auditing, and Financial Report 14.00	56
Budget Amendments 14.01	57
Budget Process 14.02	58-60
Budgetary Controls 14.03	61
Capital Budget Policies 14.04	62-65
Capital Outlay in Capital Projects Fund 14.05	66
Debt Policies 14.06	67
Investment Policies 14.07	68

Operating Budget Policies 14.08 69-70

Outline of Strategic Planning Parameters 14.09 71-72

Purchasing Policies 14.10 73

Reserve Fund Policies 14.11 74

Revenue Administrative Policies 14.12 75

Statement of Intent 14.13 76

Reduction in Force 14.14 77

Fixed Assets 14.15 78-82

Workload Indicators 14.16 83-84

Computer Controls Policy and Procedures 14.17 85

Asset Impairment and Insurance Recovery 14.18 86-87

Timeliness of Financial Reports 14.19 88-89

Grant Administration 14.20 90-92

GOALS AND OBJECTIVES

Strategic Plan 94-115

GENERAL FUND

Financial Planning and Budget 119-121

General Government Summary 122-127
Legislative 128-130
City Clerk 131
City Manager 132
Elections 134
Finance and Administration 135-140
Law (City Attorney) 142
Information Technology 143-145
Human Resources 146
General Government Building 147
Judicial Summary 149

Municipal Court 150-153
Public Safety Summary 154
Police Administration 155-160
Investigations 161
Police Operations 163
Police Building 164
Police Support Services 165
Fire Administration 167-170
Fire Fighting 171
Fire Prevention 172
Fire Training 173
Fire HQ – Station 91 174
Fire Station 92 175
E-911 176
Public Works Summary 177-180
Public Works Administration 182
Highways and Streets 183
Housing and Development Summary 185
Protective Services 186-189
Planning and Zoning 190-192
Engineering 193-195

Debt Service 196
Other Financing Sources 198

ENTERPRISE FUNDS

Financial Planning and Budget 200-201

Water and Sewer Fund Summary 202-211
General Government 212-222
Wastewater Summary 223
Wastewater Administration 225
Stormwater Collection/Maint 226
Wastewater Maintenance 227
Wastewater Lift Stations 228
Wastewater Treatment Plant 229
Water Summary 230
Water Administration 232
Water Treatment 233
Water Distribution 234

Solid Waste Fund 236

CAPITAL PROJECTS FUNDS

Capital Improvement and Building Fund	239-252
Impact Fee Fund	254-262
SPLOST Capital Fund	264-265

SPECIAL REVENUE FUND

Confiscated Assets Funds	267
Hotel/Motel Tax Fund	268
Vehicle Rental Excise Tax Fund	269
Cemetery Trust Fund Budget Summary	270

COMPONENT UNIT

Downtown Development Authority	273-279
Main Street Tourism Fund	281-286

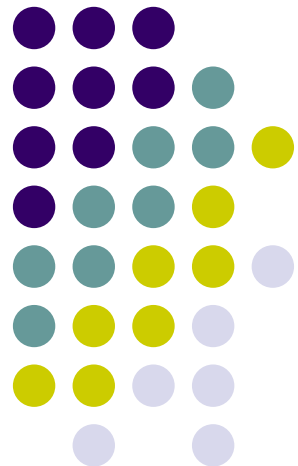
FIVE YEAR FINANCIAL FORECAST 287

STATISTICAL SECTION 304

GLOSSARY 324

DEDICATION 338

GENERAL INFORMATION



OFFICIALS OF THE CITY OF FAYETTEVILLE

MAYOR AND CITY COUNCIL

Kenneth Steele, Mayor

Larry Dell, Mayor Pro Tem
Al Hovey-King, Council Member
Paul C. Oddo, Jr., Council Member
Wilson Price, Council Member
Walt White, Council Member

LEGAL

David Winkle, City Attorney

AUDITOR

Mauldin and Jenkins, LLC

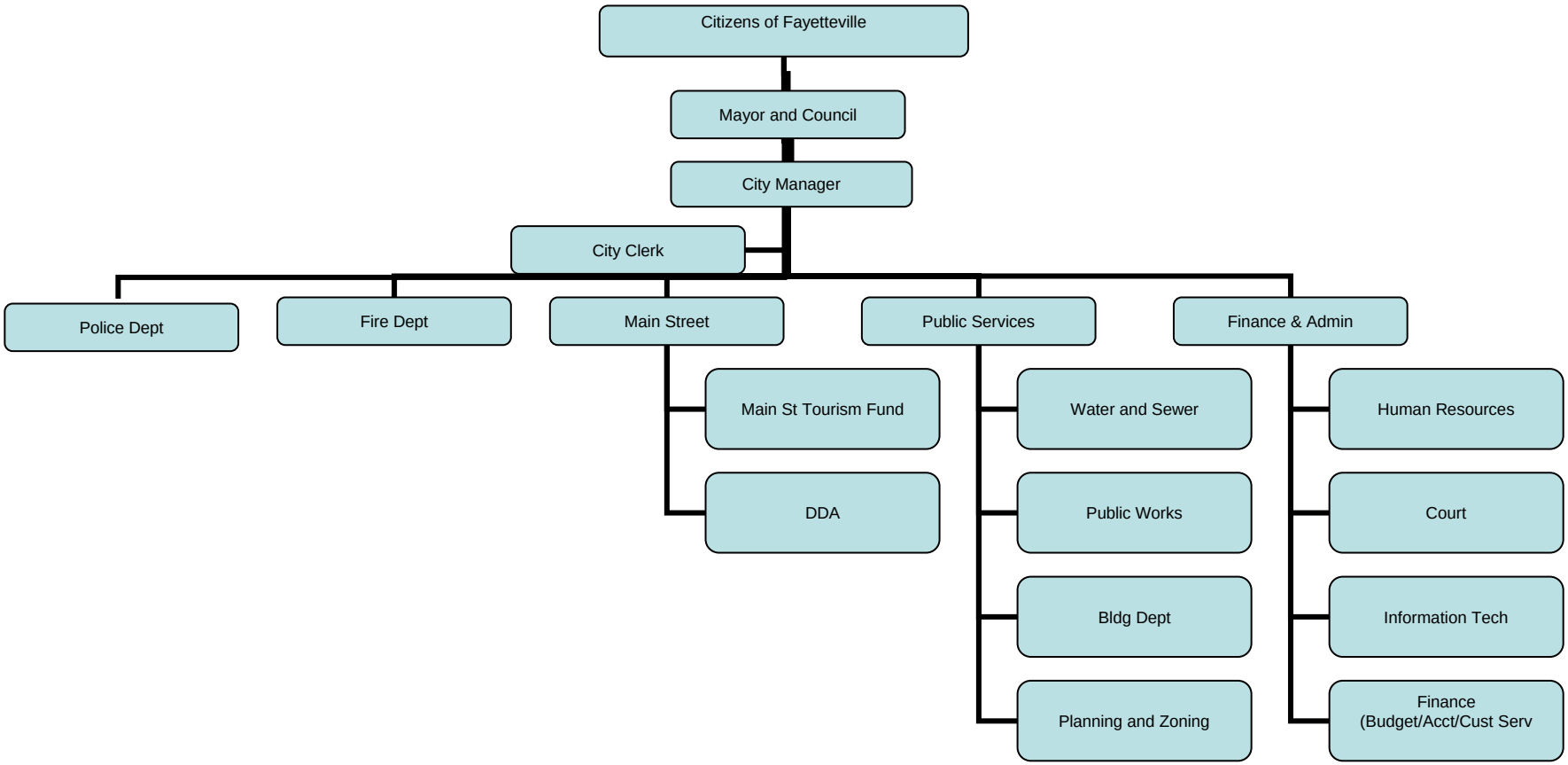
JUDICIAL

Michael Martin, Municipal Court Judge
Ross Burris, City Solicitor

ADMINISTRATION

Joe Morton, City Manager
Don Easterbrook, Director of Engineering
Chris Hindman, Manager of Water and Sewer
Linwood Robinson, Director of Planning and Zoning
Steve Heaton, Chief of Police
Alan Jones, Fire Chief
Charles Stanley, Director of Public Works
Lynn Robinson, Director of Finance and Administrative Services
Judy Stephens, City Clerk

Organizational Chart
Citywide
FY 2011



Vision Statement

“The City of Fayetteville is a premier community where we treasure our past and the promise of our future. We are community where citizens and businesses grow and succeed together.”

Mission Statement

“To ensure a superior quality of life for its citizens by providing the most cost effective municipal services while preserving the cultural, historical and natural resources of the City.”

City Slogan

“A History with a Future.”


FAYETTEVILLE
GEORGIA
"A History with a Future"

Government Structure. A mayor and five (5) City Council members serve the City of Fayetteville. The Mayor and City Council are elected at large and serve four (4) year staggered terms. The Mayor and City Council serves as the legislative body responsible for enacting City ordinances, resolutions, appropriating funds, and providing policy direction to City staff. The City Council appoints a City Manager, City Attorney, Municipal Court Judge and various Boards, Commissions and Authorities. The City Council annually adopts a balanced budget and establishes a tax rate for the support of the City programs. The City Manager and Department Directors have the responsibility of administering these programs in accordance with policies and the annual budget adopted by the City Council.

An organizational chart depicting the current structure associated with the management of the City of Fayetteville is included in this introductory section.

General Information. The City of Fayetteville is named for General Marquis de Lafayette of France, who aided the American colonists during the Revolutionary War. Fayetteville was named as the county seat in 1823 and the present-day courthouse in the town square was built in 1825. Listed on the National Register, it remains the oldest courthouse in Georgia and boasts the longest court bench in the world.

There was more or less a city/county government until the 1880's. The first mayor elected in Fayetteville was W. P. Redwine in 1889.

Downtown Fayetteville is rich in history with the preservation of many notable places of interest. Most of the store buildings that exist today around the courthouse square were built in the late 1890s and early 1900s.

In 1900, the first gas lamps and telephones were installed. The Fayette County news that began in 1886 is still in operations. Electricity lit up Fayetteville in the 1920s. In 1926, the first public water system was installed with a 60,000-gallon tank above the city well. In 1953, the water system was upgraded with the construction of a new water plant just northwest of the City. A sewer system was installed in the early 1960s.

The history of Fayetteville remains in the downtown area, the historic district, through a program that initially was created in 1994 to bring businesses and activities into the historic district. Development standards have been developed just for the historic district. Fayetteville was designated Georgia's 37th Main Street City by the Georgia Department of Community Affairs in 1996.

West of the square, one of Fayetteville's finest historical attractions, The Holliday-Dorsey-Fife house was built in 1855, an antebellum structure with large white columns considered by many to be one of the most refined of the Greek revival houses in Fayette County. The house derives its name from the three main owners that dwelled there: Dr. John Stiles Holliday, whom built the house, and was the uncle of the "Doc" Holliday of Western fame; Solomon Dawson Dorsey, a Colonel of the State Militia during the war Between the States who helped enlist volunteers for



Fayette County Courthouse

the confederacy; and Robert E. Lee Fife, a former Fayetteville city council member related to the last family to occupy the house as a residence. The house has ties with well known personalities such as Margaret Mitchell of *Gone with the Wind* fame, former Georgia Governor Hugh M. Dorsey, and abounds in confederate history. Today, the City of Fayetteville Downtown Development Authority owns the Holliday-Dorsey-Fife house and is operating it as a museum

Across, the street lays the city's historic cemetery circa 1823. The Fitzgerald's, great-grandparents of Margaret Mitchell, as well as the Holliday's, Dorsey's and Fife's are laid to rest. A recently constructed entranceway, long-term project for refurbishing and repairing headstones and designing a self-guided, walking tour brochure are many projects underway for preserving Fayetteville's history.

East of the square is the historic Train Depot, which serves as Fayetteville's Welcome Center, used as a special events facility and functions as the Main Street offices. The Train Depot was originally built in 1902 along the railroad that ran from Atlanta to Fort Valley via Fayetteville. The railroad ceased to run through Fayetteville and the tracks were lifted in 1939.

South of the square, The Fayetteville Academy or Seminary was built in 1857, which later became a public school, Glynn Street School, and later in 1994 was renovated and is where the Fayetteville City Hall resides.

In May 2006, a Georgia Historical Marker was unveiled at City Hall honoring former Georgia Governor Hugh M. Dorsey. He was born in Fayetteville and served as governor for two terms from 1917 to 1921.

In 2007, First Lady Laura Bush awarded the City of Fayetteville the Preserve America Designation in recognition of the continuing commitment to preserving and using its cultural and natural resources for the benefit and enjoyment of the public.

Fayetteville has a strong historical preservation ethic that is evident throughout the downtown district. At present there is an effort underway by the Main Street program to revitalize the downtown area. The city limits have been extended far beyond the courthouse and the city business district now runs from a couple of miles south of the courthouse to almost three miles north for a total of about 5 miles of business area. There are now seven schools in Fayetteville, an outdoor shopping center (the Pavilion), the Villages Amphitheater, two hotels, specialty shops of all descriptions, and a developing west side, that includes the Fayette Piedmont Hospital and medical complexes, all which make Fayetteville an attractive community. Numerous festivals and events are held on the square during the calendar year which brings thousands of people to downtown to participate in fellowship and community. Additionally the Villages Amphitheater plays host to a wide array of concerts, films, and dramatic events.

Economic Condition and Outlook. Located approximately 21 miles south of Atlanta, the City of Fayetteville continues to benefit economically by being an integral part of Metropolitan Atlanta. The City of Fayetteville is well positioned geographically to Atlanta and to the Hartsfield-Jackson Atlanta International Airport, which makes it convenient for the residents to travel for business and/or pleasure. The City of Fayetteville has a wealth of natural, cultural,



Holliday-Dorsey-Fife House

historical, and commercial resources that provides an amenity for residents, a destination for tourists, and an attractive location for commercial businesses.

The population of Fayetteville is 15,340; a 38% increase since 2000. The median home cost in Fayetteville is $275,000. Renters make up about 30% of the City's population; while 70% own homes. 5% of the homes and apartments are vacant in the City. The housing market for Fayetteville decreased in fiscal year 2009 in comparison to fiscal year 2008. The total permits issued for new housing during 2009 was 6 as compared to 13 for 2008. The City remains affordable to residents as the median household income is $62,000.

The unemployment rate for Fayetteville is 8.8% compared to the United States average of 9.7%. Sales and office type jobs are the most prominent jobs in Fayetteville, followed by, professional and management, business, and financial operation.

The total number of new commercial permits issued during fiscal year 2009 was 3, valued at $2,243,500, compared to 7 permits issued during fiscal year 2008. Approximately 15 new tenant finishes valued at $2,220,972.00 during fiscal year 2009. However, the city's vacant inventory by percentage is 24.9% commercial, 5.71% industrial, and 29.74% office.

Financial Planning. The annual budget(s) serves as the current foundation for the City of Fayetteville's financial planning and control. Financial policies and procedures have also been implemented to ensure balance, control, and stability to maintain and oversee the finances within and throughout the City. These policies and procedures address fund balances, reserve fund policy, purchasing, contract administration, debt administration, accounting, auditing, financial reporting, budget, capital outlay, investment, revenue administration, fixed assets, strategic planning, and grant administration.

The Mayor and City Council have set the goals that our financial planning adheres to by providing the necessary and available resources. The overall goals are (1) Achieve all goals while striving for the lowest total cost for public services. (2) Maintain a managed growth policy that requires quality development in concert with our economic development strategy. (3) Provide for the public safety and welfare by committing appropriate resources to police, fire, streets, recreation, water and sewer, and support services. (4) Continue cooperative efforts with other governments and government agencies. (5) Preserve our historic and cultural heritage and encourage revitalization of downtown through support of Main Street initiatives.

The financial position of the City of Fayetteville has been effected by the recession, which has resulted in reduced revenues, mostly in sales taxes and building permits and fees. During fiscal year 2009 budgets, measures were implemented to reduce the effected revenues and expenditures. Major expenditure reductions involved, but not limited to, continuation of a hiring freeze, no purchasing on new or replacement capital items or projects, an early retirement incentive program, an employee voluntarily reduction in work hours, a voluntarily 2.5% pay reduction on department head positions or higher, no out of state training and travel, limited in state training, and fuel conservation policy. These measures and conservative spending did meet our revenue deficit in fiscal year 2009. Transportation projects, including highways and streets



Fayetteville Depot and Welcome Center

and sidewalks, that were funded via special local option sales tax, grants, and/or impact fees were to continue as planned in the capital project fund budgets.

The City has continued to maintain or reduce the millage rate on Ad Valorem taxes for the past sixteen (16) years. The City has continued to maintain adequate fund balances consistent with our reserve fund policy. With continued monitoring of our revenues and expenditures, the City can meet goals and objectives in the public service area; police and fire protection, street and drainage improvements, and infrastructure.

Personnel. No new personnel was added during fiscal year 2009. As mentioned above, a hiring freeze was implemented in mid fiscal year 2008 and continued thru fiscal year 2009. An average of 13.5% was allocated to continue our pay for performance salary plan, retention plan, wellness and safety program, and employee benefits, including but not limited to, health, dental, vision, life, and retirement. Blue Cross Blue Shield of Ga., Inc. administered the health insurance program. The health insurance program includes health and vision. The dental, life, short and long term disability programs are administered by Assurant. The City, also, participates in the Georgia Municipal Association Workers' Compensation Self-Insurance Fund for worker's compensation coverage.
The employee's life insurance costs will increase as salaries increase because coverage is based on annual income with a limit of $50,000.

Capital Improvement Program. The wastewater plant rehabilitation in the Water and Sewer Fund as well as the Pye Lake Dam Project, with 80% being funded by a federal grant and the Pye Lake Dredging Project was concluded. Within the SPLOST Funds several major transportation, sidewalk, and pedestrian projects were completed and/or under construction. These projects are listed below in the table along with the funding source and if they were completed are still in progress to continue next fiscal year.

DESCRIPTION	IN PROGRESS OR COMPLETED	FUNDING SOURCE
SR85 Sidewalk Project	In Progress	SPLOST
Grady/Stonewall/Booker Pedestrian Improvements	In Progress	SPLOST & Grant
S Jeff Davis Shoulders	In Progress	Impact Fees & SPLOST
Lafayette Avenue Extension	In Progress	Impact Fees & SPLOST
Lanier Avenue Pedestrian Improvements	Completed	SPLOST & Grant
Lee Street Sidewalk	In Progress	SPLOST
Lafayette and Glynn Street Traffic Signal	In Progress	SPLOST
Grady at Beauregard	In Progress	Impact Fees
Hwy 54-Safete-LU Sidewalk	In Progress	SPLOST & Grant
Lafayette Tiger Trail Alternate Improvements	In Progress	Impact Fees
314/White Road/Banks Road Turn Lane	In Progress	Impact Fees
Jimmie Mayfield Widening	In Progress	SPLOST
Fayetteville Connecting Sidewalks (TIP)	In Progress	SPLOST & Grant
Cemetery Sidewalk Project	In Progress	SPLOST & Trust

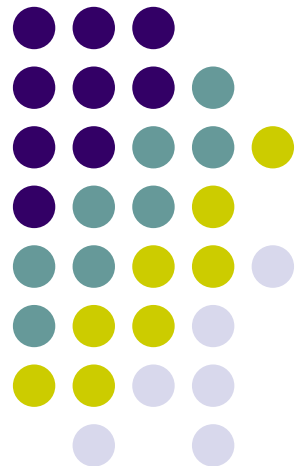
Budgetary control. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The level of budgetary control is on a departmental basis. A budget is legally adopted for all Governmental Fund types and Proprietary Fund types. Formal budgetary integration is employed as a management control device during the year. The budget is based on the same method of accounting as the fund it represents. Transfers of appropriations within a department budget or within a non departmental expenditures category require the approval of the finance director. Increase or decrease (change) in appropriations within a departmental budget or in a non departmental expense category requires approval of the governing body in the form of amendments to the budget ordinance.



Firemen2with Flag

City of Fayetteville

Fiscal Year 2011 Budget Summaries



City of Fayetteville

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www.fayetteville-ga.gov

MAYOR
Kenneth Steele

COUNCIL
Al Hovey-King
Larry Dell
Paul Oddo
Wilson Price
Walt White

CITY MANAGER
Joe Morton

CITY CLERK
Judy Stephens

June 4, 2010

To the Honorable mayor, Council Members and Citizens of the city of Fayetteville, Georgia

INTRODUCTION

Transmitted herein are the City of Fayetteville Annual Operating and Capital Improvement Program for fiscal year 2011. This budget is a statement of policy and a planning document that defines the level of services and activities of city government for the next fiscal year and beyond. The staff continues to identify and allocate resources in a manner that most effectively, efficiently, and economically meets the service and needs of the citizens of the City of Fayetteville.

It is the purpose of this document to present this information about the City of Fayetteville and its future financial plans in a variety of ways, using graphs, charts and tables so that all interest parties can fully understand the financial condition of the City.

This budget has been prepared so that it will coincide directly to the Annual Audit Report, which is part of developing the Comprehensive Annual Financial Report (CAFR) in accordance with the Governmental Finance Officers Association (GFOA) guidelines. The City of Fayetteville has received the prestigious Certificate of Achievement in Financial Reporting for thirteen (13) consecutive years. Also, the City of Fayetteville has received the Distinguished Budget Presentation Award for four (4) consecutive years.

SUMMARY OF ALL FUNDS

The City of Fayetteville prepares an annual budget for ten (10) different funds including the General Fund, Water and Sewer Fund, Solid Waste Fund, Capital Projects Fund, Impact Fee Fund, Special Purpose Local Option Sales Tax Fund, Cemetery Trust Fund, Confiscated Asset Fund, Hotel/Motel Tax Fund, and the Vehicle Rental Excise Tax Fund, and two (2) component units, Downtown Development Authority and Main Street Tourism Fund.

CONCLUSION

Staff has developed a balanced budget for all funds while maintaining adequate reserve fund balances consistent with our Reserve Fund Policy. The annual budget establishes the level of service and priorities for the City of Fayetteville and allocates resources in order to achieve these objectives. While the budget process itself is not overly complex, the allocation of resources is extremely complex and is dependent upon many variables including the desired level of city services as well as the needs of city departments, elected officials and the community.

In governmental funds, we continue to be impacted by the recession. Several revenue sources, particularly local option sales taxes, digest taxes, and license and permits; have taken the greatest hit from the result of the local economy. While our revenues have continued to decrease, expenditures have been adjusted accordingly to have a balanced budget(s).

The proprietary funds have been just as greatly impacted by the downturn of the local economy. Revenues have declined due to conservation and very little growth in the building and construction industry. Therefore, expenses have been adjusted to meet the revenue projections and debt service requirements.

As you are aware, staff has developed a Five-Year Plan to assist the City in long-range financial planning and forecasting. This plan was developed with input from each department and is updated annually to reflect any changing needs. The Plan is a very conservative forecast of the City's financial resources and departmental needs to continue our high service levels to the community. The Mayor and Council and staff will need to continue to closely evaluate the service and staffing levels on an ongoing basis to ensure that adequate personnel resources financial resources are available to achieve the desired service levels.

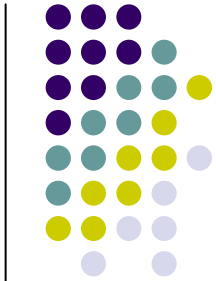
Much appreciation goes to the Mayor and City Council for setting the overall vision and goals for the City, and to our department directors and staff for managing our resources in the most cost-effective manner in reaching these goals.

Sincerely,

Joe Morton
City Manager

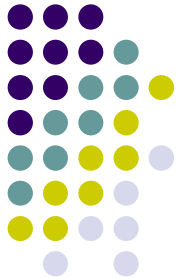
Lorri Lynn Robinson
Director of Finance and Administration

Budget Reduction Measures Previously Implemented



- Early retirement incentive program (ERIP)
- Citywide hiring freeze – positions removed from budgets
- Reorganization/realignment of several departments (Building, Planning and Water and Sewer)
- No payment for annual leave
- Reduction in future salary increases
- Voluntary reduction in salaries and reduced hours
- Increased benefit costs to employees

Impact on Budgets



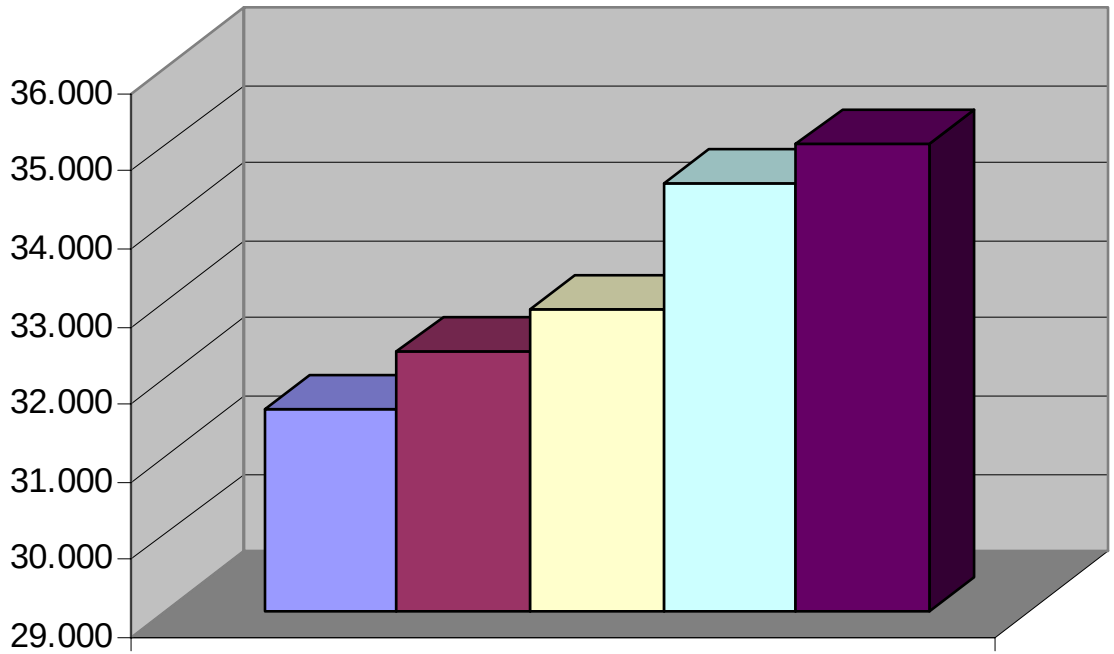
- Revenues continue to be impacted by economic recession
  - Sales tax
  - Building related fees
  - Property tax – decrease in digest
- Local Option Sales Tax (LOST)
  - Staff has had to amend FY 2010 estimates downward
  - (-9.88%) for Calendar Year 2009
  - Recovery for Calendar Year 2010 (January-April)
  - 7.44% Increase for fiscal year 2011
- Property Tax digest continues to be impacted
  - (-0.78%) for FY 2010
  - (-8.89%) for FY 2011
- Water and Sewer Revenues continue to be impacted by economy, conservation and weather conditions
- Impact Fees and Sewer Proportionate Share Fees continue to be under pressure

Digest Scenarios

Fund	Current	(-8.89%)
GF Rate	2.238	2.386
CPF Rate	.750	.894
Rollback Rate	**2.988**	**3.280**
Dollar Impact		**($246,181)**

The rollback rate is not a tax increase in accordance to Georgia Law. The rollback rate would give the same dollar value as the current rate.

Millage Rate Comparison Estimated 2010

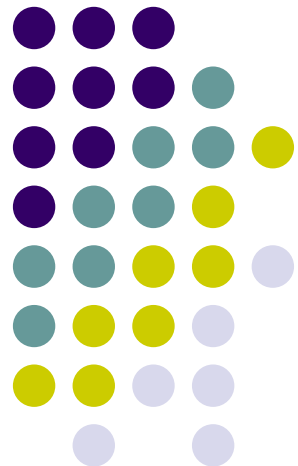


Unicorporated	31.609
Brooks	32.339
Fayetteville	32.898
Tyrone	34.498
Peachtree City	35.002

FISCAL YEAR 2011 BUDGET

GENERAL FUND -

The General Fund accounts for most governmental fund type operations.

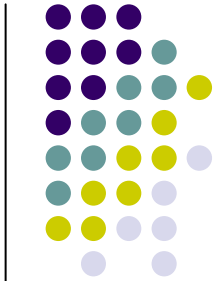


General Fund Assumptions



- FY 2011 Projections
  - Revenues
    - Decrease in Property Tax Digest (-8.89%)
      - Roll-up Millage Rate equivalent to FY2010
    - Recovery in Local Option Sales Tax and Selective Sales and Use Taxes (7.44%)
    - Slight recovery in Business Taxes and Licenses and Permits (.09%)
    - No increase in all other revenue sources
    - Decrease in Local Government Unit Grants (-38.28%)
    - Appropriation of unreserved fund balance $47,003
    - No rate increase in Business Taxes, Licenses, or Permits
  - Expenditures
    - Continue with hiring freeze
    - Four (4) positions removed from budget do to attrition
    - No cash payment for annual leave
    - Included Police position on military leave
    - One time employee average performance incentive of $250

General Fund Assumptions (Cont.)



- FY 2011 Projections (Cont.)
  - Expenditures
    - 0% increase for employee benefits
    - Remove Non-Profit contribution from current and future years ($25,000)
    - Included funds for retirement plan revaluation
    - Reduced City match on deferred retirement plan from $.50/$1 to $.10/$1 up to 6% of salary
    - General Fund debt free
    - $0 transfer to Capital Projects Fund
    - Reduce transfer to Main Street Tourism Fund by $5,000
    - No out of state training or travel

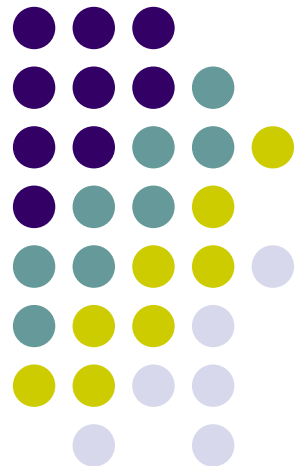
BUDGET WORKSHEET FISCAL YEAR 2011
100 GENERAL FUND

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	% OF CHANGE
REVENUES					
GENERAL PROPERTY TAXES	3,163,319	3,320,299	3,303,440	3,242,560	-1.84%
LOCAL OPTION SALES/USE TX	2,391,117	2,147,989	2,088,607	2,243,920	7.44%
SELECTIVE SALES & USE TAXES	341,815	349,069	344,576	344,576	0.00%
BUSINESS TAXES	1,591,704	1,547,977	1,554,143	1,555,543	0.09%
PENALTIES	11,261	11,549	7,300	7,300	0.00%
TOTAL TAXES	**7,499,216**	**7,376,883**	**7,298,066**	**7,393,899**	1.31%
REGULATORY FEES	124,208	129,916	141,000	141,000	0.00%
NON-BUS LICENSES & FEES	175,266	128,019	134,442	134,442	0.00%
PENALTIES	1,227	3,547	2,000	2,000	0.00%
TOTAL LICENSE & PERMITS	**300,701**	**261,482**	**277,442**	**277,442**	0.00%
TOTAL INTERGOVERNMENTAL	**216,631**	**531,691**	**409,281**	**252,600**	-38.28%
TOTAL CHARGES FOR SERVICES	**146,997**	**112,989**	**58,050**	**58,050**	0.00%
TOTAL FINES & FORFEITURES	**1,185,460**	**1,616,336**	**1,600,000**	**1,600,000**	0.00%
TOTAL INTEREST REVENUES	**78,656**	**18,946**	**20,000**	**20,000**	0.00%
TOTAL CONTRIB & DONATIONS	**7,525**	**1,791**	**5,500**	**5,500**	0.00%
TOTAL MISCELLANEOUS	**40,703**	**200,648**	**49,428**	**40,718**	-17.62%
SUB-TOTAL	**9,475,889**	**10,120,766**	**9,717,767**	**9,648,209**	-0.72%
TOTAL OTHER FINANCING SOURCES	**205,450**	**6,404**	**405,426**	**63,938**	-84.23%
TOTAL REVENUES	**9,681,339**	**10,127,170**	**10,123,193**	**9,712,147**	-4.06%
GOVERNMENTAL	1,172,793	1,008,839	1,059,599	1,026,179	-3.15%
JUDICIAL	862,706	895,303	804,678	782,393	-2.77%
POLICE	3,779,679	3,732,104	3,748,079	3,849,038	2.69%
FIRE & E911	2,130,568	2,553,909	2,688,077	2,626,579	-2.29%
PUBLIC WORKS	1,176,525	1,087,946	1,019,158	895,633	-12.12%
HOUSING & DEVELOPMENT	587,473	598,856	507,883	452,325	-10.94%
DEBT SERVICE	212,443	135,784	57,164		-100.00%
OTHER	84,999	103,044	238,555	80,000	-66.46%
TOTAL EXPENDITURES	**10,007,188**	**10,115,787**	**10,123,193**	**9,712,147**	-4.06%

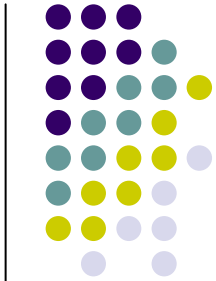
FISCAL YEAR 2011 BUDGET

WATER AND SEWER FUND –

The Enterprise Fund or Proprietary Fund accounts for activities that receive a significant portion of their funding through user charges.



Water and Sewer Fund Assumptions



- FY 2011 Projected
  - Revenues
    - Slight recovery in Water and Sewer use
    - Decrease in Water and Sewer connection revenues
    - Amended water conservation rate
  - Expenses
    - One time employee average performance incentive of $250
    - No increase for benefits
    - Operation and maintenance to remain flat
    - Continue with hiring freeze
    - No cash payment for annual leave
    - Capital projects have been suspended until revenues stabilize
    - Continuation of new debt payment schedule

Conservation Water Rates

Current Conservation Water Rates:

Over 20,000 gallons = $3.19 per 1,000 gallons

115% over average usage rate

Proposed Conservation Water Rates:

Over 10,000 gallons = $3.63 per 1,000 gallons

125% over average usage rate

Over 20,000 gallons = $5.80

200% over average usage rate



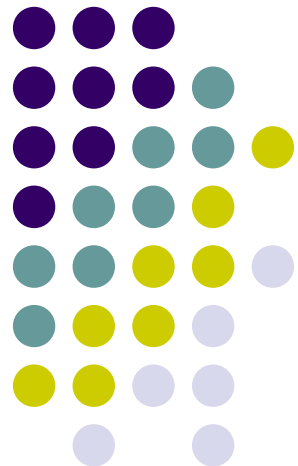
BUDGET WORKSHEET FISCAL YEAR 2011
505 WATER AND SEWER FUND

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	% OF CHANGE
REVENUES					
TOTAL INTERGOVERNMENTAL	197,127	392,115			
TOTAL UTILITIES/ENTERPRISE	5,138,161	5,443,906	5,847,404	5,837,552	-0.17%
TOTAL OTHER/ENTERPRISE	4486	5574	28,100	28,100	0.00%
INTEREST REVENUES	79,657	3,843	25,250	5,000	-80.20%
REALZD GAIN OR LOSS ON IN	-69,997	-58,957	-60,000	-60,000	0.00%
CONTRIBUTED CAP (SPS)	453,558	60,669	125,000	125,000	0.00%
TOTAL REVENUES	**5,802,992**	**5,847,150**	**5,965,754**	**5,935,652**	-0.50%
EXPENSES					
GOVERNMENTAL	656,607	657,906	683,378	576,699	-15.61%
WASTEWATER	3,066,077	3,771,054	4,053,049	3,754,712	-7.36%
WATER	3,018,919	2,478,618	2,540,753	2,602,412	2.43%
HOUSING AND DEVELOPMENT	31,160	33,222	33,225	31,340	-5.67%
TOTAL EXPENSES	**6,772,763**	**6,940,800**	**7,310,405**	**6,965,163**	-4.72%
TOTAL DEPRECIATION	1,200,240	1,186,339	1,678,000	1,678,000	0.00%
TOTAL EXPENSES LESS DEPRE	**5,572,523**	**5,754,461**	**5,632,405**	**5,287,163**	-6.13%
NET PROFIT (LOSS)	**230,469**	**92,689**	**333,349**	**648,489**	94.54%
DEBT SERVICE COVERAGE:		35	205,455	205,455	
RESERVED FOR REPLACE/EXT & SINKING FUND ACCRUAL:			127,894	443,034	

FISCAL YEAR 2011 BUDGET

CAPITAL PROJECTS FUND -

The Capital Projects Fund accounts for capital equipment and projects that are over $25,000 with a life expectancy of more than 5 years and/or is a new program or new project costing $50,000 or more



Capital Projects Fund Assumptions



- FY 2011 Projected
  - Revenues
    - Impact Fee transfers into Capital Projects Fund of $64,577
    - Decrease in property tax digest (-8.89%)
      - Adjusted the millage rate split between GF and CPF by .074 mills
    - Appropriation of unreserved fund balance $78,173
  - Expenditures
    - Adjusted capital leases accordingly to debt service amortization schedule
    - Included $150,000 for police capital items
    - Included $25,000 for fire capital
    - Included $25,000 for public works capital items
    - Budget amounts will not cover the necessary replacement capital equipment needed by the respective departments



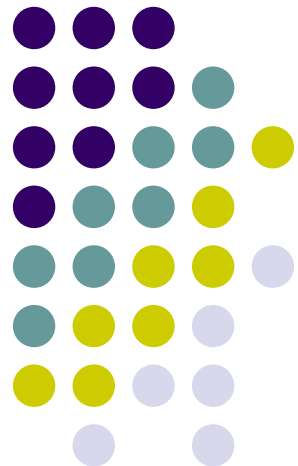
BUDGET WORKSHEET FISCAL YEAR 2011
351 CAPITAL PROJECTS FUND

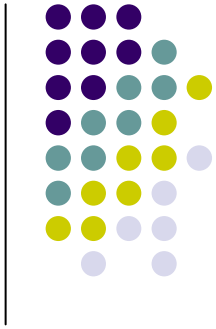
	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	BUDGET FYR 2011	%OF CHANGE
REVENUES					
TOTAL GENERAL PROPERTY TAXES	$ 594,949	$ 613,747	$ 690,392	$ 754,866	9.34%
TOTAL STATE GOVERNMENT GRANT		$ 13,636			
TOTAL INTEREST REVENUES	$ 9,799	$ 941	$ 10,000	$ 1,000	-90.00%
TOTAL REIMB FOR DAMAGED PROP	$ 10,892				
TOTAL INTERFUND TRANSFERS	$ 270,728	$ 65,000	$ 195,818	$ 142,750	-27.10%
CAPITAL LEASES	$ 367,208				
TOTAL REVENUES	**$1,253,576**	**$ 693,324**	**$ 896,210**	**$ 898,616**	0.27%
EXPENDITURES					
15350 DATA PROCESSING/MIS			$ 50,000		-100.00%
32230 PATROL	$ 377,290		$ 150,000	$ 150,000	0.00%
35200 FIRE FIGHTING	$ 369,050			$ 25,000	
42000 HIGHWAYS AND STREETS	$ 19,140		$ 18,000	$ 25,000	38.89%
49500 CEMETERY	$ 4,488				
75500 DOWNTOWN DEVELOPMENT	$ 1,833				
80000 DEBT SERVICE	$ 446,879	$ 493,941	$ 501,555	$ 514,640	2.61%
90000 OTHER FINANCING USES	$ 364,902	$ 163,865	$ 176,655	$ 183,976	4.14%
TOTAL EXPENDITURES	**$1,583,582**	**$ 657,806**	**$ 896,210**	**$ 898,616**	0.27%
NET	**$ (330,006)**	**$ 35,518**	**$ -**	**$ -**	

FISCAL YEAR 2011 BUDGET

SPLOST Fund –

Special Purpose Local Option Sales Tax (Transportation Projects)





BUDGET WORKSHEET FISCAL YEAR 2011
353 SPECIAL LOCAL OPTION SALES TAX

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	% OF CHANGE
REVENUES					
SPECIAL LOCAL OPTION SALES TAX	$ 736,396	$ 656,842	$ 477,169		-100.00%
INTERGOVERNMENTAL	$ 678,762	$ 79,613	$ 2,303,143	$ 1,257,867	-45.38%
INTEREST REVENUES	$ 28,219	$ 9,010	$ 7,500	$ 3,000	-60.00%
OTHER FINANCING SOURCES	$ 107,990	$ 44,106	$ 2,056,352	$ 2,862,627	39.21%
TOTAL REVENUES	**$ 1,551,367**	**$ 789,571**	**$ 4,844,164**	**$ 4,123,494**	-14.88%
EXPENDITURES					
42000 HIGHWAYS AND STREETS	$ 167,437	$ 180,642	$ 1,202,803	$ 1,144,363	-4.86%
42240 SIDEWALKS AND CROSSWAL	$ 1,055,822	$ 221,840	$ 3,641,361	$ 2,979,131	-18.19%
TOTAL EXPENDITURES	**$ 1,223,260**	**$ 402,482**	**$ 4,844,164**	**$ 4,123,494**	-14.88%
NET	**$ 328,107**	**$ 387,089**	**$ -**	**$ -**	

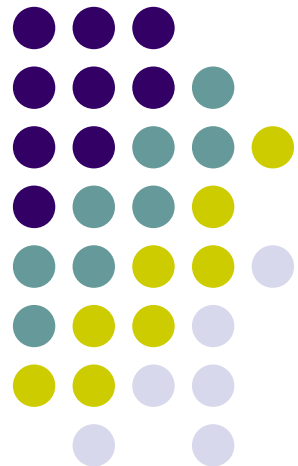
SPLOST PROJECTS LIST

PROJECT NAME		BUDGET AMOUNT
CONNECT SIDEWALKS (TIP)	$	600,000
S. JEFF DAVIS SHOULDERS	$	345,000
LEE ST SIDEWALK PROJECT	$	10,000
HWY 54 SAFETE-LU SIDEWAL	$	550,000
CEMETERY SIDEWALK PROJEC	$	315,000
BRADLEY SIDEWALK	$	495,000
SR85 SIDEWALK PROJECT	$	80,000
RAMAH RD/HWY 85 SIDEWALK	$	45,000
GRADY @ BEAUREGARD	$	345,000
LAFAYETTE & GLYNN ST TRA	$	220,000
BANKS RD/GINGERCAKE RD	$	118,363
54/GINGERCAKE INTERSECT	$	11,000
LAFAYETTE AVE EXT	$	300,000
314/WHITE RD/BANKS RD TU	$	100,000
STELLA PLACE PATH	$	300,000
MISC SIDEWALKS & MULTI-U	$	239,131
GATEWAY SIGNAGE	$	50,000
TOTAL	**$**	**4,123,494**

FISCAL YEAR 2011 BUDGET

Impact Fee Fund –

The Impact Fee Fund is a capital projects fund that provides accounting for revenues and capital projects funded by development impact fees.

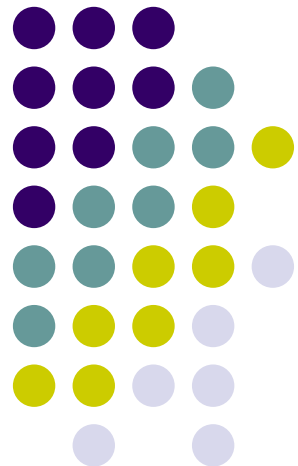


BUDGET WORKSHEET FISCAL YEAR 2011
352 IMPACT FEE FUND

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	%OF CHANGE
REVENUES					
15760 GENERAL CONSULTING	$ 181	$ 512	$ 284	$ 284	0.00%
15950 GENERAL ADMINISTRATION	$ 10,654	$ 3,383	$ 4,935	$ 4,935	0.00%
15960 OTHER	$ 63,794	$ 11,508	$ 10,000	$ 10,000	0.00%
32600 POLICE STATION AND BUI	$ 92,321	$ 39,455	$ 42,263	$ 42,263	0.00%
35700 FIRE STATIONS AND BUIL	$ 104,146	$ 17,922	$ 52,413	$ 52,413	0.00%
42200 ROADWAYS	146,784	46,345	165,363	165,363	0.00%
62200 PARK AREAS	$ 29,975	$ 14,148	$ 26,828	$ 26,828	0.00%
TOTAL REVENUES	**$ 447,855**	**$ 133,273**	**$ 302,086**	**$ 302,086**	0.00%
EXPENITURES AND OTHER					
15760 GENERAL CONSULTING		$ 512	$ 284	$ 284	0.00%
15950 GENERAL ADMINISTRATION	$ 10,654	$ 3,383	$ 4,935	$ 4,935	0.00%
15960 OTHER			$ 10,000	$ 10,000	0.00%
32600 POLICE STATION AND BUI	$ 264,407	$ 65,000	$ 42,263	$ 42,263	0.00%
35700 FIRE STATIONS AND BUIL			$ 52,413	$ 52,413	0.00%
42200 ROADWAYS	$ 107,988	$ 26,862	$ 165,363	$ 165,363	0.00%
62200 PARK AREAS	$ 30,100	$ 7,074	$ 26,828	$ 26,828	0.00%
TOTAL EXPENDITURES	**$ 413,149**	**$ 102,831**	**$ 302,086**	**$ 302,086**	0.00%
EXCESS REVENUES OVER EXP	**$ 34,706**	**$ 30,442**	**$ -**	**$ -**	

FISCAL YEAR 2011 BUDGET

Solid Waste Fund





BUDGET WORKSHEET FISCAL YEAR 2011
540 SOLID WASTE FUND

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	%OF CHANGE
REVENUES					
INTEREST EARNED REVENUES	2,024	83	250	250	0%
SAN-REFUSE COLLCTION CHG	726,882	718,569	772,944	772,944	0%
TOTAL REVENUES	**730,930**	**718,735**	**773,194**	**773,194**	0%
EXPENSES					
DUE AND FEES		233			
CONTRACT LABOR	727,088	715,870	773,194	773,194	0%
TOTAL EXPENDITURES	**727,088**	**716,103**	**773,194**	**773,194**	0%
NET	**3,842**	**2,632**	**0**	**0**	

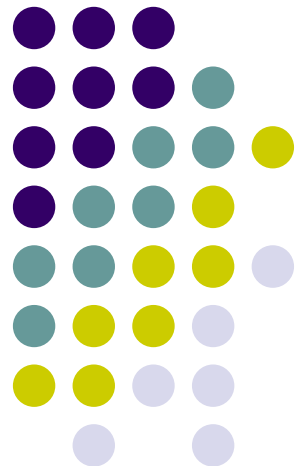
FISCAL YEAR 2011 BUDGET

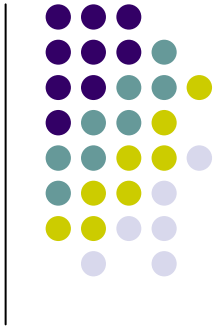
SPECIAL REVENUE FUNDS -

Special Revenue Funds are used to account for resources legally restricted to expenditure for specified current operating purposes or to the acquisition of capital outlay. Special revenues are designated for a special purpose.

