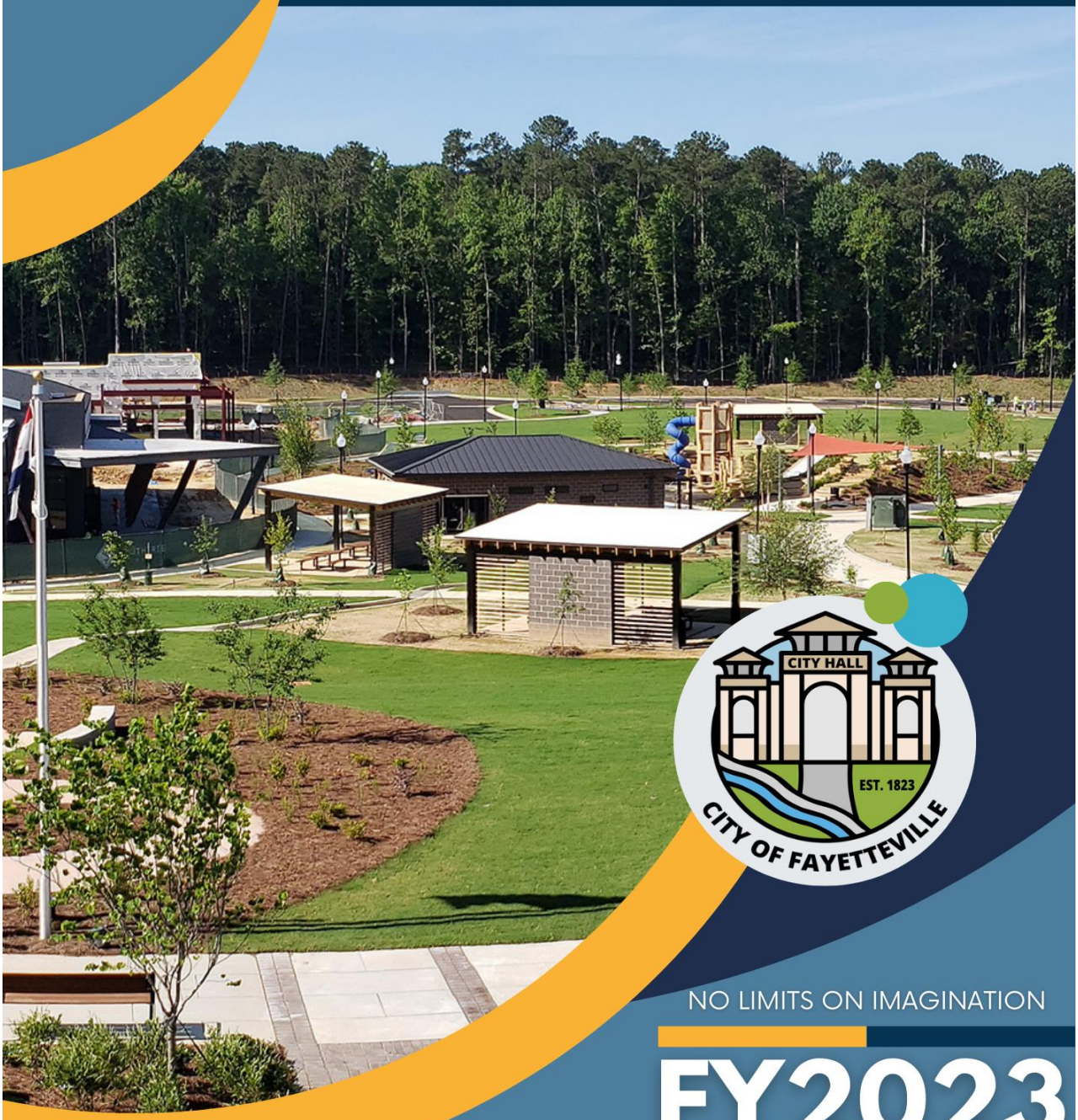
CITY OF FAYETTEVILLE, GEORGIA



NO LIMITS ON IMAGINATION

FY2023

BUDGET BOOK

ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2023
AUGUST 1ST-JULY 31ST, 2023

PRESENTED BY:
CITY OF FAYETTEVILLE
FINANCE DEPARTMENT

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DOTTIE


WELCOME TO FAYETTEVILLE









CITY PROFILE

Budget Message



To the Honorable Mayor, Council Members and Citizens of the City of Fayetteville, Georgia:

Transmitted herein are the City of Fayetteville Annual Operating and Capital Improvement Program for fiscal year 2023. 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 Annual Comprehensive Financial Report (ACFR) 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 twenty-three (23) consecutive years. Also, the City of Fayetteville has received the Distinguished Budget Presentation Award for fifteen (15) consecutive years.

