The City of Fayetteville, Georgia

OPERATING BUDGET



FISCAL YEAR ENDED JULY 31, 2012

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fayetteville

Georgia

For the Fiscal Year Beginning

August 1, 2010

President

Executive Director

CITY OF FAYETTEVILLE, GEORGIA
OPERATING BUDGET
FISCAL YEAR ENDED JULY 31, 2012

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OFFICIALS OF THE CITY OF FAYETTEVILLE

MAYOR AND CITY COUNCIL

Kenneth Steele, Mayor

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

LEGAL

David Winkle, City Attorney

AUDITOR

Mauldin and Jenkins, LLC

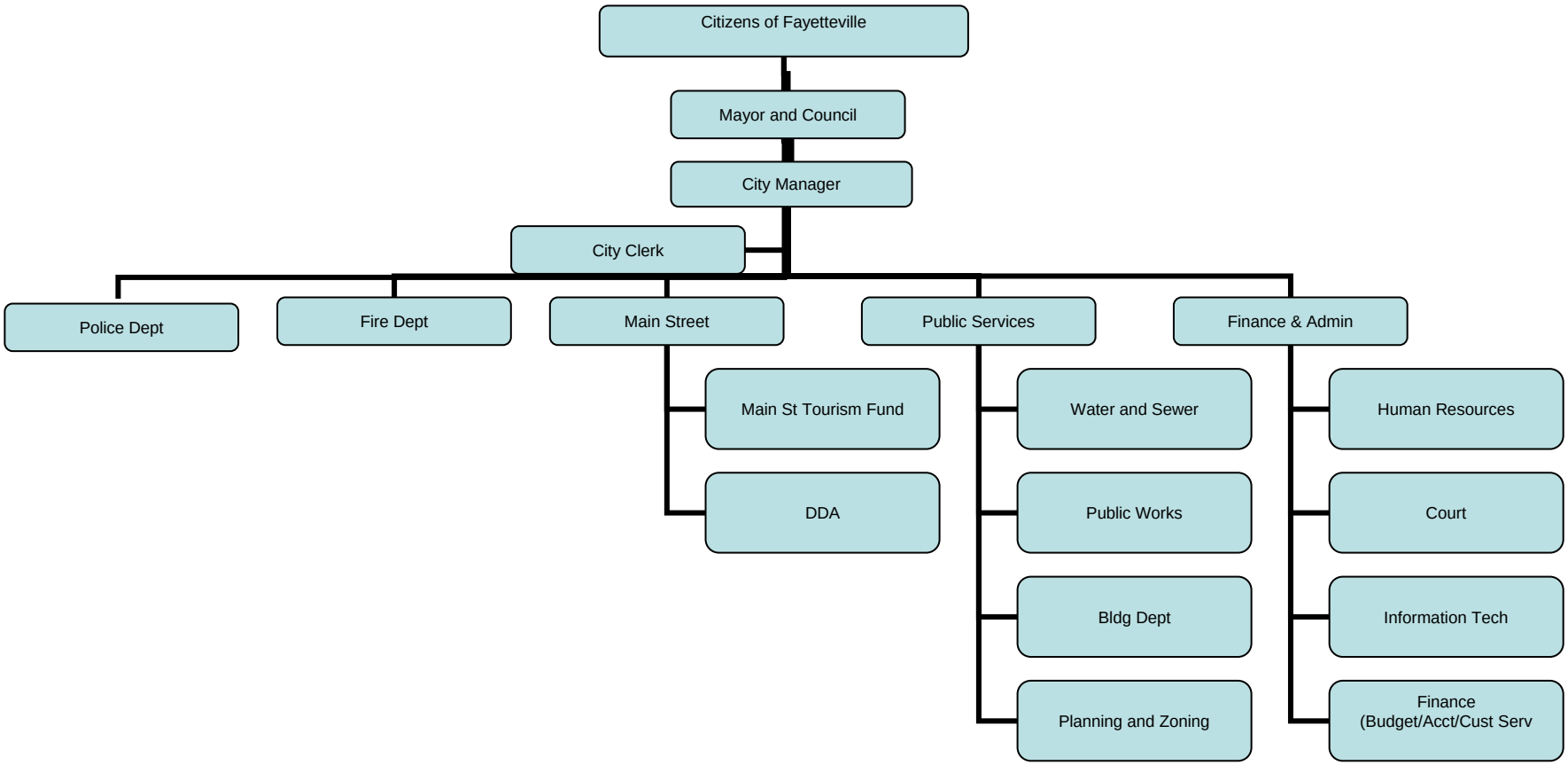
JUDICIAL

Michael Martin, Municipal Court Judge
James Dalton, Municipal Court Judge Pro Tem
Ross Burris, City Solicitor
Julie Kert, 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
Anne Barnard, City Clerk

Organizational Chart
Citywide
FY 2012



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 CITY HALL

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.

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 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, 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 15,945; a 43% increase since 2000. The median housing value in Fayetteville is $188,000. 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 remained the same at 8 for 2009 and 2010. The City remains affordable to residents as the per capita income is $39,748.

The unemployment rate for Fayetteville is 8.7% compared to the United States average of 9.1%. 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 2010 was 2, valued at $65,253, and compared to3 permits issued during fiscal year 2009. Approximately 15 new tenant finishes valued at $2,220,972.00 during fiscal year 2010. 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 continues to be effected by the recession, which has resulted in reduced revenues, mostly in sales taxes and building permits and fees. During fiscal year 2012 budgets, measures were implemented to reduce the effected revenues and expenditures. Major expenditure reductions involved, but not limited to, continuation of a hiring freeze, limited purchasing on new or replacement capital items or projects, continuing an employee voluntarily reduction in work hours, 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 2012. Transportation projects, including highways and streets 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 adequate fund balances consistent with our reserve fund policy. With continued monitoring of our revenues and expenditures, the City can meet goals


FAYETTEVILLE CITY HALL
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ULTIMATE SECURITY
(770) 460-1000

and objectives in the public service area; police and fire protection, street and drainage improvements, and infrastructure.

Personnel. No new personnel were added for fiscal year 2012. As mentioned above, a hiring freeze was implemented in mid fiscal year 2008 and continues thru fiscal year 2012. a percentage increase of 1% 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.

Contracted Services and Supplies. A percentage increase of 1% was included in the fiscal year 2012 budgets to cover the continued increase in services and supplies; mostly, in the area of fuel cost and utilities.

Capital Improvement Program. 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.

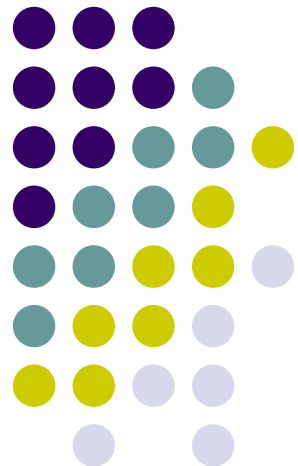
TRANSPORTATION PROJECTS	IN PROGRESS OR COMPLETED	FUNDING SOURCE
HWY 54 SAFETEA-LU SIDEWALK	IN PROGRESS	SPLOST & DOT
FAYETTEVILLE CONNECTING SIDEWALKS (TIP) CONSTR	IN PROGRESS	SPLOST & GRANT
S JEFF SHOULDERS & SIDEWALK	IN PROGRESS	SPLOST
LEE STREET SIDEWALK PROJECT	IN PROGRESS	GRANT
CEMETERY SIDEWALK PROJECT	IN PROGRESS	SPLOST, GRANT & CTF
RAMAH ROAD/HWY 85 SIDEWALK	COMPLETE	SPLOST
GRADY/BEAUREGARD DES/RW/CONST	IN PROGRESS	IMPACT FEE FUND
LAFAYETTE AVE AND GLYNN ST TRAFFIC SIGNAL (LCI)	IN PROGRESS	IMPACT FEE FUND
314/WHITE RD/BANKS RD TURN LANES	COMPLETE	IMPACT FEE FUND
LAFAYETTE AVE EXTENSION CONSTRUCTION (LCI)	COMPLETE	SPLOST
UNDESIGNATED SIDEWALKS AND MULTI-USE PATHS	IN PROGRESS	SPLOST
WELCOME TO FAYETTEVILLE SIGN	IN PROGRESS	SPLOST
HOOD AVENUE CONNECTOR/SR 92 REALIGNMENT PROJECT	IN PROGRESS	SPLOST & IFF
HOSPITAL AT GRADE CROSSING	IN PROGRESS	SPLOST

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.

City of Fayetteville

Fiscal Year 2012 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
Anne Barnard

June 4, 2011

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 2012. 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 fourteen (14) consecutive years. Also, the City of Fayetteville has received the Distinguished Budget Presentation Award for five (5) 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

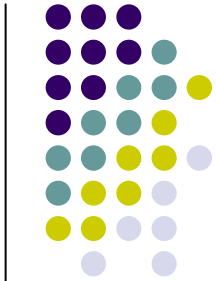
Lorri Lynn Robinson
Director of Finance and Administration

General Fund Assumptions



- FY 2012 Projections
  - Revenues
    - Decrease (6%) in Property Tax Digest
    - Proposed Millage Rate Rollup equivalent to decrease in digest
    - Increase 1% in Local Option Sales Tax
    - Increase of 2% in Selective Sales and Use Taxes, and Business Taxes
    - No increase in Franchise Taxes
    - No increase in Licenses and Permits
    - Unassigned Fund Balance $55,148

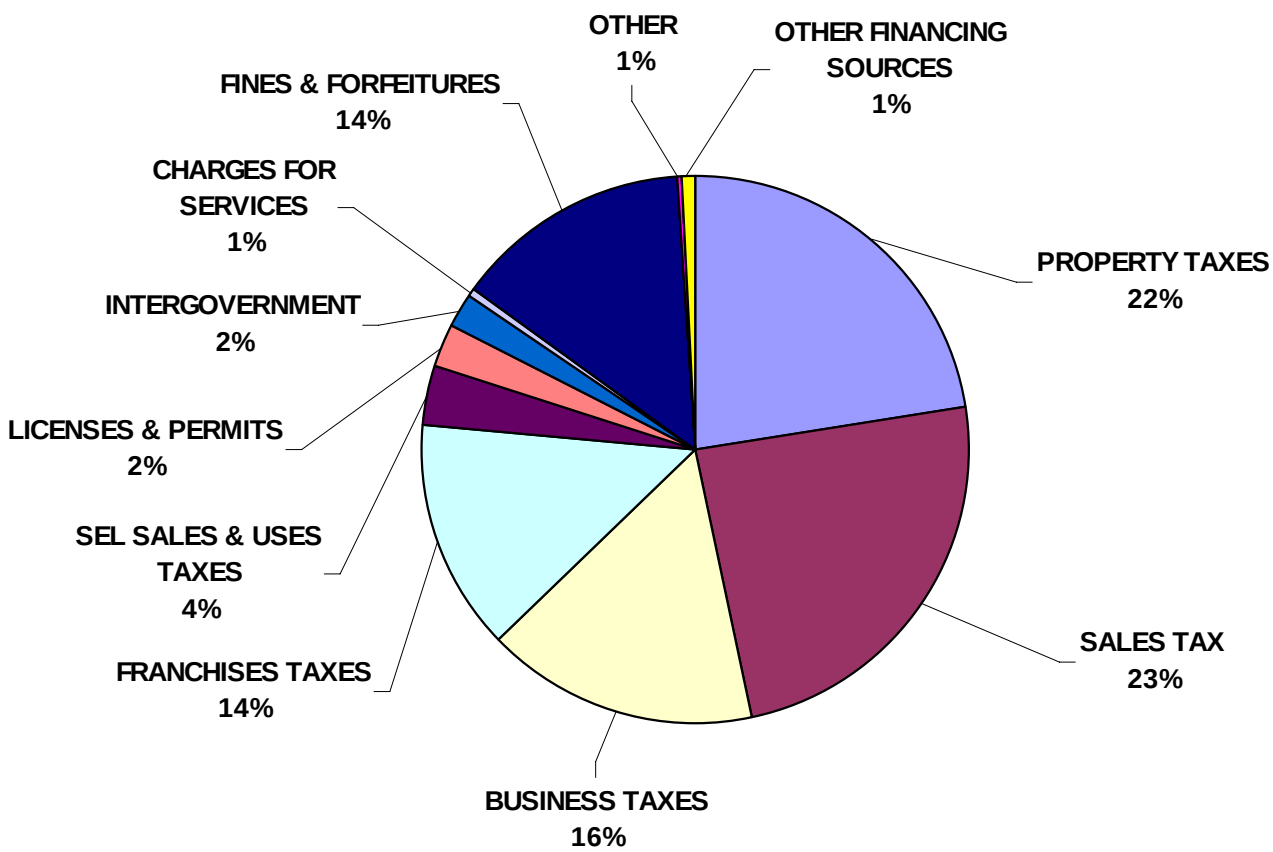
General Fund Assumptions (Continued)



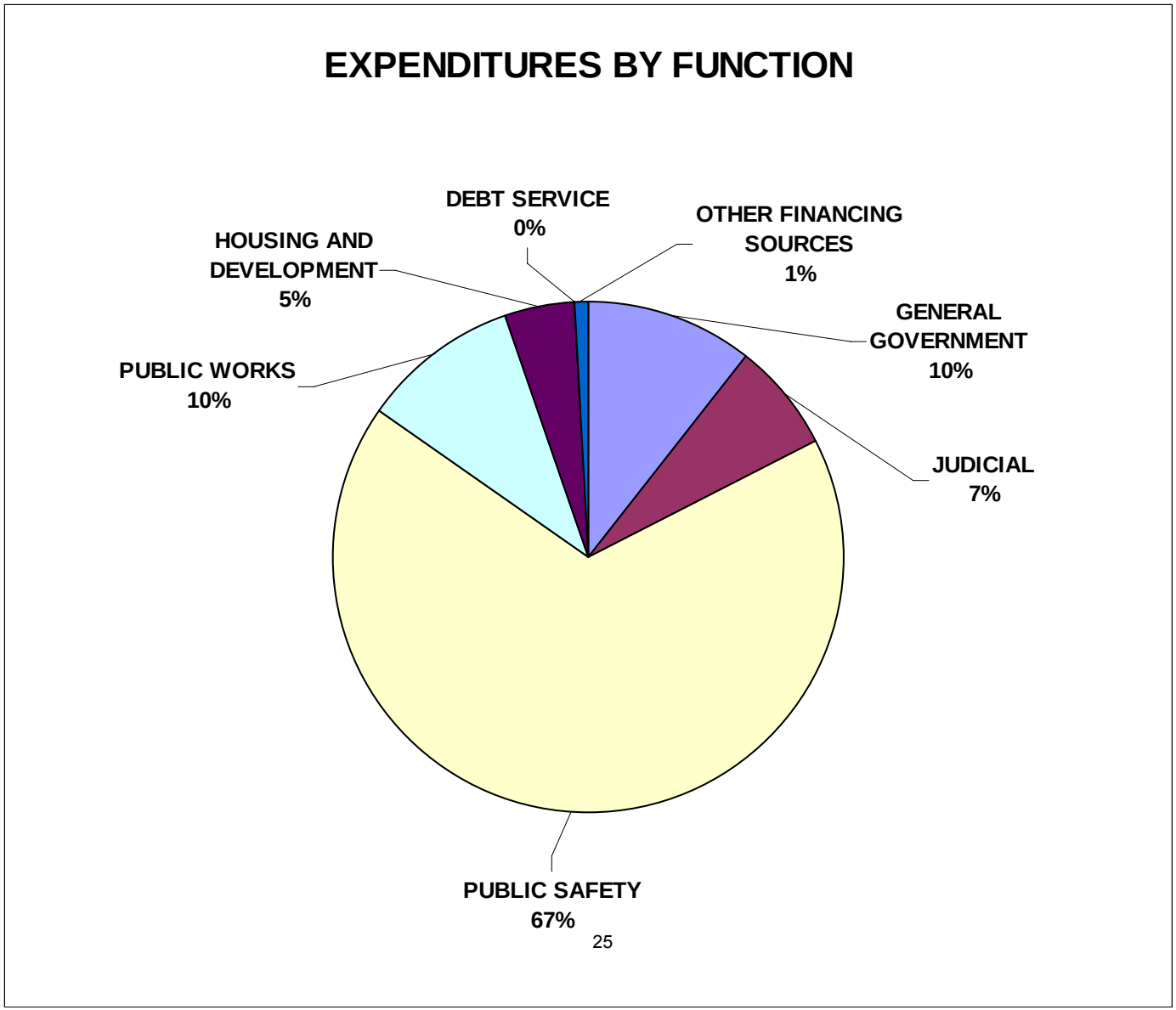
- FY 2012 Projections (Continued)
  - Expenditures
    - One time employee incentive
    - Added $5,900 for election cost
    - Increase 1% for operations and maintenance
    - Increase in E911 Services from $68,500 to $117,649
    - Decreased the transfer to MSTF from $80,000 to $75,000
    - Decrease GMEBS contribution per valuation report ($65,000)
    - Continue with hiring freeze

GENERAL FUND

REVENUES



GENERAL FUND



General Fund

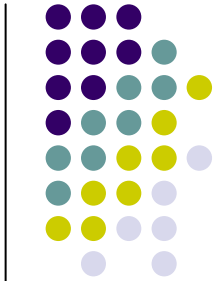
GENERAL FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Amended	Projected
REVENUES				
TAXES	$ 7,471,339	$ 7,298,025	$ 7,413,242	$ 7,540,804
LICENSES & PERMITS	$ 261,486	$ 217,086	$ 223,200	$ 223,200
INTERGOVERNMENTAL	$ 437,242	$ 380,296	$ 262,600	$ 174,000
CHARGES FOR SERVICES	$ 112,991	$ 41,443	$ 58,050	$ 58,050
FINES & FORFEITURES	$ 1,616,336	$ 1,743,975	$ 1,300,000	$ 1,300,000
INVESTMENT INCOME	$ 18,947	$ 7,347	$ 1,000	$ 1,010
CONTRIBUTIONS & DONATIONS	$ 1,791	$ 6,468	$ 5,500	$ 5,500
MISCELLANEOUS	$ 200,649	$ 44,397	$ 40,718	$ 40,718
OTHER FINANCING SOURCES	$ 6,405	$ 23,202	$ 274,733	$ 67,149
TOTAL REVENUES	**$ 10,127,186**	**$ 9,762,238**	**$ 9,579,043**	**$ 9,410,431**
EXPENSES				
GENERAL GOVERNMENT	$ 1,026,931	$ 1,019,211	$ 1,011,895	$ 986,671
JUDICIAL	$ 895,312	$ 828,909	$ 662,547	$ 666,710
PUBLIC SAFETY	$ 6,286,086	$ 6,157,333	$ 6,377,484	$ 6,326,198
PUBLIC WORKS	$ 1,087,964	$ 1,007,577	$ 902,421	$ 927,550
HOUSING AND DEVELOPMENT	$ 598,876	$ 485,293	$ 430,140	$ 428,302
DEBT SERVICE	$ 135,784	$ 50,662	$ -	$ -
OTHER FINANCING SOURCES	$ 85,000	$ 263,555	$ 194,556	$ 75,000
TOTAL EXPENSES	**$ 10,115,953**	**$ 9,812,540**	**$ 9,579,043**	**$ 9,410,431**
NET	**$ 11,233**	**$ (50,302)**	**$ (0)**	**$ -**
FUND BALANCE-UNASSIGNED		**$ 450,884**	**$ 192,151**	**$ 137,002**

Budgeted Positions

CITY OF FAYETTEVILLE FTE POSITIONS		
FUNCTION	**2008**	**2012**
GENERAL GOVERNMENT	16	14
JUDICIAL	2.5	2.5
PUBLIC SAFETY	88.5	82
PUBLIC WORKS	16	11
HOUSING AND DEVELOPMENT	9	5.5
WATER AND SEWER	28	19
COMPONENT UNITS	2.5	2
TOTAL	**163**	**136**

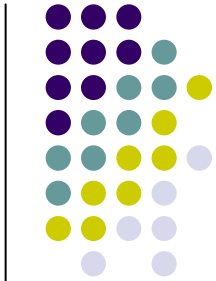
Full-Time Equivalent Positions – FTE

Water and Sewer Fund Assumptions



- FY 2012 Projected
  - Revenues
    - Slight recovery in Water and Sewer operating revenues
      - 1% Increase
    - Sewer Proportionate Share Fee revenues remains flat at $75,000 annually
    - No new rate increases are proposed
  - Expenses
    - One time employee incentive
    - Operation and maintenance to increase by 1%
    - Continue with hiring freeze – all vacant positions removed

Water and Sewer Fund Assumptions

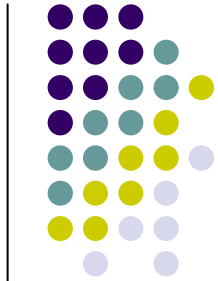


- FY 2012 Projected (Continued)
  - Expenses
    - Capital purchases are being scheduled based upon the availability of revenues
    - Continuation of new debt payment schedule

Water & Sewer Fund

WATER AND SEWER FUND	ACTUAL	ACTUAL	BUDGET	PROPOSED
	FYR 2009	FYR 2010	FYR 2011	FYR 2012
REVENUES				
TOTAL INTERGOVERNMENTAL	392,115	0	3841	0
TOTAL UTILITIES/ENTERPRISE	5,443,906	5,402,638	5,586,394	5,635,117
TOTAL OTHER/ENTERPRISE	5374	4,145	27,600	27,100
INTEREST REVENUES	3,843	40	1,500	1,500
REALZD GAIN OR LOSS ON IN	-58,957	-59,877	-48,500	-60,000
CONTRIBUTED CAP (SPS)	60,869	30,984	76,100	76,000
TOTAL REVENUES	**5,847,150**	**5,377,930**	**5,646,935**	**5,679,717**
EXPENSES				
GOVERNMENTAL	657,906	563,854	681,849	664,350
WASTEWATER	3,771,054	3,211,185	3,718,346	3,500,806
WATER	2,478,618	1,987,354	2,435,679	2,520,207
HOUSING AND DEVELOPMENT	33,222	32,157	31,343	31,343
TOTAL EXPENSES	**6,940,800**	**5,794,550**	**6,867,217**	**6,716,706**
TOTAL DEPRECIATION	1,186,339	1,517,930	1,520,000	1,520,000
TOTAL EXPENSES LESS DEPRE	**5,754,461**	**4,276,620**	**5,347,217**	**5,196,706**
NET PROFIT (LOSS)	**92,689**	**1,101,310**	**299,718**	**483,011**
DEBT SERVICE COVERAGE:		205,455	208,812	208,350
RESERVED FOR REPLACE/EXT & SINKING FUND		895,855	90,906	274,661

Capital Projects Fund Assumptions



- FY 2012 Projected
  - Revenues
    - Decrease (6%) in property tax digest
    - Changed the .89 mill rate back to .75 mill rate for property tax
  - Expenditures
    - No capital outlay
    - Capital leases decreased by ($75,317) due to paying off fire apparatus
    - Continue debt service obligations according to debt schedules

Capital Projects Fund

CAPITAL PROJECTS FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Amended	Projected
REVENUES				
TAXES	$ 627,385	$ 630,705	$ 717,126	$ 566,928
INTERGOVERNMENTAL		$ -	$ -	$ -
INVESTMENT INCOME	$ 941	$ (157)	$ 100	$ 101
CONTRIBUTIONS & DONATIONS		$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 65,000	$ 163,171	$ 207,900	$ 18,060
TOTAL REVENUES	**$ 693,326**	**$ 793,719**	**$ 925,126**	**$ 585,089**
EXPENSES				
GENERAL GOVERNMENT	$ -	$ -	$ 89,000	$ -
JUDICIAL	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ -	$ 111,835	$ 150,000	$ -
PUBLIC WORKS	$ -	$ 16,425	$ -	$ -
CULTURE AND RECREATION	$ -	$ -	$ -	$ -
HOUSING AND DEVELOPMENT	$ -	$ -	$ -	$ -
DDA	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 163,865	$ 193,178	$ 171,486	$ 147,777
TOTAL PROJECTS	**$ 163,865**	**$ 321,438**	**$ 410,486**	**$ 147,777**
DEBT SERVICE	$ 493,944	$ 494,029	$ 514,640	$ 437,312
TOTAL EXPENSES	**$ 657,809**	**$ 815,468**	**$ 925,126**	**$ 585,089**
NET:	**$ 35,517**	**$ (21,749)**	**$ -**	**$ 0**
FUND BALANCE	**$ 82,350**	**$ 60,602**	**$ 602**	**$ 31,052**

IMPACT FEE FUND

IMPACT FEE FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Amended	Projected
REVENUES				
CONSULTANT	$512	-$17	$284	$68
ADMINISTRATION	$3,383	$1,002	$1,000	$1,837
FIRE	$17,922	$10,012	$10,000	$21,244
TRANSPORATION	$46,345	$10,996	$11,000	$15,495
PARKS AND RECREATION	$14,149	$6,281	$6,300	$6,439
POLICE	$39,456	$9,616	$9,600	$18,060
INVESTMENT INCOME	$11,508	$5,636	$4,000	$4,100
OTHER FINANCING SOURCES	$0	$0	$888,651	$26,870
TOTAL REVENUES	**$133,275**	**$43,526**	**$930,835**	**$94,113**
EXPENSES				
CONSULTANT	$0	$0	$284	$68
ADMINISTRATION	$3,383	$1,002	$1,000	$1,837
FIRE	$0	$0	$10,000	$21,244
TRANSPORTATION	$26,864	$211,620	$830,400	$30,000
PARKS AND RECREATION	$7,074	$1,924	$51,807	$18,804
POLICE	$65,000	$9,616	$33,344	$18,060
NON-DIVISIONAL	$0	$27	$4,000	$4,100
TOTAL EXPENSES	**$102,321**	**$224,189**	**$930,835**	**$94,113**
NET	**$30,954**	**$ (180,664)**	**$0**	**$0**
FUND BALANCE-RESTRICTED		**$2,111,785**	**$ 1,223,134**	**$ 1,196,264**

SPLOST FUND

SPLOST	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Amended	Projected
REVENUES				
TAXES	$ 656,842	$ 472,808		$ -
INTEREST INCOME	$ 9,011	$ 3,946	$ 3,000	$ -
OTHER FINANCING SOURCES	$ -	$ -	$ 1,638,271	$ 437,327
IFF	$ 26,864	$ 213,120	$ 865,009	$ 111,708
CPF	$ -			$ -
LCI GRANT	$ 27,475			$ -
OTHER GRANTS	$ 52,139	$ 597,619	$ 919,867	$ -
DEVELOPER				
DOT	$ -	$ -	$ 500,000	$ -
CEMETERY TRUST	$ 17,244	$ 25,019	$ 29,972	$ -
TOTAL REVENUES	**$ 789,575**	**$ 1,312,512**	**$ 3,956,119**	**$ 549,035**
EXPENSES				
CAPITAL OUTLAY	$ 402,488	$ 1,203,195	$ 3,956,119	$ 549,035
TOTAL EXPENSES	**$ 402,488**	**$ 1,203,195**	**$ 3,956,119**	**$ 549,035**
NET	**$ 387,087**	**$ 109,317**	**$ -**	**$ -**
		34		
FUND BALANCE	**$ 1,845,118**	**$ 1,954,436**	**$ 316,165**	**$ 36,225**

SPLOST PROJECTS FOR FISCAL YEAR 2012

PROJECT	PROJECT AMOUNT	IMPACT FEES	SPLOST
Grady/Beauregard	$84,235	$84,235	
Hood Avenue Connector/SR 92 Realignment	$439,800	$27,473	$412,327
Hospital at Grade Crossing	$25,000		$25,000

CONFISCATED ASSET FUND

CONFISCATED ASSET FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Amended	Projected
REVENUES				
Fines and Forfeitures	$ 423,750	$ 54,783	$ 30,000	$ 30,000
Interest Earnings	$ 379	$ 332	$ 500	$ 500
Contributions and Donations				
Other Financing Sources		$ 600		
Appropriation of Fund Balance			$ 10,500	
TOTAL REVENUES	**$ 424,129**	**$ 55,715**	**$ 41,000**	**$ 30,500**
EXPENSES				
Personnel Benefits				
Purchased Services		$ 3,017	$ 10,000	
Supplies	$ 143,434	$ 78,746	$ 9,000	$ 30,500
Capital Outlay		$ 65,679	$ 22,000	
TOTAL EXPENSES	**$ 143,434**	**$ 147,442**	**$ 41,000**	**$ 30,500**
NET	**$ 280,695**	**$ (91,727)**	**$ -**	**$ -**
	36			
FUND BALANCE		**$ 278,994**	**$ 268,494**	**$ 278,994**

HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Budget	Projected
REVENUES				
TAXES	$ 102,170	$ 88,658	$ 87,125	$ 87,996
TOTAL REVENUES	**$ 102,170**	**$ 88,658**	**$ 87,125**	**$ 87,996**
EXPENSES				
Personnel Benefits				
Purchased Services				
Supplies		$ 28		
Capital Outlay				
Transfers Out	$ 102,170	$ 88,630	$ 87,125	$ 87,996
TOTAL EXPENSES	**$ 102,170**	**$ 88,658**	**$ 87,125**	**$ 87,996**
	37			
NET		**$ -**	**$ -**	**$ -**

VEHICLE EXCISE TAX FUND

VEHICLE EXCISE TAX FUND	FY 2009	FY 2010	FY 2011	FY2012
	Actual	Actual	Amended	Projected
REVENUES				
TAXES	$ 65,495	$ 59,621	$ 60,000	$ 61,200
TOTAL REVENUES	**$ 65,495**	**$ 59,621**	**$ 60,000**	**$ 61,200**
EXPENSES				
Personnel Benefits				
Purchased Services				
Supplies				
Capital Outlay				
Transfers Out	$ 65,495	$ 59,621	$ 60,000	$ 61,200
TOTAL EXPENSES	**$ 65,495**	**$ 59,621**	**$ 60,000**	**$ 61,200**
NET		**$ -**	**$ -**	**$ -**

CEMETERY TRUST FUND

CEMETERY TRUST FUND	FY 2009	FY2010	FY2011	FY2012
	Actual	Actual	Amended	Projected
REVENUES				
TAXES				
INTEREST INCOME	$ -	$ -	$ 100	$ 101
OTHER FINANCING SOURCES	$ 10,288	$ 9,678	$ 6,000	$ 6,000
RESIDUAL EQUITY			$ 23,872	
TOTAL REVENUES	**$ 10,288**	**$ 9,678**	**$ 29,972**	**$ 6,101**
EXPENSES				
Personnel Benefits				
Purchased Services				
Supplies				
Capital Outlay				
Transfers Out	$ 17,243	$ 25,019	$ 29,972	$ 6,101
TOTAL EXPENSES	**$ 17,243**	**$ 25,019**	**$ 29,972**	**$ 6,101**
NET	**$ (6,955)**	**$ (15,340)**	**$ -**	**$ -**
FUND BALANCE		**$ 23,872**	**$ -**	**$ -**

SOLID WASTE FUND

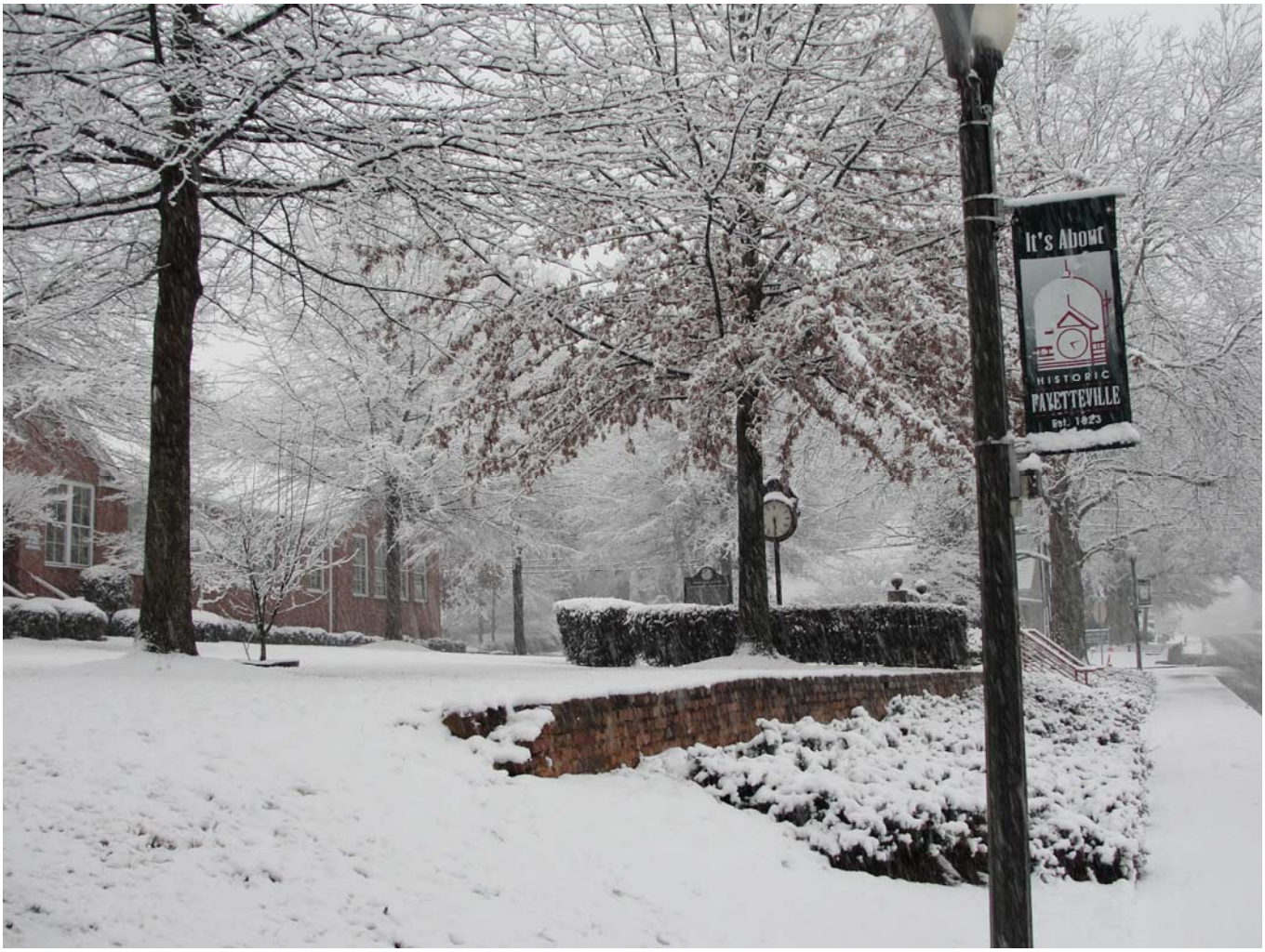
SOLID WASTE FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Budgeted	Proposed
REVENUES				
CHARGES FOR SERVICES	$ 718,569	$ 632,549	$ 772,944	$ 772,944
INVESTMENT INCOME	$ 83	$ -	$ 250	$ 250
TOTAL REVENUES	**$ 718,652**	**$ 632,549**	**$ 773,194**	**$ 773,194**
EXPENSES				
SOLID WASTE	$ 716,103	$ 616,358	$ 750,094	$ 750,094
ADMIN FEES TO W & S		$ -	$ 23,100	$ 23,100
TOTAL EXPENSES	**$ 716,103**	**$ 616,358**	**$ 773,194**	**$ 773,194**
NET	**$ 2,549**	**$ 16,191**	**$ -**	**$ -**

DOWNTOWN DEVELOPMENT AUTHORITY

DDA FUND		FY 2009	FY 2010	FY 2011	FY 2012
		Actual	Actual	Amended	Projected
REVENUES					
75500	NON-DIVISIONAL	$3,413	$82,226	$70,262	$41,650
75501	2001 BOND FUNDS	$143,546	$146,315	$148,540	$146,000
75502	1998 LOAN FUNDS	$27,394	$48,850	$48,850	$49,000
75520	HOLLIDAY HOUSE	$70,894	$63,500	$65,500	$67,200
75530	115 GLYNN STREET SOUTH		$0	$248,344	$21,000
TOTAL REVENUES		**$245,247**	**$340,891**	**$581,496**	**$324,850**
EXPENSES					
75500	NON-DIVISIONAL	$20,730	$78,693	$70,262	$41,650
75501	2001 BOND FUNDS	$143,546	$146,315	$148,540	$146,000
75502	1998 LOAN FUNDS	$27,394	$48,850	$48,850	$49,000
75520	HOLLIDAY HOUSE	$58,241	$46,201	$65,500	$67,200
75530	115 GLYNN STREET SOUTH		$41,430	$248,344	$21,000
TOTAL EXPENSES		**$249,911**	**$361,488**	**$581,496**	**$324,850**
NET		**-$4,664**	**-$20,597**	**$ -**	**$ -**
FUND BALANCE		**$ 625,878**	**$ 606,909**	**$ 549,155**	**$ 521,343**

MAIN STREET TOURISM ASSOCIATION

MAIN STREET TOURISM FUND	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Budget	Projected
REVENUES				
MAIN STREET TOURISM (AMPHITHEATER)	$ 273,037	$ 245,970	$ 295,420	$ 260,306
MAIN STREET	$ 196,217	$ 190,253	$ 172,125	$ 173,798
TOTAL REVENUES	**$469,254**	**$436,223**	**$467,545**	**$434,103**
EXPENSES				
MAIN STREET TOURISM (AMPHITHEATER)	$ 273,911	$ 318,275	$ 295,420	$ 260,305
MAIN STREET	$ 138,115	$ 122,012	$ 172,125	$ 173,798
TOTAL EXPENSES	**$412,026**	**$440,287**	**$467,545**	**$434,103**
NET	**$ 57,228**	**$ (4,064)**	**$ -**	**$ -**
FUND BALANCE	**$ (36,235)**	**$ (40,299)**	**$ (4,288)**	**$ 14,555**



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	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	TOTAL ALL FUNDS	% OF TOTAL
REVENUES AND EXPENDITURES														
REVENUES														
PROPERTY TAXES	$ 3,368,045					$ 566,928							$ 3,934,973	21.51%
LOCAL OPTION SALES TAX	$ 2,285,958												$ 2,285,958	12.50%
OCCUPATIONAL TAX	$ 1,528,034												$ 1,528,034	8.35%
OTHER TAXES	$ 358,767		$ 87,996	$ 61,200									$ 507,963	2.78%
LICENSE & PERMITS	$ 223,200												$ 223,200	1.22%
INTERGOVERNMENTAL	$ 174,000							$ -					$ 174,000	0.95%
CHARGES FOR SERVICES	$ 58,050								$ 5,804,652	$ 772,944	$ 185,025	$ 4,500	$ 6,825,171	37.31%
IMPACT FEES							$ 63,143						$ 63,143	0.35%
FINES & FORFEITURES	$ 1,300,000	$ 30,000											$ 1,330,000	7.27%
INTEREST REVENUES	$ 1,010	$ 500			$ 101	$ 101	$ 4,100	$ 3,000	$ 5,000	$ 250		$ 859	$ 14,921	0.08%
CONTRIB & DONATIONS	$ 5,500				$ 6,000				$ 125,000		$ 72,780	$ -	$ 209,280	1.14%
MISCELLANEOUS	$ 40,718										$ 7,500	$ 22,995	$ 71,213	0.39%
OTHER FINANCING SOURCE	$ 67,149				$ -	$ 18,060	$ 26,870	$ 546,035			$ 168,798	$ 296,496	$ 1,123,408	6.14%
TOTAL REVENUES	**$ 9,410,431**	**$ 30,500**	**$ 87,996**	**$ 61,200**	**$ 6,101**	**$ 585,089**	**$ 94,113**	**$ 549,035**	**$ 5,935,652**	**$ 773,194**	**$ 434,103**	**$ 324,850**	$ 18,292,264	**100.00%**
EXPENDITURES AND OTHER USES														
EXPENDITURES BY FUNCTIONS														
GENERAL GOVERNMENT	$ 986,671						$ 6,005		$ 608,056				$ 1,600,732	8.28%
JUDICIAL	$ 666,710												$ 666,710	3.45%
PUBLIC SAFETY	$ 6,326,198	$ 30,500				$ -	$ 39,304						$ 6,396,002	33.10%
PUBLIC WORKS	$ 927,550				$ 6,101	$ -	$ 48,804	$ 549,035					$ 1,531,490	7.93%
HOUSING AND DEVELOPMENT	$ 428,302		$ 87,996	$ 61,200							$ 434,103	$ 189,850	$ 1,201,451	6.22%
DEBT SERVICE	$ -					$ 437,312						$ 135,000	$ 572,312	2.96%
OTHER USES	$ 75,000					$ 147,777							$ 222,777	1.15%
WATER									$ 2,032,383				$ 2,032,383	10.52%
WASTEWATER									$ 2,646,726				$ 2,646,726	13.70%
DEPRECIATION									$ 1,678,000				$ 1,678,000	8.68%
SANITATION										$ 773,194			$ 773,194	4.00%
TOTAL EXPENDITURES & OTHER USES	**$ 9,410,431**	**$ 30,500**	**$ 87,996**	**$ 61,200**	**$ 6,101**	**$ 585,089**	**$ 94,113**	**$ 549,035**	**$ 6,965,165**	**$ 773,194**	**$ 434,103**	**$ 324,850**	$ 19,321,777	**100.00%**
													$ -	
													$ -	
REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,029,513)**	**$ -**	**$ -**	**$ -**	$ (1,029,513)	
													$ -	
													$ -	
BEFORE DEPRECIATION:									**$ 648,487**				$ 648,487	

UNRESERVED FUND BALANCES FISCAL YEAR 2012				
FUND		BEGINNING UNRESERVED FUND BALANCE		ENDING UNRESERVED FUND BALANCE
General Fund	$	192,151	$	137,002
Water and Sewer Fund	$	855,065	$	277,556
Solid Waste Fund	$	59,193	$	76,125
Capital Projects Fund	$	602	$	31,052
SPLOST Fund	$	316,165	$	36,225
Cemetery Perpetual Care Fund	$	-	$	-
Main Street Tourism Fund	$	4,288	$	14,555
Downtown Development Authority	$	549,155	$	521,343
Total All Funds	**$**	**1,976,619**	**$**	**1,093,858**

General Fund - Budgeted in fiscal year 2012 appropriation of fund balance due to the recession; which has affected a decline in our major revenue sources.
Water and Sewer Fund - Decreased consumption by customers due to water conservation
Solid Waste Fund - Maintain current rates to offset expenses
Capital Projects Fund - Budgeted in fiscal year 2012 no capital items to rebuild fund balance.
SPLOST Fund - Budgeted in fiscal year 2012 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.
Downtown Development Authority - Renovating an old building on the downtown square which has resulted in apprpriating fund balance.

ANALYSIS OF THE FUND BALANCE

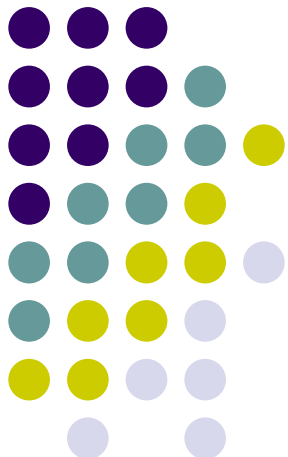
The Governmental Accounting, Auditing and Financial Reporting (GAAFR) published by the government Finance Officers Association (GFOA) define the term fund balance as "the difference between fund assets and fund liabilities of governmental and similar trust funds". In simple terms, the fund balance is the excess of current assets over current liabilities utilizing the flow of current financial resources measurement focus and the modified accrual basis of accounting. To express in layman's terms, it might best be described as funds or idle cash that can serve a s financial safety net in the event of a "rainy day" or unexpected expenditures, can be used to liquidate existing long-term liabilities, or can be utilized to pay for expenditures incurred in future periods.

PERSONNEL SCHEDULE[ii]

POSITION	NUMBER OF EMPLOYEES FY 2010	FY 2011	FY 2012
MAYOR AND COUNCIL	6	6	6
GENERAL GOVERNMENT			
CITY CLERK	0	0	0
CITY MANAGER	1	1	1
FINANCE & ADMINISTRATION	8	9	9
INFORMATION TECHNOLOGY	1	1	1
MUNICIPAL COURT	2	2	2
POLICE SERVICES	48	46	45
FIRE SERVICES	36	36	36
PUBLIC WORKS	13	12	11
HOUSING AND DEVELOPMENT	6	5	5
WATER AND SEWER			
WASTEWATER SERVICES	13	12	11
WATER SERVICES	8	8	8
COMPONENT UNITS			
MAIN STREET TOURISM FUND	2	2	2
TOTAL FULL-TIME PERSONNEL	**138**	**134**	**131**
PART-TIME PERSONNEL			
MUNICIPAL COURT	1	1	1
CITY CLERK	1	1	1
HOUSING AND DEVELOPMENT	2	2	1
FINANCIAL	6	5	5
POLICE SERVICES	2	2	2
TOTAL PART-TIME PERSONNEL	**12**	**11**	**10**

City of Fayetteville

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

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.

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 2012

DATE	BY WHOM	ACTIVITY
May 2 - 7	Budget Committee	Review Proposed FY2012 Budget with Department Heads
May 9 - 13	Department Heads	Submit FY 2012 Departmental Information Updates & Organizational Charts
May 16 - 27	Finance Director	Finance Director to update draft proposed FY2012 Budget to be presented to the Mayor
May 30 – June 3	Budget Committee	Meet with Mayor and Council Members to discuss and review proposed FY 2012 Budget
May 30 - June 3	Finance Director City Manager	Work on finalizing the FY 2012 Budget and preparing all documentation to present to Mayor and Council
June 6	Finance Director	Budget Package to City Clerk
June 16	Mayor and Council	Council Meeting - 1st Reading and Public Hearing for Budget
July 21	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: 5**

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 % (A)	ASSUMED YEAR (B)	YEAR PROPORATION (C)	AVG CONST YR (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:

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

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Depreciation Schedule				**POLICY: 14.21**
AFFECTED DEPTS: All	**EFFECTIVE DATE:** **7/1/2008**	**____DRAFT DATE 06262008** **__X__NEW** **____AMENDED**	**APPROVAL CITY MANAGER:**	**TOTAL PAGES: 13**

Depreciation is to be calculated and recorded for all capitalized fixed assets with the exception of land, construction in progress, and library resources, museum and art collections.