COMPONENT UNITS –

The Downtown Development Authority was organized to develop and promote commerce, industry and general welfare within the City. The Fayetteville Main Street Tourism Association, Inc. was organized to serve the needs and interests of tourism within the City of Fayetteville, and in particular, tourism within the Main Street District of Fayetteville.





BUDGET WORKSHEET FISCAL YEAR 2011
SPECIAL REVENUE FUNDS

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	% OF CHANGE
REVENUES					
210 CONFISCATED ASSETS	$ 110,719	$ 424,130	$ 176,000	$ 31,000	-82.39%
275 HOTEL/MOTEL TAXES	$ 116,624	$ 102,170	$ 102,500	$ 87,125	-15.00%
280 VEHICLE EXCISE TAX	$ 61,611	$ 65,495	$ 57,000	$ 57,000	0.00%
791 CEMETERY TRUST	$ 9,506	$ 10,288	$ 41,150	$ 38,000	-7.65%
TOTAL REVENUES	**$ 298,460**	**$ 602,083**	**$ 376,650**	**$ 213,125**	-43.42%
EXPENDITURES					
210 CONFISCATED ASSETS	$ 55,514	$ 143,429	$ 176,000	$ 31,000	-82.39%
275 HOTEL/MOTEL TAXES	$ 116,624	$ 102,170	$ 102,500	$ 87,125	-15.00%
280 VEHICLE EXCISE TAX	$ 61,589	$ 65,495	$ 57,000	$ 57,000	0.00%
791 CEMETERY TRUST	$ 4,488	$ 17,243	$ 41,150	$ 38,000	-7.65%
TOTAL EXPENDITURES	**$ 238,215**	**$ 328,337**	**$ 376,650**	**$ 213,125**	-43.42%

BUDGET WORKSHEET FISCAL YEAR 2011
560 DOWNTOWN DEVELOPMENT

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	%OF CHANGE
REVENUES					
75500 DOWNTOWN DEVELOPMENT	$ 20,899	$ 3,412	$ 74,269	$ 38,682	-47.92%
75501 DDA 2001 BOND FUNDS	$ 148,023	$ 143,545	$ 144,610	$ 148,540	2.72%
75502 DDA 1998/2008 LOAN	$ 105,831	$ 27,393	$ 49,000	$ 48,850	-0.31%
75520 HOLLIDAY HOUSE	$ 66,916	$ 70,894	$ 63,500	$ 62,500	-1.57%
75530 115 GLYNN ST S			$ 200,000		
TOTAL REVENUES	**$ 341,669**	**$ 245,244**	**$ 531,379**	**$ 298,572**	-43.81%
EXPENDITURES & OTHER:					
75500 DOWNTOWN DEVELOPMENT	$ 322,458	$ 20,726	$ 74,269	$ 38,682	-47.92%
75501 DDA 2001 BOND FUNDS	$ 147,503	$ 143,545	$ 144,610	$ 148,540	2.72%
75502 DDA 1998/2008 LOAN	$ 105,830	$ 27,393	$ 49,000	$ 48,850	-0.31%
75520 HOLLIDAY HOUSE	$ 66,946	$ 58,233	$ 63,500	$ 62,500	-1.57%
75530 115 GLYNN ST S			$ 200,000		
TOTAL EXPENDITURES	**$ 642,737**	**$ 249,897**	**$ 531,379**	**$ 298,572**	-43.81%
EXCESS REVENUES OVER EXP	**$ (301,068)**	**$ (4,653)**	**$ -**	**$ -**	



BUDGET WORKSHEET FISCAL YEAR 2011
565 MAINSTREET TOURISM FUND

	ACTUAL FYR 2008	ACTUAL FYR 2009	BUDGET FYR 2010	PROPOSED FYR 2011	% OF CHANGE
REVENUES					
75400 TOURISM	348,231	273,035	290,500	295,420	1.69%
75660 MAIN STREET PROGRAM	223,458	196,213	182,625	172,125	-5.75%
TOTAL REVENUES	**571,689**	**469,248**	**473,125**	**467,545**	-1.18%
EXPENDITURES & OTHER					
75400 TOURISM	362,728	273,902	290,500	295,420	1.69%
75660 MAIN STREET PROGRAM	206,826	138,100	182,625	172,125	-5.75%
TOTAL EXPENDITURES	**569,554**	**412,002**	**473,125**	**467,545**	-1.18%
EXCESS REVENUES OVER EXP	**2,135**	**57,246**	**0**	**0**	

Summary



- The City of Fayetteville continues to be impacted by the economic recession
- Incremental budget reduction measures implemented over the past few years have helped us to reduce the impact of this economic recession on our operations
- Staff will continue to monitor revenues and operations and make recommendations accordingly


DIRECTORY
Welcome to
Fayetteville

	GOVERNMENTAL FUNDS								PROPRIETARY FUNDS		COMPONENT UNITS	
	GENERAL FUND	CONFISCATED ASSETS	HOTEL/MOTEL TAXES	VEH EXCISE TAXES	CEMETERY TRUST FUND	CAPITAL PROJECTS	IMPACT FEE FUND	SPLOST FUND	WATER & SEWER	SOLID WASTE	MAIN ST TOURISM	DDA
REVENUES AND EXPENDITURES												
REVENUES												
TAXES	$ 7,393,900		$ 87,125	$ 57,000		$ 754,866						
LICENSE & PERMITS	$ 277,442											
INTERGOVERNMENTAL	$ 252,600							$ 1,905,267				
CHARGES FOR SERVICES	$ 58,050								$ 5,804,652	$ 780,673	$ 204,950	$ 4,000
IMPACT FEES							$ 169,732					
FINES & FORFEITURES	$ 1,600,000	$ 30,000										
INTEREST REVENUES	$ 20,000	$ 1,000			$ 500	$ 1,000	$ 10,000	$ 3,000	$ 5,000	$ 253		$ 3,000
CONTRIB & DONATIONS	$ 5,500				$ 6,000				$ 125,000		$ 87,500	$ -
MISCELLANEOUS	$ 40,718										$ 5,500	$ 1,995
PROC OF GEN FIXED ASSETS									$ 1,000			
PROC OF GEN LONG TRM LEASES												
OTHER FINANCING SOURCE	$ 63,937					$ 142,750	$ 274,812	$ 2,215,227			$ 169,595	$ 289,577
TOTAL REVENUES	**$ 9,712,147**	**$ 31,000**	**$ 87,125**	**$ 57,000**	**$ 6,500**	**$ 898,616**	**$ 454,544**	**$ 4,123,494**	**$ 5,935,652**	**$ 780,926**	**$ 467,545**	**$ 298,572**
EXPENDITURES AND OTHER USES												
EXPENDITURES BY FUNCTIONS												
GENERAL GOVERNMENT	$ 1,026,179						$ 5,219		$ 608,056			
JUDICIAL	$ 782,393											
PUBLIC SAFETY	$ 6,475,617	$ 31,000				$ 175,000	$ 126,990					
PUBLIC WORKS	$ 895,633				$ 6,500	$ 25,000	$ 322,335	$ 4,123,494				
HOUSING AND DEVELOPMENT	$ 452,325		$ 87,125	$ 57,000							$ 467,545	$ 101,182
DEBT SERVICE	$ -					$ 514,640						$ 197,390
OTHER USES	$ 80,000					$ 183,976						
WATER									$ 2,032,383			
WASTEWATER									$ 2,646,726			
DEPRECIATION									$ 1,678,000			
SANITATION										$ 780,926		
TOTAL EXPENDITURES & OTHER US	**$ 9,712,147**	**$ 31,000**	**$ 87,125**	**$ 57,000**	**$ 6,500**	**$ 898,616**	**$ 454,544**	**$ 4,123,494**	**$ 6,965,165**	**$ 780,926**	**$ 467,545**	**$ 298,572**
REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,029,513)**	**$ -**	**$ -**	**$ -**
BEFORE DEPRECIATION:									**$ 648,487**			

UNRESERVED FUND BALANCES FISCAL YEAR 2011				
FUND		BEGINNING UNRESERVED FUND BALANCE		ENDING UNRESERVED FUND BALANCE
General Fund	$	283,084	$	236,081
Water and Sewer Fund	$	284,388	$	457,897
Solid Waste Fund	$	59,193	$	59,193
Capital Projects Fund	$	82,350	$	4,178
SPLOST Fund	$	604,494	$	114,560
Cemetery Perpetual Care Fund	$	-	$	-
Main Street Tourism Fund	$	10,436	$	46,447
Downtown Development Authority	$	539,757	$	513,733
Total All Funds	**$**	**1,863,702**	**$**	**1,432,089**

General Fund - Budgeted in fiscal year 2011 appropriation of fund balance due to the recession; which has affected a decline in our major revenue sources.

Water and Sewer Fund - new conservation rates effective August 1, 2010

Solid Waste Fund - Maintain current rates to offset expenses with no expected change in fund balance

Capital Projects Fund - Budgeted in fiscal year 2011 appropriation of fund balance to purchase replacement capital items.

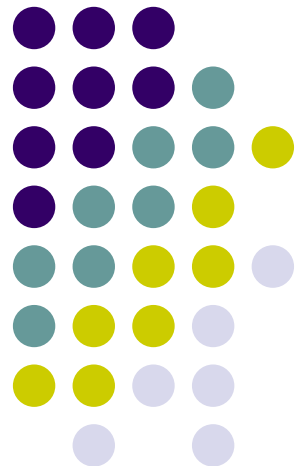
SPLOST Fund - Budgeted in fiscal year 2011 appropriation of fund balance for construction of SPLOST projects.

Main Street Tourism Fund - This fund is seeing some stability which has reflected in a net increase of revenues over expenses.

PERSONNEL SCHEDULE[ii]

POSITION	NUMBER OF EMPLOYEES FY 2009	FY 2010	FY 2011
MAYOR AND COUNCIL	6	6	6
GENERAL GOVERNMENT			
CITY CLERK	1	0	0
CITY MANAGER	1	1	1
FINANCE & ADMINISTRATION	10	8	9
INFORMATION TECHNOLOGY	1	1	1
MUNICIPAL COURT	3	2	2
POLICE SERVICES	51	48	48
FIRE SERVICES	36	36	36
PUBLIC WORKS	16	13	11
HOUSING AND DEVELOPMENT	9	6	5
WATER AND SEWER			
WASTEWATER SERVICES	15	13	12
WATER SERVICES	10	8	8
COMPONENT UNITS			
MAIN STREET TOURISM FUND	3	2	2
TOTAL FULL-TIME PERSONNEL	**156**	**138**	**135**
PART-TIME PERSONNEL			
MUNICIPAL COURT		1	2
CITY CLERK		1	1
HOUSING AND DEVELOPMENT		2	1
FINANCIAL	6	6	5
POLICE SERVICES		2	2
TOTAL PART-TIME PERSONNEL	**6**	**12**	**11**

FISCAL POLICIES



CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Accounting, Auditing and Financial Reporting				**POLICY: 14.00**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.

2. The City will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The City will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

3. The City will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles.

4. The City will maintain accurate records of all assets to ensure a high degree of stewardship for public property.

5. The City will develop an ongoing system of financial reporting to meet the needs of the Mayor and Council, the City Manager, department heads, and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.

6. The City will follow a policy of full disclosure on its Financial Reports.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Budget Amendments				**POLICY: 14.01**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER:**	**TOTAL PAGES: 1**

Each year, an annual budget is formulated which represents the City's plan for expending its anticipated revenues during the upcoming fiscal period. When the budget is adopted at the end of July each year, it is at that time, management's best estimate as to the most efficient allocation of financial resources to meet the service needs of the community.

There are two distinct classes of budget transfers. Each department is responsible for monitoring their own expenditures and recommending a course of action to correct any unfavorable variances. Possible remedies include the transfer of funds between various object codes. The department's recommendation is submitted to the Director of Finance on the appropriate form.

The first type of transfer generally involves the transfer of funds between the line item expenditure object codes within a department. These adjustments do not have to go before the Mayor and Council, but must be submitted to and approved by the Director of Finance prior to their incorporation into the accounting system and financial statements.

The second class of transfers generally consists of any changes requested in the total amount approved in the budget for a department, transfers from the Contingency Account, or any modifications to the number of authorized positions for a department. These budget adjustments are submitted to the City Manager, but also require the approval of Mayor and Council.

Transfers from the Contingency Account are generally reserved for emergency situations. Departments are expected not to request any budget adjustments, which would allow them to purchase any service, material, or capital item that was specifically removed from their original budget request.

Upon receiving proper approval for a budget adjustment, the transfer request form is forwarded to the Finance Department. One of the Accounting staff then enters the adjustment into the computer. By signing and dating the form, Finance signifies the date on which the adjustment is made and by whom. The accounting software also tracks any changes made to the original budget.

FORM: 14.1A – Request for Budget Transfer

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Budget Process				**POLICY: 14.02**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 2**

The budget process for the upcoming fiscal year begins in March each year. The constant review and refinement of budget data continues through the adoption of the budget at the end of July. This budget preparation cycle is summarized on the budget calendar that follows this section.

During the month of March, the Finance Department prepares a budget preparation package for every department. As needed information is compiled, it is placed into each department's package. By the end of March, these packets should contain all the necessary materials and instructions needed by a department to complete its annual budget request.

As part of their packages, departments receive several documents that expedite and provide uniformity in preparing their expenditure projections. Based on discussions with the City's insurance providers and a review of trend data, the Human Resources Department prepares estimates of insurance costs for the ensuing fiscal year. Using the personnel software package, a detailed position report and salary information is produced for all currently budgeted positions within a department.

Since historical spending patterns are often the best indicator of future expenditures, each department is provided with a printout showing its actual expenditures for the past two years and current budget.

Departments assess their need for the upcoming fiscal year and prepare their budget request accordingly. The departments submit all required data back to the Finance Department.

During the request preparation period, the Director of Finance prepares the estimated revenue projections for all funds. These estimates are then sent to the City Manager for his review and comments.

By mid-May, all original budget requests have been entered into the computer system. A printout of each department's budget request is then produced. The software provides various options as to what historical comparative information is presented. Based on the information needs of the reviewer, actual cost data, budget data (original or adjusted), or a combination of the two can be included in the printouts. This information is then given to the City Manager who makes those changes to the original request that he feels are warranted. As is necessary, the City Manager may meet with the appropriate budget contact personnel or request additional

information about a particular request. His recommendation for each line item is then entered into the budget software.

By mid-June, all the recommended budget information is compiled by the Finance Department and placed in a loose-leaf notebook. The financial data is presented from the fund summary level all the way down to the function level by department. Supplemental budget information such as workload indicators, departmental goals and objectives, a detail of capital purchases, a listing of recommended new positions is also provided. These notebooks are then given to the Mayor and Council for their review. Copies of the recommended budget are given to the press and put on public display at City Hall.

In early July, the Mayor and Council hold budget hearings to review the recommended budgets. Department heads and budget contact personnel are present to answer any questions from the Mayor and Council. During July, the Mayor and Council also conduct two public hearings to receive input from the citizens. The Mayor and Council then make any desired changes to the recommended budgets. By the last day of July, the Mayor and Council adopt the budget.

Upon adoption of the budget, the Finance Department begins preparation of the formal budget document. It takes about four weeks to publish the approved financial plan for the City.

PROPOSED CALENDAR
BUDGET AND CAPITAL IMPROVEMENTS
FISCAL YEAR 2011

DATE	BY WHOM	ACTIVITY
May 3-7	Budget Committee	Review Proposed FY2011 Budget with Department Heads
May 10-14	Department Heads	Submit FY 2011 Departmental Information Updates & Organizational Charts
May 17-21	Finance Director	Finance Director to update draft proposed FY2011 Budget to be presented to the Mayor
May 31-June 4	Budget Committee	Meet with Mayor and Council Members to discuss and review proposed FY 2011 Budget
May 31-June 4	Finance Director City Manager	Work on finalizing the FY 2011 Budget and preparing all documentation to present to Mayor and Council
June 7	Finance Director	Budget Package to City Clerk
June 17	Mayor and Council	Council Meeting - 1st Reading and Public Hearing for Budget
July 15	Mayor and Council	Budget Adopted

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Budgetary Controls				**POLICY: 14.03**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

Fayetteville, Georgia maintains budgetary controls to ensure compliance with the legal provisions of the annual appropriations budget approved by the Mayor and Council. Activities of the General Fund, Trust Fund and Enterprise Funds are included in the annual appropriated budget. The level of budget control is the level of data aggregation at which expenditures may not legally exceed appropriations. Since the budget is adopted at the department appropriations level, the official level of City budget control for each legally adopted annual operating budget is at the department level.

Administrative budgetary control is maintained at an object code expenditure level within the department. The transfer of appropriations between the line item expenditure accounts within a department's budget can be authorized by the Director of Finance. All other transfers or supplemental appropriations must be enacted by the Mayor and Council.

The City maintains an encumbrance accounting system as another means of accomplishing budgetary control. Encumbered amounts at year-end are recorded as a reservation of fund balance and are reflected as an adjustment to the ensuing year's budget.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Capital Budget Policies				**POLICY: 14.04**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 3**

Purpose:

Capital improvements programming involves: 1) identifying major public facilities needed to serve existing development or to support future growth, 2) determining when these should be provided, 3) deciding how to pay for them.

Programming capital improvements provides one significant way of realizing comprehensive plans. Capital improvement programs do this by developing methods to achieve projects identified in the public facilities part of the plan, by specifying the timing and/or staging of public facilities to support the sequence of growth proposed in the plan, and by assuring growth proposed in the plan, and by assuring that needed public facilities will be available to support growth.

HOW DOES THE PLAN AFFECT CAPITAL IMPROVEMENTS PROGRAMMING?

The capital improvements program is directly linked to the land use and public facilities parts of the comprehensive plan. These elements furnish important direction for the capital improvement program. They indicate general public policy on the development, redevelopment and maintenance of the community, and specific direction on:

1. Community development needs.

2. Development management strategy that determines how much development occurs where and when.

3. Road, water, sewer, storm drainage and park facilities and other projects requiring major public expenditures.

The local comprehensive planning process also involves a fiscal analysis, which includes:

1. Analysis of service standards, methods of operation and cost factors.

2. Analysis of expenditures during the past five years and projections of expenditures for five years into the future.

3. Analysis of past projected revenue from sources within the community and other potential sources such as grants.

The objective is to produce a capital improvements program, which integrates the comprehensive plan's recommendations and desired levels of public services with the ability of the community to both pay for and maintain capital improvements.

CAPITAL IMPROVEMENT PROGRAM POLICIES:

"Capital Improvements" are major projects undertaken by the City that are generally not on a "year-in, year-out" basis, and fit within in one or more of the following categories.

1. Purchase of major equipment and vehicles value in excess of $5,000 with a life expectancy of three years.
2. Construction (new) including engineering, design, and other pre-construction costs with an estimated cost excess of $5,000.
3. Major building improvements that are not routine expenses and will substantially enhance the value of the structure.
4. Major equipment or furnishings required to furnish new buildings or other projects.
5. Major studies requiring the employee of out-of-state professional consultants in excess of $5,000.

Capital Improvements Program shall integrate all of the City's capital project recourses (grants, bonds, City funds allocated to capital projects, donations, and any other funding available.)

Capital projects should be financed to the greatest extent possible through user fees where direct benefit to users results from construction of the project (water and sewer).

.75 mills of property tax is dedicated to Capital Projects Funds.

It is City policy that in each fiscal year, Council shall review a five-year forecast of capital improvements together with the funding implications thereof.

Each year Council shall review all previously approved capital projects upon which work has not commenced and shall determine whether the prior approval shall stand or be cancelled.

There shall be an annual review of all capital projects in progress so that any funds no longer required for the original purpose may be reassigned throughout the budgeting process.

Projects mandated by State and Federal agencies and law will receive priority consideration.

Projects that have been previously initiated and are a completion of subsequent phases shall receive priority consideration.

Projects that preserve and protect the health and safety of the City shall receive priority consideration.

Projects which provide for the renovation of existing facilities, resulting in preservation of the City's prior investment or which reduce maintenance and operating costs, shall receive priority consideration.

Construction or acquisition that results in new or substantially increasing operating costs should be considered only after an assessment indicates a clear need for the project and plans for funding operating costs are developed.

The current year Capital Improvements Budget will become part of the working budget for the current fiscal year.

Capital projects must not violate the principal concepts of an adopted city plan.

Department Priority Classification

THE DEPARTMENT MUST DETERMINE WHICH PRIORITY CLASSIFICATION A PROJECT FITS UNDER.

A. Mandatory-refers to the protection of life or maintenance of public health and safety.
B. Maintenance-refers to a continuation of public services, the conservation of endangered resource, or the finishing of partially completed projects.
C. Improve Efficiency-refers to the replacement of obsolete facilities or the improvement of community or community facilities.
D. New Services-refers to the expansion of the public facilities service area of the city, or the provision of new public services.

Project's Expected Useful Life

Refer to the project description information from the CIP project form.

Effect on Operation and Maintenance costs

Refer to the project description information from the CIP project form.

Effect on City's Source of Revenue

Refer to the project description information from the CIP project form. Proposed residential expansion does not necessarily mean an increase in a city's revenues.

Availability of State Grants of Special Outside Funds.

RATING SHEET

Project Name: _____

Estimated Cost: _____

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	_____
B. Projects Expected Useful Life		
Three years or less score zero		
1. 20 or more years	10	
2. 10 - 19 years	5	
3. 4 - 9 years	2	_____
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	_____
D. Effect on City's Source of Revenue (Tax Base)		
1. Increase Revenues	10	
2. Revenues Unchanged	5	
3. Decrease Revenues	2	_____
E. Availability of State Grants or Special Outside Funds		
(If no, score zero)		
1. Yes	5	_____
Total Score		**0**

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Capital Outlay in Capital Projects Fund				**POLICY: 14.05**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

This policy maintains the guidelines to be followed when adding capital outlay items to the Capital Projects Fund. The capital outlay item must meet either criteria one or two below.

1. Capital item (per item basis) of $25,000 or more and useful life of 5 years or more. Useful life standards will be set to follow the Governmental Accounting Procedures.

2. New Capital Outlay Programs that will significantly impact the City's operating budgets with total program budget amount of $50,000 or more.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Debt Policies				**POLICY: 14.06**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. The City of Fayetteville will confine long-term borrowing to capital improvements.

2. The City will not use short-term debt for operating purposes.

3. The City will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for Enterprise Fund activities.

5. The City will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.

6. Computation of Legal Debt Margin:

   Assessed value of all taxable property (less exempt property)
   Debt limit – 10% of assessed value

7. Debt applicable to limitation:

   Total General Bonded Debt (less assets in debt service available for payment of principal)

8. Computation of Direct and Overlapping Bonded Debt-General Obligation Bonds

   Net General Obligation Bond Debt Outstanding – Percentage applicable to City of Fayetteville: 10%

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Investment Policies				**POLICY: 14.07**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 08/01/2000**	**____DRAFT __x__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. The City of Fayetteville will maintain an active program of investing all government funds under the direction of the City Manager or his/her designate.

2. The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:

    a. Safety of Principal-Principal is protected from loss with secure investment practices and collateralization.
    b. Maintenance of Adequate Liquidity-A sufficient quantity of investments are readily convertible to cash when needed to meet current obligations without incurring losses.
    c. Yield or Return on Investment-The earnings rate on investments are maximized without diminishing the other principles.
    d. Legality-All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.

3. The investment program shall comply with all Georgia laws and Federal/State regulations for investing public funds and safekeeping/security requirements.

4. The investment program should use a competitive selection process for investments in excess of 1 year. Investments should be placed with only qualified financial institutions.

5. The investment program should provide for a system of internal control over investments and timely financial reporting of investing activities.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Operating Budget Policies				**POLICY: 14.08**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 2**

1. The City of Fayetteville will finance all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City of Fayetteville will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their orderly replacement.

3. All Governmental Funds under the control of the Mayor and Council are subject to the annual budget process.

4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to estimated expenditures for each fund.

5. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental fund types and expendable trust funds use the modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The financial statements for the proprietary fund types are accounted for on the accrual basis of accounting. Under this method revenues are recorded when earned, and expenses are recognized when the liability is incurred.

    A. Differences between the basis of accounting and basis of budgeting:
        1) Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis).
        2) Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
        3) Capital outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and reappropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

7. Each operating fund budget will be adopted at the departmental level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department does not exceed their allotted appropriation amount.

8. The City of Fayetteville will strive to include an amount in the General Fund (i.e., a line item for contingencies) to cover unforeseen operating expenditures of an emergency type. The amount of the contingency reserve will be no more than .50% (one-half percent) of the total operating budget.

9. The City of Fayetteville will integrate performance measurement and objectives, and productivity indicators within the budget.

10. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, and expenditures and encumbrances with budgeted amounts.

11. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.

12. The City of Fayetteville shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.

13. Enterprise Fund budgets shall be self-supporting whenever possible. Excess revenues of the Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Outline of Strategic Planning Parameters				**POLICY: 14.09**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:08/01/2000**	**____DRAFT ___x_NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 2**

THE PLAN

FINANCIAL STRENGTH THROUGH FISCAL CONSERVATISM

Maintain conservative debt management, budget and reserve policies.

- Confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- As part of the annual operating budget preparation process, revenues and expenditures will be projected on a conservative basis to ensure that the City collects sufficient monies to meet its annual financial obligations.
- Maintain reserves equal to one-fourth of the adopted budget for General Fund and one-half for Water and Sewer Fund.

MAINTENANCE OF THE PHYSICAL PLANT AND INFRASTRUCTURE

Ensure the existence of an adequate physical plant and infrastructure to meet the City's future operating needs.

- Develop and adopt a five-year Capital Improvement Program to include funds of various projects.
- Update the transportation plan based on current needs and growth corridors.

Maintain a safe, serviceable fleet of vehicles that meets the operational needs of various City Departments.

- Review vehicle replacement needs annually based on vehicle policy and department priority.
- Utilize the GMA lease-pool arrangement to fund the purchase of vehicles.

EFFICIENCY THROUGH TECHNOLOGICAL IMPROVMENTS

Utilize available technological advances to make operations as efficient as possible.

- Continue to replace personal computers and equipment on a three year life cycle.
- Examine the possible creation of a Records Management Department to help facilitate the electronic imaging of records.

SATISFYING THE INTERNAL AND EXTERNAL CUSTOMER

Ensure that the citizens' needs are being properly addressed.

- As part of each agenda, a time at each Council meeting will be designated for public comment on any subject not already on the agenda.

Ensure that employee contact with the citizens is helpful and courteous.

- Customer training as needed will be provided to employees and departments on an individual basis.

MANAGING AND PLANNING GROWTH

Ensure that the City has an up-to-date land use plan to guide future growth and ensure the quality of life.

- Planning Department to concentrate on the relationship of the current land use plan to sensitive environmental issues especially storm water runoff.

Seek alternative methods (i.e., other than the use of property taxes) for funding infrastructure needs related to growth.

- Explore the utilization of impact fees as a method of paying for new infrastructure.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Purchasing Policies				**POLICY: 14.10**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. It is the intent of the governing authority of the City of Fayetteville to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the City. The administration of this system will comply with the highest ethical and fiscal standards, and applicable laws.

2. The Director of Finance and Administration will be responsible for the City's purchasing system.

3. All departments and agencies of the City of Fayetteville must utilize competitive bidding procedures, as set forth in the City of Fayetteville Purchasing Ordinance. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.

4. The City will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Reserve Fund Policies				**POLICY: 14.11**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. The City will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total General Fund appropriations budget; and also maintain an Enterprise Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total appropriations budget. This reserve will be created and maintained to provide the capacity to:
   a. Offset significant economic downturns and the revision of any general government activity;
   b. Provide sufficient working capital; and
   c. Provide a sufficient cash flow for current financial needs at all times.

2. Unreserved, and undesignated fund balances in excess of the working reserve should be used only for one-time capital nonoperating expenditures as appropriated by the Mayor and Council.

3. The City will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

4. The City will develop capital reserves to provide for normal replacement of existing capital improvements financed on a pay-as-you-go basis.

5. For the purposes of maintaining a balanced budget, no more than $500,000 per fund per year may be transferred from the unreserved and undesignated fund balances. This restriction would allow the City to use its fund balances, but prevent excessive use of these funds that may affect the ability to maintain adequate reserve funds for operating and maintenance.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Revenue Administration Policies				**POLICY: 14.12**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

1. The City of Fayetteville will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic sources to minimize the adverse effects of an economic downturn.

2. The City will estimate its annual revenues by an objective analytical process in a prudent manner.

3. The City will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.

4. The City will aggressively seek public and private grants, contracts and other outside sources of revenues for funding projects where appropriate.

5. The City will establish the levels of all user charges based on an analysis of the cost of providing the applicable service.

6. The City will set fees and charges for each Enterprise Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Statement of Intent				**POLICY: 14.13**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE:**	**____DRAFT ____NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

The following policy statements are intended to provide a broad framework as to how the various financial responsibilities associated with the operation of the City of Fayetteville are to be carried out. These policies provide general direction to staff, serve as a blueprint for financial operations, establish operational objectives and promote continuity in fiscal decision-making.

There are several distinct advantages in having fiscal policies for the City of Fayetteville in place. For one, they promote long-term financial stability for the City. For example, the budget and reserve fund policies encourage the level of fiscal responsibility needed to prepare the City for financial emergencies and abrupt adverse economic conditions. And the debt policies limit those scenarios where the City will pay for current services and projects with future revenues.

Secondly, the adoption of long-range financial policies ameliorates some of the drawbacks of governmental accounting and budgeting, which tends to focus only on short-term operations, generally one year. The Capital Budgeting Policies address the common pitfall of governments failing to provide for capital maintenance. Having a financial plan allows the Mayor and Council to view their present approach to financial management from an overall, long-term vantage point. Current financial decisions are easier to make when long-term benchmarks are already established.

Lastly, these policies elevate the credibility of the governing body and promote public confidence in the financial decisions it makes. The policies call for complete disclosure of financial matters and provide a forum, the Comprehensive Annual Financial Report, to inform the citizens about the total financial condition of the City.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Reduction in Force				POLICY: 14.14
EFFECTIVE DEPTS: All	EFFECTIVE DATE: 5/30/05	___ DRAFT __X__ NEW ____ AMENDED	APPROVAL: JM	TOTAL PAGES: 1

FREEZE IN VACANT POSITIONS

(a) When budget restrictions occur, there will be a freeze City wide in filling vacant positions for all departments and funds with 10 or more employees.

(b) The period of time for a freeze on vacant positions will be determined by the City Manager.

(c) There will be no more than a 10% vacancy of a department's workforce in order to maintain a properly functioning department.

(d) The freezing of vacant positions will be used as necessary due to budget restrictions at the discretion of the City Manager and the Director of Finance and Administration**.**

REDUCTION IN FORCE

(a) When budget restrictions exist, if there are not enough vacant positions available to freeze to ease the budget deficit, a reduction in force will be necessary.

(b) An employee will not be terminated due to a reduction in force if there is an open position for which they are qualified.

(c) Reduction in force will be determined as outlined in the Personnel Policy Manual Section 3.390.

EARLY OUT RETIREMENT INCENTIVE PROGRAM

(a) When budget restrictions exist, the City may offer a voluntary early retirement incentive program to qualified employees.

(b) If a voluntary early out retirement incentive program is offered, it will be through GMEBS with the approval of Mayor and Council.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Fixed Assets				**POLICY: 14.15**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 2/22/06**	**____DRAFT __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 4**

A. **Fixed Asset Criteria**

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It is not a repair part or supply item.
3. It has a value equal to, or greater than, the capitalization threshold of $5,000

Keeping an accurate record of the City's fixed assets is important for a myriad of reasons. Some of the most important reasons that the City needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

B. **General Policy**

1. Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. *City property may not be acquired, transferred, or disposed of without first providing proper documentation.*

2. Recording of Fixed Assets

   Unless otherwise approved by the Director of Finance or designee, all recordable fixed assets must be recorded within 30 calendar days after receipt and acceptance of the asset.

   Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.

   Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited

to, an average of documented prices for equivalent items from three separate vendors.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

Depreciation of fixed assets, excluding land and historical treasures, are recorded using the straight line method over the following useful lives:

Land Improvements		50 Years
Buildings		40 Years
Public Domain Infrastructure		50-100 Years
Roads	100 Years	
Sidewalks	50 Years	
System Infrastructure		10-40 Years
Equipment		3-30 Years
Vehicles	5 Years	
Fire Apparatus	7 Years	
Off Road	7 Years	

GASB34 Implementation:

Fully implemented by July 31, 2006-Roads and sidewalks – Methodology for Estimated Date of Acquisition as follows:

ESTIMATED ACQUISITION (CONSTRUCTION) YEAR

ROAD MILES %	ASSUMED YEAR	YEAR PROPORATION	AVG CONST YR
(A)	(B)	(C)	(D)
22	1985	43670	
19	1990	37810	
3	1995	5985	
4	2000	8000	
52	2005	104260	
100		199725	1997.25

1997.25 was calculated by using the miles of sanitary sewer built in the City. Sanitary sewer was selected for use because they are a good indicator of the construction of all City infrastructure assets. For example, analysis showed that 22% of the sanitary sewer was built prior to 1985. It is reasonable to assume then to also assume that 22% of all the roads and sidewalks were acquired and/or built prior to 1985. Also, historically, the best maintained infrastructure records have been those related to sanitary sewer.

Documentation used to determine age of sanitary sewer:

1. Audit Reports - Statistical Data
2. Revenue Bond Issues and Water and Sewer Loans
3. Prior Year Fixed Assets and Depreciation Schedules

3. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

Assets may be lease-purchased through installment purchases (an agreement in which title passes to the Department) or through lease financing arrangements (an agreement in which title may or may not pass).

Departments considering a lease purchase for greater than $10,000 and other than from an established, City approved contract, must consult with the City Manager.

5. Transfer of Fixed Assets

An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase.

A transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and funding amount.

A fixed asset form must be sent to the accounting department for all transfers.

6. Sale of Fixed Assets

Sale of fixed assets by a department must be to the highest, responsible bidder and must be conducted by sealed bid or by auction. The sale must be publicized in accordance with state laws.

7. Disposal of Fixed Assets

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on the master file for three years, in the Finance Department Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of six ways:

a. Sale or trade-in
b. Abandonment/Retirement
c. Lost or stolen
d. Transfer
e. Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).
f. Casualty loss

Only when the asset is no longer in possession of the department, due to one of the six reasons listed above, is disposal action appropriate.

Assets are “abandoned” or “retired” when there is no longer any use for them in the Department, they are of no use to any other City department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the City or for others.

Stolen items must be reported to Fayetteville Police and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City’s Human Resources Manager immediately for follow-up with the City’s insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the Finance Department Office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the Finance Department Office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Workload Indicators				**POLICY: 14.16**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 09/30/2006**	**____DRAFT __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1 w/1 attachment**

PURPOSE:

The Government Finance Officers Association (GFOA) recommends that financial, service, and program performance measures be developed and used as an important component of decision-making and incorporated into governmental budgeting. GFOA encourages all governments to utilize performance measures. At a minimum, performance measures should be used to report on the outputs (workload indicators) of each program and should be related to the objectives of each department. Governments in the early stages of incorporating performance measures in their budget process should strive to

- Identify meaningful and relevant goals and objectives for government and its service delivery units;
- Identify and track output measures that are useful and relevant to the goals and objectives of key services;
- Identify and track performance measures for a manageable number of meaningful financial objectives that are used in evaluation; and
- Develop and refine additional performance indicators to make them more meaningful and identify mechanisms to improve their interpretation and use in decision-making and accountability.

PROCEDURES:

- Workload Indicators Calendar is attached.
- Review current workload indicators, update projected data to actual
- The last column of the table will be to project data for budgeted fiscal year based on your actual data collected and your expected level of performance.
- Your department's table will be inserted onto your department's information form in the budget package

Workload Indicator Schedule

January 2	Departments collect approved indicator(s) data and prepare department information form(s) located on network in admindir/budget
February 15	Department Directors submit form(s) to finance electronically.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Computer Control Policy and Procedures				**POLICY: 14.17**
AFFECTED DEPTS: Finance	**EFFECTIVE DATE: 2-1-2007**	**____DRAFT DATE __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

Purpose: To maintain and monitor all computer controls in regards to financial security.

1. Organizational Controls

    a. The Finance Director, Assistant Finance Director, and System Administrator are the only authorized personnel allowed to administrative access to all financial master files. Human Resources have authorized access only to Payroll Master Files.

2. Access Controls

    a. Programmers are restricted from access to applications in live operation and job control language. Programmers are required to notify the Finance Director for authorized access to AS400. Finance Director or designee must initiate access through the security features of the AS400.
    b. Programmers must be given access to live data by the Finance Director or designee.
    c. Programmers use dummy data for design and testing.
    d. Users will be required to change their password every 90 days.
    e. Firewall and intrusion detection systems are in place to protect and detect outside access to data network.
    f. Finance Director or designee develops user profiles and data access in accordance to their job requirements. User profiles controls access rights to all financial data.

3. Operational Controls

    a. AS400 systems are monitored by internal operating system logs.
        i. System logs are used to track access to data and operating system files.
        ii. System logs are saved in accordance to our retention policies.
    b. Financial software tracks all transactions by user's identification.
        i. The records are saved and stored in accordance to our retention policies.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Impairment of Capital Assets and for Insurance Recoveries			**POLICY: 14.18**
AUTHORIZED BY **Joe Morton** **City Manager**	**EFFECTIVE DATE:**	**__x__ NEW** **____ AMENDED**	**TOTAL PAGES:**

INTRODUCTION:

The purpose of this policy is to establish a system of accountability for inspection of City infrastructure for the purposes of determining asset impairment and for insurance recoveries.

POLICY:

The following procedures are hereby established consistent with Statement 42: Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, which requires the City to evaluate and record impairment of its capital assets. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. The new standard required the City to add this consideration to its capital asset accounting process to ensure that impairment of all its capital assets is considered at least annually.

PROCEDURES:

The City has contracted with different consultants to handle the initial review and inspection of all City infrastructure (buildings, streets, sidewalks, water lines, meters, sewer lines, etc). These inspections have been documented and all infrastructure is being reviewed on an annual basis. The consultants will re-inspect the infrastructure based upon written agreements and contracts already in place. In the interim of professional inspections, each department director will be responsible for annual reviews and inspections of all infrastructure within their prospective departments. In the event that a visual inspection is not possible of the entire department's infrastructure (water lines and sewer lines) a schedule of planned repairs and maintenance should be included with the annual inspection report to indicate the ongoing upkeep of the existing systems and/or infrastructure.

These annual reviews and inspections, in addition to the professional inspections, are to be submitted to the Finance and Administrative Services Department no later than November 30 of each year. This information is vital to maintaining proper insurance coverage as well as documenting the condition of the asset in the case of an insurance claim.

Upon receipt of the annual inspection documentation, Finance and Administrative Services will update all records accordingly. These records include but are not limited to, Fixed Assets, Depreciation Schedule, Insurance Property Records, Insurance Claims, and Inventory Control/Asset Replacement Schedule.

REQUIRMENTS:

Annual reports on status of department's infrastructure, which should include:

- Description of Asset
- Condition of Asset
- Explanation of any change in condition
- Date of any Repairs and Maintenance Performed including cost
- Date review/inspection performed
- Report signed, dated, and submitted no later than November 30
- Schedule of Planned Repairs and Maintenance

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Timeliness of Financial Reports				**POLICY: 14.19**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 4/15/08**	**____DRAFT __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 2**

Purpose:

Financial reports are intended to meet the needs of decision makers. Therefore, financial reports should be published as soon as possible after the end of the reporting period. Timely reporting requires careful, year-long planning and monitoring. While the City should not sacrifice reliability for timeliness, minor gains in precision ought not be purchased at the price of indefinite delay.

Policy:

1. Recording Activity throughout the Year

- Transactions processing. The City will undertake a process semi-annually to ensure the ongoing completeness and accuracy of the data it collects. The process should facilitate the recording of certain items, for example, capital assets, during the year rather than after the fiscal year has ended.
- Accounting policies and procedures.

1. Items estimated during the year will be corrected through year-end confirmations provided by auditors (i.e. taxes, debt requirements)
2. Fixed Assets will be updated upon acquisition
3. Year-end accruals must be prepared and calculated no later than 45 days from fiscal year ended (i.e. compensated absences, utility billing)
4. Developer contribution will be updated upon acceptance (i.e. roads, sidewalks, utilities)

2. Closing and Financial Statement Preparation Processing

- To avoid delays, all items related to budgetary expenditures (accounts payable) should be recorded no later than 45 days from fiscal year ended
- Year-end adjustments to previously estimated items
- Calculation of depreciation to fixed assets
- Year-end accruals applied to required items

3. Implementation of new Accounting Standards

- Facilitating implementation of new accounting standards. To ensure that accounting standards are implemented by their mandated effective date the City will monitor the issuance of final guidance from the Governmental Accounting Standards Board (GASB). Upon issuance of such guidance, the City will determine the fiscal year by which the guidance must be implemented and when steps to implement the guidance will be scheduled prior to and during the year of implementation as well as during the financial statement preparation process.

4. Financial Report Format and Distribution

- Electronic distribution. To save time and avoid potential delays, the City will distribute its financial report electronically (posting on website, e-mailing an electronic file, or mailing a CD-ROM)

5. Contracting for Professional Services

- Audit Procurement. The request for proposal (RFP) for the services of an independent auditor should specify a public release date for the financial statements.
- Contracts for Professional Services other than Auditing. RFP's for nonaudit services that have a bearing on the financial statements (actuarial services) should specify the public release date of the financial statements and expressly mention that those services need to be completed in time to allow the City to meet that deadline.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Grant Administration				**POLICY: 14.20**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 4/15/08**	**____DRAFT __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 3**

Purpose:

To establish guidelines for the application, acceptance, administration, and financial reporting of grants including, but not limited to, federal, state, local, and restricted donations (also considered grants for the purpose of this policy).

Policy:

A. Grant Application and Responsibility

Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.

The individual department applying for a grant or receiving a restricted donation shall generally be considered the Program Administrator of the grant. The Finance and Administrative Services may assist in the financial administration and reporting of the grant but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and is responsible for adhering to City budgeting and fiscal procedures. Grant contracts may be reviewed by the City Attorney's office and executed by the City Manager and or City Council; pursuant to the City's Purchasing Manual, Section 2-314 Purchasing Procedures.

B. Grant Acceptance and Appropriation by City Council

The Director of Finance or designee along with the Program Administrator shall determine the proper amount of the appropriation request during the current and future fiscal year(s). Any budget amendments requested by the Program Administrator or operating department shall be reviewed by the Budget Committee, and upon approval shall be submitted to the Council for their review and approval.

Prior to the acceptance of a grant, the City Manager and/or City Council shall:

1. Approve the terms and conditions of the proposed grant including the specific City obligations that may be created by the grant contract in terms of required City matching expenditures or staff activities, even if the expenditures were previously appropriated through the budget adoption process.

2. Approve budget appropriations for the grant expenditures and City matching expenditures unless previously appropriated through the budget adoption process.

3. Approve and execute the Grant Contract(s).

C. Timely Reimbursement

The Program Administrator is responsible and should pursue and/or request grant reimbursements or draw-downs on a timely basis. If requested, the Finance and Administrative Services Department will assist with grant reimbursements or draw-downs. All checks shall be made payable to the City of Fayetteville and remitted to Program Administrator.

Grant checks should be deposited immediately with the Director of Finance or designee along with supporting documentation received by the Program Administrator.

The Program Administrator will keep the Finance and Administrative Services Department apprised of the annual estimated grant finances and expenditures and a tentative schedule of cash-flows for the grant program.

D. Financial and Grant Reporting

Grant reporting requirements vary widely by grant and sometimes include monthly, quarterly, and or annual reporting. Subsequent to the approval of a grant application, and during the project period, any required reports shall be the responsibility of the Program Administrator, or if requested by the Program Administrator, the Finance and Administrative Services Department. Program Administrators submitting their own reports shall forward a copy of each report to the Director of Finance or designee.

E. Grants Containing Direct Federal Assistance of Federal "Pass-Through" Funds

Program Administrators acknowledge that Federal Funds or Federal Funds that "pass-through" state and local programs are required to be reported on the City's Schedule of Federal Financial Assistance and included in the City's annual Single Audit (compliance audit of all Federal Funds). Program Administrators will identify and keep the Director of Finance or designee apprised of those grant programs that contain direct Federal Funding or Federal pass-through funds identifying the Catalog of Federal Domestic Assistance (CFDA) number when at all possible.