Summary of all Funds

The City of Fayetteville prepares an annual budget for seventeen (17) different funds including the General Fund, Water and Sewer Fund, Solid Waste Fund, Capital Projects Fund, Impact Fee Fund, Building Fund, Special Purpose Local Option Sales Tax Fund, Cemetery Trust Fund, Veterans Memorial Patriot Park Fund, Confiscated Asset Fund, ARPA fund, TAD Fund, Hotel/Motel Tax Fund, Vehicle Rental Excise Tax Fund, and two (2) component units, Downtown Development Authority and Main Street Tourism Fund. The City also introduced the Internal Service Fund in FY2022.

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.

Governmental Funds

In governmental funds, we are continuing to see a steady and continuous growth in revenues. Several revenue sources, particularly local option sales taxes, digest taxes, and license and permits; are beginning to take shape as the result of the local economy. While our revenues have begun to increase, expenditures have been adjusted accordingly to have a balanced budget(s).

Proprietary Funds

The proprietary funds have seen some small growth in revenues and seen a small decrease in expenses over the last two years without raising water and sewer rates above the memorialize amounts due to the current water and sewer bonds. The current expenditures have declined due to some strategic replacement of old outdated equipment at the water and wastewater plants as well as the outsource of operations. We have completed the wastewater system upgrade and expect operating and maintenance expenses to continue to go down due to updated technology throughout the plant.

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



Budget Resolution

Proposed Ordinance No. 0-16-22
Subject Matter: 2023 Fiscal Year Budget
Date First Presented at Council Public Meeting: 7-7-2022
Date of Second Reading and Adoption: 7-21-2022
Date of Public Notice Published in *Fayette News*: 7-6-22, 7-13-22, 7-20-22.

CITY OF FAYETTEVILLE
COUNTY OF FAYETTE
STATE OF GEORGIA

ORDINANCE NUMBER #0-16-22

CITY OF FAYETTEVILLE, GEORGIA

PREAMBLE/FINDINGS OF FACTS

An Ordinance to provide for Adoption of a Budget Containing Estimates of Revenue and Expenditure for the City of Fayetteville, Georgia for the Fiscal Year Beginning August 1, 2022, And Ending July 31, 2023.

Be it ordained by the Mayor and Council of the City of Fayetteville, Georgia:

Section 1. That for The Revenues and Expenditures of the Government and its Activities for The Fiscal Year, Beginning August 1, 2022, and Ending July 31, 2023, the Amounts in the following Sections are hereby adopted.

Section 2. That for the said Fiscal Year the General Fund, the Water and Sewer Fund, the Solid Waste and Recycling Fund, the Capital Projects Fund, the Impact Fee Fund, the Building Fund, the SPLOST Fund, the Cemetery Trust Fund, the Confiscated Assets Fund, the Hotel/Motel Tax Fund, the Vehicle Rental Excise Tax Fund, the Downtown Development Authority, the Main Street Tourism Fund, the Veterans Memorial Fund, the TAD Fund, and the ARPA Fund are hereby adopted as follows:

Section 3: This Ordinance shall become effective upon its passage and adoption.

All Ordinances, or parts of Ordinances, inconsistent with this Ordinance are hereby repealed.

FUNDS		
GENERAL FUND		
	GENERAL GOVERNMENT	3,917,678
	JUDICIAL	769,441
	PUBLIC SAFETY	12,155,019
	PUBLIC WORKS	2,171,281
	RECREATION	175,969
	HOUSING & DEVELOPMENT	1,460,966
	OTHER USES	1,225,850
TOTAL GENERAL FUND		21,876,204
ENTERPRISE FUNDS		
	WATER & SEWER FUND	8,992,682
	SOLID WASTE FUND	700,000
TOTAL ENTERPRISE FUNDS		9,692,682
TOTAL SPECIAL REVENUE FUND		7,406,164
TOTAL CAPITAL OUTLAY FUNDS		3,488,146
TOTAL COMPONENT UNITS		1,368,229
TOTAL ALL FUNDS		43,831,425

Section 21: Other Provisions and Stipulations

The following provisions and stipulations are hereby adopted for FY 2022-2023:

A. Fiscal Policy

The primary objective of the fiscal policy of the City Council of Fayetteville is to present and sustain a fiscal plan to efficiently and economically provide necessary governmental services to the citizens of Fayetteville.