Depreciation is to be calculated, using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost - Salvage Value}}{\text{Asset Useful Life}}$$

Schedule A, Fixed Asset Commodity Class Code List and Useful Life Schedule, is a table of standard estimated useful lives for fixed assets acquired in new condition.

Agencies are responsible for establishing and utilizing an appropriate useful life for assets acquired in less than new condition.

General Fixed Assets - The useful life shown in Schedule A is required for fixed assets acquired in new condition. However, in rare circumstances, agencies may request a deviation in useful life from Schedule A (for fixed assets acquired in new condition).

Schedule A - Fixed Asset Commodity Class Code List and Useful Life Schedule

Effective Date: July 1, 2008

Major Group Commodity Class Code Descriptive Title Useful Life

A0 Land Areas Not Calculated
A100 Uplands
A200 Beds of Navigable Water
A300 Shorelands
A400 Tidelands
A500 Harbor Areas

02 0200 Construction In Progress Not Calculated

04 0400 Library Resources, Museum and Art Collections Not Calculated

05 0500 Buildings 50 Years

06 Infrastructure and Improvements Other Than Buildings
(Includes Leasehold Improvements)
0620 Improvements Having a Useful Life of: 5 Years
0630 Improvements Having a Useful Life of: 10 Years
0640 Improvements Having a Useful Life of: 15 Years
0650 Improvements Having a Useful Life of: 20 Years
0660 Improvements Having a Useful Life of: 30 Years
0670 Improvements Having a Useful Life of: 40 Years
0680 Improvements Having a Useful Life of: 50 Years

10 Weapons, Firearms, Signal Guns, and Accessories 5 Years
1005 Firearms and Accessories
1040 Chemical Weapons and Equipment
1095 Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)

13 Ammunition and Explosives Equipment 5 Years
1305 Ammunition Reloading and Gunsmithing Equipment
1350 Bomb Handling and Cryogenic Equipment
1375 Detonating Equipment

15 Aircraft, Fixed and Rotary Winged 6 Years
1510 Aircraft, Fixed Wing
1520 Aircraft, Rotary Winged

16 Aircraft Components and Accessories 5 Years

1680 Miscellaneous Aircraft Accessories and Components

17 Aircraft Support Equipment 5 Years
1730 Aircraft Ground Servicing Equipment
1740 Airfield Specialized Trucks, Trailers, and Lighting Equipment

19 Marine Vessels, Barges, and Docks (All, except otherwise indicated) 40 Years
1901 Passenger Only Vessels (Ferry Boats) 25 Years
1902 Passenger Vessel Components Having a Useful Life of: 20 Years
1903 Passenger Vessel Components Having a Useful Life of: 15 Years
1904 Passenger Vessel Components Having a Useful Life of: 10 Years
1905 Passenger Vessel Components Having a Useful Life of: 5 Years
1906 Passenger Vessel Components Having a Useful Life of: 3 Years
1910 Auto Only Vessels (Ferry Boats) 40 Years
1911 Auto Vessel Components Having a Useful Life of: 30 Years
1912 Auto Vessel Components Having a Useful Life of: 25 Years
1913 Auto Vessel Components Having a Useful Life of: 20 Years
1914 Auto Vessel Components Having a Useful Life of: 15 Years
1915 Auto Vessel Components Having a Useful Life of: 12 Years
1916 Auto Vessel Components Having a Useful Life of: 10 Years
1917 Auto Vessel Components Having a Useful Life of: 5 Years
1920 Fishing Vessels
1925 Vessels, Special Service (Tugs, Fire Boats, Tenders)
1930 Barges, Cargo
1935 Barges and Lighters, Special Purpose
1940 Small Craft, Powered and Unpowered 6 Years
1945 Pontoons and Floating Docks
1950 Floating Drydocks
1990 Miscellaneous Vessels

20 Marine and Ship Equipment 5 Years
2010 Ship and Boat Propulsion Equipment
2030 Deck Winches, Hoists, etc.
2050 Buoys
2060 Commercial Fishing Equipment
2090 Marine and Ship Furnishings, Equipment, and Miscellaneous

22 Railroad Equipment 40 Years
2240 Railroad Boxcars - Grain
2245 Railroad Passenger and Power Cars

23 Motor Vehicles, Trailers, and Cycles 5 Years
2310 Vehicles (Autos, Vans, and Light Trucks) Up To 10,000 lbs. GVW
2320 Vehicles, Medium and Heavy Duty (Trucks, Buses, and
Special Purpose Vehicles) 10,000 lbs. GVW and Over
2330 Trailers, Cargo and Utility Including Semitrailers

2331 Trailers, Boat
2332 Trailers, Camp, Office, Mobile Home, etc.
2340 Motorcycles and Scooters
2350 Combat Vehicles, Tracked

24 Tractors: Crawler, Wheeled, and Track-Laying 10 Years
2410 Tractors, Crawler
2420 Tractors, Wheeled, Industrial
2421 Tractors, Wheeled, Farm-Type
2430 Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)

25 Vehicular Equipment and Components 10 Years
2510 Cab, Body, and Frame Components
2530 Brake, Steering, Axle, and Wheel Assemblies
2540 Accessories (Canopies, Tool Boxes, Light Bars, etc.)
2590 Modifications (Cranes, Lifts, etc.)

28 Engines, Turbines, and Components 5 Years
2805 Engines, Gas, Automotive
2806 Engines, Gas, Marine
2807 Engines, Gas, Small Implement
2810 Engines, Aircraft
2815 Engines, Diesel, Automotive
2816 Engines, Diesel, Marine
2817 Engines, Diesel, Industrial
2830 Water Turbines/Water Wheels and Components
2835 Turbines, Jet Engines, Nonaircraft
2840 Turbines, Jet Engines, Aircraft
2850 Engines, Rotary, Gas and Components
2895 Engines, Miscellaneous and Components

29 Engine Components and Accessories 5 Years
2910 Fuel System Components, Gas
2940 Cleaners, Filters, and Strainers
2960 Engine Accessories, Diesel Heavy Equipment
2990 Engine Accessories, Nonaircraft Miscellaneous
2995 Engine Accessories, Aircraft Miscellaneous

30 Mechanically Powered Transmission Equipment 5 Years
3010 Torque Converters
3020 Gears, Pulleys, and Sprockets
3040 Power Transmission Equipment
3050 Hydraulic System Components

32 Woodworking Machinery and Equipment 5 Years
3210 Sawmill and Planing Mill Equipment

3220 Woodworking Machines
3230 Tools and Attachments for Woodworking Machinery

34 Metalworking Machinery and Welding Equipment 10 Years
3405 Saw and Filing Machines
3408 Machining Centers and Way-Type Machines
3410 Electrical and Ultrasonic Erosion Machines
3411 Boring and Broaching Machines
3413 Drilling and Tapping Machines
3414 Gear Cutting and Finishing Machines
3415 Grinding and Finishing Machines
3416 Lathes, Metalworking
3417 Milling Machines
3418 Planers and Shapers
3419 Miscellaneous Machine Tools and Accessories
3422 Rolling Mills and Drawing Machines
3424 Metal Heat Treating and Nonthermal Treating Equipment
3426 Metal Finishing Equipment
3431 Electric Welding Equipment and Accessories
3432 Welding Equipment, Engine Driven
3433 Gas Welding, Heat Cutting, and Metalizing Equipment
3438 Miscellaneous Welding Equipment and Accessories
3439 Miscellaneous Welding, Soldering, and Brazing Equipment
3441 Bending and Forming Machines
3442 Hydraulic, Pneumatic, and Mechanical Presses - Power and Manual
3445 Punching and Shearing Machines
3446 Forging Machinery and Hammers
3447 Wire and Metal Ribbon Forming Machines
3448 Riveting Machines, Power Operated
3450 Machine Tools, Portable and Secondary
3455 Cutting Tools, for Machine Tools
3460 Machine Tool Accessories
3465 Production Jigs, Fixtures, and Templates
3470 Machine Shop Sets, Kits and Outfits

35 Services and Trade Equipment - Laundry, Shoe, Sewing, and Packaging 5 Years
3510 Laundry and Dry Cleaning Equipment
3520 Shoe Repair Equipment
3530 Industrial Sewing Machine
3540 Wrapping and Packaging Machinery
3550 Vending Machines
3551 Parking Meters, Turnstiles, and Fare Recording Devices
3590 Beauty and Barber Shop Equipment
3591 Plastic Laminating Presses
3595 Specialized Plastic Working Machines

36 Special Industrial Machinery - Food, Printing, Logging, and Textile 6 Years
3605 Food Cannery Machinery and Equipment
3610 Printing Equipment
3611 Duplicating Equipment/Copy Equipment
3612 Binding Equipment
3625 Textile Industries Machinery
3655 Gas Generating Aero Dispensing Systems, Fixed or Mobile
3680 Foundry Machinery and Related Equipment
3694 Clean Work Station, Controlled Environment Equipment
3695 Specialized Logging Equipment

37 Agricultural Machinery and Equipment - Farm, Fishery, Pest Control, Garden, and Irrigation 12 Years
3710 Soil Preparation Equipment
3720 Harvesting Equipment
3730 Dairy and Livestock Equipment
3731 Poultry Equipment
3732 Fish Hatchery Equipment
3740 Pest, Disease, and Frost Control Equipment
3750 Garden Implements (Mowers, Hedgers, etc.)
3751 Gardening Tools
3752 Irrigation Equipment - Sprinklers, Pipe, and Accessories
3755 Forestry Planting Tools
3770 Animal Furnishings and Equipment - Saddles, etc.

38 Construction, Mining, and Highway Maintenance Equipment 6 Years
3805 Earth Moving and Excavating Equipment
3810 Cranes and Crane Shovels
3815 Crane and Crane Shovel Attachments
3820 Mining, Quarrying, and Rock Drilling Equipment
3821 Rock Crushing Equipment
3825 Road Clearing and Cleaning Equipment
3826 Traffic Safety Devices
3827 Pavement Marking Equipment and Accessories
3828 Weed Burners and Brush Control Equipment
3830 Construction and Maintenance Equipment Attachments
3895 Miscellaneous Construction Equipment

39 Materials Handling Equipment 5 Years
3910 Conveyors
3920 Materials Handling Equipment, Not self-propelled
3930 Materials Handling Equipment, Warehouse Type, Self-Propelled
3940 Blocks, Tackle, Rigging, and Slings
3950 Winches, Hoists, Cranes, and Derricks
3960 Elevators and Escalators
3990 Miscellaneous Materials Handling Equipment

41 Refrigeration and Air Conditioning Equipment, Components and Accessories 13 Years
4110 Refrigeration Units and Accessories, Commercial
4111 Refrigeration Units and Accessories, Scientific
4112 Refrigeration Units and Accessories, Household
4119 Air Conditioning, Heating, and Ventilation Systems, Commercial
4120 Air Conditioning Units and Accessories, Commercial and Industrial
4121 Air Conditioning Units and Accessories, Household
4123 Air Conditioning Units and Accessories, Marine
4130 Refrigeration and Air Conditioning Plants and Components
4140 Fans and Air Circulators, Nonindustrial
4141 Industrial Fan and Blower Equipment

42 Fire Fighting Tools and Equipment 5 Years
4210 Fire Fighting Tools and Equipment
4211 Fire Extinguishers and Accessories
4220 Marine Life Saving Equipment
4221 Marine Diving and Salvage Apparatus and Equipment
4240 Safety and Rescue Equipment (Excluding Eye and Face Protection and Clothing)
4241 Safety and Rescue Equipment - Breathing Apparatus
4242 Safety and Rescue Equipment, Eye and Face Protectors

43 Pumps and Compressors 5 Years
4310 Compressors, Mounted and Unmounted
4320 Power and Hand Pumps
4330 Centrifugals, Separators, and Pressure and Vacuum Filters (Nonlaboratory)

44 Furnaces, Steam Plants, Driers, and Air Purification Equipment 13 Years
4410 Industrial Boilers
4420 Heat Exchangers and Steam Condensers
4430 Industrial Furnaces, Kilns, Lehrs, and Ovens
4440 Driers, Dehydrators, and Anhydrators
4460 Air Purification Equipment
4465 Industrial Controls

45 Plumbing, Heating, and Sanitation Equipment 5 Years
4510 Plumbing Fixtures and Accessories
4515 Dispensers, All Types
4520 Space Heaters, Nonportable
4521 Space Heaters, Portable
4525 Water Heaters
4530 Fuel Burning Units and Accessories
4540 Miscellaneous Plumbing, Heating, and Sanitation Equipment

46 Water Purification and Sewage Treatment Equipment 5 Years

4610 Water Purification Equipment
4620 Water Distillation Equipment
4630 Sewage Treatment Equipment

49 Specialized Maintenance and Repair Shop Equipment 5 Years
4910 Motor Vehicle Maintenance and Repair Shop Equipment
4920 Aircraft Maintenance and Repair Shop Equipment
4925 Marine Maintenance and Repair Shop Specialized Equip.
4930 Lubrication Equipment and Accessories
4931 Fuel Dispensing Equipment and Accessories
4940 Miscellaneous Maintenance and Repair Shop Equipment

51 Hand Tools, Powered and Nonpowered 5 Years
5110 Hand Tools, Edged, Nonpowered
5120 Hand Tools, Nonedged, Nonpowered
5130 Hand Tools, Power Driven, Attachments
5136 Taps, Dies, and Collets - Hand and Machine
5140 Tool and Hardware Boxes
5180 Sets, Kits, and Outfits of Hand Tools

52 Measuring Tools and Gauges 5 Years
5210 Measuring Tools, Craftsmen's
5220 Inspection Gauges and Precision Layout Tools

53 Hardware, Abrasives, Locks and Packing 5 Years
5335 Screening
5340 Key-Duplicating Machines

54 Prefabricated, Portable Structures, Buildings and Scaffolding 50 Years
5410 Prefabricated, Portable Structures, and Buildings
5420 Bridges, Fixed and Floating
5430 Storage Tanks
5440 Scaffolding Equipment and Ladders
5445 Prefabricated Tower Structures
5450 Miscellaneous Prefabricated Structures

58 Communication, Recording, Reproducing, and Detection Equipment 7 Years
5805 Telephone and Telegraph Equipment, and Cell Phones
5810 Communications Security Equipment and Components
5815 Teletype and Facsimile Equipment
5820 Communications Equipment, Industrial and Commercial
5821 Radio and Television Communications Equipment, Airborne
5822 Communications Equipment, Public Safety: Audio and Video
5825 Radio Navigation Equipment, Nonairborne
5826 Radio Navigation Equipment, Airborne
5830 Intercommunications and Public Address Systems, Nonairborne

5831 Intercommunications and Public Address Systems, Airborne
5835 Sound Recording and Reproduction Equipment, Industrial and Professional (includes BETA and VHS Recorders; Video Cameras)
5840 Radar Equipment
5845 Underwater Sound Equipment and Accessories
5850 Audio Tape, Industrial and Professional
5851 Video Tape, Industrial and Professional
5855 Night Vision Equipment
5860 Stimulated Coherent Radiation Devices (Laser and Taser)
5865 Headsets, Handsets, Microphones, Speakers, etc.

59 Electrical and Electronic Components 5 Years
5940 Lugs, Terminals, and Terminal Strips, Electrical
5941 Boards, Terminal, Multi-application, Electronic

60 Fiber Optics Materials, Components, Assemblies, and Accessories 5 Years
6010 Fiber Optic Conductors
6030 Fiber Optic Devices
6070 Fiber Optic Accessories

61 Electric Wire, Power, and Distribution Equipment, Batteries, and Generators 5 Years
6105 Motors, Electrical
6110 Electrical Control Equipment Switchgear, Servomechanisms, etc.
6115 Generators and Generator Sets, Electrical
6118 Solar, Thermal, and Nuclear Power Equipment
6120 Transformers, Distribution and Power Station
6125 Converters, Electrical, Rotating
6130 Converters, Electrical, Nonrotating
6135 Batteries, Dry Cell
6141 Batteries, Wet Cell, Industrial and Electric Vehicles
6150 Miscellaneous Electric Power and Distribution Equipment

62 Lighting Fixtures and Lamps 5 Years
6210 Lighting Fixtures, Indoor
6211 Lighting Fixtures, Outdoor
6230 Portable Electric Lighting Equipment
6290 Flying Insect Control

63 Alarm and Signal Systems 10 Years
6310 Traffic and Transit Signal Systems
6350 Alarm and Signal Systems, Commercial

65 Medical, Dental, and Veterinary Equipment 12 Years
6515 Medical and Surgical Instruments and Equipment
6516 Orthopedic Equipment

6517 Ophthalmological, Refraction, and Audiometry Equipment
6518 Veterinary Equipment
6520 Dental Instruments and Equipment
6525 X-ray Equipment, Medical, Dental, and Veterinary
6530 Hospital Equipment
6533 Patient Mobilization Aids
6534 Stretchers and Litters
6535 Sterilizing Equipment and Accessories
6540 Opticians Instruments and Equipment
6545 Medical Sets, Kits, and Outfits

66 Instruments and Laboratory Equipment 5 Years
6605 Navigational Instruments
6610 Flight Instruments
6615 Automatic Pilot Mechanisms and Airborne Gyro Components
6620 Engine Instruments
6625 Electrical Measuring and Testing Instruments (Ammeters, Voltmeters, etc.)
6626 Electronic Measuring and Testing Instruments
6630 Equipment, Instruments, and Devices, Laboratory
6635 Physical Properties Testing Equipment
6636 Environmental Chambers and Related Equipment
6640 Laboratory Supplies
6641 Laboratory Furniture
6643 Agriculture Laboratory and Field Testing Equipment
6645 Time Measuring Instruments (Clocks, Watches, and Movements)
6650 Optical Instruments, Laboratory
6651 Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders
6655 Geophysical and Astronomical Instruments
6660 Meteorological Instruments and Apparatus
6665 Hazard Detecting Instruments and Apparatus
6670 Scales and Balances, Commercial and Household
6671 Scales, Postal
6672 Scales and Balances, Laboratory
6675 Drafting, Surveying, and Mapping Instruments
6680 Liquid and Gas Flow, Liquid Level, and Mechanical Motion
Measuring Instruments
6681 Speedometers and Tachometers
6682 Regulators and Gauges, Medical
6685 Pressure, Temperature, and Humidity Measuring and Controlling Instruments
6695 Combination and Miscellaneous Instruments

67 Photographic, Projecting, and Microfilm Equipment 6 Years
6710 Cameras, Motion Picture
6720 Cameras, Still Picture
6730 Photographic Projection Equipment
6740 Photographic Developing and Finishing Equipment

6750 Photographic Supplies
6760 Photographic Equipment and Accessories
6770 Films Processed for Commercial and Industrial Use
6780 Film Processing
6790 Micrographic Equipment
6791 Micrographic Supplies
6793 Micrographic Unitizing Equipment and Accessories

69 Training Aids and Devices 5 Years
6905 Multimedia Systems
6910 Training Aids, Medical
6911 Audiotape, Training
6914 Slides, Training
6918 Flight Training Aids and Devices
6920 Overhead Transparencies, Training
6921 Videotapes, Training
6925 Targets
6930 Vehicle Training Aids and Devices
6935 Robots for Training
6940 Communications Training Devices, For The Handicapped
6950 Miscellaneous Training Aids and Devices

70 Information Technology (IT) Equipment and Software 4 Years
7010 Main Frame Computer Systems
7011 Minicomputer Systems and Servers
7012 Nonportable Microcomputer Systems
7013 Portable Microcomputer Systems, Laptop and Notebook Computers
7015 Front End Communications Processors
7016 Data Processing Terminals
7017 Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, and Switches)
7025 Input/Output and Storage Devices - Tape
7026 Input/Output and Storage Devices - Disk (Laser and Magnetic)
7027 Input/Output and Storage Devices - Other
7030 Software, Main Frame and Minicomputer
7031 Software, Microcomputer
7034 Plotters
7035 Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)
7037 Monitors
7038 Laser Printers
7039 Impact and Other Printers
7040 Punched Card Equipment
7042 Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)
7060 Test and Monitor Equipment

71 Furniture, Fixtures, and Accessories 10 Years

7105 Household Furniture
7110 Office Furniture, Desk, Chairs, etc.
7111 Mail Room Furniture and Equipment
7112 School Furniture
7115 Hospital Furniture
7116 Furniture, Critical Environment (Prisons, etc.)
7120 Furniture Fabrication and Repair Supplies
7125 Cabinets, Lockers, Bins, and Shelving
7126 Auditorium and Theater Furniture
7127 Library Furniture
7195 Miscellaneous Furniture and Fixtures

72 Household and Commercial Furnishings and Appliances 7 Years
7231 Awnings
7240 Containers, Utility, Commercial
7241 Containers, Utility, Household
7290 Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers Dryers, Compactors, Sewing Machines, Irons, etc.)

73 Food Preparation and Serving Equipment 5 Years
7310 Food Cooking, Baking, and Warming Equipment, Commercial
7311 Food Cooking, Baking, and Warming Equipment, Household
7320 Kitchen Equipment and Appliances, Commercial
7321 Kitchen Equipment and Appliances, Household
7330 Kitchen Utensils
7352 Vacuum Containers and Chests

74 Office, Visible Record, and Word Processing Equipment 5 Years
7420 Accounting and Calculating Machines
7430 Typewriters and Office Type Composing Machines
7435 Word Processing Equipment and Accessories (Includes mini and micro computers specifically designed for Word Processing purposes)
7450 Office Type Sound Recording and Reproducing Machines
7460 Visible Records Equipment
7490 Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)

77 Musical Instruments, Phonographs, Radios, Televisions, and Household Recordings 5 Years
7710 Musical Instruments
7720 Musical Instrument Parts and Accessories
7730 Record Players, Radios, Television Sets, Tape Recorders, VCRs, and Video Cameras, Home Type
7740 Recordings, Entertainment
7742 Video Tapes, Entertainment

78 Recreational and Athletic Equipment and Toys 5 Years

7810 Athletic and Sporting Equipment
7820 Games, Toys, and Wheeled Goods
7830 Gymnastic Equipment
7831 Playground Equipment
7832 Gameroom Equipment, Pool and Billiard Tables, and Bowling Equipment

79 Cleaning Equipment 5 Years
7910 Floor Polishers, Scrubbers, and Accessories
7912 Vacuum Cleaners, Carpet Sweepers, and Accessories

83 Textile, Leather, Tents, and Flags 10 Years
8340 Tents, Tarpaulins, and Canvases

99 Signs, Arts and Crafts, and Church Equipment 5 Years
9905 Advertising Signs and Identification Plates
9906 Highway Signs
9909 Sign Making Machines and Accessories
9910 Arts and Crafts Supplies
9915 Collectors' Items
9925 Ecclesiastical Equipment
9930 Cemetery Equipment

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Fund Balance Policy				**POLICY: 14.22**
AFFECTED DEPTS: ALL	**EFFECTIVE DATE: 12/22/2010**	**____DRAFT ___X_NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 2**

Purpose: Enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either:
  (a) Not in spendable form (i.e. items that are not expected to be converted to cash such as inventory and prepaids)
  (b) Legally or contractually required to be maintained intact
  (c) Not available to be spent in any way due to their very nature and, or their lack of availability

- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the:
  (a) Enabling legislation adopted by the City; or
  (b) Through external parties (creditors, grantors, or laws or regulations of other governments); or
  (c) Constitutional provisions.

  Good examples in Georgia would include the fund balances associated an E-9ll Fund, a Hotel/Motel Tax Fund, or a SPLOST Fund.

- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by of the Governing Body or Board through adoption of a resolution. The Governing Body or Board also may modify or rescind the commitment.

- Assigned – Fund balances are reported as assigned when amounts are constrained by the City's or Board's intent to be used for specific purposes, but are neither restricted or committed. Through resolution, the Governing Body has authorized the City's city manager or the City's finance director to assign fund balances. With the exception of the General Fund, amounts in all other governmental funds that are not *nonspendable, restricted, or committed* will be considered to be *assigned.* Also, at the fiscal year end any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year's budget is considered to be an assignment of fund balance.

- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

- Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

  Committed
  Assigned
  Unassigned

Net Assets – Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net assets are reported as unrestricted.

The City applies restricted resources first when an expense in incurred for purposes for which both restricted and unrestricted net assets are available.

CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: Fund Types and Definitions				**POLICY: 14.23**
AFFECTED DEPTS: All	**EFFECTIVE DATE: 04/07/2011**	**____DRAFT DATE __X__NEW ____AMENDED**	**APPROVAL CITY MANAGER: JM**	**TOTAL PAGES: 1**

Fund Definitions:

- General Fund: General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as public safety, parks, public works, engineering, planning, and administration.

- Proprietary Funds: An enterprise fund, also called proprietary fund, accounts for business-type activities that receive a significant portion of their funding through user charges. The City has two (2) proprietary funds (1) Water and Sewer Fund and (2) Solid Waste Fund

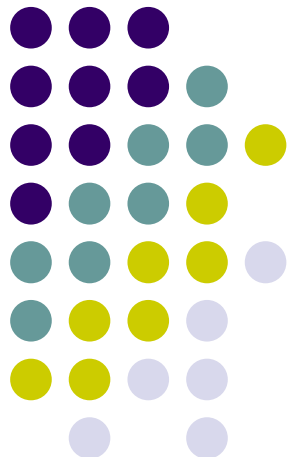
- Capital Projects Funds: The capital projects funds are used to account for financial resources to be used for the acquisition, construction, or renovation of major fixed assets. The City of Fayetteville has three (3) Capital Projects Funds: (1) Building Fund (2) Impact Fee Fund, and (3) SPLOST

- Special Revenue Funds: The special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City of Fayetteville has four (4) Special Revenue Funds: (1) Confiscated Assets Fund, (2) Hotel/Motel Tax Fund, (3) Vehicle Excise Tax Fund, and (4) Cemetery Fund.

- Component Units: The Downtown Development Authority is one of two component units of the City of Fayetteville. The Downtown Development Authority was organized to develop and promote commerce, industry, and general welfare within the City. The Main Street Tourism Fund is the second component unit of the City of Fayetteville. 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.

GOALS AND OBJECTIVES

Strategic 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.

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

Objectives and Action Items

Objective 1: Provide For a Balanced Budget

Action Item 1: Monitor Budgets

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: Staff will continue to monitor.

Action Item 2: FY 2011 Amended Budget/FY 2012 Budget

Staff will move forward with FY 2011 Amended Budget and FY 2012 Budget as presented at retreat

Responsible Party: City Manager and Director of Finance

Target Date: Monthly

Status Update: FY 2011 Budget Amendment approved. FY 2012 Budget scheduled for approval July 21st.

Action Item 3: Maintain Property Tax Revenue Base

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, 2011.

Responsible Party: City Manager and Director of Finance

Target Date: August 31, 2011

Status Update: Preliminary information from Fayette County indicated that digest is likely to decrease by six (6%) percent this year.

Action Item 4: Capital Projects Review

Maintain status quo with Capital Projects Fund replacement capital for FY 2012. Staff will review millage rate allocation between General Fund and Capital Projects Fund and make adjustments to ensure debt service is being maintained. Capital purchases will be re-evaluated in mid year in FY 2012. Department Directors will prepare revised replacement schedules.

Responsible Party: City Manager and Director of Finance

Target Date: January 31, 2012

Status Update: Finance has requested CIP budgets with priorities from departments and will review with FY 2012 Budget amendment.

Action Item 5: Updated Five-Year Financial Forecast

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

Responsible Party: City Manager and Director of Finance

Target Date: Ongoing

Status Update: Staff will continue to monitor.

Objective 2: Provide Proactive Public Information

Action Item 1: Continue with Proactive Public Information

Staff will continue to be 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.

Objective 3: Manage Benefits Program in Cost-Effective Manner

Action Item 1: Monitor Defined Benefit/Defined Contribution Program

GMA and actuary presented overview at retreat indicating programs were well funded and in excellent financial condition. No changes are being recommended at this time. Staff will discuss options with GMEBS staff during next fiscal year.

Responsible Party: City Manager and Staff

Target Date: Ongoing

Status Update: Staff will continue to monitor financial condition and trends.

Action Item 2: Implement Health Insurance and Wellness Incentive Program

The City's Health Insurance consultants presented trend information on the city's health insurance and wellness program. Staff and consultants recommended moving forward with Insurance/Wellness Incentive Program in 2011 to continue to improve overall employee health and assist in containing health insurance costs.

Responsible Party: City Manager and Staff

Target Date: Ongoing

Status Update: Staff along with consultants presented program to employees during communication meetings the week of March 28th. Several minor changes were implemented. R-5-11 – Health Insurance Incentive Program – Adopted 3-17-11 by Mayor and City Council.

After the insurance renewal meeting with the broker, the insurance plan design was changed to reduce the cost of the premium increase. The changes were in the ER co-pay, deductibles and name brand prescription drugs. Beginning this year, incentives for

employees who satisfy the wellness requirements will be reflected by lower contributions than those who do not.

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

Objectives and Action Items

Objective 1: Continue to Provide High Level of Public Safety Services

Action Item 1: Maintain Public Safety Resource Allocation

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.

Responsible Party: City Manager and Director of Finance

Target Date: July 31, 2011

Status Update: FY 2012 Budget is scheduled for approval on July 21st.

Action Item 2: Complete Renewal of E-911 Consolidated Communications Agreement

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: July 21, 2011

Status Update: The new agreement has been completed, pending final approval by all participating jurisdictions. The special tax district has already been established by Fayette County as the future funding mechanism to replace the municipal contributions. The new agreement has been placed on the July 21st agenda for consideration and approval.

Objective 2: Coordinate Transportation/SPLOST Projects

Action Item 1: Complete 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 A/B which is the City's goal.

Responsible Party: Public Services Director

Target Date: September 30, 2011

Status Update: Contract executed March 31 with Southeastern Site Development. Construction on schedule with road to be reopened prior to school starting.

Action Item 2: Continue with SR Hwy 92/Hood Avenue Realignment Project

This project will realign State Route 92 (Forrest Ave.) at Hood Avenue and upgrade the intersection with S.R. 85. It will improve traffic circulation and safety, and provide alternative routes to relieve congestion for the S.R. 85 at S.R. 54 intersection (the courthouse square). This project will also provide congestion relief for the Post Office on Georgia Avenue and the office park and neighborhoods located off Habersham Parkway. The reconfigured intersection at SR 92/Hood Ave. and SR 85 will improve the level of service for this intersection and will maintain a satisfactory level of service for the 20 year study projection.

Responsible Party: Public Services Director

Target Date: Design and Permitting – December 30, 2011.
Right of Way Acquisition – January 1, 2012 to December 30, 2012.
Construction – January 1, 2013 to July 31, 2015

Status Update: Design and Right of Way acquisition underway.

Action Item 3: Complete other SPLOST Projects as Scheduled

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Lee Street complete. South Jeff Davis complete except for final grassing. 314/White Road/Banks complete. Connecting

Sidewalks complete. Cemetery Sidewalk delayed due to conflict between gravesites, right of way, and DOT clear zone. City attorney and archeologist working on it.

Action Item 4: Coordinate Transportation Enhancement Act (TIA) of 2010 Process

The TIA provides an opportunity for voters to decide in August 2012 if a 1% sales tax should be levied for 10 years to pay for transportation projects. The vote will be on a regional basis, with the ARC region being our district. There will be a specific list of projects that will use 85% of the money in the region. The other 15% is discretionary spending for local governments.

Responsible Party: Public Services Director

Target Date: Financially unconstrained project list from DOT to roundtable Executive Committee by June 1, 2011.
Financially constrained list completed August 15, 2011.
Full Roundtable approves or amends list by October 15, 2011.
Public vote during primaries August, 2012.

Status Update: Unconstrained list submitted to the Executive Committee on schedule

Objective 3: Coordinate Stormwater Program

Action Item 1: Complete Summit Point Stormwater Facilities Maintenance

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: September 30, 2011

Status Update: Construction completed. Repairs and maintenance ongoing. Homeowners and Betsill notified to complete the HOA turnover, but process has been difficult due to mistrust and concerns of homeowners about the level of maintenance.

Action Item 2: Maintain Bates Detention Pond

Pond is currently not being maintained and there is no HOA. City as done some emergency repairs.

Responsible Party: Public Services Director

Target Date: September 30, 2011

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

Action Item 3: Future Projects

- Pye Lake Dredging – Funding options under review. Staff working with Hood Ave. lots owner and working on Forebay design.
- Hillsdale/Jefferson Culverts – No funding available at this time.
- Deep Forest Lane – add curb and gutter. No funding available at this time.
- Pye Lake creek rehabilitation behind 355 Sharon Drive. Design in progress. Environmental permits submitted. Will review funding availability in FY 2012.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Staff will pursue projects when funds are available. Shifted priorities to smaller repair projects.

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

Objectives and Action Items

Objective 1: Continue with Main Street/DDA Projects

Action Item 1: Complete 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: October 31, 2011

Status Update: Sole bid received from RFP was cost prohibitive. Currently seeking alternatives and discussing modifications to scope of work that will reduce costs and meet the proposed budget for this project.

Action Item 2: Complete Sale/Lease of 115 Building

The DDA and joint DDA/MSTA sub-committee have developed a comprehensive marketing program for 115 Building including centralized information about the building and location on the City's website as well as potential prospects. The committee's desire is to attract a restaurant that will compliment the other restaurants in the downtown area.

Responsible Party: DDA/MSTA Sub-Committee

Target Date: December 31, 2011 (Sale or Lease Contract)

Status Update: Committee has been unable to secure a tenant through its own efforts. A commercial restaurant broker will be hired on a commission basis to market the building and find purchaser/tenant.

Action Item 3: Implement Downtown Sponsor Banner Program

Council provided direction to staff at retreat to move forward with this program in an effort to increase MSTA sponsors and provide additional value to sponsors.

Responsible Party: Main Street Director

Target Date: July 31, 2011

Status Update: Signs are in production and will be displayed beginning in the month of July.

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

Objectives and Action Items

Objective 1: Streamlining Business Process

Action Item 1: Establish Economic Development Committee

Staff has developed Economic Development Committee to provide better coordination of information and more efficient review of economic development projects. Committee will meet on a weekly basis in conjunction with staff meetings. Email groups have been established to better collaborate on projects.

Responsible Party: City Manager; Staff; Economic Development Committee

Target Date: Completed on March 31, 2011
Ongoing

Status Update: Committee completed review and development of economic objectives and action plan from City Council retreat.

Action Item 2: Evaluate/Implement "One Stop Shop" Business Review Process

The Economic Development Sub-Committee will review and revise procedures as necessary to move closer to a "One Stop Shop" process to assist businesses in navigating the permitting and review process while maintaining compliance with all ordinances and regulations.

Responsible Party: Economic Development Committee

Target Date: May 31, 2011

Status Update: Committee reviewed the processes of reviewing development, permitting and business license procedures. Developed list of contacts in order to get the correct people involved as quickly as possible. Improved procedures to expedite the processes.

Objective 2: Marketing Fayetteville

Action Item 1: Develop Economic Development Website Page

Update website to include economic development information including Why Fayetteville, demographics, incentives and other benefits to doing business or relocating to Fayetteville.

Responsible Party: City Manager, Main Street Director, IT and Economic Development Committee

Target Date: April 30, 2011

Status Update: Staff completed website changes creating "Live, Work and Play" Economic Development pages.

Action Item 2: Develop Marketing Brochure/Video

Investigate development of marketing brochure, handouts and possible video.

Responsible Party: Economic Development Committee

Target Date: September 30, 2011

Status Update: Staff will research ideas/costs for brochures and videos. Also, develop marketing template for various publications as needed.

Action Item 3: Marketing/Communication with Development Professionals

Identify and develop a resources list of development professionals, real estate brokers, etc. and share marketing information about Fayetteville. Continue to work closely with the FCDA in promoting Fayetteville and Fayette County and bringing appropriate projects to our community.

Responsible Party: Economic Development Committee

Target Date: September 30, 2011

Status Update: Staff will work with the FCDA in developing resource list.

Action Item 4: Explore New Branding/Logo

Explore developing new Fayetteville branding including new slogan and logo.

Responsible Party: Economic Development Committee

Target Date: December 31, 2011

Status Update: Staff will meet with public relations professional to discuss ideas and develop several examples for Council review before moving forward with project and public participation.

Objective 3: Pursue Higher Education Presence in Fayetteville

Action Item 1: Continue to Coordinate with FCDA

Staff will continue to work with the Fayette County Development Authority (FCDA) in locating a higher education presence along the hospital corridor.

Responsible Party: Economic Development Committee

Target Date: Ongoing

Status Update: Staff is continuing to meet with the FCDA and higher education representatives.

Objective 4: Develop Support for Redevelopment Authority Initiatives

Action Item 1: Develop Steering Committee

Develop steering committee consisting of representatives from community, business, chamber and others to provide public information about benefits of redevelopment projects and proposed referendum granting City state redevelopment authority powers.

Responsible Party: Mayor Steele

Target Date: August 31, 2011

Status Update: Mayor Steele and City Council will establish steering committee. The FCDA is planning to host workshop in August and invite all elected officials.

Action Item 2: Disseminate Information About Benefits of Redevelopment Authority Powers

Disseminate information educating public about redevelopment initiatives using website, utility bills and town hall format.

Responsible Party: Mayor Steele and Steering Committee; Economic Development Committee

Target Date: Ongoing

Status Update: Staff will begin preparing preliminary information.

Action Item 3: Approval of Local Legislation/Referendum

Approval of local legislation and determine date for redevelopment powers referendum.

Responsible Party: State legislature; Mayor Steele and City Council

Target Date: Local legislation – April 30, 2011
Call for Referendum – No later than 60 days prior to November 2012 General Election

Status Update: Local legislation was approved.

Objective 5: Enhance Existing and Long-Term Viability of Fayette Pavilion

Action Item 1: Establish Study Committee

The City recognizes the importance of Fayette Pavilion to the long-term economic viability of our community.

City staff proposes that a study committee including representatives of the owner, City Council and staff, Chamber of

Commerce and others be convened to exploring and develop strategies to enhance the long-term viability of this development.

Responsible Party: Mayor; Council; City Manager; Staff; and Study Committee

Target Date: May 1, 2011 – Committee was established.
December 31, 2011 – Findings submitted

Status Update: Committee has met several times and has completed financial analysis impact of The Pavilion. Also met with DDR representatives to get an update on Pavilion and identify any issues that DDR and community can work together on. Committee is preparing survey for Pavilion businesses. The financial analysis impact indicates that the Pavilion is a major revenue source to the City with an estimated annual total revenue generated of $940,684.

Objective 6: Implement Planning Initiatives

Action Item 1: Develop Comprehensive Open Space Policy

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: Completed

Status Update: Staff has reviewed the Roswell, GA. Ordinance that provides density addition in exchange for greenspace. Staff will modify Fayetteville's ordinance to provide the same formula in PCD zoning. Ordinance amending zoning code to accomplish this approved by City Council at June 2011 meeting.

Action Item 2: Review/Amend BP Zoning District

Review/amend the BP Zoning District to better meet the intent and goals of the City relative to the BP District. This is part of ARC Community Choices recommendations.

Responsible Party: Senior Planner

Target Date: Completed

Status Update: Staff will review BP Zoning Districts from other jurisdictions as recommended by the ARC. Lists of proposed uses to amend BP district to be complete by 4/8/11. Draft ordinance to follow (see Cobb County, Roswell ordinances.) Ordinance to amend zoning code to accomplish this is scheduled for July 21, 2011 City Council meeting.

Action Item 3: Review/Amend Redevelopment District

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

Responsible Party: Senior Planner

Target Date: Under staff review

Status Update: Staff has reviewed the Redevelopment District requirements and recommends additional incentives as appropriate. Because the incentives are primarily directed towards redeveloping dilapidated sites in Main Street, staff suggests that the same redevelopment incentives offered in the Main Street District be made available for property outside Main Street. This would particularly include the LCI Supplemental sites and other greyfield locations throughout the city. Staff has drafted legislation ready for consideration. An ordinance has been prepared and will be considered as part of comprehensive redevelopment strategy options for Fayetteville.

Action Item 4: Develop Bike/Pedestrian Incentives

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: Completed

Status Update: Staff will review bike and pedestrian incentives from other jurisdictions as recommended by the ARC. Current Bike & Pedestrian incentives are considered adequate.

Action Item 5: P.K. Dixon Property

Develop Master Plan. Continue to pursue funding sources for project including grants and private funding.

Responsible Party: Senior Planner

Target Date: Ongoing

Status Update: DNR Trails Grant application was not approved for 2010/2011 funding cycle. Staff will continue to seek the trails grant and alternative sources of funding to begin construction of a trail system on the property. A proposed trails system map has been finalized after recent site visits to confirm feasibility of lay out, etc. to be included in master plan for the project. DNR Trails Grant was not approved for 2011/2012 funding cycle. Staff is talking to Southern Conservation Trust which has expressed an interest in managing the property. The City expects the Trust to submit a management plan for consideration in the near future.

Action Item 6: Commercial/Office Vacancy Report

Develop comprehensive plan to address vacancies. Review/amend redevelopment ordinance to provide additional incentives.

Responsible Party: Senior Planner and Special Projects Coordinator

Target Date: Quarterly

Status Update: List of commercial/office properties has been finalized by staff; Vacancy count will now take place on a quarterly basis. Vacancy count for 4th quarter 2010 and 1st Quarter 2011has been completed. Vacancy count for the second quarter of 2011 has been completed.

Action Item 7: Stella Place

Continue to work with property owners to finalize plans in accordance with schedule presented at retreat.

Responsible Party: City Manager/Senior Planner

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.

Status Update: The planning charrette has been completed. The FCDA has had several meetings with potential developers and will continue to be the facilitator for this project.

Action Item 8: 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: October 31, 2011

Status Update: Fundraising is currently underway. Staff has established 501 (c) 3 for tax deductible donations. Larry has received additional price quotes which indicate significant savings over original projections.

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

Objectives and Action Items

Objective 1: Intergovernmental Cooperation

Action Item 1: Coordination with GMA and ARC

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 Cooperation with Fayette County Governments

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

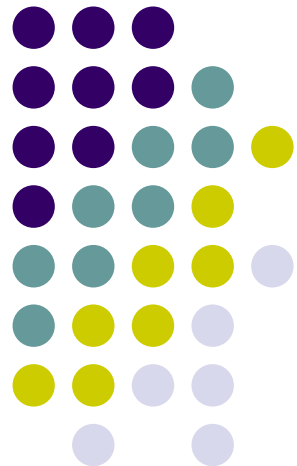
Responsible Party: Mayor, Council and Staff

Target Date: Ongoing

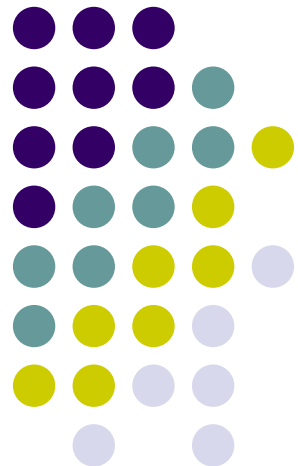
Status Update: Regular AFCG meetings have been held and were well attended this year.