F. Record Keeping and Retention Requirements

For the purpose of Grantor inquiries and grant specific compliance audits, Program Administrators are responsible for maintaining adequate records to evidence that program activities and expenditures meet the terms and conditions of the grant and that all grant reporting requirements are met timely. Record retention requirements vary by grant but it is recommended that grant records should be maintained for a minimum of the life-of-the-grant plus three years, unless otherwise specified by the grant contract.

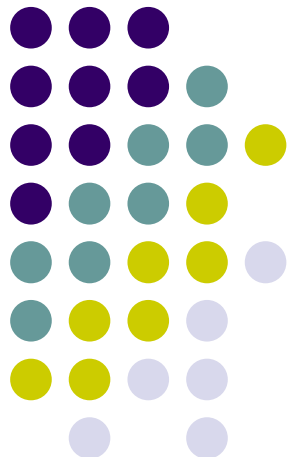
G. Documents to be Forwarded to Accounting

Information received from a granting or donor agency that is pertinent to the terms, conditions, approval, extension, denial, revocation, and administration of a grant shall be forwarded to the Finance and Administrative Services Department including but not limited to:

- Grant Award Notification
- Expenditure Authorization Date (if applicable)
- Grant Contracts
- Grant Extension Letters
- Grant Termination Letter
- Program and or Financial Reports
- Notices of Questioned Costs or instances of non-compliance
- Any Document setting or modifying terms and conditions of the grant

GOALS AND OBJECTIVES

Strategic Plan



City of Fayetteville

2010



Strategic Plan

Summary

The City of Fayetteville conducts an Annual Strategic Planning Retreat to review and establish goals and an action plan for the coming year. The retreat is also instrumental in establishing the budget priorities. This year's planning retreat was held in Fayetteville on February 12, 2010 with a follow up session held on March 1, 2010.

This document addresses the following issues:

- Vision Statement
- Mission Statement
- City Slogan
- Core Values
- Strategic Goals
- Action Plan

Core Values

- Fiscal responsibility
- Public Safety and quality of life
- Openness and honesty
- Integrity and ethics
- Accountability
- Technological innovation
- Teamwork
- Customer service focus
- Excellence

Strategic Goals

- Achieve all goals while striving for the lowest total cost for public services;

- Provide for the public safety and welfare by committing appropriate resources to police, fire, streets, recreation, water and sewer and support services;

- Preserve our historic and cultural heritage and encourage revitalization of downtown through support of main street initiatives;

- Maintain a managed growth policy that requires quality development in concert with our economic development strategy;

- Continue cooperative efforts with other governments and agencies.

Critical Issues

The following critical issues were identified by the Mayor, Council and City Staff in the retreat planning process. These issues are further discussed and prioritized in the following sections.

Budget and Finance

- Achieving a Balanced Budget
- Budget consequences using less positive outlook on revenues
- Contingency for addressing further erosion in revenues
    - Reduction in Force by Attrition
    - Reduction in Force
    - Salary cuts and furloughs
    - Possibly poll employees to determine least impact
- Rollback millage rate
    - Leave millage rate the same or adjust upward to the maximum rollback rate?
    - Resolution explaining to citizens if we adjust rate upward to maximum rollback rate
    - Long term impact on services if rates is not adjusted upward
- Maintaining an adequate level of reserves (working capital) without raising property taxes
- Impact on issues beyond our control on operational budgets – utilities, chemicals, etc.
- Limited Capital Projects Funds
    - not meeting current replacement schedules
    - Employees versus Capital Replacement/Improvements
- Maintaining Level of Services
    - Maintaining appropriate level of services
    - Maintaining adequate level of services without raising property taxes
- Public safety
    - opportunities for consolidation/realignment within departments
    - staffing levels
- Consolidation/contracting for services in other departments

Economic Development

- Greyfield/Infill Development/Redevelopment
- Encourage development/redevelopment in downtown core area
- Commercial vacancies
- Attracting new businesses
- Adaptive reuse of older commercial spaces
- Encouraging redevelopment through incentives, financing, codes, etc.

- Consider moratorium on rezonings and annexations until vacancies are reduced
- Economic Development
    - Capabilities?
    - How aggressive?
    - Additional incentives?
    - Areas of focus?

Transportation

- Getting the most bang for the buck – leverage with other funds
- Complete highly rated/high profile projects
- Downtown transportation projects – Grady Traffic Circle and Lafayette Signal and Extension

Goal 1: Achieve all goals while striving for the lowest total cost for public services

Action Items

Action Item 1:

Staff will continue to monitor budget and implement additional budget reduction measures as needed to ensure balanced budget is maintained.

Responsible Party: City Manager and Director of Finance

Target Date: Monthly

Status Update: FY 2011 Budget adopted by Council on 07/15/10.

Action Item 2:

Council has agreed to adjust the ad valorem property tax millage rate to maintain the current revenue base. Staff will present final recommendations when millage rate is set in August, 2010.

Responsible Party: City Manager and Director of Finance

Target Date: Millage Rate adopted on August 19, 2010

Status Update: Received digest information from Fayette County Tax Commissioner. Digest decreased by -8.99%. The "rollback" rate of 3.24 mills is being recommended by staff. This is not considered a tax increase by State law. Mayor and Council approved the recommended 3.24 mill on August 19, 2010.

Completed

Action Item 3:

Staff will survey employees to determine which additional budget reduction measures would be preferable should economy not improve.

Responsible Party: City Manager and Director of Finance

Target Date: April 30, 2010

Status Update: Completed. Results shared with Council and Staff. Staff would prefer furloughs over across the board pay reduction and further reduction in personnel.

Completed

Action Item 4:

Maintain status quo with Capital Projects Fund replacement capital for FY 2011. Staff will review millage rate allocation between

General Fund and Capital Projects Fund and make adjustments to ensure debt service is being maintained.

Responsible Party: City Manager and Director of Finance

Target Date: FY 2011 Budget adopted on July 15, 2010. Millage rate is being adopted on August 19, 2010.

Status Update: Adjusted allocation approved with Budget. The proposed GF millage is 2.345 and the CPF millage is .895. Millage rate was approved by Mayor and Council on August 19, 2010 and the allocation is 2.345 mills for GF and .895 mills for CPF.

Action Item 5:

Matching deferred compensation contributions are being suspended for FY 2011 base on current forecast. At direction of Council, staff will reinstate these contributions in the FY 2011 budget should the economy improve better than staff forecast.

Responsible Party: City Manager and Director of Finance

Completed

Target Date: July 31, 2010

Status Update: Staff made the recommendation to continue the matching contributions at .10 per 1.00 of employee contribution up to 6% of salary. This change has been included in the FY 2011 Budget. As of August 1, 2010, the participating employees were changed to reflect the change of the matching contribution to .10 per $1.00 up to a max. of 6% of salary.

Action Item 6:

Staff should focus on FY 2011 and FY 2012 forecast period. Unreserved fund balance will be used in these budget years to stabilize revenue base until economy begins to improve.

Completed

Responsible Party: City Manager and Director of Finance

Target Date: Ongoing

Status Update: Unreserved fund balance was included in the FY 2011 Budget to a much lesser degree than originally forecast. Staff will continue to monitor.

Action Item 7:

Modify Water Conservation Rate structure to be more consistent with Water District recommendations.

Responsible Party: City Manager and Director of Finance

Completed

Target Date: July 31, 2010

Status Update: Recommendation presented and approved as part of the FY 2011 Budget on July 15, 2010. Utility Billing software was updated to reflect the updated conservation rate structure as of August 1, 2010.

Action Item 8: Public Relations. Staff will be more proactive in disseminating information about the City and services to the community using the website, more frequent press releases, utility bill inserts, community channel and social media.

Responsible Party: City Manager and Staff

Target Date: Ongoing

Status Update: Staff has been much more active in posting information to our website and using utility bill inserts. Staff also developed a Facebook page which is getting good results.

Goal 2: Provide for the public safety and welfare by committing appropriate resources to police, fire, streets, recreation, water and sewer and support services;

Action Items

Action Item 1:

Staff will continue to allocate resources to public safety similar to the trend (over sixty (60%) of the General Fund Budget) through the annual budget process.

Completed

Responsible Party: City Manager and Director of Finance

Target Date: July 31, 2010

Status Update: FY 2011 Budget was adopted by Council on July 15, 2010.

Action Item 2:

Renew E911 Consolidated Communications Agreement with County and Municipalities exploring alternate funding methods to relieve financial burden from respective General Funds.

Responsible Party: City Manager, Director of Finance, Fire Chief and Police Chief

Target Date: October 31, 2010

Status Update: Fayette County Managers met on August 12, 2010 to begin discussing funding options. The managers are working on a plan that would transition this service to a countywide service by FY 2014 Staff has received E911 allocation for the fiscal year 2011 budget in the amount of $68,316. This is a reduction of $45,200 over fiscal year 2010.

Action Item 3:

Develop public relations campaign to disseminate crime statistics and trends to community.

Responsible Party: City Manager and Police Chief

Target Date: June 30, 2010

Status Update: The annual report was completed in April 2010. The annual report was placed on the city's website and Facebook. Additionally, copies of the report were distributed to city hall and at the police department. The police department distributed the department's

media policy to local media sources to gain any recommendation they might have. The department will be adding a new Public Information Officer to assist with the timely distribution of information.

Action Item 4: Staff will continue with code enforcement efforts on foreclosed properties to ensure that properties are maintained in accordance with community standards.

Responsible Party: Building Official

Target Date: Ongoing

Status Update: Code enforcement staff are currently tracking foreclosed properties and sending out notices as necessary. The advertised and actual number of foreclosed properties will be added to the P&Z monthly reports.

Action Item 5: Lafayette Avenue Extension and signal – This project will help improve the downtown grid and provide additional transportation options.

Responsible Party: Public Services Director

Target Date: December 31, 2010

Status Update: Waiting on GDOT approval on signal before extension plans are finalized.

Action Item 6: Grady/Beauregard Traffic Circle – This project will serve as a gateway and traffic calming for this area. Level of service will be improved from Level F to Level D which is the City's goal.

Responsible Party: Public Services Director

Target Date: December 31, 2010

Status Update: Staff is coordinating final plans with property owners. ISE completing revisions to right of way and construction plans in August for review with property owners.

Action Item 7: Develop priority list for additional projects to be submitted to Fayette County for funding consideration in the 70% SPLOST funds.

Responsible Party: City Manager and Public Services Director

Target Date: December 31, 2010

Status Update: Staff is recommending the Lafayette Avenue Extension and the Highway 92/Hood Avenue Realignment Project. Both are eligible SPLOST projects. Met with County in July and received favorable response. Council action to start to formalize the County's participation is scheduled for August. Cost estimates should be completed in October, County intergovernmental agreement in November.

Action Item 8: Lee Street Sidewalk Change Order – upgrade section of project from Stonewall to City Hall with brick pavers. Council directed staff to develop alternatives to brick pavers in this area due to costs.

Completed

Responsible Party: City Manager and Public Services Director

Target Date: May 31, 2010

Status Update: Staff and consulting engineers developed a plan using brick accents which have been installed at a considerable reduction in costs compared to original change order proposal.

Action Item 9: Complete other SPLOST Project per the approved schedule.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Lee Street complete except final grassing. South Jeff Davis under construction. 314/White Road/Banks complete except for pedestrian crossings, concrete islands, signal loop recutting, and final signal adjustments. Connecting Sidewalks scheduled to start construction September 15.

Action Item 10: Summit Point Stormwater Facilities – Facilities were not transferred to homeowners and due to economy and drought, facilities were not properly maintained. City will assist in bringing facilities up to standards and ensure that transfer is made to HOA.

Responsible Party: Public Services Director

Target Date: October 31, 2010

Status Update: Encroachment into backyards requires adjustment to the easement. New proposal received and construction scheduled for September.

Action Item 11: Bates Detention Pond – Pond is currently not being maintained and there is no HOA. City has done some emergency repairs.

Responsible Party: Public Services Director

Target Date: December 31, 2010

Status Update: Staff will research options with City Attorney. Public Works continues to maintain it adequately.

Action Item 12: Future Projects:

- Pye Lake Dredging – Funds currently not available to pursue this project. Staff will continue to work with bank should lots become available to make this project cost effective in the future.
- Hillsdale/Jefferson Culverts – No funding available at this time.
- Deep Forest Lane – add curb and gutter. No funding available at this time.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Staff will pursue projects when funds are available. Starting preliminary design work on repairs to Sparrows Cove lots 6 and 7, drainage at 355 Sharon Drive, creek at end of Paces Court, and Fayette County High flooding problem.

Action Item 13: Water and Sewer/Public Works Facility Needs.

Responsible Party: Public Services Director

Target Date: August 31, 2010

Completed

Status Update: Expansion plans have been put on hold due to economy.

Goal 3: Preserve our historic and cultural heritage and encourage revitalization of downtown through support of main street initiatives;

Action Items

Action Item 1:

Downtown Parking Limits – Implement four (4) hour parking limits on the square along Stonewall and Glynn Street. Limits would greatly assist downtown businesses in making parking spaces available to their customers.

Completed

Responsible Party: Main Street Director

Target Date: June 30, 2010

Status Update: Resolution approved by City Council on May 20th. Signage has been installed.

Action Item 2:

Downtown Gateway Sign – New downtown entrance sign is planned on west side of city near current entrance sign (to be removed) and Regions Bank building. Council will consider using some of restricted downtown funds for projects. Final approvals are needed by DDA, MSTA and City Council.

Responsible Party: Main Street Director

Target Date: August 31, 2010

Status Update: DDA and MSTA have approved sign design. Sign location is being shifted entirely to private property and out of GDOT right-of-way. Permanent easement is forthcoming. Design and construction documents are completed. Need easement from property owner and GDOT approval. Also need final approval from City Council. Will first present to DDA and MSTA for their final approval on June 15/16.

Action Item 3:

DDA Boundary Extension – Extension of DDA boundaries to include several potential redevelopment areas along Highway 85 and a new office park area along Highway 54 at Brandywine. DDA could then be used as the redevelopment agency for any projects in these areas. No additional development restrictions would result from this extension.

Completed

Responsible Party: Main Street Director

Target Date: May 31, 2010

Status Update: Council approved boundary extension at the April 1, 2010 City Council Meeting. This helped DDA facilitate the Carter's Project locating at Brandywine Office Park

Action Item 4: Temporary Exemption of Sewer Proportionate Share Fees for Buildings Located on the Historic Downtown Square – This would provide additional incentives for restaurants and other uses.

Completed

Responsible Party: Main Street Director

Target Date: July 31, 2010

Status Update: Changes approved by Council on July 15, 2010.

Action Item 5: Main Street Sign Ordinances Changes – Consider allowing balloons attached to temporary signs. Staff will develop standards to ensure aesthetics and maintenance and present to Council.

Completed

Responsible Party: Main Street Director

Target Date: May 31, 2010

Status Update: Council approved temporary changes to the ordinance on a trial period at the April 15th City Council Meeting. Staff will report back to Council at the end of the trial period.

Goal 4: Maintain a managed growth policy that requires quality development in concert with our economic development strategy;

Action Items

Action Item 1:

Rename C-1 Zoning District to Downtown Historic Mixed Use District to better characterize the uses. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: July 31, 2010

Status Update: Draft of ordinance to change name to be completed 8/27/2010

Action Item 2:

Amend PCD to better support mixed use development. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: August 31, 2010

Status Update: Work to begin on 8/23/2010; completion date to be announced.

Action Item 3:

Develop comprehensive open space policy including providing incentives (density) in exchange for conservation and open space. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: December 31, 2010

Status Update: To be completed as part of PK Dixon Master Plan due 11/1/2010.

Action Item 4:

Review Jimmie Mayfield Corridor Overlay for consistency with intent. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: December 31, 2010

Status Update: Synopsis will be completed by 8/27/2010.

Action Item 5: Review/amend the BP Zoning District to better meet the intent and goals of the City relative to the BP District. Develop a small area study for a master plan. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: December 31, 2010

Status Update: First draft will be completed by 9/20/2010.

Action Item 6: Review/amend redevelopment district to further encourage redevelopment and infill. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: December 31, 2010

Status Update: Work will begin on 9/6/2010; completion date to be determined.

Action Item 7: Provide incentives for bike and pedestrian improvements in all zoning districts. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: December 31, 2010

Status Update: Work will begin on 9/6/2010; completion date to be determined.

Action Item 8: Provide for interparcel access where appropriate. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: Ongoing

Status Update: Work will begin on 9/20/2010; review of current Code, etc.

Action Item 9: P.K. Dixon Property. Develop Master Plan using Urban Forestry Grant Funds. Continue to pursue funding sources for project including grants and private funding.

Responsible Party: Senior Planner

Target Date: Ongoing

Status Update: DNR Grant application was not approved this year. Staff is now in the process of incorporating Forestry Grant funding and will seek alternative sources of funding as part of Master Plan development.

Action Item 10: Commercial/Office Vacancy. Develop comprehensive plan to address vacancies. Review/amend redevelopment ordinance to provide additional incentives. LCI Supplemental Grant studies could provide model policies to assist in redevelopment.

Responsible Party: Senior Planner and Special Projects Coordinator

Target Date: September 30, 2010

Status Update: List of commercial/office properties has been finalized by staff; Vacancy count will now take place on a quarterly basis. See redevelopment ordinance revision to assist with incentives, etc.

Action Item 11: Stella Place. Continue to work with property owners to finalize plans in accordance with schedule presented at retreat.

Responsible Party: Special Projects Coordinator

Target Date: Ongoing

Status Update: Project has slowed down based on economy. Staff will continue to work to finalize concept plan and architectural guidelines. Property owners met with adult housing operator in hopes of forming a partnership.

Action Item 12: LCI Supplemental Study Grant. Continue with study program per schedule. Develop scenarios will be presented to Council as part of the planning process.

Responsible Party: Special Projects Coordinator

Target Date: July 31, 2010

Status Update: Study Completed.

Action Item 13: Hospital Area Planning Charrette – The FCDA has requested that the City of Fayetteville and Fayette County, along with other stakeholders, participate in a planning charrette for the property adjacent to the Piedmont Fayette Hospital. The primary focus would be in planning for a college campus along with some office park and mixed use development. The City's share of the cost would be approximately $3,750.

Responsible Party: City Manager

Target Date: August 31, 2010

Status Update: Project is currently underway.

Action Item 14: Patriot Park Veterans Memorial – Several options were presented. Council selected Option III (a) which is comparable to the theme of Vietnam Memorial in DC) and would include two (2) 4' x 9' monuments in black marble, soldiers names engraved, 10' Obelisk with service branches engraved, granite benches. Cost Range: $94,000 to $98,000. This project would be funded from cash and in-kind donations.

Responsible Party: Council Member Larry Dell

Target Date: August 31, 2010

Status Update: Project is currently underway.

Goal 5: Continue cooperative efforts with other governments and agencies;

Action Items

Action Item 1:

Mayor, Council and staff will continue to work closely with GMA, ARC and our local legislative delegation on pertinent legislative issues. .

Responsible Party: Mayor, Council and Staff

Target Date: Ongoing

Status Update: Our efforts were very successful this past year. We were also successful in getting our local legislation approved and signed by the Governor concerning redevelopment powers.

Action Item 2:

Continue to cooperate and share information with other local governments and through AFCG.

Responsible Party: Mayor, Council and Staff

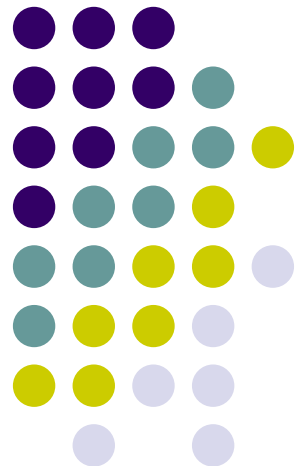
Target Date: Ongoing

Status Update: Regular AFCG meetings have been held and were well attended this year.



GMA President – Ken Steele

GENERAL FUND





ANNUAL EMPLOYEE CHRISTMAS LUNCHEON

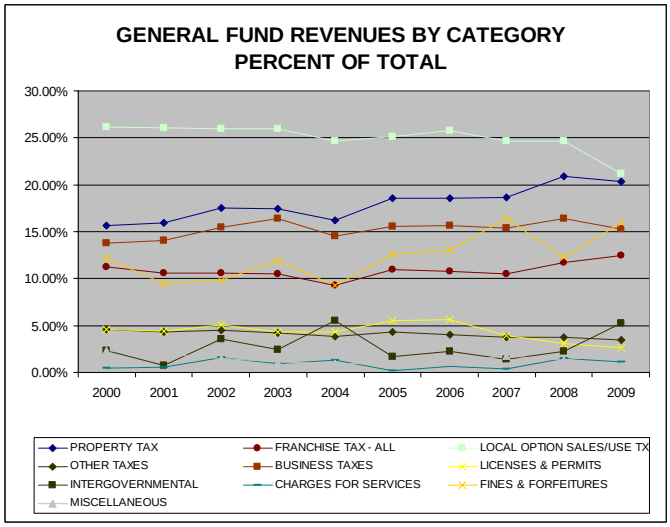
FINANCIAL TREND ANALYSIS

OVERVIEW

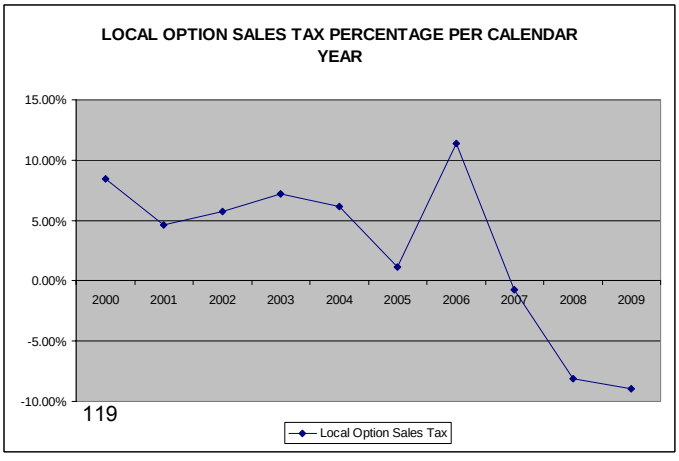
The first step in the financial planning process is to build the foundation. In the context of a long-term financial plan, the foundation consists of a minimum of a five-year trend analysis. Staff has chosen to present a ten-year trend analysis in an effort to fully understand the existing trends. This trend analysis is limited to the General Fund and the Water and Sewer Fund, the City's two (2) largest funds.

GENERAL FUND

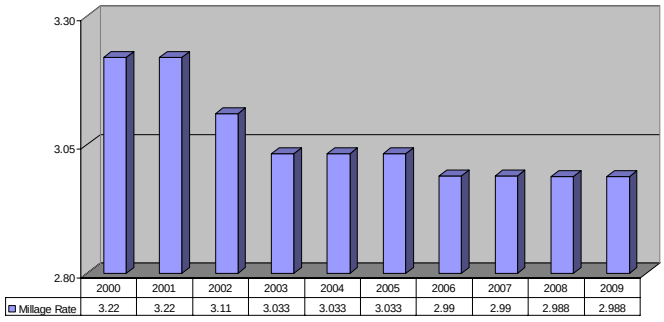
Analyzing financial trends can be extremely valuable in gauging a government's fiscal health. The chart below shows General Fund revenues by category as a percentage of total revenues over the last ten fiscal years. Local Option Sales Tax (LOST) is currently the greatest source of revenue at 21% of total revenues. Followed by property taxes, which is 20% at fiscal year end 2009. LOST has gradually decreased over the past two years; which has caused the property taxes percentage of total revenues to increase to the point of almost equaling the LOST percentage of total revenues. Fines and forfeitures is the third highest source of revenue at 16%; just a marginal increase over Occupational (Business) Tax which is currently at 15% of total revenues. Followed by, franchise taxes which is at 13% of total revenues. The remaining sources of revenues are 5% or less of total revenues.



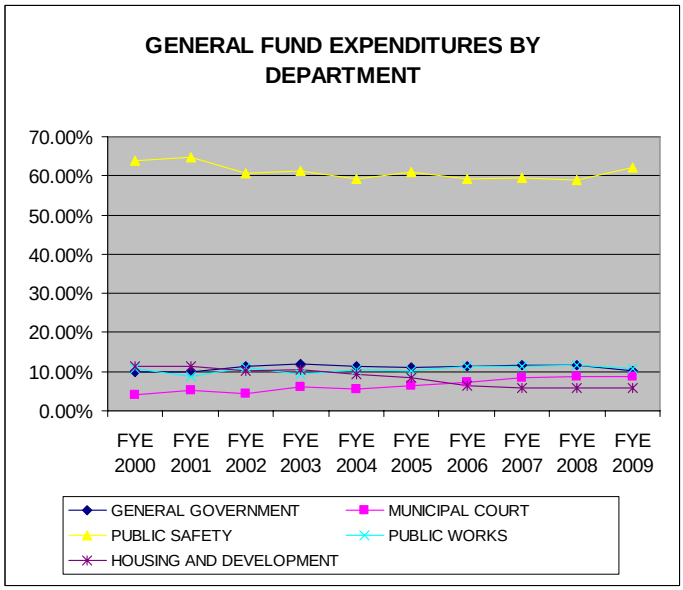
The City is affected by the distressed economy which is caused by many factors, but not limited to, the decrease in the housing market and the closing of major companies within the metro Atlanta area. As shown on the chart to the right, the City's local option sales tax revenue increased by 8.49% from fiscal year 1999 to fiscal year 2000 as a result of the commercial



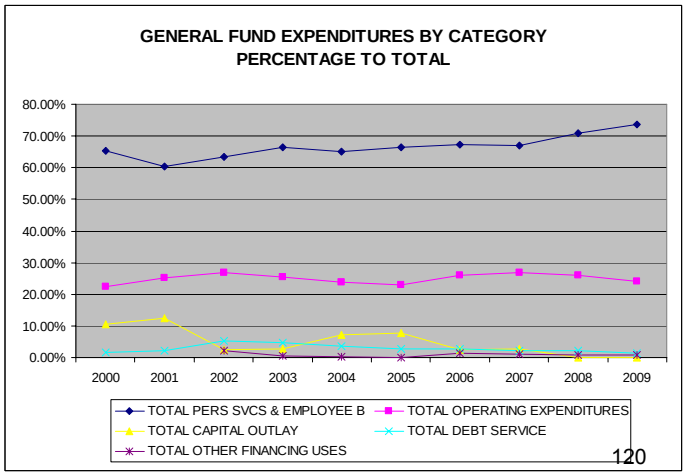
development in Fayette County. Over the next four years, LOST averaged a 6% increase. Then in 2005, the final year of the decrease in the LOST distribution formula from the renegotiation of the percentage split between the County and the Municipalities, the LOST only increased by 1.13% over 2004. From 2004 to current it has been a roller coaster ride with no consistency in LOST. Calendar year 2008 decreased by -8.09% over year 2007. And, continued to decline in fiscal year 2009, with a -8.93 decrease over fiscal year 2008. This is a major concern for the City, since this is the largest source of revenue.



The City has continued to lower or keep the mileage rate the same since fiscal year 1993, when the mileage rate was 5.98 mills. As shown in the chart to the left, in fiscal year 2009, the mileage rate is 2.988 mills. The digest had continued to grow through calendar year 2008, due to the overall growth that the City of Fayetteville has experience during the mid to late 90's and early 00's. Between the years 1999 and 2008 the average percentage digest growth is equivalent to 9.36%. It should be noted that in the last four years, the average percentage has declined to 5%, with calendar year decreasing by -.78% over calendar year 2008. I think it is a fair to state that we will continue to see a slight decline due to reaching the projected build out for the City of Fayetteville and especially in the next few years due to the recession.

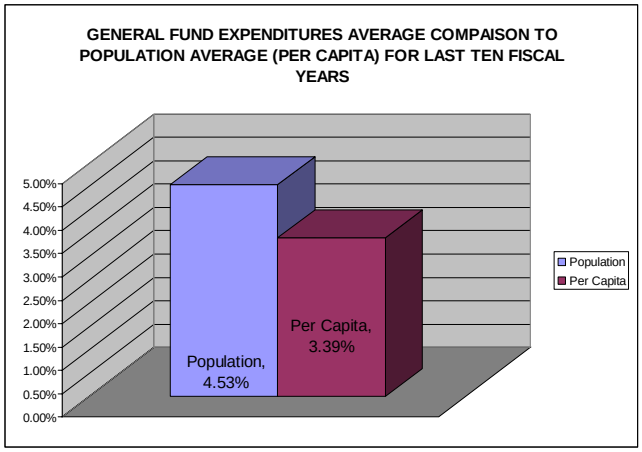


The chart on the left indicates the percentage of the General Funds personnel expenditures and operating expenditures in comparisons to the total expenditures for each major function. Public Safety has been as low as 59% and as high as 63% over the last ten fiscal years, averaging 61%. General Government's average over the last 10 fiscal years is approximately 12%. Public Works is averaging11%, followed by, Housing and Development which is equivalent to 9% for the last ten fiscal years. Municipal Court has averaged 7% for the past ten fiscal years.



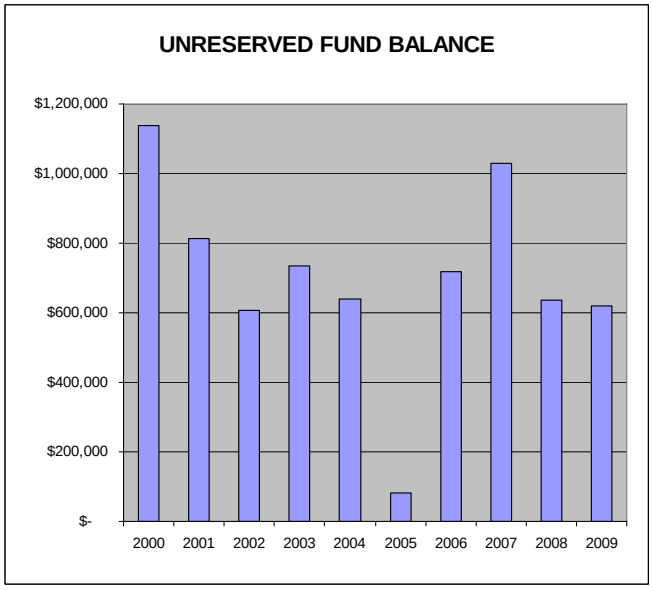
The General Fund increased in personnel expenditures over last fiscal year 2008 from 71% to 74% in fiscal year 2009 of total expenditures. The increase during fiscal year 2009 is due mainly to the full impact of the nine firefighters that were hired in conjunction with the SAFER grant. Personnel expenditures have averaged

67% for the last 10 fiscal years. Operating expenditures are approximately 40% less than personnel expenditures. Operating expenditures have been in the 20% range between the fiscal years 1999 and 2008. Capital Outlay will have more of an inconsistent percentage per fiscal year depending on the demands of capital items, including but not limited to, vehicles and equipment. In fiscal year 2009, no capital outlay was budgeted or purchased due to the slowdown in the economy. The chart above depicts the trend analysis of General Fund percentage by category as compared to total expenditures per each fiscal year.



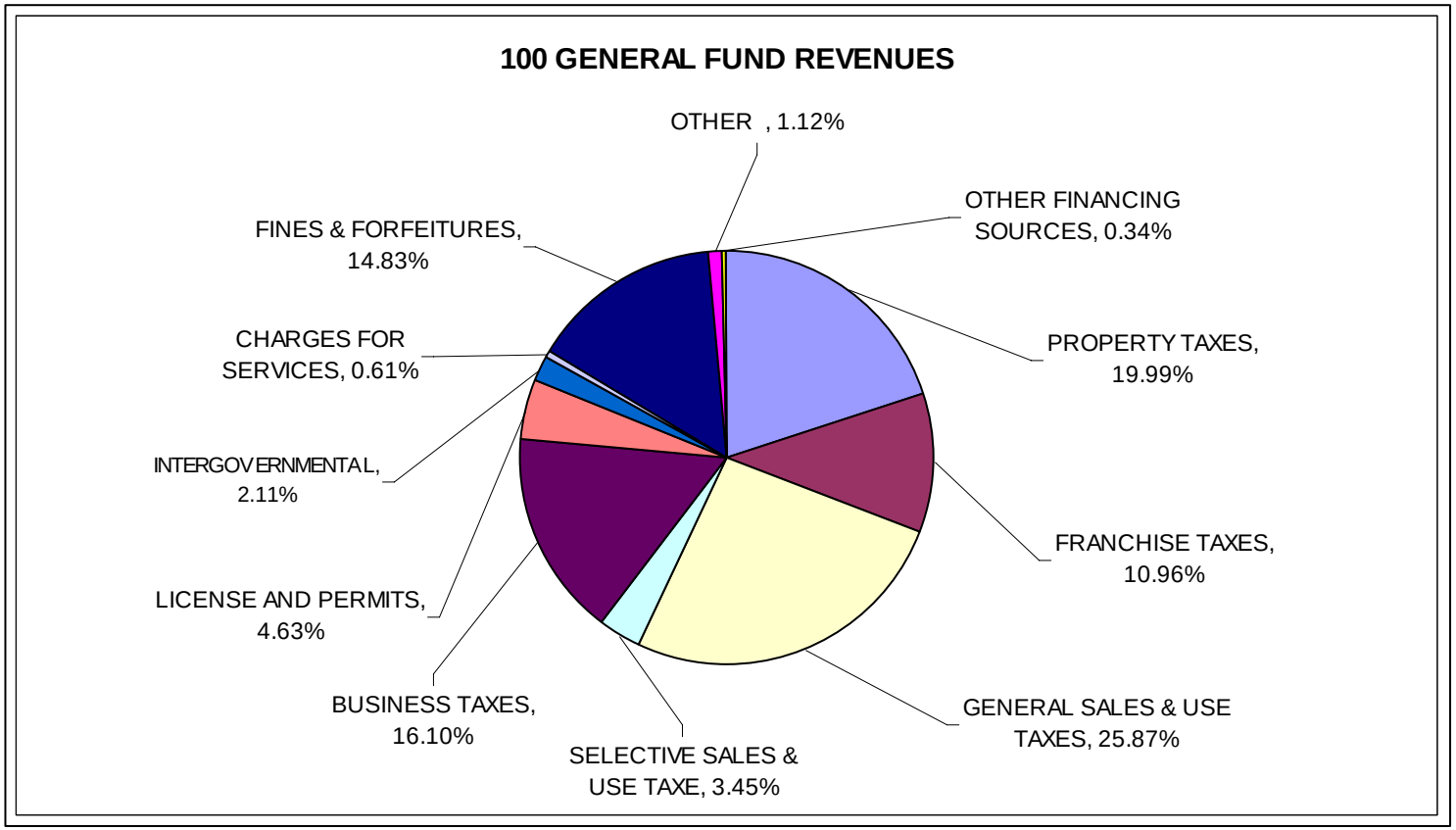
The chart to the left shows the percentage of population and the per capita averaged over the past ten fiscal years. The City's population has grown at an average of 4.53% over the past ten fiscal years. Per capita (the cost of providing services to the citizens) has averaged 3.39% over the past ten fiscal years. The chart indicates that our per capita has been at approximately 30% less that our population growth. Beginning in 2000, with a population of 11,300 the City's cost for services per person was $587.16. As of the current ending fiscal year 2009, the population is 15,340 and the per capita cost is $652.92.

The City of Fayetteville has a reserve fund administrative policy that states that the City will strive to maintain a General Fund working reserve from the unreserved fund balance equal to at least three months of the total General Fund appropriations budget, which has been enforced. As indicated in the chart to the left, fiscal year 2000 had $1,138,955 of unreserved fund balance. These unreserved fund balances for the last ten fiscal years are the total less the three months of appropriations. Since fiscal year 2000, the unreserved fund balance has steadily decreased due to the increase in total expenditures to continue the current level of service that is associated with the increase in growth within the City. The City's major sources of revenues has also made a major financial impact on the unreserved fund balance; especially the decrease in the local option sales tax. Fiscal year ending 2005's unreserved fund balance was $81,136; the lowest within the past 10 years. Even though, it was the lowest the usage of fund balance was planned to purchase major capital outlay. The City, with careful financial planning and budgeting, has and is continuing to re-establish the General Fund unreserved fund balance. However, due to the down turn in the economy, fiscal years 2008 unreserved fund balance decreased from fiscal year 2007, with a balance of $634,789. Fiscal year 2009 has continued to maintain it's unreserved fund balance at $618,871 very closely to fiscal year 2008. The only difference was that the total amount of expenditures for 2009 was slightly higher than fiscal year 2008; therefore, calculating the three months of appropriations a little higher for fiscal year 2009.



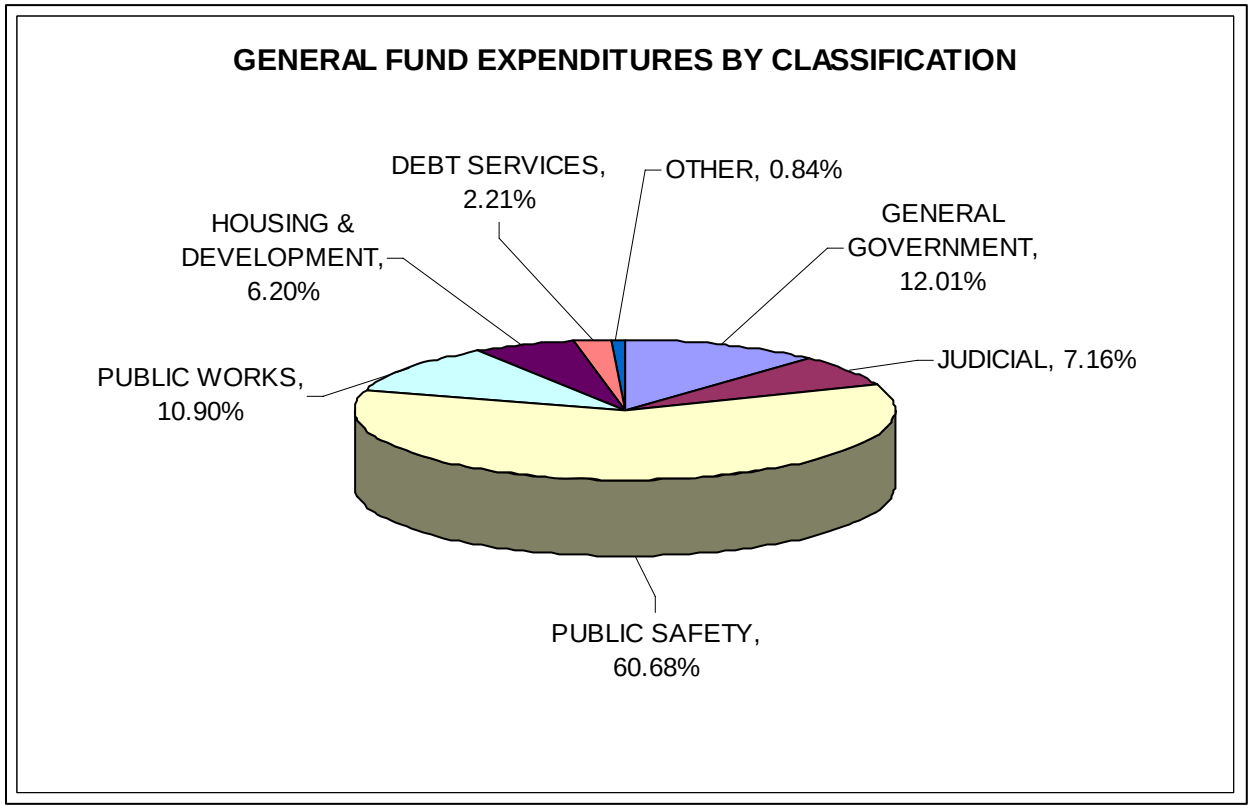
BUDGET WORKSHEET
100 GENERAL FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES	$ 3,320,299	$ 3,303,440	$ 3,242,560
GEN SALES & USE TAXES	$ 2,147,989	$ 2,088,607	$ 2,243,920
SELECTIVE SALES & USE TAXES	$ 349,069	$ 344,576	$ 344,576
BUSINESS TAXES	$ 1,547,977	$ 1,554,143	$ 1,555,543
PEN & INT ON DEL TAXES	$ 11,549	$ 7,300	$ 7,300
TOTAL TAXES	**$ 7,376,883**	**$ 7,298,066**	**$ 7,393,899**
LICENSE & PERMITS	**$ 261,482**	**$ 277,442**	**$ 277,442**
INTERGOVERNMENTAL			
FED GOVERNMENT GRANTS	$ 365,240	$ 338,781	$ 186,600
STATE GOV GRNT-CAPITAL	$ 100,451	$ 4,500	$ -
TOTAL LOCAL GOV UNIT GRANTS	$ 66,000	$ 66,000	$ 66,000
TOTAL INTERGOVERNMENTAL	**$ 531,691**	**$ 409,281**	**$ 252,600**
CHARGES FOR SERVICES			
GENERAL GOVERNMENT	$ 12,309	$ 6,700	$ 6,700
PUBLIC SAFETY	$ 25,838	$ 21,000	$ 21,000
STREET,SIDEWALK,CURB REP	$ 74,522	$ 30,000	$ 30,000
OTH CHARGES FOR SERVICES	$ 320	$ 350	$ 350
TOTAL CHARGES FOR SERVICES	**$ 112,989**	**$ 58,050**	**$ 58,050**
FINES & FORFEITURES	**$ 1,616,336**	**$ 1,600,000**	**$ 1,600,000**
INTEREST REVENUES	**$ 18,946**	**$ 20,000**	**$ 20,000**
CONTRIB & DONATIONS	**$ 1,791**	**$ 5,500**	**$ 5,500**


100 GENERAL FUND REVENUES
OTHER , 1.12%
OTHER FINANCING SOURCES, 0.34%
FINES & FORFEITURES, 14.83%
PROPERTY TAXES, 19.99%
CHARGES FOR SERVICES, 0.61%
INTERGOVERNMENTAL, 2.11%
FRANCHISE TAXES, 10.96%
LICENSE AND PERMITS, 4.63%
BUSINESS TAXES, 16.10%
GENERAL SALES & USE TAXES, 25.87%
SELECTIVE SALES & USE TAXE, 3.45%

BUDGET WORKSHEET
100 GENERAL FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
MISCELLANEOUS			
RENTS & ROYALTIES	$ 173,626	$ 35,718	$ 35,718
OTHER-MISCELLANEOUS	$ 27,022	$ 13,710	$ 5,000
TOTAL MISCELLANEOUS	**$ 200,648**	**$ 49,428**	**$ 40,718**
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
OPERATING TRANSFERS IN-CPF	$ -	$ -	$ -
OPERATING TRANSFERS IN-IFF	$ 3,383	$ 4,935	$ 4,935
RESIDUAL EQUITY TRAN IN	$ -	$ 360,790	$ 47,003
TOTAL INTERFUND TRANSFERS	**$ 3,383**	**$ 365,725**	**$ 51,938**
PROC OF GEN FIXED ASSETS	**$ 3,021**	**$ 39,701**	**$ 12,000**
PROC OF GEN LONG TRM LEASES	**$ -**	**$ -**	**$ -**
TOTAL OTHER FINANCING SOURCE	**$ 6,404**	**$ 405,426**	**$ 63,938**
TOTAL REVENUES	**$ 10,127,170**	**$ 10,123,193**	**$ 9,712,147**
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	$ 1,008,839	$ 1,059,599	$ 1,026,179
JUDICIAL	$ 895,303	$ 804,678	$ 782,393
PUBLIC SAFETY	$ 6,286,013	$ 6,436,156	$ 6,475,617
PUBLIC WORKS	$ 1,087,946	$ 1,019,158	$ 895,633
HOUSING AND DEVELOPMENT	$ 598,856	$ 507,883	$ 452,325
DEBT SERVICE	$ 135,784	$ 57,164	$ -
OTHER USES			
TRANSFER OUT	$ 103,045	$ 238,555	$ 80,000
TOTAL EXPENDITURES AND OTHER USES	**$ 10,115,786**	**$ 10,123,193**	**$ 9,712,147**
REVENUES OVER EXPENDITURES	$ 11,384	$ -	$ -


GENERAL FUND EXPENDITURES BY CLASSIFICATION
DEBT SERVICES, 2.21%
OTHER, 0.84%
HOUSING & DEVELOPMENT, 6.20%
GENERAL GOVERNMENT, 12.01%
JUDICIAL, 7.16%
PUBLIC WORKS, 10.90%
PUBLIC SAFETY, 60.68%

100 GENERAL FUND
FUND BALANCE WORKSHEET

		AMOUNT
BEGINNING FUND BALANCE		
UNRESERVED FUND BALANCE	$	189,230
RESERVED FOR PREPAIDS AND INVENTORIES	$	208,337
RESERVED FUND BALANCE FOR OPERATIONS	$	2,530,798
TOTAL BEGINNING FUND BALANCE	**$**	**2,928,365**
INCREASE (DECREASE) OF FUND BALANCE		
GENERAL FUND UNRESERVED BALANCE	$	55,758
TOTAL INCREASE (DECREASE) OF FUND BALANCE	**$**	**55,758**
ENDING ESTIMATED FUND BALANCE		
UNRESERVED FUND BALANCE	$	244,988
RESERVED FOR PREPAIDS AND INVENTORIES	$	208,337
RESERVED FUND BALANCE	$	2,428,037
TOTAL ENDING ESTIMATED FUND BALANCE	**$**	**2,881,362**

GENERAL FUND
BUDGET WORKSHEET
GENERAL GOVERNMENT

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
MAYOR AND COUNCIL (LEGISLATIVE)*	$ 129,392	$ 133,677	$ 131,541
CITY CLERK*	$ 54,808	$ 16,100	$ 18,568
CITY MANAGER*	$ 79,807	$ 96,212	$ 94,434
ELECTIONS	$ 80	$ 12,500	$ -
FINANCIAL ADMINISTRATION*	$ 425,141	$ 442,266	$ 433,629
CITY ATTORNEY	$ 86,345	$ 101,474	$ 101,474
INFORMATION TECHNOLOGY*	$ 81,067	$ 92,947	$ 93,756
HUMAN RESOURCES*	$ 64,872	$ 52,191	$ 55,547
GENERAL GOVERNMENT BUILDINGS	$ 87,327	$ 112,232	$ 97,230
TOTAL	**$ 1,008,839**	**$ 1,059,599**	**$ 1,026,179**

MAYOR AND CITY COUNCIL

DEPARTMENTAL INFORMATION

FY 2011 BUDGET

Service Statement:

A Mayor and Five (5) City Council Members serve the City of Fayetteville. The Mayor and City Council are elected at large and serve four (4) year staggered terms. The Mayor and City Council serve as the legislative body responsible for enacting City ordinances, resolutions, appropriating funds, and providing policy direction to City staff. The City Council appoints a City Manager, City Attorney, Municipal Court Judge and various Boards, Commissions and Authorities. The City Manager is the Chief Administrative Officer responsible for the day-to-day administration of the City.