Policy and Procedures

An Operating Budget will be prepared in accordance with statutory requirements and with the following provisions as follows:

1. Personnel Services (Position Request)

It is the intent of the Council to staff each Department with the minimum personnel required to accomplish its mission, e.g., to serve the citizens of Fayetteville. The City Manager may approve salary increases, grade changes, reclassifications and/or the creation of new positions, provided sufficient funds exist in the respective Department's Budget to fund such action.

2. Operating Expenses (Budget Preparation Worksheet)

Total operating expenses for current programs and levels of service shall be held at the lowest possible cost. Line items must be thoroughly justified in writing. Additional sheets may be added for explanation as necessary.

3. Capital Outlays (Capital Outlay Request)

Include fixed assets with value in excess of $5,000 and with a life greater than one year (at least three years) but not in excess of $50,000. All vehicles, however, fall into this category even if *the cost* exceeds $50,000 (i.e., road graders, fire trucks, etc.). Items in excess of $50,000 shall fall under the Capital Improvement Program.

4. Estimated Revenues (Revenue Worksheet)

Departments will assist in the preparation of revenue projections based upon the most reliable current information available. While estimates will remain on the "conservative" side, known growth factors and past experience must be considered and disclosed.

Reasonable increases in user fees shall also be considered where practical in order to minimize the ad valorem tax burden. Such fees will be presented and adopted as a part of the Operating Budget.

5. Balanced Budget

To the extent reasonably and responsibly possible, the Operating Budget shall be balanced with estimated expenditures being fully funded by estimated revenues. Appropriations of "Fund Balance" shall be used to the extent that sufficient "working capital" is sustained.

A. Budget Administration:

1. No Department is authorized to make any charges against another Department's Budget without the authorization of that Department Head and the City Manager.

2. Each Department is responsible for verifying and certifying the availability of necessary appropriations before:

    a. Approving Requisitions
    b. Recommending bids and awards
    c. Approving vouchers for payment
    d. Recommending the hiring of personnel by the appointing authority
    e. Otherwise incurring expenses for the City

3. Departments will prepare a Budget Amendment Form to accompany any agenda Item needing Budget amendments or transfers.

4. For purposes of this subtitle a "budget amendment" is any action that increases total authorized expenditures (appropriations) for any "fund". A "transfer" is the movement of appropriations from one department, division or function to another without increasing the

total appropriations.

5. All transfers between funds or between Departments shall be approved by the Council except as herein provided. The legal level of control is at the department level as specified by the City Code.

6. The City Manager is herein authorized to make budget transfers in any amount within a particular department. The Department Heads have the authority to make transfers between line items within a Department not in excess of $1000.

7. No expenditure or encumbrance of City funds will be authorized in the absence of sufficient appropriations at the legal level of control (e.g. departmental level).

B. All ordinances, or parts of ordinances, in conflict with this Budget Ordinance are hereby Repealed. The Budget Ordinance of Fiscal Year 2020-2021 is hereby repealed, effective at 11:59 p.m. on August 1, 2022.

C. This Budget Ordinance shall become effective at 12:00 a.m. on August 1, 2022 and together with any amendments hereto, shall remain effective until 11:59 p.m. on July 31, 2023, until repealed.

D. The City Council will recognize the following holidays during Fiscal Year 2023:

a.	Labor Day	September 5, 2022
b.	Thanksgiving Day	November 24, 2022
c.	Friday after Thanksgiving	November 25, 2022
d.	Christmas Eve	December 23, 2022
e.	Christmas Day	December 26, 2022
f.	New Year's Day	January 2, 2023
g.	Martin Luther King Day	January 16, 2023
h.	Memorial Day	May 29, 2023
i.	Juneteenth	June 19, 2023
j.	Monday before July 4	July 3, 2023
k.	Tuesday July 4	July 4,2023

APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF FAYETTEVILLE, at a regular meeting of the Mayor and Council on July 21, 2022, by the following voting for adoption:

Edward J. Johnson, Jr., Mayor

T. Joe Clark, Mayor Pro Tem

Attest:

Niyah Glover, Councilmember

Richard J. Hoffman, Councilmember

Anne Barksdale, City Clerk

Darryl Langford, Councilmember

Absent

Scott Stacy, Councilmember

Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

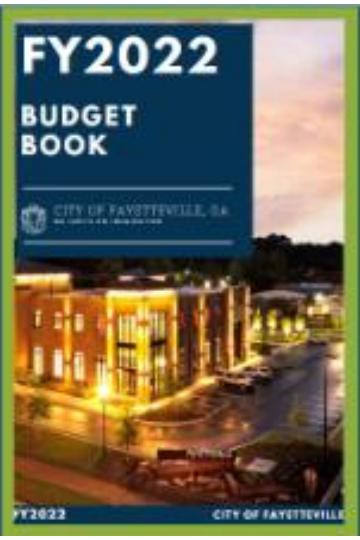
City of Fayetteville
Georgia

For the Fiscal Year Beginning

August 01, 2021

Christopher P. Morrill

Executive Director



We are pleased to announce that the City of Fayetteville has again received the GFOA Distinguished Budget Presentation Award. This award represents the highest form of recognition in governmental budgeting. This is the fifteenth (15th) year that the City has received this budget award.

Elected Officials



Edward Johnson
Mayor
770-856-3271
EJohnson@fayetteville-ga.gov



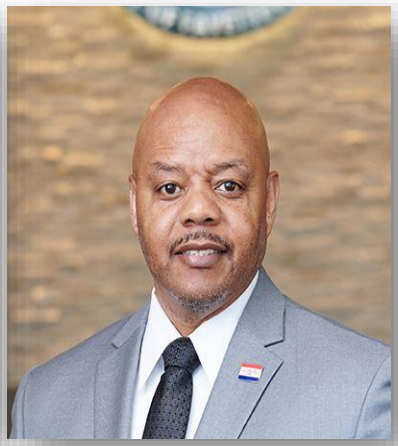
Joe Clark
Mayor Pro-Tem
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JClark@fayetteville-ga.gov



Scott Stacy
Council Member
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SStacy@fayetteville-ga.gov



Rich Hoffman
Council Member
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RHoffman@fayetteville-ga.gov



Darryl Langford
Council Member
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DLangford@fayetteville-ga.gov



Niyah Glover
Council Member
770-873-0236
NGlover@fayetteville-ga.gov



Council Meetings Each 1st and 3rd Thursday of the month at 6pm est

The City of Fayetteville functions with a Council-Manager form of government. The council is composed of five (5) members and a mayor elected at large. The city council appoints a City Manager, City Attorney, Municipal Court Judge, and various boards, commissions and authorities. The City Manager and department directors have the responsibility of administering programs and services in accordance with policies and the annual budget adopted by the city council.

City Staff



City Manager
Ray Gibson
RGibson@fayetteville-ga.gov
770-719-4159



Assistant City Manger
Alan Jones
AJones@fayetteville-ga.gov
770-719-4159



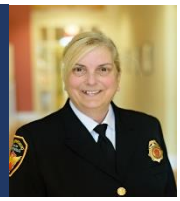
Director of Finance & Administration
Mike Bush
MBush@fayetteville-ga.gov
770-719-4169



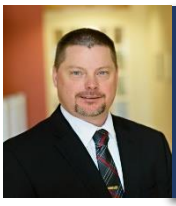
Asst. Director of Finance & Administration
Carleetha Talmadge
CTalmadge@fayetteville-ga.gov
770-719-4161



Police Chief
Scott Gray
SGray@fayetteville-ga.gov
770-461-4441



Fire Chief
Lind Black
LBlack@fayetteville-ga.gov
770-461-4548



Director of Public Services
Chris Hindman
CHindman@fayetteville-ga.gov
770-460-4644



Director of Human Resources
Nella Cooper
NCooper@fayetteville-ga.gov
770-719-4183



City Clerk
Anne Barksdale
ABarksdale@fayetteville-ga.gov
770-719-4159



Director of Information Technology
Kelvin Joiner
KJoiner@fayetteville-ga.gov
770-719-4043