FISCAL YEAR 2012 BUDGETS

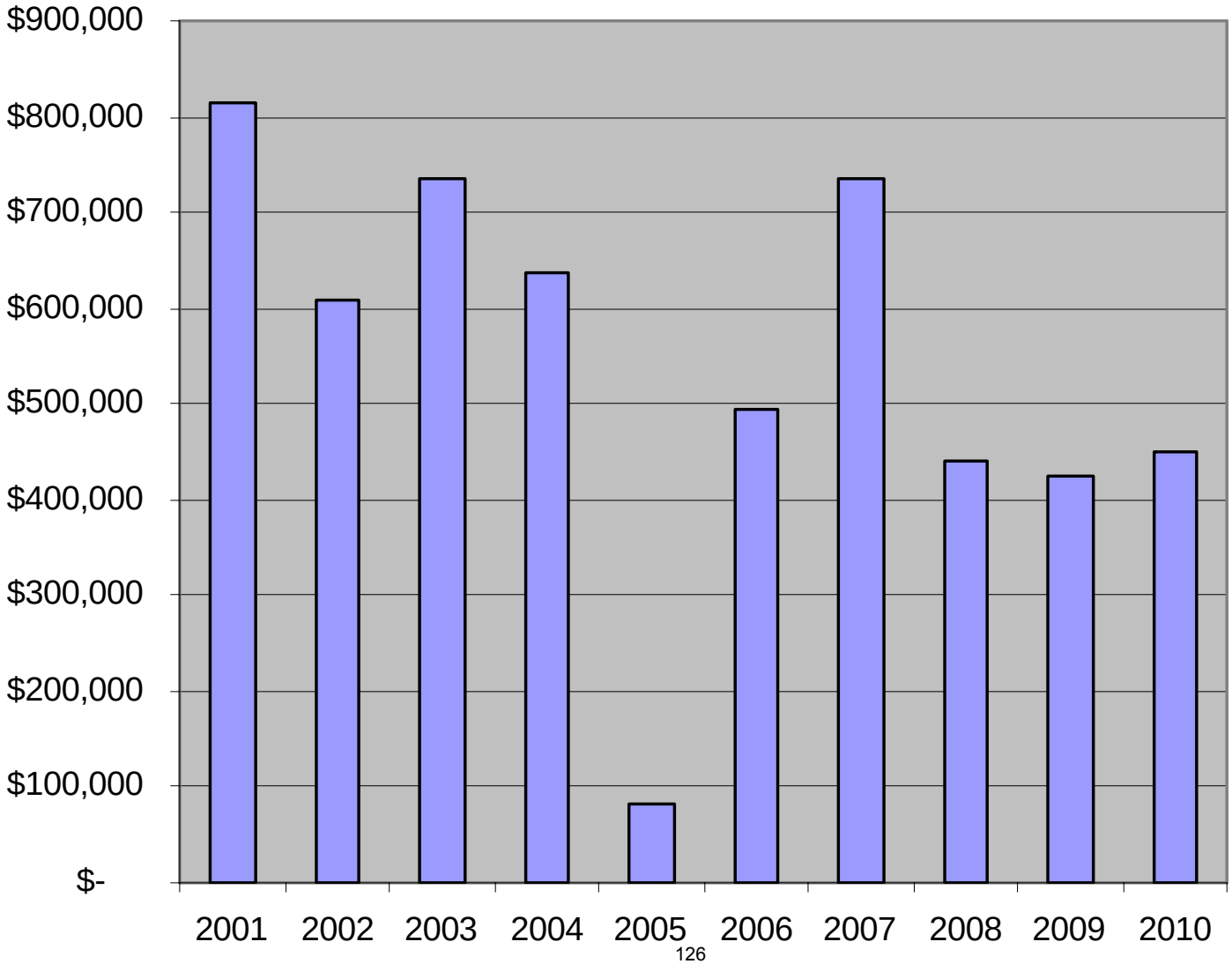
GENERAL FUND



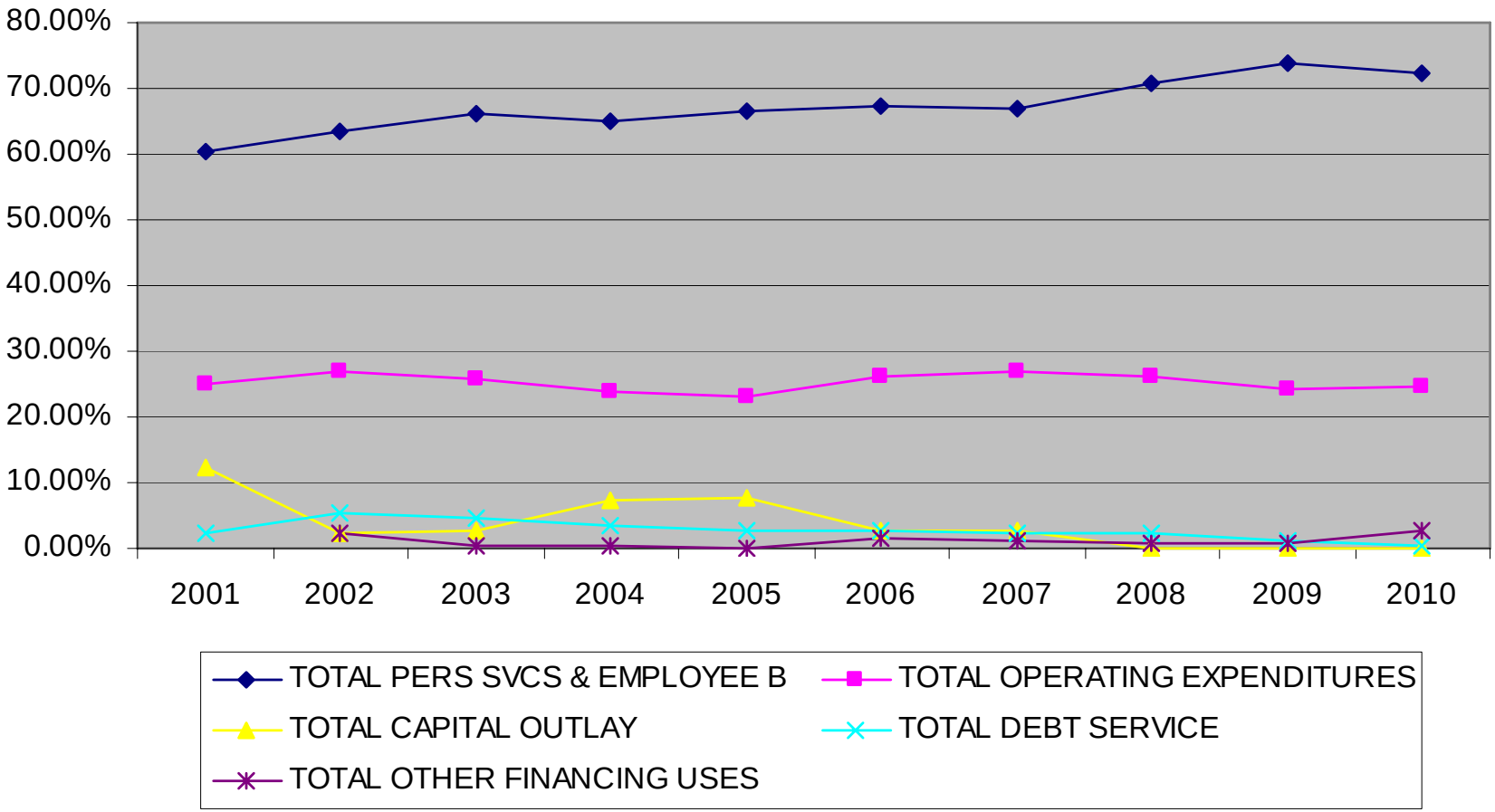
HISTORICAL TRENDS



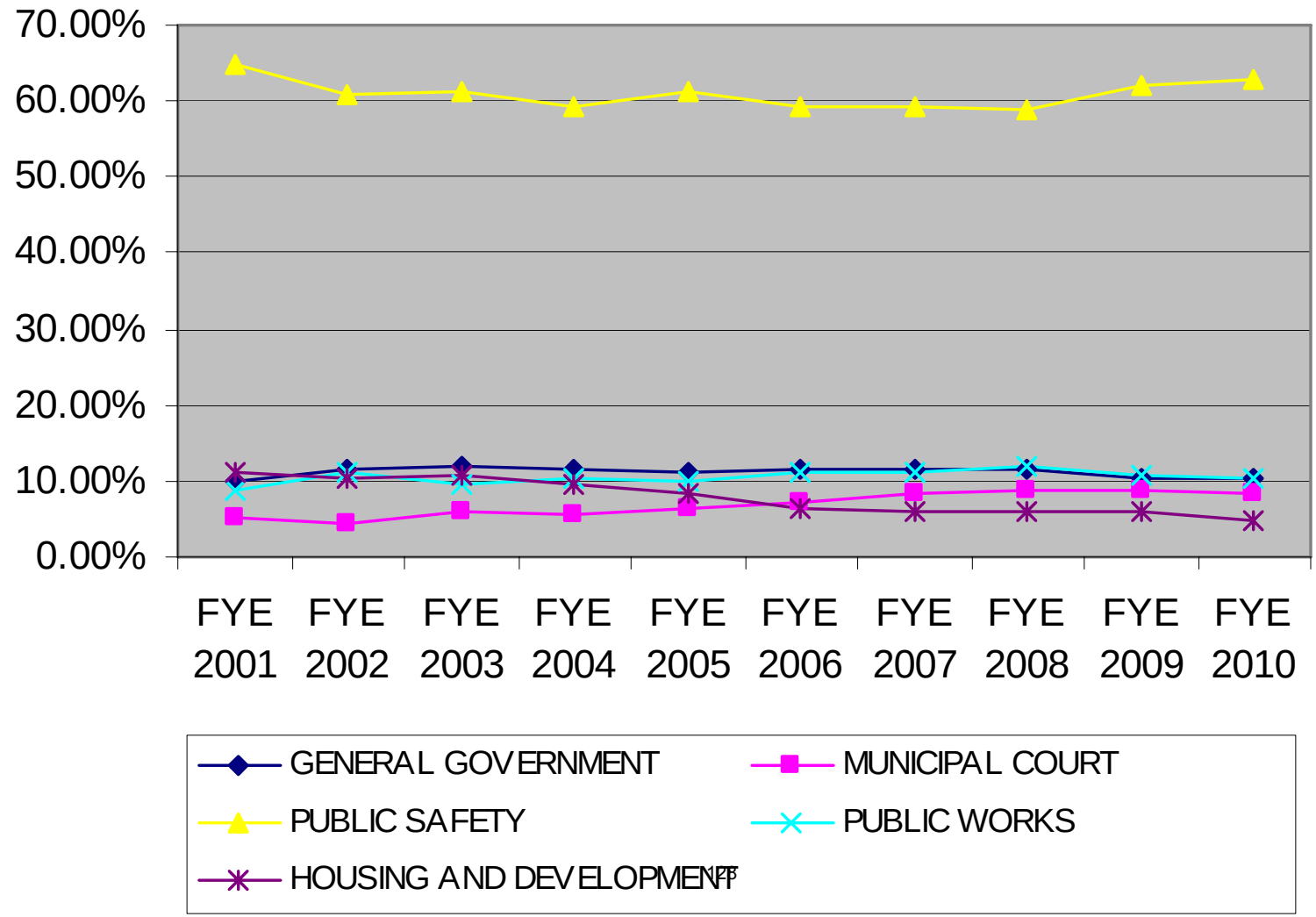
UNRESERVED FUND BALANCE



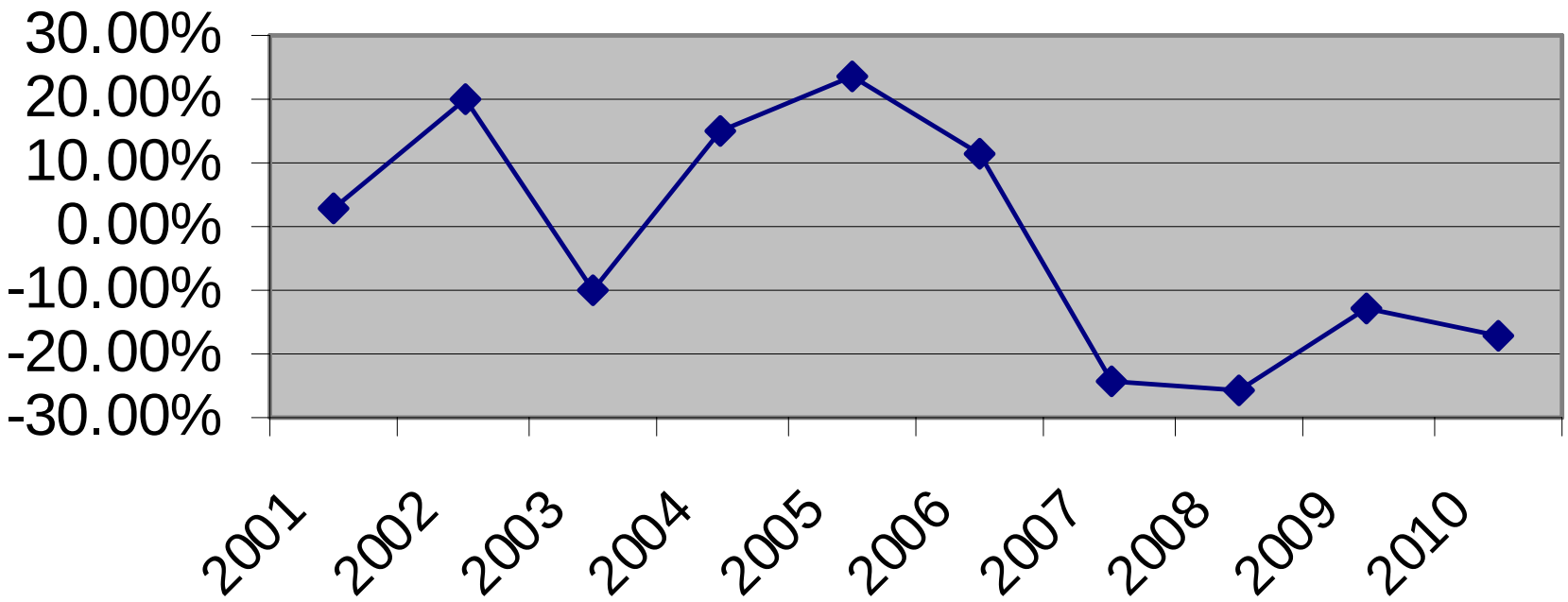
GENERAL FUND EXPENDITURES BY CATEGORY
PERCENTAGE TO TOTAL

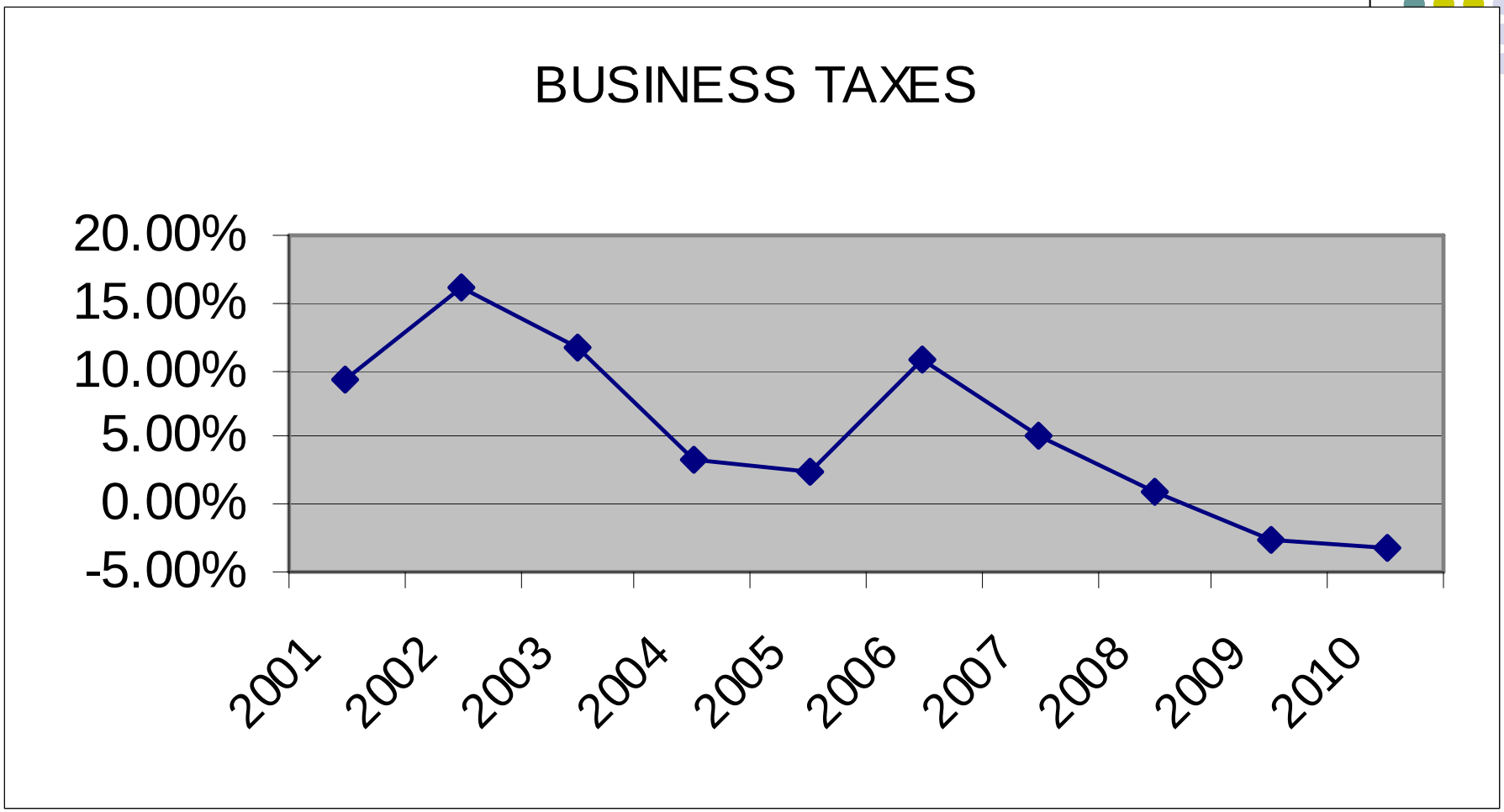


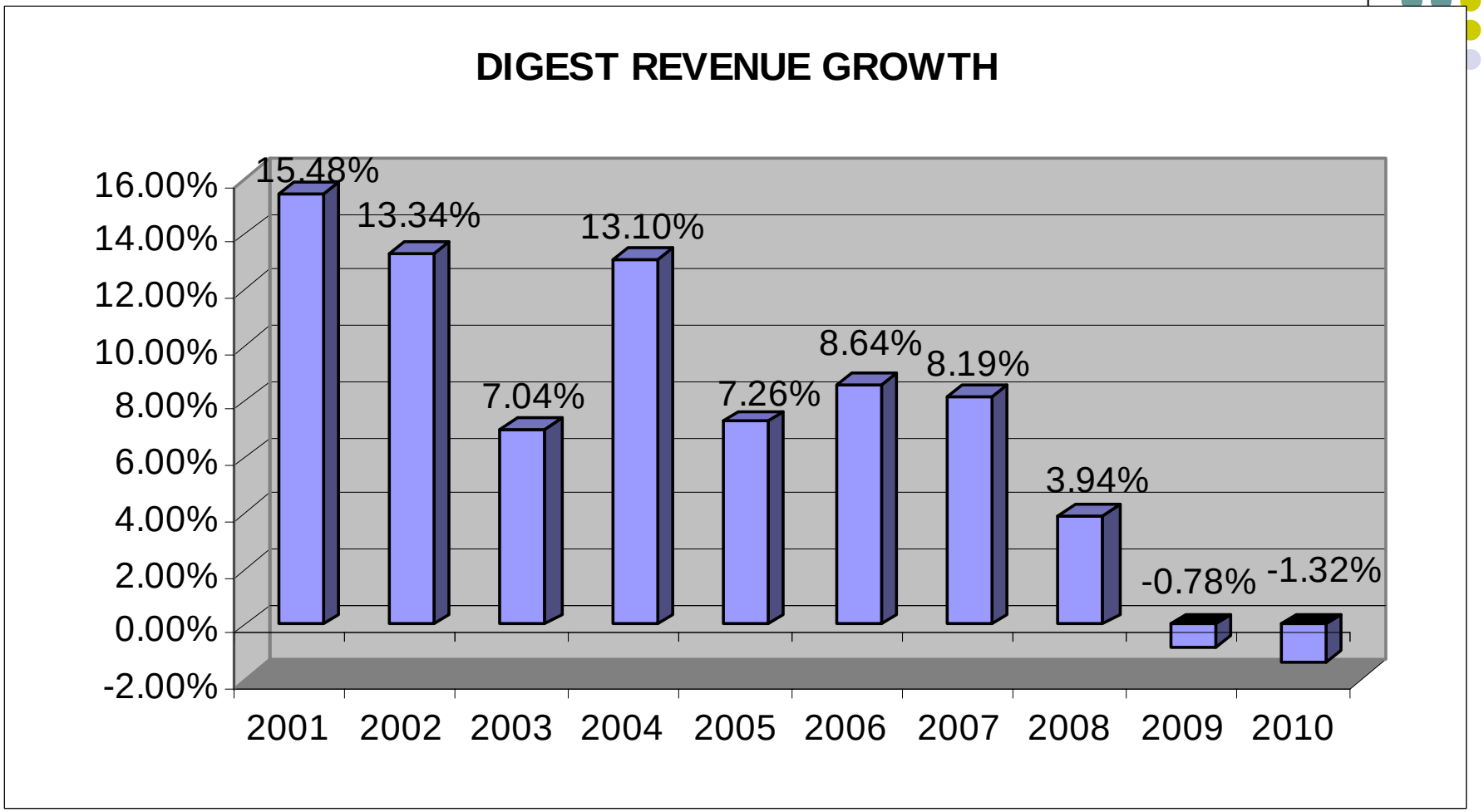
GENERAL FUND EXPENDITURES BY DEPARTMENT



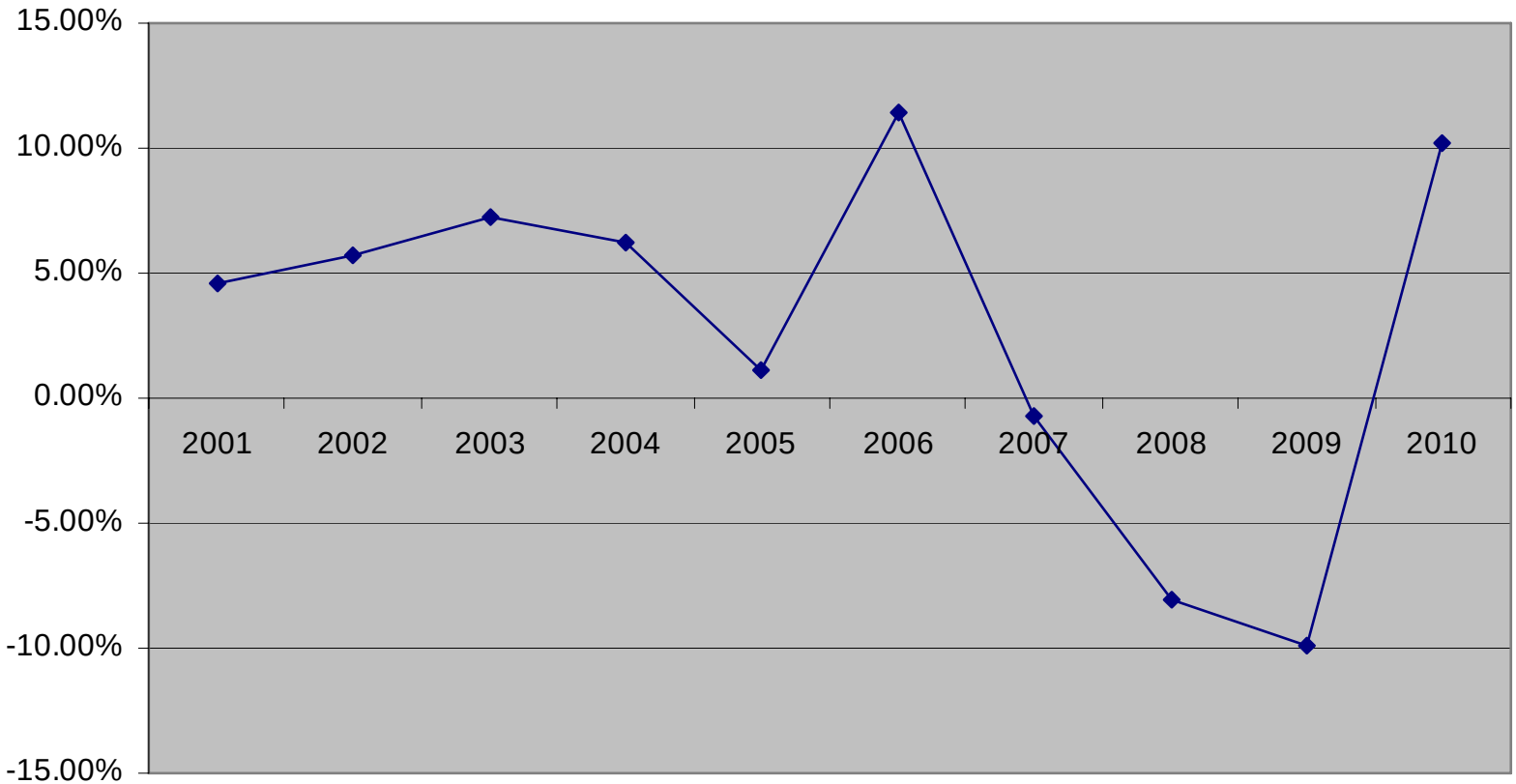
LICENSE & PERMITS



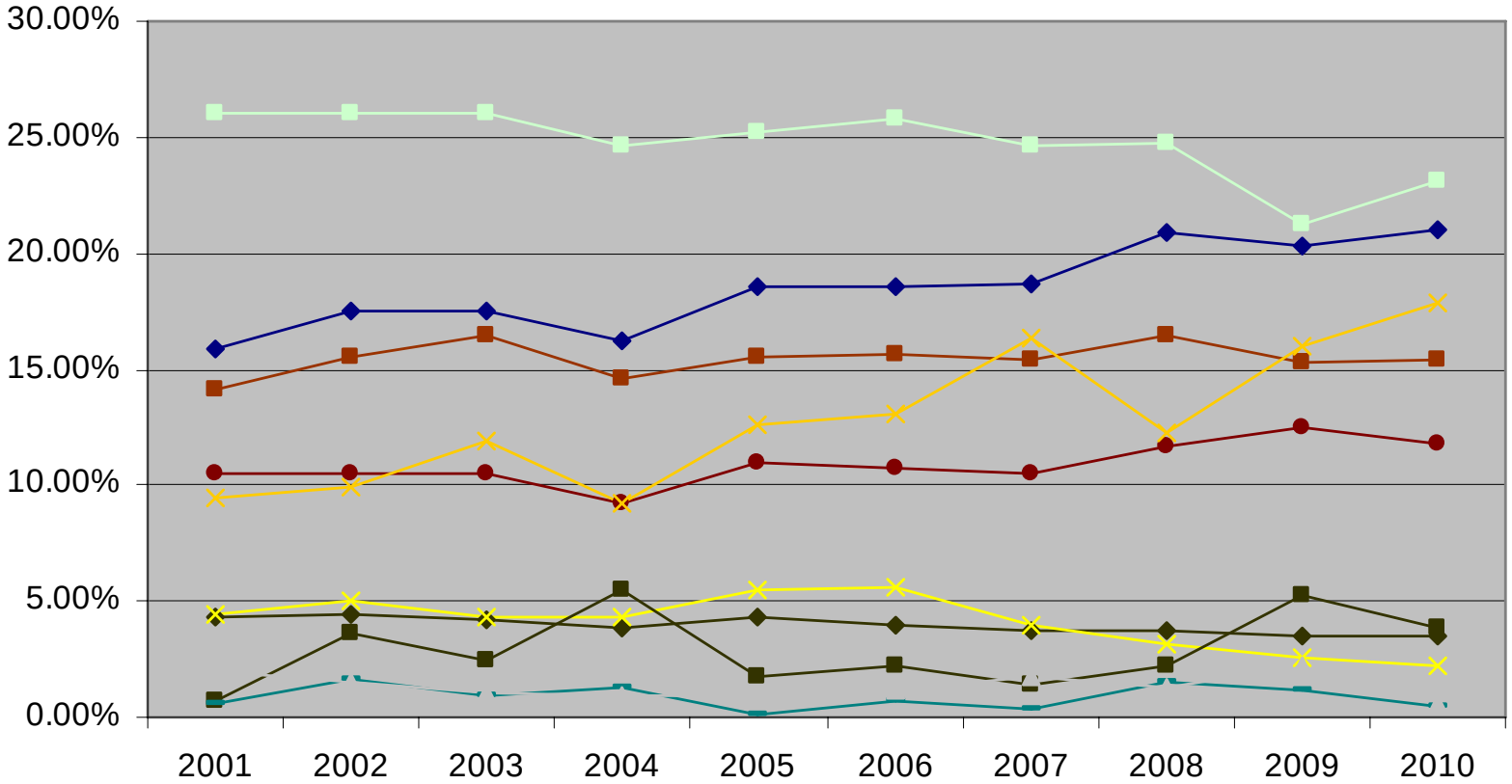

BUSINESS TAXES
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010


DIGEST REVENUE GROWTH
16.00%
14.00%
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
15.48%
13.34%
7.04%
13.10%
7.26%
8.64%
8.19%
3.94%
-0.78%
-1.32%
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010

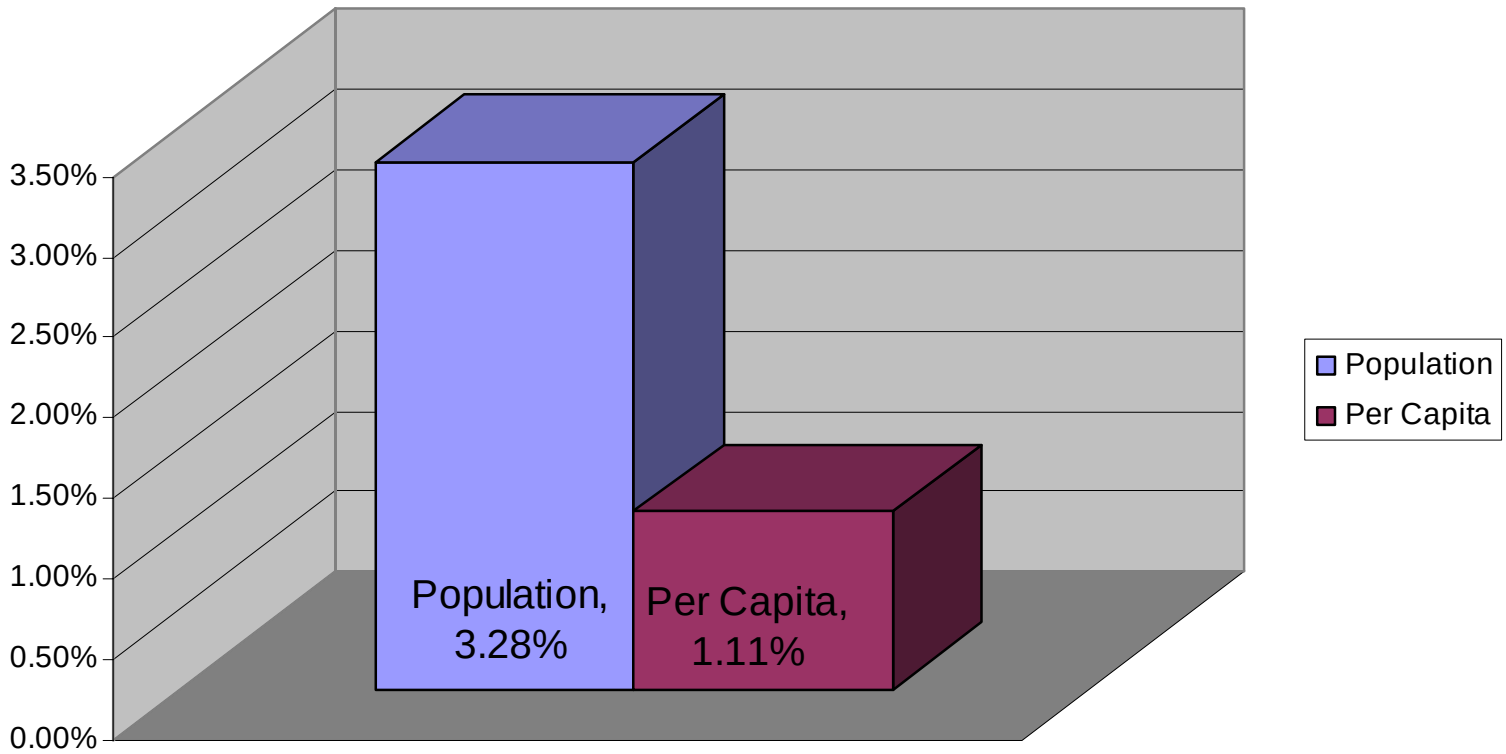
LOCAL OPTION SALES TAX PERCENTAGE PER CALENDAR YEAR



GENERAL FUND REVENUES BY CATEGORY
PERCENT OF TOTAL



GENERAL FUND EXPENDITURES AVERAGE COMPARISON TO POPULATION AVERAGE (PER CAPITA) FOR LAST TEN FISCAL YEARS



BUDGET WORKSHEET
100 GENERAL FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES	$ 3,187,683	$ 3,297,269	$ 3,368,045
GEN SALES & USE TAXES	$ 2,259,642	$ 2,263,325	$ 2,298,917
SELECTIVE SALES & USE TAXES	$ 339,514	$ 344,576	$ 351,468
BUSINESS TAXES	$ 1,498,647	$ 1,498,073	$ 1,528,034
PEN & INT ON DEL TAXES	$ 12,530	$ 10,000	$ 7,300
TOTAL TAXES	**$ 7,298,016**	**$ 7,413,243**	**$ 7,553,764**
LICENSE & PERMITS	**$ 217,083**	**$ 223,200**	**$ 223,200**
INTERGOVERNMENTAL			
FED GOVERNMENT GRANTS	$ 308,349	$ 186,600	$ 108,000
STATE GOV GRNT-CAPITAL	$ 5,945	$ 10,000	$ -
TOTAL LOCAL GOV UNIT GRANTS	$ 66,000	$ 66,000	$ 66,000
TOTAL INTERGOVERNMENTAL	**$ 380,294**	**$ 262,600**	**$ 174,000**
CHARGES FOR SERVICES			
GENERAL GOVERNMENT	$ 14,283	$ 6,700	$ 6,700
PUBLIC SAFETY	$ 26,954	$ 21,000	$ 21,000
STREET,SIDEWALK,CURB REP	$ -	$ 30,000	$ 30,000
OTH CHARGES FOR SERVICES	$ 205	$ 350	$ 350
TOTAL CHARGES FOR SERVICES	**$ 41,442**	**$ 58,050**	**$ 58,050**
FINES & FORFEITURES	**$ 1,743,975**	**$ 1,300,000**	**$ 1,300,000**
INTEREST REVENUES	**$ 7,346**	**$ 1,000**	**$ 1,010**
CONTRIB & DONATIONS	**$ 6,467**	**$ 5,500**	**$ 5,500**
MISCELLANEOUS			
RENTS & ROYALTIES	$ 35,718	$ 35,718	$ 35,718
OTHER-MISCELLANEOUS	$ 8,678	$ 5,000	$ 5,000
TOTAL MISCELLANEOUS	**$ 44,396**	**$ 40,718**	**$ 40,718**
MAIN STREET	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES			

BUDGET WORKSHEET
100 GENERAL FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
INTERFUND TRANSFERS			
OPERATING TRANSFERS IN-CPF	$ -	$ -	$ -
OPERATING TRANSFERS IN-IFF	$ 1,002	$ 1,000	$ -
RESIDUAL EQUITY TRAN IN	$ -	$ 258,733	$ 42,189
TOTAL INTERFUND TRANSFERS	**$ 1,002**	**$ 259,733**	**$ 42,189**
PROC OF GEN FIXED ASSETS	**$ 22,199**	**$ 15,000**	**$ 12,000**
PROC OF GEN LONG TRM LEASES	**$ -**	**$ -**	**$ -**
TOTAL OTHER FINANCING SOURCE	**$ 23,201**	**$ 274,733**	**$ 54,189**
TOTAL REVENUES	**$ 9,762,220**	**$ 9,579,044**	**$ 9,410,431**
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	$ 1,019,164	$ 1,012,146	$ 986,670
JUDICIAL	$ 828,898	$ 662,547	$ 666,710
PUBLIC SAFETY	$ 6,157,258	$ 6,377,234	$ 6,326,199
PUBLIC WORKS	$ 1,007,561	$ 902,421	$ 927,550
HOUSING AND DEVELOPMENT	$ 485,274	$ 430,139	$ 428,302
DEBT SERVICE	$ 50,661	$ -	$ -
OTHER USES			
TRANSFER OUT	$ 263,554	$ 194,556	$ 75,000
TOTAL EXPENDITURES AND OTHER USES	**$ 9,812,370**	**$ 9,579,043**	**$ 9,410,431**
REVENUES OVER EXPENDITURES	$ (50,150)	$ -	$ -

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 2010	BUDGET FY 2011	PROPOSED FY 2012
MAYOR AND COUNCIL (LEGISLATIVE)*	$ 119,333	$ 124,937	$ 117,591
CITY CLERK*	$ 17,242	$ 18,468	$ 47,016
CITY MANAGER*	$ 94,935	$ 94,434	$ 77,827
ELECTIONS	$ 12,444	$ 100	$ 5,900
FINANCIAL ADMINISTRATION*	$ 434,430	$ 433,880	$ 407,665
CITY ATTORNEY	$ 87,354	$ 97,400	$ 98,374
INFORMATION TECHNOLOGY*	$ 89,472	$ 92,075	$ 80,290
HUMAN RESOURCES*	$ 50,968	$ 53,622	$ 53,805
GENERAL GOVERNMENT BUILDINGS	$ 112,986	$ 97,230	$ 98,202
TOTAL	**$ 1,019,164**	**$ 1,012,146**	**$ 986,670**

MAYOR AND CITY COUNCIL

DEPARTMENTAL INFORMATION

FY 2012 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.



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

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

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 66,138	$ 66,937	$ 59,011
PURCHASED/CONTRACTED SERVICES	$ 48,519	$ 52,000	$ 52,520
SUPPLIES	$ 4,676	$ 6,000	$ 6,060
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER COSTS	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 119,333**	**$ 124,937**	**$ 117,591**

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

	ACTUAL FY 2010	BUDGETT FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 14,190	$ 11,740	$ 42,907
PURCHASED/CONTRACTED SERVICES	$ 2,373	$ 5,829	$ 3,201
SUPPLIES	$ 679	$ 899	$ 908
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 17,242**	**$ 18,468**	**$ 47,016**

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

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 87,544	$ 88,000	$ 71,329
PURCHASED/CONTRACTED SERVICES	$ 7,364	$ 6,184	$ 6,398
SUPPLIES	$ 27	$ 250	$ 100
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 94,935**	**$ 94,434**	**$ 77,827**

BUDGET WORKSHEET
100 GENERAL FUND
14000 ELECTIONS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES	$ 12,444	$ 100	$ 5,900
SUPPLIES	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 12,444**	**$ 100**	**$ 5,900**

FINANCE AND ADMINISTRATIVE DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2012 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 FY 2011

- Maintain and review performance measurement system for all departments.
- Continued developing administrative, personnel, and financial policies.
- Continued the Countywide (Fayette County Board of Commissioners, Fayette County Board of Education, and Municipalities) Collaborative Purchasing Agreement
- Continued to aggressively pursue grant money in all areas.
- Continued cross-training program.
- Continued to create financial query reports via the AS400 and Microsoft Office products.
- Began testing the Standard Operating Procedures for all Finance and Administrative Duties
- Received the Certificate of Achievement for Excellence in Financial Reporting for fourteen consecutive years
- Received the Certificate for Distinguished Budget Presentation Award for five consecutive years
- Organized and administered a Citywide Health Fair
- Organized and administered a Citywide Wellness Program
- Solicitation and award of Waste Water Transfer Switch/Generator
- Solicitation and award of False Alarm Management System
- Solicitation and award of Gateway Sign
- Solicitation and award of Grady/Beauregard Roundabout

Program of Work for FY 2012

- 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 testing the Standard Operating Procedures for all Finance and Administrative Duties
- Update and amend the Personnel Policy Manual
- Continue to pursue Excellence in Financial Reporting and Distinguished Budget Award
- Establishment of Title VI and ADA Program for Federal Compliance
- Implementation of GASB 54 – The New Fund Balance
- Initiate review and analysis of streamlining Public Works and Water Department
- Continue to monitor budget, trend analysis, and five year forecast

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 FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
# Formal Bids Processed	3	5	6	5	5
A/P Checks Processed	4354	4066	4282	4200	4200
Business Licenses Processed	2337	2250	2092	2100	2100
Payroll Checks Processed	3978	3949	3954	3950	3950
General Fund Revenues ($)	9,681,358	10,127,170	9,739,036	9,579,043	9,580,000
Staffing (Full-time)	146	145	132	128	126
Staffing (Part-time)	7	6	11	11	11
Number of Utility Bills Generated	100,337	101,877	101,010	101,051	101,100
Customer Contacts	26,646	20,972	18,537	18,600	18,500
Number of GIRMA Claims Filed	8	8	12	10	10
Number of Employee Terminations	21	18	14	6	4
Number of Water Customers	6613	6606	6569	6600	6600
Number of Sewer Customers	8062	8129	7982	8000	8100

BUDGET WORKSHEET
100 GENERAL FUND
15100 FINANCIAL ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 359,679	$ 372,926	$ 333,988
PURCHASED/CONTRACTED SERVICES	$ 67,985	$ 51,372	$ 65,650
SUPPLIES	$ 6,766	$ 9,582	$ 8,027
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 434,430**	**$ 433,880**	**$ 407,665**



BUDGET WORKSHEET
100 GENERAL FUND
15300 LAW (CITY ATTORNEY)

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 84,954	$ 95,800	$ 95,950
SUPPLIES	$ 2,400	$ 1,600	$ 2,424
TOTAL EXPENDITURES	**$ 87,354**	**$ 97,400**	**$ 98,374**

INFORMATION TECHNOLOGY
DEPARTMENTAL INFORMATION
FY 2012 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 FY2011:
Social Media Project
Virtual Servers Installed and Running
Created Photo Database of Fayetteville for EC.
Selection Committee E911 CAD System
President of Georgia GMIS
Member of the Fayetteville EC Committee
AS400 Installation
Exchange Sync with Smartphones
Created and Managed Smartphones for Dept Heads.

Program of Work for FY 2012:
Virtual Desktops
Continuation of Document Imaging System
Continue to improve and update Disaster Recovery Plan
Continue monitoring of security systems
Do More with Less, with the Same Level of Services

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 FY2008	Actual FY2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012
Number of Network Hardware and Communications Failures	2	2	2	3	3
Number of Work Orders Received	529	528	519	600(f)	600
Number of Hours system is Inoperative	Less than 10 hours	Less than 2 hours (b)	Less than 2 hours (b)	Less than 2 hours (b)	Less than 2 hours (b)
Cost of Phone Services per Month	c. – 1250.00 d. – 900.00	(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	164,475	115882	109552	150000	150000

a. Remodeling Computer Room 109552
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 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 64,014	$ 64,275	$ 52,212
PURCHASED/CONTRACTED SERVICES	$ 17,749	$ 20,000	$ 20,200
SUPPLIES	$ 7,709	$ 7,800	$ 7,878
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 89,472**	**$ 92,075**	**$ 80,290**

BUDGET WORKSHEET
100 GENERAL FUND
15400 HUMAN RESOURCES

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 35,121	$ 35,315	$ 35,315
PURCHASED/CONTRACTED SERVICES	$ 7,425	$ 7,307	$ 7,380
SUPPLIES	$ 8,422	$ 11,000	$ 11,110
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 50,968**	**$ 53,622**	**$ 53,805**

BUDGET WORKSHEET
100 GENERAL FUND
15650 GENERAL GOV BUILDINGS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERS SERVS AND EMPLOYEE BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 71,701	$ 60,722	$ 61,329
SUPPLIES	$ 41,285	$ 36,508	$ 36,873
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 112,986**	**$ 97,230**	**$ 98,202**

GENERAL FUND
BUDGET WORKSHEET
JUDICIAL

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
MUNICIPAL COURT	$ 828,898	$ 662,547	$ 666,710
TOTAL	**$ 828,898**	**$ 662,547**	**$ 666,710**

Municipal Court
Departmental Information
FY 2012

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 2011
During fiscal year 2011, the Fayetteville Municipal Court undertook many new challenges to include:

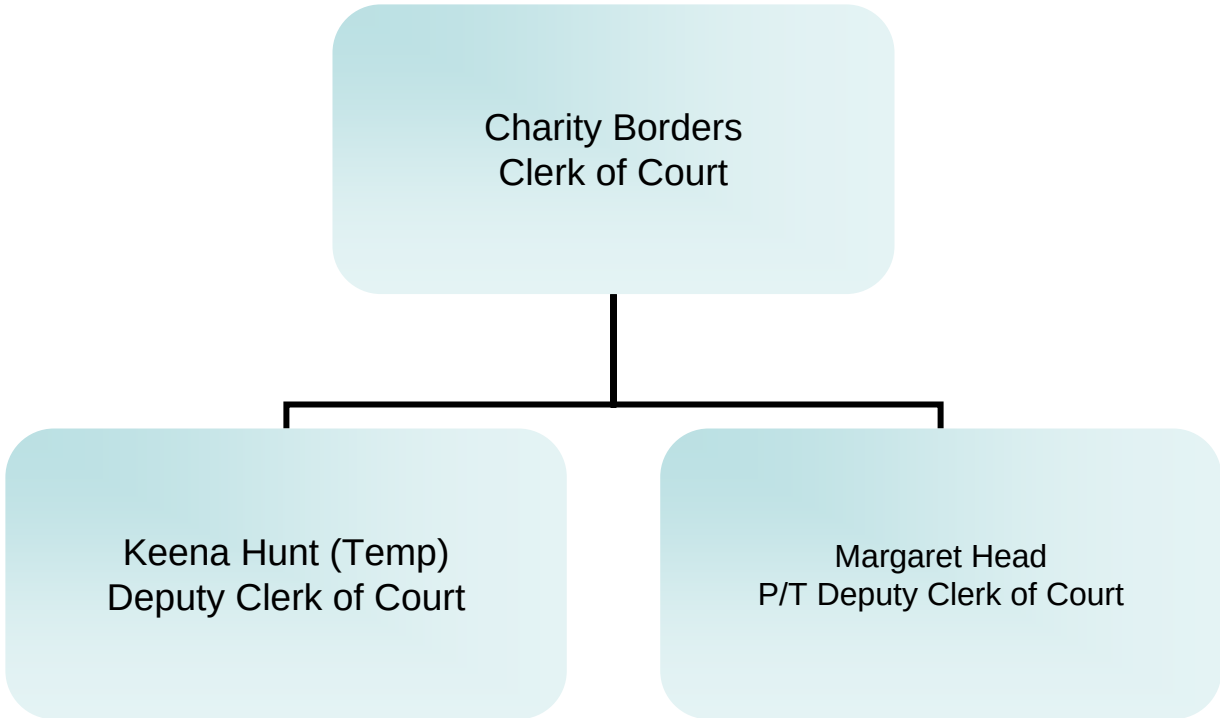
- Continued updating our records management system for new files to comply with the courts needs, and
- Continued training of a staff with required knowledge of court procedures.
- Continued reeducation in jail inmate cost.
- Electronic Filing on all Cases and Dispositions
- Administrative Policy & Procedures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

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 for FY 2012
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.
- Continue to put into practice New Administrative Policies & Procedures for Court staff

Municipal Court
FY 2012



BUDGET WORKSHEET
100 GENERAL FUND
26500 MUNICIPAL COURT

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 189,407	$ 155,450	$ 163,607
PURCHASED/CONTRACTED SERVICES	$ 634,901	$ 503,975	$ 498,940
SUPPLIES	$ 4,590	$ 3,122	$ 4,163
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 828,898**	**$ 662,547**	**$ 666,710**

GENERAL FUND
BUDGET WORKSHEET
PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
POLICE			
ADMINISTRATION	$ 367,620	$ 393,660	$ 393,259
INVESTIGATIONS	$ 825,858	$ 849,250	$ 848,011
OPERATIONS	$ 2,064,143	$ 2,139,995	$ 2,046,306
POLICE BUILDING	$ 94,915	$ 94,966	$ 83,846
SUPPORT SERVICES	$ 295,260	$ 322,417	$ 346,862
TOTAL POLICE	**$ 3,647,796**	**$ 3,800,288**	**$ 3,718,284**
FIRE			
ADMINISTRATION	$ 248,190	$ 274,942	$ 273,544
FIREFIGHTING	$ 1,880,811	$ 1,968,370	$ 1,951,904
PREVENTION	$ 185,799	$ 195,176	$ 194,160
TRAINING	$ 28,606	$ -	$ -
FIRE HQ	$ 52,098	$ 46,969	$ 49,278
STATION 92	$ 23,315	$ 22,989	$ 21,380
TOTAL FIRE	**$ 2,418,819**	**$ 2,508,446**	**$ 2,490,266**
E911	**$ 90,643**	**$ 68,500**	**$ 117,649**
TOTAL	**$ 6,157,258**	**$ 6,377,234**	**$ 6,326,199**

Police
Departmental Information
FY 2012

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 2011:

During FY11 the Department had many accomplishments. The fourth 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 seventh annual Junior Police Academy in the last week of July 2011.