Overall Goals and Objectives:

1. Achieve all goals while striving for the lowest total cost for public services.
2. Maintain a managed growth policy that requires quality development in concert with our economic development strategy.
3. Provide for the public safety and welfare by committing appropriate resources to police, fire, streets, recreation, water and sewer and Support Services.
4. Preserve our historic and cultural heritage and encourage revitalization of downtown through support of Main Street initiatives.
5. Continue cooperative efforts with other governments and government Agencies.

Governing Body, City Clerk & City Manager
Departmental Goals and Initiatives

- Respond to Citizen and Constituency Problems and Concerns in a timely manner;
- Record all minutes from Mayor and Council meetings.
- Maintain All Ordinances and Resolutions generated through Mayor and Council

Workload Indicators

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Proposed FY 2011
% of Response to citizen/constituency concerns within 3 days	100%	100%	100%	100%	100%
Citizen Contacts	4,859	4,626	4,626	5000	5000
Mayor and Council Meetings Attended	25	26	26	26	26
Correspondence Generated (Proclamations; Resolutions; letters)	85	81	81	100	100
Number of Ordinances Sent to Municipal Code	26	25	25	30	30
Number of Council Packets Prepared for Meetings	25	26	26	26	26

GENERAL FUND
BUDGET WORKSHEET
11100 GOVERNING BODY (MAYOR & COUNCIL)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 56,052	$ 69,073	$ 66,937
PURCHASED/CONTRACTED SERVICES	$ 66,524	$ 56,608	$ 56,608
SUPPLIES	$ 6,816	$ 7,996	$ 7,996
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER COSTS	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 129,392**	**$ 133,677**	**$ 131,541**

BUDGET WORKSHEET
100 GENERAL FUND
11300 CLERK OF COUNCIL (CITY CLERK)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 51,700	$ 9,272	$ 11,740
PURCHASED/CONTRACTED SERVICES	$ 3,088	$ 5,929	$ 5,929
SUPPLIES	$ 20	$ 899	$ 899
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 54,808**	**$ 16,100**	**$ 18,568**

BUDGET WORKSHEET
100 GENERAL FUND
13200 CHIEF EXECUTIVE (CITY MANAGER)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 74,013	$ 87,108	$ 85,330
PURCHASED/CONTRACTED SERVICES	$ 5,736	$ 9,005	$ 9,005
SUPPLIES	$ 58	$ 99	$ 99
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 79,807**	**$ 96,212**	**$ 94,434**


CITY HALL
ENTRANCE
HANDICAP
ACCESS
AT MAIN
ENTRANCE
COLLINS
MOODY
BROOKSHAW
GREENE
PEACOCK

BUDGET WORKSHEET
100 GENERAL FUND
14000 ELECTIONS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES	$ 80	$ 12,500	$ -
SUPPLIES	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 80**	**$ 12,500**	**$ -**

FINANCE AND ADMINISTRATIVE DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:

The Finance and Administrative Department consists of the Director of Finance and support personnel. The Director of Finance and Administration is responsible for the finance and accounting functions of the City including purchasing, occupational taxes, water administrative, human resources, information technology, and assisting the City Manager with preparing the annual budget and capital improvement plan.

Accomplishments for Fiscal Year 2010:

- Continue implementing and updating the administrative policy manual.
- Continued the Countywide (Fayette County Board of Commissioners, Fayette County Board of Education, and Municipalities) Collaborative Purchasing Agreement.
- Received the Certificate of Achievement for Excellence in Financial Reporting for thirteen consecutive years
- Continue to create computerized query reports for financial use.
- Amended the City's personnel manual.
- Successful implementation of SAS 112 to the city's CAFR
- Continuation of Workload Performance Indicators by Department
- Received the Certificate for Distinguished Budget Presentation Award, this is the fourth year
- Updated the rate schedule for Sewer Proportionate Share fees
- Organized and administered a Citywide Health Fair.
- Organized and administered a Citywide Manager's Retreat.
- Organized and administered the Citywide Wellness Program
- Solicitation and award of Insurance Brokerage – Strategic Benefit Solutions
- Solicitation and award of Banking Services –
- Solicitation and award of HVAC Maintenance Contract –
- Solicitation and award of Lee Street Sidewalk
- Solicitation and award of Hwy 314 and White Road Intersection
- Development and testing of Standard Operating Procedures for all Finance and Administrative Duties
- Reorganized Water and Sewer Customer Service Personnel and Operations
- Reorganized Municipal Court Personnel and Operations

Program of Work for FY 2011

- Maintain and review performance measurement system for all departments.
- Continue developing administrative, personnel, and financial policies.

- Continue to aggressively pursue grant money in all areas.
- Continue cross-training program.
- Continue to create financial query reports via the AS400 and Microsoft Office products
- Continue to pursue Excellence in Financial Reporting and Distinguished Budget Award

Departmental Goals and Initiatives

- Debt & Cash Management

    1. Manage and monitor cash balances of over $15 million in bank accounts and investments on a daily basis to maximize investment earnings to provide funds for the City's operational and capital needs.
    2. Forecast cash needs in the short-term and long-term, including debt planning.

- Revenue Management

    3. Manage delinquent collections of finaled utility bills and collections for all other areas of the City.
    4. Manage invoicing for all non-utility bill charges.

- Expenditure Management

    5. Prepares bi-weekly payroll for the City for over 140 employees.
    6. Prepares weekly vendor payments, which includes scheduling and discount analysis.

Finance and Administrative Department
Departmental Goals and Initiatives

- Provide fiscally responsible fund management and appropriate financial reporting that will guarantee the City of Fayetteville an unqualified audit as well as an award for excellence in reporting for the City's CAFR and the Distinguished Budget Presentation Award.
- Provide a high standard of customer service while maintaining the 7,500 utility accounts by billing, collections, applications for service, applications for new accounts and issuance of work orders and handle customer service for residential sanitation and recycling services.

Workload Indicators

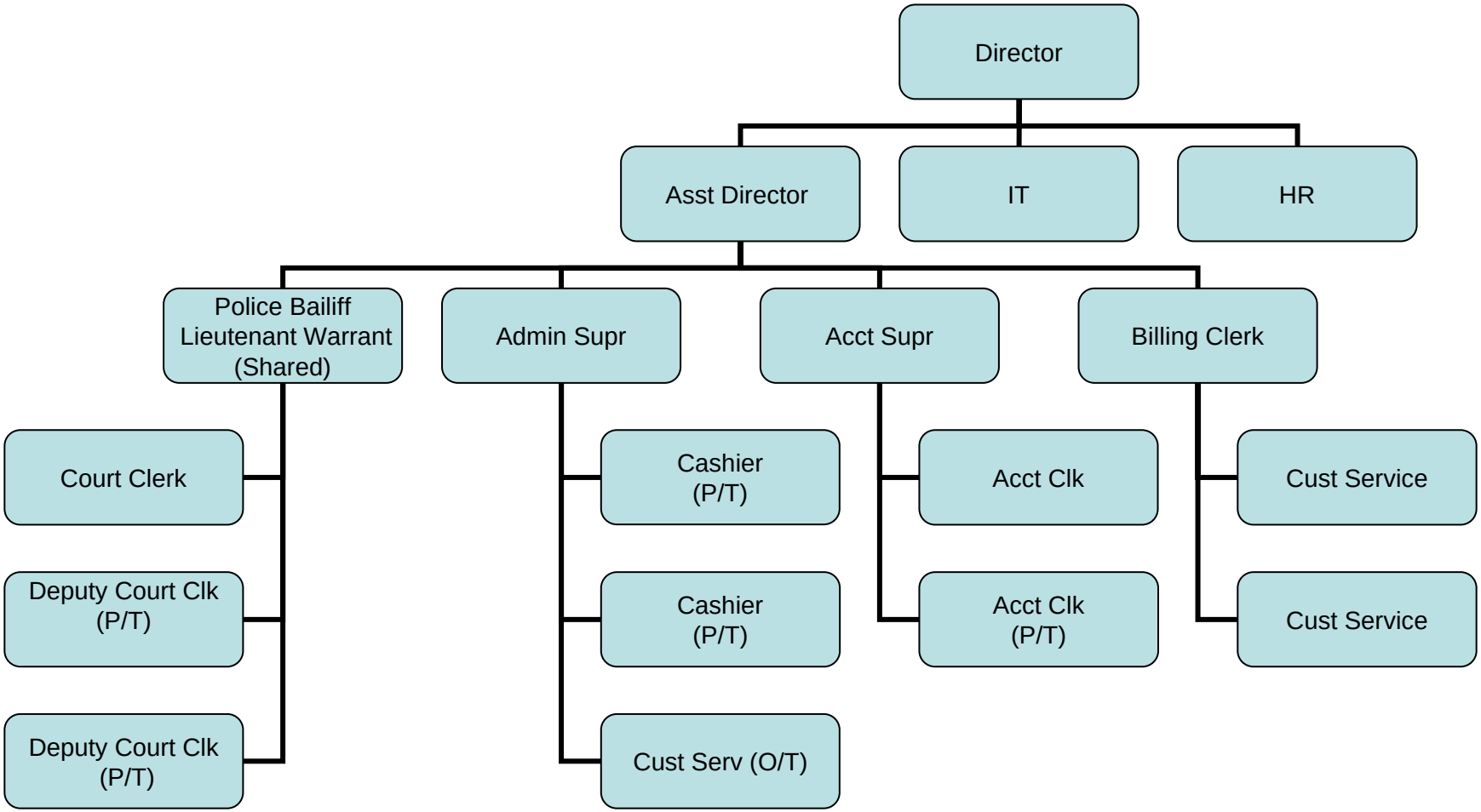
	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
# Formal Bids Processed	5	3	5	6	5
A/P Checks Processed	4869	4354	4066	4125	4200
Business Licenses Processed	2157	2337	2250	2100	2100
Payroll Checks Processed	3978	3949	4363	4081	4000
General Fund Revenues ($)	9,937,504	9,681,358	10,127,170	10,123,193	9,712,147
Staffing (Full-time)	142	146	145	140	131
Staffing (Part-time)	6	7	6	10	12
Number of Utility Bills Generated	99,286	100,337	101,877	101,010	101,000
Customer Contacts	25,538	26,646	20,972	21,000	18,474
Number of GIRMA Claims Filed	8	8	8	6	2
Number of Employee Terminations	18	21	18	10	3
Number of Water Customers	6715	6613	6606	6600	6650
Number of Sewer Customers	7887	8062	8129	8200	8300

	FY 2007	FY 2008	FY 2009	FY2010	FY2011
Personnel	$390,290	$388,755	$362,988	$381,938	$373,300
Contracted Services	$139,206	$54,513	$54,606	$52,381	$52,381
Supplies	$56,008	$7,442	$7,547	7,947	$7,948
Capital	0	0	0	0	0

BUDGET WORKSHEET
100 GENERAL FUND
15100 FINANCIAL ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 362,988	$ 381,938	$ 373,300
PURCHASED/CONTRACTED SERVICES	$ 54,606	$ 52,381	$ 52,381
SUPPLIES	$ 7,547	$ 7,947	$ 7,948
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 425,141**	**$ 442,266**	**$ 433,629**

FINANCE AND ADMINISTRATIVE SERVICES FY 2011





BUDGET WORKSHEET
100 GENERAL FUND
15300 LAW (CITY ATTORNEY)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 84,145	$ 100,000	$ 100,000
SUPPLIES	$ 2,200	$ 1,474	$ 1,474
TOTAL EXPENDITURES	**$ 86,345**	**$ 101,474**	**$ 101,474**

INFORMATION TECHNOLOGY
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:
To create a comfortable, respectful, and professional environment, based on understanding and trust, to inform and assist those who seek our services.

Accomplishments for FY2010:

Document Imaging System
Improve Disaster Recovery Plan
Replace Firewall
Intrusion Detection System Implementation
Improve Spyware Program
Improve Phone Communications

Program of Work for FY 2011:

Continuation of Document Imaging System
Continue to improve and update Disaster Recovery Plan
Continue monitoring of security systems

Information Technology
Departmental Goals and Initiatives

- Ensure the reliability of the City's Network Infrastructure.
- Ensure Proactive Approach to the City's Computer Technology Issues and Needs.
- Ensure Proactive Approach to Network and Desktop Security.
- Ensure Responding to Users needs in a timely manner.
- Save Money without Cutting or reducing Service Levels

Workload Indicators

	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY 2010	Proposed FY 2011
Number of Network Hardware and Communications Failures	2	2	2	2	3
Number of Work Orders Received	468	529	528	600(e)	600(f)
Number of Hours system is Inoperative	1 hour	Less than 10 hours	Less than 2 hours (b)	Less than 2 hours (b)	Less than 2 hours (b)
Cost of Phone Services per Month	c. - $1552.00 d. - $1570.00	c. – 1250.00 d. – 900.00	(c) $1250.00 (d) $900.00	(c) $1250.00 (d) $900.00	(c) $1250.00 (d) $900.00
Total Hits City Web Site Per Year	181,776	164,475	115882	125000	150000

a. Remodeling Computer Room
b. Router Failure, Internet and Email Down
c. PRI Monthly Average Cost
d. Centrex Monthly Cost
e. New Virtual Servers will cause an increase in WOs due to first year problems
f. New Virtual Desktops will cause an increase in WOs due to first year problems

BUDGET WORKSHEET
100 GENERAL FUND
15350 DATA PROCESSING/MIS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 54,141	$ 63,466	$ 64,275
PURCHASED/CONTRACTED SERVICES	$ 21,345	$ 24,150	$ 24,150
SUPPLIES	$ 5,581	$ 5,331	$ 5,331
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 81,067**	**$ 92,947**	**$ 93,756**

BUDGET WORKSHEET
100 GENERAL FUND
15400 HUMAN RESOURCES

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 37,767	$ 31,959	$ 35,315
PURCHASED/CONTRACTED SERVICES	$ 7,267	$ 7,307	$ 7,307
SUPPLIES	$ 19,838	$ 12,925	$ 12,925
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 64,872**	**$ 52,191**	**$ 55,547**

BUDGET WORKSHEET
100 GENERAL FUND
15650 GENERAL GOV BUILDINGS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERS SERVS AND EMPLOYEE BENEFITS	$ 3,513	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 42,298	$ 75,724	$ 60,722
SUPPLIES	$ 41,516	$ 36,508	$ 36,508
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 87,327**	**$ 112,232**	**$ 97,230**


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GENERAL FUND
BUDGET WORKSHEET
JUDICIAL

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
MUNICIPAL COURT	$ 895,303	$ 804,678	$ 782,393
TOTAL	**$ 895,303**	**$ 804,678**	**$ 782,393**

Municipal Court
Departmental Information
FY 2011

Service Statement:

The Municipal Court of Fayetteville is dedicated to the principle of equal and timely access to justice so that all individuals are treated with integrity, honesty, equality, respect for the rule of law, and the rights of all. The Court uses all staff members in a collaborative effort to operate the court efficiently and effectively while maintaining public trust and confidence.

Accomplishments for FY 2010

During fiscal year 2010, the Fayetteville Municipal Court undertook many new challenges to include:

- Continued updating our records management system for new files to comply with the courts needs, and
- Continued training of a staff with required knowledge of court procedures.
- Continued reeducation in jail inmate cost.
- Electronic Filing on all Cases and Dispositions

Jail Agreement

Since entering a contract with Fayette County Sheriff's Department to house prisoners for Fayetteville, the impact of the Jail Agreement has caused the court to do more house arrests to alleviate the jail fees paid by the city for housing inmates.

Program of Work

During the upcoming year, court intends to:

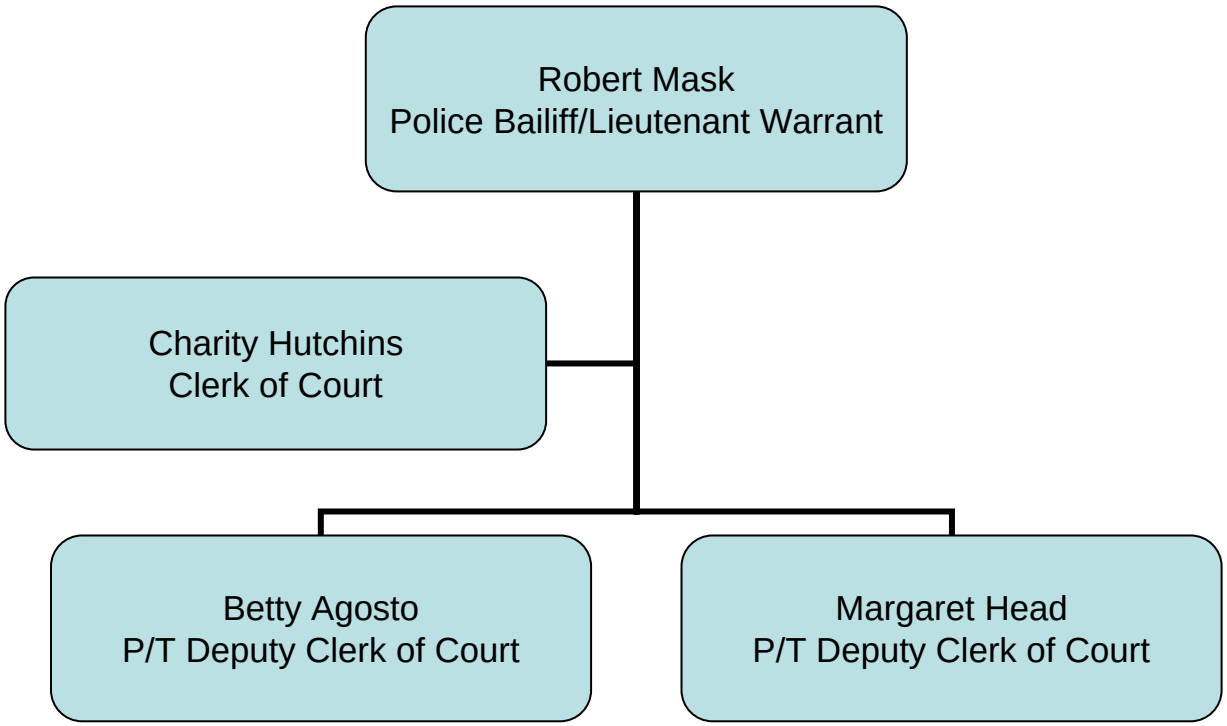
- Continue its efforts of ensuring an efficient court through:
    - Speedy trials through effective court management
    - Continued updating the computer system for dispositions
    - Maintaining a vigilant watch of the length of time inmates are held for the City by Fayette County Sheriff's Department, and
    - Attending training for legal updates.

Municipal Court
Departmental Goals and Initiatives

- To handle all municipal court cases in a timely, efficient and courteous manner.
- To improve communications with the citizens.
- To insure the proper administration of justice and uniform application of the law of all who appears before the court.

Workload Indicators	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
Citation Processed	10,033	8,060	7,742	8,704	8,000
Average Inmates per Month	16.25	19.67	12.36	14.20	12.00
Number of Cases Adjudicated	11,990	7,319	7,900	9,131	9,000
Fiscal Year-To-Date Total of Fines & Forfeitures Received	1,578,249	1,259,856	1,019,670	1,068,115	1,000,000
Fiscal Year Ending Balance for Probation	311,175.50	322,792.61	243,607.83	262,617.37	250,000
Fiscal Year-To-Date Total of Jail Cost	261,310.76	$243,116.55	204,585.02	204,347.89	150,000

Municipal Court
FY 2011



BUDGET WORKSHEET
100 GENERAL FUND
26500 MUNICIPAL COURT

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 188,945	$ 191,709	$ 164,425
PURCHASED/CONTRACTED SERVICES	$ 701,684	$ 608,847	$ 613,846
SUPPLIES	$ 4,674	$ 4,122	$ 4,122
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 895,303**	**$ 804,678**	**$ 782,393**

GENERAL FUND
BUDGET WORKSHEET
PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
POLICE			
ADMINISTRATION	$ 363,832	$ 395,182	$ 398,760
INVESTIGATIONS	$ 798,832	$ 797,980	$ 858,150
OPERATIONS	$ 2,164,812	$ 2,137,767	$ 2,151,895
POLICE BUILDING	$ 87,926	$ 97,016	$ 83,016
SUPPORT SERVICES	$ 316,702	$ 320,134	$ 357,217
TOTAL POLICE	**$ 3,732,104**	**$ 3,748,079**	**$ 3,849,038**
FIRE			
ADMINISTRATION	$ 229,315	$ 248,537	$ 274,942
FIREFIGHTING	$ 1,922,255	$ 1,997,270	$ 1,968,370
PREVENTION	$ 189,953	$ 189,676	$ 195,176
TRAINING	$ 28,670	$ 69,120	$ 49,633
FIRE HQ	$ 50,363	$ 48,790	$ 48,790
STATION 92	$ 19,097	$ 21,168	$ 21,168
TOTAL FIRE	**$ 2,439,653**	**$ 2,574,561**	**$ 2,558,079**
E911	**$ 114,256**	**$ 113,516**	**$ 68,500**
TOTAL	**$ 6,286,013**	**$ 6,436,156**	**$ 6,475,617**

Police
Departmental Information
FY 2011 Budget

Service Statement:

The men and women of the Fayetteville Police Department are committed to protect life, property, and the constitutional guarantees of all citizens of Fayetteville and those who travel through our great city. With community partnership as our foundation, we, as a department, are entrusted to enhance the quality of life, seek solutions to community problems and foster a sense of peace and security for all people within our City. We will honor this trust placed in us by holding ourselves to the highest standards of professional police conduct.

Accomplishments for Fiscal Year 2010:

During FY09 the Department had many accomplishments. The third Citizens Police Academy (CPA) class kicked off in March and the class has indicated that the course has been both enjoyable and informative. The Department hopes to continue having continuing classes with the initial CPA group and have at least one new CPA class graduate every year. Captain Steve Crawshaw met with the alumni and taught some additional training. Several members of the alumni participated in the department's National Night Out Event. The Department also plans to host the sixth annual Junior Police Academy in the last week of July 2010.

The Department continues to encourage professional development. Throughout the year officers attend a wide variety of training both in-house and at various locations across the country. In calendar year 2009 employees of the department attended 3,518 hours of training which is an average of 78.18 hours per officer. Several members of the department are enrolled in Supervisory Courses such as the Professional Management Program and Command College. At the end of the programs the officers will either obtain the applicable college degree or be given credits to apply to their degree program. Officer Warren Hartley completed canine training at Alabama Canine Academy. With Officer Hartley's and Erros' graduation, the department now has three canine units.

The Department has been working on and is in the final phase of implementing a Traffic Management Team. The TMT will be responsible for conducting analyses of traffic patterns in areas of the city that are identified as having a high accident rate. The TMT will work with other members of the department to formulate plans to address traffic related issues.

FY09 has brought about some challenges to the department due to the downturn in the economy. Two positions in the department were eliminated. One of our officers was deployed to the military. The department applied for multiple grant opportunities for personnel. Court Services led by Lieutenant Robert Mask served 155 arrest warrants, arrested 188 people and collected $124,464 fines and fees.

Program of Work for Fiscal Year 2011:

The following are FY 2011 goals for the department:

- Improve the level of service, both inside and out, by adding to the department personnel through grant opportunities.
- Continue our success with limited injuries to both sworn and civilian employees, and those whom we have contacted.
- Strive for zero fatalities from motor vehicle accidents through the aggressive enforcement measures of our patrol officers and work towards developing a dedicated traffic unit.
- Improve the education of our personnel through State Certified Law Enforcement Courses, college courses, and in-house training.
- Develop strategic plans for dealing with developing issues like gangs, changing demographics, and growth.
- Continue the Community Policing initiatives within the City in conjunction with the Governor's Office of Highway Safety, the Fayette Meth Watch Group, the Fayette County Safe Kids Coalition, and other organizations that support the endeavors of the City of Fayetteville and the Police Department.
- Strive to reduce the number of Part I offenses or clear them through arrests.

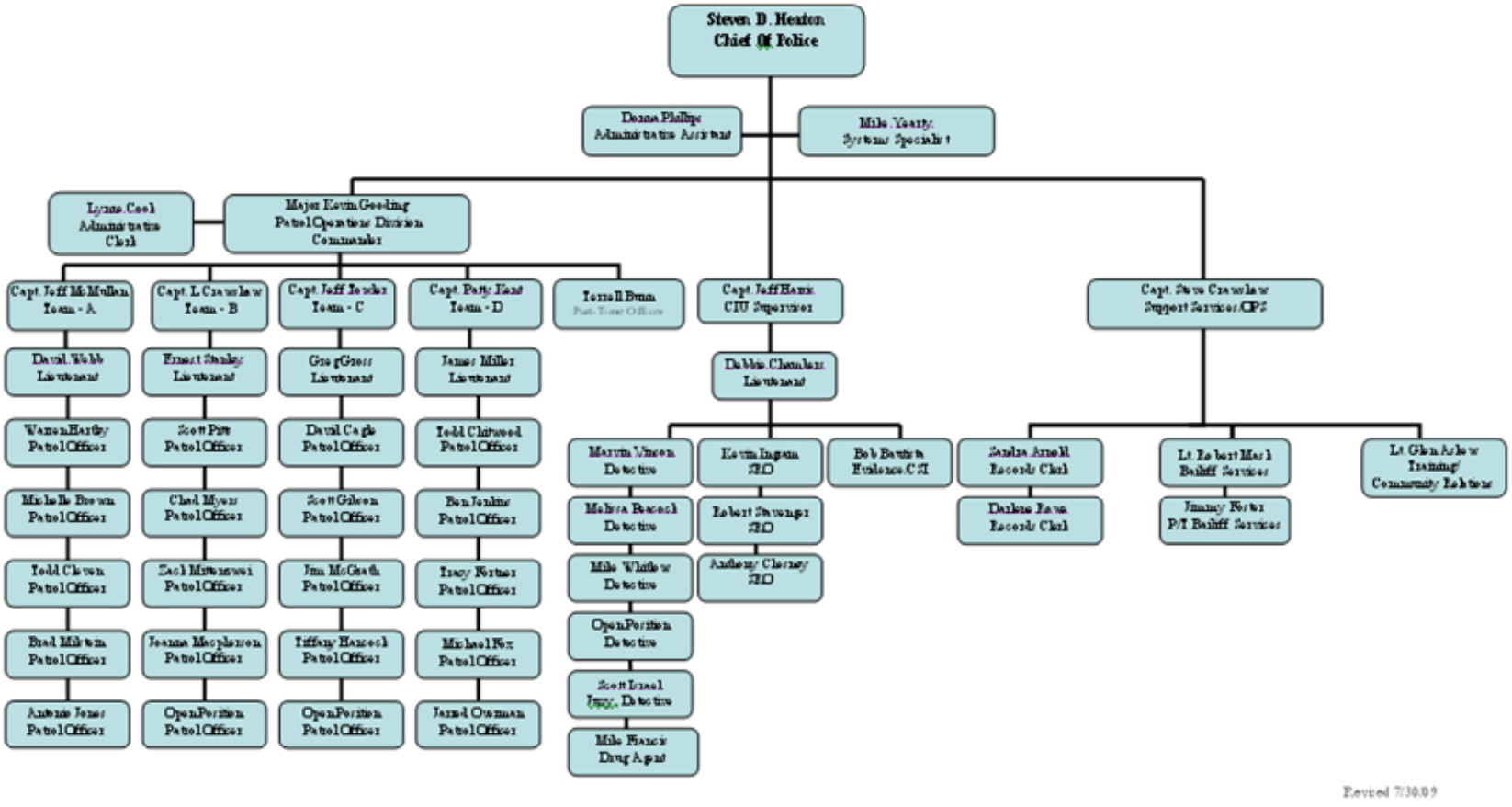
Police
Departmental Goals and Initiatives

- The Office of the Chief of Police will continue to provide proper administration for the department and its personnel.
- We will continue to make administrative improvements in order to provide a more efficient and responsive organization.
- We will continue to improve communications within the Department, with City Hall, with other local, state, and federal agencies and with the general public.
- We will continue to identify prominent accident locations and strive to reduce injuries and fatalities through the aggressive enforcement measures of our patrol officers.
- To proactively prevent crime by providing effective law enforcement and successfully prosecute persons charged with committing criminal acts within the City of Fayetteville.
- Maintain and apply proactive investigative methods within the criminal investigative unit to fully investigate and reduce criminal activity.

Workload Indicators

	Actual FY2007	Actual FY2008	Actual FY2009	Proposed FY2010	Proposed FY2011
Number of complaints received	21	23	23	25	25
Number of Internal Affairs Investigations	3	3	2	2	3
Number of PO's Processed	301	380	519	472	383
Number of Part I Crimes	555	564	444	475	516
Number of Part II Crimes	1602	1085	1166	1295	1276
Number of citations and warnings issued	7869	9752	11624	10969	10398
Number of arrests	1426	1434	1392	1521	1431
Number of Traffic Accidents	1396	1148	1621	1084	1351
Response Times	8:49	8:10	8:00	7:49	8:21
Investigative Clearance Rate	24.58%	18.25%	15.70%	11.03%	19%
Use of Force Incidents	9	11	8	10	10
Total of Department Accidents	15	12	8	4	4

Fayetteville Police Department
ORGANIZATIONAL CHART




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K-9
STAY BACK
911
POLICE
FAYETTEVILLE

BUDGET WORKSHEET
100 GENERAL FUND
32100 POLICE ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 334,688	$ 345,902	$ 353,980
PURCHASED/CONTRACTED SERVICES	$ 23,990	$ 40,419	$ 35,918
SUPPLIES	$ 5,154	$ 8,861	$ 8,862
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 363,832**	**$ 395,182**	**$ 398,760**

BUDGET WORKSHEET
100 GENERAL FUND
32210 INVESTIGATIONS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 735,434	$ 707,065	$ 775,945
PURCHASED/CONTRACTED SERVICES	$ 40,549	$ 52,372	$ 52,372
SUPPLIES	$ 22,849	$ 38,543	$ 29,833
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 798,832**	**$ 797,980**	**$ 858,150**


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BUDGET WORKSHEET
100 GENERAL FUND
32230 OPERATIONS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 1,944,107	$ 1,907,087	$ 1,921,215
PURCHASED/CONTRACTED SERVICES	$ 113,521	$ 127,462	$ 127,462
SUPPLIES	$ 107,184	$ 103,218	$ 103,218
CAPITAL OUTLAY			
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 2,164,812**	**$ 2,137,767**	**$ 2,151,895**

BUDGET WORKSHEET
100 GENERAL FUND
32600 POLICE BUILDING

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2010
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 46,594	$ 45,943	$ 45,143
SUPPLIES	$ 41,332	$ 51,073	$ 37,873
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 87,926**	**$ 97,016**	**$ 83,016**

BUDGET WORKSHEET
100 GENERAL FUND
32950 SUPPORT SERVICES

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 256,239	$ 218,522	$ 241,605
PURCHASED/CONTRACTED SERVICES	$ 29,369	$ 57,606	$ 57,606
SUPPLIES	$ 31,094	$ 44,006	$ 58,006
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 316,702**	**$ 320,134**	**$ 357,217**



Let’s go tour the Fire Station !

FIRE DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:
The City of Fayetteville Fire Department responds to various types of emergency incidents including all types of fires, emergency medical calls, motor vehicle and other accidents, rescue calls, bomb threats or detonations, severe weather and flooding emergencies, and hazardous materials emergencies as a member of the Fayette County hazardous materials response team.

Fire department personnel perform numerous prevention and public relations functions which include annual pre-fire plan updates on all businesses, fire safety inspections, annual hydrant maintenance, emergency management functions, delivery of fire safety and other specialty programs, construction plan reviews, station tours, blood pressure screenings, participation in Fayette County Safe Kids program, and distribution of smoke detectors.

Our Volunteer Services personnel supplement our career personnel through response to emergency incidents, stand by at stations or assisting at special events or work details.

Accomplishments for fiscal year 2010:
- Coordinated with all City Departments to ensure continuing compliance with National Incident Management System (NIMS) benchmarks
- Completed Firefighter II training for Homeland Security SAFER grant personnel
- Completed FY 2010 Homeland Security Fire Act grant request for rescue equipment
- Coordinated with Fayette County 911 to complete migration to 806 MHz radio system
- Collaborated with other Fayette County public safety agencies to develop specifications for Computer Aided Dispatch (CAD) system for Fayette County 911
- Completed update of City of Fayetteville threat/vulnerability and strategy assessments
- Completed Insurance Services Office update
- Completed Georgia Firefighter Standards and Training Council audit as required to maintain State fire department certification
- Completed Georgia DHR audit as required to maintain Medical First Responder License

Program of Work for fiscal year 2011:
- Maintain compliance with National Incident Management System benchmarks and complete new training requirements
- Collaborate with other Fayette County public safety agencies to select new Computer Aided Dispatch (CAD) system for Fayette County 911
- Work with other Fayette County public safety agencies to revise Consolidated 911 Communications Agreement
- Continue preliminary design work for Station 93 and develop apparatus specifications
- Maintain action plan to maintain/improve ISO protection classification rating
- Continue to update threat level and hazard mitigation plans and response
- Continue to assess benefits/feasibility of Fire Department National Accreditation

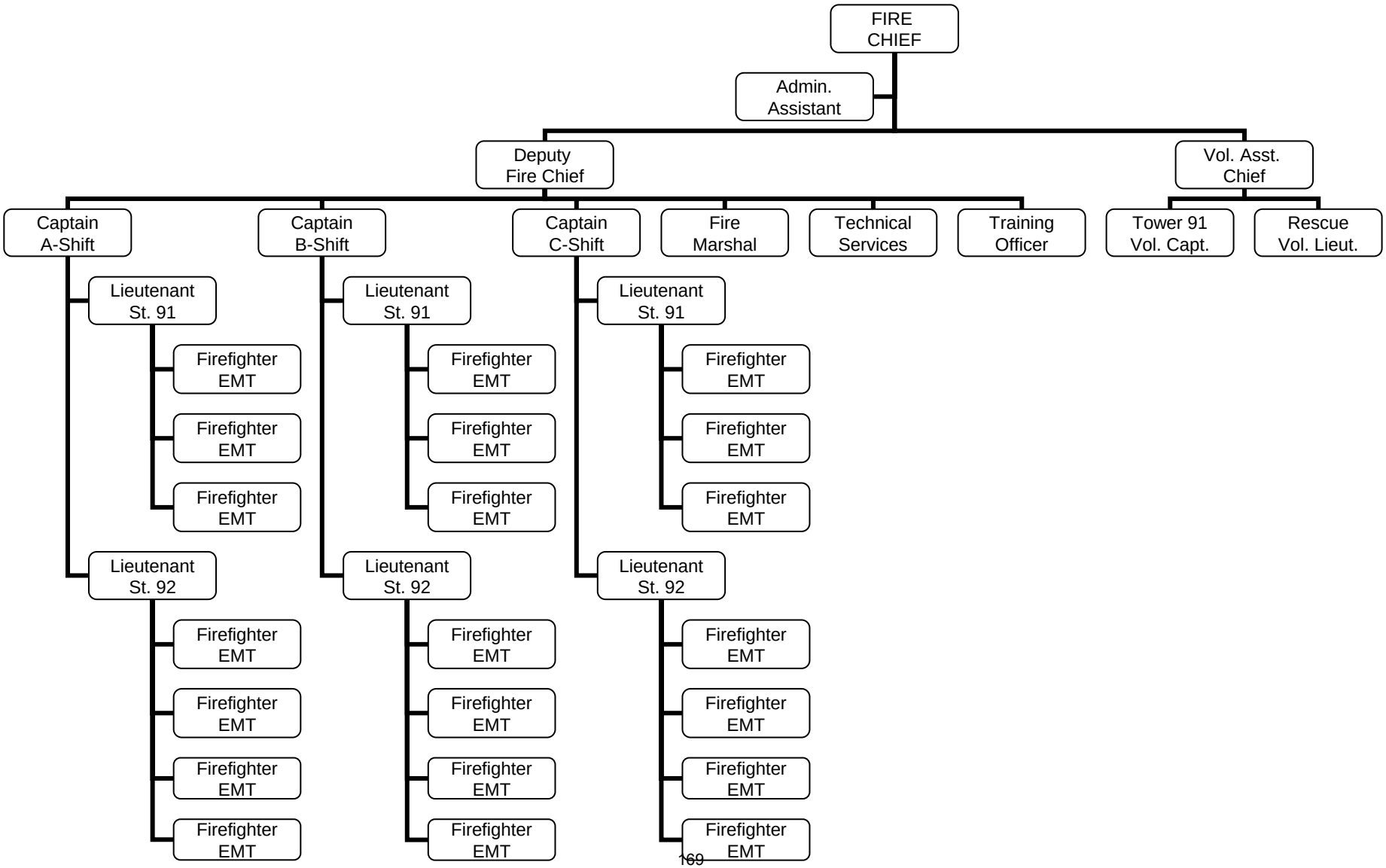
Fire
Departmental Goals and Initiatives

- Ensure department possesses the resources to safely perform required duties according to established level of service
- Ensure all activities of the department comply with federal, state, and local requirements
- Ensure the department operates in the most cost-effective manner possible
- Ensure readiness of equipment, apparatus, and personnel to provide an adequate response to emergency incidents
- Ensure a rapid and safe response upon receipt of an emergency call for service
- Conduct thorough review of all construction projects to ensure compliance with all applicable fire and life safety codes
- Ensure safe environment for the public through annual fire safety inspections of all commercial occupancies
- Improve the safety consciousness of the general public through public safety education programs
- Ensure personnel are adequately trained to perform assigned job tasks in the safest, most efficient manner possible
- Ensure proper training documentation and reporting is accomplished according to federal, state, and local requirements.

Workload Indicators

	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
I.S.O. Insurance Rating	4	4	4	4
Number of Purchase Orders Issued	431	470	493	500
Number of Emergency Calls	2656	2691	2737	2800
% of Emergency Calls with response time < 5 min.	74.99%	73.47%	73.04%	73.0%
Average Response Time – Medical/Fire Calls	Med.– 3:59 Fire- 4:49	Med.– 3:42 Fire- 4:43	Med.– 3:40 Fire- 4:47	Med.– 3:45 Fire- 4:45
Hydrants Maintained	1250	1289	1300	1315
Pre-Fire Plans Completed	1124	1225	1139	1175
Inspections Completed	1391	1436	1391	1400
Fire Safety Contacts	4135	3009	2883	3000
Plan reviews completed	107	74	65	70
Fires Investigated	11	3	4	5
Total departmental training hours	6707	8614	10,837	10,000
Total department accidents	1	1	1	0

Fire Department
FY 2011



BUDGET WORKSHEET
100 GENERAL FUND
35100 FIRE ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 212,768	$ 233,410	$ 259,815
PURCHASED/CONTRACTED SERVICES	$ 10,481	$ 12,027	$ 12,027
SUPPLIES	$ 6,066	$ 3,100	$ 3,100
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 229,315**	**$ 248,537**	**$ 274,942**

BUDGET WORKSHEET
100 GENERAL FUND
35200 FIRE FIGHTING

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 1,794,624	$ 1,824,200	$ 1,817,800
PURCHASED/CONTRACTED SERVICES	$ 54,527	$ 66,668	$ 66,668
SUPPLIES	$ 73,104	$ 106,402	$ 83,902
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 1,922,255**	**$ 1,997,270**	**$ 1,968,370**

BUDGET WORKSHEET
100 GENERAL FUND
35300 FIRE PREVENTION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 172,940	$ 169,560	$ 175,060
PURCHASED/CONTRACTED SERVICES	$ 10,800	$ 11,844	$ 11,844
SUPPLIES	$ 6,213	$ 8,272	$ 8,272
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 189,953**	**$ 189,676**	**$ 195,176**

BUDGET WORKSHEET
100 GENERAL FUND
35400 FIRE TRAINING

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 21,570	$ 59,507	$ 40,020
PURCHASED/CONTRACTED SERVICES	$ 6,553	$ 7,965	$ 7,965
SUPPLIES	$ 547	$ 1,648	$ 1,648
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 28,670**	**$ 69,120**	**$ 49,633**

BUDGET WORKSHEET
100 GENERAL FUND
35701 FIRE HQ STATION 91 BLDG

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 27,325	$ 25,749	$ 25,749
SUPPLIES	$ 23,038	$ 23,041	$ 23,041
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 50,363**	**$ 48,790**	**$ 48,790**

BUDGET WORKSHEET
100 GENERAL FUND
35702 FIRE STATION 92

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 8,051	$ 8,459	$ 8,459
	$ 11,046	$ 12,709	$ 12,709
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 19,097**	**$ 21,168**	**$ 21,168**

BUDGET WORKSHEET
100 GENERAL FUND
38000 E-911

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PURCHASED/CONTRACTED SVC	$ 114,256	$ 113,516	$ 68,500
TOTAL EXPENDITURES	**$ 114,256**	**$ 113,516**	**$ 68,500**

PUBLIC WORKS DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:

To provide maintenance to the public and to provide safe passage of road ways and sidewalks:

- Mowing of all city right of ways
- All side walk maintenance and repairs
- Median landscapes
- Provide service for main street events
- Amphitheater Lawn care and maintenance
- Lawn care for all city Buildings
- Street drainage and drainage repairs on city R/W
- Sign maintenance and repairs
- Parks in the city (4 Parks)
- Cart path maintenance

Program of Work for fiscal year 2011:

- LARP Program
- Creek Inspections and maintenance
- Cart path maintenance
- Park Maintenance
- Mowing of all R/W and sidewalks city wide
- Assisting mainstreet with downtown functions
- Overseeing city lakes and maintenance
- Maintenance and landscape of all city facilities
- Jimmy Mayfield Maintenance

Accomplishments for fiscal year 2010:

- LARP Program
- Downtown planting,
- Drainage Improvements city wide
- Creek inspections and maintenance
- Assisting main street with concerts and other functions downtown
- Mowing of all right-of –ways and sidewalks city wide
- Maintenance of Burch Park and city lakes
- Pocket Park N. Jeff Davis
- Cart path maintenance
- Jimmy Mayfield Maintenance
- Way finding signs for Main Street

Public Works
Departmental Goals and Initiatives

- To provide effective administration of public works area.
- To provide a safe work site and work zone area for employees.
- To provide a cost effective public works department at lowest possible cost.
- To provide a professional appearance to the city right-of –ways of the city
- To provide a clean and safe pedestrian area
- To maintain and improve the roadways in the city

Workload Indicators

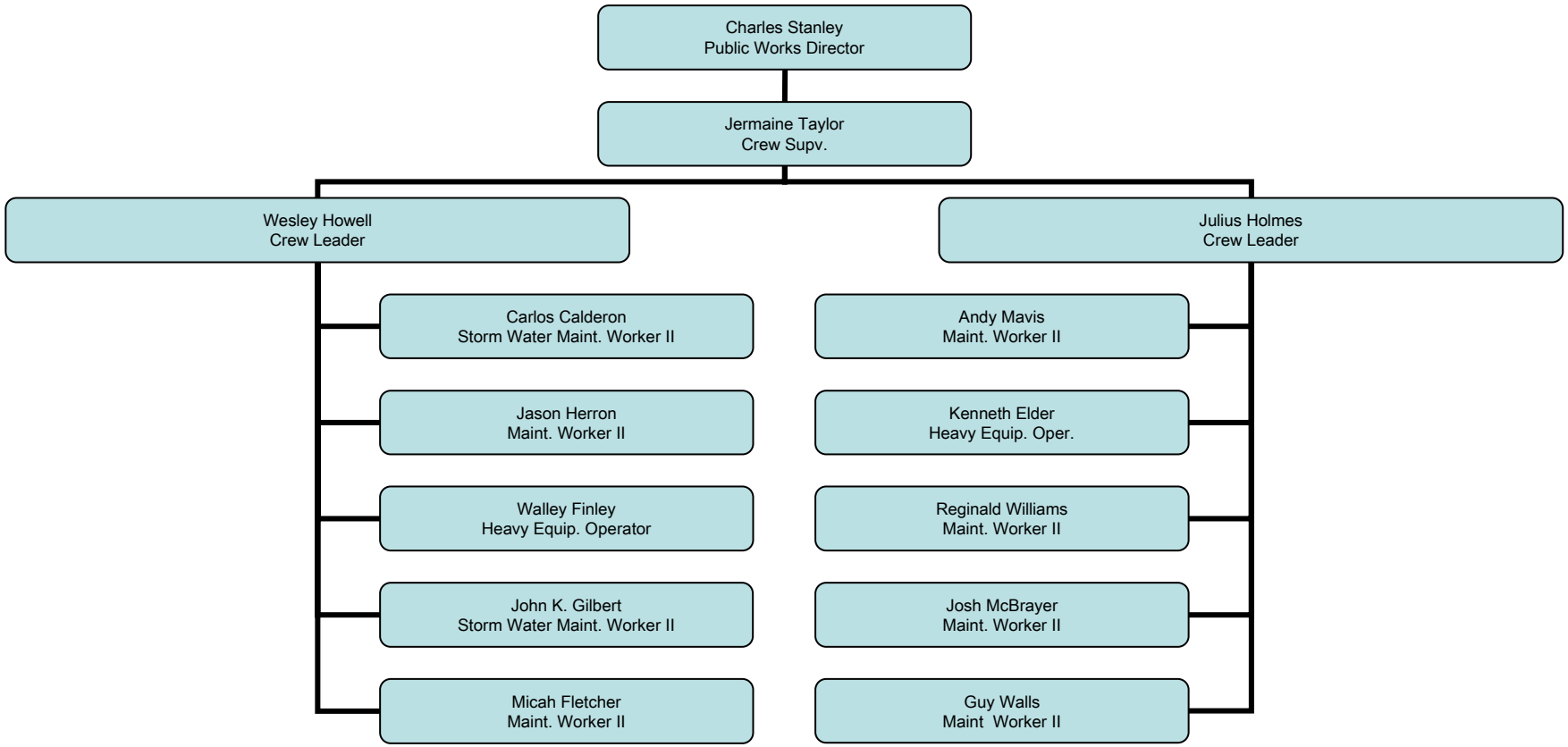
	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
Number of purchased orders issued	**160**	**150**	**337**	**427**	**400**
Number of work orders issued	**630**	**650**	**725**	**725**	**725**
Number of Work zone or site accidents	**0**	**2**	**1**	**0**	**0**
Number of pot holes repaired/utility cuts	**12**	**15**	**28**	**30**	**25**
Number of miles resurfaced	**2.5**	**1.3**	**1.3**	**1.5**	**1.5**
Number of miles cracked sealed	**1.5**	**2**	**1.0**	**1.5**	**2**
Miles of right-of-way mowed	**430**	**435**	**445**	**455**	**460**
Total Number of Department Accidents	**0**	**1**	**1**	**0**	**0**

GENERAL FUND
BUDGET WORKSHEET
PUBLIC WORKS

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
PUBLIC WORKS ADMINISTRATION	$ 150,641	$ 152,770	$ 129,681
HIGHWAYS AND STREETS	$ 937,305	$ 866,388	$ 765,952
TOTAL	**$ 1,087,946**	**$ 1,019,158**	**$ 895,633**

Public Works

FY 2011





HARD AT WORK – PUBLIC WORKS AT CITY HALL

BUDGET WORKSHEET
100 GENERAL FUND
41000 PUBLIC WORKS ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 133,701	$ 134,369	$ 111,280
PURCHASED/CONTRACTED SERVICES	$ 14,044	$ 14,672	$ 14,672
SUPPLIES	$ 2,896	$ 3,729	$ 3,729
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 150,641**	**$ 152,770**	**$ 129,681**

BUDGET WORKSHEET
100 GENERAL FUND
42000 HIGHWAYS AND STREETS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 459,618	$ 459,676	$ 359,240
PURCHASED/CONTRACTED SERVICES	$ 152,469	$ 81,490	$ 81,490
SUPPLIES	$ 325,218	$ 325,222	$ 325,222
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 937,305**	**$ 866,388**	**$ 765,952**


CITY OF
FAYETTEVILLE
PUBLIC WORKS

GENERAL FUND
BUDGET WORKSHEET
HOUSING AND DEVELOPMENT

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
PROTECTIVE INSPECTION	$ 310,913	$ 226,279	$ 229,092
PLANNING AND ZONING	$ 221,013	$ 220,564	$ 172,113
ENGINEERING	$ 66,930	$ 61,040	$ 51,120
TOTAL	**$ 598,856**	**$ 507,883**	**$ 452,325**

BUILDING DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:

- Building Plan review, permitting and inspection
- Development Plan review, permitting and inspection
- Code Enforcement
- Investigate citizen code violation complaints
- Technical assistance to Water and Sewer Department and Main Street Program
- Ordinance preparation
- Oversee minor maintenance of City of Fayetteville structures
- Oversee Engineering and Building Department Vehicle Maintenance
- Assist Occupational Tax Department in the issue of Business License

Accomplishments for Fiscal Year 2010:

- Building permits log was produced for 7500 plus building permits.
- Building plans were labeled and grouped for filing in new plans filing room.
- Moved permit folders to new filing system.
- Installed a new permit filing system.