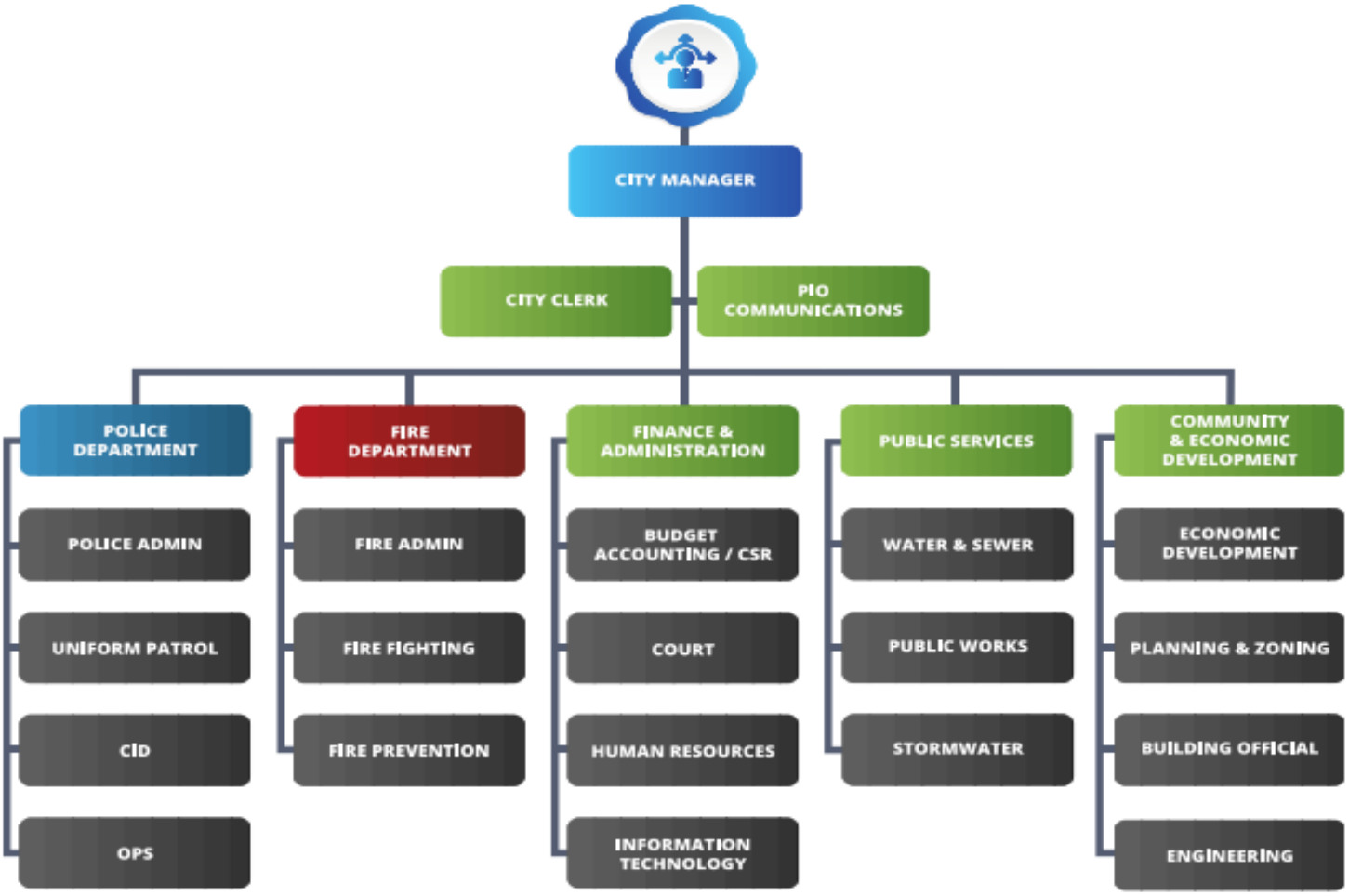
Director of Economic & Community Development
David Rast
DRast@fayetteville-ga.gov
770-719-4156



Director of Economic Development
Brian Wismer
BWismer@fayetteville-ga.gov
770-719-4172



Organizational Chart



The organizational structure designed to achieve maximum results, clusters departments into Community Development, Finance and Administration and Public Services groups. This encourages cross collaboration and consistency providing for better services in a more efficient manner.

Vision, Mission, Core Values

Our Vision

Fayetteville shall be a City of innovation and opportunity that fosters a vibrant and welcoming community for all.