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 2010 employees of the department attended 3,427 hours of training which is an average of 70 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. The Department retired one of the Canine Officers this year. Because of budget constraints, the department will look at replacing the canine at a later date or through the use of drug forfeiture funds. The Department continues to be committed to having one canine team per squad.

The Department completed the work in FY2011 on implementing a Traffic Management Team. The TMT is responsible for conducting analyses of traffic patterns in areas of the city that are identified as having a high accident rate. The TMT will continue to work with other members of the department to formulate plans to address traffic related issues. The Department was awarded a traffic grant from the Georgia Office of Highway Safety to purchase equipment and conduct training for the TMT.

FY11 has continued to bring about some challenges to the department due to the downturn in the economy. One position in the department was eliminated. The department applied for multiple grant opportunities for personnel. Court Services led by Lieutenant Robert Mask served 144 arrest warrants, arrested 165 people and collected $122,302 fines and fees.

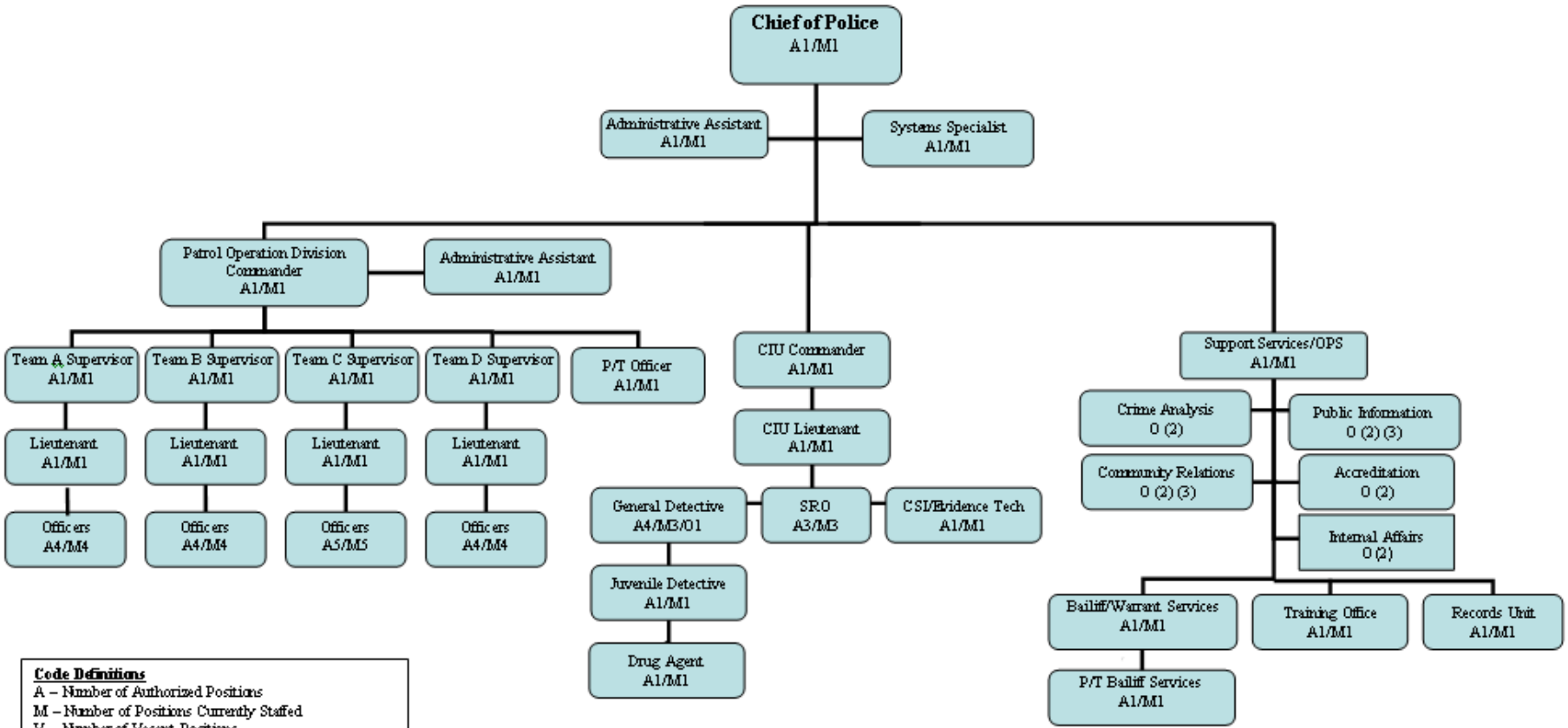
Program of Work for Fiscal Year 2012:

The following are FY 2012 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.

Fayetteville Police Department Organizational Structure

Revised 4/25/11



Code Definitions

A – Number of Authorized Positions
M – Number of Positions Currently Staffed
V – Number of Vacant Positions
O – Responsibility of Other Personnel/Unit

Other Staff Codes

(1) Performed by Patrol Operations Commander
(2) Performed by Support Services/OPS
(3) Performed by Training Officer
(4) Performed by CIU Supervisor

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 FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
Number of complaints received	23	23	11	25	21
Number of Internal Affairs Investigations	3	2	4	3	3
Number of PO's Processed	380	519	647	382	462
Number of Part I Crimes	564	444	448	543	509
Number of Part II Crimes	1085	1166	1037	1120	1106
Number of citations and warnings issued	9752	11624	8139	10645	10161
Number of arrests	1434	1392	1148	1468	1382
Number of Traffic Accidents	1148	1621	1235	1291	1317
Response Times	8:10	8:00	7:15	6:00	5:00
Investigative Clearance Rate	18.25%	15.70%	19.00%	17.28%	17.50%
Use of Force Incidents	11	8	4	11	9
Total of Department Accidents	12	8	11	11	11

BUDGET WORKSHEET
100 GENERAL FUND
32100 POLICE ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 335,165	$ 353,980	$ 351,869
PURCHASED/CONTRACTED SERVICES	$ 29,725	$ 31,918	$ 34,459
SUPPLIES	$ 2,730	$ 7,762	$ 6,931
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 367,620**	**$ 393,660**	**$ 393,259**


POLICE

BUDGET WORKSHEET
100 GENERAL FUND
32210 INVESTIGATIONS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 756,661	$ 775,945	$ 769,024
PURCHASED/CONTRACTED SERVICES	$ 44,597	$ 36,972	$ 52,896
SUPPLIES	$ 24,600	$ 36,333	$ 26,091
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 825,858**	**$ 849,250**	**$ 848,011**

BUDGET WORKSHEET
100 GENERAL FUND
32230 OPERATIONS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 1,802,543	$ 1,877,715	$ 1,817,260
PURCHASED/CONTRACTED SERVICES	$ 138,542	$ 125,762	$ 124,696
SUPPLIES	$ 123,058	$ 136,518	$ 104,350
CAPITAL OUTLAY			
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 2,064,143**	**$ 2,139,995**	**$ 2,046,306**

BUDGET WORKSHEET
100 GENERAL FUND
32600 POLICE BUILDING

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 20112
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 45,022	$ 46,318	$ 45,594
SUPPLIES	$ 49,893	$ 48,648	$ 38,252
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 94,915**	**$ 94,966**	**$ 83,846**

BUDGET WORKSHEET
100 GENERAL FUND
32950 SUPPORT SERVICES

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 227,444	$ 241,605	$ 239,926
PURCHASED/CONTRACTED SERVICES	$ 43,356	$ 51,806	$ 51,582
SUPPLIES	$ 24,460	$ 29,006	$ 55,354
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 295,260**	**$ 322,417**	**$ 346,862**

FIRE DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2012 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.

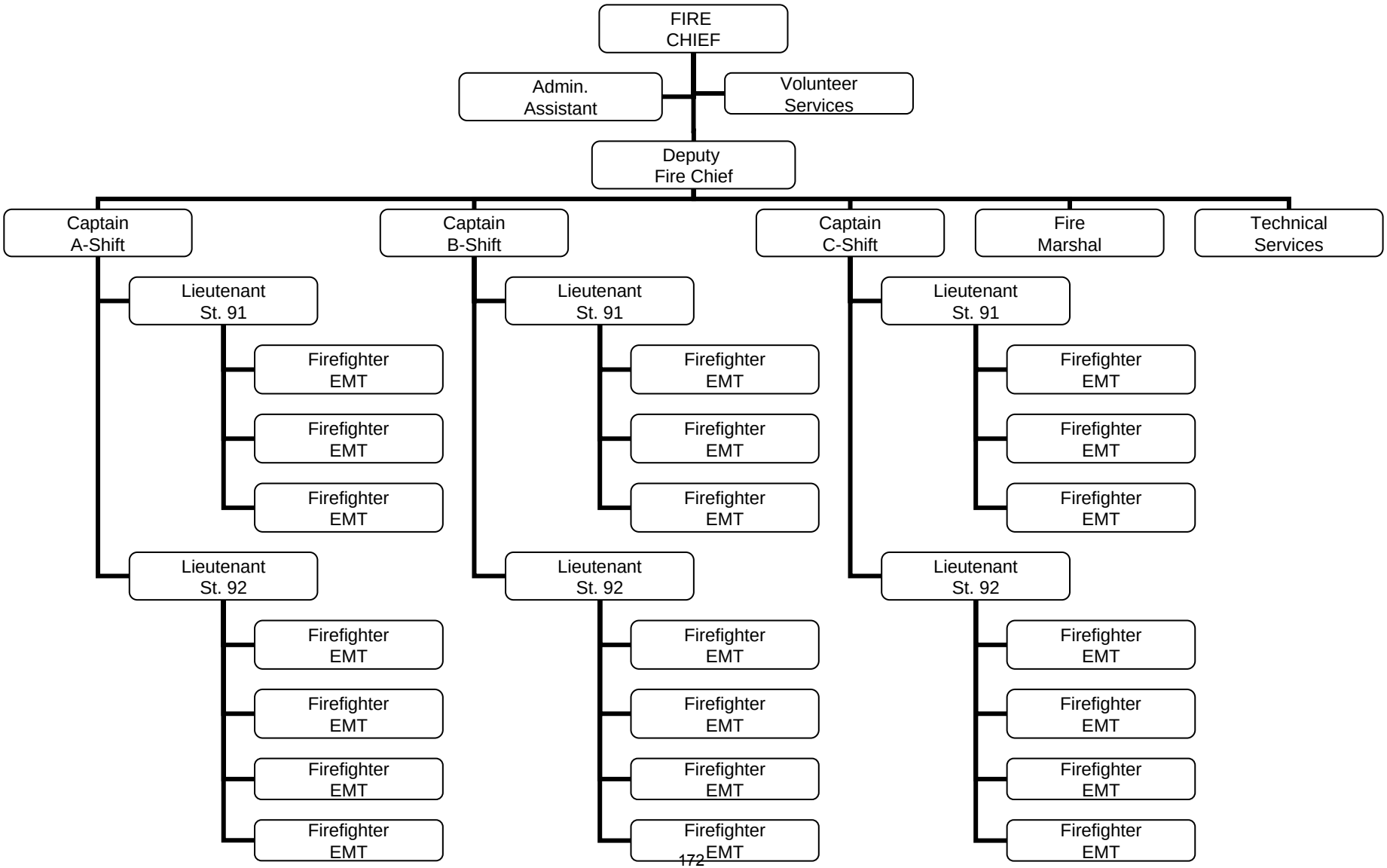
Fire department personnel perform numerous prevention and public relations functions which include annual pre-fire plan updates on all businesses, fire safety inspections, annual hydrant maintenance, emergency management functions, delivery of fire safety and other specialty programs, construction plan 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 2011:
- Coordinated with all City Departments to ensure continuing compliance with National Incident Management System (NIMS) benchmarks and implement new training requirements
- Coordinated with City Public Services Departments to deliver confined space entry training to ensure compliance with OSHA safety standards
- Collaborated with City Engineer and Fayette County to complete Fayette County Hazard Mitigation Plan 2010 update
- Collaborated with other public safety agencies to develop request for proposals and select Computer Aided Dispatch (CAD) system for Fayette County 911
- Collaborated with City Manager, City Police, and other County jurisdictions to develop revised Consolidated Communications Agreement
- Collaborated with City Finance, Public Services, and other County jurisdictions to develop bid for county-wide short term debris removal services
- Collaborated with City Departments to revise Personnel and administrative policies
- Collaborated with Fayette County and City Departments to improve City emergency management operations
- Completed Insurance Services Office update

Program of Work for fiscal year 2012:
- Maintain compliance with National Incident Management System benchmarks and complete new training requirements
- 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
- Coordinate implementation of new 911 Computer Aided Dispatch system
- Continue to seek out grant opportunities to offset costs

Fire Department
FY 2012



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 FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
I.S.O. Insurance Rating	4	4	4	4
Number of Purchase Orders Issued	470	478	443	440
Number of Emergency Calls	2691	2748	3075	3000
% of Emergency Calls with response time < 5 min.	73.47%	72.86%	72.62%	72.5%
Average Response Time – Medical/Fire Calls	Med.– 3:42 Fire- 4:43	Med.– 3:42 Fire- 4:47	Med.– 3:43 Fire- 4:41	Med.– 3:45 Fire- 4:45
Hydrants Maintained	1289	1278	1290	1300
Pre-Fire Plans Completed	1225	1215	1100	1175
Inspections Completed	1436	1441	1167	1225
Fire Safety Contacts	3009	2828	2000	2500
Plan reviews completed	74	62	54	60
Fires Investigated	3	3	4	5
Total departmental training hours	8614	9546	7949	9000
Total department accidents	1	1	1	0

BUDGET WORKSHEET
100 GENERAL FUND
35100 FIRE ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 233,789	$ 259,815	$ 258,265
PURCHASED/CONTRACTED SERVICES	$ 11,958	$ 11,727	$ 12,147
SUPPLIES	$ 2,443	$ 3,400	$ 3,132
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 248,190**	**$ 274,942**	**$ 273,544**



BUDGET WORKSHEET
100 GENERAL FUND
35200 FIRE FIGHTING

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 1,752,505	$ 1,817,800	$ 1,799,829
PURCHASED/CONTRACTED SERVICES	$ 79,764	$ 66,668	$ 67,335
SUPPLIES	$ 48,542	$ 83,902	$ 84,740
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 1,880,811**	**$ 1,968,370**	**$ 1,951,904**

BUDGET WORKSHEET
100 GENERAL FUND
35300 FIRE PREVENTION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 171,265	$ 175,060	$ 173,843
PURCHASED/CONTRACTED SERVICES	$ 11,477	$ 11,844	$ 11,962
SUPPLIES	$ 3,057	$ 8,272	$ 8,355
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 185,799**	**$ 195,176**	**$ 194,160**

BUDGET WORKSHEET
100 GENERAL FUND
35400 FIRE TRAINING

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 19,362	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 8,517	$ -	$ -
SUPPLIES	$ 727	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 28,606**	**$ -**	**$ -**

BUDGET WORKSHEET
100 GENERAL FUND
35701 FIRE HQ STATION 91 BLDG

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 29,594	$ 23,628	$ 26,006
SUPPLIES	$ 22,504	$ 23,341	$ 23,272
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 52,098**	**$ 46,969**	**$ 49,278**

BUDGET WORKSHEET
100 GENERAL FUND
35702 FIRE STATION 92

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ -	$ -	$ -
PURCHASED/CONTRACTED SERVICES	$ 10,930	$ 9,400	$ 8,544
	$ 12,385	$ 13,589	$ 12,836
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 23,315**	**$ 22,989**	**$ 21,380**

BUDGET WORKSHEET
100 GENERAL FUND
38000 E-911

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PURCHASED/CONTRACTED SVC	$ 90,643	$ 68,500	$ 117,649
TOTAL EXPENDITURES	**$ 90,643**	**$ 68,500**	**$ 117,649**

PUBLIC WORKS DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2012 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 2012:

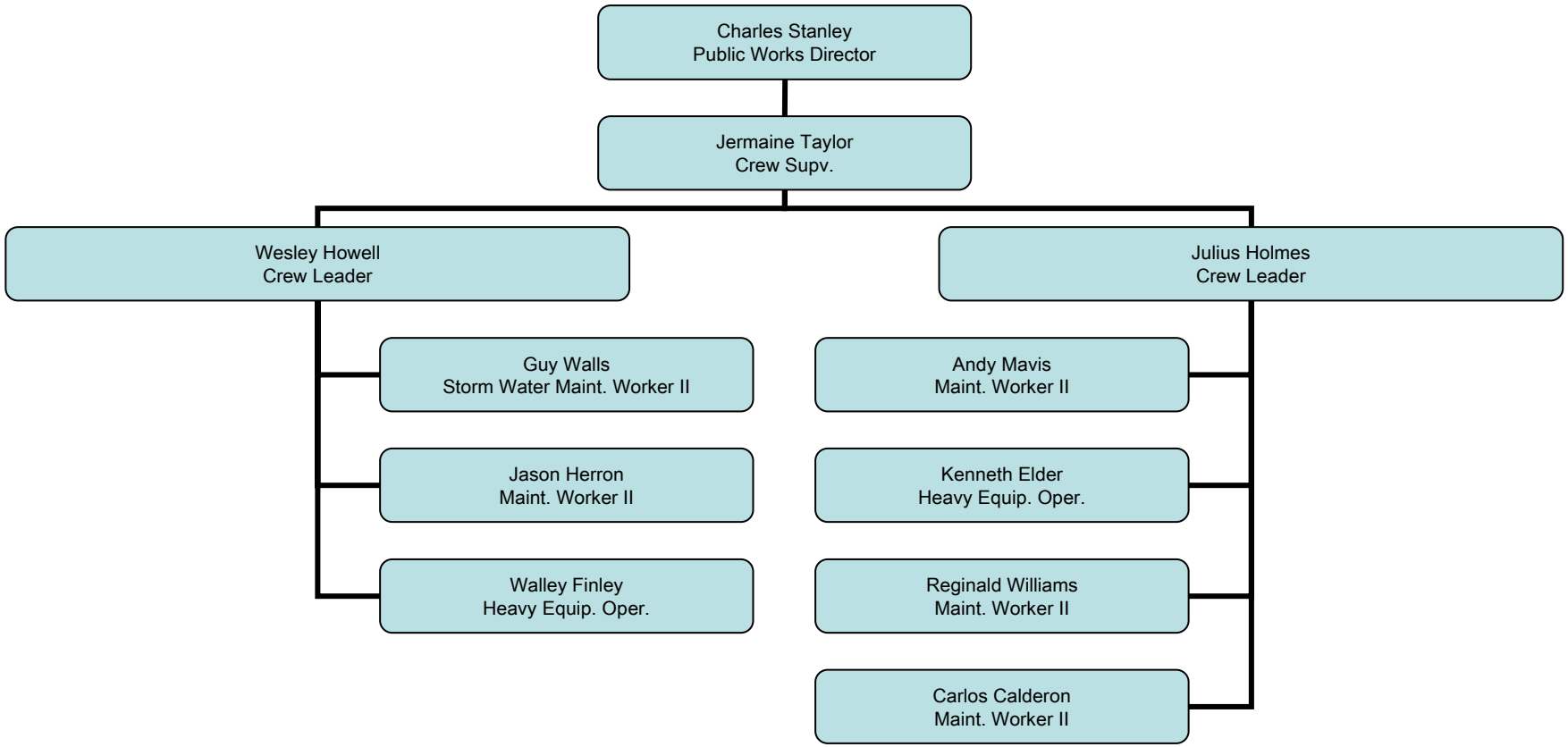
- LARP Program
- Creek Inspections and maintenance
- Cart path maintenance
- Park Maintenance
- Mowing of all R/W and sidewalks city wide
- Assisting mainstreet with downtown functions
- Overseeing city lakes and maintenance
- Maintenance and landscape of all city facilities
- New sidewalks maintenance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

Accomplishments for fiscal year 2011:

- LARP Program
- Downtown planting,
- Drainage Improvements city wide
- Creek inspections and maintenance
- Adding of R/W maintenance Redwine Rd. thru annex.(mowing)
- Assisting main street with concerts and other functions downtown
- Mowing of all right-of –ways and sidewalks city wide
- New Park maintenance (Patriot Park)
- Maintenance of Burch Park and city lakes
- Pocket Park N. Jeff Davis
- Cart path maintenance

Public Works

FY 2012



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 FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
Number of purchased orders issued	**150**	**337**	**280**	**275**	**275**
Number of work orders issued	**650**	**725**	**750**	**750**	**750**
Number of Work zone or site accidents	**2**	**1**	**3**	**0**	**0**
Number of pot holes repaired/utility cuts	**15**	**28**	**36**	**35**	**35**
Number of miles resurfaced	**1.3**	**1.3**	**1.5**	**1.5**	**1.5**
Number of miles cracked sealed	**2**	**1.0**	**1**	**1**	**1**
Miles of right-of-way mowed	**435**	**445**	**455**	**465**	**465**
Total Number of Department Accidents	**1**	**1**	**2**	**0**	**0**

GENERAL FUND
BUDGET WORKSHEET
PUBLIC WORKS

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
PUBLIC WORKS ADMINISTRATION	$ 141,681	$ 129,681	$ 129,017
HIGHWAYS AND STREETS	$ 865,880	$ 772,740	$ 798,533
TOTAL	**$ 1,007,561**	**$ 902,421**	**$ 927,550**


BMW

BUDGET WORKSHEET
100 GENERAL FUND
41000 PUBLIC WORKS ADMINISTRATION

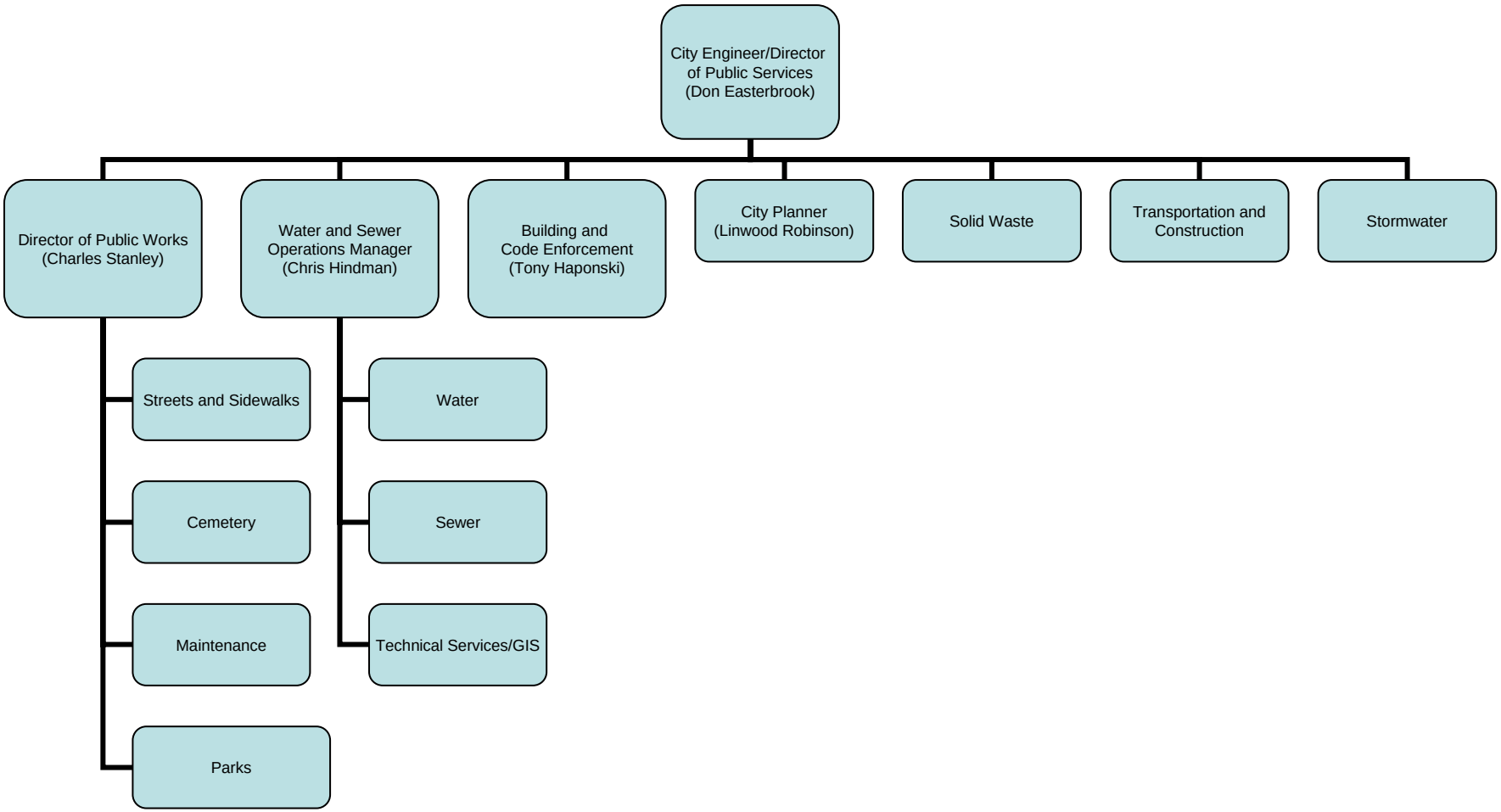
	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 128,523	$ 111,280	$ 110,616
PURCHASED/CONTRACTED SERVICES	$ 10,480	$ 14,672	$ 14,672
SUPPLIES	$ 2,678	$ 3,729	$ 3,729
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 141,681**	**$ 129,681**	**$ 129,017**

BUDGET WORKSHEET
100 GENERAL FUND
42000 HIGHWAYS AND STREETS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 457,017	$ 342,740	$ 327,832
PURCHASED/CONTRACTED SERVICES	$ 69,908	$ 86,490	$ 70,700
SUPPLIES	$ 338,955	$ 333,510	$ 400,001
CAPITAL OUTLAY	$ -	$ 10,000	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 865,880**	**$ 772,740**	**$ 798,533**

Public Services

FY 2011



GENERAL FUND
BUDGET WORKSHEET
HOUSING AND DEVELOPMENT

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
PROTECTIVE INSPECTION	$ 212,263	$ 218,935	$ 217,869
PLANNING AND ZONING	$ 226,034	$ 167,279	$ 166,538
ENGINEERING	$ 46,977	$ 43,925	$ 43,895
TOTAL	**$ 485,274**	**$ 430,139**	**$ 428,302**

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

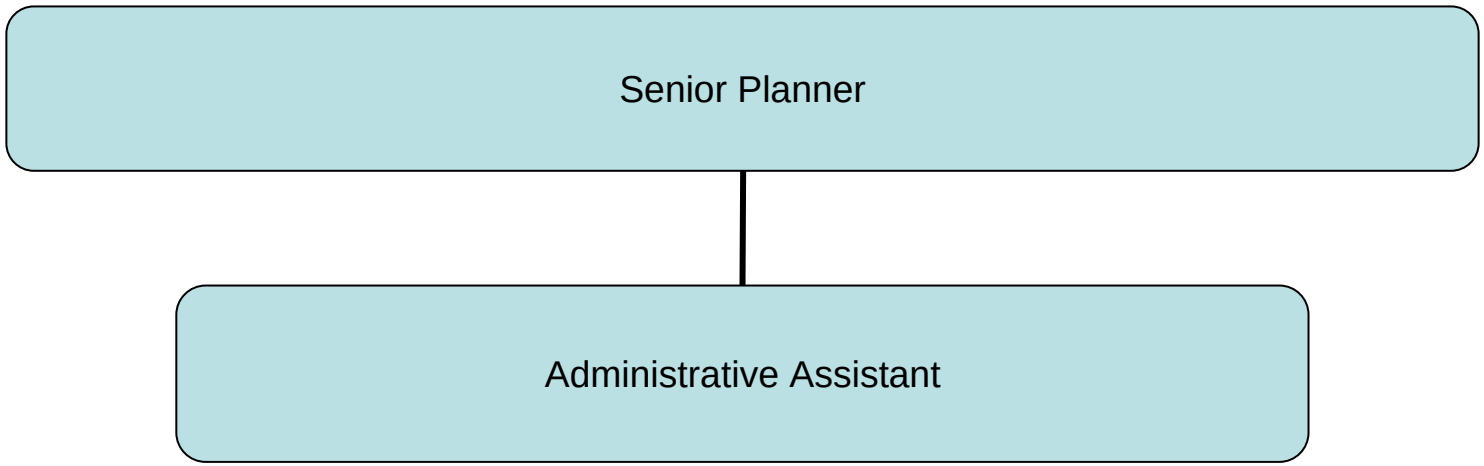
	Actual FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
Residential Building Permits issued	106	24	5	6	12
Number of Building Permit inspections	4097	3087	2294	2300	3000
Number of Commercial Building Permits issued	21	7	0	3	3
Number of reactive code enforcement actions	354	589	441	400	440
Number of proactive code enforcement actions	322	2608	4792	4600	4400
Training Hours Per Employee	44	47	42	44	44
Average time to process residential building permit application	7	7	7	5	5
Average time to process commercial building permit application	28	28	28	28	21

BUDGET WORKSHEET
100 GENERAL FUND
72000 PROTECTIVE INSPECTION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 202,792	$ 203,935	$ 202,719
PURCHASED/CONTRACTED SERVICES	$ 5,564	$ 10,238	$ 10,100
SUPPLIES	$ 3,907	$ 4,762	$ 5,050
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 212,263**	**$ 218,935**	**$ 217,869**

Planning and Zoning Department

FY 2012



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 FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Proposed FY2012
Number of Development Plans Applications	15	9	0	8	10
Number of Annexation/Rezoning Applications	1	2	0	0	1
Number of Rezoning Applications	2	0	0	2	5
Number of Sign Permits Processed	290	298	383	320	320
Average Staff Time to Process Development Plans Applications	26.0	25.0	25.0	25.0	25.0
Average Staff Time to Process Annexation/Rezoning Applications	75.0	60.0	60.0	60.0	60.0
Average Staff Time to Process Rezoning Applications	30.0	30.0	30.0	30.0	30.0
Average Staff Time to Process Sign Permits	5.0	5.0	5.0	5.0	4.5

BUDGET WORKSHEET
100 GENERAL FUND
74000 PLANNING AND ZONING

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 154,855	$ 151,280	$ 150,378
PURCHASED/CONTRACTED SERVICES	$ 69,974	$ 14,225	$ 14,368
SUPPLIES	$ 1,205	$ 1,774	$ 1,792
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 226,034**	**$ 167,279**	**$ 166,538**

ENGINEERING DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2012 BUDGET

Service Statement:

- Development Plan review and inspection
- Code Enforcement
- Stormwater system engineering and construction
- Transportation system project management, 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, Public Works and Main Street Program
- Ordinance Preparation
- Solid Waste contract management

Accomplishments for Fiscal Year 2011:

- Complied with NPDES Phase II Permit and Water District stormwater monitoring requirements.
- Completed construction of Connecting Sidewalks project.
- Completed South Jeff Davis Shoulders and Sidewalk project.
- Completed White Road/Banks Road and Hwy 314 Intersection project.
- Started construction of Grady/Beauregard Roundabout.
- Started design/right of way acquisition of Hood Ave/SR 92 Connector project.
- Continued design Hwy 54 Safetea-Lu sidewalks and Cemetery sidewalk.
- Transitioned Building Dept. to be more proactive in Code Enforcement activities.
- Reorganized the Planning Department.
- Completed Stormwater Annual Report and MNGWPD Audit

Program of Work for FY 2012:

- Complete Grady/Beauregard roundabout.
- Complete design of Hood Ave/SR 92 Connector and continue right of way acquisition.
- Complete the preliminary engineering and right of way acquisition for the Cemetery TE sidewalk project.
- Construct Hwy 54 Safetea-Lu project.

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 FY2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012
STMWTR-Number of erosion control inspections	1643	1060	461	460	500
STMWTR-Number of erosion control citations issued	4	1	0	0	1
Number of development projects reviewed	48	26	23	30	35
Number of structural flooding complaints	0	0	2	2	2
Number of illicit stormwater discharge complaints	4	3	2	3	3
Number of flood map inquiries	14	28	13	8	15
Number of traffic signal complaints	21	15	33	20	24
Number of sanitation complaints	9	66	46	60	50
Number of contracts issued	4	2	3	4	3

BUDGET WORKSHEET
100 GENERAL FUND
74900 ENGINEERING & DEVELOPMENT

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 38,371	$ 31,325	$ 31,169
PURCHASED/CONTRACTED SERVICES	$ 7,335	$ 10,000	$ 10,101
SUPPLIES	$ 1,271	$ 2,600	$ 2,625
CAPITAL OUTLAY	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 46,977**	**$ 43,925**	**$ 43,895**

BUDGET WORKSHEET
100 GENERAL FUND
80000 DEBT SERVICE

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PRINCIPAL - CAPITAL LEASE	$ 49,832	$ -	$ -
INTEREST- CAPITAL LEASE	$ 829	$ -	$ -
TOTAL EXPENDITURES	**$ 50,661**	**$ -**	**$ -**

BUDGET WORKSHEET
100 GENERAL FUND
90000 OTHER FINANCING USES

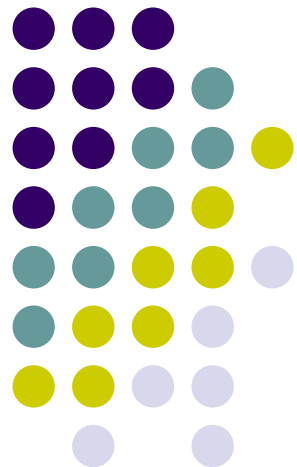
	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
OPERATING TRANSFER OUT	$ -	$ -	$ -
CPF	$ 153,555	$ 114,556	$ -
MSTF	$ 84,999	$ 80,000	$ 75,000
OTHER	$ 25,000	$ -	$ -
TOTAL EXPENDITURES	**$ 263,554**	**$ 194,556**	**$ 75,000**

FISCAL YEAR 2012 BUDGETS

ENTERPRISE FUNDS

WATER AND SEWER FUND

SOLID WASTE FUND



BUDGET WORKSHEET
505 WATER AND SEWER FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
INTERGOVERNMENTAL			
FEDERAL GRANT			
STATE GRANTS		$ 3,841	
TOTAL GRANTS		**$ 3,841**	
UTILITIES/ENTERPRISE			
WATER/SEWERAGE	$ 5,402,638	$ 5,586,394	$ 5,635,117
TOTAL UTILITIES/ENTERPRISE	**$ 5,402,638**	**$ 5,586,394**	**$ 5,635,117**
OTHER/ENTERPRISE			
OTHER	$ 765	$ 24,100	$ 1,000
TOTAL OTHER/ENTERPRISE	**$ 765**	**$ 24,100**	**$ 1,000**
OTHER CHARGES FOR SERVICES			
INTERNAL SERVICE FND CHGS	$ 3,380	$ 3,500	$ 26,100
TOTAL OTH CHARGES FOR SERVICES	**$ 3,380**	**$ 3,500**	**$ 26,100**
TOTAL CHARGES FOR SERVICES	**$ 5,406,783**	**$ 5,613,994**	**$ 5,662,217**
INVESTMENT INCOME			
INTEREST REVENUES			
INTEREST REVENUES	$ 40	$ 1,500	$ 1,500
TOTAL INTEREST REVENUES	**$ 40**	**$ 1,500**	**$ 1,500**
REALIZED GAIN/LOSS ON INVSTMT			
REALIZED GAIN/LOSS ON INVSTMT	$ (59,877)	$ (48,500)	$ (60,000)
TOTAL REAL GAIN/LOSS ON INVST	**$ (59,877)**	**$ (48,500)**	**$ (60,000)**
TOTAL INVESTMENT INCOME	**$ (59,837)**	**$ (47,000)**	**$ (58,500)**
OTHER-MISCELLANEOUS			
CONTRIBUTED CAPITAL (SPS)	$ 30,984	$ 75,100	$ 75,000
CONTRIBUTED CAPITAL (OTHER)			
TOTAL OTHER	**$ 30,984**	**$ 75,100**	**$ 75,000**

BUDGET WORKSHEET
505 WATER AND SEWER FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
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	**$ 5,377,930**	**$ 5,646,935**	**$ 5,679,717**
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	$ 596,011	$ 713,192	$ 695,693
WASTEWATER	$ 3,211,185	$ 3,718,346	$ 3,500,806
WATER	$ 1,987,354	$ 2,435,679	$ 2,520,207
TOTAL EXPENSES	**$ 5,794,550**	**$ 6,867,217**	**$ 6,716,706**
OTHER USES			
DEPRECIATION	$ (1,517,929)	$ (1,520,000)	$ (1,520,000)
TOTAL EXPENSES:	$ 4,276,621	$ 5,347,217	$ 5,196,706
EXCESS REVENUES OVER EXPENDITURE	**$ (416,620)**	**$ (1,220,282)**	**$ (1,036,989)**
EXCESS REVENUES OVER EXP & OTHER	**$ 1,101,309**	**$ 299,718**	**$ 483,011**

WATER AND SEWER DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2012 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 2011:

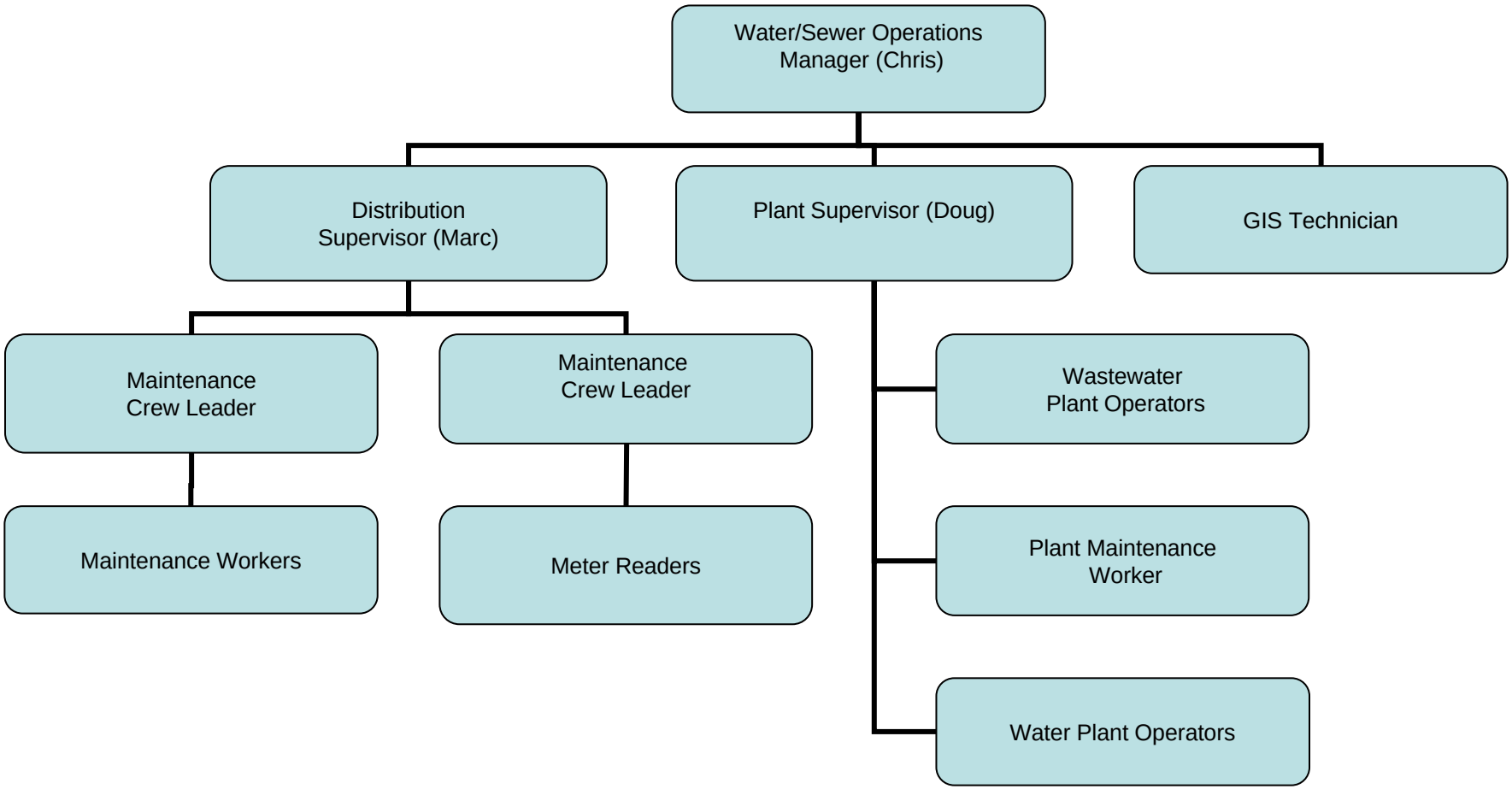
- Backflow prevention program continuing
- Completion of Cleaning and Painting the inside of the Elevated Storage Tank
- Completed implementation of Confined Space Safety Program and training for Water and Public Works employees
- Completion of the renewal process for the General Water Treatment Plant NPDES Permit No. GAG640000
- Completion of the renewal process for the Whitewater Creek Water Pollution Control Plant NPDES Permit No. GA0035807
- Completion of GPS mapping for the fire hydrants in the system
- Coordinated with Fayette County, Peachtree City, Tyrone and Coweta County through the Fayette County GIS User Group to standardize GIS policies countywide

Program of Work for FY 2012:

- Backflow prevention program continuing
- Completion of the renewal process for the Groundwater Withdrawal Permit No. 056-002
- Continue mapping program for water system
- Continued GIS coordination with the Fayette County User Group
- Replace eight deteriorated manholes along White Road
- Implementation of Hydrant Flushing Program

Water Department

FY 2012



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.