Program of Work for FY 2011:

- Continue to provide an efficient building inspection service to the City
- Register all local State Licensed contractors on our computer program
- Update inspection staff to the new electrical code for 2010
- Build data base for document scanning.
- Install plan cabinets in new plan room and move plans.

Departmental Goals and Initiatives

- To provide an efficient and cost effective building permit process.
- To maintain an ISO Rating of 3 or better
- To enforce City nuisance codes as efficiently as possible.

Building Inspections
Departmental Goals and Initiatives

- To provide an efficient and cost effective building permit process.
- To maintain an ISO Rating of 3 or better
- To enforce City nuisance codes as efficiently as possible.

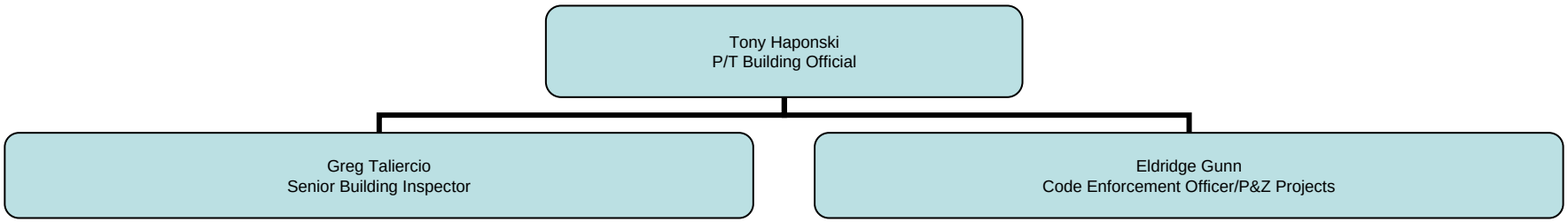
Workload Indicators

	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
Residential Building Permits issued	250	106	24	12	34
Number of Building Permit inspections	7020	4097	3087	2600	3588
Number of Commercial Building Permits issued	46	21	7	12	25
Number of reactive code enforcement actions	181	354	589	600	550
Number of proactive code enforcement actions	194	322	2608	2826	2950
Training Hours Per Employee	36	44	47	32	40
Average time to process residential building permit application	7	7	7	7	7
Average time to process commercial building permit application	28	28	28	28	28

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 300,602	$ 201,122	$ 203,935
PURCHASED/CONTRACTED SERVICES	$ 6,840	$ 15,833	$ 15,833
SUPPLIES	$ 3,471	$ 9,324	$ 9,324
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 310,913**	**$ 226,279**	**$ 229,092**

Protective Inspections

FY 2011



Planning and Zoning
Workload Indicators

Departmental Goals and Initiatives

- Maintain and improve the overall quality of life for all citizens of the City of Fayetteville by promoting sustainable development, encouraging a stable and enduring economic base, providing for the safety, health and education and preserving the natural, cultural and historic assets of the City of Fayetteville.
- To coordinate the development and implementation of the City of Fayetteville's Comprehensive Plan, special area studies, plan review process, Zoning Ordinance, Sign Ordinance, Landscape Ordinance and GIS program.
- Expeditiously review and respond to all inquiries, applications and studies dealing with current planning, zoning, subdivision and land development to achieve a well designed, planned and quality community in accordance with adopted ordinances, resolutions and policies.
- To provide all necessary land use, economic, environmental and social data upon which to base effective governmental decision resulting in orderly growth and development and a high quality of life for present and future citizens.
- Develop, maintain and implement a comprehensive geographic information system to improve and enhance the decision making capabilities of the City of Fayetteville.

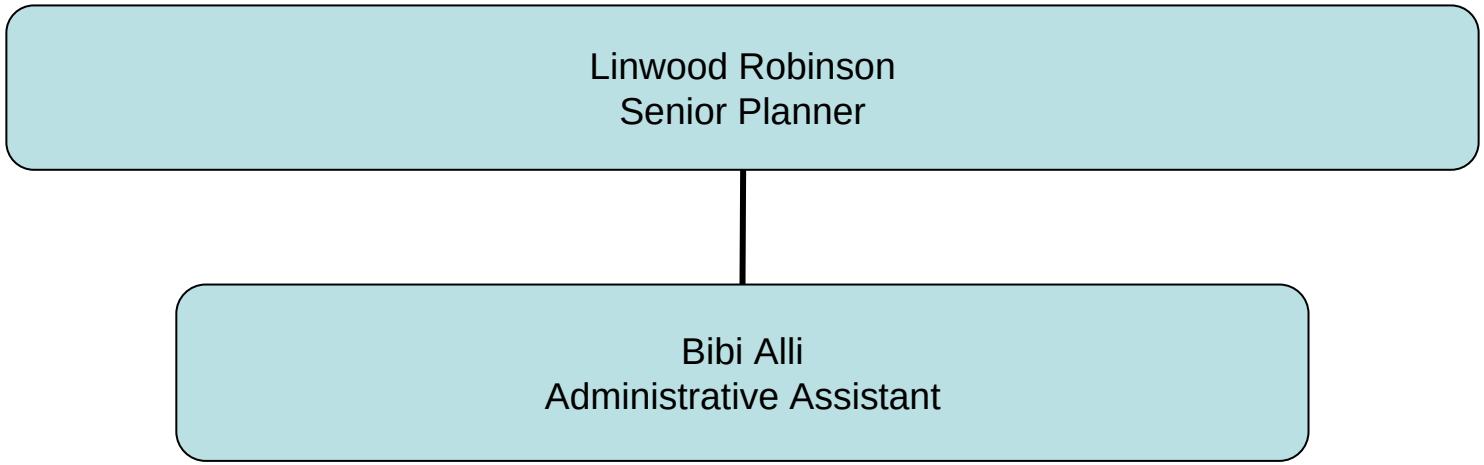
	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Proposed FY2011
Number of Development Plans Applications	28	15	9	8	10
Number of Annexation/Rezoning Applications	2	1	2	0	3
Number of Rezoning Applications	10	2	0	0	5
Number of Sign Permits Processed	294	290	298	310	300
Average Staff Time to Process Development Plans Applications	22.5	26.0	25.0	25.0	25.0
Average Staff Time to Process Annexation/Rezoning Applications	35.0	75.0	60.0	60.0	60.0
Average Staff Time to Process Rezoning Applications	32.5	30.0	30.0	30.0	30.0
Average Staff Time to Process Sign Permits	3.5	5.0	5.0	5.0	4.5

BUDGET WORKSHEET
100 GENERAL FUND
74000 PLANNING AND ZONING

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 202,641	$ 139,730	$ 151,280
PURCHASED/CONTRACTED SERVICES	$ 15,657	$ 75,660	$ 15,659
SUPPLIES	$ 2,715	$ 5,174	$ 5,174
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 221,013**	**$ 220,564**	**$ 172,113**

Planning and Zoning Department

FY 2011



ENGINEERING DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:

- Development Plan review and inspection
- Code Enforcement
- Stormwater system engineering and construction
- Transportation system engineering and construction
- Special Projects such as Facilities Master Plan, Law Enforcement Center Project Management and Impact Fee contract
- Technical assistance to Water and Sewer Department, Planning, and Main Street Program
- Ordinance Preparation
- Solid Waste contract management

Accomplishments for Fiscal Year 2010:

- Complied with NPDES Phase II Permit and Water District stormwater monitoring requirements.
- Completed construction of Grady/Stonewall/Booker TE sidewalk.
- Completed Lee Street sidewalk construction.
- Started construction of White Road/Banks Road and Hwy 314 Intersection project.
- Started construction of South Jeff Davis Sidewalk and Shoulder project.
- Started construction of Connecting Sidewalks project.
- Continued design and right of way acquisition for Lafayette Ave improvements, Grady/Beauregard roundabout, Hwy 54 Safetea-Lu sidewalks and Cemetery sidewalk.

Program of Work for FY 2011:

- Complete White Road/Banks Road and Hwy 314 Intersection project.
- Complete South Jeff Davis Sidewalk and Shoulder project.
- Complete Connecting Sidewalks project
- Construct Grady/Beauregard roundabout.
- Construct Lafayette Avenue at SR 85 Traffic Signal and Lafayette Avenue Extension.
- Construct Cemetery TE sidewalk project.
- Construct Hwy 54 Safetea-Lu project.
- Design Stella Place to Villages path.
- Design Bradley sidewalk.

Engineering and Development
Departmental Goals and Initiatives

- To provide an efficient and cost effective development review process while protecting our natural and historic resources and minimizing the negative impacts of growth and development on existing residents and businesses.
- To provide a safe road and street system with minimal traffic congestion.
- To enforce City environmental and nuisance codes as efficiently as possible.
- To minimize the degradation of the City stormwater system and of state waters.

Workload Indicators

	Actual FY2007	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Proposed FY 2011
STMWTR-Number of erosion control inspections	2085	1643	1060	560	1000
STMWTR-Number of erosion control citations issued	6	4	1	0	1
Number of development projects reviewed	51	48	26	26	40
Number of structural flooding complaints	0	0	0	2	0
Number of illicit stormwater discharge complaints	3	4	3	0	1
Number of flood map inquiries	14	14	28	13	15
Number of traffic signal complaints	26	21	15	41	20
Number of sanitation complaints	54	9	66	41	40
Number of contracts issued	3	4	2	4	4

BUDGET WORKSHEET
100 GENERAL FUND
74900 ENGINEERING & DEVELOP

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 54,205	$ 41,245	$ 31,325
PURCHASED/CONTRACTED SERVICES	$ 11,290	$ 17,195	$ 17,195
SUPPLIES	$ 1,435	$ 2,600	$ 2,600
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 66,930**	**$ 61,040**	**$ 51,120**

BUDGET WORKSHEET
100 GENERAL FUND
80000 DEBT SERVICE

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PRINCIPAL - CAPITAL LEASE	$ 129,934	$ 54,426	$ -
INTEREST- CAPITAL LEASE	$ 5,850	$ 2,738	$ -
TOTAL EXPENDITURES	**$ 135,784**	**$ 57,164**	**$ -**

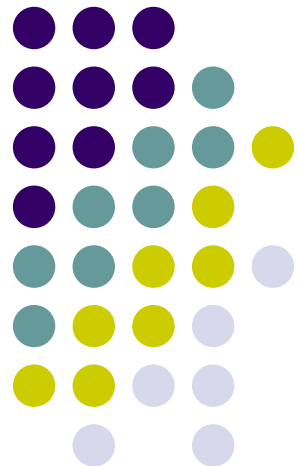


Downtown Street Renamed for Former Mayor of Fayetteville, Jack D. Dettmering

BUDGET WORKSHEET
100 GENERAL FUND
90000 OTHER FINANCING USES

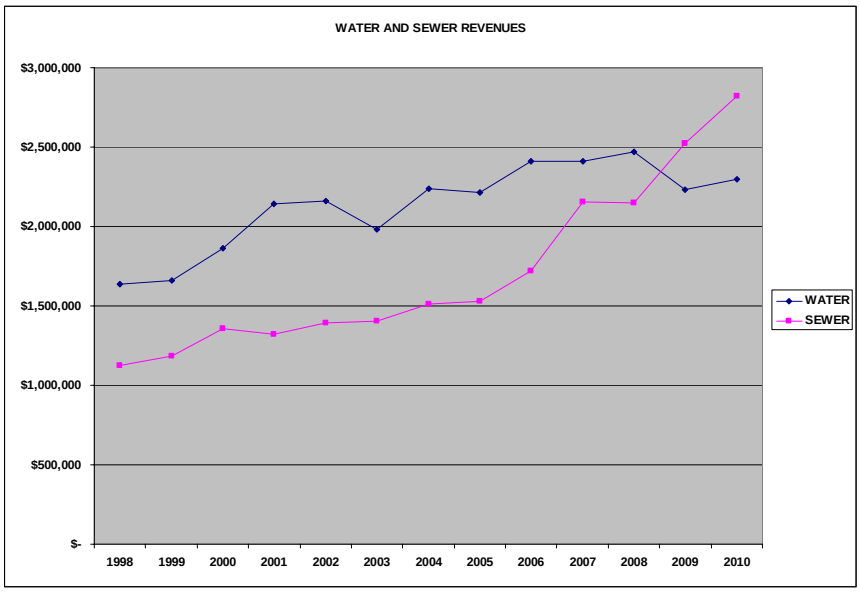
	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
OPERATING TRANSFER OUT	$ -	$ -	$ -
CPF	$ -	$ 153,555	$ -
MSTF	$ 85,000	$ 85,000	$ 80,000
OTHER	$ 18,045	$ -	$ -
TOTAL EXPENDITURES	**$ 103,045**	**$ 238,555**	**$ 80,000**

WATER AND SEWER

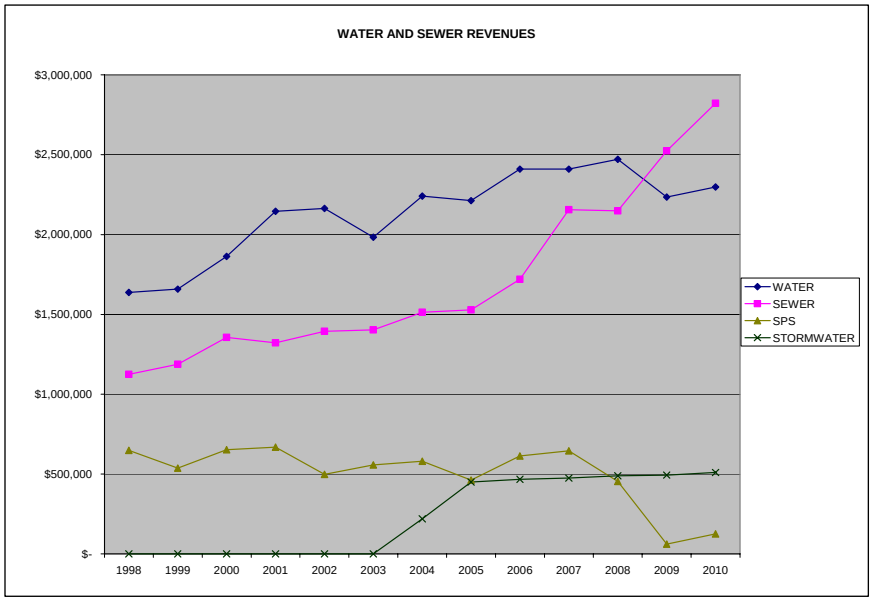


WATER AND SEWER FUND

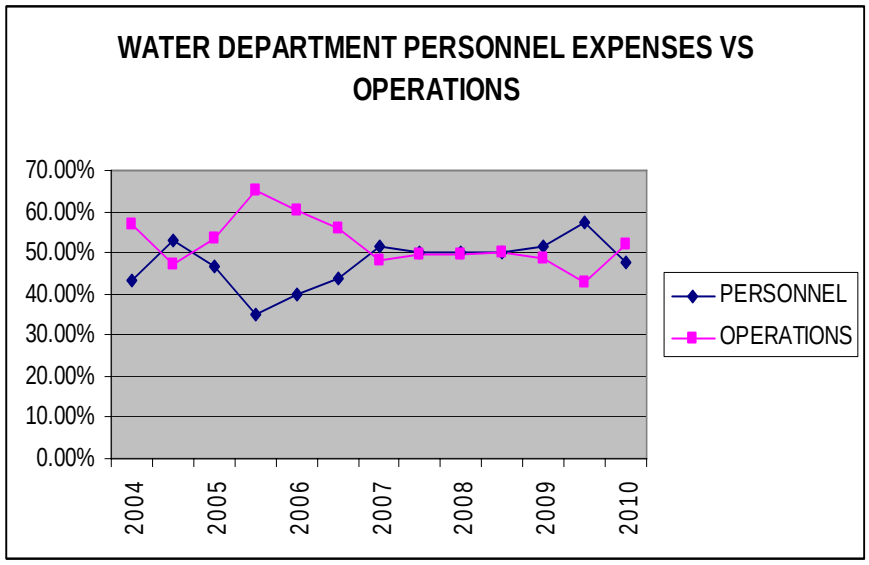
Water and Sewer Fund revenues have increased since fiscal year 1998. In fiscal year 1998, water revenues were $1,636,945 and in fiscal year 2010, they are estimated to be $2,297,952 that indicates a 40.4% increase. Sewer revenues were $1,124,336 in fiscal year 1998 and in 2010; we estimate the sewer revenues to be $2,821,500 that indicates an increase of 251%. The sewer figures do not include sewer proportionate share fees that until fiscal year 2003 were not shown as revenues but as an equity account to the fund and in the restricted fund balance. Due to current accounting standards, these fees are now shown in the audit reports as contributed capital. Stormwater revenues are not included in this chart; revenues were not collected until fiscal year 2004.



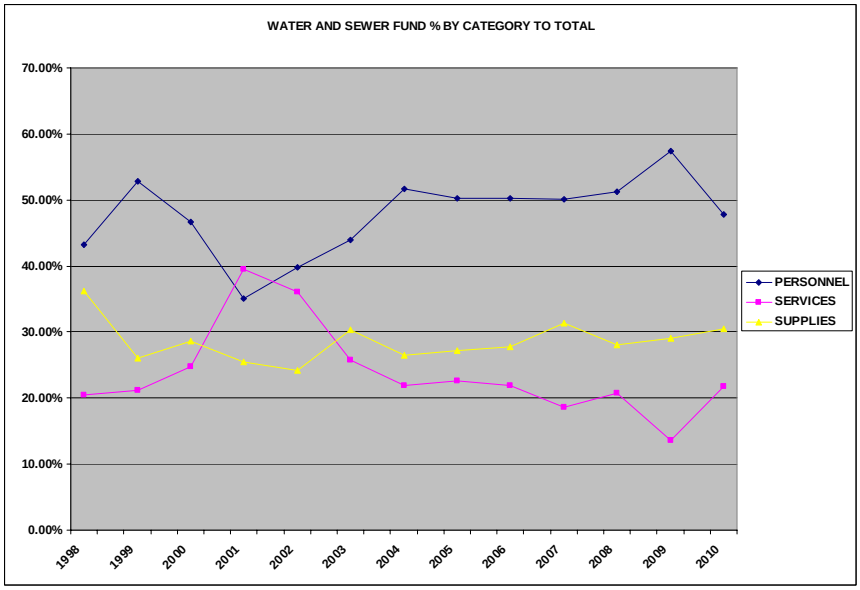
This chart indicates Water and Sewer Revenues, which includes water, sewer, sewer proportionate share fees, and stormwater fees. We were averaging $574,000 per year in sewer proportionate share fees, which began in 1994. In FY2010, we are reducing the budgeted number to $125,000 due to the slowdown in building in our City. Stormwater fees are averaging $470,000 per year except the first year of the program, fiscal year 2003; we collected $219,296 in stormwater fees for one-half year.



Trend analysis indicates that expenses in the Water and Sewer Fund for services and supplies have ranged from 42.65% in fiscal year 2009 to 64.98% in 2001 with an overall average of over 48.3% of total expenses for the last thirteen fiscal years. Personnel expenses dropped to 35.02% in fiscal year 2001 with the highest year for personnel expenses being 2009 with 57.35%. Fiscal years 2005 through 2008 indicate the most stable years with personnel and operating services were at 50%. In the years 1999 through 2001, the Water and Sewer Department experienced a high rate of employee turnover. The costs of personnel services in fiscal year 2009 reduced funds available for operating services. The budget for fiscal year 2010 indicates an attempt to restructure the department and redistribute funds and realign costs.

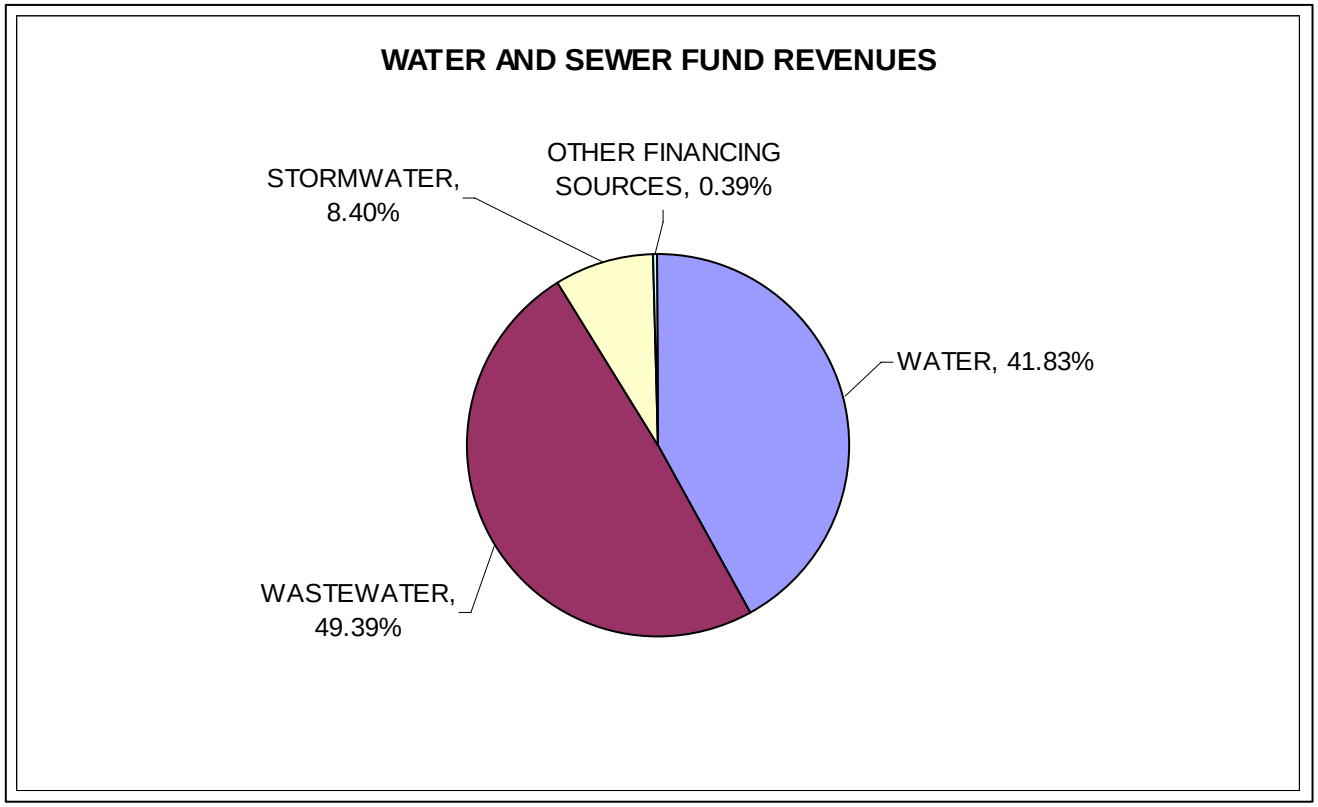


The Water and Sewer Department was experiencing a turnover of approximately 9 employees annually during the period of 1999 through 2001. The department was staffed with an average 63% of its personnel for these three years; service expenses increased due to contractual agreements with local contractors to handle repairs and maintenance to the sewer system of an estimated $149,151 in 2001. In 2009, personnel expenditures reached the record high of 57.35% of the total expenses while operating services are 42.65%. The significance of this trend indicates the rising cost of personnel makes it necessary to decrease expenses in operations to balance the use of available funds.



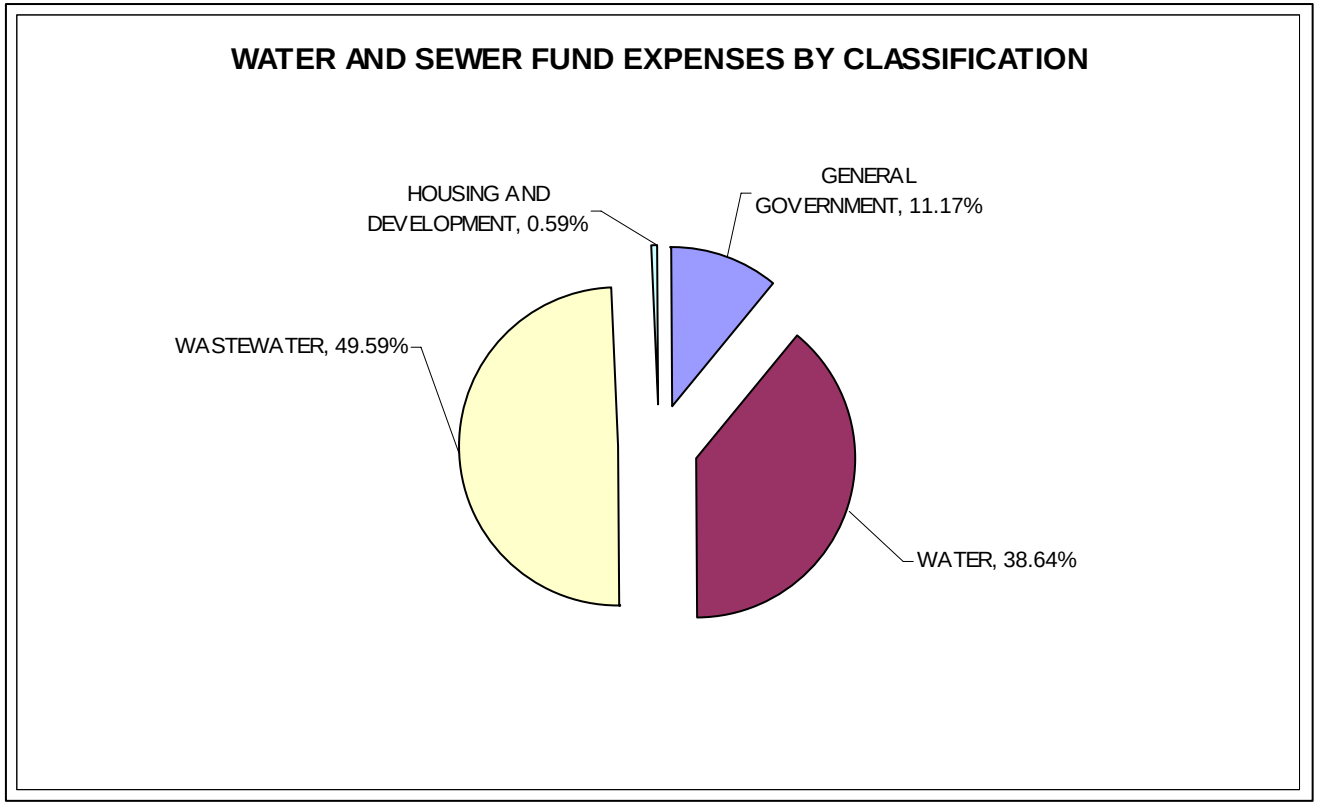
BUDGET WORKSHEET
505 WATER AND SEWER FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
INTERGOVERNMENTAL			
FEDERAL GRANT	$ 392,115		
TOTAL GRANTS	**$ 392,115**		
UTILITIES/ENTERPRISE			
WATER/SEWERAGE	$ 5,443,906	$ 5,847,404	$ 5,837,552
TOTAL UTILITIES/ENTERPRISE	**$ 5,443,906**	**$ 5,847,404**	**$ 5,837,552**
OTHER/ENTERPRISE			
OTHER	$ 169	$ 24,100	$ 24,100
TOTAL OTHER/ENTERPRISE	**$ 169**	**$ 24,100**	**$ 24,100**
OTHER CHARGES FOR SERVICES			
INTERNAL SERVICE FND CHGS	$ 5,205	$ 3,000	$ 3,000
TOTAL OTH CHARGES FOR SERVICES	**$ 5,205**	**$ 3,000**	**$ 3,000**
TOTAL CHARGES FOR SERVICES	**$ 5,449,280**	**$ 5,874,504**	**$ 5,864,652**
INVESTMENT INCOME			
INTEREST REVENUES			
INTEREST REVENUES	$ 3,843	$ 25,250	$ 5,000
TOTAL INTEREST REVENUES	**$ 3,843**	**$ 25,250**	**$ 5,000**
REALIZED GAIN/LOSS ON INVSTMT			
REALIZED GAIN/LOSS ON INVSTMT	$ (58,957)	$ (60,000)	$ (60,000)
TOTAL REAL GAIN/LOSS ON INVST	**$ (58,957)**	**$ (60,000)**	**$ (60,000)**
TOTAL INVESTMENT INCOME	**$ (55,114)**	**$ (34,750)**	**$ (55,000)**
OTHER-MISCELLANEOUS	$ 200		
CONTRIBUTED CAPITAL (SPS)	$ 60,669	$ 125,000	$ 125,000
CONTRIBUTED CAPITAL (OTHER)			
TOTAL OTHER	**$ 60,869**	**$ 125,000**	**$ 125,000**


WATER AND SEWER FUND REVENUES
STORMWATER, 8.40%
OTHER FINANCING SOURCES, 0.39%
WATER, 41.83%
WASTEWATER, 49.39%

BUDGET WORKSHEET
505 WATER AND SEWER FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
RESIDUAL EQUITY TRAN IN - STORMWTR	$ -	$ -	$ -
RESERVED BONDS - W/W	$ -	$ -	$ -
RESERVED BONDS - STMWTR	$ -	$ -	$ -
RESERVED SEWER P/S	$ -	$ -	$ -
GEFA LOAN - W/W	$ -	$ -	$ -
GRANT	$ -	$ -	$ -
TRANSFER IN - OTHER	$ -		
TOTAL INTERFUND TRANSFERS	**$ -**	**$ -**	**$ -**
PROCEEDS OF GEN FIXED ASSETS			
PROCEEDS OF GEN FIXED ASSETS	$ -	$ 1,000	$ 1,000
TOTAL PROC OF GEN FIXED ASSETS	**$ -**	**$ 1,000**	**$ 1,000**
TAXES			
SALES AND USE TAX	$ -	$ -	$ -
TOTAL TAXES	**$ -**	**$ -**	**$ -**
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ 1,000**	**$ 1,000**
TOTAL REVENUES	**$ 5,847,150**	**$ 5,965,754**	**$ 5,935,652**
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	$ 642,716	$ 716,601	$ 608,039
WASTEWATER	$ 2,881,299	$ 4,053,048	$ 3,754,711
WATER	$ 2,181,946	$ 2,540,751	$ 2,602,376
TOTAL EXPENSES	**$ 5,705,961**	**$ 7,310,400**	**$ 6,965,126**
OTHER USES			
DEPRECIATION	$ (1,678,000)	$ (1,678,000)	$ (1,678,000)
TOTAL EXPENSES:	$ 4,027,961	$ 5,632,400	$ 5,287,126
EXCESS REVENUES OVER EXPENDITURE	**$ 141,189**	**$ (1,344,646)**	**$ (1,029,474)**
EXCESS REVENUES OVER EXP & OTHER	**$ 1,819,189**	**$ 333,354**	**$ 648,526**


WATER AND SEWER FUND EXPENSES BY CLASSIFICATION
HOUSING AND DEVELOPMENT, 0.59%
GENERAL GOVERNMENT, 11.17%
WASTEWATER, 49.59%
WATER, 38.64%

BUDGET SUMMARY
505 WATER AND SEWER FUND

	FY2009 BALANCES
BEGINNING ESTIMATED FUND BALANCE	
RESERVED FUND BALANCE FOR DEBT SERVICE	$ 898,323
RESERVED FUND BALANCE - UNRESTRICTED	$ 1,402,299
RESERVED GEFA LOAN	$ -
RESERVED FEDERAL GRANT	$ -
RESERVED FUND BALANCE FOR OPERATIONS (3 MOS)	$ 1,246,854
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$ 3,547,476**
INCREASE (DECREASE) OF FUND BALANCE	
REVENUE BONDS - WW	$ -
REVENUE BONDS - STORMWATER	$ -
GEFA LOAN PAYOFF - REPLACE AND EXTENSION	$ (1,018,000)
WATER AND SEWER UNRESERVED FUND BALANCE	$ -
IMPACT FEE FUND - PARKS	$ 13,414
NET PROFIT (LOSS): (PERSONNEL AND O/M)**	$ 333,353
TOTAL INCREASE (DECREASE) OF FUND BALANCE	**$ (671,233)**
ENDING ESTIMATED FUND BALANCE	
FUND BALANCE UNRESTRICTED	$ 397,713
RESERVED FUND BALANCE FOR OPERATIONS (3 MOS)	$ 1,246,854
RESERVED FUND BALANCE (DEBT SERVICE)	$ 898,323
RESERVED FOR DEBT COVERAGE	$ 333,353
TOTAL ENDING ESTIMATED FUND BALANCE	**$ 2,876,243**

WATER AND SEWER DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:
Supply water to City of Fayetteville residents for potable and fire fighting uses. Treat and dispose of the wastewater generated by the City of Fayetteville as per regulations set forth by all state and federal agencies.

Accomplishments for Fiscal Year 2010:

- Backflow prevention program continuing
- Chemical induction system set up at North 85 Lift Station to help with hydrogen sulfide reduction in the sanitary sewer system on White Road
- Completion of Cleaning and Painting the outside of the Elevated Storage Tank

Program of Work for FY 2011:

- Backflow prevention program continuing
- Continue the sanitary sewer cleaning and inspection program
- Continue mapping program for water system
- Clean and Paint the inside of the Elevated Storage Tank
- Replace eight deteriorated manholes along White Road

Water and Sewer
Departmental Goals and Initiatives

- To produce potable water for domestic and fire fighting purposes while meeting all state and federal regulations.
- To treat the City's Waste Water while meeting all state and federal regulations.
- To utilize the proper resources to complete Utility Locate Requests in a timely manner.
- To operate and maintain the City's Distribution and Collection Systems.

Water and Sewer
Departmental Goals and Initiatives

- To produce potable water for domestic and fire fighting purposes while meeting all state and federal regulations.
- To treat the City's Waste Water while meeting all state and federal regulations.
- To utilize the proper resources to complete Utility Locate Requests in a timely manner.
- To operate and maintain the City's Collection System.

Workload Indicators

	Actual FY2007	Actual FY 2008	Actual FY 2009	Estimated FY2010	Proposed FY 2011
Number of gallons processed (WW)	716,985,000	684,408,000	561,675,000	649,849,500	662,846,490
Number of gallons purchased (W)	155,714,450	195,180,481	147,848,990	126,137,100	128,659,842
Number of gallons processed (W)	388,624,000	319,419,000	359,764,000	392,911,352	400,769,579
Number of Utility Locates Requested	5639	5400	5460	4008	4100
Number of new installs	54	25	11	10	12
Number of feet of collection system lines inspected	50,740	5,000	5,000	5,000	5,000
Miles of Sewer Lines	125	125	125	125	125
Average Daily Flow MGD (WW)	1.958	1.857	1.539	1.605	1.671
Average Weekly Peak Flow MGD (WW)	2.089	2.121	1.716	1.783	1.843
Water Main Breaks	1	4	3	5	4

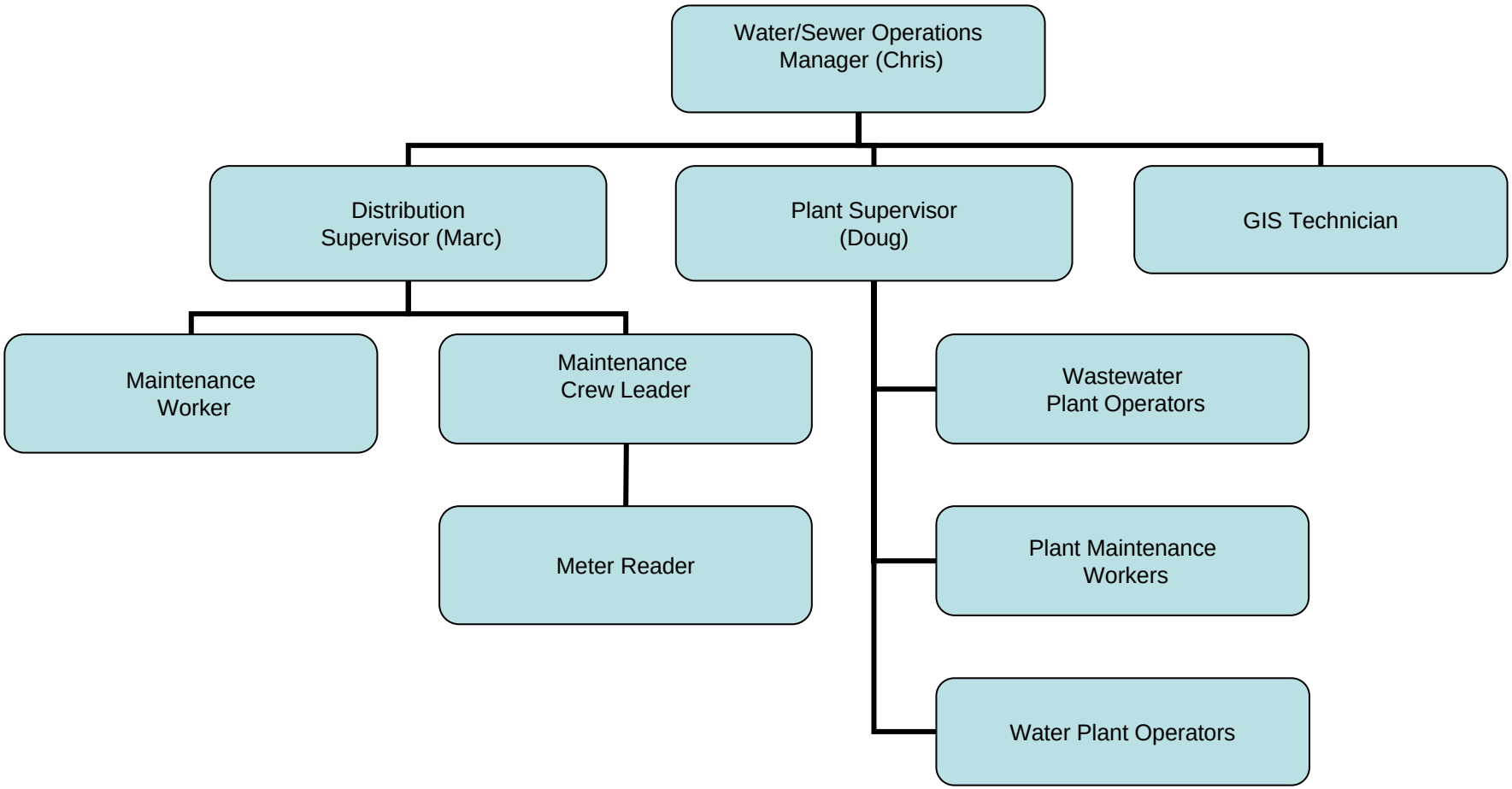
Miles of Water Mains	107	107	107	107	107
Total Number of Department Accidents		3		1	
Number of work orders processed	407	445	494	936	940
Number of work orders completed	400	444	493	920	935

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WATER AND SEWER FUND

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
GENERAL GOVERNMENT*	$ 642,716	$ 716,601	$ 608,039
WATER	$ 2,181,946	$ 2,540,751	$ 2,602,376
WASTEWATER	$ 2,881,299	$ 4,053,048	$ 3,754,711
TOTAL	**$ 5,705,961**	**$ 7,310,400**	**$ 6,965,126**

Water Department

FY 2011



SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
GENERAL GOVERNMENT

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
GOVERNING BODY	$ 81,193	$ 81,942	$ 63,891
CLERK OF COUNCIL	$ 5,158	$ 5,158	$ 24,717
CITY MANAGER	$ 73,787	$ 61,208	$ 56,870
FINANCE	$ 297,108	$ 407,445	$ 299,542
CITY ATTORNEY	$ 945	$ 5,000	$ 5,000
IT	$ 54,134	$ 43,732	$ 42,783
GIS (INFORMATION TECHNOLOGY)	$ 48,712	$ 57,973	$ 60,419
HUMAN RESOURCES	$ 48,457	$ 20,918	$ 23,477
ENGINEERING/DEVELOPMENT	$ 33,222	$ 33,225	$ 31,340
TOTAL	**$ 642,716**	**$ 716,601**	**$ 608,039**



Fayetteville WRF

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09-06-07

BUDGET WORKSHEET
505 WATER AND SEWER FUND
11100 GOVERNING BODY

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 57,441	$ 62,442	$ 44,391
PURCHASED/CONTRACTED SERVICES	$ 23,752	$ 19,500	$ 19,500
TOTAL EXPENDITURES	**$ 81,193**	**$ 81,942**	**$ 63,891**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
11300 CLERK OF COUNCIL

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 53,570	$ 5,158	$ 24,717
TOTAL EXPENDITURES	**$ 53,570**	**$ 5,158**	**$ 24,717**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
13200 CHIEF EXECUTIVE(MANAGER)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 73,787	$ 61,208	$ 56,870
TOTAL EXPENDITURES	**$ 73,787**	**$ 61,208**	**$ 56,870**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15100 FINANCIAL ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFTIS	$ 268,408	$ 387,670	$ 279,767
CONTRACTED SERVICES	$ 26,128	$ 19,282	$ 19,282
SUPPLIES	$ 2,572	$ 493	$ 493
CAPITAL OUTLAY			
TOTAL EXPENDITURES	**$ 297,108**	**$ 407,445**	**$ 299,542**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15300 LAW