Our Mission

To provide efficient and effective municipal services to the community through a culture of transparent leadership, excellence, and teamwork

Our Core Values

The City employees, the City Council, and all of our City-related boards will always function in a way that reflects well on the City and is in alignment with our vision and mission. The Core Values we will use to make decisions and guide our behavior are to:

Be Responsive. Act as One Team. Act with Integrity. Be Fully Accountable



Economic & City Profile

CITY PROFILE

DEMOGRAPHICS

INCORPORATED.....1888
POPULATION.....19,157
SIZE.....13.10 square miles
MEDIAN AGE.....41



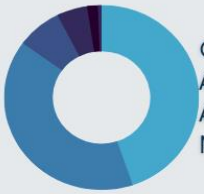
EDUCATION

38.7% of residents with Bachelor's degree or higher

54.6% of residents with high school degree

Fayetteville is the 62nd Largest City in Georgia

Diversity



Caucasian: 48%
African American:34.32%
Asian Alone: 6.66%
Multi Racial: 11.02%

HOUSING

Median Household Income: $81,666
Persons in Poverty: 7.1%
Median Housing Value: $224,100

ECONOMIC PROFILE

Top 3 Employers

Fayette County Board of Education: +2,700

Piedmont Fayette Hospital: +1,500

Fayette County Board of Commissioners: +700

Targeted Industries:

- Corporate Headquarters
- Data Centers
- Film/Television/Digital
- Film Industry Vendors
- Technology Firms

WORKFORCE

Unemployment Rate: 3.77%
Job Rate Increase: 2.9%
Future Job Growth (10years): 45.6%

Infrastructure

- Water, Sewer, Storm water
- Two Major State Highways
- Robust fiber network
- Greenspace acreage for development





Best towns in Georgia for young families
50 safest cities in Georgia
Forbes Top 10 Suburbs for Retirement
Top Atlanta Neighborhoods in 2012
Best Cities for Homeownership in Georgia
Cities that could be the next silicon valley

History of Fayetteville

History of Fayetteville

Fayetteville Georgia was established on March 28th, 1823 when the first grand jury chose land lot 123 of the 5th district to become the designated property of the county seat of Fayette County, which was created in 1821. Later that year, the state legislature enacted a law that incorporated Fayetteville as a town. The town was named after French General Marquis de Lafayette, who aided the American Colonists during the Revolutionary War.



The City of Fayetteville is named after French General Marquis de Lafayette who aided the American Colonists during the Revolutionary War. Fayetteville was established March 28th, 1823 When Fayette County became the county seat.



Construction soon began for Fayetteville. The first jail was constructed in 1824, and soon after, the first courthouse in 1825. The courthouse is still utilized today, and remains the heart of Fayetteville. The town quickly grew, attracting several business, residences and churches and the city cemetery. In 1888 the railroad came into operation in Fayetteville, which ran from Atlanta to Fort Valley Georgia. The Train depot was constructed in 1902, and was occupied by several different business up until the railroad closed in 1939. The Train depot has remained a part of the community, where it was relocated to east of the square, where it was purchased by the City of Fayetteville in 1986, and sold in the early part of 2021 to be re-vitalized into an event center.

And then there were amenities!







The first telephones came to Fayetteville in 1900, as well as the first gas lamps. Electricity was running in the 1920's and followed by installing the first public water system. The first paved road, Highway 54; was constructed in 1938, which ran from the courthouse to Jonesboro. Sidewalks were then laid in the 1950's, and the sewer system was installed in the early 60's. The first City hall was located at the corner of 85 and 54, then moved to Lanier Avenue, and later moved to the old schoolhouse where the City conducted business until June of 2021, where construction of the New City Hall and City Park were completed.

Historical Points of Interest





Downtown Fayetteville is rich in history, and the community has preserved these historical properties, and are in use today by the Government as well as local business owners.**Margaret Mitchel Library:**

Famous novelist writer of "Gone with the Wind", Margaret Mitchell, built Fayette County's first library in 1948 that currently serves as the headquarters of the Fayette County Historical Society. The property is located at 195 Lee Street South Fayetteville, GA.

Holiday Dorsey Fife Museum:





The Holiday Dorsey Fife Museum, constructed in 1855 by John Holiday. The property up until 2021 served as a museum ran by the Downtown Development Authority. The Museum is currently closed, and plans of revitalization in the future. The property is located at 140 West Lanier Avenue, Fayetteville GA, 30214.