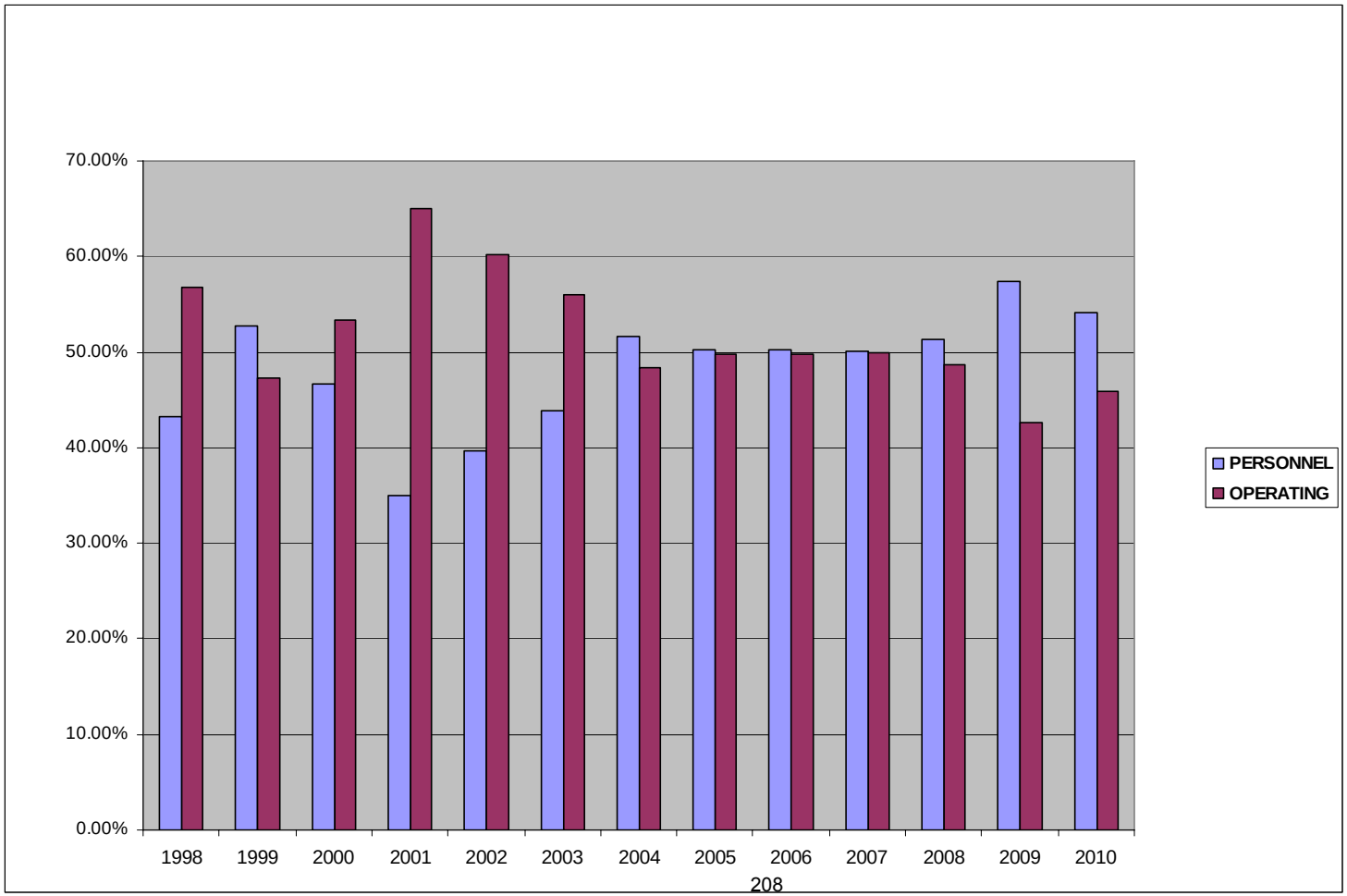
Workload Indicators

	Actual FY2008	Actual FY 2009	Actual FY 2010	Estimated FY2011	Proposed FY 2012
Number of gallons processed (WW)	684,408,000	561,675,000	630,894,000	637,202,940	643,574,969
Number of gallons purchased (W)	195,180,481	147,848,990	80,898,690	118,834,558	120,022,904
Number of gallons processed (W)	319,419,000	359,764,000	427,070,900	394,214,728	398,156,875
Number of Utility Locates Requested	5400	5460	4880	4900	5000
Number of new installs	25	11	13	15	20
Number of feet of collection system lines inspected	5,000	5,000	4,000	4,000	4,000
Miles of Sewer Lines	125	125	125	125	125
Average Daily Flow MGD (WW)	1.857	1.539	1.729	1.746	1.763
Average Weekly Peak Flow MGD (WW)	2.121	1.716	2.046	2.066	2.086
Water Main Breaks	4	3	6	5	5

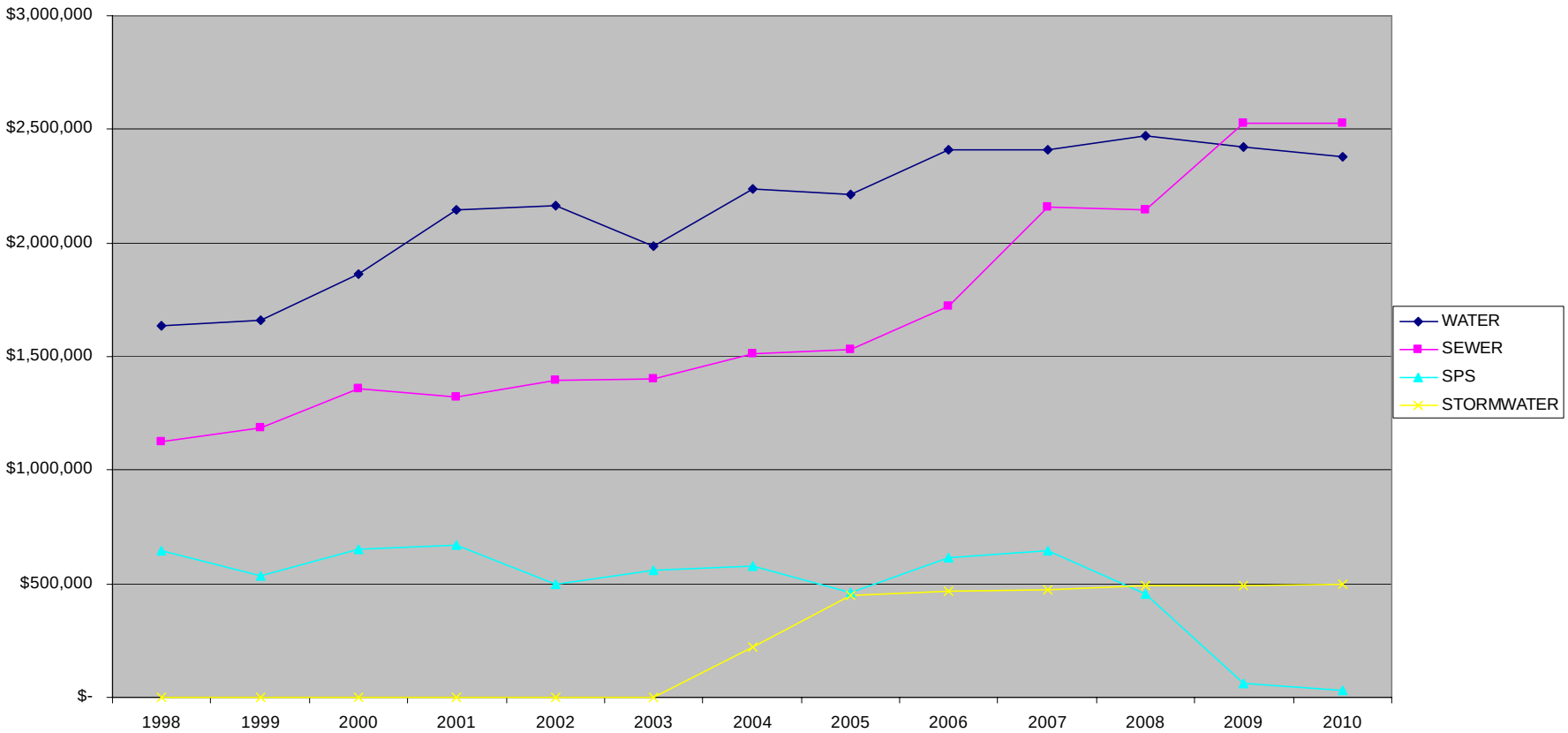
Miles of Water Mains	107	107	107	107	107
Total Number of Department Accidents	3		1		
Number of work orders processed	445	494	4309*	4350	4375
Number of work orders completed	444	493	4305*	4345	4370

*We started tracking all work performed including Preventative Maintenance into the New Work Order System

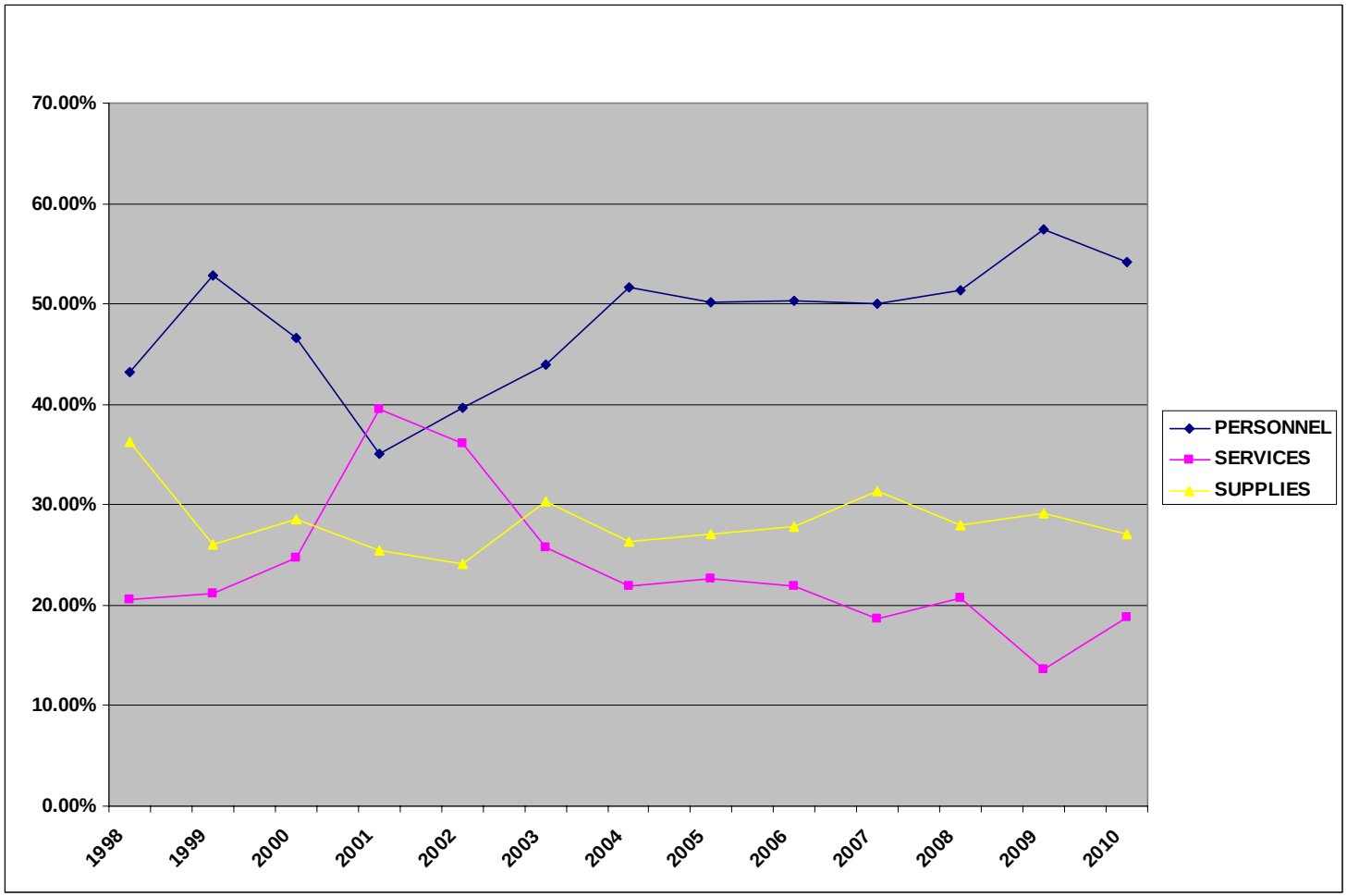
Water & Sewer Dept Personnel vs Operations



Water & Sewer Revenues 1998 - 2010



Water & Sewer Dept Expenses





Fayetteville WRF

SMITH AERIAL PHOTOS
smithaerialphotos.com

09-06-07

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

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
GENERAL GOVERNMENT*	$ 596,011	$ 713,192	$ 695,693
WATER	$ 1,987,354	$ 2,435,679	$ 2,520,207
WASTEWATER	$ 3,211,185	$ 3,718,346	$ 3,500,806
TOTAL	**$ 5,794,550**	**$ 6,867,217**	**$ 6,716,706**

BUDGET SUMMARY
505 WATER AND SEWER FUND

		FY2012 BALANCES
BEGINNING ESTIMATED FUND BALANCE		
RESTRICTED FOR DEBT SERVICE	$	2,196,286
UNRESTRICTED FUND BALANCE	$	855,065
RESTRICTED FOR 3 MONTHS OPERATING	$	1,419,929
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$**	**4,471,280**
INCREASE (DECREASE) OF FUND BALANCE		
NET PROFIT (LOSS): (PERSONNEL AND O/M)**	$	483,011
TOTAL INCREASE (DECREASE) OF FUND BALANCE	**$**	**483,011**
ENDING ESTIMATED FUND BALANCE		
FUND BALANCE UNRESTRICTED	$	277,556
RESTRICTED FOR OPERATIONS (3 MOS)	$	1,419,929
RESTRICTED FOR DEBT SERVICE	$	2,196,286
RESTRICTED FOR DEBT COVERAGE	$	205,455
TOTAL ENDING ESTIMATED FUND BALANCE	**$**	**4,099,226**

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
GENERAL GOVERNMENT

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
GOVERNING BODY	$ 61,843	$ 63,891	$ 68,134
CLERK OF COUNCIL	$ 13,001	$ 24,717	$ 44,270
CITY MANAGER	$ 60,413	$ 56,870	$ 68,477
FINANCE	$ 301,117	$ 299,558	$ 344,424
CITY ATTORNEY	$ 13,958	$ 5,000	$ 5,000
IT	$ 44,149	$ 128,243	$ 50,804
GIS (INFORMATION TECHNOLOGY)	$ 45,114	$ 80,096	$ 55,075
HUMAN RESOURCES	$ 24,261	$ 23,477	$ 28,166
ENGINEERING/DEVELOPMENT	$ 32,155	$ 31,340	$ 31,343
TOTAL	**$ 596,011**	**$ 713,192**	**$ 695,693**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
11100 GOVERNING BODY

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 45,109	$ 44,391	$ 49,835
PURCHASED/CONTRACTED SERVICES	$ 16,734	$ 19,500	$ 18,299
TOTAL EXPENDITURES	**$ 61,843**	**$ 63,891**	**$ 68,134**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
11300 CLERK OF COUNCIL

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 13,001	$ 24,717	$ 44,270
TOTAL EXPENDITURES	**$ 13,001**	**$ 24,717**	**$ 44,270**

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

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 60,413	$ 56,870	$ 68,477
TOTAL EXPENDITURES	**$ 60,413**	**$ 56,870**	**$ 68,477**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15100 FINANCIAL ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFTIS	$ 268,407	$ 279,783	$ 324,649
CONTRACTED SERVICES	$ 29,910	$ 19,282	$ 19,282
SUPPLIES	$ 2,800	$ 493	$ 493
CAPITAL OUTLAY			
TOTAL EXPENDITURES	**$ 301,117**	**$ 299,558**	**$ 344,424**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15300 LAW

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES	$ 13,958	$ 5,000	$ 5,000
TOTAL EXPENDITURES	**$ 13,958**	**$ 5,000**	**$ 5,000**

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

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 44,149	$ 42,783	$ 50,804
CONTRACTED SERVICES			
SUPPLIES			
CAPITAL OUTLAY		$ 85,460	
TOTAL EXPENDITURES	**$ 44,149**	**$ 128,243**	**$ 50,804**

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

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 42,723	$ 50,595	$ 50,574
CONTRACTED SERVICES	$ 1,391	$ 2,000	$ 2,000
SUPPLIES	$ 1,000	$ 2,501	$ 2,501
CAPITAL OUTLAY	$ -	$ 25,000	$ -
TOTAL EXPENDITURES	**$ 45,114**	**$ 80,096**	**$ 55,075**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
15400 HUMAN RESOURCES

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 24,261	$ 23,477	$ 28,166
SUPPLIES			
TOTAL EXPENDITURES	**$ 24,261**	**$ 23,477**	**$ 28,166**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
74900 ENGINEERING AND DEVELOPMENT

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 32,155	$ 31,340	$ 31,343
TOTAL EXPENDITURES	**$ 32,155**	**$ 31,340**	**$ 31,343**

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WASTEWATER

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
WASTEWATER ADMINISTRATION	$ 100,931	$ 99,020	$ 99,550
STORMWATER COLLECTION/MAINT	$ 294,405	$ 499,239	$ 402,921
WASTEWATER MAINTENANCE	$ 297,008	$ 322,068	$ 323,370
WASTEWATER LIFT STATIONS	$ 338,911	$ 384,677	$ 261,635
WASTEWATER TREATMENT	$ 2,179,930	$ 2,413,342	$ 2,413,330
TOTAL EXPENDITURES	**$ 3,211,185**	**$ 3,718,346**	**$ 3,500,806**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43100 WASTEWATER ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 63,933	$ 45,357	$ 45,361
PURCHASED/CONTRACTED SERVICES	$ 36,609	$ 50,826	$ 50,826
SUPPLIES	$ 189	$ 1,837	$ 2,363
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
BAD DEBT	$ -	$ -	$ -
DEBT SERVICE	$ 200	$ 1,000	$ 1,000
TOTAL EXPENDITURES	**$ 100,931**	**$ 99,020**	**$ 99,550**


USFilter
SIEMENS

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43200 STORMWATER

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 189,731	$ 227,777	$ 231,204
PURCHASED/CONTRACTED SERVICES	$ 34,520	$ 125,000	$ 25,250
SUPPLIES	$ -	$ 500	$ 505
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ 70,154	$ 145,962	$ 145,962
TOTAL EXPENDITURES	**$ 294,405**	**$ 499,239**	**$ 402,921**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43310 WASTEWATER MAINTENANCE

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 201,785	$ 192,068	$ 192,070
PURCHASED/CONTRACTED SERVICES	$ 68,838	$ 100,000	$ 100,000
SUPPLIES	$ 26,385	$ 30,000	$ 31,300
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 297,008**	**$ 322,068**	**$ 323,370**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43340 WASTEWATER LIFT STATIONS

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 75,681	$ 64,225	$ 64,227
PURCHASED/CONTRACTED SERVICES	$ 99,574	$ 74,842	$ 74,842
SUPPLIES	$ 113,256	$ 120,610	$ 122,566
CAPITAL OUTLAY	$ -	$ 125,000	$ -
DEP/AMORTIZATION	$ 50,400	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 338,911**	**$ 384,677**	**$ 261,635**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
43350 WASTEWATER TREATMENT

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 266,953	$ 222,858	$ 222,846
PURCHASED/CONTRACTED SERVICES	$ 193,100	$ 219,999	$ 219,999
SUPPLIES	$ 306,612	$ 300,000	$ 300,000
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ 897,529	$ 950,000	$ 950,000
DEBT SERVICE	$ 515,736	$ 720,485	$ 720,485
TOTAL EXPENDITURES	**$ 2,179,930**	**$ 2,413,342**	**$ 2,413,330**

SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WATER

CLASSIFICATION	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
WATER ADMINISTRATION	$ 211,158	$ 165,745	$ 166,452
TREATMENT	$ 1,425,622	$ 1,843,760	$ 1,979,779
DISTRIBUTION	$ 350,574	$ 426,174	$ 373,976
TOTAL	**$ 1,987,354**	**$ 2,435,679**	**$ 2,520,207**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
44100 WATER ADMINISTRATION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 63,475	$ 45,307	$ 45,311
PURCHASED/CONTRACTED SVC	$ 41,524	$ 67,248	$ 67,248
SUPPLIES	$ 5,868	$ 3,190	$ 3,893
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
OTHER DEBT	$ 100,000	$ 50,000	$ 50,000
DEBT SERVICE	$ 291	$ -	$ -
TOTAL EXPENDITURES	**$ 211,158**	**$ 165,745**	**$ 166,452**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
44300 TREATMENT

	ACRUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 209,654	$ 308,128	$ 308,123
PURCHASED/CONTRACTED SERVICES	$ 21,076	$ 40,000	$ 40,400
SUPPLIES	$ 377,020	$ 400,000	$ 404,000
CAPITAL OUTLAY	$ -	$ -	$ -
DEP/AMORTIZATION	$ 570,000	$ 570,000	$ 570,000
DEBT SERVICE	$ 247,872	$ 525,632	$ 657,256
TOTAL EXPENDITURES	**$ 1,425,622**	**$ 1,843,760**	**$ 1,979,779**

BUDGET WORKSHEET
505 WATER AND SEWER FUND
44400 DISTRIBUTION

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2011
EXPENDITURES			
PERSONNEL SERVICES/BENEFITS	$ 208,093	$ 192,173	$ 192,176
PURCHASED/CONTRACTED SERVICES	$ 72,067	$ 79,999	$ 79,999
SUPPLIES	$ 70,414	$ 100,002	$ 101,801
CAPITAL OUTLAY	$ -	$ 54,000	$ -
DEP/AMORTIZATION	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 350,574**	**$ 426,174**	**$ 373,976**



BUDGET WORKSHEET
540 SOLID WASTE FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES			
SAN-REFUSE COLLCTION CHG	$ 632,549	$ 772,944	$ 772,944
INTEREST EARNED REVENUES	$ -	$ 250	$ 250
TOTAL REVENUES	**$ 632,549**	**$ 773,194**	**$ 773,194**
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES			
45200 SAN-REFUSE COLLECTION CHG	$ 616,358	$ 773,194	$ 773,194
TOTAL EXPENDITURES/EXPENSES	**$ 616,358**	**$ 773,194**	**$ 773,194**
EXCESS REVENUES OVER EXPENDITURES	**$ 16,191**	**$ -**	**$ -**

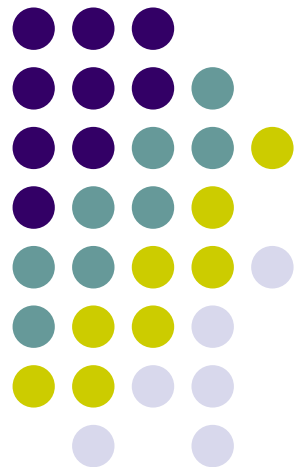
BUDGET SUMMARY
540 SOLID WASTE

		FY2012 BALANCES
BEGINNING ESTIMATED FUND BALANCE		
RESERVED FUND BALANCE - UNRESTRICTED	$	59,193
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$**	**59,193**
INCREASE (DECREASE) OF FUND BALANCE		
NET PROFIT (LOSS): (PERSONNEL AND O/M)**	$	16,932
TOTAL INCREASE (DECREASE) OF FUND BALANCE	**$**	**16,932**
ENDING ESTIMATED FUND BALANCE		
FUND BALANCE UNRESTRICTED	$	76,125
TOTAL ENDING ESTIMATED FUND BALANCE	**$**	**76,125**

FISCAL YEAR 2012 BUDGETS

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS/BUILDING FUND
IMPACT FEE FUND
SPLOST FUND



BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES			
REAL PROP-CUR YEAR	$ 630,703	$ 717,126	$ 566,928
TOTAL GENERAL PROPERTY TAXES	**$ 630,703**	**$ 717,126**	**$ 566,928**
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	$ -	$ -	$ -
STATE GOV GRANT-CAPITAL - LCI	$ -	$ -	$ -
STATE GOV GRANT-DOT	$ -	$ -	$ -
STATE GOV-LDF GRANT	$ -	$ -	$ -
TOTAL INTERGOVERNMENTAL	**$ -**	**$ -**	**$ -**
LOCAL GOV'T UNIT SHARED REV			
LOCAL GOV'T UNIT SHARED REV	$ -	$ -	$ -
TOTAL LOCAL GOV'T UNIT SHARE	**$ -**	**$ -**	**$ -**
INVESTMENT INCOME			
INTEREST REVENUES	$ (156)	$ 100	$ 101
TOTAL INTEREST REVENUES	**$ (156)**	**$ 100**	**$ 101**
MISCELLANEOUS			
REIMB FOR DAMAGED PROPERTY	$ -	$ -	$ -
TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
TRANSFER IN-DDA	$ -	$ -	$ -
IMPACT FEE FUND	$ 9,616	$ 33,344	$ 18,060
WATER AND SEWER FUND			
MSTF			
GENERAL FUND	$ 153,555	$ 114,556	$ -
CEMETERY TRUST FUND	$ -	$ -	$ -
TOTAL INTERFUND TRANSFERS	**$ 163,171**	**$ 147,900**	**$ 18,060**
PROCEEDS OF CAPITAL LEASES			
CAPITAL LEASES	**$ -**	**$ -**	**$ -**
TOTAL PROCEEDS OF CAP LEASES	**$ -**	**$ -**	**$ -**
APPROPRIATION OF FUND BALANCE	**$ -**	**$ 60,000**	**$ -**
TOTAL OTHER FINANCE SOURCES	**$ 163,171**	**$ 207,900**	**$ 18,060**
TOTAL REVENUES	**$ 793,718**	**$ 925,126**	**$ 585,089**
EXPENDITURES AND OTHER USES			
EXPENDITURES	$ 865,465	$ 925,126	$ 585,089
INCREASE (DECREASE) OF UNR FUND BAL	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHR USES	**$ 865,465**	**$ 925,126**	**$ 585,089**
EXCESS REVENUES OVER EXPENDITURE	**$ (71,747)**	**$ -**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
15350 DATA PROCESSING/MIS			
EXPENDITURES			
CAPITAL OUTLAY			
COMPUTERS-SERVER	$ 50,000	$ 89,000	$ -
TELEPHONE SYSTEM	$ -	$ -	$ -
DOCUMENT MANAGEMENT PROGRAM	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ 50,000**	**$ 89,000**	**$ -**
TOTAL EXPENDITURES	**$ 50,000**	**$ 89,000**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
32000 POLICE			
EXPENDITURES			
CAPITAL OUTLAY			
IN-CAR SYSTEMS	$ 13,356	$ 20,000	$ -
PD LAND/DESIGN/BLDG	$ -	$ -	$ -
VEHICLES	$ 98,478	$ 130,000	$ -
RADIOS	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ 111,834**	**$ 150,000**	**$ -**
TOTAL EXPENDITURES	**$ 111,834**	**$ 150,000**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
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	$ 16,425	$ -	$ -
VEHICLE	$ -	$ -	$ -
BRICK PAVER PROJECT			
CITY CEMETERY	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ 16,425**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 16,425**	**$ -**	**$ -**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY2010	BUDGET FY2011	PROPOSED FY2012
80000 DEBT SERVICE			
PRINCIPAL	$ 328,843	$ 343,105	$ 280,224
INTEREST	$ 162,010	$ 168,535	$ 154,088
PAYING AGENT	$ 3,175	$ 3,000	$ 3,000
TOTAL DEBT SERVICE	**$ 494,028**	**$ 514,640**	**$ 437,312**

BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
90000 TRANSFER OUT			
TRANSFER OUT-GENERAL FUND	$ -	$ -	$ 125,598
TRANSFER OUT-MAIN STREET TOURISM	$ -	$ -	$ -
TRANSFER OUT-DDA	$ 193,178	$ 171,486	$ 22,179
TOTAL TRANSFER OUT	**$ 193,178**	**$ 171,486**	**$ 147,777**
APPROPRIATIONS OF FUND BALANCE	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY6

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
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	$ 65,500	$ 62,500	$ -
TOTAL REVENUES	**$ 282,944**	**$ 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	$ 65,500	$ 62,500	$ -
OTHER USES			
TRANSFER TO GENERAL FUND	$ 25,000	$ 23,350	$ 23,350
TRANSFER TO CAPITAL PROJECTS FUND	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHER USES	**$ 284,594**	**$ 279,944**	**$ 217,444**
EXCESS REVENUES OVER EXPENDITURES	**$ (1,650)**	**$ -**	**$ -**

BUDGET WORKSHEET
352 IMPACT FEE FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND OTHER SOURCES:			
REVENUES			
CONSULTANT	$ (17)	$ 284	$ 68
ADMINISTRATION	$ 1,002	$ 1,000	$ 1,837
OTHER-INTEREST	$ 5,635	$ 4,000	$ 4,100
POLICE	$ 9,616	$ 33,344	$ 18,060
FIRE	$ 10,012	$ 10,000	$ 21,244
TRANSPORTATION	$ 211,619	$ 830,400	$ 30,000
PARKS AND RECREATION	$ 6,280	$ 51,807	$ 18,804
OTHER SOURCES			
TOTAL REVENUES	**$ 244,147**	**$ 930,835**	**$ 94,113**
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
CONSULTANT	$ (17)	$ 284	$ 68
OTHER	$ -	$ -	$ -
OTHER USES	**$ (17)**	**$ 284**	**$ 68**
TRANSFER TO CPF-TRANSPORTATON			
TRANSFER TO SPLOST-TRANSPORTATION	$ 211,619	$ 830,400	$ 30,000
TRANSFER TO CPF-OTHER	$ 5,635	$ 4,000	$ 4,100
TRANSFER TO CPF-POLICE	$ 9,616	$ 33,344	$ 18,060
TRANSFER TO CPF-FIRE	$ 10,012	$ 10,000	$ 21,244
TRANSFER TO W&S-PARKS	$ -	$ 25,903	$ 9,402
TRANSFER TO CPF-PARKS	$ 1,231	$ 12,952	$ 4,701
TRANSFER TO DDA-PARKS	$ 692	$ 12,952	$ 4,701
PARKS - FUND BALANCE	$ 4,357	$ -	$ -
TRANSFER TO GF-ADMINISTRATION	$ 1,002	$ 1,000	$ 1,837
TOTAL EXPENDITURES AND OTHER USES	**$ 244,147**	**$ 930,835**	**$ 94,113**
EXCESS REVENUES OVER EXPENDITURES		**$ -**	**$ -**

352 IMPACT FEE FUND
FUND BALANCE WORKSHEET

		AMOUNT
BEGINNING FUND BALANCE		
RESERVED FOR FIRE PROJECTS	$	1,211,752
RESERVED FOR TRANSPORTATION PROJECTS	$	832,878
RESERVED FOR PARK AND RECREATION PROJECTS	$	52,582
RESERVED FOR POLICE	$	24,375
RESERVED FOR CONSULTANT FEES-DUE TO GEN FUND	$	(2,643)
RESERVED FOR ADMINISTRATION-DUE TO GEN FUND	$	18,416
UNRESERVED FUND BALANCE-NON-DIVISIONAL	$	-
TOTAL BEGINNING ESTIMATED FUND BALANCE	**$**	**2,137,360**
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	$	1,264,165
RESERVED FOR TRANSPORTATION PROJECTS	$	710,524
RESERVED FOR RECREATION PROJECTS	$	52,582
RESERVED FOR POLICE	$	24,375
RESERVED FOR CONSULTANT FEES-DUE TO GEN FUND	$	(2,643)
RESERVED FOR ADMINITRATION-DUE TO GEN FUND	$	18,416
UNRESERVED FUND BALANCE-OTHER	$	-
TOTAL ENDING ESTIMATED FUND BALANCE	**$**	**1,575,127**


HELEN SAMS PKWY
IVANHOE DRIVE
STOP

BUDGET WORKSHEET
353 SPLOST FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
SPECIAL LOCAL OPTION SALES TAX	$ 472,808	$ -	$ -
TOTAL SPLOST	**$ 472,808**	**$ -**	**$ -**
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	$ 597,619	$ 919,867	$ -
STATE GOV GRANT-CAPITAL - LCI	$ -	$ -	$ -
STATE GOV GRANT-DOT	$ -	$ 500,000	$ -
TOTAL INTERGOVERNMENTAL	**$ 597,619**	**$ 1,419,867**	**$ -**
INVESTMENT INCOME			
INTEREST REVENUES	$ 3,946	$ 3,000	$ -
TOTAL INTEREST REVENUES	**$ 3,946**	**$ 3,000**	**$ -**
INTERFUND TRANSFERS			
TRANSFER IN-MSTF	$ 1,500	$ -	$ -
IMPACT FEE FUND	$ 211,619	$ 865,009	$ 111,708
TRANSFER IN - CEMETERY	$ 25,018	$ 29,972	$ -
GENERAL FUND			
TOTAL INTERFUND TRANSFERS	**$ 238,137**	**$ 894,981**	**$ 111,708**
APPROPRIATION OF FUND BALANCE		**$ 1,638,271**	**$ 437,327**
TOTAL OTHER FINANCE SOURCES	**$ -**	**$ 1,638,271**	**$ 437,327**
TOTAL REVENUES	**$ 1,312,510**	**$ 3,956,119**	**$ 549,035**
EXPENDITURES AND OTHER USES			
TRANSPORTATION PROJECTS	$ 1,203,189	$ 3,956,119	$ 549,035
INCREASE (DECREASE) OF UNR FUND BAL	$ 109,321	$ -	$ -
TOTAL EXPENDITURES AND OTHR USES	**$ 1,312,510**	**$ 3,956,119**	**$ 549,035**
EXCESS REVENUES OVER EXPENDITURE	**$ -**	**$ -**	**$ -**

SPLOST PROJECTS FOR FISCAL YEAR 2012



PROJECT	PROJECT AMOUNT	IMPACT FEES	SPLOST
Grady/Beauregard	$84,235	$84,235	
Hood Avenue Connector/SR 92 Realignment	$439,800	$27,473	$412,327
Hospital at Grade Crossing	$25,000		$25,000

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Grady/Beauregard Roundabout

Estimated Cost: $84,235

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	5
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	10
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	5
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		**25**

Correcting the flow of traffic through this proposed roundabout will eliminate traffic congestion. Eliminating the traffic congestion after school will allow the police to work on other issues of higher priority.

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Hood Avenue Connector/SR 92 Realignment

Estimated Cost: $439,800

Major Considerations	Score Range	
A. City Department of Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Services	2	5
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	10
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	5
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		**25**

Correcting the flow of traffic through this proposed realignment will eliminate traffic congestion. Eliminating the traffic congestion after school will allow the police to work on other issues of higher priority.

CAPITAL IMPROVEMENT PROGRAM
RATING SHEET

Project Name: Hospital at Grade Crossing

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	5
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	10
C. Effect on Operating and Maintenance Costs		
1. Reduce Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	2	5
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	5
Total Score		**30**

Creating a crosswalk from the medical/retail center over to the hospital will allow safe crossing for predestrians of Highway 54.

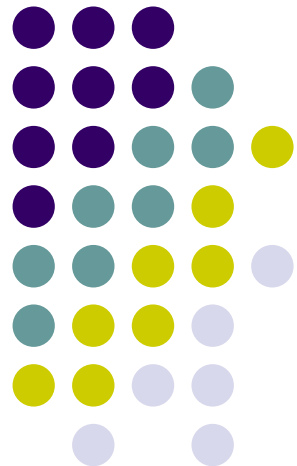
353 SPLOST FUND
FUND BALANCE WORKSHEET

	AMOUNT
BEGINNING FUND BALANCE	
UNRESERVED FUND BALANCE	$2,329,787
TOTAL BEGINNING FUND BALANCE	$2,329,787
INCREASE (DECREASE) OF FUND BALANCE	
INCREASE OF RESERVE FUND BALANCE	($1,638,271)
TOTAL INCREASE (DECREASE) OF FUND BALANCE	($1,638,271)
ENDING ESTIMATED FUND BALANCE	
UNRESERVED FUND BALANCE	$691,516
TOTAL ENDING ESTIMATED FUND BALANCE	$691,516

FISCAL YEAR 2012 BUDGETS

SPECIAL REVENUE FUNDS

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



BUDGET WORKSHEETS
210 CONFISCATED ASSETS FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES & EXPENDITURES			
REVENUES			
FINES & FORFEITURES			
FORFEITURES			
CONFISCATIONS	$ 54,783	$ 30,000	$ 30,000
TOTAL FORFEITURES	**$ 54,783**	**$ 30,000**	**$ 30,000**
INVESTMENT INCOME			
INTEREST REVENUES	$ 332	$ 1,000	$ 500
TOTAL INVESTMENT INCOME	**$ 332**	**$ 1,000**	**$ 500**
CONTRIBUTIONS AND DONATIONS			
CONTRIBUTIONS AND DONATIONS	**$ -**	**$ -**	**$ -**
TOTAL CONTRIBUTIONS AND DONATIONS	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES			
OTHER FINANCING SOURCES	$ 600	$ -	$ -
TOTAL OTHER FINANCING SOURCES	**$ 600**	**$ 10,000**	**$ -**
TOTAL REVENUES	**$ 55,715**	**$ 41,000**	**$ 30,500**
32000 POLICE			
EXPENDITURES/EXPENSES			
PURCHASES	$ 147,439	$ 41,000	$ 30,500
TOTAL	**$ 147,439**	**$ 41,000**	**$ 30,500**
TOTAL EXPENDITURES/EXPENSES	**$ 147,439**	**$ 41,000**	**$ 30,500**
EXCESS REVENUES OVER EXPENDITURES	**$ (91,724)**	**$ -**	**$ -**

BUDGET WORKSHEETS
275 HOTEL/MOTEL TAX FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES & EXPENDITURES			
REVENUES			
TAXES			
SELECTIVE SALES & USE TAXES			
HOTEL/MOTEL	$ 102,170	$ 87,125	$ 87,996
TOTAL SEL SALES & USE TAXES	**$ 102,170**	**$ 87,125**	**$ 87,996**
INVESTMENT INCOME			
INTEREST REVENUES	$ -	$ -	$ -
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**
TOTAL REVENUES	**$ 102,170**	**$ 87,125**	**$ 87,996**
EXPENDITURES/EXPENSES			
PURCHASED/CONTRACTED SERVICES			
OTHER FINANCING USES			
GENERAL FUND-MAIN STREET MAIN STREET TOURISM FUND	$ 102,170	$ 87,125	$ 87,996
TOTAL OTHER FINANCING USES	**$ 102,170**	**$ 87,125**	**$ 87,996**
TOTAL EXPENDITURES	**$ 102,170**	**$ 87,125**	**$ 87,996**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEETS
280 VEHICLE RENTAL EXCISE TAX FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES & EXPENDITURES			
REVENUES			
TAXES			
SELECTIVE SALES & USE TAXES			
EXCISE TAX	$ 59,620	$ 60,000	$ 61,200
TOTAL SEL SALES & USE TAXES	**$ 59,620**	**$ 60,000**	**$ 61,200**
INVESTMENT INCOME			
INTEREST REVENUES	$ -	$ -	$ -
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
TRANSFER IN-FROM DDA			
TOTAL INTERFUND TRANSFERS			
TOTAL REVENUES	**$ 59,620**	**$ 60,000**	**$ 61,200**
EXPENDITURES/EXPENSES			
OTHER FINANCING USES			
DOWNTOWN DEVELOPMENT AUTHORITY	$ 59,620	$ 60,000	$ 61,200
TOTAL OTHER FINANCING USES	**$ 59,620**	**$ 60,000**	**$ 61,200**
EXCESS REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**

BUDGET WORKSHEET
791 CEMETERY PERPETUAL CARE FUND

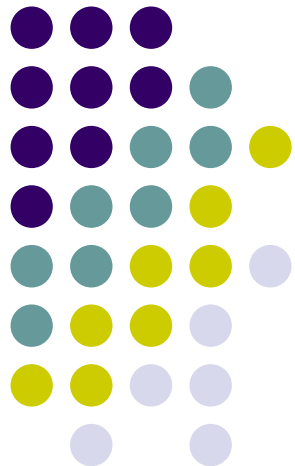
	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND EXPENDITURES			
REVENUES			
INTEREST	$ -	$ 100	
CONTRIBUTIONS-TRUST FUND			
CEMETERY TRUST	$ 9,678	$ 6,000	$ 6,000
TRANSFER IN FROM G/F			
APPROPRIATION OF FUND BALANCE	$ -	$ 23,872	$ 32,000
TOTAL REVENUES	**$ 9,678**	**$ 29,972**	**$ 38,000**
EXPENDITURES			
CITY CEMETERY-TRANSFER TO CPF	$ 25,018	$ 29,972	$ 38,000
INCREASE (DECREASE) OF RES FUND BAL			
TOTAL EXPENDITURES	**$ 25,018**	**$ 29,972**	**$ 38,000**
EXCESS REVENUES OVER EXPENDITURE	**$ (15,340)**	**$ -**	**$ -**

FISCAL YEAR 2012 BUDGETS

COMPONENT UNITS

DOWNTOWN DEVELOPMENT AUTHORITY

MAIN STREET TOURISM FUND



BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
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	$ 65,500	$ 62,500	$ -
TOTAL REVENUES	**$ 282,944**	**$ 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	$ 65,500	$ 62,500	$ -
OTHER USES			
TRANSFER TO GENERAL FUND	$ 25,000	$ 23,350	$ 23,350
TRANSFER TO CAPITAL PROJECTS FUND	$ -	$ -	$ -
TOTAL EXPENDITURES AND OTHER USES	**$ 284,594**	**$ 279,944**	**$ 217,444**
EXCESS REVENUES OVER EXPENDITURES	**$ (1,650)**	**$ -**	**$ -**



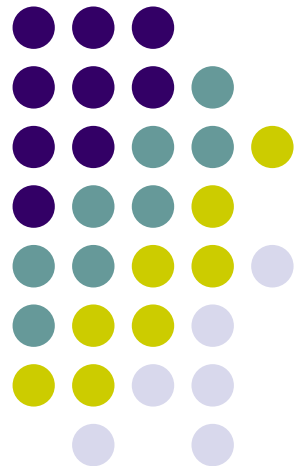
Fayetteville Depot and Welcome Center

BUDGET WORKSHEET
565 MAIN STREET TOURISM FUND

	ACTUAL FY 2010	BUDGET FY 2011	PROPOSED FY 2012
REVENUES AND OTHER SOURCES:			
REVENUES			
CHARGES FOR SERVICES	$ 163,260	$ 186,950	$ 166,525
INTEREST REVENUES	$ -	$ -	$ -
CONTRIBUTIONS AND DONATIONS	$ 69,625	$ 87,500	$ 72,780
RENTS AND ROYALTIES	$ 24,672	$ 22,500	$ 23,000
OTHER - MISCELLANEOUS	$ 3,463	$ 1,000	$ 3,000
INTERFUND TRANSFERS	$ 173,628	$ 167,125	$ 168,798
APPROPRIATION OF FUND BALANCE	$ -	$ 2,470	$ -
TOTAL REVENUES	**$ 434,648**	**$ 467,545**	**$ 434,103**
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
PERSONNEL & BENEFITS	$ 100,332	$ 102,900	$ 102,922
PURCHASED CONTRACTED SERVICES	$ 269,439	$ 249,939	$ 229,994
SUPPLIES	$ 68,992	$ 76,725	$ 76,725
OTHER FINANCING USES	$ 1,500	$ -	$ -
APPROPRIATION OF FUND BALANCE	$ -	$ 37,981	$ 24,644
TOTAL EXPENDITURES AND OTHER USES	**$ 440,263**	**$ 467,545**	**$ 434,285**
EXCESS REVENUES OVER EXPENDITURES	**$ (5,615)**	**$ -**	**$ (182)**



FIVE YEAR FORECAST



GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ 7,540,804	$ 7,645,018	$ 7,771,611	$ 7,934,353	$ 8,100,849
LICENSES & PERMITS	$ 223,200	$ 225,412	$ 229,880	$ 236,717	$ 243,758
INTERGOVERNMENTAL	$ 174,000	$ 66,000	$ 66,000	$ 66,000	$ 66,000
CHARGES FOR SERVICES	$ 58,050	$ 58,050	$ 58,050	$ 58,050	$ 58,050
FINES & FORFEITURES	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000
INVESTMENT INCOME	$ 1,010	$ 1,030	$ 1,051	$ 1,072	$ 1,093
CONTRIBUTIONS & DONATIONS	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500
MISCELLANEOUS	$ 40,718	$ 40,718	$ 40,718	$ 40,718	$ 40,718
OTHER FINANCING SOURCES	$ 67,149	$ 15,674	$ 17,511	$ 18,093	$ 18,675
TOTAL REVENUES	**$ 9,410,431**	**$ 9,357,402**	**$ 9,490,321**	**$ 9,660,502**	**$ 9,834,643**
EXPENSES					
GENERAL GOVERNMENT	$ 986,671	$ 985,596	$ 997,358	$ 998,400	$ 1,030,216
JUDICIAL	$ 666,710	$ 672,999	$ 680,640	$ 689,688	$ 705,118
PUBLIC SAFETY	$ 6,326,198	$ 6,335,913	$ 6,228,188	$ 6,241,846	$ 6,420,783
PUBLIC WORKS	$ 927,550	$ 933,663	$ 941,092	$ 949,888	$ 973,270
HOUSING AND DEVELOPMENT	$ 428,302	$ 428,852	$ 379,820	$ 380,612	$ 391,570
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 75,000	$ 121,123	$ 194,525	$ 235,815	$ 40,000
TOTAL EXPENSES	**$ 9,410,431**	**$ 9,478,146**	**$ 9,421,623**	**$ 9,496,249**	**$ 9,560,957**
NET	**$ -**	**$ (120,744)**	**$ 68,699**	**$ 164,253**	**$ 273,687**
FUND BALANCE-UNASSIGNED	**$ 137,002**	**$ 16,258**	**$ 84,957**	**$ 249,210**	**$ 522,897**

GENERAL FUND	FY2012 Budget	FY2013 Projected	FY2014 Projected	FY2015 Projected	FY2016 Projected
REVENUES					
TAXES					
General Property Taxes					
Real Property - Current Year	$ 1,927,899	$ 1,947,178	$ 1,986,122	$ 2,045,705	$ 2,107,077
Real Property - Prior Year	$ 37,347	$ 37,347	$ 37,347	$ 37,347	$ 37,347
Personal Property - Current Year	$ 101,704	$ 102,721	$ 104,775	$ 107,918	$ 111,156
Intangible Recording Tax	$ 20,300	$ 20,706	$ 21,120	$ 21,543	$ 21,973
Real Estate Transfer Taxes	$ 10,103	$ 10,305	$ 10,511	$ 10,722	$ 10,936
Franchise Taxes	$ 1,270,692	$ 1,270,692	$ 1,270,692	$ 1,283,398	$ 1,296,232
Total General Property Taxes	**$ 3,368,045**	**$ 3,388,949**	**$ 3,430,567**	**$ 3,506,633**	**$ 3,584,721**
General Sales and Use Taxes					
Local Option Sales Tax	$ 2,285,958	$ 2,331,677	$ 2,378,311	$ 2,425,877	$ 2,474,394
Total General Sales & Use Taxes	**$ 2,285,958**	**$ 2,331,677**	**$ 2,378,311**	**$ 2,425,877**	**$ 2,474,394**
	1.00%	2.00%	2.00%	2.00%	2.00%
Selective Sales & Use Taxes					
Alcoholic Beverage Tax	$ 324,682	$ 331,176	$ 337,799	$ 344,555	$ 351,447
Local Option Mixed Drink	$ 26,785	$ 27,321	$ 27,867	$ 28,425	$ 28,993
Total Selective Sales & Use Taxes	**$ 351,468**	**$ 358,497**	**$ 365,667**	**$ 372,980**	**$ 380,440**
Business Taxes					
Financial Institution Tax	$ 64,260	$ 65,545	$ 66,856	$ 68,193	$ 69,557
Business & Occupation Taxes	$ 833,340	$ 850,007	$ 867,007	$ 884,347	$ 902,034
Insurance Premium Taxes	$ 630,434	$ 643,043	$ 655,904	$ 669,022	$ 682,403
Total Business Taxes	**$ 1,528,034**	**$ 1,558,595**	**$ 1,589,767**	**$ 1,621,562**	**$ 1,653,994**
ASSUMPTIONS:					
Penalties & Interest on Delinquent Taxes					
Penalties & Interest - General Property	$ 7,300	$ 7,300	$ 7,300	$ 7,300	$ 7,300
Total Penalties & Interest on Delinquent Tax	**$ 7,300**	**$ 7,300**	**$ 7,300**	**$ 7,300**	**$ 7,300**
TOTAL TAXES	**$ 7,540,804**	**$ 7,645,018**	**$ 7,771,611**	**$ 7,934,353**	**$ 8,100,849**
LICENSES & PERMITS					