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES	$ 945	$ 5,000	$ 5,000
TOTAL EXPENDITURES	**$ 945**	**$ 5,000**	**$ 5,000**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15350 DATA PROCESSING/MIS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 54,134	$ 43,732	$ 42,783
CONTRACTED SERVICES			
SUPPLIES			
CAPITAL OUTLAY			
TOTAL EXPENDITURES	**$ 54,134**	**$ 43,732**	**$ 42,783**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15360 GIS (INFORMATION TECHNOLOGY)

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 46,461	$ 48,149	$ 50,595
CONTRACTED SERVICES	$ 1,431	$ 3,445	$ 3,445
SUPPLIES	$ 820	$ 6,379	$ 6,379
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 48,712**	**$ 57,973**	**$ 60,419**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15400 HUMAN RESOURCES

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 48,457	$ 20,918	$ 23,477
SUPPLIES			
TOTAL EXPENDITURES	**$ 48,457**	**$ 20,918**	**$ 23,477**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
74900 ENGINEERING AND DEVELOPMENT

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 33,222	$ 33,225	$ 31,340
TOTAL EXPENDITURES	**$ 33,222**	**$ 33,225**	**$ 31,340**

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WASTEWATER

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
WASTEWATER ADMINISTRATION	$ 112,891	$ 121,620	$ 99,020
STORMWATER COLLECTION/MAINT	$ 274,341	$ 348,000	$ 396,179
WASTEWATER MAINTENANCE	$ 276,758	$ 412,558	$ 406,473
WASTEWATER LIFT STATIONS	$ 283,566	$ 341,265	$ 309,677
WASTEWATER TREATMENT	$ 1,933,743	$ 2,829,605	$ 2,543,362
TOTAL EXPENDITURES	**$ 2,881,299**	**$ 4,053,048**	**$ 3,754,711**


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BUDGET WORKSHEET
505 WATER AND SEWER FUND
43100 WASTEWATER ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 68,599	$ 67,957	$ 45,357
PURCHASED/CONTRACTED SERVICES	$ 43,712	$ 50,826	$ 50,826
SUPPLIES	$ 380	$ 1,837	$ 1,837
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
BAD DEBT	$ -	$ -	$ -
DEBT SERVICE	$ 200	$ 1,000	$ 1,000
TOTAL EXPENDITURES	**$ 112,891**	**$ 121,620**	**$ 99,020**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43200 STORMWATER

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 189,197	$ 155,000	$ 224,717
PURCHASED/CONTRACTED SERVICES	$ 10,136	$ 25,000	$ 25,000
SUPPLIES	$ -	$ 500	$ 500
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ 75,008	$ 167,500	$ 145,962
TOTAL EXPENDITURES	**$ 274,341**	**$ 348,000**	**$ 396,179**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43310 WASTEWATER MAINTENANCE

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 217,806	$ 198,153	$ 192,068
PURCHASED/CONTRACTED SERVICES	$ 40,262	$ 176,134	$ 176,134
SUPPLIES	$ 18,690	$ 38,271	$ 38,271
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 276,758**	**$ 412,558**	**$ 406,473**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43340 WASTEWATER LIFT STATIONS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 94,339	$ 95,813	$ 64,225
PURCHASED/CONTRACTED SERVICES	$ 13,589	$ 74,842	$ 74,842
SUPPLIES	$ 125,238	$ 120,610	$ 120,610
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ 50,400	$ 50,000	$ 50,000
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 283,566**	**$ 341,265**	**$ 309,677**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43350 WASTEWATER TREATMENT

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 342,565	$ 273,290	$ 243,260
PURCHASED/CONTRACTED SERVICES	$ 221,410	$ 249,815	$ 249,815
SUPPLIES	$ 294,835	$ 261,903	$ 261,903
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ 565,938	$ 1,058,000	$ 1,058,000
DEBT SERVICE	$ 508,995	$ 986,597	$ 730,384
TOTAL EXPENDITURES	**$ 1,933,743**	**$ 2,829,605**	**$ 2,543,362**

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WATER

CLASSIFICATION	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
WATER ADMINISTRATION	$ 179,039	$ 163,033	$ 140,745
TREATMENT	$ 1,590,850	$ 1,932,794	$ 2,022,687
DISTRIBUTION	$ 412,057	$ 444,924	$ 438,944
TOTAL	**$ 2,181,946**	**$ 2,540,751**	**$ 2,602,376**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
44100 WATER ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 71,993	$ 67,597	$ 45,307
PURCHASED/CONTRACTED SVC	$ 55,126	$ 67,246	$ 67,248
SUPPLIES	$ 1,539	$ 3,190	$ 3,190
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
OTHER DEBT	$ 50,000	$ 25,000	$ 25,000
DEBT SERVICE	$ 381	$ -	$ -
TOTAL EXPENDITURES	**$ 179,039**	**$ 163,033**	**$ 140,745**

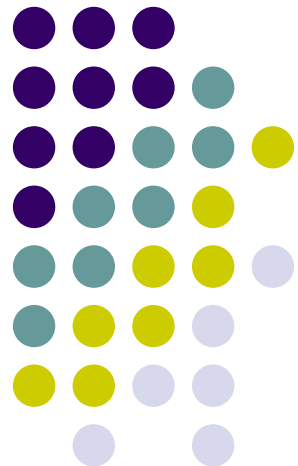
BUDGET WORKSHEET
505 WATER AND SEWER FUND
44300 TREATMENT

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 204,802	$ 167,956	$ 308,121
PURCHASED/CONTRACTED SERVICES	$ 29,958	$ 50,766	$ 50,766
SUPPLIES	$ 521,075	$ 568,168	$ 568,168
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ 570,000	$ 564,300	$ 570,000
DEBT SERVICE	$ 265,015	$ 581,604	$ 525,632
TOTAL EXPENDITURES	**$ 1,590,850**	**$ 1,932,794**	**$ 2,022,687**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
44400 DISTRIBUTION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 279,424	$ 198,153	$ 192,173
PURCHASED/CONTRACTED SERVICES	$ 30,484	$ 82,186	$ 82,186
SUPPLIES	$ 102,149	$ 164,585	$ 164,585
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 412,057**	**$ 444,924**	**$ 438,944**

SOLID WASTE FUND



BUDGET WORKSHEET
540 SOLID WASTE FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES			
SAN-REFUSE COLLCTION CHG	$ 718,569	$ 772,944	$ 772,944
INTEREST EARNED REVENUES	$ 83	$ 250	$ 250
TOTAL REVENUES	**$ 718,652**	**$ 773,194**	**$ 773,194**
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES			
45200 SAN-REFUSE COLLECTION CHG	$ 716,103	$ 773,194	$ 773,194
TOTAL EXPENDITURES/EXPENSES	**$ 716,103**	**$ 773,194**	**$ 773,194**
EXCESS REVENUES OVER EXPENDITURES	**$ 2,549**	**$ -**	**$ -**



CAPITAL PROJECT FUNDS

- CAPITAL IMPROVEMENT/BUILDING FUND
- IMPACT FEE FUND
- SPLOST FUND

BUDGET WORKSHEET
351 CAPITAL PROJECTS FU

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES			
REAL PROP-CUR YEAR	$ 613,747	$ 690,392	$ 754,866
TOTAL GENERAL PROPERTY TAXES	**$ 613,747**	**$ 690,392**	**$ 754,866**
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	$ -	$ -	$ -
STATE GOV GRANT-CAPITAL - LCI	$ -	$ -	$ -
STATE GOV GRANT-DOT	$ 13,636	$ -	$ -
STATE GOV-LDF GRANT	$ -	$ -	$ -
TOTAL INTERGOVERNMENTAL	**$ 13,636**	**$ -**	**$ -**
LOCAL GOV'T UNIT SHARED REV			
LOCAL GOV'T UNIT SHARED REV	$ -	$ -	$ -
TOTAL LOCAL GOV'T UNIT SHARE	**$ -**	**$ -**	**$ -**
INVESTMENT INCOME			
INTEREST REVENUES	$ 941	$ 10,000	$ 1,000
TOTAL INTEREST REVENUES	**$ 941**	**$ 10,000**	**$ 1,000**
MISCELLANEOUS			
REIMB FOR DAMAGED PROPERTY	$ -	$ -	$ -
TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
TRANSFER IN-DDA	$ -	$ -	$ -
IMPACT FEE FUND	$ 65,000	$ 42,263	$ 64,577
WATER AND SEWER FUND			
MSTF			
GENERAL FUND	$ -	$ 153,555	$ -
CEMETERY TRUST FUND	$ -	$ -	$ -
TOTAL INTERFUND TRANSFERS	**$ 65,000**	**$ 195,818**	**$ 64,577**
PROCEEDS OF CAPITAL LEASES			
CAPITAL LEASES	**$ -**	**$ -**	**$ -**
TOTAL PROCEEDS OF CAP LEASES	**$ -**	**$ -**	**$ -**
APPROPRIATION OF FUND BALANCE	**$ -**	**$ -**	**$ 78,173**
TOTAL OTHER FINANCE SOURCES	**$ 65,000**	**$ 195,818**	**$ 142,750**
TOTAL REVENUES	**$ 693,324**	**$ 896,210**	**$ 898,616**
EXPENDITURES AND OTHER USES			
EXPENDITURES	$ 657,806	$ 896,210	$ 898,616
INCREASE (DECREASE) OF UNR FUND BAL	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHR USES	**$ 657,806**	**$ 896,210**	**$ 898,616**
EXCESS REVENUES OVER EXPENDITURE	**$ 35,518**	**$ -**	**$ -**

GOVERNMENTAL 5 YR CIP
CAPITAL IMPROVEMENT PROGRAM
*****This is an abbreviated CIP based upon current economic conditions and available funds**

YEAR	PROJECT DESCRIPTION		COST ESTIMATE	FUNDING TYPE	FUNCTION NUMBER
2011	Fire Department Repl Vehicle	$	25,000	Capital Projects Fund	35200
	Police Replacement Vehicles	$	120,000	Capital Projects Fund	32230
	Police Replacement Technology	$	30,000	Capital Projects Fund	32230
	Public Works Repl Equipment	$	25,000	Capital Projects Fund	42000
	Total 2011	**$**	**200,000**		
2012	Public Safety	$	210,000	Capital Projects Fund	
	Public Works	$	50,000	Capital Projects Fund	
	Total 2012	**$**	**260,000**		
2013	General Government	$	25,000	Capital Projects Fund	
	Public Safety	$	444,040	Capital Projects Fund	
	Public Works	$	50,000	Capital Projects Fund	
	Total 2013	**$**	**519,040**		
2014	General Government		$25,000	Capital Projects Fund	
	Public Safety	$	1,446,160	Capital Projects Fund	
	Total 2014	**$**	**1,471,160**		
2015	Public Safety	$	200,000	Capital Projects Fund	
	Public Works		$50,000	Capital Projects Fund	
	Total 2015	**$**	**250,000**		

GOVERNMENTAL 5 YR PERSONNEL
FIVE-YEAR PERSONNEL PLAN

YEAR	POSITION DESCRIPTION	SALARY & BENEFITS	FUNDING TYPE	FUNCTION NUMBER
2011				
	Total 2011	**$ -**		
2012				
	Total 2012	**$ -**		
2013				
	Total 2013	**$ -**		
2014				
	Total 2014	**$ -**		
2015				
	Total 2015	**$ -**		

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Police Patrol - Vehicle Replacement

Estimated Cost: $120,000

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	10
B. Projects Expected Useful Life		
Three years or less score zero		
1. 20 or more years	10	
2. 10 - 19 years	5	
3. 4 - 9 years	2	2
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	10
D. Effect on City's Source of Revenue (Tax Base)		
1. Increase Revenues	10	
2. Revenues Unchanged	5	
3. Decrease Revenues	2	5
E. Availability of State Grants or Special Outside Funds		
(If no, score zero)		
1. Yes	5	0
Total Score		**27**

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Police Patrol: In-Car Technology

Estimated Cost: $30,000

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	10
B. Projects Expected Useful Life		
Three years or less score zero		
1. 20 or more years	10	
2. 10 - 19 years	5	
3. 4 - 9 years	2	2
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	10
D. Effect on City's Source of Revenue (Tax Base)		
1. Increase Revenues	10	
2. Revenues Unchanged	5	
3. Decrease Revenues	2	5
E. Availability of State Grants or Special Outside Funds		
(If no, score zero)		
1. Yes	5	0
Total Score		**27**

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Fire Department - Vehicle

Estimated Cost: $25,000

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	10
B. Projects Expected Useful Life		
Three years or less score zero		
1. 20 or more years	10	
2. 10 - 19 years	5	
3. 4 - 9 years	2	2
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	10
D. Effect on City's Source of Revenue (Tax Base)		
1. Increase Revenues	10	
2. Revenues Unchanged	5	
3. Decrease Revenues	2	5
E. Availability of State Grants or Special Outside Funds		
(If no, score zero)		
1. Yes	5	0
Total Score		**27**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
32000 POLICE			
EXPENDITURES			
CAPITAL OUTLAY			
IN-CAR SYSTEMS	$ -	$ 20,000	$ 20,000
PD LAND/DESIGN/BLDG	$ -	$ -	$ -
VEHICLES	$ -	$ 130,000	$ 130,000
RADIOS	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ -**	**$ 150,000**	**$ 150,000**
TOTAL EXPENDITURES	**$ -**	**$ 150,000**	**$ 150,000**


FAYETTEVILLE CITY HALL

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
35000 FIRE			
EXPENDITURES			
CAPITAL OUTLAY			
FIRE APPARATUS	$ -	$ -	$ -
VEHICLES AND EQUIP	$ -	$ -	$ 25,000
FIRE STATIONS AND BLDGS	$ -	$ -	$ -
THERMAL IMAGING CAMERA	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 25,000**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 25,000**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
40000 PUBLIC WORKS			
EXPENDITURES			
CAPITAL OUTLAY			
85/314/JEFF DAVIS HWY&ST	$ -	$ -	$ -
SOUTHSIDE CONNECTOR ROAD	$ -	$ -	$ -
REDWINE MULTI-USE TRAIL	$ -	$ -	$ -
GRADY,STONEWALL & BOOKER PED IMP	$ -	$ -	$ -
BANKS ROAD WIDENING	$ -	$ -	$ -
EQUIPMENT	$ -	$ 18,000	$ 25,000
VEHICLE	$ -	$ -	$ -
BRICK PAVER PROJECT			
CITY CEMETERY	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ -**	**$ 18,000**	**$ 25,000**
TOTAL EXPENDITURES	**$ -**	**$ 18,000**	**$ 25,000**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

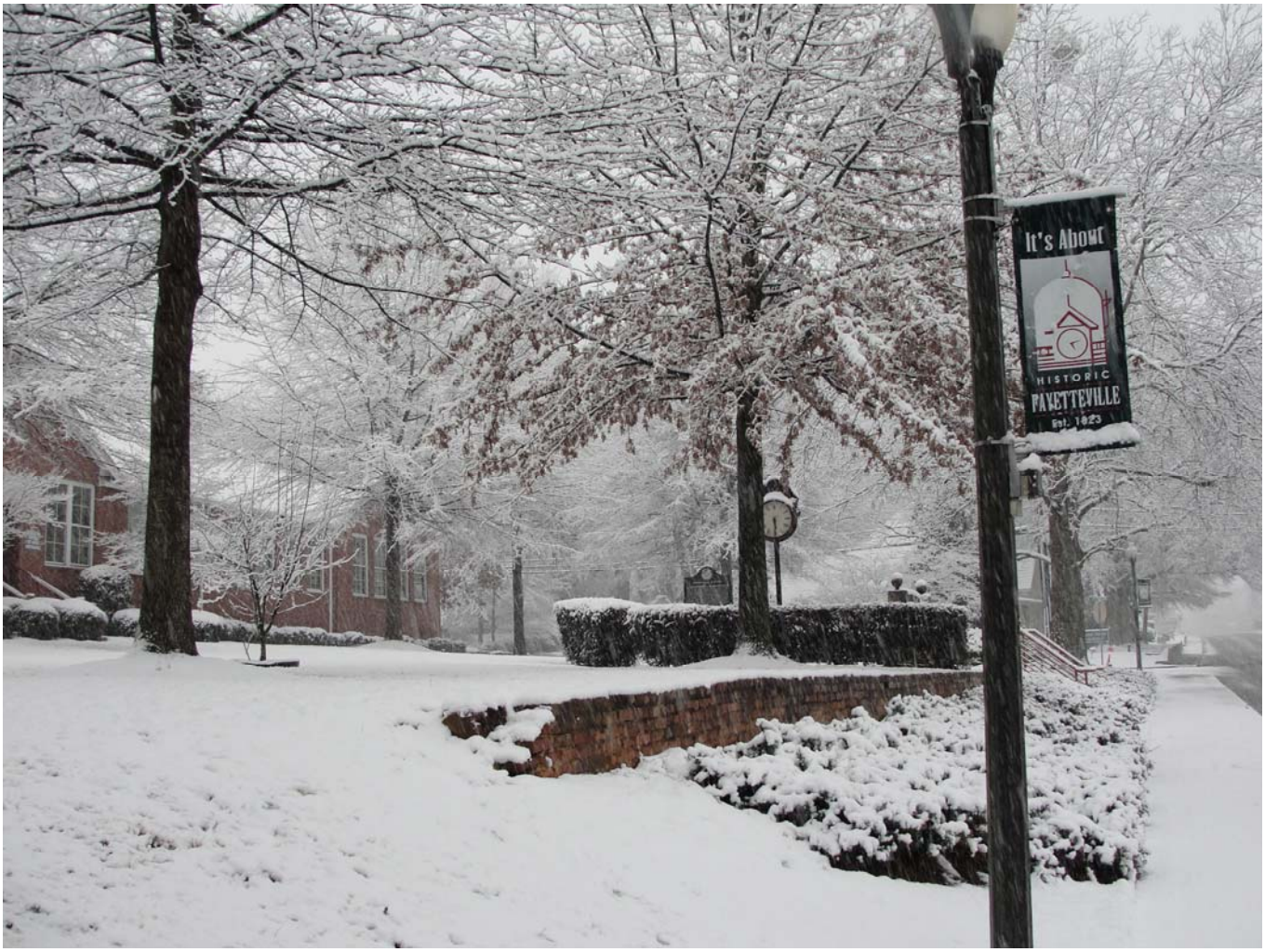
	ACTUAL FY 2009	BUDGET FY2010	PROPOSED FY2011
80000 DEBT SERVICE			
PRINCIPAL	$ 321,186	$ 331,173	$ 343,105
INTEREST	$ 169,755	$ 167,382	$ 168,535
PAYING AGENT	$ 3,000	$ 3,000	$ 3,000
TOTAL DEBT SERVICE	**$ 493,941**	**$ 501,555**	**$ 514,640**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
90000 TRANSFER OUT			
TRANSFER OUT-GENERAL FUND	$ -	$ -	$ -
TRANSFER OUT-MAIN STREET TOURISM	$ -	$ -	$ -
TRANSFER OUT-DDA	$ 163,865	$ 176,655	$ 183,976
TOTAL TRANSFER OUT	**$ 163,865**	**$ 176,655**	**$ 183,976**
APPROPRIATIONS OF FUND BALANCE	**$ -**	**$ -**	**$ -**

351 CAPITAL PROJECTS FUND
FUND BALANCE WORKSHEET

	AMOUNT
BEGINNING FUND BALANCE	
RESERVED FUND BALANCE-COPS ISSUE	$84,548
UNRESERVED FUND BALANCE	$0
TOTAL BEGINNING FUND BALANCE	**$84,548**
INCREASE(DECREASE) OF FUND BALANCE	
APPROPRIATION OF UNRESERVED FUND BALANCE	$0
TOTAL INCREASE(DECREASE) OF FUND BALANCE	**$0**
ENDING FUND BALANCE	
RESERVED FUND BALANCE-LEC	$84,548
UNRESERVED FUND BALANCE	$0
TOTAL ENDING FUND BALANCE	**$84,548**



It’s about Historic Fayetteville in the Snow!

BUDGET WORKSHEET
352 IMPACT FEE FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND OTHER SOURCES:			
REVENUES			
CONSULTANT	$ 512	$ 284	$ 284
ADMINISTRATION	$ 3,383	$ 4,935	$ 4,935
OTHER-INTEREST	$ 11,508	$ 10,000	$ 10,000
POLICE	$ 39,455	$ 42,263	$ 42,263
FIRE	$ 17,922	$ 52,413	$ 52,413
TRANSPORTATION	$ 46,345	$ 165,363	$ 165,363
PARKS AND RECREATION	$ 14,148	$ 26,828	$ 26,828
OTHER SOURCES			
TOTAL REVENUES	**$ 133,273**	**$ 302,086**	**$ 302,086**
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
CONSULTANT	$ -	$ 284	$ 284
OTHER	$ -	$ -	$ -
OTHER USES	**$ -**	**$ 284**	**$ 284**
TRANSFER TO CPF-TRANSPORTATON			
TRANSFER TO SPLOST-TRANSPORTATION	$ 26,862	$ 165,363	$ 165,363
TRANSFER TO CPF-OTHER	$ -	$ 10,000	$ 10,000
TRANSFER TO CPF-POLICE	$ 65,000	$ 42,263	$ 42,263
TRANSFER TO CPF-FIRE	$ -	$ 52,413	$ 52,413
TRANSFER TO W&S-PARKS	$ -	$ 13,414	$ 13,414
TRANSFER TO CPF-PARKS	$ -	$ 7,664	$ 7,664
TRANSFER TO DDA-PARKS	$ 7,074	$ 5,750	$ 5,750
TRANSFER TO GF-ADMINISTRATION	$ 3,383	$ 4,935	$ 4,935
TOTAL EXPENDITURES AND OTHER USES	**$ 102,319**	**$ 302,086**	**$ 302,086**
EXCESS REVENUES OVER EXPENDITURES	**$ 30,954**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

15760 GENERAL CONSULTING

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 512	$ 284	$ 284
APPROPRIATION OF RES FUND BALANCE			
TOTAL REVENUES	**$ 512**	**$ 284**	**$ 284**
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES			
PROFESSIONAL	$ -	$ 284	$ 284
INCREASE OF RES FUND BAL	$ 512		
TOTAL PURCHASED/CONTRACTED	**$ 512**	**$ 284**	**$ 284**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

15950 GENERAL ADMINISTRATION

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 3,383	$ 4,935	$ 4,935
APPROPRIATION OF RES FUND BALANCE			
TOTAL REVENUES	**$ 3,383**	**$ 4,935**	**$ 4,935**
EXPENDITURES			
OTHER FINANCING USES			
GENERAL GOVERNMENT FUND	$ 3,383	$ 4,935	$ 4,935
TOTAL OTHER FINANCING USES	**$ 3,383**	**$ 4,935**	**$ 4,935**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

15960 OTHER

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
INTEREST REVENUES	$ 11,508	$ 10,000	$ 10,000
TOTAL REVENUES	**$ 11,508**	**$ 10,000**	**$ 10,000**
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES			
PURCHASED PROFESSIONAL SERVICES	$ -	$ -	$ -
OTHER PURCHASED SERVICES	$ -	$ -	$ -
TOTAL PURCHASED/CONTRACTED SVC	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES			
CAPITAL PROJECTS FUND	$ -	$ -	$ -
INCREASE OF RES FUND BAL	$ 11,508	$ 10,000	$ 10,000
TOTAL OTHER FINANCING USES	**$ 11,508**	**$ 10,000**	**$ 10,000**
TOTAL EXPENDITURES	**$ 11,508**	**$ 10,000**	**$ 10,000**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

32600 POLICE STATION AND BUILDINGS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 39,455	$ 42,263	$ 42,263
APPROPRIATION OF FUND BALANCE	$ -	$ -	$ -
TOTAL REVENUES	**$ 39,455**	**$ 42,263**	**$ 42,263**
EXPENDITURES			
OTHER FINANCING USES			
CAPITAL PROJECTS FUND	$ 65,000	$ 42,263	$ 42,263
TOTAL OTHER FINANCING USES	**$ 65,000**	**$ 42,263**	**$ 42,263**
EXCESS REVENUES OVER EXPENDITURES	**$ (25,545)**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

35700 FIRE STATIONS AND BUILDINGS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 17,922	$ 52,413	$ 52,413
APPROPRIATION OF RES FUND BAL	$ -	$ -	$ -
TOTAL REVENUES	**$ 17,922**	**$ 52,413**	**$ 52,413**
EXPENDITURES			
OTHER FINANCING USES			
CPF-FIRE STATION EXPANSION		$ -	$ -
APPROPRIATION OF RES FUND BAL	$ 17,922	$ 52,413	$ 52,413
TOTAL OTHER FINANCING USES	**$ 17,922**	**$ 52,413**	**$ 52,413**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

42200 ROADWAYS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 46,345	$ 43,009	$ 43,009
TRANSFERS-IN	$ -	$ -	$ -
APPROPRIATION OF RES FUND BAL	$ -	$ 122,354	$ 122,354
TOTAL REVENUES	**$ 46,345**	**$ 165,363**	**$ 165,363**
EXPENDITURES			
OTHER FINANCING USES			
SPLOST/54-GINGERCAKE INTERSECTION	$ -	$ 11,000	$ 11,000
SPLOST/GRADY-BEAUREGARD	$ 8,984	$ -	$ -
SPLOST/LAFAYETTE @TIGER ALT B	$ 4,079	$ -	$ -
SPLOST/314/WHITE RD/BANKS RD/TURN	$ 13,799	$ -	$ -
SPLOST/BRADLEY SIDEWALK	$ -	$ 154,363	$ 154,363
TOTAL OTHER FINANCING USES	**$ 26,862**	**$ 165,363**	**$ 165,363**
TOTAL EXPENDITURES	**$ 26,862**	**$ 165,363**	**$ 165,363**
EXCESS REVENUES OVER EXPENDITURES	**$ 19,483**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

62200 PARK AREAS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
IMPACT FEES	$ 14,148	$ 26,828	$ 26,828
APPROPRIATED FUND BALANCE	$ -		
TOTAL REVENUES	**$ 14,148**	**$ 26,828**	**$ 26,828**
EXPENDITURES			
OTHER FINANCING USES			
W&S-P.K.DIXON ACREAGE	$ -	$ 13,414	$ 13,414
CPF-PARK ACREAGE	$ -	$ -	$ -
CPF-HOLLIDAY-DORSEY-FIFE MUS	$ -	$ 5,750	$ 5,750
DDA-AMPHITHEATER	$ 7,074	$ 7,664	$ 7,664
APPROPRIATION OF RES FUND BALANCE	$ 7,074		
TOTAL EXPENDITURES	**$ 14,148**	**$ 26,828**	**$ 26,828**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

352 IMPACT FEE FUND
FUND BALANCE WORKSHEET

		AMOUNT
BEGINNING FUND BALANCE		
RESERVED FOR FIRE PROJECTS	$	1,202,874
RESERVED FOR TRANSPORTATION PROJECTS	$	448,252
RESERVED FOR PARK AND RECREATION PROJECTS	$	-
RESERVED FOR POLICE	$	(23,152)
RESERVED FOR CONSULTANT FEES-DUE TO GEN FUND	$	-
RESERVED FOR ADMINISTRATION-DUE TO GEN FUND	$	17,094
UNRESERVED FUND BALANCE-NON-DIVISIONAL	$	-
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$**	**1,645,068**
INCREASES (DECREASES) OF FUND BALANCE		
TRANSPORTATION	$	(122,354)
PARK & RECREATION	$	-
CONSULTANT	$	-
FIRE PROJECTS	$	52,413
POLICE	$	-
OTHER	$	-
TOTAL INCREASES (DECREASES) OF FUND BALANCE	**$**	**(69,941)**
ENDING ESTIMATED FUND BALANCE		
RESERVED FOR FIRE PROJECTS	$	1,255,287
RESERVED FOR TRANSPORTATION PROJECTS	$	325,898
RESERVED FOR RECREATION PROJECTS	$	-
RESERVED FOR POLICE	$	-
RESERVED FOR CONSULTANT FEES-DUE TO GEN FUND	$	(23,152)
RESERVED FOR ADMINITRATION-DUE TO GEN FUND	$	17,094
UNRESERVED FUND BALANCE-OTHER	$	-
TOTAL ENDING ESTIMATED FUND BALANCE	**$**	**1,575,127**
DUE TO GENERAL FUND FISCAL YEAR 2008		
FIRE	$	-
CONSULTANT	$	-
TOTAL DUE TO GENERAL FUND	**$**	**-**
DUE TO WATER FUND FISCAL YEAR 2008		
PK DIXON PROPERTY	**$**	**100,273**



In recognition of their military service – Askew and Hartley – Police Department

BUDGET WORKSHEET
353 SPLOST FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
SPECIAL LOCAL OPTION SALES TAX	$ 656,842	$ 477,169	$ -
TOTAL SPLOST	**$ 656,842**	**$ 477,169**	**$ -**
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	$ 52,139	$ 1,803,143	$ 757,867
STATE GOV GRANT-CAPITAL - LCI	$ 27,474	$ -	$ -
STATE GOV GRANT-DOT	$ -	$ 500,000	$ 500,000
TOTAL INTERGOVERNMENTAL	**$ 79,613**	**$ 2,303,143**	**$ 1,257,867**
INVESTMENT INCOME			
INTEREST REVENUES	$ 9,010	$ 7,500	$ 3,000
TOTAL INTEREST REVENUES	**$ 9,010**	**$ 7,500**	**$ 3,000**
INTERFUND TRANSFERS			
TRANSFER IN-DDA	$ -	$ -	$ -
IMPACT FEE FUND	$ 26,863	$ 774,578	$ 609,400
TRANSFER IN - CEMETERY	$ 17,243	$ 41,150	$ 38,000
GENERAL FUND			
TOTAL INTERFUND TRANSFERS	**$ 44,106**	**$ 815,728**	**$ 647,400**
APPROPRIATION OF FUND BALANCE	**$ -**	**$ 1,240,624**	**$ 2,215,227**
TOTAL OTHER FINANCE SOURCES	**$ -**	**$ 1,240,624**	**$ 2,215,227**
TOTAL REVENUES	**$ 789,571**	**$ 4,844,164**	**$ 4,123,494**
EXPENDITURES AND OTHER USES			
EXPENDITURES	$ 402,482	$ 4,844,164	$ 4,123,494
INCREASE (DECREASE) OF UNR FUND BAL	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHR USES	**$ 402,482**	**$ 4,844,164**	**$ 4,123,494**
EXCESS REVENUES OVER EXPENDITURE	**$ 387,089**	**$ -**	**$ -**

353 SPLOST FUND
FUND BALANCE WORKSHEET

	AMOUNT
BEGINNING FUND BALANCE	
UNRESERVED FUND BALANCE	$1,320,966
TOTAL BEGINNING FUND BALANCE	$1,320,966
INCREASE (DECREASE) OF FUND BALANCE	
INCREASE OF RESERVE FUND BALANCE	($344,789)
TOTAL INCREASE (DECREASE) OF FUND BALANCE	($344,789)
ENDING ESTIMATED FUND BALANCE	
UNRESERVED FUND BALANCE	$976,177
TOTAL ENDING ESTIMATED FUND BALANCE	$976,177

SPECIAL REVENUE FUNDS

- CONFISCATED ASSETS
- HOTEL/MOTEL TAX
- VEHICLE EXCISE RENTAL TAX
- CEMETERY TRUST FUND

BUDGET WORKSHEETS
210 CONFISCATED ASSETS FUND

	BUDGET FY 2009	PROPOSED FY 2010	PROPOSED FY 2011
REVENUES & EXPENDITURES			
REVENUES			
FINES & FORFEITURES			
FORFEITURES			
CONFISCATIONS	$ 423,750	$ 30,000	$ 30,000
TOTAL FORFEITURES	**$ 423,750**	**$ 30,000**	**$ 30,000**
INVESTMENT INCOME			
INTEREST REVENUES	$ -	$ 1,000	$ 1,000
TOTAL INVESTMENT INCOME	**$ -**	**$ 1,000**	**$ 1,000**
CONTRIBUTIONS AND DONATIONS			
CONTRIBUTIONS AND DONATIONS	**$ -**	**$ -**	**$ -**
TOTAL CONTRIBUTIONS AND DONATIONS	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES			
OTHER FINANCING SOURCES	$ -	$ 145,000	$ -
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ 145,000**	**$ -**
TOTAL REVENUES	**$ 423,750**	**$ 176,000**	**$ 31,000**
32000 POLICE			
EXPENDITURES/EXPENSES			
SUPPLIES			
GENERAL SUPPLIES & MATERIALS	$ 143,429	$ 176,000	$ 31,000
TOTAL SUPPLIES	**$ 143,429**	**$ 176,000**	**$ 31,000**
TOTAL EXPENDITURES/EXPENSES	**$ 143,429**	**$ 176,000**	**$ 31,000**
EXCESS REVENUES OVER EXPENDITURES	**$ 280,321**	**$ -**	**$ -**

BUDGET WORKSHEETS
275 HOTEL/MOTEL TAX FUND

	BUDGET FY 2009	PROPOSED FY 2010	PROPOSED FY 2011
REVENUES & EXPENDITURES			
REVENUES			
TAXES			
SELECTIVE SALES & USE TAXES			
HOTEL/MOTEL	$ 102,170	$ 102,500	$ 87,125
TOTAL SEL SALES & USE TAXES	**$ 102,170**	**$ 102,500**	**$ 87,125**
INVESTMENT INCOME			
INTEREST REVENUES	$ -	$ -	$ -
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**
TOTAL REVENUES	**$ 102,170**	**$ 102,500**	**$ 87,125**
EXPENDITURES/EXPENSES			
PURCHASED/CONTRACTED SERVICES			
OTHER FINANCING USES			
GENERAL FUND-MAIN STREET MAIN STREET TOURISM FUND	$ 102,170	$ 102,500	$ 87,125
TOTAL OTHER FINANCING USES	**$ 102,170**	**$ 102,500**	**$ 87,125**
TOTAL EXPENDITURES	**$ 102,170**	**$ 102,500**	**$ 87,125**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEETS
280 VEHICLE RENTAL EXCISE TAX FUND

	BUDGET FY 2009	PROPOSED FY 2010	PROPOSED FY 2011
REVENUES & EXPENDITURES			
REVENUES			
TAXES			
SELECTIVE SALES & USE TAXES			
EXCISE TAX	$ 65,495	$ 57,000	$ 57,000
TOTAL SEL SALES & USE TAXES	**$ 65,495**	**$ 57,000**	**$ 57,000**
INVESTMENT INCOME			
INTEREST REVENUES	$ -	$ -	$ -
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
TRANSFER IN-FROM DDA			
TOTAL INTERFUND TRANSFERS			
TOTAL REVENUES	**$ 65,495**	**$ 57,000**	**$ 57,000**
EXPENDITURES/EXPENSES			
OTHER FINANCING USES			
DOWNTOWN DEVELOPMENT AUTHORITY	$ 65,495	$ 57,000	$ 57,000
TOTAL OTHER FINANCING USES	**$ 65,495**	**$ 57,000**	**$ 57,000**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
791 CEMETERY PERPETUAL CARE FUND

	BUDGET FY 2009	PROPOSED FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
INTEREST	$ -	$ 500	
CONTRIBUTIONS-TRUST FUND			
CEMETERY TRUST	$ 10,288	$ 6,000	$ 6,000
TRANSFER IN FROM G/F			
APPROPRIATION OF FUND BALANCE	$ 6,955	$ 34,650	$ 32,000
TOTAL REVENUES	**$ 17,243**	**$ 41,150**	**$ 38,000**
EXPENDITURES			
CITY CEMETERY-TRANSFER TO CPF	$ 17,243	$ 41,150	$ 38,000
INCREASE (DECREASE) OF RES FUND BAL			
TOTAL EXPENDITURES	**$ 17,243**	**$ 41,150**	**$ 38,000**
EXCESS REVENUES OVER EXPENDITURE	**$ -**	**$ -**	**$ -**

COMPONENT UNTS

- DOWNTOWN DEVELOPMENT AUTHORITY
- MAIN STREET TOURISM FUND



BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND OTHER SOURCES:			
REVENUES			
DEVELOPMENT AUTHORITY	$ 24,000	$ 24,000	$ 24,000
DDA 2001 BOND FUNDS	$ 147,485	$ 147,485	$ 147,485
DDA 1998 LOAN FUNDS	$ 45,959	$ 45,959	$ 45,959
HOLLIDAY HOUSE	$ 70,894	$ 62,500	$ -
TOTAL REVENUES	**$ 288,338**	**$ 279,944**	**$ 217,444**
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
DEVELOPMENT AUTHORITY	$ 650	$ 650	$ 650
DDA 2001 BOND FUNDS	$147,485	$147,485	$147,485
DDA 1998 LOAN FUNDS	$ 45,959	$ 45,959	$ 45,959
HOLLIDAY HOUSE	$ 58,233	$ 62,500	$ -
OTHER USES			
TRANSFER TO GENERAL FUND	$ -	$ 25,000	$ 23,350
TRANSFER TO CAPITAL PROJECTS FUND	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHER USES	**$ 252,327**	**$ 281,594**	**$ 217,444**
EXCESS REVENUES OVER EXPENDITURES	**$ 36,011**	**$ (1,650)**	**$ -**

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

75500 DOWNTOWN DEVELOPMENT

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
FEDERAL GRANTS			
FED GRANT DIRECT		$ 31,000	$ -
TOTAL FEDERAL GRANTS	$ -	$ 31,000	
STATE GRANTS			
STATE GRANT DIRECT			
TOTAL STATE GRANTS		$ -	
INVESTMENT INCOME			
INVESTMENTS	$ 2,917	$ 3,000	$ 3,000
TOTAL INVESTMENT INCOME	$ 2,917	$ 3,000	$ 3,000
OTHER FINANCING SOURCES			
OTHER	$ 495	$ 495	$ 495
CONTRIBUTIONS & DONATIONS			
SALE OF PROPERTY			
INTERFUND TRANSFERS	$ -	$ -	$ -
APPROPRIATION OF UNR FUND BALANCE	$ -	$ 39,774	$ 35,187
TOTAL OTHER FINANCING SOURCES	$ 495	$ 40,269	$ 35,682
TOTAL REVENUES	**$ 3,412**	**$ 74,269**	**$ 38,682**
EXPENDITURES			
PERSONNEL	$ 4,037	$ 8,869	$ 10,282
PURCHASED CONTRACTED SERVICES	$ 11,087	$ 2,900	$ 2,900
SUPPLIES	$ 64	$ 500	$ 500
CAPITAL OUTLAY	$ 5,538	$ 62,000	$ -
DEBT SERVICE-FISCAL AGENT FEES	$ -	$ -	$ -
OTHER FINANCING USES			$ 25,000
RESIDUAL EQUITY			
TOTAL EXPENDITURES	**$ 20,726**	**$ 74,269**	**$ 38,682**
EXCESS REVENUES OVER EXPENDITURE	$ (17,314)	$ -	$ -

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

75501 DDA 2001 BONDS FUNDS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
INVESTMENT INCOME			
INVESTMENTS		$ 500	
TOTAL INVESTMENT INCOME	$ -	$ 500	$ -
MISCELLANEOUS INCOME			
RENT INCOME-APHITHEATER			
TOTAL MISCELLANEOUS INCOME	$ -	$ -	$ -
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS	$ 143,545	$ 144,110	$ 148,540
TOTAL OTHER FINANCING SOURCES	$ 143,545	$ 144,110	$ 148,540
TOTAL REVENUES	**$ 143,545**	**$ 144,610**	**$ 148,540**
EXPENDITURES			
PURCHASED CONTRACTED SERVICES			
SUPPLIES			
CAPITAL OUTLAY			
DEBT SERVICE	$ 143,545	$ 144,610	$ 148,540
OTHER FINANCING USES			
TOTAL EXPENDITURES	**$ 143,545**	**$ 144,610**	**$ 148,540**
EXCESS REVENUES OVER EXPENDITURE	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

75502 DDA 1998 LOAN FUNDS

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
INVESTMENT INCOME			
INVESTMENTS	$ -	$ -	$ -
TOTAL INVESTMENT INCOME	$ -	$ -	$ -
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS	$ 27,393	$ 49,000	$ 48,850
RESIDUAL EQUITY TRAN IN	$ -	$ -	$ -
TOTAL OTHER FINANCING SOURCES	$ 27,393	$ 49,000	$ 48,850
TOTAL REVENUES	**$ 27,393**	**$ 49,000**	**$ 48,850**
EXPENDITURES			
DEBT SERVICE	$ 27,393	$ 49,000	$ 48,850
OTHER FINANCING USES	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 27,393**	**$ 49,000**	**$ 48,850**
EXCESS REVENUES OVER EXPENDITURE	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

75520 HOLLIDAY HOUSE

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
CHARGES FOR SERVICES			
CHARGES FOR SERVICES	$ 3,754	$ 5,000	$ 4,000
TOTAL CHARGES FOR SERVICES	$ 3,754	$ 5,000	$ 4,000
INVESTMENT INCOME			
INTEREST			
TOTAL INVESTMENT INCOME	$ -	$ -	$ -
MISCELLANEOUS			
CONTRIBUTIONS AND DONATIONS	$ 1,645	$ 1,500	$ 1,500
RENT INCOME - HOLLIDAY HOUSE			
OTHER			
TOTAL MISCELLANEOUS	$ 1,645	$ 1,500	$ 1,500
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS	$ 65,495	$ 57,000	$ 57,000
APPROPRIATION OF F/B		$ -	$ -
TOTAL OTHER FINANCING SOURCES	$ 65,495	$ 57,000	$ 57,000
TOTAL REVENUES	**$ 70,894**	**$ 63,500**	**$ 62,500**
EXPENDITURES			
PERSONNEL SERV AND BENEFITS	$ 16,678	$ 13,689	$ 15,440
PURCHASED CONTRACTED SERVICES	$ 31,730	$ 30,809	$ 30,809
SUPPLIES	$ 9,825	$ 7,100	$ 7,100
CAPITAL OUTLAY	$ -	$ -	$ -
APPROPRIATION OF FUND BALANCE	$ -	$ 11,902	$ 9,151
TOTAL EXPENDITURES	**$ 58,233**	**$ 63,500**	**$ 62,500**
EXCESS REVENUES OVER EXPENDITURE	**$ 12,661**	**$ -**	**$ -**

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

75530 115 GLYNN STREET SOUTH

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
CHARGES FOR SERVICES			
CHARGES FOR SERVICES			
TOTAL CHARGES FOR SERVICES		$ -	$ -
INVESTMENT INCOME			
INTEREST			
TOTAL INVESTMENT INCOME		$ -	$ -
MISCELLANEOUS			
CONTRIBUTIONS AND DONATIONS			
RENT INCOME - HOLLIDAY HOUSE			
OTHER			
TOTAL MISCELLANEOUS		$ -	$ -
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
APPROPRIATION OF F/B		$ 200,000	$ -
TOTAL OTHER FINANCING SOURCES		$ 200,000	$ -
TOTAL REVENUES		**$ 200,000**	**$ -**
EXPENDITURES			
PERSONNEL SERV AND BENEFITS			
PURCHASED CONTRACTED SERVICES			
SUPPLIES			
CAPITAL OUTLAY		$ 200,000	
APPROPRIATION OF FUND BALANCE			
TOTAL EXPENDITURES		**$ 200,000**	**$ -**
EXCESS REVENUES OVER EXPENDITURE	**$ -**	**$ -**	**$ -**

560 DOWNTOWN DEVELOPMENT AUTHORITY
FUND BALANCE WORKSHEET

	AMOUNT
BEGINNING ESTIMATED FUND BALANCE	
2001 BOND PROJECTS	$ 8,541
2001 BOND PAYMENTS	$ 35,372
DESIGNATED FOR DOWNTOWN PROJECTS	$ 50,000
UNRESERVED FUND BALANCE	$ 536,629
BALANCE CURRENT FUND BALANCE	**$ 630,542**
INCREASE(DECREASE) OF FUND BALANCE	
2001 BOND PROJECTS	$ -
UNRESERVED FUND BALANCE	$ 3,128
TOTAL INCR(DECR) OF FUND BALANCE	**$ 3,128**
ENDING FUND BALANCE	
2001 BOND PROJECTS	$ 8,541
2001 BOND PAYMENTS	$ 35,372
DESIGNATED FOR DOWNTOWN PROJECTS	$ 50,000
UNRESERVED FUND BALANCE	$ 539,757
TOTAL ENDING FUND BALANCE	**$ 633,670**



MAIN STREET TOURISM FUND
DEPARTMENTAL INFORMATION
FY 2011 BUDGET

Service Statement:
The mission of the Main Street program is to market and preserve Fayetteville's downtown district through historical preservation and revitalization efforts by creating a synergy between business, government and the citizens of the community.

Accomplishments for Fiscal Year 2010:

- Continued successful operation of the Villages Amphitheater
- Continued community programming to include Moovie Nights and Free concerts
- Produced successful Taste of Fayette & Christmas Tree Lighting events.
- Received National Main Street Certification
- Created new walking tour brochures for Downtown Fayetteville and the Historic Cemetery
- Installed downtown wayfinding signage and informational kiosk
- Helped facilitate façade grants for Artworks on the Square, Town Square Jewelers, and Olde Courthouse Tavern.
- Received GCF low-interest loan for renovation of 115 Glynn St.