Train Depot





The Fayetteville Train Depot was constructed in 1902. It served the railroad line that was built by Atlanta and the Ft. Valley Railroad Company. After many years in operation, it closed its doors in 1939 after the railroad shut down. The property was sold and housed several businesses including a local restaurant, furniture store and storage facility. In 1972 it was sold again to Petro-Flame, a natural gas provider, who operated until 1985 when it was sold to the City of Fayetteville. The property remained with the local government until 2020, and was sold to Fayette Depot, where it is now serves as a historical event center. The Property is located at 250 E Lanier Avenue, Fayetteville, GA 30214.

Fayetteville City Hall

City Hall was built in the 1940s as a public-school building after the previous one in the same location burned in 1938. The City of Fayetteville, which previously had a City Hall building located a few blocks away near the municipal water tower, purchased the school building on South Glynn Street in the early 1990s. It was opened as the current City Hall in 1995. The City did business in the old school building until 2021, when the City constructed the new City Center Park, which is located at 210 Stonewall Avenue W, Fayetteville GA 30214.





Attractions

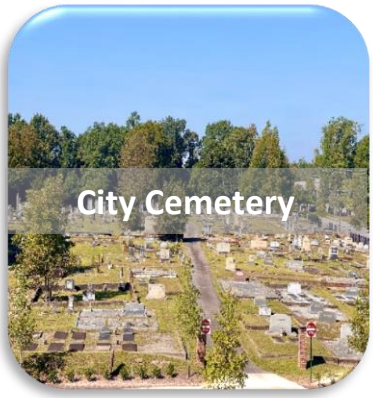




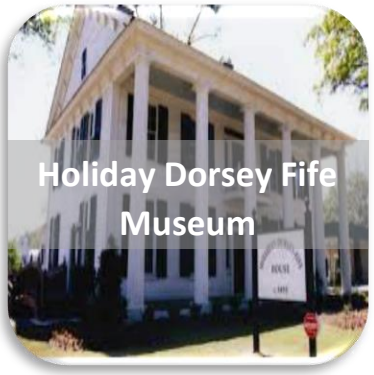




















FAYETTEVILLE 2018-2021 STRATEGIC PLAN

March 1, 2018

This Fayetteville Strategic Plan is written to serve as a guide for the planning and development of the City of Fayetteville over a three to five-year time period.

It is written for citizens, businesses, administrative staff, community organizations, elected officials, and neighborhood groups so that there is a clear sense of direction and focus for the City for the next few years.

The City of Fayetteville is in the early stages of a new phase of growth largely initiated with the recent advent of Pinewood Studios. The impact of Pinewood Studios and other new developments and businesses, along with the inherent charm of Fayetteville, is the impetus for the City to clearly define its near-term strategic direction.

The three to five-year strategic focus areas for Fayetteville are largely in response to the spoken needs of our growing community. We want to ensure that City infrastructure and quality of life are protected and maintained so that further development can take place in a high-quality and orderly manner.

In summary, the City will expend extra resources, time, and focus on the following four key strategic areas over the next three to five years.

- **INVEST IN TRANSPORTATION**
- **DEVELOP THE ECONOMIC OPPORTUNITY**
- **PROTECT AND GROW INFRASTRUCTURE**
- **IMPROVE NEIGHBORHOODS**
- **EFFICIENT & EFFECTIVE GOVERNMENT**

While other areas of City development will certainly be addressed and cared for, these are the areas that we believe will position Fayetteville properly for the future.

COMMUNITY AND TEAM INPUT & COMMUNICATION

COMMUNITY INPUT



This strategic plan is the result of input from both Fayetteville citizens and the City leadership team into the future development and growth of Fayetteville.

- In 2017, nearly 300 citizens participated in Comprehensive Plan interactive sessions to breathe life into the ideas around how the City should be organized and developed. Their input and vision for the future was helpful.

- In December 2017, the City Council and the City leadership team came together to further plan and organize a strategy based largely upon citizen input.

COMMUNICATION OF THE PLAN

We will communicate this Strategic Plan to citizens, employees, community groups and boards, and the City Council in early 2018 to ensure that everyone is clear on our direction and purpose.

To make this plan easily accessible by all, we'll promote it on our website, in local newspapers, in our bi-monthly newsletter, and we'll have copies of it in our City facilities once it's been approved by Mayor and Council



STRATEGIC PLAN SECTIONS

#1 **Where** We Are Going

This section shares our long-term vision, our daily mission, and our set of values.