GENERAL FUND	FY2012 Budget	FY2013 Projected	FY2014 Projected	FY2015 Projected	FY2016 Projected
Regulatory Fees					
Alcoholic Beverages	$ 141,000	$ 142,410	$ 145,258	$ 149,616	$ 154,104
Total Regulatory Fees	**$ 141,000**	**$ 142,410**	**$ 145,258**	**$ 149,616**	**$ 154,104**
Non-Business Licenses & Permits					
Building Structures & Equipment	$ 65,000	$ 65,650	$ 66,963	$ 68,972	$ 71,041
Zoning & Land Use	$ 15,000	$ 15,150	$ 15,453	$ 15,917	$ 16,394
Other	$ 200	$ 202	$ 206	$ 212	$ 219
Total Non-Business Licenses & Permits	**$ 80,200**	**$ 81,002**	**$ 82,622**	**$ 85,101**	**$ 87,654**
Penalties & Interest on Del Licenses					
Business License Penalties	$ 1,500	$ 1,500	$ 1,500	1500	1500
Interest on Business Licenses	$ 500	$ 500	$ 500	500	500
Penalties & Interest on Del Licenses	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**
TOTAL LICENSES & PERMITS	**$ 223,200**	**$ 225,412**	**$ 229,880**	**$ 236,717**	**$ 243,758**
INTERGOVERNMENTAL					
Federal Government Grants					
Federal Grants	$ -	$ -	$ -		
SAFER GRANT - FD	$ 108,000				
Non-Direct Fed Grant					
LCI Supplemental Grant					
Total Federal Government Grants	**$ 108,000**	**$ -**	**$ -**	**$ -**	
State Government Grants					
	$ -	$ -	$ -		
State Grant-OP/CAT-Direct					
State Grant-OP/CAT-Indirect					
Total State Government Grants	**$ -**	**$ -**	**$ -**	**$ -**	
Local Government Unit Grants					
FCBE - School Resource Officer	$ 66,000	$ 66,000	$ 66,000	$ 66,000	$ 66,000

GENERAL FUND	FY2012	FY2013	FY2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
Total Local Government Unit Grants	**$ 66,000**	**$ 66,000**	**$ 66,000**	**$ 66,000**	**$ 66,000**
TOTAL INTERGOVERNMENTAL	**$ 174,000**	**$ 66,000**	**$ 66,000**	**$ 66,000**	**$ 66,000**
CHARGES FOR SERVICES					
General Government					
Other	$ 6,700	$ 6,700	$ 6,700	$ 6,700	$ 6,700
Total General Governement	**$ 6,700**	**$ 6,700**	**$ 6,700**	**$ 6,700**	**$ 6,700**
Public Safety					
Special Police Services	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Sprinkler Plan Review Fees	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total Public Safety	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**
Streets & Public Improvements					
State Road Maint Fees	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Total Streets & Public Improvements	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**
Other Charges For Services					
Bad Check Fees	$ 350	$ 350	$ 350	$ 350	$ 350
Total Other Charges For Services	**$ 350**	**$ 350**	**$ 350**	**$ 350**	**$ 350**
TOTAL CHARGES FOR SERVICES	**$ 58,050**	**$ 58,050**	**$ 58,050**	**$ 58,050**	**$ 58,050**
FINES & FORFEITURES					
Fines					
Court - Municipal	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000
Total Fines	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**
TOTAL FINES & FORFEITURES	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**
INVESTMENT INCOME					

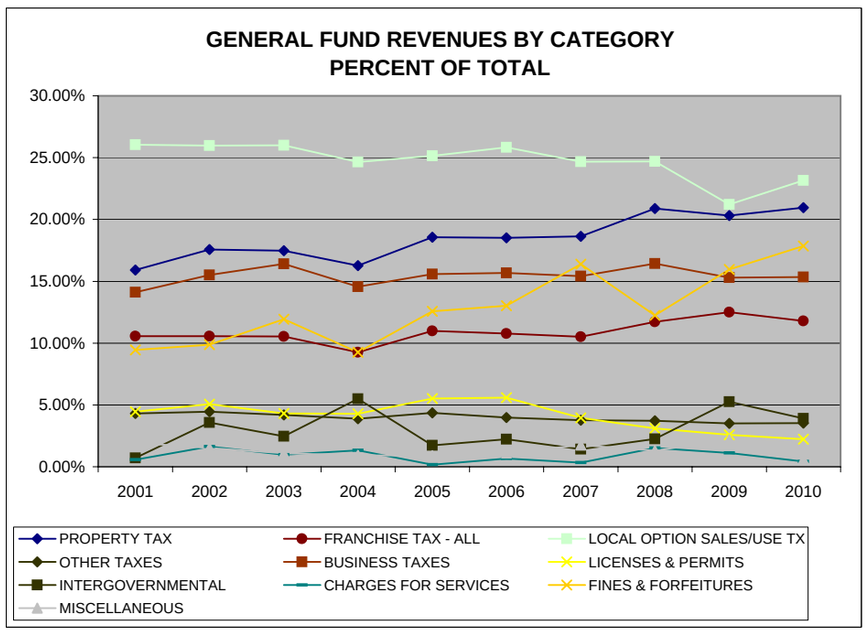
GENERAL FUND	FY2012 Budget	FY2013 Projected	FY2014 Projected	FY2015 Projected	FY2016 Projected
Interest Revenues					
Interest	$ 1,010	$ 1,030	$ 1,051	$ 1,072	$ 1,093
TOTAL INVESTMENT INCOME	**$ 1,010**	**$ 1,030**	**$ 1,051**	**$ 1,072**	**$ 1,093**
CONTRIBUTIONS & DONATIONS					
Contributions & Donations	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500
TOTAL CONTRIBUTIONS & DONATIONS	**$ 5,500**	**$ 5,500**	**$ 5,500**	**$ 5,500**	**$ 5,500**
MISCELLANEOUS					
Rents & Royalties					
Tower Rental	$ 35,718	$ 35,718	$ 35,718	$ 35,718	$ 35,718
Total Rents & Royalties	**$ 35,718**	**$ 35,718**	**$ 35,718**	**$ 35,718**	**$ 35,718**
Other					
Other	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Legal Settlements	$ -	$ -	$ -	$ -	$ -
Total Other	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
TOTAL MISCELLANEOUS	**$ 40,718**	**$ 40,718**	**$ 40,718**	**$ 40,718**	**$ 40,718**
OTHER FINANCING SOURCES					
Interfund Transfers					
DDA	$ -	$ -	$ -	$ -	$ -
Capital Projects Fund	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Tax (75660)					
IFF-Fire	$ -	$ -	$ -	$ -	$ -
IFF	$ -	$ 3,674	$ 5,511	$ 6,093	$ 6,675
Appropriation Fund Balance-Unassigned	$ 55,149	$ -	$ -	$ -	$ -
Appropriation From Reserved Fund Balance	$ -	$ -	$ -	$ -	$ -

GENERAL FUND	FY2012	FY2013	FY2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
Total Interfund Transfers	**$ 55,149**	**$ 3,674**	**$ 5,511**	**$ 6,093**	**$ 6,675**
Proceeds of General Fixed Assests					
Sale of Assets	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Total Proceeds of General Fixed Assests	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**
Proceeds From General Long Term Liabilities					
Capital Leases	$ -	$ -	$ -	$ -	$ -
Total Proceeds From General Long Term Lia	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL OTHER FINANCING SOURCES	**$ 67,149**	**$ 15,674**	**$ 17,511**	**$ 18,093**	**$ 18,675**
TOTAL REVENUES	**$ 9,410,431**	**$ 9,357,402**	**$ 9,490,321**	**$ 9,660,502**	**$ 9,834,643**

FINANCIAL COMPARISON WORKSHEET FY1996 - FY2009
100 GENERAL FUND

	% 2000	% 2001	% 2002	% 2003	% 2004	% 2005	% 2006	% 2007	% 2008	% 2009	% 2010
PROPERTY TAX	15.62%	15.92%	17.56%	17.48%	16.26%	18.56%	18.53%	18.63%	20.88%	20.33%	20.96%
FRANCHISE TAX - ALL	11.22%	10.55%	10.56%	10.53%	9.26%	10.98%	10.78%	10.51%	11.72%	12.51%	11.78%
LOCAL OPTION SALES/USE TX	26.18%	26.05%	25.98%	26.01%	24.66%	25.16%	25.82%	24.67%	24.70%	21.21%	23.15%
OTHER TAXES	4.58%	4.30%	4.46%	4.20%	3.88%	4.35%	3.99%	3.76%	3.71%	3.51%	3.52%
BUSINESS TAXES	13.74%	14.10%	15.50%	16.41%	14.57%	15.57%	15.66%	15.42%	16.44%	15.29%	15.35%
LICENSES & PERMITS	4.60%	4.44%	5.06%	4.31%	4.28%	5.51%	5.58%	3.96%	3.11%	2.58%	2.22%
INTERGOVERNMENTAL	2.36%	0.72%	3.58%	2.47%	5.50%	1.72%	2.22%	1.42%	2.24%	5.25%	3.90%
CHARGES FOR SERVICES	0.44%	0.58%	1.63%	0.96%	1.32%	0.16%	0.67%	0.34%	1.52%	1.12%	0.42%
FINES & FORFEITURES	12.17%	9.44%	9.87%	11.94%	9.25%	12.57%	13.03%	16.38%	12.24%	15.96%	17.86%
MISCELLANEOUS	2.34%	1.94%	1.51%	1.09%	0.92%	0.89%	1.12%	1.75%	1.31%	2.19%	0.60%
OTHER FINANCING SOURCES	5.16%	10.28%	2.19%	3.43%	9.10%	3.47%	2.59%	3.16%	2.12%	0.06%	0.24%
MAINSTREET REVENUES	1.59%	1.68%	2.09%	1.16%	1.01%	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUES	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

100%



GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
GENERAL GOVERNMENT					
Governing Body (Mayor & City Council)					
Personal Services & Employee Benefits	$ 59,011	$ 59,011	$ 59,011	$ 59,011	$ 60,781
Purchased/Contracted Services	$ 52,520	$ 53,177	$ 53,974	$ 54,919	$ 56,017
Supplies	$ 6,060	$ 6,136	$ 6,228	$ 6,337	$ 6,464
Contingencies					
Total Governing Body	**$ 117,591**	**$ 118,323**	**$ 119,213**	**$ 120,266**	**$ 123,262**
Clerk of Council (City Clerk)					
Personal Services & Employee Benefits	$ 42,907	$ 42,907	$ 42,907	$ 42,907	$ 44,194
Purchased/Contracted Services	$ 3,201	$ 3,241	$ 3,289	$ 3,347	$ 3,414
Supplies	$ 908	$ 919	$ 933	$ 949	$ 968
Total Clerk of Council	**$ 47,016**	**$ 47,067**	**$ 47,129**	**$ 47,203**	**$ 48,576**
Chief Executive (City Manager)					
Personal Services & Employee Benefits	$ 71,329	$ 71,329	$ 71,329	$ 71,329	$ 73,469
Purchased/Contracted Services	$ 6,398	$ 6,478	$ 6,576	$ 6,691	$ 6,824
Supplies	$ 100	$ 101	$ 103	$ 105	$ 107
Total Chief Executive	**$ 77,827**	**$ 77,909**	**$ 78,007**	**$ 78,124**	**$ 80,400**
Elections					
Personal Services & Employee Benefits	$ -	$ -	$ -		$ -
Purchased/Contracted Services	$ 5,900		$ 5,900		$ 5,900
Supplies	$ -	$ -	$ -		$ -
Total Elections	**$ 5,900**	**$ -**	**$ 5,900**	**$ -**	**$ 5,900**
ASSUMPTIONS:					
Financial Administration					
Personal Services & Employee Benefits	$ 333,988	$ 333,988	$ 333,988	$ 333,988	$ 344,007
Purchased/Contracted Services	$ 65,650	$ 66,471	$ 67,468	$ 68,648	$ 70,021
Banking Service Charges and Fees	$ -				
Supplies	$ 8,027	$ 8,128	$ 8,250	$ 8,394	$ 8,562
Total Financial Administration	**$ 407,665**	**$ 408,586**	**$ 409,705**	**$ 411,030**	**$ 422,591**

GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
Law (City Attorney)					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ 95,950	$ 97,149	$ 98,607	$ 100,332	$ 102,339
Supplies	$ 2,424	$ 2,454	$ 2,491	$ 2,535	$ 2,585
Total Law (City Attorney)	**$ 98,374**	**$ 99,604**	**$ 101,098**	**$ 102,867**	**$ 104,924**
Data Processing/MIS					
Personal Services & Employee Benefits	$ 52,212	$ 52,212	$ 52,212	$ 52,212	$ 53,778
Purchased/Contracted Services	$ 20,200	$ 20,453	$ 20,759	$ 21,123	$ 21,545
Supplies	$ 7,878	$ 7,976	$ 8,096	$ 8,238	$ 8,403
Capital Outlay					
Total Data Processing/MIS	**$ 80,290**	**$ 80,641**	**$ 81,067**	**$ 81,572**	**$ 83,726**
Human Resources					
Personal Services & Employee Benefits	$ 35,315	$ 35,315	$ 35,315	$ 35,315	$ 36,374
Purchased/Contracted Services	$ 7,380	$ 7,472	$ 7,584	$ 7,717	$ 7,871
Supplies	$ 11,110	$ 11,249	$ 11,418	$ 11,617	$ 11,850
Total Human Resources	**$ 53,805**	**$ 54,036**	**$ 54,317**	**$ 54,650**	**$ 56,096**
General Gov Buildings and Plant					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Transfer cleaning monies to PW	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ 61,329	$ 62,096	$ 63,027	$ 64,130	$ 65,413
Supplies	$ 36,873	$ 37,334	$ 37,894	$ 38,557	$ 39,328
Capital Outlay					
Total General Gov Buildings and Plant	**$ 98,202**	**$ 99,430**	**$ 100,921**	**$ 102,687**	**$ 104,741**
TOTAL GENERAL GOVERNMENT	**$ 986,671**	**$ 985,596**	**$ 997,358**	**$ 998,400**	**$ 1,030,216**

GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
JUDICIAL					
Municipal Court					
Personal Services & Employee Benefits	$ 163,607	$ 163,607	$ 163,607	$ 163,607	$ 168,515
Purchased/Contracted Services	$ 498,940	$ 505,177	$ 512,754	$ 521,728	$ 532,162
Supplies	$ 4,163	$ 4,215	$ 4,278	$ 4,353	$ 4,440
Total Municipal Court	**$ 666,710**	**$ 672,999**	**$ 680,640**	**$ 689,688**	**$ 705,118**
TOTAL JUDICIAL	**$ 666,710**	**$ 672,999**	**$ 680,640**	**$ 689,688**	**$ 705,118**
PUBLIC SAFETY					
Police					
Police Administration					
Personal Services & Employee Benefits	$ 351,869	$ 351,869	$ 351,869	$ 351,869	$ 362,425
Purchased/Contracted Services	$ 34,459	$ 34,890	$ 35,413	$ 36,033	$ 36,754
Supplies	$ 6,931	$ 7,017	$ 7,123	$ 7,247	$ 7,392
Capital Outlay					
Total Police Administration	**$ 393,259**	**$ 393,776**	**$ 394,405**	**$ 395,149**	**$ 406,571**
Police Investigations					
Personal Services & Employee Benefits	$ 769,024	$ 769,024	$ 769,024	$ 769,024	$ 792,094
Purchased/Contracted Services	$ 52,896	$ 53,557	$ 54,360	$ 55,312	$ 56,418
Supplies	$ 26,091	$ 26,417	$ 26,814	$ 27,283	$ 27,829
Capital Outlay					
Total Police Investigations	**$ 848,011**	**$ 848,998**	**$ 850,198**	**$ 851,618**	**$ 876,341**
Patrol					
Personal Services & Employee Benefits	$ 1,817,260	$ 1,817,260	$ 1,817,260	$ 1,817,260	$ 1,871,777

GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
Additional Personnel					
Purchased/Contracted Services	$ 124,697	$ 126,255	$ 128,149	$ 130,392	$ 133,000
Supplies	$ 104,350	$ 105,655	$ 107,239	$ 109,116	$ 111,298
Capital Outlay					
Total Patrol	**$ 2,046,306**	**$ 2,049,170**	**$ 2,052,648**	**$ 2,056,767**	**$ 2,116,075**
Police Building					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ 45,594	$ 46,164	$ 46,857	$ 47,677	$ 48,630
Transfer cleaning monies to PW	$ -	$ -	$ -	$ -	
Supplies	$ 38,252	$ 38,730	$ 39,311	$ 39,999	$ 40,799
Total Police Building	**$ 83,846**	**$ 84,894**	**$ 86,168**	**$ 87,676**	**$ 89,429**
Support Services					
Personal Services & Employee Benefits	$ 239,926	$ 239,926	$ 239,926	$ 239,926	$ 247,123
Purchased/Contracted Services	$ 51,582	$ 52,098	$ 52,749	$ 53,540	$ 54,611
Supplies	$ 55,354	$ 55,908	$ 56,606	$ 57,456	$ 58,605
Capital Outlay					
Total Support Services	**$ 346,862**	**$ 347,931**	**$ 349,281**	**$ 350,921**	**$ 360,339**
Total Police	**$ 3,718,284**	**$ 3,724,769**	**$ 3,732,699**	**$ 3,742,132**	**$ 3,848,755**
Fire					
Fire Administration					
Personal Services & Employee Benefits	$ 258,265	$ 258,265	$ 258,265	$ 258,265	$ 266,013
Purchased/Contracted Services	$ 12,147	$ 12,299	$ 12,484	$ 12,702	$ 12,956
Supplies	$ 3,131	$ 3,170	$ 3,218	$ 3,274	$ 3,339
Capital Outlay					

GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
Total Fire Administration	**$ 273,544**	**$ 273,735**	**$ 273,967**	**$ 274,241**	**$ 282,309**
Fire Fighting					
Personal Services & Employee Benefits	$ 1,799,829	$ 1,799,829	$ 1,799,829	$ 1,799,829	$ 1,853,823
Personnel Changes	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ 67,335	$ 68,176	$ 68,345	$ 69,369	$ 70,757
Supplies	$ 84,741	$ 85,800	$ 86,012	$ 87,302	$ 89,048
Capital Outlay					
Total Fire Fighting	**$ 1,951,904**	**$ 1,953,805**	**$ 1,954,185**	**$ 1,956,500**	**$ 2,013,628**
Fire Prevention					
Personal Services & Employee Benefits	$ 173,843	$ 173,843	$ 173,843	$ 173,843	$ 179,058
Purchased/Contracted Services	$ 11,962	$ 12,112	$ 12,294	$ 12,509	$ 12,759
Supplies	$ 8,355	$ 8,459	$ 8,586	$ 8,736	$ 8,911
Capital Outlay					
Total Fire Prevention	**$ 194,160**	**$ 194,414**	**$ 194,723**	**$ 195,088**	**$ 200,728**
Fire Training					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay					
Total Fire Training	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Station 91 and HQ					
Purchased/Contracted Services	$ 26,006	$ 26,332	$ 26,727	$ 27,194	$ 27,738
Supplies	$ 23,271	$ 23,562	$ 23,916	$ 24,334	$ 24,821
Capital Outlay					
Total Station 91 and HQ	**$ 49,278**	**$ 49,894**	**$ 50,642**	**$ 51,529**	**$ 52,559**

GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
Station 92					
Purchased/Contracted Services	$ 8,544	$ 8,650	$ 8,780	$ 8,934	$ 9,112
Supplies	$ 12,836	$ 12,997	$ 13,191	$ 13,422	$ 13,691
Capital Outlay					
Total Station 92	**$ 21,380**	**$ 21,647**	**$ 21,972**	**$ 22,356**	**$ 22,803**
Station 93					
Purchased/Contracted Services			$ -	$ -	$ -
Supplies			$ -	$ -	$ -
Capital Outlay					
Total Station 93	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FIRE DEPARTMENT	**$ 2,490,266**	**$ 2,493,495**	**$ 2,495,489**	**$ 2,499,714**	**$ 2,572,028**
E-911					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ 117,649	$ 117,649	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Total E-911	**$ 117,649**	**$ 117,649**	**$ -**	**$ -**	**$ -**
TOTAL PUBLIC SAFETY	**$ 6,326,198**	**$ 6,335,913**	**$ 6,228,188**	**$ 6,241,846**	**$ 6,420,783**
PUBLIC WORKS					
Public Works Administration					
Personal Services & Employee Benefits	$ 110,616	$ 110,616	$ 110,616	$ 110,616	$ 113,935
Purchased/Contracted Services	$ 14,672	$ 14,855	$ 15,078	$ 15,342	$ 15,649
Supplies	$ 3,729	$ 3,776	$ 3,832	$ 3,899	$ 3,977
Total Public Works Administration	**$ 129,017**	**$ 129,247**	**$ 129,527**	**$ 129,858**	**$ 133,561**

GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
Highways and Streets					
Personal Services & Employee Benefits	$ 327,832	$ 327,832	$ 327,832	$ 327,832	$ 337,667
Add 1 position for cleaning of City buildi	$ -	$ -	$ -	$ -	
Purchased/Contracted Services	$ 70,700	$ 71,584	$ 72,658	$ 73,929	$ 75,408
Supplies	$ 400,000	$ 405,000	$ 411,075	$ 418,269	$ 426,634
Capital Outlay					
Total Highways and Streets	**$ 798,532**	**$ 804,416**	**$ 811,565**	**$ 820,030**	**$ 839,709**
TOTAL PUBLIC WORKS	**$ 927,550**	**$ 933,663**	**$ 941,092**	**$ 949,888**	**$ 973,270**
HOUSING AND DEVELOPMENT					
Protective Inspection					
Personal Services & Employee Benefits	$ 202,719	$ 202,719	$ 153,018	$ 153,018	$ 157,608
Purchased/Contracted Services	$ 10,100	$ 10,226	$ 10,380	$ 10,561	$ 10,773
Supplies	$ 5,050	$ 5,113	$ 5,190	$ 5,281	$ 5,386
Capital Outlay					
FY2006 - Replace 1 Truck					
Total Protective Inspection	**$ 217,869**	**$ 218,058**	**$ 168,587**	**$ 168,860**	**$ 173,767**
Planning and Zoning					
Personal Services & Employee Benefits	$ 150,378	$ 150,378	$ 150,378	$ 150,378	$ 154,889
Purchased/Contracted Services	$ 13,130	$ 13,294	$ 13,494	$ 13,730	$ 14,004
LCI-DCA Signature Grant-Job Incentive	$ -				
Supplies	$ 3,030	$ 3,068	$ 3,114	$ 3,168	$ 3,232
Capital Outlay					
Total Planning and Zoning	**$ 166,538**	**$ 166,740**	**$ 166,985**	**$ 167,276**	**$ 172,125**

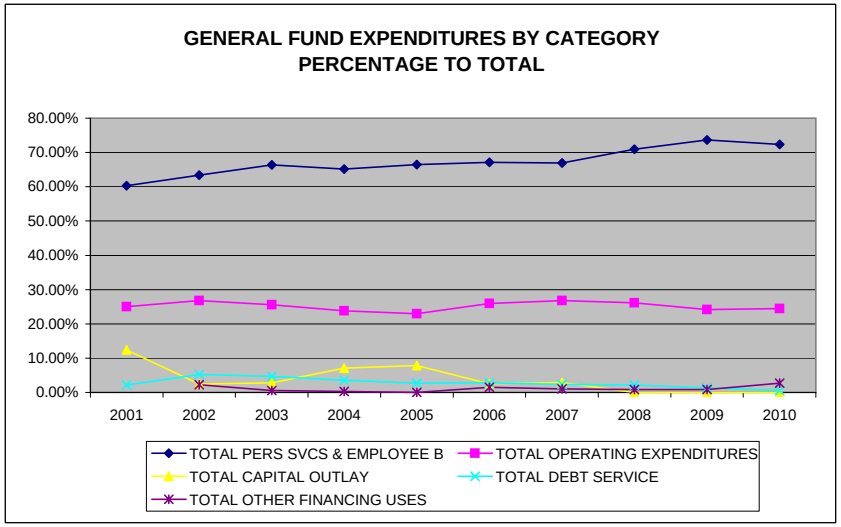
GENERAL FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
Engineering & Development					
Personal Services & Employee Benefits	$ 31,169	$ 31,169	$ 31,169	$ 31,169	$ 32,104
Purchased/Contracted Services	$ 10,100	$ 10,226	$ 10,380	$ 10,561	$ 10,773
Supplies	$ 2,626	$ 2,659	$ 2,699	$ 2,746	$ 2,801
Capital Outlay					
Total Engineering & Development	**$ 43,895**	**$ 44,054**	**$ 44,248**	**$ 44,476**	**$ 45,678**
Main Street					
Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Total Main Street	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL HOUSING AND DEVELOPMENT	**$ 428,302**	**$ 428,852**	**$ 379,820**	**$ 380,612**	**$ 391,570**
DEBT SERVICE					
PRINCIPAL-CAPITAL LEASES	$ -	$ -	$ -	$ -	$ -
INTEREST-CAPITAL LEASES	$ -	$ -	$ -	$ -	$ -
Total Debt Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES					
Interfund Transfers					
Lump sum pay increase (1 time)	$ -	$ 106,123	$ 179,525	$ 220,815	
GMEBS Retirement Plan Decrease	$ -	$ (50,000)	$ (40,000)	$ (30,000)	
Split Salaries-GF/WF 60/40 to 50/50	$ -	$ -	$ -	$ -	
Vacant Position Removed	$ -	$ -	$ -	$ -	
Transfer to Capital Projects Fund	$ -	$ -	$ -		
Transfer to Confiscated Assets	$ -	$ -	$ -		
Transfer to Water	$ -	$ -	$ -		

GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
Transfer to DDA	$ -	$ -	$ -		
Transfer to MSTF	$ 75,000	$ 65,000	$ 55,000	$ 45,000	$ 40,000
Total Interfund Transfers	**$ 75,000**	**$ 121,123**	**$ 194,525**	**$ 235,815**	**$ 40,000**
TOTAL OTHER FINANCING USES	**$ 75,000**	**$ 121,123**	**$ 194,525**	**$ 235,815**	**$ 40,000**
TOTAL EXPENSES	**$ 9,410,431**	**$ 9,478,146**	**$ 9,421,623**	**$ 9,496,249**	**$ 9,560,957**

$ (65,000)
$ (73,000)

PRIOR YEAR COMPARISON
100 GENERAL FUND
EXPENDITURES

PERCENTAGE CATEGORY TO TOTAL	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	10 year average
TOTAL PERS SVCS & EMPLOYEE B	62.09%	60.83%	61.24%	61.24%	67.38%	65.39%	60.35%	63.43%	66.34%	65.18%	66.47%	67.15%	66.95%	70.92%	73.67%	72.32%	67.28%
TOTAL OPERATING EXPENDITURES	24.34%	25.12%	25.92%	25.92%	25.40%	22.46%	25.06%	26.75%	25.60%	23.83%	22.92%	25.99%	26.82%	26.11%	24.15%	24.48%	25.17%
TOTAL CAPITAL OUTLAY	5.70%	9.54%	9.64%	9.64%	5.99%	10.51%	12.45%	2.40%	2.79%	7.13%	7.88%	2.56%	2.85%	0.00%	0.00%	0.00%	3.80%
TOTAL DEBT SERVICE	7.87%	4.51%	3.20%	3.20%	1.23%	1.64%	2.15%	5.23%	4.70%	3.57%	2.73%	2.83%	2.34%	2.12%	1.34%	0.52%	2.75%
TOTAL OTHER FINANCING USES								2.20%	0.57%	0.29%	0.00%	1.47%	1.04%	0.85%	0.84%	2.69%	0.99%
TOTAL EXPENDITURES	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	



CONFISCATED ASSET FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
Fines and Forfeitures	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Interest Earnings	$ 500	$ 500	$ 500	$ 500	$ 500
Contributions and Donations					
Other Financing Sources					
Appropriation of Fund Balance					
TOTAL REVENUES	**$ 30,500**	**$ 30,500**	**$ 30,500**	**$ 30,500**	**$ 30,500**
EXPENSES					
Personnel Benefits					
Purchased Services					
Supplies	$ 30,500	$ 30,500	$ 30,500	$ 30,500	$ 30,500
Capital Outlay					
TOTAL EXPENSES	**$ 30,500**	**$ 30,500**	**$ 30,500**	**$ 30,500**	**$ 30,500**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE	**$ 278,994**	**$ 278,994**	**$ 278,994**	**$ 278,994**	**$ 278,994**

ASSUMPTIONS:

HOTEL/MOTEL TAX FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ 87,996	$ 89,096	$ 90,433	$ 92,015	$ 93,625
TOTAL REVENUES	**$ 87,996**	**$ 89,096**	**$ 90,433**	**$ 92,015**	**$ 93,625**
EXPENSES					
Personnel Benefits					
Purchased Services					
Supplies					
Capital Outlay					
Transfers Out	$ 87,996	$ 89,096	$ 90,433	$ 92,015	$ 93,625
TOTAL EXPENSES	**$ 87,996**	**$ 89,096**	**$ 90,433**	**$ 92,015**	**$ 93,625**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

VEHICLE EXCISE TAX FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ 61,200	$ 62,424	$ 63,672	$ 64,946	$ 66,245
TOTAL REVENUES	**$ 61,200**	**$ 62,424**	**$ 63,672**	**$ 64,946**	**$ 66,245**
EXPENSES					
Personnel Benefits					
Purchased Services					
Supplies					
Capital Outlay					
Transfers Out	$ 61,200	$ 62,424	$ 63,672	$ 64,946	$ 66,245
TOTAL EXPENSES	**$ 61,200**	**$ 62,424**	**$ 63,672**	**$ 64,946**	**$ 66,245**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ASSUMPTIONS:

CAPITAL PROJECTS FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ 566,928	$ 572,597	$ 584,049	$ 601,571	$ 619,618
INTERGOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
INVESTMENT INCOME	$ 101	$ 103	$ 105	$ 108	$ 111
CONTRIBUTIONS & DONATIONS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 18,060	$ 275,160	$ 1,374,340	$ 132,015	$ 615,851
TOTAL REVENUES	**$ 585,089**	**$ 847,860**	**$ 1,958,494**	**$ 733,694**	**$ 1,235,580**
EXPENSES					
GENERAL GOVERNMENT	$ -	$ -	$ -	$ -	$ -
JUDICIAL	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ -	$ 219,040	$ 1,271,160	$ -	$ 425,000
PUBLIC WORKS	$ -	$ -	$ -	$ -	$ -
CULTURE AND RECREATION	$ -	$ -	$ -		
HOUSING AND DEVELOPMENT	$ -	$ -	$ -	$ -	$ -
DDA	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 147,777	$ 129,562	$ 234,342	$ 232,622	$ 229,402
TOTAL PROJECTS	**$ 147,777**	**$ 348,602**	**$ 1,505,503**	**$ 232,622**	**$ 654,402**
DEBT SERVICE	$ 437,312	$ 429,148	$ 485,898	$ 412,000	$ 481,000
TOTAL EXPENSES	**$ 585,089**	**$ 777,750**	**$ 1,991,401**	**$ 644,622**	**$ 1,135,402**
NET:	**$ 0**	**$ 70,110**	**$ (32,906)**	**$ 89,072**	**$ 100,178**
FUND BALANCE	**$ 31,052**	**$ 101,162**	**$ 68,257**	**$ 157,329**	**$ 257,506**

CAPITAL PROJECTS FUND	FY2012 Budget	FY2013 Projected	FY2014 Projected	FY2015 Projected	Fy2016 Projected
REVENUES					
TAXES					
General Property Taxes					
Real Property - Current Year	$ 566,928	$ 572,597	$ 584,049	$ 601,571	$ 619,618
Total General Property Taxes	**$ 566,928**	**$ 572,597**	**$ 584,049**	**$ 601,571**	**$ 619,618**
TOTAL TAXES	**$ 566,928**	**$ 572,597**	**$ 584,049**	**$ 601,571**	**$ 619,618**
INTERGOVERNMENTAL					
Interest Revenues					
Interest	$ 101	$ 103	$ 105	$ 108	$ 111
TOTAL INVESTMENT INCOME	**$ 101**	**$ 103**	**$ 105**	**$ 108**	**$ 111**
OTHER FINANCING SOURCES					
Interfund Transfers					
DDA	$ -	$ -	$ -	$ -	$ -
IFF Police	$ 18,060	$ 36,120	$ 54,180	$ 57,015	$ 59,851
IFF-FIRE	$ -	$ 219,040	$ 945,160	$ 75,000	$ 131,000
STORMWATER	$ -	$ 20,000			
MSTF					
G/F					
Cemetery					
Greenspace					
Appropriation From UnReserved Fund Balanc	$ -	$ -	$ -		
Total Interfund Transfers	**$ 18,060**	**$ 275,160**	**$ 999,340**	**$ 132,015**	**$ 190,851**
Proceeds From General Long Term Liabilities					
Capital Leases		$ -	$ 375,000		$ 425,000
Loans					
Total Proceeds From General Long Term Lia	**$ -**	**$ -**	**$ 375,000**	**$ -**	**$ 425,000**

CAPITAL PROJECTS FUND	FY2012	FY2013	FY2014	FY2015	Fy2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TOTAL OTHER FINANCING SOURCES	$ 18,060	$ 275,160	$ 1,374,340	$ 132,015	$ 615,851
TOTAL REVENUES	$ 585,089	$ 847,860	$ 1,958,494	$ 733,694	$ 1,235,580

CAPITAL PROJECTS FUND	FY 2012	FY 2013	FY 2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
GENERAL GOVERNMENT					
Governing Body (Mayor & City Council)					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Governing Body	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Clerk of Council (City Clerk)					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Clerk of Council	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Chief Executive (City Manager)					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Chief Executive	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Elections					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Elections	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Financial Administration					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Financial Administration	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ASSUMPTIONS:					
Law (City Attorney)					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Law (City Attorney)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Data Processing/MIS					
Capital Outlay		$ -	$ -	$ -	$ -
Total Data Processing/MIS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL GENERAL GOVERNMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	CAPITAL PROJECTS FUND	FY 2012	FY 2013	FY 2014	FY2015	FY2016
		Budget	Projected	Projected	Projected	Projected
EXPENSES						
JUDICIAL						
TOTAL JUDICIAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PUBLIC SAFETY						
	Police					
	Patrol					
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Total Patrol	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Police Stations and Buildings					
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Total Police Stations and Buildings	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Police	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Fire					
	Fire Fighting					
	Capital Outlay	$ -	$ -	$ 395,000	$ -	$ 425,000
	Total Fire Fighting	**$ -**	**$ -**	**$ 395,000**	**$ -**	**$ 425,000**
	Fire Stations and Buildings					
	Capital Outlay		$ 219,040	$ 876,160	$ -	$ -
	06 Fire Station #3 $1,014,925 (Loan)					
	06 New Aerial - 75' Quint $450,000 (Loan)					
	06 Support Vehicle & Equip $250,000 (Loan)					
	Total Fire Stations and Buildings	**$ -**	**$ 219,040**	**$ 876,160**	**$ -**	**$ -**

CAPITAL PROJECTS FUND	FY 2012	FY 2013	FY 2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
Total Fire	**$ -**	**$ 219,040**	**$ 1,271,160**	**$ -**	**$ 425,000**
TOTAL PUBLIC SAFETY	**$ -**	**$ 219,040**	**$ 1,271,160**	**$ -**	**$ 425,000**
PUBLIC WORKS					
Highways and Streets					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Highways and Streets	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Sidewalks and Crosswalks					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Sidewalks and Crosswalks	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cemetery					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Cemetery	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL PUBLIC WORKS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CULTURE AND RECREATION					
Parks					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Access to City Lake		$ -	$ -	$ -	$ -
09 PKDixon Park Acreage $36,291 IFF					
Total Parks	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL PROJECTS FUND	FY 2012	FY 2013	FY 2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
TOTAL CULTURE AND RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
HOUSING AND DEVELOPMENT					
Planning and Zoning					
Capital Outlay					
Total Planning and Zoning	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Main Street					
Capital Outlay					
Total Main Street	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL HOUSING AND DEVELOPMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DDA					
General DDA					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total General DDA	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL DDA	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES					
TRANSFERS OUT					
TRANSFER OUT-DDA	$ 125,598	$ 129,562	$ 234,342	$ 232,622	$ 229,402
TRANSFER OUT-WF					
TRANSFERS OUT-GF	$ -	$ -	$ -		
Total Transfers	**$ 125,598**	**$ 129,562**	**$ 234,342**	**$ 232,622**	**$ 229,402**
APPROPRIATION FUND BALANCE	**$ 22,179**				

CAPITAL PROJECTS FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY2015 Projected	FY2016 Projected
EXPENSES					
TOTAL OTHER FINANCING SOURCES	**$ 147,777**	**$ 129,562**	**$ 234,342**	**$ 232,622**	**$ 229,402**
DEBT SERVICE					
Principal Bonds (COPS)	$ 210,000	$ 220,000	$ 225,000	$ 230,000	$ 240,000
FIRE APPARATUS - LEASE	$ 70,224	$ 60,719	$ 110,719	$ 52,000	$ 106,000
Principal DDA Loan					
FIRE STATION 3 - LEASE PAYMENT					
Interest Bonds (COPS)	$ 139,536	$ 131,913	$ 123,663	$ 115,000	$ 107,000
Interest DDA Loan					
Interest - Capital Lease	$ 14,552	$ 13,516	$ 23,516	$ 12,000	$ 25,000
Fiscal Paying Agent Fees	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
TOTAL DEBT SERVICE	**$ 437,312**	**$ 429,148**	**$ 485,898**	**$ 412,000**	**$ 481,000**
TOTAL CAPITAL PROJECTS EXPENSES	**$ 585,089**	**$ 777,750**	**$ 1,991,400**	**$ 644,622**	**$ 1,135,402**

IMPACT FEE FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
CONSULTANT	$68	$136	$204	$273	$341
ADMINISTRATION	$1,837	$3,674	$5,511	$6,093	$6,675
FIRE	$21,244	$42,487	$63,731	$68,312	$72,893
TRANSPORATION	$15,495	$30,989	$46,484	$52,031	$57,579
PARKS AND RECREATION	$6,439	$12,877	$19,316	$25,755	$32,194
POLICE	$18,060	$36,120	$54,180	$57,015	$59,851
INVESTMENT INCOME	$4,100	$4,203	$4,308	$4,415	$4,526
OTHER FINANCING SOURCES	$26,870	$145,563	$881,429	$6,688	$58,107
TOTAL REVENUES	**$94,113**	**$276,051**	**$1,075,164**	**$220,583**	**$292,164**
EXPENSES					
CONSULTANT	$68	$136	$204	$273	$341
ADMINISTRATION	$1,837	$3,674	$5,511	$6,093	$6,675
FIRE	$21,244	$219,040	$945,160	$75,000	$131,000
TRANSPORTATION	$30,000	$0	$46,484	$52,031	$57,579
PARKS AND RECREATION	$18,804	$12,877	$19,316	$25,755	$32,194
POLICE	$18,060	$36,120	$54,180	$57,015	$59,851
NON-DIVISIONAL	$4,100	$4,203	$4,308	$4,415	$4,526
TOTAL EXPENSES	**$94,113**	**$276,051**	**$1,075,164**	**$220,583**	**$292,164**
NET	**$0**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE-RESTRICTED	**$ 1,196,264**	**$ 1,050,700**	**$ 169,271**	**$ 162,583**	**$ 104,476**

IMPACT FEE FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
REVENUES					
IMPACT FEES					
Divisions					
Consultant	$ 68	$ 136	$ 204	$ 273	$ 341
Administration	$ 1,837	$ 3,674	$ 5,511	$ 6,093	$ 6,675
Fire	$ 21,244	$ 42,487	$ 63,731	$ 68,312	$ 72,893
Transportation	$ 15,495	$ 30,989	$ 46,484	$ 52,031	$ 57,579
Parks and Recreation	$ 6,439	$ 12,877	$ 19,316	$ 25,755	$ 32,194
Police	$ 18,060	$ 36,120	$ 54,180	$ 57,015	$ 59,851
Other (Interest)					
Total Divisions	**$ 63,142**	**$ 126,285**	**$ 189,427**	**$ 209,479**	**$ 229,532**
TOTAL IMPACT FEES	**$ 63,142**	**$ 126,285**	**$ 189,427**	**$ 209,479**	**$ 229,532**
INVESTMENT INCOME					
Interest Revenues					
Interest	$ 4,100	$ 4,203	$ 4,308	$ 4,415	$ 4,526
TOTAL INVESTMENT INCOME	**$ 4,100**	**$ 4,203**	**$ 4,308**	**$ 4,415**	**$ 4,526**
OTHER FINANCING SOURCES					
Interfund Transfers					
Appropriation From Fund Balance-Restricted					
Transportation	$ 14,505	$ (30,989)	$ -	$ -	$ -
Parks & Recreation	$ 12,365				
Fire		$ 176,553	$ 881,429	$ 6,688	$ 58,107
Police	$ -	$ -	$ -	$ -	$ -
Total Interfund Transfers	**$ 26,870**	**$ 145,563**	**$ 881,429**	**$ 6,688**	**$ 58,107**
ASSUMPTIONS:	**$ 26,870**	**$ 145,563**	**$ 881,429**	**$ 6,688**	**$ 58,107**
TOTAL REVENUES	**$ 94,113**	**$ 276,051**	**$ 1,075,164**	**$ 220,583**	**$ 292,164**

IMPACT FEE FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
IMPACT FEE TRANSFERS OUT					
TRANSFERS OUT					
Divisions					
Consultant	$ 68	$ 136	$ 204	$ 273	$ 341
Administration	$ 1,837	$ 3,674	$ 5,511	$ 6,093	$ 6,675
Fire	$ 21,244	$ 219,040	$ 945,160	$ 75,000	$ 131,000
Transportation-SPLOST	$ 30,000	$ -	$ 46,484	$ 52,031	$ 57,579
Parks and Recreation-1/2 DDA/ 1/2 WSF	$ 18,804	$ 12,877	$ 19,316	$ 25,755	$ 32,194
Police	$ 18,060	$ 36,120	$ 54,180	$ 57,015	$ 59,851
Other (Interest)	$ 4,100	$ 4,203	$ 4,308	$ 4,415	$ 4,526
DDA					
Total Divisions	**$ 94,113**	**$ 276,051**	**$ 1,075,164**	**$ 220,583**	**$ 292,164**
TOTAL TRANSFERS OUT	**$ 94,113**	**$ 276,051**	**$ 1,075,164**	**$ 220,583**	**$ 292,164**
TOTAL IMPACT FEE FUND EXPENSES	**$ 94,113**	**$ 276,051**	**$ 1,075,164**	**$ 220,583**	**$ 292,164**

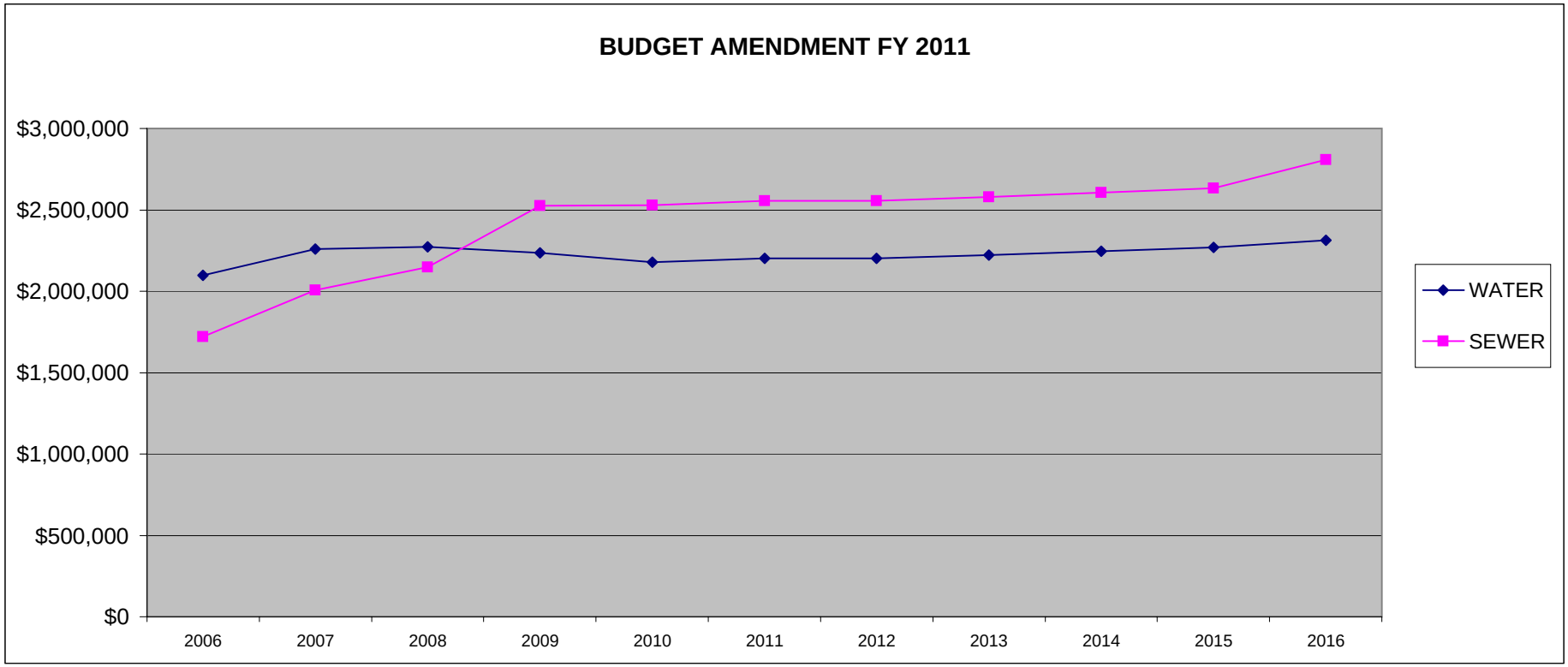
SPLOST	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Projected	Projected	Projected	Projected	Projected
REVENUES					
TAXES	$ -	$ -	$ -	$ -	$ -
INTEREST INCOME	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 437,327	$ 20,000	$ 16,225	$ -	$ -
IFF	$ 111,708	$ 3,516	$ 0	$ -	$ -
CPF	$ -	$ -	$ -	$ -	$ -
LCI GRANT	$ -	$ -	$ -	$ -	$ -
OTHER GRANTS	$ -	$ 80,000	$ 320,000	$ -	$ -
DOT	$ -	$ -	$ -	$ -	$ -
CEMETERY TRUST	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 549,035**	**$ 103,516**	**$ 336,225**	**$ -**	**$ -**
EXPENSES					
CAPITAL OUTLAY	$ 549,035	$ 150,000	$ 375,000	$ -	$ -
TOTAL EXPENSES	**$ 549,035**	**$ 150,000**	**$ 375,000**	**$ -**	**$ -**
NET	**$ -**	**$ (46,484)**	**$ (38,775)**	**$ -**	**$ -**
FUND BALANCE	**$ 36,225**	**$ (10,259)**	**$ (49,034)**	**$ (49,034)**	**$ (49,034)**