Program of Work for 2011

- Continue successful operation of Villages Amphitheater
- Increase sponsorships of Amphitheater
- Continue historical restoration efforts in downtown
- Further develop tourism program for the museum and downtown
- Oversee operations and help ensure positive revenue operations of the museum
- Continue to promote docent development program at museum
- Expand on low interest financing projects for historical downtown area
- Continue to improve and expand on all Main Street Festivals and Events
- Complete City Cemetery Project
- Assist with Signature Community Goals
- Seek new grant opportunities for downtown development

DDA & MSTF
Departmental Goals and Initiatives

- Amphitheater:
  Increase Attendance and Sponsorship Activity at Amphitheater

- Main Street:
  1. Increase Revenue in Main Street through events, merchandise sales and rental of Depot/Gazebo
  2. Increase new businesses in Main Street District
  3. Promote Job Growth in Main Street District

Workload Indicators

	Actual FY2007	Actual FY2008	Actual FY 2009	Estimated FY 2010	Proposed FY2011
# of Amphitheater Rentals	8	5	4	6	6
# of Depot/Gazebo Rentals	125	100	61	85	95
# of Events	27	25	23	23	25
# Sponsors	41	32	32	35	37
# Attendees Series	10,800	13,140	5,000	5,000	6,000
$Taste of Fayette	9,500	13,449	8631	11,000	11,000
Fayette Family Market Day$		2,965	2200	2400	2400
Depot/Gazebo Rental Income	24,000	21,850	18,000	18,000	19,000
Amphitheater Rental Income	9,000	3,600	3,000	4,500	4,500
Golf Tournament Revenue	25,000	23,702	16,752	9,800	12,000
Merchandise Sales (MS& Tourism)	2,513.77	3,697	3000	3,400	3500
# of Businesses opened in MS	28	29	32	40	40
Jobs Gained	85	37	45	50	50

BUDGET WORKSHEET
565 MAIN STREET TOURISM FUND

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND OTHER SOURCES:			
REVENUES			
CHARGES FOR SERVICES	$ 211,600	$ 190,500	$ 186,950
INTEREST REVENUES	$ 1,200	$ -	$ -
CONTRIBUTIONS AND DONATIONS	$ 101,500	$ 87,500	$ 87,500
RENTS AND ROYALTIES	$ 26,000	$ 22,500	$ 22,500
OTHER - MISCELLANEOUS	$ 700	$ 500	$ 1,000
INTERFUND TRANSFERS	$ 187,169	$ 172,125	$ 167,125
APPROPRIATION OF FUND BALANCE	$ -	$ -	$ 2,470
TOTAL REVENUES	**$ 528,169**	**$ 473,125**	**$ 467,545**
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
PERSONNEL & BENEFITS	$ 86,765	$ 99,662	$ 102,900
PURCHASED CONTRACTED SERVICES	$ 259,113	$ 240,909	$ 249,939
SUPPLIES	$ 66,124	$ 82,995	$ 76,725
OTHER FINANCING USES	$ -	$ -	$ -
APPROPRIATION OF FUND BALANCE	$ -	$ 49,559	$ 37,981
TOTAL EXPENDITURES AND OTHER USES	**$ 412,002**	**$ 473,125**	**$ 467,545**
EXCESS REVENUES OVER EXPENDITURES	**$ 116,167**	**$ -**	**$ -**

BUDGET WORKSHEET
565 MAIN STREET TOURISM FUND
75400 TOURISM/AMPHITHEATER

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
CONCESSIONS	$ 650	$ 500	$ 500
EVENT ADMISSION FEES	$ 150,720	$ 155,000	$ 157,450
SALE OF MERCHANDISE	$ 731	$ 1,500	$ 1,000
TOTAL REC AND CULTURE	**$ 152,101**	**$ 157,000**	**$ 158,950**
INVESTMENT INCOME			
INVESTMENTS	$ 1	$ -	$ -
TOTAL INVESTMENT INCOME	**$ 1**	**$ -**	**$ -**
CONTRIBUTIONS & DONATIONS			
CONTRIBUTIONS & DONATIONS	$ -	$ -	$ -
SPONSORSHIPS	$ 71,500	$ 84,000	$ 84,000
FAMILY FILM NITE-SPONSOR	$ 2,000	$ 3,500	$ 3,500
TOUR DE GEORGIA SPONSOR	$ -	$ -	$ -
TOTAL CONTRIBUTIONS & DONATIONS	**$ 73,500**	**$ 87,500**	**$ 87,500**
MISCELLANEOUS			
AMPHITHEATER - RENT INCOME	$ 5,975	$ 4,500	$ 4,500
OTHER	$ 590	$ 500	$ 1,000
TOTAL MISCELLANEOUS	**$ 6,565**	**$ 5,000**	**$ 5,500**
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS-HOTEL/MOTEL	$ 40,868	$ 41,000	$ 41,000
APPROPRIATION OF UNR FUND BALANCE	$ -	$ -	$ 2,470
TOTAL OTHER FINANCING SOURCES	**$ 40,868**	**$ 41,000**	**$ 43,470**
TOTAL REVENUES	**$ 273,035**	**$ 290,500**	**$ 295,420**
EXPENDITURES			
PERSONNEL SERV & BENEFITS	$ 30,256	$ 55,318	$ 61,700
PURCHASED CONTRACTED SERVICES	$ 230,094	$ 217,390	$ 217,620
SUPPLIES	$ 13,552	$ 16,600	$ 16,100
OTHER FINANCING USES	$ -	$ -	$ -
APPROPRIATION OF UNR FUND BALANCE	$ -	$ 1,192	$ -
TOTAL EXPENDITURES	**$ 273,902**	**$ 290,500**	**$ 295,420**
EXCESS REVENUES OVER EXPENDITURE	**$ (867)**	**$ -**	**$ -**

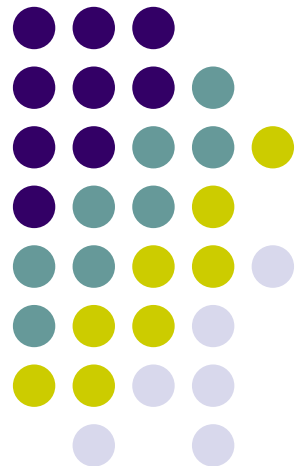
BUDGET WORKSHEET
565 MAIN STREET TOURISM FUND
75660 MAIN STREET

	ACTUAL FY 2009	BUDGET FY 2010	PROPOSED FY 2011
REVENUES AND EXPENDITURES			
REVENUES			
CHARGE FOR SERVICES			
DUES	$ 940	$ 500	$ 500
JULY JAM	$ -	$ -	$ -
GOLF TOURNAMENT	$ 16,752	$ 17,500	$ 12,000
TASTE OF FAYETTE	$ 8,432	$ 10,000	$ 10,000
PUMPKIN WALK	$ 650	$ 500	$ 500
CELEBRATE AMERICA	$ -	$ -	$ -
SALE OF MERCHANDISE	$ 2,398	$ 3,000	$ 3,000
DUES - PATRONS	$ -	$ -	$ -
MARKET DAY	$ 3,380	$ 2,000	$ 2,000
OTHER	$ 5		
TOTAL REC AND CULTURE	**$ 32,557**	**$ 33,500**	**$ 28,000**
MISCELLANEOUS			
RENT INCOME	$ 16,902	$ 18,000	$ 18,000
OTHER	$ 452	$ -	$ -
TOTAL MISCELLANEOUS	**$ 17,354**	**$ 18,000**	**$ 18,000**
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS-HOTEL/MOTEL	$ 61,302	$ 46,125	$ 46,125
INTERFUND TRANSFERS-GENERAL FUND	$ 84,999	$ 85,000	$ 80,000
CAPITAL LEASES			
TOTAL OTHER FINANCING SOURCES	**$ 146,301**	**$ 131,125**	**$ 126,125**
TOTAL REVENUES	**$ 196,212**	**$ 182,625**	**$ 172,125**
EXPENDITURES			
PERSONNEL SERV & BENEFITS	$ 56,509	$ 44,344	$ 41,200
PURCHASED CONTRACTED SERVICES	$ 29,019	$ 23,519	$ 32,319
SUPPLIES	$ 52,572	$ 66,395	$ 60,625
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE-FISCAL AGENT FEES	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -
APPROPRIATION OF UNR FUND BALANCE	$ -	$ 48,367	$ 37,981
TOTAL EXPENDITURES	**$ 138,100**	**$ 182,625**	**$ 172,125**
EXCESS REVENUES OVER EXPENDITURE	**$ 58,112**	**$ -**	**$ -**

565 MAIN STREET TOURISM FUND
FUND BALANCE WORKSHEET

BEGINNING ESTIMATED FUND BALANCE	
TOURISM	$ (142,749)
MAIN STREET PROGRAM	$ 105,358
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$ (37,391)**
INCREASE (DECREASE) OF FUND BALANCE	
TOURISM	$ 1,192
MAIN STREET PROGRAM	$ 48,367
TOTAL INCREASE (DECREASE) OF FUND BALANCE	**$ 49,559**
ENDING ESTIMATED FUND BALANCE	
TOURISM	$ (141,557)
MAIN STREET PROGRAM	$ 153,725
TOTAL ENDING ESTIMATED FUND BALANCE	**$ 12,168**

FIVE YEAR FINANCIAL FORECAST



FIVE YEAR FINANCIAL FORECAST

OVERVIEW

The Five-Year Financial Forecast was developed as a planning tool to assist the staff and elected officials in planning for the long-range needs of the community. The Forecast addresses all financial operations including personnel, operations, capital and debt service, however, for the purpose of this report, only the City's four (4) major funds will be addressed: General Fund, Capital Projects Fund, SPLOST Fund, and Water and Sewer Fund. All forecast are based on assumptions. These assumptions are covered in the next section followed by a presentation of the Five-Year Financial Forecast for each of the major funds identified above.

ASSUMPTIONS

It is important that the projections for 2010-2014 maintain existing service levels and build in operating costs resulting from capital growth. The following assumptions were used in developing the five-year forecast:

GENERAL FUND REVENUE ASSUMPTIONS

The ad valorem property tax digest is budgeted for no increase in fiscal year 2010, due to the recession which reflects no growth over the past year and continuing through the upcoming year. The calendar year 2008 net digest was 934,072,893. Therefore, for fiscal year 2010, budgeting no increase the net digest would remain at 934,072,893. However, the actual digest for calendar year 2009 resulted a -.78% less than calendar year 2008; therefore, the net digest is 926,758,499. The General Fund's millage is 2.238 mills. The Capital Projects Fund dedicated millage is .75 mills. A mill's value is $926,758. In fiscal year 2011 the digest is estimated to decrease by -5% or a value of -$100,223. The General Fund budget cannot withstand this major decrease along with decreases in other revenue sources without decreasing the current level of service. Decreasing our current level of service will have a major impact on our public safety services and all other services through out the City. To maintain our current level of service a .25 millage rate increase is being proposed in the fiscal year 2011 budget. A .25 mill rate will increase our property tax revenue by $155,345 or 8.46%. Proposed for fiscal year 2012 is 1.5% increase for commercial growth only, which will equate to a value of $31,293; for 2013an increase of 3.59% or a value of $76,017 and, 2014 by 3.59% or a value of $78,746. Fiscal year 2013 and 2014 are assuming 1.50% for commercial and 150 units for residential growth. These assumptions are based on the current reflection of the slow down in the economy and that the City of Fayetteville in nearing its projected build out of 2013.

Sales tax represents 21% of fiscal year 2010 revenues and prior to fiscal year 2007; sales tax had increased by an average of 6.39% from 2000. However, since fiscal year 2007, the LOST percentage has declined tremendously. The percentage of local option sales tax collected for calendar year 2007 vs. calendar year 2006 was -.71%. Calendar year 2008 was

a decrease of -8.09% over calendar year 2007. And, calendar year 2009 is an estimated decrease of -8.39% over calendar year 2008. Staff was optimistic and budgeted a 1% increase over the fiscal year amended 2009 budget for the fiscal year 2010 budget. Staff continues to monitor the LOST, and unfortunately the LOST has continued to decline, therefore, the fiscal year 2010 budget will need to be amended by a decrease of -3.54%; valued at -$77,961. Staff is projecting that sales will slowly begin to recover in fiscal year 2011. With that assumptions staff has projected a percentage increase for FY2011 of approximately 2.50% or a valued increase of $53,340; followed by fiscal year 2012 of 3.00% or a value of $65,050; fiscal year 2013 is 3.50% or a value of $77,361; and, fiscal year 2014 is 4.00% or a value of $92,473. These percentages may change to lower amounts, if the trend continues to decline.

Occupational tax represents 15.29% of fiscal year 2009 revenues. Occupational tax has averaged an increase over the last ten fiscal years of 6.86%. With the slowing economy, occupational taxes decreased by -.90% from fiscal year 2007 versus fiscal year 2008. Occupational taxes continued to decrease during fiscal year 2009, finishing the year at a -5.30% over fiscal year 2008. However, staff was optimistic and budgeted for fiscal year 2010 a 1.00% increase (which equates to a value of $16,109). However, after reviewing occupational tax and taking into consideration the closings of some businesses in Fayetteville and the actual revenue received at fiscal year end 2009, staff is recommending a decrease of -3.74% or a value of -$60,800 for fiscal year 2010 amended budget. The projections for fiscal year 2011 is 2.00% or a value of $31,325; fiscal year 2012 is 2.50% or a value of $39,939; fiscal year 2013 is 3.00% or a value of $49,125; and, fiscal year 2014 is 3.00% or a value of $50,599.

Fines and forfeitures represent 15.96% of fiscal year 2009 revenues. Fines and forfeitures increased by 36.35% during fiscal year 2009 over fiscal year 2008. Fines and forfeiture revenues are being monitored and fiscal year to date the revenues has continued to improve and staff is recommending a 12.75% increase or a value increase of $180,950 for the midyear budget amendment. Projected for fiscal years 2011 is an increase of 2.00% or a value of $32,000; fiscal years 2012 is an increase of 2.50% or a value of $40,800; fiscal year 2013 is an increase of 3.00% or a value of $50,184; and, fiscal year 2014 a 3.00% increase or a value of $51,690.

Franchise taxes represent 12.51% of fiscal year 2009 revenues. Franchise taxes have averaged 5.81% for the past ten fiscal years. For the five year forecast a 1.50% increase has been used for fiscal year 2011; which equates to a value of $17,813. Projected for fiscal years 2012 is 2.00% increase or a value of $24,107; for fiscal years 2013 and 2014 is an increase of 4.00%; which equates to a value of $44,138 for fiscal year 2013 and $45,723 for fiscal year 2014.

The net change for fiscal year ending 2009 fund balance for general fund is an increase of $11,232. Through our financial analysis and long range planning, even during a recession, the general funds fund balance remains stable. For fiscal year ending 2009, unreserved fund balance is $618,871. Appropriation of unreserved fund balance was budget for fiscal year 2010 in the amount of $237,766 leaving a balance of $381,105 in unreserved fund balance. With the amendments proposed for the fiscal year 2010 budget, the appropriation of unreserved fund balance will change to $221,575, therefore, leaving a balance of $397,296 in the unreserved fund balance. Also, included in the amended is the utilization of the reserved fund balance for the DCA Signature Grant in the amount of $25,000 to be appropriated to the LCI project.

GENERAL FUND REVENUE ASSUMPTIONS TABLE

	FY09 Amend	Amended				
ACCOUNT NAME	**FY 2010**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**
Property Taxes	$ -	$ -	$ 155,345	$ 31,293	$ 76,017	$ 78,746
Franchise Taxes	$ 17,550	$ -	$ 17,813	$ 24,107	$ 44,138	$ 45,723
Local Option Sales Tax	$ 21,558	$ (77,961)	$ 53,340	$ 65,050	$ 77,361	$ 92,473
Selective Sales & Use Tax	$ 3,412	$ 0	$ 8,614	$ 12,362	$ 18,278	$ 19,191
Business Taxes	$ 16,109	$ (60,800)	$ 31,325	$ 39,939	$ 49,125	$ 50,599
Licenses & Permit	$ 2,900	$ (17,458)	$ 5,917	$ 7,034	$ 8,652	$ 8,911
Homeowner's Tax Relief Grant	$ -		$ -	$ -	$ -	$ -
Local Gov Unit Grants	$ 30,223	$ 6,601	$(122,181)	$ (78,600)	$(108,000)	$ -
Charges for Services	$ (45,000)	$ -	$ -	$ -	$ -	$ -
Street, Curb, Sidewalk Rep	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	$ (115,950)	$180,950	$ 32,000	$ 40,800	$ 50,184	$ 51,690
Interest Revenues	$ -	$ (20,000)	$ 500	$ 512	$ 525	$ 538
Contributions/Donations	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 35,718	$ -	$ -	$ -	$ -	$ -

GENERAL FUND EXPENDITURE ASSUMPTIONS

Staff budgeted 0% increase to continue our Pay for Performance Salary Plan and our Retention Plan for fiscal year 2010. Funds are included in the budget to continue our employee benefits, included but not limited to, health insurance, retirement, safety, and longevity programs. However, any increases the benefits had to be passed on the employees. Staff, along with the broker, got innovative and was able to present and offer different plan designs that caused very little impact to the employees. Fiscal year 2010's budget includes no additional personnel and a hiring freeze has been implemented on vacant positions. Two frozen positions in the building department will be removed from the proposed amended fiscal year 2010 budget and for the next four fiscal years.

No increase for personnel salaries and benefits, except for retirement, has been included in the five year forecast for fiscal year 2011. If the City's benefits, excluding retirement, increase by the vendor; then, the employees' will have to pick up the additional cost. The retirement plan will be increasing in fiscal year 2011, partially due to the cost of the 2009 voluntary early retirement program; estimating at $100,000. Personnel cost for salary and benefits are estimated to increase by 2.50% for fiscal year 2012, 2013, and 2014.

The Five-Year Personnel Plan, as indicated in the table below, has not been incorporated for fiscal years 2010 through 2014 in the General Fund five year forecast due to funds availability. The Five-Year Personnel Plan is updated annually by each Department Director as per the respective departments estimated needs to maintain the existing level of service.

CITYWIDE 5 YR PERSONNEL
FIVE-YEAR PERSONNEL PLAN

YEAR	POSITION DESCRIPTION	SALARY & BENEFITS	FUNDING TYPE	FUNCTION NUMBER
2009	N/A	**$ -**		
	Total 2009	**$ -**		
2010	Two (2) Police Officers	$ 97,547	General Fund	32230
	Three (3) Upgrades to Sgt.	$ 14,460	General Fund	35200
	Total 2010	**$ 112,007**		
2011	Four-(4) Police Officers	$ 200,944	General Fund	32230
	Maintenance Worker 1	$ 32,000	General Fund-Operating	42000
	Engineering Technician	$ 40,000	General Fund/Stormwater	100/74900
				505/43200
	Maintenance Worker I	$ 36,388	W/S Operating	505/44400
				505/43340
				505/43100
	Total 2011	**$ 309,332**		
2012	Water Plant Operator Trainee	$36,313	W/S Operating	505/44300
	Three (3) Firefighters	$ 150,447	General Fund	35200
	Total 2012	**$186,760**		
2013	Maintenance Worker I	$ 36,388	W/S Operating	505/44400
				505/43340
				505/43100
	Three (3) Firefighters	$ 150,447	General Fund	35200
	Total 2013	**$ 186,835**		

Suspended

The General Fund fiscal year 2010 budgeted expenditures decreased -3.91% over fiscal year 2009 final budget. The most significant decrease is from the personnel salaries and benefits. A full year impact of the voluntarily early retirement program and removing vacant positions from the hiring freeze was incorporated in the fiscal year 2010 budget. Other reductions in the fiscal year 2010 budget are the employee safety incentive program is suspended, removed $25,000 for non-profit organizations and reduced debt by $81,426. General fund will be debt free after this fiscal year. Other significant budget impacts are the % split of shared personnel salaries and benefits was changed from 50/50 to 60/40 (General Fund 60% and Water and Sewer Fund 40%) and included $5,900 for elections. No new or replacement capital outlay was budgeted in General Fund for fiscal year 2010. Personnel and employee benefits budgeted for fiscal year 2010 is a decrease of -4.31% over fiscal year 2009. Supplies decreased by -2.07% in fiscal year 2010 budget over fiscal year 2009.

The table below indicates the assumptions for the fiscal year 2010 amended budget and projected for fiscal year 2011 through fiscal year 2014. Outlined below the table are more detail assumptions for the amended fiscal year 2010 budget and for the forecast through fiscal year 2014.

GENERAL FUND EXPENDITURE ASSUMPTIONS	FY 2010	Amended FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Personnel Salaries & Benefits	$ (294,593)	$ (49,562)	$ 97,490	$ 117,988	$ 188,928	$ 193,651
Operating & Maintenance	$ (35,341)	$ 45,719	$ (116,746)	$ 38,604	$ 24,422	$ 24,666
Capital Outlay	0	0	0	0	0	
New Personnel	0	0	0	0	0	

Fiscal Year 2010 Amended:	
Personnel Salaries & Benefits	Removed 2 vacant positions in Protective Inspections Department. Continue with hiring freeze.
Operating & Maintenance	Reduced legal service by $33,733; increase electricity cost in Public Works for street lights by $45,236; decreased P&Z by $17,389 for the comprehensive plan; added $25,000 from the Signature Grant Reserves for the LCI project.
Fiscal Year 2011:	
Personnel Salaries & Benefits	Added police position that was on military leave back in budget; 0% increase for salaries and health insurance; suspended safety incentive; added $100,000 for Retirement Plan.
Operating & Maintenance	No debt (debt completely paid off in fy2010 of $57,164); Suspend $25,000 for non-profit organizations for one more year; Add $20,500 to jail cost
Fiscal Year 2012:	
Personnel Salaries & Benefits	2.5% increase for salaries and employee benefits; Assumption: 2 part-time positions fully retiring; safety incentive suspended
Operating & Maintenance	Included operating and maintenance cost for fire station #3; Included 1% increase.
Fiscal Year 2013	
Personnel Salaries & Benefits	2.5% increase for salaries and employee benefits
Operating & Maintenance	1% increase included for operating and maintenance
Fiscal Year 2014	
Personnel Salaries & Benefits	2.5% increase for salaries and employee benefits
Operating & Maintenance	1% increase included for operating and maintenance

Presented in the following table is a complete list of capital items, including new and replacement vehicles, new and replacement equipment, and projects that have been requested by the departments for fiscal years 2010 through 2014. However, due to funds availability the capital items have not been incorporated in the five year forecast, unless it is indicated that it is funded by Capital Projects Fund or Impact Fee Fund.

GOVERNMENTAL 5 YR CIP
CAPITAL IMPROVEMENT PROGRAM

YEAR	PROJECT DESCRIPTION		COST ESTIMATE	FUNDING TYPE	FUNCTION NUMBER
2010	Painting-City Hall Interior	$	25,000	General Fund-Operating	15650
	CH Dumpster & HVAC Building	$	30,000	General Fund-Operating	15650
	CH Hardwood Floor Replacement	$	15,000	General Fund-Operating	15650
	Vehicle Replacement	$	40,000	CPF	35200
	Car (Replace Car #1)	$	23,000	General Fund - Leasing	74000
	Vehicle Equipment	$	118,000	General Fund	32230
	2 Vehicles (New)	$	46,082	General Fund- Lease	32230
	K-9 Project	$	6,000	General Fund	32230
	Backhoe replacement	$	50,000	CPF	42000
	Mower replacement (2)	$	18,000	General Fund-Operating	42000
	9 Vehicles (Replacement)	$	207,369	General Fund-Operating	32230
	2 Vehicles (New)	$	46,082	General Fund-Operating	32230
	1 Vehicle (Replacement)	$	34,795	CPF	32950
	5 Vehicles (Replacement)	$	115,205	CPF	32210
	In-car Systems	$	153,000	General Fund-Operating	32230
	Computer PC Replacement & IT Equipm	$	50,000	General Fund-Operating	Various
	(PC Replacement/Tape Drive Replacement/Additional Security Cameras in CH)				
	Purchase New Aerial-75' Q			ase	35200
	Purchase Support Vehicle a			ase	35200
	Law Enforcement Facility C				80000
	1998 DDA Loan-Holliday			CPF/IFF	90000
	2001 DDA Bond Fund	$	151,729	CPF/IFF	90000
	Debt Service Fiscal Agent Fees	$	3,050	CPF	80000
	Park Acreage-PK Dixon Property (WSF)-	$	7,907	IFF	90000
	Fire Apparatus-Capital Lease	$	145,246	CPF	80000
	Total 2010	**$**	**1,607,200**		
2011	Copier Replacement	$	30,000	General Fund - Leasing	15650
	Painting-City Hall Exterior	$	30,000	General Fund - Operating	15650
	City Hall Boiler Upgrade	$	10,000	General Fund - Operating	15650
	Replace Email Server	$	15,000	CPF	15350
	Replace Faycity1 Server	$	15,000	CPF	15350
	Network Switches	$	8,000	General Fund-Operating	15350
	Vehicle Replacement	$	25,000	General Fund-Leasing	15100
	Vehicle Replacement (2)	$	54,800	General Fund - Lease Purch.	35300
	Vehicle Replacement	$	27,400	CPF	35400
	Truck (Replace Building 4x4)	$	25,000	General Fund - Leasing	72000
	Vehicle Equipment	$	100,000	General Fund	32230

SUSPENDED

GOVERNMENTAL 5 YR CIP
CAPITAL IMPROVEMENT PROGRAM

YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUNDING TYPE	FUNCTION NUMBER
2011	Truck replacement	$ 25,000	CPF	42000
	Mower replacement (1)	$ 8,000	CPF	42000
	1 Vehicles (Replacement)	$ 23,041	CPF	32100
	6 Vehicles (Replacement)	$ 115,205	CPF	32230
	1 Vehicles (Replacement)	$ 36,754	CPF	32950
	4 Vehicles (New)	$ 92,164	General Fund-Operating	32230
	7 Hand Held Radios	$ 17,500	CPF	32950
	In-car Systems	$ 171,000	CPF	32230
	Fire Station 3-Engineering & Design	$ 219,040	IFF	351-35700
	Law Enforcement Facility COPS Issue	$ 346,547	CPF/IFF	80000
	1998 DDA Loan-Holliday House Mus	$ 45,9[illegible]	/IFF	90000
	2001 DDA Bond Fund		IFF	90000
	Debt Service Fiscal Ag[illegible]			80000
	Fire Apparatus-C[illegible]			80000
	Total 2011			
2012	Replace Faycity0[illegible]	$ 15,000	General Fund-Operating	15350
	Replace Routers (5)	$ 15,000	General Fund-Operating	15350
	Replace thermal imaging units (2)	$ 30,000	General Fund - Lease Purch.	35200
	Replace bay roof at Station 91	$ 45,000	CPF	35701
	Dump truck replacement	$ 50,000	CPF	42000
	9 Vehicles (Replacement)	$ 300,000	CPF	32230
	7 Hand Held Radios	$ 17,500	General Fund-Operating	32950
	In-car Systems	$ 153,000	General Fund-Operating	32230
	Fire Station 3-Construction	$ 876,160	IFF	351-35700
	Fire-1 New Pumper	$ 375,000	IFF-Lease Purchase	351-35200
	Law Enforcement Facility COPS Issue	$ 351,547	CPF/IFF	80000
	1998 DDA Loan-Holliday House Mus	$ 45,959	CPF/IFF	90000
	2001 DDA Bond Fund	$ 147,028	CPF/IFF	90000
	Debt Service Fiscal Agent Fees	$ 3,050	CPF	80000
	Fire Apparatus-Capital Lease	$ 69,928	CPF	80000
	Total 2012	**$ 2,494,172**		
2013	Fiber Optic (PS to PD)	$ 75,000	General Fund	15350
	Truck (Replace Eng 4x4)	$ 25,000	General Fund - Leasing	74900
	Replace Rescue Body	$ 90,000	General Fund - Lease Purch.	35200
	Replace generator at Station 91	$ 50,000	CPF	35701
	9 Vehicles (Replacement)	$ 300,000	CPF	32230
	Mower replacement	$ 15,000	CPF	42000
	7 Hand Held Radios	$ 17,500	General Fund-Operating	32950
	In-car Systems	$ 153,000	General Fund-Operating	32230
	Purchase Access To City Lake	$ 20,000	CPF	351-42000
	Law Enforcement Facility COPS Issue	$ 349,536	CPF/IFF	80000
	1998 DDA Loan-Holliday House Mus	$ 45,959	CPF/IFF	90000
	2001 DDA Bond Fund	$ 147,270	CPF/IFF	90000
	Debt Service Fiscal Agent Fees	$ 3,050	CPF	80000
	Fire Apparatus-Capital Lease	$ 181,387	CPF/IFF	80000
	Iseries Replacement	$ 35,000	CPF	15350
	Total 2013	**$ 1,507,702**		

SUSPENDED

WATER AND SEWER FUND REVENUE ASSUMPTIONS

The total Water and Sewer Fund revenue budgeted for fiscal year 2010 is $6,110,173. The Water and Sewer Fund's major sources of revenues are water sales and sewer charges; together these fees are equivalent to approximately 84.6% of total revenues. The City of Fayetteville is charging for an additional wastewater service for the collection and disposal of stormwater runoff. The stormwater fees are reflected in the wastewater function.

Future years' water and sewer sales are based upon an average monthly water bill for residential customers and multiplying that factor by a projected or estimated amount of water customers derived from historical data of utility users, planning and zoning department's estimates for future population growth and engineering analysis computer software used to project rates for water and sewer. Due to the increased debt service involving the expansion of the Wastewater Treatment Plant a cost analysis was performed by an independent consultant. Based upon the cost analysis it was determined that an increase in the City's service charges for water and sewer required significant increases. Instead of one major increase, staff recommended a phase-in approach of increases beginning in fiscal year 2006 through fiscal year 2009. The five-year forecast assumptions and explanations show greater detail of projected revenues using our new rates and estimated customer base. Fiscal year 2009 required a budget amendment to reduce the projected revenues in water and sewer sales. Although, the State of Georgia removed water restrictions, it was too late to regain the customer's average system use of prior years.

Staff recommends revising our conservation rate structure to the formula provided the North Georgia Water District which is recommended to the separate water districts in developing an appropriate conservation tier rate structure. This changes equates to an estimated increase in revenues of $57,000 annually.

Revenues from installation fees for water meters and taps are estimated by using the increase in growth factor projected for water and sewer sales. Sewer proportionate share fees are estimated using the increase in growth factor and multiplying that by a residential and commercial sewer fee. These assumptions are covering the major sources of revenues within the fund; all other revenues sources are estimated to remain consistent with present projections. Fiscal year 2008 is the first year we have not met our projected customer base increase. There was no new capital fixed assets added to our system by developer contribution (contributed capital) for fiscal years 2008 and 2009. In addition to not meeting our projected customer base for fiscal year 2008, staff has taken a very conservative approach and is predicting a flat customer base beginning fiscal year 2010, with very little growth to follow. Original projections for water customers was estimated to peak in the year 2013, which was based on the fixed water service area determined by contractual agreement with Fayette County.

Beginning fiscal year 2010, Solid Waste will be paying Water and Sewer Department a $0.35 per account fee to offset the costs of billing and customer service for Solid Waste and Recycling Utility.

It is recommended by staff to refinance the Water and Sewer Department debt service obligations in order to meet debt service coverage and increase cash flow for operating purposes.

FISCAL YEAR	WATER CUSTOMERS	WATER SALES	SEWER CUSTOMERS	SEWER SALES
2010	6606	2,297,952	8054	2,821,500
2011	6672	2,302,661	8135	2,984,563
2012	6739	2,325,688	8216	3,014,408
2013	6806	2,348,945	8298	3,044,552
2014	6874	2,372,234	8381	3,074,998

WATER AND SEWER FUND EXPENSE ASSUMPTIONS

Monthly payments for the GEFA loan debt service obligations which financed a large portion of the new Wastewater Treatment Plant Expansion began in fiscal year 2009. After refinancing the 2008 GEFA Loan and planned early repayment of 2003 Revenue Bonds; assumptions for Water and Sewer Fund expenses are projected to improve. Fiscal year 2010 Water and Sewer Fund proposed expenses are $5,744,662 with a positive cash flow after meeting all debt service obligations of $102,031. Depreciation expense for fiscal year 2010 is budgeted at $1,678,000. The water expenses are 34.5% of the total Water and Sewer Fund and the sewer expenses represent 53% of total expenses with 12.5% of expenses for general government expenses. General Government represents allocation cost of Mayor and Council, City Manager, City Clerk, Financial Administration, Human Resources, Information Technology, GIS and Engineering. The Water and Sewer Department CIP for fiscal years 2010 through 2014 will be suspended until water use/volumes return to normal since the cancellation of the State mandate of 10% water reduction.

Operating/Maintenance expenses are reduced by 1% for fiscal year 2010, 0% change for fiscal year 2011 with 1% increases beginning fiscal year 2012 until fiscal year 2014 to allow for adequate debt service coverage. For following years 2011-2012 there is a projected zero (0) increase for personnel, year 2013 is projected at 1% and 2014 is projected at 1.5% increase.

FISCAL YEAR	OPERATING/MAINTENANCE
2010	-1%
2011	0%
2012	1%
2013	1%
2014	1%

Vacated personnel positions have been removed from the budget. Two other positions have been transferred to General Fund in Public Works. All capital improvements or other major expenses have been delayed until water volumes and consumptions improve within our community.

Depreciation expense increased after fiscal year 2008 from $1,407,000 to $1,678,000 beginning with fiscal year 2009 through fiscal year 2014 to reflect the addition of the Water Pollution Control Plant expansion, stormwater drainage system infrastructure and other additional assets to the fund.

These factors are being reviewed and revised on a continual basis.

WATER AND SEWER DEPARTMENT
CAPITAL IMPROVEMENT PROGRAM

YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER
2010	N/A	$ -		
	Total 2010	**$ -**		
2011	Trackhoe Replacement	$ 33,640	O&M	44400
		$ 33,640	O&M	43310
	Lift Station Generators	$ 75,000	O&M	43340
	Lift Station Generators	$ 100,000	O&M	43340
	Mapping	$ 150,000	O&M	15360
	Pickup Truck Replacement	$ 27,000	O&M	44400
	Service Truck Replacement	$ 25,000	O&M	44400
		$ 25,000	O&M	43310
	Pickup Truck Replacement	$ 27,000	O&M	44300
	Pickup Truck Replacement	$ 27,000	O&M	15360
	Dump Truck Replacement	$ 35,000	O&M	44400
		$ 35,000	O&M	43310
	Lawn Mower Replacement	$ 6,000	O&M	43350
		$ 6,000	O&M	44300
	All-Terrain Vehicle	$ 10,000	O&M	43350
	Total 2011	**$ 615,280**		
2012	Lift Station Permanent Generators	$ [illegible]000	O&M	43340
	Mapping	[illegible]0	O&M	15360
	Pickup Truck Replacement	[illegible]0	O&M	44400
	Service Truck Replacement	[illegible],000	O&M	44400
		25,000	O&M	43310
	Total 2012	**$ 327,000**		
2013	Lift Station Generators	$ 100,000	O&M	43340
	Mapping	$ 150,000	O&M	15360
	Pickup Truck Replacement	$ 27,000	O&M	44400
	Pickup Truck Replacement	$ 27,000	O&M	15360
	Service Truck Replacement	$ 35,000	O&M	44400
		$ 35,000	O&M	43310
	Total 2013	**$ 374,000**		
2014	Lift Station Generators	$ 100,000	O&M	43340
	Mapping	$ 100,000	O&M	15360
	Pickup Truck Replacement	$ 27,000	O&M	44400
	Service Truck Replacement	$ 25,000	O&M	44400
	Lawn Mower Replacement	$ 6,000	O&M	43350
		$ 6,000	O&M	44300
	Total 2014	**$ 264,000**		



CAPITAL PROJECT FUNDS ASSUMPTIONS

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City has a proactive capital improvement program that identifies capital projects for the next five years. These projects have been built in our five-year long-range plan.

Property tax revenues are calculated based on the current net digest multiplied by .75 mills that has been dedicated to the Capital Projects Fund. The same assumption applies to the Capital Projects Fund as indicated in the previous section, 'General Fund Revenue Assumptions" for the digest tax. In fiscal year 2011 an additional .25 mill has been incorporated in the property tax amount. Total designated mills for the Capital Projects Fund would be 1 (one) mill. This would generate approximately $192,235 additional property tax revenues for the Capital Projects Fund.

Transfers in from the Impact Fee Fund are to fund impact fee projects as a percentage of cost as per the methodology in the CIE Report. Due to the slow down in the economy, impact fees are decreasing for the amended fiscal year 2010 budget. Impact fees for fiscal years 2011 through 2014 are projected to increase at a much slower pace than in the past. This is for two main reasons: (1) anticipating a slow recover from the recession, and (2) assuming that the City's major growth years are behind us.

Capital items have been included for public safety in the amount of $175,000 and for public works in the amount of $50,000 for fiscal year 2010. Capital items for fiscal year 2011 include $250,000 for public safety vehicles and equipment and $219,040 for the design of the fire station #3, $50,000 for public works, and $25,000 for information technology. Capital items for fiscal year 2012 include $700,000 for public safety and $50,000 for public works. $400,000 of the $700,000 is a capital lease for fire apparatus and the debt service will be funded by impact fees. Also, the construction for the fire station #3 in the amount of $876,160 is included in fiscal year 2012. This project is funded by impact fees. No debt will be generated for this project. In fiscal year 2013, capital items include $35,000 for information technology, $350,000 for public safety, $50,000 for public works, and $20,000 for access to City Lake. In fiscal year 2014, capital items include $35,000 for information technology, $350,000 for public safety, $50,000 for public works, and $20,000 for parks.

Debt service has been adjusted in the amended fiscal year 2010 budget according to the debt service amortization schedule. In fiscal year 2012, debt service decreased by $82,335 due to paying off some of the fire apparatus. However, in fiscal year 2013, debt service will increase by $98,354 due to the purchase of the capital lease purchase of the fire apparatus in fiscal year 2012. And, in fiscal year 2014, debt service will increase by $31,258 due to the increase of debt payments in accordance with the DDA bond issue.

An itemized list of capital items and debt that is funded through the Capital Projects Fund is included in a previous table labeled as the "Governmental Five Year CIP". If it is in the Capital Projects Fund it is indicated by "CPF, CPF/IFF, or IFF" under the funding type column.

Funding for the SPLOST Fund includes Impact fees, LCI grant, State of Georgia DOT grants, TEA grants, and Special Local Option Sales Taxes, which fund transportation projects. Listed in the table below is a summary by fiscal year of the total of projects by function in the SPLOST Fund. Highlights of transportation projects for fiscal year 2010 budget plus amendments include, but not limited to, 314/White Road/Banks Road Turn Lanes Construction, Hwy 54 Safetea-LU Sidewalk, Cemetery Sidewalk Project, Jimmie Mayfield Widening Design, Fayetteville Connecting Sidewalks (TIP) Construction, South Jeff Shoulders and Sidewalk, Grady, Stonewall & Booker Pedestrian Improvements, Lee Street Sidewalk, Lafayette Avenue and Glynn Street Traffic Signal, Grady/Beauregard Project, Lanier Avenue Pedestrian Improvements Construction and the Lafayette Avenue Extension Construction.

SPLOST 5 YEAR CIP

YEAR	PROJECT DESCRIPTION	PROJECT AMOUNT	FUNDING TYPE
2010	**TRANSPORTATION PROJECTS**		
	HWY 54 SAFETEA-LU SIDEWALK	$ 575,000	SPLOST/DOT
	CEMETERY SIDEWALK PROJECT	$ 344,559	SPLOST/GRANT/CTF
	54/GINGERCAKE RD INTERSECTION	$ 11,000	IFF
	STELLA PLACE TO VILLAGES PATH DESIGN	$ 50,000	SPLOST
	SR85 SIDEWALK (STATE-AID) DESIGN	$ 100,000	SPLOST
	BRADLEY SIDEWALK	$ 500,000	
	LCI PROJECTS		
	LAFAYETTE AVE EXTENSION CONSTRUCTION	$ 302,500	SPLOST
	STONEWALL/85 LEFT TURN (LCI)	$ 132,000	SPLOST
	85 MEDIAN CONSTRUCTION (LCI) - FIRST PHASE	**$ 2,015,059**	
2011	**TRANSPORTATION**		
	SR85 SIDEWALK (STATE-AID) RW & CONSTR	$ 900,000	SPLOST/DOT
	STELLA PLACE TO VILLAGES PATH CONSTR	$ 250,000	SPLOST
	85 MEDIAN CONSTRUCTION (LCI) - SECOND PHASE	**$ 1,150,000**	
2012	**TRANSPORTATION**	$ 345,637	SPLOST
	CHURCH STREET EXTENSION	**$ 345,637**	
2013	**TRANSPORTATION**		
	LAFAYETTE/TIGER TRAIL ALT. B IMPROVEMENTS	$ 426,250	IFF

FIVE-YEAR FORECAST

OVERVIEW

The financial data presented in the following tables is based upon the assumptions discussed in the previous section. Only the City's major funds are included in this forecast: General Fund, Water and Sewer Fund and Capital Project Funds.

GENERAL FUND

The General Fund accounts for general governmental services. The current and proposed amended 2010 fiscal year budget is a balanced budget, with utilizing unreserved fund balance. Fiscal year 2011 shows a deficit of net revenues over expenditures even with the proposed increase of the millage rate by .25 mills and after reducing the overall budget by -$55,970 or -.56%. Fiscal years 2012 thru 2014 show a positive net of revenues over expenditures, thus rebuilding unreserved fund balance.

Based on the current and future projections, it does not appear that staff will be able to fully implement the plan for fiscal years 2011 thru 2014 in regards to the departments requested new personnel and new capital items. The Mayor, Council, and staff will continue to closely evaluate the service and staffing levels on an ongoing basis to ensure that adequate personnel resources and financial resources are available to achieve the desired service levels. These issues need to be discussed further through the financial planning process.

GENERAL FUND	FY 2010 Budgeted	FY 2010 Proposed	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
REVENUES						
TAXES	$ 7,452,664	$ 7,385,178	$ 7,658,559	$ 7,834,768	$ 8,108,086	$ 8,403,519
LICENSES & PERMITS	$ 294,900	$ 277,442	$ 283,359	$ 290,393	$ 299,045	$ 307,956
INTERGOVERNMENTAL	$ 463,443	$ 374,781	$ 252,600	$ 174,000	$ 66,000	$ 66,000
CHARGES FOR SERVICES	$ 58,050	$ 58,054	$ 58,050	$ 58,050	$ 58,050	$ 58,050
FINES & FORFEITURES	$ 1,419,050	$ 1,600,000	$ 1,632,000	$ 1,672,800	$ 1,722,984	$ 1,774,674
INVESTMENT INCOME	$ 40,000	$ 20,000	$ 20,500	$ 21,013	$ 21,538	$ 22,076
CONTRIBUTIONS & DONATIONS	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500
MISCELLANEOUS	$ 40,718	$ 40,718	$ 40,718	$ 40,718	$ 40,718	$ 40,718
OTHER FINANCING SOURCES	$ 282,401	$ 291,211	$ 37,000	$ 12,000	$ 12,000	$ 12,000
TOTAL REVENUES	**$ 10,056,726**	**$ 10,052,884**	**$ 9,988,286**	**$ 10,109,241**	**$ 10,333,920**	**$ 10,690,492**
EXPENSES						
GENERAL GOVERNMENT	$ 1,071,231	$ 1,037,500	$ 1,037,998	$ 1,048,516	$ 1,068,742	$ 1,089,838
JUDICIAL	$ 784,677	$ 804,678	$ 809,677	$ 820,649	$ 831,803	$ 843,143
PUBLIC SAFETY	$ 6,416,345	$ 6,422,946	$ 6,487,121	$ 6,649,388	$ 6,800,791	$ 6,955,842
PUBLIC WORKS	$ 954,670	$ 1,019,158	$ 1,019,158	$ 1,038,260	$ 1,057,776	$ 1,077,716
HOUSING AND DEVELOPMENT	$ 534,086	$ 472,883	$ 457,960	$ 409,311	$ 392,922	$ 401,739
DEBT SERVICE	$ 57,163	$ 57,164	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 238,555	$ 238,555	$ 185,000	$ 85,000	$ 85,000	$ 85,000
TOTAL EXPENSES	**$ 10,056,727**	**$ 10,052,884**	**$ 9,996,914**	**$ 10,051,124**	**$ 10,237,035**	**$ 10,453,278**
NET	**$ (0)**	**$ 0**	**$ (8,628)**	**$ 58,117**	**$ 96,885**	**$ 237,215**
UNRESERVED FUND BALANCE	**$ 381,105**	**$ 397,296**	**$ 388,668**	**$ 446,785**	**$ 543,670**	**$ 780,885**

WATER AND SEWER FUND

The Water and Sewer Fund is a proprietary or enterprise fund that accounts for City's water, sewer and stormwater operations. The current 2010 fiscal year budget is a balanced budget. It has a hiring freeze in place as well as operations and maintenance being reduced by 1.00%. Fiscal year 2010 shows a positive fund balance before depreciation without any departmental capital outlay. Beginning in Fiscal Year 2009, the debt service requirements for the GEFA loan repayment began. Without the refinancing of the existing debt; this fund would reflect a deficit cash flow before depreciation and be unable to fulfill its debt service obligations until 2013. In addition, the continued below average water usage/volumes has resulted in decreased user fees in water and sewer. With refinancing of the GEFA loan with a more flexible payment option allows this fund to meet its debt service coverage obligations and increase the departmental cash flow.

Since the implementation of the fiscal year 2010 budget, actual water and sewer revenues are falling behind expectations; we hope to see noticeable improvement during the coming spring and summer months. Water and Sewer expenses are reduced an additional 1% in fiscal year 2010 with the exception of the line item which includes the cost of water purchased from the County; this was increased $53,848 due to wholesale cost increases. March 1, 2009 started an increase in rates of 10% and in January 2010 there will be an additional increase of 5%.

WATER AND SEWER FUND	FY2010	FY2011	FY2012	FY2013	FY2014
	Budget	Projected	Projected	Projected	Projected
REVENUES					
WATER					
CHARGES FOR SERVICES	$ 2,516,052	$ 2,576,916	$ 2,603,154	$ 2,629,679	$ 2,656,495
INVESTMENT INCOME	$ 12,625	$ 2,500	$ 2,525	$ 2,550	$ 2,576
OTHER FINANCING SOURCES	$ 2,500	$ 4,000	$ 4,000	$ 4,000	$ 4,000
TOTAL WATER	**$ 2,531,177**	**$ 2,583,416**	**$ 2,609,679**	**$ 2,636,229**	**$ 2,663,071**
WASTEWATER					
CHARGES FOR SERVICES	$ 3,456,352	$ 3,591,635	$ 3,620,132	$ 3,648,914	$ 3,677,984
INVESTMENT INCOME	$ 12,625	$ 2,500	$ 2,525	$ 2,550	$ 2,576
GRANTS	$ 84,419	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
TOTAL WASTEWATER	**$ 3,555,896**	**$ 3,596,635**	**$ 3,625,157**	**$ 3,653,965**	**$ 3,683,060**
OTHER ENTERPRISE FEES					
SOLID WASTE ADMIN FEES	$ 23,100	$ 23,331	$ 23,564	$ 23,800	$ 24,038
TOTAL OTHER ENTERPRISE FEES	**$ 23,100**	**$ 23,331**	**$ 23,564**	**$ 23,800**	**$ 24,038**
TOTAL REVENUES	**$ 6,110,173**	**$ 6,203,382**	**$ 6,258,400**	**$ 6,313,994**	**$ 6,370,169**
EXPENSES					
GENERAL GOVERNMENT	$ 683,376	$ 686,609	$ 702,831	$ 719,451	$ 736,478
WATER	$ 2,145,880	$ 2,084,980	$ 2,101,415	$ 2,117,602	$ 2,126,201
WASTEWATER	$ 2,882,181	$ 2,793,338	$ 2,818,013	$ 2,842,639	$ 2,859,881
HOUSING AND DEVELOPMENT	$ 33,225	$ 36,337	$ 36,337	$ 36,337	$ 36,337
TOTAL EXPENSES	**$ 5,744,662**	**$ 5,601,264**	**$ 5,658,597**	**$ 5,716,029**	**$ 5,758,897**
NET REVENUES(EXPENSES)	**$ 365,511**	**$ 602,118**	**$ 599,803**	**$ 597,965**	**$ 611,272**
ESTIMATED DEBT COVERAGE:	$ (263,480)	$ (262,323)	$ (261,963)	$ (256,818)	$ (232,091)
CASH FLOW - CASH AVAILABLE	**$ 102,031**	**$ 339,795**	**$ 337,840**	**$ 341,147**	**$ 379,181**

CAPITAL PROJECTS FUNDS

The Capital Project Fund accounts for the acquisition, construction and renovation of the City's major capital and fixed assets. This fund includes major capital projects for facilities, projects, and equipment.

CAPITAL PROJECTS FUND	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	Budgeted	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ 690,392	$ 882,627	$ 914,313	$ 947,137	$ 981,140
INTERGOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
INVESTMENT INCOME	$ 10,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
CONTRIBUTIONS & DONATIONS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 195,818	$ 353,503	$ 1,435,686	$ 250,564	$ -
TOTAL REVENUES	**$ 896,210**	**$ 1,237,130**	**$ 2,350,999**	**$ 1,198,701**	**$ 982,140**
EXPENSES					
GENERAL GOVERNMENT	$ 50,000	$ 25,000	$ -	$ 35,000	$ 35,000
JUDICIAL	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ 150,000	$ 469,040	$ 1,576,160	$ 350,000	$ 350,000
PUBLIC WORKS	$ 18,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
CULTURE AND RECREATION	$ -	$ -	$ -	$ 20,000	$ 20,000
HOUSING AND DEVELOPMENT	$ -	$ -	$ -	$ -	$ -
DDA	$ -	$ -	$ -	$ -	$ -
TRANSFERS OUT	$ 176,655	$ 118,300	$ 106,282	$ 95,188	$ 202,295
TOTAL PROJECTS	**$ 394,655**	**$ 662,340**	**$ 1,732,442**	**$ 550,188**	**$ 657,296**
DEBT SERVICE	$ 501,555	$ 509,640	$ 439,323	$ 548,771	$ 472,922
TOTAL EXPENSES	**$ 896,210**	**$ 1,171,980**	**$ 2,171,765**	**$ 1,098,959**	**$ 1,130,218**
NET:	**$ 0**	**$ 65,150**	**$ 179,234**	**$ 99,742**	**$ (148,077)**
FUND BALANCE:	**$ 82,350**	**$ 147,500**	**$ 326,735**	**$ 426,477**	**$ 278,400**

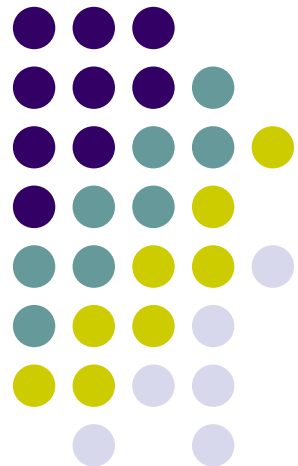
The SPLOST Fund accounts for the design, engineering, and construction of the City's transportation projects. The fiscal year proposed amended 2010 budget has been adjusted for the final collection of the special purpose location option sales tax. Included, in the amendment are the continuation of the projects that were in the fiscal year 2009 budget.

SPLOST	FY 2010	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	Budgeted	Amended	Projected	Projected	Projected	Projected
REVENUES						
TAXES	$ 712,390	$ 477,169		$ -	$ -	$ -
INTEREST INCOME	$ 7,500	$ 7,500	$ 3,000	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 344,789	$ 1,320,033	$ 525,085			
IFF	$ 165,363	$ 774,578	$ -	$ -	$ 365,288	$ -
CPF	$ -		$ -	$ -	$ -	$ -
LCI GRANT	$ -	$ -	$ -	$ -	$ -	$ -
OTHER GRANTS	$ 243,867	$ 1,803,143	$ -	$ -	$ -	$ -
DEVELOPER						
DOT	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
CEMETERY TRUST	$ 41,150	$ 41,150	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 2,015,059**	**$ 4,923,573**	**$ 528,085**	**$ -**	**$ 365,288**	**$ -**
EXPENSES						
CAPITAL OUTLAY	$ 2,015,059	$ 4,923,573	$ 528,085	$ -	$ 365,288	$ -
TOTAL EXPENSES	**$ 2,015,059**	**$ 4,923,573**	**$ 528,085**	**$ -**	**$ 365,288**	**$ -**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE	**$ 1,500,329**	**$ 525,085**	**$ -**	**$ -**	**$ -**	**$ -**

CONCLUSION

Long-term financial planning can be an effective tool for identifying fiscal challenges and developing solutions to those challenges. Thoughtful and objective analysis can result in both expenditure savings and innovative revenue enhancements. Organizational changes may also be used to transform and streamline the organization.

STATISTICAL DATA



WATER SUPPLY BY SOURCE
LAST TEN CALENDAR YEARS
(IN THOUSAND GALLONS)

	FAYETTE COUNTY		SYSTEM WELL/WATER PLANT			
CALENDAR YEAR	VOLUME	PERCENT	VOLUME	PERCENT	TOTAL USAGE	PERCENT CHANGE
1999	64,160	11.9%	477,052	88.1%	541,212	10.7%
2000	156,758	29.2%	380,071	70.8%	536,829	-0.8%
2001	140,275	26.1%	397,929	73.9%	538,204	0.3%
2002	87,253	15.7%	467,034	84.3%	554,287	3.0%
2003	28,147	4.6%	585,799	95.4%	613,946	10.8%
2004	59,077	9.8%	542,820	80.2%	601,897	-2.0%
2005	30,836	5.4%	541,150	94.6%	571,986	-5.0%
2006	118,026	21.7%	426,439	78.3%	544,465	-4.8%
2007	231,331	41.33%	328,434	58.67%	559,765	2.73%
2008	153,581	31.45%	334,700	68.55%	488,281	-14.64%
2009	115,328	22.93%	387,705	77.07%	503,033	2.93%

Source: City of Fayetteville, Georgia records.

WASTEWATER TREATMENT PLANT AVERAGE FLOW
LAST TEN CALENDAR YEAR
(IN MILLION GALLONS PER DAY)

CALENDAR YEAR	AVERAGE DAILY FLOW MGD	AVERAGE WEEKLY PEAK FLOW MGD
1999	1.41	1.61
2000	1.78	1.61
2001	1.82	1.97
2002	2.15	2.38
2003	2.27	2.5
2004	2.11	2.31
2005	2.28	2.54
2006	2.29	2.1
2007	1.958	2.242
2008	1.857	1.806
2009	1.539	1.512

Note: The City's sewerage system consists of a modern secondary wastewater treatement facility, twenty-four (24) pumping stations and approximately one hundred twenty-two (122) miles of collectgor and transmission lines. The Whitewater Creek wastewater treatment plant was expanded and upgraded in 1992 to 3.75 MGC and in 2008 to 5.0 MGC through 2003 Water and Sewer Revenue Bonds and a GEFA Loan.

WATER AND SEWER CUSTOMERS
LAST TEN CALENDAR YEARS

CALENDAR YEAR	NUMBER OF WATER CUSTOMERS	% INCREASE WATER CUSTOMERS	NUMBER OF SEWER CUSTOMERS	% SEWER TO WATER CUSTOMERS
1999	5,662	3.5%	5,152	91.0%
2000	5,955	5.2%	5,562	93.4%
2001	6,174	3.7%	5,762	93.3%
2002	6,240	1.1%	6,044	96.9%
2003	6,263	0.4%	6,183	98.7%
2004	6,322	0.9%	6,494	102.7%
2005	6,576	4.0%	6,748	102.6%
2006	6,640	1.0%	6,870	103.5%
2007	6,643	0.05%	8,062	121.4%
2008	6,631	-0.18%	8,051	121.4%
2009	6,585	-0.69%	8,032	122.0%

Source: City of Fayettevillle, Georgia records.

CITY OF FAYETTEVILLE
PLEDGED-REVENUE COVERAGE
LAST TEN YEARS

2003 WATER AND SEWER REVENUE BONDS & GEFA LOAN

FISCAL YEAR	UTILITY SERVICE CHARGES	LESS: OPERATING EXPENSES	NET AVAILABLE REVENUE	PRINCIPAL	INTEREST EXPENSE	COVERAGE
1999	$ 3,191,303	$ 1,604,946	$ 1,586,357	$ 250,000	$ 445,055	2.28%
2000	$ 3,604,656	$ 2,131,430	$ 1,473,226	$ 270,000	$ 434,130	2.09%
2001	$ 3,487,877	$ 2,563,068	$ 924,809	$ 310,000	$ 421,650	1.26%
2002	$ 3,563,597	$ 2,673,013	$ 887,584	$ 320,000	$ 407,788	1.22%
2003	$ 3,389,528	$ 2,988,627	$ 402,899	$ 304,000	$ 392,933	0.55%
2004	$ 3,979,731	$ 2,883,941	$ 1,095,790	$ 350,000	$ 415,386	1.43%
2005	$ 4,191,259	$ 3,353,886	$ 837,372	$ 495,000	$ 531,196	0.82%
2006	$ 4,614,379	$ 3,503,080	$ 1,111,299	$ 590,000	$ 517,431	1.00%
2007	$ 5,001,076	$ 3,715,638	$ 1,285,440	$ 610,000	$ 506,889	1.15%
2008	$ 5,113,316	$ 3,760,191	$ 1,353,125	$ 620,000	$ 494,279	1.21%
2009	$ 5,399,480	$ 3,675,834	$ 1,723,646	$ 640,000	$ 831,249	1.17%

WATER AND SEWER USER FEES AND CHARGES

In accordance with the requirements of Rule 15c-2-12 promulgated by the Securities and Exchange Commission ("SEC"), the City has covenanted to disclose the following annual financial information.

User fees are set by the Mayor and Council to recover independently the cost of providing water and sewerage service, to pay principal and interest on debt obligations of the System and to general reserves for emergencies and expansion of the System. The Mayor and Council last adopted a schedule for rates, tolls, assessments and fees charged by the System in August 2008. The City has covenanted in the Ordinance to revise and adjust such schedules of rates, fees and charges for water sewerage services and facilities to the extent necessary to produce funds at least equal to the amount necessary to: (1) operate and maintain the System on a sound businesslike basis but before provision for depreciation or amortization; (2) produce an amount equal to 115% of the Debt Service Requirement for the then current Sinking Fund Year, (3) create and maintain in the Debt Service Reserve Fund an amount equal to the Debt Service Reserve Requirement and (4) make the payments then required to be made into the Renewal and Extension Fund.

The minimum water and sewer bill is based on the first 2,000 gallons of water usage. In addition to the charges outlined below for water and sewerage usage, the City charges a minimum water meter fee of $900.00 and had adopted a proportionate share fee system for new sewer service based on land uses and square footage. The proportionate share sewer fee is imposed to recover transmission and other costs associated with developing new sewer collection basins and service areas. These charges range from $3,528.00 for a single family residential dwelling to $672.00 per 1,000 square feet of retail, $840.00 per 1,000 square feet of standard office and $1,680.00 per 1,000 square feet of medical space.

Based on the current rate structure and average residential water of usage of 6,500 gallons per month, the average water bill for a residential customer is approximately $27.55 per month. The average residential sewer bill is approximately $28.78 per month.

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	FISCAL YEAR									
FUNCTION/PROGRAM	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
GENERAL GOVT										
PHONE SYSTEM	-	-	-	-	-	1	1	1	1	1
COMPUTER SYS	1	1	1	1	1	1	1	1	1	1
BUILDINGS	1	1	1	1	1	1	2	2	2	2
POLICE										
STATION	0.5	0.5	0.5	0.5	0.5	1	1	1	1	1
FIRE										
STATIONS	1.5	1.5	1.5	1.5	1.5	2	2	2	2	2
FIRE TRUCKS	2	2	2	2	3	3	3	3	3	3
PUBLIC WORKS										
PARKS	2	2	3	3	3	4	5	5	5	5
HIGHWAYS/STREETS	35.18	37.7	40.83	47.12	53.41	56.55	62.83	63.3	63.3	63.3
BUILDING	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
BRIDGE	1	1	1	1	1	1	1	1	1	1
TRAFFIC SIGNALS	3	3	3	3	3	3	3	3	3	3
CEMETERY	1	1	1	1	1	1	1	1	1	1
LAKE	1	1	1	1	1	1	1	1	3	3
COMPONENT UNITS										
BUILDINGS	4	4	5	5	5	5	5	4	4	4
MUSEUM COLLECTION	1	1	1	1	1	1	1	1	1	1
WATER AND SEWER										
BUILDINGS	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
LIFT STATIONS	14	15	19	20	21	22	24	24	24	24
MILES OF SEWER LINES	73	79	85	92	99	107	122	126.21	126.21	126.21
MILES OF WATER LINES							104	108.02	108.02	108.02
MANHOLES	1833	1980	2138	2309	2494	2693	2798	2798	2798	2798
STORMWATER DETENTION	-	-	-	-	-	1	1	1	1	1
LAKE	-	-	-	-	-	1	1	1	1	1
WELLS	3	3	3	3	3	3	3	3	3	3

CITY OF FAYETTEVILLE WATER AND SEWER
CHANGES IN NET ASSETS,
LAST SEVEN FISCAL YEARS

FISCAL YEAR	OPERATING REVENUES	OPERATING EXPENSES	OPERATING INCOME	TOTAL NONOPERATING REVENUES/ EXPENSES	INCOME/(LOSS) BEFORE CAPITAL CONTRIBUTIONS	CAPITAL CONTRIBUTIONS	TRANSFERS IN/(OUT)	CHANGE IN NET ASSETS
2003	$ 3,389,526	$ 3,912,354	$ (522,828)	$ (428,579)	$ (951,407)	$ 1,525,326	$ (50,830)	$ 523,089
2004	$ 3,979,731	$ 3,939,681	$ 40,050	$ (553,367)	$ (513,317)	$ 1,353,804	$ 15,432	$ 855,919
2005	$ 4,191,258	$ 4,511,200	$ (319,942)	$ (418,731)	$ (738,673)	$ 2,057,053	$ (24,999)	$ 1,293,381
2006	$ 4,614,379	$ 4,807,655	$ (193,276)	$ (285,371)	$ (478,647)	$ 1,531,513	$ -	$ 1,052,866
2007	$ 5,001,076	$ 4,968,097	$ 32,979	$ (310,693)	$ (277,714)	$ 1,319,076	$ -	$ 1,041,362
2008	$ 5,113,316	$ 5,030,428	$ 82,888	$ (305,978)	$ (223,090)	$ 453,559	$ -	$ 230,469
2009	$ 5,399,480	$ 4,932,170	$ 467,310	$ (435,289)	$ 32,021	$ 60,669	$ -	$ 92,690

CITY OF FAYETTEVILLE WATER AND SEWER
ANNUAL CAPITAL CONTRIBUTIONS BY SOURCE,
LAST SEVEN FISCAL YEARS

FISCAL YEAR	WATER TAP FEES (1)	SEWER P/S(2)	DEVELOPER CONTRIBUTIONS (3)	TOTAL
2003	$ 102,140	$ 557,510	$ 967,816	$ 1,627,466
2004	$ 208,395	$ 579,440	$ 774,364	$ 1,562,199
2005	$ 187,053	$ 462,540	$ 1,594,513	$ 2,244,106
2006	$ 215,600	$ 613,337	$ 918,176	$ 1,747,113
2007	$ 109,053	$ 673,266	$ 645,810	$ 1,428,129
2008	$ 45,750	$ 453,559	$ -	$ 499,309
2009	$ 13,300	$ 60,669	$ -	$ 73,969

(1) Meter and Tap Fees
(2) Sewer Proportionate Share Fees
(3) Contributed Capital by Developers

OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED JULY 31	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES					
	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL GOVT	REVENUE BONDS	NOTES PAYABLE	TOTAL BUSINESS	TOTAL PRIMARY GOVERNMENT	% OF PERSONAL INCOME	PER CAPITA
2000	$ -	$ 273,807	$ 273,807	$ 8,105,000	$ 3,253,138	$ 11,358,138	$ 11,631,945	2.80%	1,029
2001	$ -	$ 813,573	$ 813,573	$ 7,795,000	$ 3,068,100	$ 10,863,100	$ 11,676,673	2.48%	927
2002	$ -	$ 575,341	$ 575,341	$ 7,475,000	$ 2,853,432	$ 10,328,432	$ 10,903,773	2.23%	830
2003	$ -	$ 460,941	$ 460,941	$ 7,135,000	$ 2,613,115	$ 9,748,115	$ 10,209,056	2.05%	767
2004	$ 4,575,000	$ 902,215	$ 5,477,215	$ 14,205,000	$ 2,382,219	$ 16,587,219	$ 22,064,434	4.16%	1,600
2005	$ 4,575,000	$ 815,377	$ 5,390,377	$ 13,710,000	$ 2,202,916	$ 15,912,916	$ 21,303,293	4.37%	1,480
2006	$ 4,395,000	$ 709,610	$ 5,104,610	$ 13,120,000	$ 3,215,038	$ 16,335,038	$ 21,439,648	4.15%	1,426
2007	$ 4,210,000	$ 710,622	$ 4,920,622	$ 12,510,000	$ 7,824,049	$ 20,334,049	$ 25,254,671	4.63%	1,639
2008	$ 4,020,000	$ 793,724	$ 4,813,724	$ 11,890,000	$ 9,519,481	$ 21,409,481	$ 26,223,205	4.70%	1,723
2009	$ 3,825,000	$ 532,575	$ 4,357,575	$ 11,250,000	$ 8,316,684	$ 19,566,684	$ 23,924,259	4.90%	1,567

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION	PERSONAL INCOME (AMOUNTS EXPRESSED IN THOUSANDS)	PER CAPITA PERSONAL INCOME	MEDIAN AGE	SCHOOL ENROLLMENT	UNEMPLOYMENT RATE
2000	11,300	$ 415,015	$ 36,727	36.1	19,320	2.00%
2001	12,593	$ 470,928	$ 37,396	36.1	19,833	3.40%
2002	13,133	$ 487,970	$ 37,156	36.1	20,817	2.60%
2003	13,306	$ 497,432	$ 37,384	36.1	21,239	3.00%
2004	13,792	$ 530,882	$ 38,492	36.1	21,624	2.70%
2005	14,395	$ 487,976	$ 33,899	36.1	22,338	4.60%
2006	15,033	$ 517,240	$ 34,407	36.1	22,291	4.00%
2007	15,408	$ 545,320	$ 35,392	36.1	22,190	3.80%
2008	15,126	$ 554,670	$ 36,670	36.1	21,597	4.70%
2009	15,136	$ 484,322	$ 31,998	36.1	21,899	8.80%

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
DEBT LIMIT	$ 41,782,452	$ 48,242,205	$ 55,842,087	$ 62,191,243	$ 70,359,375	$ 75,455,121	$ 75,455,121	$ 83,212,043	$ 89,939,999	$ 93,588,199
TOTAL NET DEBT APPLICABLE TO LIMIT										
LEGAL DEBT MARGIN	$ 41,782,452	$ 48,242,205	$ 55,842,087	$ 62,191,243	$ 70,359,375	$ 75,455,121	$ 75,455,121	$ 83,212,043	$ 89,939,999	$ 93,588,199
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A % OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LEGAL DEBT MARGIN CALCULATION FOR FISCALYEAR 2009

ASSESSED VALUE	$ 934,072,893
ADD BACK: EXEMPT REAL PROPERTY	$ 1,809,096
TOTAL ASSESSED VALUE:	$ 935,881,989
DEBT LIMIT (10% OF ASSESSED VALUE)	$ 93,588,199
DEBT APPLICABLE TO LIMIT:	
GENERAL OBLIGATION BONDS	
LESS: AMOUNT SET ASIDE FOR REPAYMENT OF GENERAL OBLIGATION DEBT	0
TOTAL NET DEBT APPLICABLE TO LIMIT	0
LEGAL DEBT MARGIN	$ 93,588,199

CITY OF FAYETTEVILLE WATER AND SEWER
NONOPERATING REVENUES AND EXPENSES,
LAST TEN FISCAL YEARS

FISCAL YEAR	INTEREST & FISCAL CHARGES	INTEREST REVENUE	LOSS ON DISPOSAL OF CAPITAL ASSETS	OTHER	TOTAL NONOPERATING EXPENSES
1999	$ (585,238)	$ 201,341	$ -	$ -	$ (383,897)
2000	$ (566,406)	$ 275,919	$ -	$ -	$ (290,487)
2001	$ (550,397)	$ 282,404	$ -	$ -	$ (267,993)
2002	$ (523,207)	$ 110,793	$ -	$ -	$ (412,414)
2003	$ (499,223)	$ 70,644	$ -	$ -	$ (428,579)
2004	$ (624,337)	$ 70,970	$ -	$ -	$ (553,367)
2005	$ (619,866)	$ 201,135	$ -	$ -	$ (418,731)
2006	$ (601,842)	$ 316,471	$ -	$ -	$ (285,371)
2007	$ (577,753)	$ 267,060	$ -	$ -	$ (310,693)
2008	$ (582,767)	$ 79,661	$ -	$ 197,128	$ (305,978)
2009	$ (831,249)	$ 3,844	$ -	$ 392,116	$ (435,289)

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AG0

	2009			2000		
EMPLOYER	**EMPLOYEES**	**RANK**	**%**	**EMPLOYEES**	**RANK**	**%**
FAYETTE HOSPITAL	1,187	1	10.97%	571	1	8.37%
FAYETTE CO. GOVT	700	2	6.47%	450	3	11.29%
FAYETTE COUNTY BOE	585	3	5.40%	460	2	11.54%
WALMART	328	4	3.03%	125	6	3.14%
FAYETTE MEDICAL	230	5	2.12%	271	4	6.80%
KROGER	215	6	1.99%	125	7	3.14%
PUBLIX	207	7	1.91%	-		-
TARGET	180	8	1.66%	-		-
LAFAYETTE NURSING HOME	176	9	1.63%	-		-
CITY OF FAYETTEVILLE	142	10	1.31%	117	8	2.91%
HOME DEPOT	-		-	150	5	3.76%
LESLIE CONTRACTING	-		-	100	10	2.51%
CAROLYN FORD	-		-	90	9	2.26%
TOTALS:	10,825		36.49%	6,820		55.72%

CITY OF FAYETTEVILLE
PLEDGED-REVENUE COVERAGE
LAST TEN YEARS

2003 WATER AND SEWER REVENUE BONDS & GEFA LOAN

FISCAL YEAR	UTILITY SERVICE CHARGES	LESS: OPERATING EXPENSES	NET AVAILABLE REVENUE	PRINCIPAL	INTEREST EXPENSE	COVERAGE
1999	$ 3,191,303	$ 1,604,946	$ 1,586,357	$ 250,000	$ 445,055	2.28%
2000	$ 3,604,656	$ 2,131,430	$ 1,473,226	$ 270,000	$ 434,130	2.09%
2001	$ 3,487,877	$ 2,563,068	$ 924,809	$ 310,000	$ 421,650	1.26%
2002	$ 3,563,597	$ 2,673,013	$ 887,584	$ 320,000	$ 407,788	1.22%
2003	$ 3,389,528	$ 2,988,627	$ 402,899	$ 304,000	$ 392,933	0.55%
2004	$ 3,979,731	$ 2,883,941	$ 1,095,790	$ 350,000	$ 415,386	1.43%
2005	$ 4,191,259	$ 3,353,886	$ 837,372	$ 495,000	$ 531,196	0.82%
2006	$ 4,614,379	$ 3,503,080	$ 1,111,299	$ 590,000	$ 517,431	1.00%
2007	$ 5,001,076	$ 3,715,638	$ 1,285,440	$ 610,000	$ 506,889	1.15%
2008	$ 5,113,316	$ 3,760,191	$ 1,353,125	$ 620,000	$ 494,279	1.21%
2009	$ 5,399,480	$ 3,675,834	$ 1,723,646	$ 640,000	$ 831,249	1.17%

CITY OF FAYETTEVILLE WATER AND SEWER
OPERATING REVENUES BY SOURCE,
LAST TEN FISCAL YEARS

FISCAL YEAR	WATER REVENUE	SEWER REVENUE	STORMWATER REVENUE	PENALTIES & FEES	MISC	TOTAL
2000	$ 1,863,343	$ 1,356,524	$ -	$ 384,789		$ 3,604,656
2001	$ 2,145,748	$ 1,321,598	$ -	$ 20,531	$ -	$ 3,487,877
2002	$ 2,163,641	$ 1,394,018	$ -	$ 5,938		$ 3,563,597
2003	$ 1,983,081	$ 1,402,842	$ -	$ 3,603	$ -	$ 3,389,526
2004	$ 2,240,444	$ 1,512,982	$ 219,296	$ 7,009	$ -	$ 3,979,731
2005	$ 2,212,619	$ 1,528,208	$ 450,192	$ 239	$ -	$ 4,191,258
2006	$ 2,409,884	$ 1,719,739	$ 466,776	$ 17,980	$ -	$ 4,614,379
2007	$ 2,513,048	$ 2,006,031	$ 474,224	$ 7,773	$ -	$ 5,001,076
2008	$ 2,471,267	$ 2,148,367	$ 489,195	$ 4,487	$ -	$ 5,113,316
2009	$ 2,375,179	$ 2,524,928	$ 493,799	$ 5,574	$ -	$ 5,399,480

CITY OF FAYETTEVILLE WATER AND SEWER
OPERATING EXPENSES,
LAST TEN FISCAL YEARS

FISCAL YEAR	EMPLOYMENT COSTS WATER	EMPLOYMENT COSTS SEWER	CONTRACTED SERVICES	SUPPLIES & MATERIALS	ADMIN COSTS	AMORTIZATION	OTHER OPERATING EXP	SUBTOTAL EXPENSES BEFORE DEPRE	DEPRECIATION	TOTAL OPERATING EXPENSES
2000	$ 568,683	$ 379,122	$ 342,514	$ 778,499		$ 18,775	$ 62,612	$ 2,150,205	$ 911,057	$ 3,061,262
2001	$ 639,829	$ 426,552	$ 1,204,644	$ 774,008		$ 18,775	$ 29,278	$ 3,093,086	$ 912,330	$ 4,005,416
2002	$ 767,899	$ 511,933	$ 566,267	$ 778,718		$ 18,775	$ 51,196	$ 2,694,788	$ 894,698	$ 3,589,486
2003	$ 609,162	$ 409,579	$ 766,539	$ 901,809	$ 288,410	$ 18,775	$ 11,128	$ 3,005,402	$ 906,952	$ 3,912,354
2004	$ 693,098	$ 447,869	$ 624,618	$ 753,164	$ 332,383	$ 48,655	$ 32,809	$ 2,932,596	$ 1,007,085	$ 3,939,681
2005	$ 733,766	$ 539,479	$ 751,622	$ 900,148	$ 391,075	$ 69,997	$ 37,796	$ 3,423,883	$ 1,087,317	$ 4,511,200
2006	$ 770,273	$ 611,891	$ 768,396	$ 974,615	$ 377,905	$ 69,997	$ -	$ 3,573,077	$ 1,234,578	$ 4,807,655
2007	$ 743,978	$ 571,797	$ 680,994	$ 1,165,161	$ 553,706	$ 69,997	$ -	$ 3,785,633	$ 1,182,464	$ 4,968,097
2008	$ 666,888	$ 655,452	$ 575,388	$ 1,247,919	$ 614,544	$ 69,997	$ -	$ 3,830,188	$ 1,200,240	$ 5,030,428
2009	$ 556,231	$ 912,524	$ 504,266	$ 1,067,309	$ 635,504	$ 69,997	$ -	$ 3,745,831	$ 1,186,339	$ 4,932,170

WATER SOLD BY TYPE OF CUSTOMER
LAST SEVEN FISCAL YEARS
(In Millions of Gallons)

TYPE OF CUSTOMER	FISCAL YEAR						
	2003	2004	2005	2006	2007	2008	2009
Residential	368.13	398.30	391.96	403.51	383.18	335.84	321.75
Commercial	49.75	53.83	53.06	54.00	113.27	112.95	44.51
Senior	60.44	65.39	64.40	70.20	40.7	39.61	82.33
Other	14.29	15.46	15.48	16.04	11.76	11.94	15.23
Total Usage:	492.61	532.98	524.90	543.75	548.91	500.34	463.83
Total Direct Rate per 1,000 Gallons:	$2.40	$2.40	$2.40	$2.65	$2.65	$2.90	$2.90

OPERATING INDICATORS BY FUNCTION
LAST SIX CALENDAR YEARS

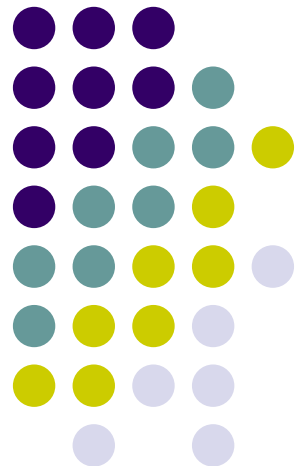
FUNCTION	2004	2005	2006	2007	2008	2009
MAYOR AND COUNCIL						
CITIZEN CONTACTS	-	1,745	5,871	4859	4626	7000
COUNCIL MEETINGS	23	26	25	25	26	24
CORRESPONDENCE GENERATED	67	74	55	85	81	150
FINANCE AND ADMIN						
A/P CHECKS PROCESSED	4,638	4,044	4,472	4,869	4,354	4,900
BUSINESS LICENSES PROCESSED	2,212	2,168	2,015	2,157	2,337	2,200
UTILITY BILLS GENERATED	84,641	88,274	97,494	99,286	100,337	100,250
INFORMATION TECHNOLOGY						
NUMBER OF WORKORDER REC'D	1,055	523	468	529	530	600
HITS CITY WEB SITE PER YEAR	80,455	110,255	121,322	181,776	164,475	150,000
MUNICIPAL COURT						
CITATIONS PROCESSED	8,369	7,210	8,218	10,033	8,060	7,742
CASES ADJUDICATED	7,894	8,736	9,708	11,990	7,319	7,900
AVG INMATES PER MONTH	11.9	12.1	10.7	16.3	19.7	12.4
POLICE						
NUMBER OF ARRESTS	1,332	1,164	1,385	1,427	1,434	1,748
NUMBER OF TRAFFIC ACCIDENTS	1,506	1,618	1,507	1,396	1,148	1,174
CITATIONS/WARNINGS ISSUED	8,577	8,897	11,777	7,869	9,752	9,104
FIRE						
EMERGENCY CALLS	2,367	2,387	2,570	2,560	2,656	2,542
HYDRANTS MAINTAINED	947	1,089	1,117	1,250	1,250	1,277
INSPECTIONS COMPLETED	1,795	1,660	1,446	1,431	1,391	1,322
PUBLIC WORKS						
MILES RESURFACED	2	2	2.5	1.3	1.3	1.5
MILES CRACK SEALED	1.5	1.5	1.5	2.0	1.0	1.0
MILES OF ROW MOWED	370	380	430	435	445	455
HOUSING AND DEVELOPMENT						
BUILDING PERMIT INSPECTIONS	5,487	5,484	7,020	4,097	3,087	2,600
DEVELOPMENT PLAN APPLICATIONS	38	33	37	28	15	8
EROSION CONTROL INSPECTIONS	3,668	3,672	3,452	2,085	1,643	1,400
WATER AND SEWER						
WATER-GALLONS PROCESSED (X 1,000)	584,183	540,480	474,920	388,624	319,419	319,419
WASTERWATER-GALS PROCESSED (X 1,000)	768,169	833,790	770,502	716,985	684,408	684,408
NEW METER INSTALLATIONS	156	153	168	54	25	13

WATER AND SEWER RATES
LAST TEN FISCAL YEARS

FISCAL YEAR	WATER (RESIDENTIAL) MONTHLY BASE RATE	WATER (RESIDENTIAL) RATE PER 1000 GALLONS	WATER (COMMERCIAL) MONTHLY BASE RATE	WATER (COMMERCIAL) RATE PER 1000 GALLONS	WATER (SENIOR) MONTHLY BASE RATE	WATER (SENIOR) RATE PER 1000 GALLONS
2000	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2001	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2002	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2003	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2004	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2005	$ 12.00	$ 2.40	$ 22.00	$ 2.40	$ 9.00	$ 2.40
2006	$ 13.20	$ 2.65	$ 24.20	$ 2.65	$ 11.22	$ 2.65
2007	$ 13.20	$ 2.65	$ 24.20	$ 2.65	$ 11.22	$ 2.65
2008	$ 14.50	$ 2.90	$ 26.60	$ 2.90	$ 12.33	$ 2.90
2009	$ 14.50	$ 2.90	$ 26.60	$ 2.90	$ 12.33	$ 2.90

FISCAL YEAR	SEWER (RESIDENTIAL) MONTHLY BASE RATE	SEWER (RESIDENTIAL) RATE PER 1000 GALLONS	SEWER (COMMERCIAL) MONTHLY BASE RATE	SEWER (COMMERCIAL) RATE PER 1000 GALLONS	SEWER (SENIOR) MONTHLY BASE RATE	SEWER (SENIOR) RATE PER 1000 GALLONS
2000	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2001	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2002	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2003	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2004	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2005	$ 10.00	$ 1.65	$ 20.00	$ 1.65	$ 9.00	$ 1.65
2006	$ 12.00	$ 2.00	$ 23.00	$ 2.00	$ 10.20	$ 2.00
2007	$ 12.00	$ 2.00	$ 23.00	$ 2.00	$ 10.20	$ 2.00
2008	$ 15.95	$ 2.85	$ 27.95	$ 2.85	$ 13.56	$ 2.85
2009	$ 15.95	$ 2.85	$ 27.95	$ 2.85	$ 13.56	$ 2.85

GLOSSARY



CITY OF FAYETTEVILLE, GEORGIA

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Accounting System – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Ad Valorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a millage rate set by the City Council.

Appropriation – An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of government resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

Asset – All the property such as cash, inventory and receivables that is owned by a business or government and may be applied to cover liabilities.

Audit – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are primarily use to finance capital projects.

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various City services.

Budget Adjustment – A legal procedure utilized by City staff to revise a budget appropriation. City staff has the authorization to adjust line item expenditures within a departmental budget but the City Council must approve any increase in the total budget for a department.

Budget Calendar – The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Budget Document – The instrument used by the City Manager to present a comprehensive financial plan to the City Council.

Budget Message – A general discussion of the proposed budget presented in writing as a supplement to the budget document usually included in the transmittal letter. The transmittal letter explains the principal budget issues against the background of financial experience in recent years and presents recommendations made to the City Manager.

Budget Ordinance – The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

Budget Transfer – Amount transferred from one fund account to another

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

Capital Asset – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program (CIP) – a multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

Capital Improvement Project – An item in excess of $5,000 for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the City.

Capital Outlay – Includes outlays which results in the acquisition of or addition to fixed assets. The item must have a cost greater than $5,000 and have a useful life greater than three (3) years.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificate of Deposit (CD) – A time deposit with a specific maturity evidenced by a certificate. Large denomination certificates of deposit are typically negotiable as to maturity and yield.

Collateral – Value of securities pledged to a specific amount or investment as supplemental security to the credit of the issuer or the broker. Collateral can be of a specific nature and priced at part or market value.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Limit – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service Fund – A fund used to account of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions which may be required to accumulate monies for the future retirement of bonds.

Deficit – The excess of liabilities of a fund over its assets; the excess of expenditures over revenues during an accounting period.

Department – A major administrative unit of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation Expense – Depreciation of capital assets within the various enterprise funds.

Designated, Unreserved Fund Balance – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government.

Division – An administrative segment of the City, which indicates management responsibilities for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed.

Downtown Development Authority (DDA) – A separate component unit of the City established to assist with commercial development.

Employee Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the governments share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the

appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses.

Exempt, Exemption, Non-Exempt – Amounts determined by State Law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment.

Expenditure – Decrease in net financial resources. Expenditures include current operating expenses requiring the present and future use of net current assets, debt service, capital outlays and intergovernmental grants, entitlement and shared revenues.

Expenses – Outflows or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

Fayette County Board of Commissioners – A policy making, publicly elected board that oversees the County government.

Fayette County Board of Education (FCBOE) – A policy making board that oversees the Fayette County school system.

Fees – A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc

Federal Emergency Management Agency (FEMA) – An agency of the Department of Homeland Security, is tasked with responding to, planning for, recovering from and mitigating against disasters.

Fiscal Policy – The City government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Fayetteville has specified August 1 to July 31 as its fiscal year.

Fixed Asset – Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery and furniture.

Function – A major class of grouping of tasks directed toward a common goal – such as executive, financial and administrative, and other general government. For the purposes utilized in budgetary analysis these categories were established by the State of Georgia, and financial reports must be grouped according to those established functions.

Fund – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance – Refers to the excess of current assets over current liabilities.

Fund Equity (Enterprise Fund) – the non-capital portion of the fund's net assets.

FT/PT – Full-time/part-time

Fund Classifications – One of the three categories (governmental, proprietary, and fiduciary) used to classify funds.

Fund Type – One of the eleven classifications into which all individual funds can be categorized. Governmental Fund types include the general fund, special revenue funds, debt service funds, capital funds, and permanent funds. Proprietary fund types include enterprise funds, and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund – The general fund is one of the five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Government Function – These services are provided by the Legislative and Administrative branches in the management of governmental affairs.

General Obligation (G.O.) – Bonds sold to raise revenue for long-term capital financing needs. These bonds which pledge the full faith and credit of the City must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

General Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Government Finance Officers Association (GFOA) – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP (Generally Accepted Accounting Principles) for state and local government since its inception and sponsors the Distinguished Budget Awards Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Grant – A contribution by a government or other organization to support a particular function or program.

Hotel/Motel Tax – Tax levied on every person who rents, leases, or lets for consideration any temporary living quarters/accommodations, within the boundaries of the city limits and established by ordinance. The tax is used to fund the activities of the Main Street Tourism Fund.

Impact Fees – Fess charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure – Basic installations and facilities (e.g. roads, bridges) upon which the continuance and growth of a community depend.

Insurance Premium Tax – A tax on the gross direct premiums received during the preceding year from policies of fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

Intangibles – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Interest Income – Revenue earned for the use of idle monies.

Interfund Transfer – Contributions and operating transfers of cash made between the various funds of the City.

Investment – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

Lease Purchase – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

Levy – To impose taxes for the support of government activities

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

Liquidity – Ease with which a financial instrument can be converted to cash quickly with minimal loss of principal.

Main Street Tourism Fund (MSTF) – A non-profit 501 (c) (6) entity, a component unit of the City, established to operate the Villages Amphitheater as well as overseeing tourism events for the City.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission Statement – A broad statement of purpose that is derived from organizational and/or community values and goods.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

National Pollutant Discharge Elimination System – A permit program, which controls water pollution by regulating point sources that discharge pollutants into the waters of the United States.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific period.

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 personnel, supplies, utilities, travel, fuel and capital outlay.

Operating Income – The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues – Proprietary fund revenues that are directly related to the fund's primary service activity. The consist of user charges for services.

Operating Transfers – Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Ordinance – A formal legislative enactment by the governing body of a City.

Organizational Chart – A chart representing the authority, responsibility, and relationships of divisional and departmental entities within the City organization.

Other Financing Source – An increase in current financial resources separate from revenues.

Other Financing Uses – A decrease in current financial resources separate from expenditures.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

Personnel Services – Expenditures of gross salaries and wages paid to elected officials and both permanent and temporary employees; and amounts paid on behalf of employees that include social security contributions, Medicare, retirement contributions, health insurance, dental insurance, life insurance, long-term disability, unemployment insurance, and workers' compensation.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Professional Services – Expenditures made for services performed by persons or firms with specialized skills; services purchased to operate, repair, maintain, and rent property owned by the City; and other purchased services.

Program Description – Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be.

Property Tax – Revenue generated from the annual levy of taxes on property owner.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds. The City has no internal service funds.

Public Safety Function – This category provides for the citizens of the City of Fayetteville the security and safety of persons and property and includes the departments/divisions of emergency services, fire services, and law enforcement.

Purchase Order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Receivable – An asset account reflecting amounts owed from persons or organizations for goods or services provided by the entity. A type of receivable is Accounts Receivable.

Reserve – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose or commitment and is, therefore, not available for general appropriation.

Revenue – The term designates an increase to a fund's assets which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Sales Tax – A general "sales tax" is levied on all merchandise sold on a retail basis by all persons or businesses selling merchandise in the City limits. Monies collected under authorization of this tax are for the use and benefit of the City.

Special Purpose Local Option Sales Tax (SPLOST) – A sales tax approved by voter referendum used in the City of Fayetteville for transportation projects.

Special Revenue Fund – A governmental fund type used to account for proceeds of specific revenue sources (other than from major capital projects) that are legally restricted to expenditure for specified purposes.

Taxes – Compulsory charges levied by a government for the purpose of financing the 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.

Transportation Function – The safe and adequate flow of vehicles, travelers and pedestrians is included in this classification

Workload Indicators – Used in budgets to show, for example (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program

Undesignated, Unreserved Fund Balance – Available expendable financial resources in a governmental fund that are not the objective of tentative management plans.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Department of Audits that is designed to standardize financial information to facilitate comparison and evaluation reports

User Fees – The fees charged for direct receipt of public services

Vehicle Excise Tax – Tax levied on every person who rents, leases, or lets for consideration any vehicle

Yield (Return on Investments) – The rate of annual income returned on an investment, expressed as a percentage.

Zero-Based Budget – An operating, planning and budgeting process which requires each manager to justify all dollars requested from scratch.

ACRONYMS

ADM	Administration; Administrative
ARC	Atlanta Regional Commission
CAFR	Comprehensive Annual Financial Report
CD	Certificate of Deposit
CIP	Capital Improvement Program
CM	City Manager
COF	City of Fayetteville
CPF	Capital Projects Funds
DDA	Downtown Development Authority
EAP	Employee Assistance Program
EEOC	Equal Employment Opportunity Commission
ENG	Engineer
E911	Emergency 911 Services
FB	Fund Balance
FDIC	Federal Deposit Insurance Corporation
FPD	Fayetteville Police Department
FEMA	Federal Emergency Management Agency
FT	Full-time
GA	Georgia
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEFA	Georgia Environmental Facilities Authority

GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GGFOA	Georgia Government Finance Officers Association
GDOT	Georgia Department of Transportation
GIS	Geographic Information Systems
GMA	Georgia Municipal Association
GMEBS	Georgia Municipal Employee Benefits System
GO	General Obligation
HDF	Holliday-Dorsey-Fife House
HR	Human Resources
HTRG	Homeowners Tax Relief Grant
IFF	Impact Fees Fund
IT	Information Technology
LOST	Local Option Sales Tax
MS	Main Street
MSTF	Main Street Tourism Fund
NPDES	National Pollutant Discharge Elimination System
OM	Operations and Maintenance
OMB	U.S. Office of Management and Budget
PT	Part-time
PW	Public Works
SPLOST	Special Purpose Local Option Sales Tax
US	United States

UFB	Unrestricted Fund Balance
WWTP	Wastewater Treatment Plant



Finance and Administrative Services – Director Lynn Robinson (L), Asst Director Ellen Walls (M), and Administrative Supervisor and City Clerk Anne Barnard (R)