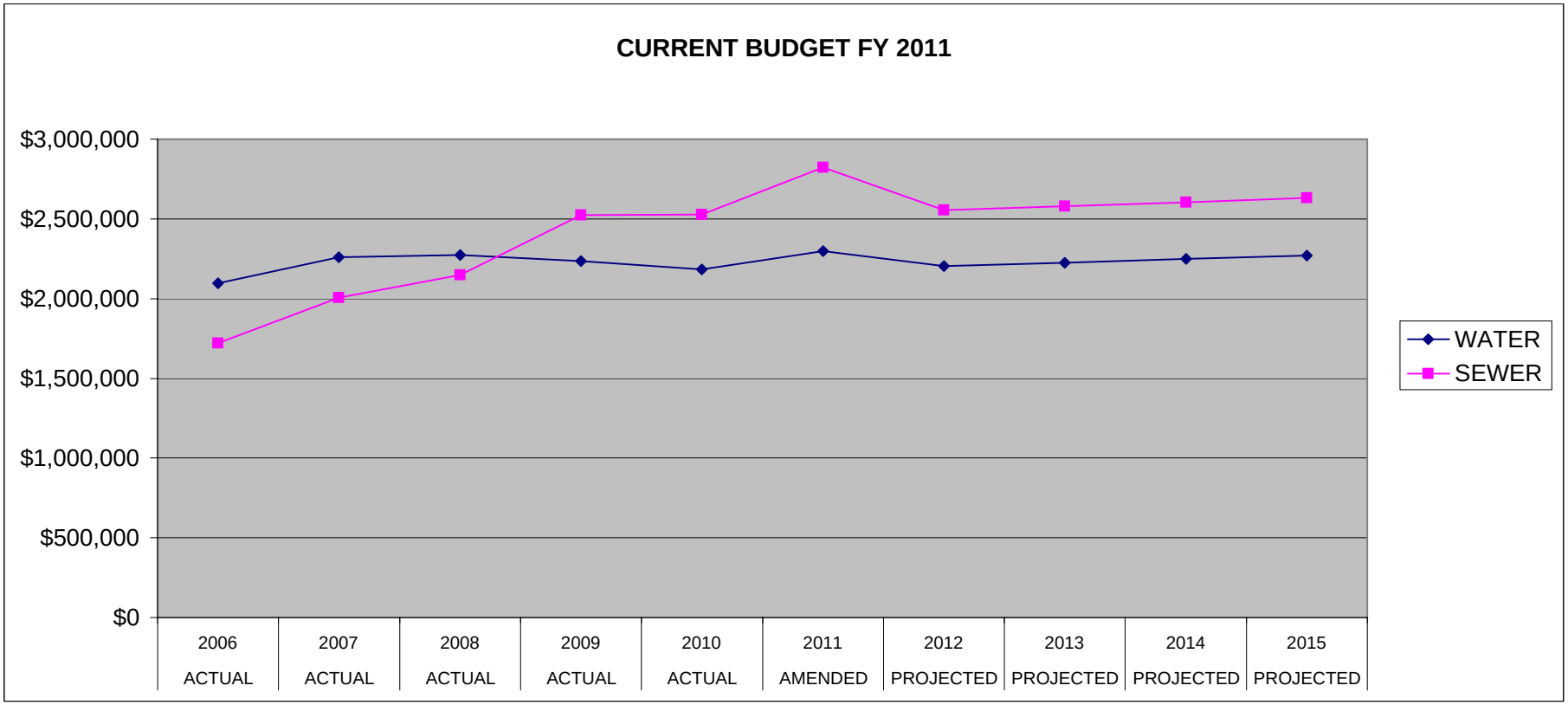
SPLOST CAPITAL IMPROVEMENT PROJECTS					
	PROJECT	FUNDING SOURCE			
PROJECT DESCRIPTION	**AMOUNT**	**IFF**	**SPLOST**	**GRANT**	**TOTAL**
BUDGET FISCAL YEAR 2012					
REVENUES		**$ 15,495**	**$ -**	**$ -**	**$ 15,495**
RESERVED FUND BALANCE		**$ 68,740**	**$ 473,552**	**$ 95,447**	**$ 637,739**
TRANSPORTATION					
GRADY/BEAUREGARD DES/RW/CONST	$ 84,235	$ 84,235			$ 84,235
HOOD AVENUE CONNECTOR/SR 92 REALIGNMENT PROJECT	$ 439,800	$ 27,473	$ 412,327		$ 439,800
HOSPITAL AT GRADE CROSSING	$ 25,000		$ 25,000	$ -	$ 25,000
TOTAL BUDGET FISCAL YEAR 2012	**$ 549,035**	**$ 111,708**	**$ 437,327**	**$ -**	**$ 549,035**
BUDGET FISCAL YEAR 2013					
REVENUES		**$ 30,989**	**$ -**		**$ 30,989**
RESERVED FUND BALANCE		**$ (27,473)**	**$ 36,225**	**$ -**	**$ 8,752**
TRANSPORTATION					
HOOD AVENUE CONNECTOR/SR 92 REALIGNME	$ 50,000	$ 50,000	$ -		$ 50,000
HOSPITAL AT GRADE CROSSING	$ 100,000		$ 20,000	$ 80,000	$ 100,000
TOTAL BUDGET FISCAL YEAR 2013	**$ 150,000**	**$ 50,000**	**$ 20,000**	**$ 80,000**	**$ 150,000**
BUDGET FISCAL YEAR 2014					
REVENUES		**$ 46,484**			**$ 46,484**
RESERVED FUND BALANCE		**$ (46,484)**	**$ 16,225**	**$ -**	**$ (30,259)**
TRANSPORTATION					
HOSPITAL AT GRADE CROSSING	$ 375,000		$ 55,000	$ 320,000	**$ 375,000**
TOTAL BUDGET FISCAL YEAR 2014	**$ 375,000**		**$ 55,000**	**$ 320,000**	**$ 375,000**
TOTAL RESERVE FUND BALANCE		**$ 0**	**$ (38,775)**		

WATER AND SEWER FUND	FY2012	FY2013	FY2014	FY2015	FY2016
	Projected	Projected	Projected	Projected	Projected
REVENUES					
WATER					
CHARGES FOR SERVICES	$ 2,441,407	$ 2,463,640	$ 2,486,095	$ 2,508,775	$ 2,531,682
INVESTMENT INCOME	$ (29,250)	$ (29,250)	$ (29,250)	$ (29,250)	$ (29,250)
OTHER FINANCING SOURCES	$ 2,500	$ 4,000	$ 4,000	$ 4,000	$ 4,000
TOTAL WATER	**$ 2,414,657**	**$ 2,438,390**	**$ 2,460,845**	**$ 2,483,525**	**$ 2,506,432**
WASTEWATER					
CHARGES FOR SERVICES	$ 3,268,710	$ 3,296,187	$ 3,323,934	$ 3,351,453	$ 3,379,248
INVESTMENT INCOME	$ (29,250)	$ (29,250)	$ (29,250)	$ (29,250)	$ (29,250)
GRANTS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
TOTAL WASTEWATER	**$ 3,241,960**	**$ 3,269,437**	**$ 3,297,184**	**$ 3,324,703**	**$ 3,352,498**
OTHER ENTERPRISE FEES					
SOLID WASTE ADMIN FEES	$ 23,100	$ 23,100	$ 23,100	$ 23,100	$ 23,100
TOTAL OTHER ENTERPRISE FEES	**$ 23,100**	**$ 23,100**	**$ 23,100**	**$ 23,100**	**$ 23,100**
TOTAL REVENUES	**$ 5,679,717**	**$ 5,730,927**	**$ 5,781,129**	**$ 5,831,329**	**$ 5,882,030**
EXPENSES					
GENERAL GOVERNMENT	$ 664,350	$ 665,532	$ 667,950	$ 671,755	$ 675,846
WATER	$ 1,950,207	$ 1,968,274	$ 2,005,998	$ 2,062,287	$ 2,122,797
WASTEWATER	$ 2,550,806	$ 2,490,986	$ 2,540,514	$ 2,615,393	$ 2,695,888
HOUSING AND DEVELOPMENT	$ 31,343	$ 31,343	$ 31,343	$ 31,343	$ 31,343
OTHER	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	**$ 5,196,706**	**$ 5,156,135**	**$ 5,245,806**	**$ 5,380,778**	**$ 5,525,874**
NET REVENUES(EXPENSES)	**$ 483,011**	**$ 574,792**	**$ 535,324**	**$ 450,550**	**$ 356,156**
ESTIMATED DEBT COVERAGE:	$ (208,350)	$ (208,413)	$ (209,013)	$ (209,417)	$ (209,417)
CASH FLOW - CASH AVAILABLE	**$ 274,661**	**$ 366,379**	**$ 326,311**	**$ 241,133**	**$ 146,739**
DEPRECIATION					
TOTAL DEPRECIATION	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**
NET:	**$ (1,036,989)**	**$ (945,208)**	**$ (984,676)**	**$ (1,069,450)**	**$ (1,163,844)**

	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	AMENDED 2011	PROJECTED 2012	PROJECTED 2013	PROJECTED 2014	PROJECTED 2015	2016
WATER	2097188	2258972	2273041	2234940	2179499	$2,201,294	$ 2,201,294	$ 2,223,307	$ 2,245,540	$ 2,267,995	$ 2,313,582
SEWER	1719777	2006030	2148386	2524928	2528811	$2,554,099	$ 2,554,099	$ 2,579,640	$ 2,605,437	$ 2,631,491	$2,807,248

	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	AMENDED 2011	PROJECTED 2012	PROJECTED 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED
	2097188	2258972	2273041	2234940	2182249	$2,297,952	$ 2,204,071	$ 2,226,112	$ 2,248,373	$ 2,270,857	$2,293,566
	1719777	2006030	2148386	2524928	2528811	$2,821,500	$ 2,554,099	$ 2,579,640	$ 2,605,437	$ 2,631,491	$2,657,806




CURRENT BUDGET FY 2011
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
2006 ACTUAL
2007 ACTUAL
2008 ACTUAL
2009 ACTUAL
2010 ACTUAL
2011 AMENDED
2012 PROJECTED
2013 PROJECTED
2014 PROJECTED
2015 PROJECTED
WATER
SEWER

			WATER AND SEWER FUND	FY2012	FY2013	FY2014	FY2015	FY2016
				Projected	Projected	Projected	Projected	Projected
REVENUES								
INTERGOVERNMENTAL								
	GENERAL FUND							
		LOAN/PYE LAKE DREDING						
		STORMWATER REPAYMENT TO WS						
	FEDERAL GRANT							
		GRANT/PYE LAKE DAM						
	GIRMA SAFETY GRANT							
TOTAL INGOVERNMENTAL				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CHARGES FOR SERVICES								
	Utilities/Enterprise							
		Water Charges		$ 2,223,307	$ 2,245,540	$ 2,267,995	$ 2,290,675	$ 2,313,582
		Line and Meter Installation		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
		Penalties		$ 122,400	$ 122,400	$ 122,400	$ 122,400	$ 122,400
		Turn On/Processing Fee		$ 30,300	$ 30,300	$ 30,300	$ 30,300	$ 30,300
		Reconnect/Reread Fee		$ 40,400	$ 40,400	$ 40,400	$ 40,400	$ 40,400
		Sewer Charges		$ 2,697,710	$ 2,724,687	$ 2,751,934	$ 2,779,453	$ 2,807,248
		Stormwater Charges		$ 496,000	$ 496,500	$ 497,000	$ 497,000	$ 497,000
		Stormwater Contributions						
	Total Utilities/Enterprise			**$ 5,635,117**	**$ 5,684,827**	**$ 5,735,029**	**$ 5,785,229**	**$ 5,835,930**
	Other Enterprise							
		Other Fees		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
		Solid Waste Admin Fees		$ 23,100	$ 23,100	$ 23,100	$ 23,100	$ 23,100
	Total Other Enterprise			**$ 24,100**	**$ 24,100**	**$ 24,100**	**$ 24,100**	**$ 24,100**
	Other Charges for Services							
		Bad Check Fees		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	Total Other Charges for Services			**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**
TOTAL CHARGES FOR SERVICES				**$ 5,662,217**	**$ 5,711,927**	**$ 5,762,129**	**$ 5,812,329**	**$ 5,863,030**
INVESTMENT INCOME								

			WATER AND SEWER FUND	FY2012	FY2013	FY2014	FY2015	FY2016
				Projected	Projected	Projected	Projected	Projected
REVENUES								
		Capitalized Refinance Cost (Loss)		$ (60,000.00)	$ (60,000.00)	$ (60,000.00)	$ (60,000.00)	$ (60,000.00)
		Interest Revenues		$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
	Total Interest Revenues			**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**
TOTAL INVESTMENT INCOME				**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**	**$ (58,500.00)**
OTHER FINANCING SOURCES								
	Other							
		Reimbursed for Stolen Property						
		Sewer Proportionate Share		$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
	Total Other			**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
	Interfund Transfers							
		Reserved Sewer P/S		$ -	$ -	$ -	$ -	$ -
		Reserved Sewer P/S (GEFA Loan)						
		Reserved for CIP/Prior Year Projects		$ -	$ -	$ -	$ -	$ -
		Unreserved Fund Balance		$ -	$ -	$ -	$ -	$ -
		Sinking Fund #6 (Bond Set Aside)						
		SALES TAX						
	Total Interfund Transfers			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Sale of General Fixed Assets							
		Sales of Assets		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	Total Sale of General Fixed Assets			**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
TOTAL OTHER FINANCING SOURCES				**$ 76,000**	**$ 76,000**	**$ 76,000**	**$ 76,000**	**$ 76,000**
TOTAL REVENUES				**$ 5,679,717**	**$ 5,729,427**	**$ 5,779,629**	**$ 5,829,829**	**$ 5,880,530**

	WATER AND SEWER	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
		Projected	Projected	Projected	Projected	Projected
EXPENSES						
GENERAL GOVERNMENT						
	Governing Body (Mayor & City Council)					
	Personal Services & Employee Benefits	$ 49,835	$ 49,835	$ 49,835	$ 49,835	$ 49,835
	Purchased/Contracted Services	$ 18,299	$ 18,756	$ 19,694	$ 21,171	$ 22,759
	Supplies	$ -	$ -	$ -	$ -	$ -
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Contingencies	$ -	$ -	$ -	$ -	$ -
	Debt Service	$ -	$ -	$ -	$ -	$ -
	Total Governing Body	**$ 68,134**	**$ 68,591**	**$ 69,529**	**$ 71,006**	**$ 72,594**
	Clerk of Council (City Clerk)					
	Personal Services & Employee Benefits	$ 44,270	$ 44,270	$ 44,270	$ 44,270	$ 44,270
	Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
	Supplies	$ -	$ -	$ -	$ -	$ -
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Debt Service	$ -	$ -	$ -	$ -	$ -
	Total Clerk of Council	**$ 44,270**	**$ 44,270**	**$ 44,270**	**$ 44,270**	**$ 44,270**
	Chief Executive (City Manager)					
	Personal Services & Employee Benefits	$ 68,477	$ 68,477	$ 68,477	$ 68,477	$ 68,477
	Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
	Supplies	$ -	$ -	$ -	$ -	$ -
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Debt Service	$ -	$ -	$ -	$ -	$ -
	Total Chief Executive	**$ 68,477**	**$ 68,477**	**$ 68,477**	**$ 68,477**	**$ 68,477**
	Financial Administration					
	Personal Services & Employee Benefits	$ 324,649	$ 324,649	$ 324,649	$ 324,649	$ 324,649
	Purchased/Contracted Services	$ 19,282	$ 19,764	$ 20,752	$ 22,309	$ 23,982
	Supplies	$ 493	$ 498	$ 503	$ 508	$ 513
	Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Debt Service	$ -	$ -	$ -	$ -	$ -
	Total Financial Administration	**$ 344,424**	**$ 344,911**	**$ 345,904**	**$ 347,466**	**$ 349,144**
	Law (City Attorney)					
	Personal Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services	$ 5,000	$ 5,125	$ 5,381	$ 5,785	$ 6,219

			WATER AND SEWER	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
				Projected	Projected	Projected	Projected	Projected
EXPENSES								
		Supplies		$ -	$ -	$ -	$ -	$ -
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ -	$ -	$ -	$ -	$ -
	Total Law (City Attorney)			**$ 5,000**	**$ 5,125**	**$ 5,381**	**$ 5,785**	**$ 6,219**
	Data Processing/MIS							
		Personal Services & Employee Benefits		$ 50,804	$ 50,804	$ 50,804	$ 50,804	$ 50,804
		Purchased/Contracted Services		$ -	$ -	$ -	$ -	$ -
		Supplies		$ -	$ -	$ -	$ -	$ -
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ -	$ -	$ -	$ -	$ -
	Total Data Processing/MIS			**$ 50,804**	**$ 50,804**	**$ 50,804**	**$ 50,804**	**$ 50,804**
	GIS (Information Technology)							
		Personal Services & Employee Benefits		$ 50,574	$ 50,574	$ 50,574	$ 50,574	$ 50,574
		Purchased/Contracted Services		$ 2,000	$ 2,050	$ 2,153	$ 2,314	$ 2,487
		Supplies		$ 2,501	$ 2,564	$ 2,692	$ 2,894	$ 3,111
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ -	$ -	$ -	$ -	$ -
	Total GIS (Information Technology)			**$ 55,075**	**$ 55,188**	**$ 55,418**	**$ 55,782**	**$ 56,172**
	Human Resources							
		Personal Services & Employee Benefits		$ 28,166	$ 28,166	$ 28,166	$ 28,166	$ 28,166
		Purchased/Contracted Services		$ -	$ -	$ -	$ -	$ -
		Supplies		$ -	$ -	$ -	$ -	$ -
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ -	$ -	$ -	$ -	$ -
	Total Human Resources			**$ 28,166**	**$ 28,166**	**$ 28,166**	**$ 28,166**	**$ 28,166**
TOTAL GENERAL GOVERNMENT				**$ 664,350**	**$ 665,532**	**$ 667,950**	**$ 671,755**	**$ 675,846**
WASTEWATER								
	Wastewater Administration							
		Personal Services & Employee Benefits		$ 45,361	$ 45,360	$ 45,360	$ 45,360	$ 45,360
		Purchased/Contracted Services		$ 50,826	$ 52,097	$ 54,701	$ 58,804	$ 63,214
		Supplies		$ 2,363	$ 2,422	$ 2,543	$ 2,734	$ 2,939

			WATER AND SEWER	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
				Projected	Projected	Projected	Projected	Projected
EXPENSES								
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Depreciation		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	Total Wastewater Administration			**$ 99,550**	**$ 100,879**	**$ 103,605**	**$ 107,898**	**$ 112,513**
	Stormwater Maintenance/Collection							
		Personal Services & Employee Benefits		$ 231,204	$ 231,204	$ 231,204	$ 231,204	$ 231,204
			Paying for (4) Stormwater Positions - PW					
		Purchased/Contracted Services		$ 25,250	$ 25,881	$ 27,175	$ 29,213	$ 31,404
		Supplies		$ 505	$ 518	$ 544	$ 584	$ 628
		Capital Outlay						
		Depreciation		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ 145,962	$ 145,962	$ 145,962	$ 145,962	$ 145,962
			Repay Water and Sewer					
			Repay General Fund	$ -				
	Total Stormwater Maintenance/Collection			**$ 402,921**	**$ 403,565**	**$ 404,885**	**$ 406,964**	**$ 409,199**
	Wastewater Maintenance							
		Personal Services & Employee Benefits		$ 192,070	$ 192,070	$ 192,070	$ 192,070	$ 192,070
		Purchased/Contracted Services		$ 100,000	$ 102,500	$ 107,625	$ 115,697	$ 124,374
		Supplies		$ 31,300	$ 32,083	$ 33,687	$ 36,213	$ 38,929
		Capital Outlay						
	Total Wastewater Maintenance			**$ 323,370**	**$ 326,653**	**$ 333,382**	**$ 343,980**	**$ 355,373**
	Wastewater Lift Stations							
		Personal Services & Employee Benefits		$ 64,227	$ 64,228	$ 64,228	$ 64,228	$ 64,228
		Purchased/Contracted Services		$ 74,842	$ 76,713	$ 80,549	$ 86,590	$ 93,084
		Supplies		$ 122,566	$ 125,630	$ 131,912	$ 141,805	$ 152,440
		Capital Outlay						
		Depreciation						
	Total Wastewater Lift Stations			**$ 261,635**	**$ 266,571**	**$ 276,688**	**$ 292,623**	**$ 309,753**
	Wastewater Treatment Plant							
		Personal Services & Employee Benefits		$ 222,846	$ 243,264	$ 243,264	$ 243,264	$ 243,264
			Remove WW Plant Maint - 1/2 yr	$ -	$ (40,834)	$ (40,834)	$ (40,834)	$ (40,834)
		Purchased/Contracted Services		$ 219,999	$ 225,499	$ 236,774	$ 254,532	$ 273,622

WATER AND SEWER	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Projected	Projected	Projected	Projected	Projected
EXPENSES					
Supplies	$ 300,000	$ 307,500	$ 322,875	$ 347,091	$ 373,122
Capital Outlay					
Depreciation	$ 950,000	$ 950,000	$ 950,000	$ 950,000	$ 950,000
Debt Service	$ 720,485	$ 657,890	$ 659,876	$ 659,876	$ 659,876
Total Wastewater Treatment Plant	**$ 2,413,330**	**$ 2,343,319**	**$ 2,371,955**	**$ 2,413,929**	**$ 2,459,050**
TOTAL WASTEWATER	**$ 3,500,806**	**$ 3,440,986**	**$ 3,490,514**	**$ 3,565,393**	**$ 3,645,888**
WATER					
Water Administration					
Personal Services & Employee Benefits	$ 45,311	$ 45,310	$ 45,310	$ 45,310	$ 45,310
Purchased/Contracted Services	$ 67,248	$ 68,929	$ 72,376	$ 77,804	$ 83,639
Supplies	$ 3,893	$ 3,990	$ 4,190	$ 4,504	$ 4,842
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Bad Debts	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Total Water Administration	**$ 166,452**	**$ 168,230**	**$ 171,876**	**$ 177,618**	**$ 183,791**
Water Treatment Plant					
Personal Services & Employee Benefits	$ 308,123	$ 308,123	$ 308,123	$ 308,123	$ 308,123
Purchased/Contracted Services	$ 40,400	$ 41,410	$ 43,481	$ 46,742	$ 50,247
Supplies	$ 404,000	$ 414,100	$ 434,805	$ 467,415	$ 502,472
Capital Outlay					
Depreciation	$ 570,000	$ 570,000	$ 570,000	$ 570,000	$ 570,000
Debt Service	$ 657,256	$ 657,890	$ 659,876	$ 659,876	$ 659,876
Total Water Treatment Plant	**$ 1,979,779**	**$ 1,991,523**	**$ 2,016,285**	**$ 2,052,156**	**$ 2,090,718**
Water Distribution					
Personal Services & Employee Benefits	$ 192,176	$ 192,176	$ 192,176	$ 192,176	$ 192,176
Purchased/Contracted Services	$ 80,800	$ 82,820	$ 86,961	$ 93,483	$ 100,494
Supplies	$ 101,000	$ 103,525	$ 108,701	$ 116,854	$ 125,618
Total Water Distribution	**$ 373,976**	**$ 378,521**	**$ 387,838**	**$ 402,513**	**$ 418,288**
TOTAL WATER	**$ 2,520,207**	**$ 2,538,274**	**$ 2,575,998**	**$ 2,632,287**	**$ 2,692,797**

			WATER AND SEWER	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
				Projected	Projected	Projected	Projected	Projected
EXPENSES								
HOUSING AND DEVELOPMENT								
	Engineering & Development							
		Personal Services & Employee Benefits		$ 31,343	$ 31,343	$ 31,343	$ 31,343	$ 31,343
		Purchased/Contracted Services		$ -	$ -	$ -	$ -	$ -
		Supplies		$ -	$ -	$ -	$ -	$ -
		Capital Outlay		$ -	$ -	$ -	$ -	$ -
		Debt Service		$ -	$ -	$ -	$ -	$ -
	Total Engineering & Development			**$ 31,343**	**$ 31,343**	**$ 31,343**	**$ 31,343**	**$ 31,343**
TOTAL HOUSING AND DEVELOPMENT				**$ 31,343**	**$ 31,343**	**$ 31,343**	**$ 31,343**	**$ 31,343**
PERSONNEL STIPEND - 19 EMPLOYEES								
GOVERNMENTAL SPLIT 50/50								
TOTAL EXPENSES				**$ 6,716,706**	**$ 6,676,135**	**$ 6,765,806**	**$ 6,900,778**	**$ 7,045,874**
			DEPRECIATION	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**	**$ 1,520,000**
			TOTAL EXPENSES AFTER DEPRE	**$ 5,196,706**	**$ 5,156,135**	**$ 5,245,806**	**$ 5,380,778**	**$ 5,525,874**

SOLID WASTE FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
CHARGES FOR SERVICES	$ 772,944	$ 780,673	$ 788,480	$ 796,365	$ 804,329
INVESTMENT INCOME	$ 250	$ 253	$ 255	$ 258	$ 260
TOTAL REVENUES	**$ 773,194**	**$ 780,926**	**$ 788,735**	**$ 796,623**	**$ 804,589**
EXPENSES					
SOLID WASTE	$ 773,194	$ 780,926	$ 788,735	$ 796,623	$ 804,589
Purchased Services					
RECYCLE					
Purchased Services					
TOTAL EXPENSES	**$ 773,194**	**$ 780,926**	**$ 788,735**	**$ 796,623**	**$ 804,589**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ASSUMPTIONS:

DDA FUND		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
		Budget	Projected	Projected	Projected	Projected
REVENUES						
75500	NON-DIVISIONAL	$41,650	$16,694	$16,747	$16,840	$17,308
75501	2001 BOND FUNDS	$146,000	$147,000	$255,000	$256,500	$256,500
75502	1998 LOAN FUNDS	$49,000	$49,000	$49,000	$49,000	$49,000
75520	HOLLIDAY HOUSE	$67,200	$68,424	$70,172	$71,446	$72,745
75530	115 GLYNN STREET SOUTH	$21,000	$21,000	$21,000	$21,000	$21,000
TOTAL REVENUES		**$324,850**	**$302,118**	**$411,919**	**$414,785**	**$416,553**
EXPENSES						
75500	NON-DIVISIONAL	$41,650	$16,694	$16,747	$16,840	$17,308
75501	2001 BOND FUNDS	$146,000	$147,000	$255,000	$256,500	$256,500
75502	1998 LOAN FUNDS	$49,000	$49,000	$49,000	$49,000	$49,000
75520	HOLLIDAY HOUSE	$67,200	$68,424	$70,172	$71,446	$72,745
75530	115 GLYNN STREET SOUTH	$21,000	$21,000	$21,000	$21,000	$21,000
TOTAL EXPENSES		**$324,850**	**$302,118**	**$411,919**	**$414,786**	**$416,554**
NET		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE		**$ 521,343**	**$ 519,240**	**$ 518,260**	**$ 517,781**	**$ 516,848**

75500 NON-DIVISIONAL (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
INTERGOVERNMENTAL					
Federal Government Grants					
Fed Grant-OP/CAT-Direct	$ -	$ -	$ -	$ -	
Total Federal Government Grants	**$ -**	**$ -**	**$ -**	**$ -**	
State Government Grants					
St Grant-CAP Direct	$ -	$ -	$ -	$ -	$ -
Total State Government Grants	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL INTERGOVERNMENTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interest Revenues					
Interest	$ 859	$ 867	$ 876	$ 885	$ 893
Total Interest Revenues	**$ 859**	**$ 867**	**$ 876**	**$ 885**	**$ 893**
TOTAL INVESTMENT INCOME	**$ 859**	**$ 867**	**$ 876**	**$ 885**	**$ 893**
OTHER - MISCELLANEOUS					
Miscellaneous Income					
Miscellaneous	$ 495	$ 495	$ 495	$ 495	$ 495
Total Miscellaneous Income	**$ 495**	**$ 495**	**$ 495**	**$ 495**	**$ 495**
TOTAL OTHER - MISCELLANEOUS	**$ 495**	**$ 495**	**$ 495**	**$ 495**	**$ 495**
OTHER FINANCING SOURCES					
Interfund Transfers					
Main Street Tourism Fund	$ -	$ -	$ -	$ -	$ -

75500 NON-DIVISIONAL (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
Impact Fee Fund	$ -	$ -	$ -	$ -	$ -
Capital Projects Fund	$ -	$ -	$ -	$ -	$ -
General Fund	$ -	$ -	$ -	$ -	$ -
Fund Balance-Committed	$ 25,000	$ -	$ -	$ -	$ -
Appropriation of Unreserved Fund Balance	$ 15,296	$ 15,332	$ 15,376	$ 15,460	$ 15,920
Total Interfund Transfers	**$ 40,296**	**$ 15,332**	**$ 15,376**	**$ 15,460**	**$ 15,920**
ASSUMPTIONS:					
TOTAL OTHER FINANCING SOURCES	**$ 40,296**	**$ 15,332**	**$ 15,376**	**$ 15,460**	**$ 15,920**
TOTAL REVENUES	**$ 41,650**	**$ 16,694**	**$ 16,747**	**$ 16,840**	**$ 17,308**
EXPENSES					
75500 NON-DIVISIONAL					
Personal Services & Employee Benefits	$ 13,141	$ 13,141	$ 13,141	$ 13,141	$ 13,535
Purchased/Contracted Services	$ 3,004	$ 3,042	$ 3,087	$ 3,141	3,204
LCI-DCA Signature Grant-Job Incentive	$ 25,000	$ -	$ -	$ -	$ -
Supplies	$ 505	$ 511	$ 519	$ 558	569
Capital Outlay	$ -	$ -	$ -	$ -	
Contingencies	$ -	$ -	$ -		
Debt Service	$ -	$ -	$ -		
Transfer Out	$ -	$ -	$ -		
	$ -	$ -	$ -		
TOTAL NON-DIVISIONAL	**$ 41,650**	**$ 16,694**	**$ 16,747**	**$ 16,840**	**$ 17,308**
TOTAL EXPENSES	**$ 41,650**	**$ 16,694**	**$ 16,747**	**$ 16,840**	**$ 17,308**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

75501 2001 BOND FUNDS (DDA)	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
REVENUES					
INVESTMENT INCOME					
Interest Revenues					
Interest	$ -	$ -	$ -	$ -	$ -
Total Interest Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MISCELLANEOUS					
Rents and Royalties					
Rent Income-Amphitheater	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Total Rents and Royalties	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**
TOTAL MISCELLANEOUS	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**
OTHER FINANCING SOURCES					
Interfund Transfers					
Main Street Tourism Fund	$ -	$ -	$ -	$ -	$ -
Impact Fee Fund	$ 4,701	$ 3,219	$ 4,829	$ 6,439	$ 8,049
Capital Projects Fund	$ 81,299	$ 83,781	$ 190,171	$ 190,061	$ 188,451
Operating Transfer In					
Appropriation of Fund Balance	$ -	$ -	$ -	$ -	$ -
Total Interfund Transfers	**$ 86,000**	**$ 87,000**	**$ 195,000**	**$ 196,500**	**$ 196,500**
ASSUMPTIONS:					
TOTAL OTHER FINANCING SOURCES	**$ 86,000**	**$ 87,000**	**$ 195,000**	**$ 196,500**	**$ 196,500**
TOTAL REVENUES	**$ 146,000**	**$ 147,000**	**$ 255,000**	**$ 256,500**	**$ 256,500**

75501 2001 BOND FUNDS (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
Personnel Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Contingencies	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 146,000	$ 147,000	$ 255,000	$ 256,500	$ 256,500
Transfer Out	$ -	$ -	$ -	$ -	$ -
TOTAL NON-DIVISIONAL	**$ 146,000**	**$ 147,000**	**$ 255,000**	**$ 256,500**	**$ 256,500**
TOTAL EXPENSES	**$ 146,000**	**$ 147,000**	**$ 255,000**	**$ 256,500**	**$ 256,500**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

75502 1998 LOAN FUNDS (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
OTHER FINANCING SOURCES					
Interfund Transfers					
Main Street Tourism Fund	$ -	$ -	$ -	$ -	$ -
Impact Fee Fund	$ 4,701	$ 3,219	$ 4,829	$ 6,439	$ 8,049
Capital Projects Fund	$ 44,299	$ 45,781	$ 44,171	$ 42,561	$ 40,951
Appropriation of Fund Balance	$ -	$ -	$ -		
Total Interfund Transfers	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**
ASSUMPTIONS:	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**
TOTAL REVENUES	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**

75502 1998 LOAN FUNDS (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
Personnel Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Contingencies	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000
Transfer Out	$ -	$ -	$ -	$ -	$ -
TOTAL NON-DIVISIONAL	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**
TOTAL EXPENSES	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

75520 HOLLIDAY HOUSE (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
CHARGES FOR SERVICES					
Holliday House					
Exhibit Admission Fees	$ 4,500	$ 4,500	$ 5,000	5000	5000
Merchandise Sales	$ -	$ -	$ -	$ -	$ -
TOTAL CHARGES FOR SERVICES	**$ 4,500**	**$ 4,500**	**$ 5,000**	**$ 5,000**	**$ 5,000**
OTHER FINANCING SOURCES					
Other					
Miscellaneous	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Total Other	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**
Interfund Transfers					
General Fund	$ -	$ -	$ -		
Vehicle Excise Tax	$ 61,200	$ 62,424	$ 63,672	$ 64,946	$ 66,245
Appropriated Fund Balance					
ASSUMPTIONS:					
Total Interfund Transfers	**$ 61,200**	**$ 62,424**	**$ 63,672**	**$ 64,946**	**$ 66,245**
TOTAL OTHER FINANCING SOURCES	**$ 62,700**	**$ 63,924**	**$ 65,172**	**$ 66,446**	**$ 67,745**
TOTAL REVENUES	**$ 67,200**	**$ 68,424**	**$ 70,172**	**$ 71,446**	**$ 72,745**
EXPENSES					
Personnel Services & Employee Benefits	$ 16,428	$ 16,428	$ 16,428	$ 16,428	$ 16,921
Purchased/Contracted Services	$ 31,117	$ 31,506	$ 31,979	$ 32,538	$ 33,189
Supplies	$ 7,171	$ 7,261	$ 7,370	$ 7,499	$ 7,648
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Appropriation of Unreserved Fund Balance	$ 12,484	$ 13,229	$ 14,396	$ 14,981	$ 14,987
Debt Service	$ -	$ -	$ -	$ -	$ -

75520 HOLLIDAY HOUSE (DDA)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
Transfer Out	$ -	$ -	$ -	$ -	$ -
TOTAL HOLLIDAY HOUSE	**$ 67,200**	**$ 68,424**	**$ 70,172**	**$ 71,446**	**$ 72,745**
TOTAL EXPENSES	**$ 67,200**	**$ 68,424**	**$ 70,172**	**$ 71,446**	**$ 72,745**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

75530 115 GLYNN STREET SOUTH	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
Rental Income					
Rental/Lease Income	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000
Total Rental Income	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**
OTHER FINANCING SOURCES					
Interfund Transfers					
General Fund	$ -	$ -	$ -	$ -	$ -
Vehicle Excise Tax	$ -	$ -	$ -	$ -	$ -
Appropriated Fund Balance					
ASSUMPTIONS:					
Total Interfund Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Proceeds of General Long-term Liability					
Proceeds Revolving Loan					
Total Proceeds of Gen Long-term Liab					
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUES	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**
EXPENSES					
Personnel Services & Employee Benefits	$ -	$ -	$ -	$ -	$ -
Purchased/Contracted Services	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Appropriation of Unreserved Fund Balance	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000
Transfer Out	$ -	$ -	$ -		

			75530 115 GLYNN STREET SOUTH	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
				Budget	Projected	Projected	Projected	Projected
	TOTAL HOLLIDAY HOUSE			$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000
TOTAL EXPENSES				$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000
NET				$ -	$ -	$ -	$ -	$ -

MAIN STREET TOURISM FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
MAIN STREET TOURISM (AMPHITHEATER)	$ 260,305	$ 262,575	$ 264,872	$ 267,194	$ 271,024
MAIN STREET	$ 173,798	$ 165,378	$ 157,118	$ 149,025	$ 145,967
TOTAL REVENUES	**$ 434,103**	**$ 427,952**	**$ 421,990**	**$ 416,219**	**$ 416,991**
EXPENSES					
MAIN STREET TOURISM (AMPHITHEATER)	$ 260,305	$ 262,575	$ 264,872	$ 267,194	$ 271,024
MAIN STREET	$ 173,798	$ 165,378	$ 157,118	$ 149,025	$ 145,967
TOTAL EXPENSES	**$ 434,103**	**$ 427,953**	**$ 421,990**	**$ 416,219**	**$ 416,991**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE	**$ 14,555**	**$ 23,337**	**$ 22,268**	**$ 17,551**	**$ 17,551**

MAIN STREET TOURISM FUND	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
REVENUES					
CHARGES FOR SERVICES					
Sponsor Fees	$ 72,780	$ 73,508	$ 74,243	$ 74,985	$ 75,735
Ticket Sales	$ 137,325	$ 138,698	$ 140,085	$ 141,486	$ 142,901
Concessions	$ 700	$ 700	$ 700	$ 700	$ 700
Sale of Merchandise	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total Charges for Services	**$ 211,805**	**$ 213,906**	**$ 216,028**	**$ 218,171**	**$ 220,336**
TOTAL CHARGES FOR SERVICES	**$ 211,805**	**$ 213,906**	**$ 216,028**	**$ 218,171**	**$ 220,336**
INVESTMENT INCOME					
Interest Revenues					
Interest	$ -	$ -	$ -	$ -	$ -
Total Interest Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,738**
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,738**
OTHER FINANCING SOURCES					
Other					
Rental Income	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
Miscellaneous	$ 3,001	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Total Other	**$ 7,501**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**
Interfund Transfers					
Hotel/Motel Tax	$ 35,199	$ 35,638	$ 36,173	$ 36,806	$ 37,450
Appropriation of unreserved fund balance	$ 5,801	$ 5,530	$ 5,171	$ 4,717	$ -

MAIN STREET TOURISM FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
Total Interfund Transfers	$ 41,000	$ 41,168	$ 41,344	$ 41,523	$ 37,450
TOTAL OTHER FINANCING SOURCES	$ 48,501	$ 48,668	$ 48,844	$ 49,023	$ 44,950
TOTAL REVENUES	$ 260,306	$ 262,575	$ 264,872	$ 267,194	$ 271,024

MAIN STREET TOURISM	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Budget	Projected	Projected	Projected	Projected
EXPENSES					
MAIN STREET TOURISM					
Personnel and Benefits	$ 49,360	$ 49,360	$ 49,360	$ 49,360	$ 50,841
Purchased Services	$ 194,845	$ 196,793	$ 198,761	$ 200,749	$ 202,756
Supplies	$ 16,100	$ 16,422	$ 16,750	$ 17,085	$ 17,427
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
TOTAL MAIN STREET TOURISM	**$ 260,305**	**$ 262,575**	**$ 264,872**	**$ 267,194**	**$ 271,024**
TOTAL EXPENSES	**$ 260,305**	**$ 262,575**	**$ 264,872**	**$ 267,194**	**$ 271,024**
TOTAL MAIN STREET TOURISM EXPEN	**$ 260,305**	**$ 262,575**	**$ 264,872**	**$ 267,194**	**$ 271,024**

MAIN STREET	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
REVENUES					
CHARGES FOR SERVICES					
Dues	$ -	$ -	$ -	$ -	$ -
GolF Tournament	$ 11,000	$ 11,220	$ 11,444	$ 11,673	$ 11,907
Taste of Fayette	$ 10,000	$ 10,200	$ 10,404	$ 10,612	$ 10,824
Pumpkin Walk	$ 500	$ 510	$ 520	$ 531	$ 541
Market Day	$ 3,000	$ 3,060	$ 3,121	$ 3,184	$ 3,247
Sales of Merchandise	$ 3,000	$ 3,060	$ 3,121	$ 3,184	$ 3,247
Rental Income	$ 18,500	$ 18,870	$ 19,247	$ 19,632	$ 20,025
Total Charges for Services	**$ 46,000**	**$ 46,920**	**$ 47,858**	**$ 48,816**	**$ 49,792**
TOTAL CHARGES FOR SERVICES	**$ 46,000**	**$ 46,920**	**$ 47,858**	**$ 48,816**	**$ 49,792**
INVESTMENT INCOME					
Interest Revenues					
Interest	$ -	$ -	$ -	$ -	$ -
Total Interest Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL INVESTMENT INCOME	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES					
ASSUMPTIONS:					
Other					
Contributions and Donations	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Total Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interfund Transfers					

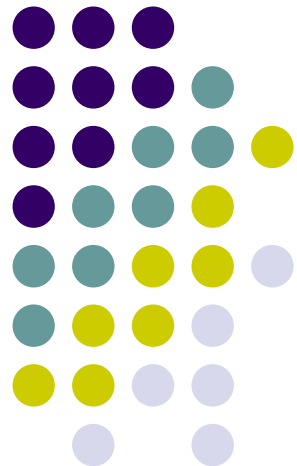
			Hotel/Motel Tax	$ 52,798	$ 53,458	$ 54,260	$ 55,209	$ 56,175
			General Fund	$ 75,000	$ 65,000	$ 55,000	$ 45,000	$ 40,000
	Total Interfund Transfers			**$ 127,798**	**$ 118,458**	**$ 109,260**	**$ 100,209**	**$ 96,175**
TOTAL OTHER FINANCING SOURCES				**$ 127,798**	**$ 118,458**	**$ 109,260**	**$ 100,209**	**$ 96,175**
TOTAL REVENUES				**$ 173,798**	**$ 165,378**	**$ 157,118**	**$ 149,025**	**$ 145,967**

MAIN STREET	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
EXPENSES					
MAIN STREET					
Personnel and Benefits	$ 53,560	$ 53,560	$ 53,560	$ 53,560	$ 53,560
Purchased Services	$ 34,969	$ 35,668	$ 36,382	$ 34,000	$ 32,407
Supplies	$ 60,625	$ 61,838	$ 63,074	$ 61,465	$ 60,000
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	$ 24,644	$ 14,312	$ 4,102	$ -	$ -
TOTAL MAIN STREET	**$ 173,798**	**$ 165,378**	**$ 157,118**	**$ 149,025**	**$ 145,967**
TOTAL EXPENSES	**$ 173,798**	**$ 165,378**	**$ 157,118**	**$ 149,025**	**$ 145,967**
TOTAL MAIN STREET TOURISM EXPEN	**$ 173,798**	**$ 165,378**	**$ 157,118**	**$ 149,025**	**$ 145,967**

CEMETERY TRUST FUND	FY2012	FY2013	FY2014	FY2015	FY2016
	Budget	Projected	Projected	Projected	Projected
REVENUES					
TAXES					
INTEREST INCOME	$ 101	$ 103	$ 105	$ 108	$ 111
OTHER FINANCING SOURCES	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
RESIDUAL EQUITY					
TOTAL REVENUES	**$ 6,101**	**$ 6,103**	**$ 6,105**	**$ 6,108**	**$ 6,111**
EXPENSES					
Personnel Benefits					
Purchased Services					
Supplies					
Capital Outlay					
Transfers Out	$ 6,101	$ 6,103	$ 6,105	$ 6,108	$ 6,108
TOTAL EXPENSES	**$ 6,101**	**$ 6,103**	**$ 6,105**	**$ 6,108**	**$ 6,108**
NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ASSUMPTIONS:

STATISICAL SECTION



CITY OF FAYETTEVILLE BUSINESS-TYPE ACTIVITIES
NET ASSETS BY COMPONENT,
LAST SEVEN FISCAL YEARS

	FISCAL YEAR							
	2003	2004	2005	2006	2007	2008	2009	2010
Water and Sewer								
Invested in capital assets, net of related debt	$ 5,884,794	$ 7,901,010	$ 9,606,017	$ 11,267,649	$ 12,776,513	$ 12,195,150	$ 13,532,153	$ 11,607,708
Restricted	$ 1,879,325	$ 8,270,414	$ 7,253,854	$ 4,005,622	$ 1,923,585	$ 1,091,708	$ 134,721	$ 1,350,819
Unrestricted	$ 3,723,709	$ (3,818,597)	$ (3,204,854)	$ (555,976)	$ 1,061,924	$ 2,707,452	$ 2,422,675	$ 2,730,595
Total business-type activities net assets	$ 11,487,828	$ 12,352,827	$ 13,655,017	$ 14,717,295	$ 15,762,022	$ 15,994,310	$ 16,089,549	$ 15,689,122

CITY OF FAYETTEVILLE WATER AND SEWER
TEN LARGEST WATER CUSTOMERS,
CURRENT YEAR AND EIGHT YEARS AGO

CUSTOMER	FISCAL YEAR 2010 WATER REVENUE AMOUNT		%	FISCAL YEAR 2003 WATER REVENUE AMOUNT		%
Banks Station	$ 29,628	1	1.35%	$ 25,338	1	1.38%
Bay Branch Condo	$ 18,199	2	0.83%	$ 6,437	7	0.35%
Swanbrook	$ 16,008	3	0.73%	$ 16,061	2	0.88%
Cobblestone of Fayette	$ 15,193	4	0.69%	$ 5,885	10	0.32%
Summit Retail	$ 14,652	5	0.67%	$ -		-
Board of Commissioners	$ 14,045	6	0.64%	$ 11,782	3	0.64%
Fayette County Jail Complex	$ 11,754	7	0.54%	$ -		-
HCCC, Inc.	$ 9,488	8	0.43%	$ 7,927	6	0.43%
Marksman Landscaping	$ 5,382	9	0.25%	$ 6,416	8	0.35%
Fayetteville Towne Center	$ 4,469	10	0.20%	$ 7,938	5	0.43%
Walker Concrete	$ -		-	$ 9,087	4	0.50%
Holiday Inn Express	$ -		-	$ 6,063	9	0.33%
Subtotal (10 Largest)	$ 138,817		6.34%	$ 102,934		5.62%
Balance from Other Customers	$ 2,051,238		93.66%	$ 1,729,926		94.38%
Total	$ 2,190,055		100.00%	$ 1,832,860		100.00%

SOURCE:
City of Fayetteville, Georgia Water and Sewer Department Records

NOTE: Information prior to fiscal year 2003 is not readily available.

CITY OF FAYETTEVILLE WATER AND SEWER
TEN LARGEST SEWER CUSTOMERS,
CURRENT YEAR AND EIGHT YEARS AGO

CUSTOMER	FISCAL YEAR 2010 SEWER REVENUE AMOUNT		%	FISCAL YEAR 2003 SEWER REVENUE AMOUNT		%
Fayette Community Hospital	$ 162,852	1	6.41%	$ -		-
Inland Group	$ 47,202	2	1.86%	$ -		-
Banks Station	$ 29,985	3	1.18%	$ 19,756	1	1.29%
Marksman Landscaping	$ 21,801	4	-	$ 5,022	6	0.33%
Bay Branch Condo	$ 19,273	5	0.76%	$ 4,444	8	0.29%
Swanbrook	$ 15,328	6	0.60%	$ 12,972	2	0.85%
Cobblestone of Fayette	$ 15,249	7	0.60%	$ 4,552	7	0.30%
Summit Retail	$ 14,877	8	0.59%	$ -		-
Board of Commissioners	$ 14,758	9	0.58%	$ 10,674	3	0.70%
Fayette County Jail Complex	$ 11,595	10	0.46%	$ -		-
Fayetteville Towne Center	$ -	10	-	$ 6,275	4	0.41%
HCCC, Inc	$ -		-	$ 5,826	5	0.38%
Holiday Inn Express				$ 4,236	9	0.28%
Magnolia Park Daycare				$ 3,313	10	0.22%
Subtotal (10 Largest)	$ 352,920		13.04%	$ 77,070		5.04%
Balance from Other Customers	$ 2,186,940		86.96%	$ 1,451,138		94.96%
Total	$ 2,539,860		100.00%	$ 1,528,208		100.00%

SOURCE:
City of Fayetteville, Georgia Water and Sewer Department Records

NOTE: Information prior to fiscal year 2003 is not readily available.

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	2010
Residential	368.13	398.30	391.96	403.51	383.18	335.84	321.75	300.96
Commercial	49.75	53.83	53.06	54.00	113.27	112.95	44.51	91.13
Senior	60.44	65.39	64.40	70.20	40.7	39.61	82.33	58.79
Other	14.29	15.46	15.48	16.04	11.76	11.94	15.23	11.17
Total Usage:	492.6	533.0	524.9	543.8	548.9	500.3	463.8	462.1
Total Direct Rate per 1,000 Gallons:	$2.40	$2.40	$2.40	$2.65	$2.65	$2.90	$2.90	$2.90

(1) City of Fayetteville billing registers.
(2) City of Fayetteville ordinances.

NOTE: Information prior to fiscal year 2003 is not readily available.

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	FISCAL YEAR									
FUNCTION/PROGRAM	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
GENERAL GOVT										
PHONE SYSTEM	-	-	-	-	1	1	1	1	1	1
COMPUTER SYS	1	1	1	1	1	1	1	1	1	1
BUILDINGS	1	1	1	1	1	2	2	2	2	2
POLICE										
STATION	0.5	0.5	0.5	0.5	1	1	1	1	1	1
FIRE										
STATIONS	1.5	1.5	1.5	1.5	2	2	2	2	2	2
FIRE TRUCKS	2	2	2	3	3	3	3	3	3	3
PUBLIC WORKS										
PARKS	2	3	3	3	4	5	5	5	5	5
HIGHWAYS/STREETS	37.7	40.83	47.12	53.41	56.55	62.83	63.3	63.3	63.3	63.3
BUILDING	0.5	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	3	3	3
COMPONENT UNITS										
BUILDINGS	4	5	5	5	5	5	4	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	15	19	20	21	22	24	24	24	24	24
MILES OF SEWER LINES	79	85	92	99	107	122	126.21	126.21	126.21	126.21
MILES OF WATER LINES						104	108.02	108.02	108.02	108.02
MANHOLES	1980	2138	2309	2494	2693	2798	2798	2798	2798	2798
STORMWATER DETENTION	-	-	-	-	1	1	1	1	1	1
LAKE	-	-	-	-	1	1	1	1	1	1
WELLS	3	3	3	3	3	3	3	3	3	3

OPERATING INDICATORS BY FUNCTION
LAST SEVEN CALENDAR YEARS

FUNCTION	2004	2005	2006	2007	2008	2009	2010
MAYOR AND COUNCIL							
CITIZEN CONTACTS	-	1,745	5,871	4859	4626	7000	5000
COUNCIL MEETINGS	23	26	25	25	26	24	26
CORRESPONDENCE GENERATED	67	74	55	85	81	150	100
FINANCE AND ADMIN							
A/P CHECKS PROCESSED	4,638	4,044	4,472	4,869	4,354	4,900	4,600
BUSINESS LICENSES PROCESSED	2,212	2,168	2,015	2,157	2,337	2,200	2,250
UTILITY BILLS GENERATED	84,641	88,274	97,494	99,286	100,337	100,250	101,800
INFORMATION TECHNOLOGY							
NUMBER OF WORKORDER REC'D	1,055	523	468	529	530	600	600
HITS CITY WEB SITE PER YEAR	80,455	110,255	121,322	181,776	164,475	150,000	150,000
MUNICIPAL COURT							
CITATIONS PROCESSED	8,369	7,210	8,218	10,033	8,060	7,742	8,704
CASES ADJUDICATED	7,894	8,736	9,708	11,990	7,319	7,900	9,131
AVG INMATES PER MONTH	11.9	12.1	10.7	16.3	19.7	12.4	14.2
POLICE							
NUMBER OF ARRESTS	1,332	1,164	1,385	1,427	1,434	1,468	1,521
NUMBER OF TRAFFIC ACCIDENTS	1,506	1,618	1,507	1,396	1,148	1,190	1,084
CITATIONS/WARNINGS ISSUED	8,577	8,897	11,777	7,869	9,752	11,370	10,969
FIRE							
EMERGENCY CALLS	2,367	2,387	2,570	2,560	2,656	2,542	2,600
HYDRANTS MAINTAINED	947	1,089	1,117	1,250	1,250	1,277	1,285
INSPECTIONS COMPLETED	1,795	1,660	1,446	1,431	1,391	1,322	1,350

OPERATING INDICATORS BY FUNCTION
LAST SEVEN CALENDAR YEARS

FUNCTION	2004	2005	2006	2007	2008	2009	2010
PUBLIC WORKS							
MILES RESURFACED	2	2	2.5	1.3	1.3	1.5	1.5
MILES CRACK SEALED	1.5	1.5	1.5	2.0	1.0	1.0	2.0
MILES OF ROW MOWED	370	380	430	435	445	455	460
HOUSING AND DEVELOPMENT							
BUILDING PERMIT INSPECTIONS	5,487	5,484	7,020	4,097	3,087	2,600	3,588
DEVELOPMENT PLAN APPLICATIONS	38	33	37	28	15	25	10
EROSION CONTROL INSPECTIONS	3,668	3,672	3,452	2,085	1,643	1,400	1,100
WATER AND SEWER							
WATER-GALLONS PROCESSED (X 1,000)	584,183	540,480	474,920	388,624	319,419	319,419	327,000
WASTERWATER-GALS PROCESSED (X 1,000)	768,169	833,790	770,502	716,985	684,408	572,181	572,181
NEW METER INSTALLATIONS	156	153	168	54	25	10	25

NOTE: Operating indicator information was not maintained by the City prior to 2004
SOURCE:
City of Fayetteville, Georgia records

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
DEBT LIMIT	$ 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	$ 92,813,761
TOTAL NET DEBT APPLICABLE TO LIMIT										
LEGAL DEBT MARGIN	$ 48,242,205	$ 55,842,087	$ 62,191,243	$ 70,359,375	$ 75,455,121	$ 75,455,121	$ 83,212,043	$ 89,939,999	$ 92,813,761	$ 92,813,761
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 2010	
ASSESSED VALUE	$ 926,758,499
ADD BACK: EXEMPT REAL PROPERTY	$ 1,379,107
TOTAL ASSESSED VALUE:	$ 928,137,606
DEBT LIMIT (10% OF ASSESSED VALUE)	$ 92,813,761
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	$ 92,813,761

NOTE:

Under Georgia Law, the City of Fayetteville's outstanding general obligation debt should not exceed 10% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the general obligation debt.

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
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
2010	$ 3,625,000	$ 353,854	$ 3,978,854	$ 19,955,000	$ -	$ 19,955,000	$ 23,933,854	5.40%	1,592

NOTES: Details regarding the City's outstanding debt can be found in the notes to the financial statements

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

FUNCTION	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
GENERAL GOVERNMENT	13	14	14	15	15	15	13	13	10	14
JUDICIAL	3	3	3	3	3	2	2	2	2	2
PUBLIC SAFETY										
POLICE	43	44	47	48	48	48	49	54	48	45
FIRE	24	24	27	27	27	27	26	30	36	36
PUBLIC WORKS	10	11	11	12	12	14	14	14	13	12
HOUSING AND DEVELOPMENT	9	11	11	11	12	10	9	9	6	5
MAIN ST TOURISM	2	2	2	2	2	2	2	2	2	2
WATER AND SEWER DEPT	24									
WATER		18	18	18	18	18	12	12	10	10
WASTEWATER		5	5	7	7	7	14	14	11	10
TOTAL:	128	132	138	143	144	143	141	150	138	136

SOURCE:
City of Fayetteville, Georgia recoeds

NOTE:
Prior to fiscal year 2002, separate records were not maintained by Water and Wastewater.

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%
2010	15,093	$ 445,002	$ 29,484	36.1	20,756	8.60%

SOURCES:

(1) City of Fayetteville, Georgia records
(2) Bureau of Economic Analysis, U.S. Department of Commerce
(3) Fayette County Board of Education
(4) Bureau of Labor Statistics, U.S. Department of Labor

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
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
2010	$ 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
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
2010	$ 15.95	$ 2.85	$ 27.95	$ 2.85	$ 13.56	$ 2.85

SOURCE:
City of Fayetteville, Georgia ordinances

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
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%
2010	118,314	23.05%	395,035	76.95%	513,349	2.01%

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
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
2010	1.729	1.898

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.

SOURCE:
City of Fayetteville, Georgia records

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
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%
2010	6,615	0.45%	8,035	123.0%

Source: City of Fayettevillle, Georgia records.

CITY OF FAYETTEVILLE
PLEDGED-REVENUE COVERAGE
LAST TEN YEARS

2003 AND 2010 WATER AND SEWER REVENUE BONDS & GEFA LOAN

FISCAL YEAR	UTILITY SERVICE CHARGES	LESS: OPERATING EXPENSES	NET AVAILABLE REVENUE	PRINCIPAL	INTEREST EXPENSE	COVERAGE
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	$ 480,089	1.54%
2010	$ 5,305,085	$ 4,934,516	$ 370,569	$ 1,165,000	$ 725,440	0.20%

Source: City of Fayettevillle, Georgia records.

WATER AND SEWER USER FEES AND CHARGES

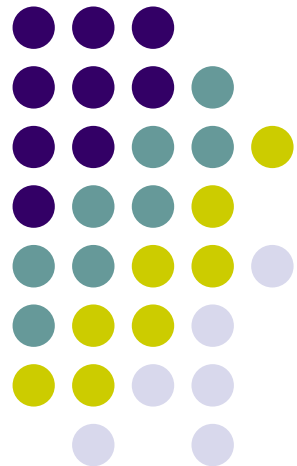
In accordance with the requirements of Rule 15c-2-12 promulgated by the Securities and Exchange Commission ("SEC"), the City has covenanted to disclose the following annual financial information.

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 2009. 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 $1576.80 for a single family residential dwelling to $350.40 per 1,000 square feet of retail to $292.00 per 1,000 square feet of standard office and $438.00 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.

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.

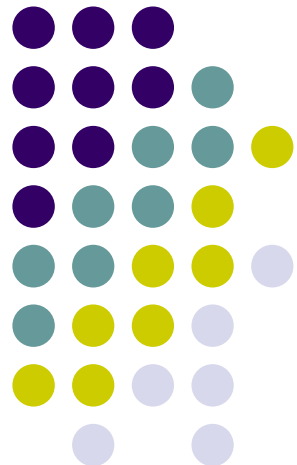
ACRONYMS

ADM	Administration; Administrative
ARC	Atlanta Regional Commission
CAF	Confiscated Assets Fund
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
HMTF	Hotel Motel Tax Fund
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
VRET	Vehicle Rental Excise Tax
WS	Water and Sewer
WWTP	Wastewater Treatment Plant

FINANCIAL TREND ANALYSIS



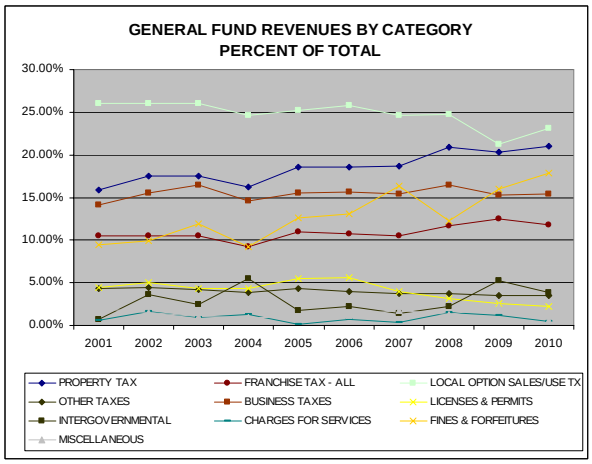
FINANCIAL TREND ANALYSIS

OVERVIEW

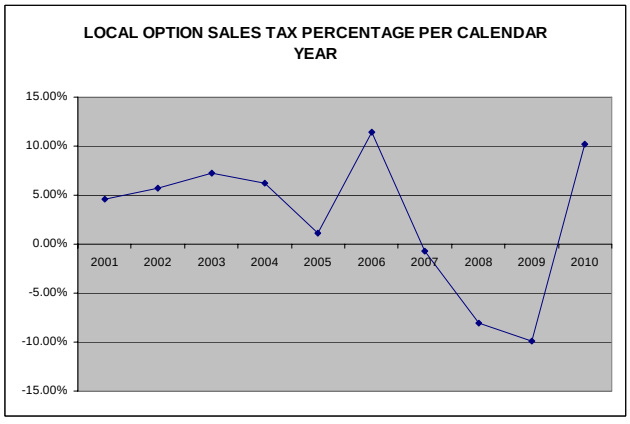
The first step in the financial planning process is to build the foundation. In the context of a long-term financial plan, the foundation consists of a minimum of a five-year trend analysis. Staff has chosen to present a ten-year trend analysis in an effort to fully understand the existing trends. This 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 23% of total revenues. Followed by property taxes, which is 21% at fiscal year end 2010. LOST has decreased over the past two years; which has caused the property taxes percentage of total revenues to increase therefore closing in on the LOST percentage of total revenues. Fines and forfeitures is the third highest source of revenue at 18%; with the fourth highest being Occupational (Business) Tax which is currently at 15% of total revenues. Followed by, franchise taxes which is at 12% of total revenues. The remaining sources of revenues are 5% or less of total revenues.

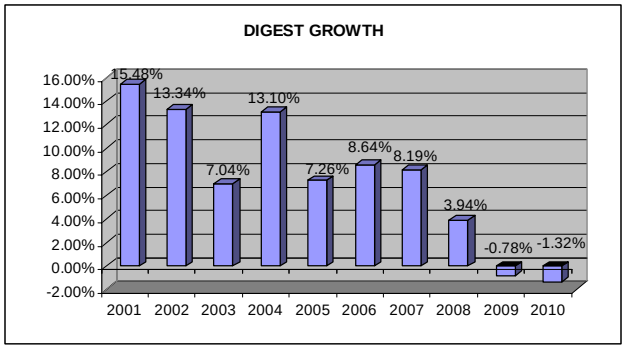


The City is affected by the distressed economy which is caused by many factors, but not limited to, the decrease in the housing market and the closing of major companies within the metro Atlanta area. From 2004 to current it has been a roller coaster ride with no consistency in LOST. As shown on the chart to the right, the City's local option sales tax revenue had the highest increase over the prior year in 2006 at 11% in the 10 year period. Over the next three years, LOST averaged a

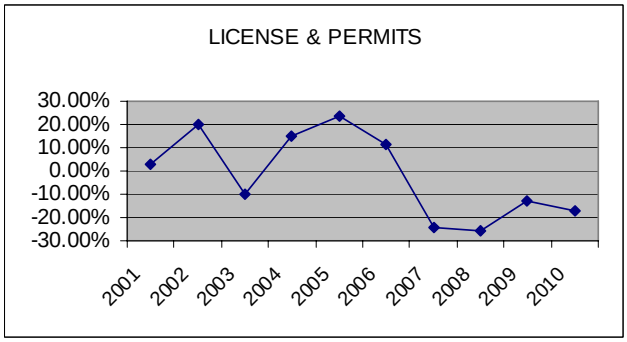


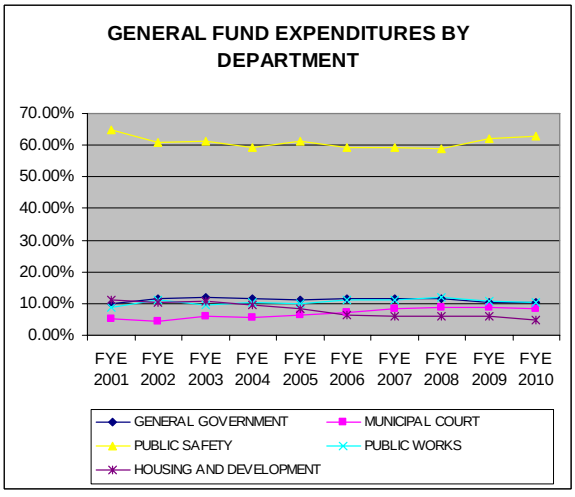
(12%) decrease due to the great recession. LOST has shown signs of improvement during 2010 over 2009 with a 10% increase. Even with some recovery of LOST in 2010 the City of Fayetteville is still behind in actual LOST revenues. The actual revenues for 2010 are equivalent to the actual revenues for 2005. In 2008, the LOST reduction in revenues equals ($202,607) and in 2009 the reduction was ($227,490). With the increase of 10% or $212,803 in 2010; LOST revenues recouped some of that loss.

The City has continued to rollback or has kept the mileage rate the same since fiscal year 1993 through fiscal year 2009. As indicated in the chart to the let, 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%. Calendar year 2009 decreased by (.78%) over calendar year 2008 and calendar 2010 decreased by (1.32%) over 2009. With the decrease of growth in 2010, the City rolled up the millage of 3.240 mills to equate to the same dollars collected in 2009. The millage rate roll up does not qualify as a tax increase. I think it is a fair to state that we will continue to see a decline due to reaching the projected build out for the City of Fayetteville and especially in the next few years due to the recession.



Licenses and permits have been and continue to be another revenue source that is a concern for the City since the great recession. Building related revenues have declined significantly since fiscal year 2007 with a decrease in revenues of ($129,162) or (24.19%) over fiscal year 2006 per the chart to the right. Fiscal year 2006 was the highest revenues generated in this 10 year period with $533,974 for licenses and permits. In fiscal year 2008 revenues collected decreased by another ($104,106) over fiscal year 2007; which equated to (26%). In comparing fiscal year 2009 over fiscal year 2008 the revenues decreased by (13%) or ($39,220). And, finally for fiscal year 2010 versus fiscal year 2009, the revenues decreased by (17%) or ($44,399). Accumulatively the decrease in revenues since fiscal year 2007 is (316,888). Totally collected for licenses and permits for fiscal year 2010 was $217,086; which is the lowest in this 10 year period.

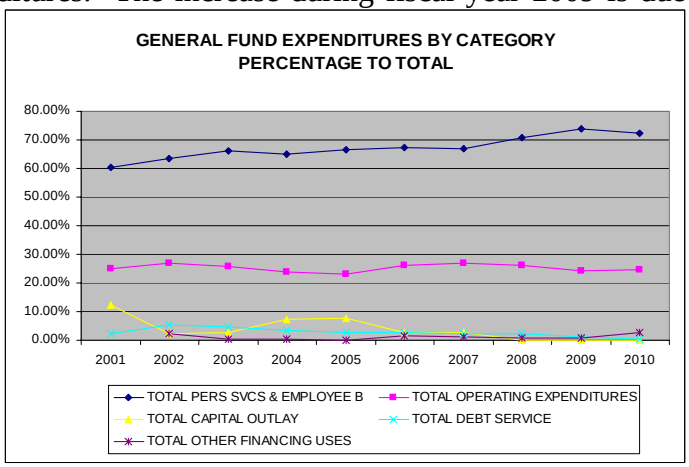


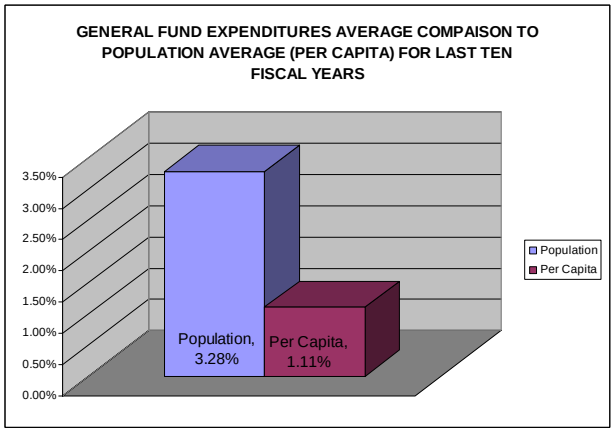


The chart on the left indicates the percentage of the General Funds personnel expenditures and operating expenditures in comparisons to the total expenditures for each major function. Public Safety has been as low as 59% and as high as 63% over the last ten fiscal years, averaging 61%. General Government's average over the last 10 fiscal years is

approximately 12%. Public Works is averaging11%, followed by, Housing and Development which is equivalent to 8% for the last ten fiscal years. Municipal Court has averaged 7% for the past ten fiscal years.

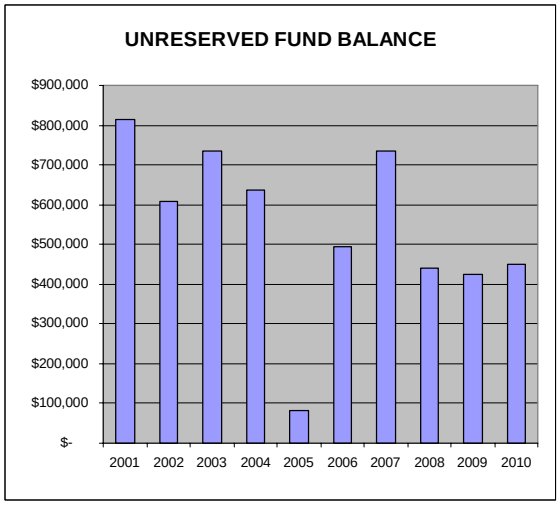
The General Fund increased in personnel expenditures over last fiscal year 2008 from 71% to 72% in fiscal year 2010 of total expenditures. The increase during fiscal year 2009 is due mainly to the full impact of the nine firefighters that were hired in conjunction with the SAFER grant. Personnel expenditures have averaged 67% for the last 10 fiscal years. The remaining 33% of the total General Fund budget is allocated to operating expenditures, debt service, and other financing uses. Operating expenditures have been in the 20% range between the fiscal years 1999 and 2010. 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. Since fiscal year 2008, no capital outlay was budgeted or purchased in General Fund 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 3.28% over the past ten fiscal years. Per capita (the cost of providing services to the citizens) has averaged 1.11% 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 2010, the population is 15,093 and the per capita cost is $650.14.

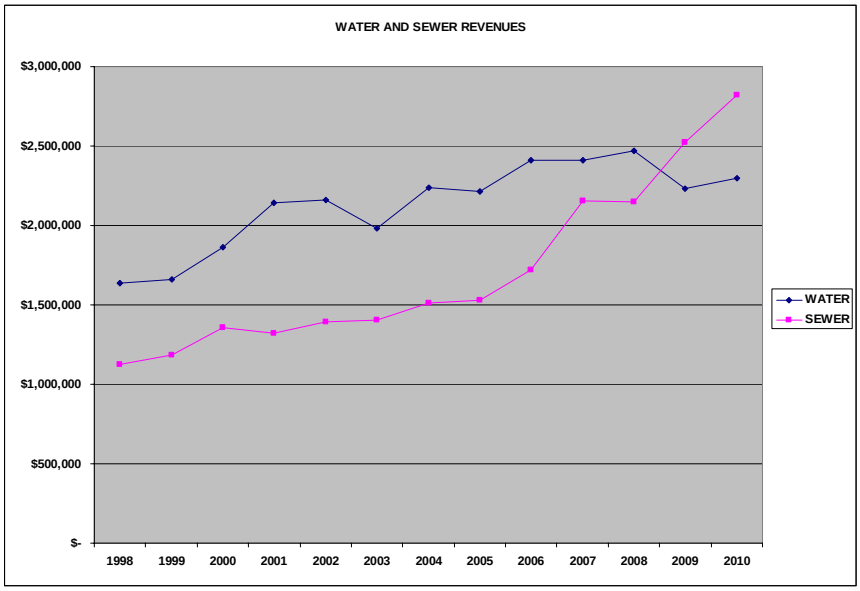
The City of Fayetteville has a reserve fund administrative policy that states that the City will strive to maintain a General Fund working reserve from the unreserved fund balance equal to at least three months of the total General Fund appropriations budget, which has been enforced. As indicated in the chart to the left, fiscal year 2001 had $814,555 of unreserved fund balance. These unreserved fund balances for the last ten fiscal years are the total less the three months of appropriations. Fiscal year ending 2005's unreserved fund balance was



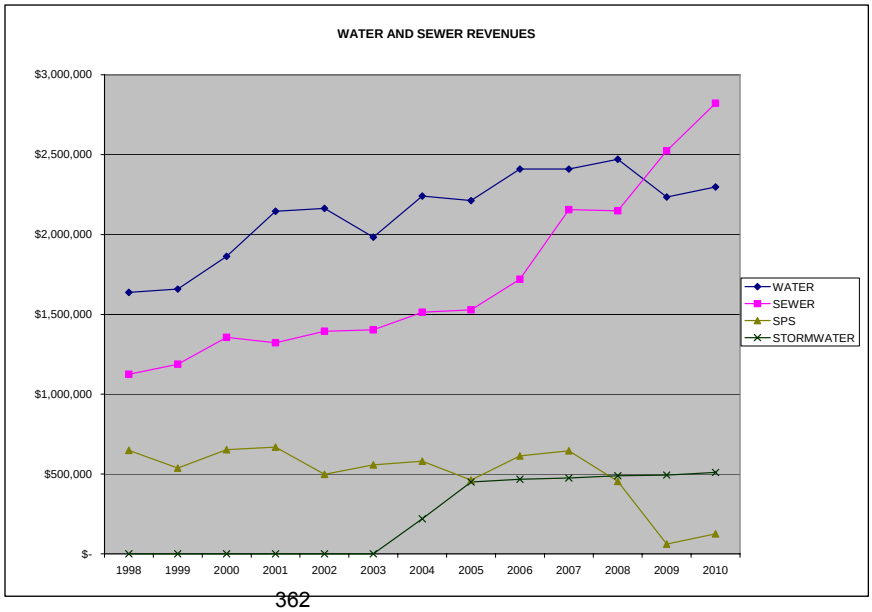
$81,136; the lowest within the past 10 years. Even though, it was the lowest the usage of fund balance was planned to purchase major capital outlay. The City, with careful financial planning and budgeting, has and is continuing to maintain the General Fund unreserved fund balance during the recession and the recovery of the recession. Since fiscal years 2008, the beginning of the recession, the unreserved fund balance has been consistent each year averaging in the $400,000's range.

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.

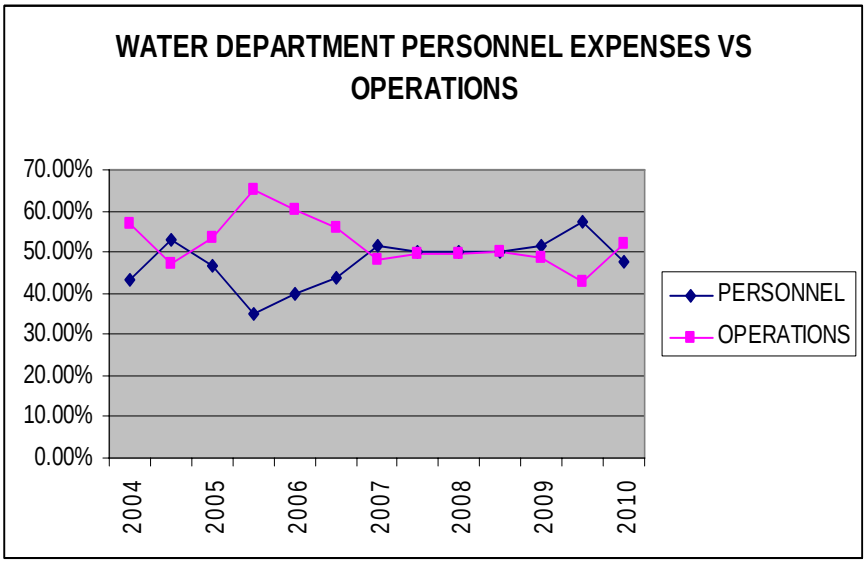


This chart indicates Water and Sewer Revenues, which includes water, sewer, sewer proportionate share fees, and stormwater fees. We were averaging $574,000 per year in sewer proportionate share fees, which began in 1994. In FY2010, we are reducing the budgeted number to $125,000 due to the slowdown in building in our City. Stormwater fees are averaging $470,000 per year except the first

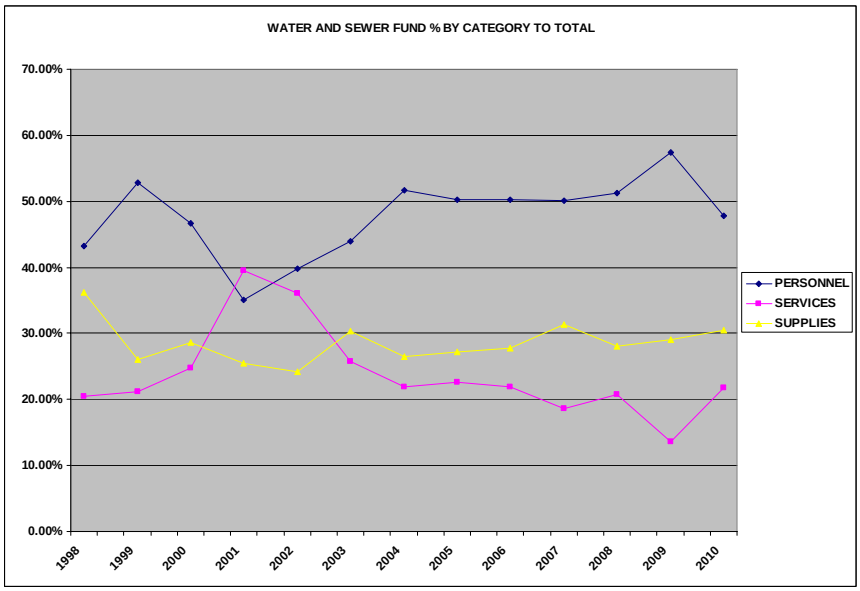


year of the program, fiscal year 2003; we collected $219,296 in stormwater fees for one-half year.

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.



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 2011-2015 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 budgeted a (8.99%) decrease for fiscal year 2011, due to the recession. The calendar year 2009 net digest was 926,758,499. Therefore with the decrease of (8.99%) the net digest for 2010 is 843,429,960. However, due to the reassessments decreasing the City was able to roll up the millage rate. As long as you roll up on the portion associated with the reassessments it is not a tax increase. Therefore, for fiscal year 2011, the budget would remain the same as the budget for fiscal year 2010. However, a change to the millage rate distribution between General Fund and Capital Projects Fund was done for much needed replacement capital items. The General Fund's millage rate (including the roll up) for the fiscal year 2011 budget is 2.345 mills. The Capital Projects Fund dedicated millage is .895 mills. A mill's value is $843,430. The budget for fiscal year 2011 is based on estimates given from the Fayette County Tax Commissioner. Our budgets are adopted prior to the final digest. The final digest was a decrease of (8.99%); however, not all of that were reassessments. $36,441 was subject to other changes; such as, growth or adjustments. This amount is being proposed in the fiscal year 2011 amended budget, along with, a decrease for personal property and intangible recording tax adjustment in the amount of ($30,492) totaling a total decrease in property taxes of ($66,933). In fiscal year 2012 the digest is estimated to decrease by another (6%). 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. Once again, the budget for fiscal year 2012 will include the millage rate roll up equivalent to the decrease in reassessments. Also, for the fiscal year 2012 budget the distribution of the millage rate between General Fund and Capital Projects Fund will be as follows: 2.685 mills for General Fund and .75 mills for Capital Projects Fund. In fiscal year 2013, assuming a 1% increase or

a value of $19,279 for growth, fiscal year 2014 a 2% increase or $38,944, and in fiscal year 2015 a 3% increase or $59,584. These assumptions are based on the current reflection of the great recession.

Sales tax represents 23% of fiscal year 2011 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 a decrease by (.71%). Calendar year 2008 was a decrease of (8.09%) over calendar year 2007. Calendar year 2009 was a decrease of (9.88%) over calendar year 2008. However, calendar year 2010 has been a much better year for the collection of LOST revenues which resulted in a 10.25% increase over 2009. Even with this increase the LOST revenues has not fully recovered from the beginning of the great recession. Staff is proposing a 3% increase for the fiscal year 2011 amended budget which equates to $69,494. Staff is projecting that sales will slowly continue to recover in fiscal year 2012 through 2015 and has assumed a 2% increase each year.

Occupational tax represents 16% of fiscal year 2011 revenues. Occupational tax has averaged an increase over the last ten fiscal years of 2%. 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%) decrease over fiscal year 2008. The decrease continued for the fiscal year 2010 with a (5%) decrease over fiscal year 2009. 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 2010, staff is recommending a decrease of (4%) or a value of -$57,470 for fiscal year 2011 amended budget. The projections for fiscal year 2011 through 2015 are 2% increase per year.

Fines and forfeitures represent 16% of fiscal year 2011 revenues. Fines and forfeitures increased by 36% during fiscal year 2009 over fiscal year 2008. Fines and forfeiture revenues continued to increase in fiscal year 2010 with an 8% increase over fiscal year 2009. Fines and forfeitures are being monitored and fiscal year to date the revenues has declined significantly. Therefore, staff is recommending a decrease of (23%) or a value of ($300,000) for the midyear 2011 budget amendment based upon averaging the year to date actual revenue collected. For fiscal years 2012 through 2015 no increase has been projected.

Franchise taxes represent 12% of fiscal year 2011 revenues. Franchise taxes have averaged 5% for the past ten fiscal years. Franchise taxes have been one of the few revenue sources that have not been as affected by the great recession. Until fiscal year 2010, there had continued to be increases from year to year. Fiscal year 2010 had a decrease of (9%) over fiscal year 2009. For the five year forecast a 1% increase has been used for fiscal year 2012; which equates to a value of $11,491. Projected for fiscal years 2013 through 2015 is 2.00% increase or a value of $23,210 for 2013, $23,675 for 2014, and $24,149 for 2015.

Licenses and permits have been drastically hit by the great recession since these fees are related to building. The City of Fayetteville has been and continues to experience the decline in new building associated with growth since fiscal year 2007. The average for the past ten fiscal years is a decrease of (2%). For the fiscal year 2011 budget no increase was included. However, with the continuing decline at fiscal year ending 2010 and averaging the fiscal year 2011 year to date actual revenues, staff is proposing a (24%) decrease, which is a value of ($54,242), for the midyear 2011 budget amendment. Projected for fiscal year 2012 is 0%. The assumption for fiscal years 2013 through 2015 are as follows and showing a slight

recovery: 1% increase or a value of $2,212 for fiscal year 2013, 2% increase or a value of $4,468 for fiscal 2014, and 3% or a value of $6,836 for fiscal year 2015.

The net change for fiscal year ending 2010 fund balance for general fund is a deficit of ($50,302). Through our financial analysis and long range planning, even during a recession, the general funds fund balance remains stable. For fiscal year ending 2010, unreserved fund balance is $450,884. Appropriation of unreserved fund balance was budget for fiscal year 2011 in the amount of $47,003 leaving a balance of $403,881 in unreserved fund balance. With the amendments proposed for the fiscal year 2011 budget, the appropriation of unreserved fund balance will change to $330,285, therefore, leaving a balance of $120,599 in the unreserved fund balance.

GENERAL FUND REVENUE ASSUMPTIONS TABLE

		Amended				
ACCOUNT NAME	**FY 2011**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Property Taxes	$ (57,196)	$ (36,441)	$ 54,262	$ 19,279	$ 38,944	$ 59,584
Franchise Taxes	$ -	$ -	$ 11,491	$ 23,211	$ 23,675	$ 24,149
Local Option Sales Tax	$ 155,313	$ 69,494	$ 46,268	$ 47,194	$ 48,138	$ 49,100
Selective Sales & Use Tax	$ (0)	$ 0	$ 6,892	$ 7,029	$ 7,170	$ 7,313
Business Taxes	$ 1,400	$ (57,470)	$ 29,961	$ 30,561	$ 31,172	$ 31,795
Licenses & Permit	$ -	$ (54,242)	$ -	$ 2,212	$ 4,468	$ 6,836
Local Gov Unit Grants	$ (156,681)	$ 10,000	$ (88,600)	$ (108,000)	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ (300,000)	$ -	$ -	$ -	$ -
Interest Revenues	$ -	$ (19,000)	$ 10	$ 20	$ 21	$ 21
Contributions/Donations	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ (8,710)	$ -	$ -	$ -	$ -	$ -

GENERAL FUND EXPENDITURE ASSUMPTIONS

Staff budgeted a one time incentive pay of $250 per employee in the fiscal year 2011 budget. 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 for the health 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. Also, the City's match on the employees deferred retirement plan was decreased from the City matching .50 cents on the $1 to .10 cents on the $1. Fiscal year 2011's budget includes no additional personnel and a hiring freeze has been implemented on vacant positions. Four frozen positions due to the hiring freeze were removed from the fiscal year 2011 budget. Two more positions; one from public works and one from police department, is being proposed in the midyear 2011 budget amendment. For the years 2012 through 2015 continuing with the hiring freeze and no additional personnel is being projected. Proposed in the fiscal year 2012 and 2013 budgets is a one time incentive pay averaging $500 per employee. For fiscal years 2014 and 2015 proposed is a 1% pay increase. However, no increase for employee benefits is included in the five year forecast. If the City's benefits, excluding retirement, increase by the vendor; then, the employees' will have to pick up the additional cost. However, beginning in fiscal year 2012, the defined retirement plan through Georgia Municipal Employees Benefit System (GMEBS), after the

annual actuary was completed in January 2011, and a decrease of $65,000 was allotted and has been implemented in the five year forecast.

The General Fund fiscal year 2011 budgeted expenditures decreased (4%) over fiscal year 2010 final budget. The most significant decrease is from the purchased contracted services. Other reductions in the fiscal year 2011 budget is zero debt service is in General Fund; a decrease of ($57,164) over the fiscal year 2010 final budget. The final debt service payment was made midyear of fiscal year 2010. And, other financing sources has been decreased by ($158,555) as a result of not budgeting a transfer to Capital Projects Fund. 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 2011.

The table below indicates the assumptions for the fiscal year 2011 amended budget and projected for fiscal year 2012 through fiscal year 2015. Outlined below the table are more detail assumptions for the amended fiscal year 2011 budget and for the forecast through fiscal year 2015.

GENERAL FUND EXPENDITURE ASSUMPTIONS	**FY 2011**	**Amended FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Personnel Salaries & Benefits	$ (32,097)	$ (107,209)	$ (131,801)	$ -	$ -	$ -
Purchased Contracted Services	$ (132,016)	$ (167,358)	$ 13,425	$ 11,905	$ 26,703	$ 19,579
Supplies	$ (31,213)	$ 16,906	$ 3,670	$ 10,042	$ 11,152	$ 14,266
Interfund Transfers	$ (158,555)	$ 114,556	$ (199,019)	$ 5,000	$ 11,500	$ 700
Capital Outlay	0	$ 10,000	0	0		
New Personnel	0		0	0		

Fiscal Year 2011 Amended:	
Personnel Salaries & Benefits	Removed 2 vacant positions; 1 in police and 1 in public works. Continue with hiring freeze.
Operating & Maintenance	Decreased department's budgets by 6%. However, had to increase utilities in PW for street lights. Added $10,000 for capital outlay in PW. And, added $10,000 for Police Dept GOHS Grant for the purchase of supplies and equipment.
Fiscal Year 2012:	
Personnel Salaries & Benefits	0% increase for salaries and employee benefits; $500 one time incentive pay included; Assumption: 1 part-time position fully retiring. Changed GF and WSF split salaries from 60/40 back to 50/50.
Operating & Maintenance	Included 1% increase
Fiscal Year 2013:	
Personnel Salaries & Benefits	0% increase for salaries and employee benefits; $500 one time incentive pay included.
Operating & Maintenance	1.25% increase included for operating and maintenance.

Fiscal Year 2014	
Personnel Salaries & Benefits	0% increase for employee benefits; pay increase equaling to $70,500
Operating & Maintenance	1.5% increase included for operating and maintenance.
Fiscal Year 2015	
Personnel Salaries & Benefits	0% increase for employee benefits; pay increase equaling to $71,200; assumption 1 part-time position fully retiring.
Operating & Maintenance	1.75% increase included for operating and maintenance

Also, included in the fiscal year 2011 midyear budget amendment is other financing uses increasing by $114,556 for transfer to Capital Projects Fund. The only capital items budgeted in the fiscal year 2011 budget amendment is $10,000 for public works for replacement lawn equipment.

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. However, with the great recession, impact fees have been greatly affected and have not been providing the revenue source we had come to depend upon. Therefore, having a major impact on our capital outlay program for the next five years.

Property tax revenues are calculated based on the current net digest multiplied by .895 mills that has been dedicated to the Capital Projects Fund. This mill rate was an increase from prior years; in which it was .75 mills. The same assumption applies to the Capital Projects Fund as indicated in the previous section, 'General Fund Revenue Assumptions" for the digest tax. An amendment for the fiscal year 2011 budget has proposed a decrease of ($37,740) due to uncollectible digest taxes in the current fiscal year. For the fiscal year 2012 through 2015 budget, the mill rate has been proposed to convert back to .75 mills.

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 great recession, impact fees have continued to decrease. The fiscal year 2012 budget has a proposed a decrease of ($15,284) over the fiscal year 2011 budget. Impact fees for fiscal years 2013 through 2015 are projected to increase by $18,060 in fiscal year 2013; an additional increase of $18,060 in fiscal year 2014; and, an additional increase of $2,835 for fiscal year 2015.

Capital items included for fiscal year 2011 were public safety in the amount of $175,000 and for public works in the amount of $25,000.
An amendment to the fiscal year 2011 budget is being proposed to balance the budget with the actual total unreserved fund balance from the fiscal year ending 2010. When the original fiscal year 2011 budget was approved the unreserved fund balance was budgeted using a higher unreserved fund balance than actually occurred due to the unavailability of the budgeted impact fee transfer to cover the debt. Therefore, utilizing property taxes and the remaining unreserved fund balance to cover the debt service. The amendment for fiscal year 2011 budget consist of removing the capital outlay purchases for the public works department in the amount of $25,000 and for the fire department in the amount of $25,000. Including $89,000 for information technology equipment that was already budgeted and awarded in fiscal year 2010 but was not shipped until August 2010 beginning fiscal year 2011. A reduction for transfers out to Downtown Development Authority for debt service of ($12,490) is projected in the amended fiscal year 2011 budget. A reduction of ($18,173) for appropriation of unreserved fund balance is also being proposed in the amended fiscal year 2011 budget. This will leave a remaining fund balance of $602 at fiscal year ending 2011. No capital items have been included for fiscal year 2012. Capital Projects Fund debt service and transfer to Downtown Development Authority debt service have been including according to the debt service amortization schedules. At fiscal year ending 2012 the net revenues over expenditures is estimated to be $22,179; therefore, slightly recovering in fund balance with an ending fund balance totaling $22,781. for 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, ARRA grants, 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 2011 budget plus amendments include, but not limited to, 314/White Road/Banks Road Turn Lanes, Hwy 54 Safetea-LU Sidewalk, Cemetery Sidewalk Project, Fayetteville Connecting Sidewalks (TIP), South Jeff Shoulders and Sidewalk, Lee Street Sidewalk, Lafayette Avenue and Glynn Street Traffic Signal, Grady/Beauregard Project, Lafayette Avenue Extension, Welcome to Fayetteville Sign, and Hood Avenue Connector/SR 92 Realignment Project.

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.

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%.

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.

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.

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.