#2 **Where** We Are Today

In this section we'll ask"

What are the City's strengths, opportunities, risks, and weaknesses, and how can we leverage each of them?

#3 **What** Is Our Focus?

Three of Five Year Strategic Focus.

In this section we share more details about the strategic areas where the City will focus, and we'll list potential projects that may help us reach our strategic goals.

#4 **How** Do We Want to Perform

In this section we'll discuss how we plan to organize our work, track our progress, and inspire employee excellence.

" …let's be the living room, not just the bedroom."

"City should have more of a grid. Having multiple ways to get from Point A to Point B is important."

-Comments from Comprehensive Plan



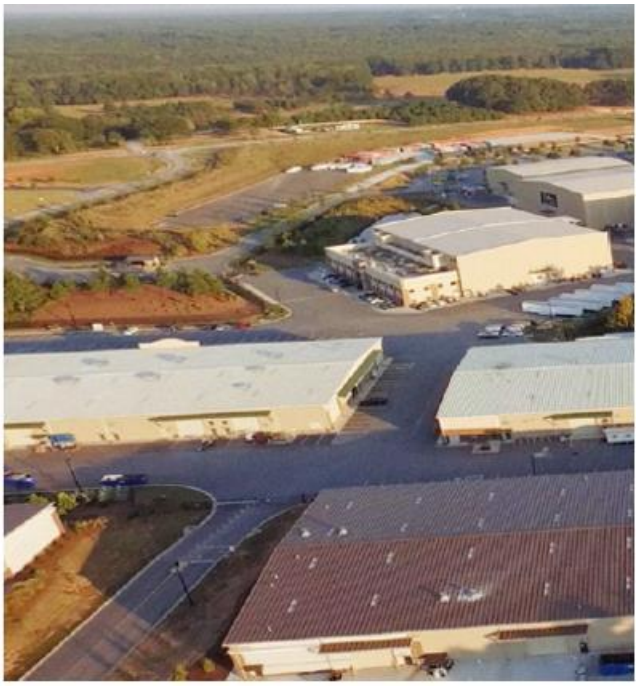
SECTION 1

WHERE WE ARE GOING

In this section, we share the City's newly formed visions, team mission, and core values that will drive our behavior and help us make clear decisions

VISION, MISSION, CORE VALUES

Every community needs a direction… a point in time in the future to aim for. A vision, mission, and set of values lays an invaluable foundation for where to go and how to get there.



Given that the City is entering a growth cycle, the Fayetteville City Council and the City leadership team decided to create a new vision statement at the December 2017 Retreat. This statement is meant to act as a "North Star" or directional point for the next 10-15

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FAYETTEVILLE
GEORGIA

OUR VISION

Fayetteville shall be a city of innovation and opportunity that fosters a vibrant and welcoming community for all.

OUR MISSION

To provide efficient and effective municipal services to the community through a culture of transparent leadership, excellence, and teamwork.

OUR CORE VALUES

The City employees, the City Council, and all of our City-related boards will always function in a way that reflects well on the City and is in alignment with our vision and mission. The Core Values we will use to make decisions and guide our behavior are to:

Be responsive

Act as one team

Act with integrity

Be fully accountable

SECTION 2

WHERE WE ARE TODAY

This section outlines where the city stands today. In this section we share citizen input given for our Comprehensive Plan adopted in the fall of 2017, as well as an analysis of our current strengths, weaknesses, opportunities, and threats



COMPREHENSIVE PLAN OUTLINE

While many of these ideas may take perhaps 10-20 years to fully realize, we want to consider this input as we plan for the next 3-5 years.

Several hundred Fayetteville citizens provided valuable input as to what they most desired for the City. A full record of their input can be found on the Community Development page of the City's website: www.fayetteville-ga.gov. Below is a summary:

Housing Development

- Encourage more mixed-use development near downtown to support businesses and create a vibrant, walkable downtown district.
- Encourage housing for every stage of life.

Promote Office, Business Park and Light Industrial/Workforce Development

- Work closely with local businesses and Fayette County to improve retention and expansion to help attract the kind of workforce needed in our community.
- Continue fostering good working relationships with Fayette County Schools, post-secondary schools, and the Fayette Chamber of Commerce to support workforce needs.

Land Use and Aesthetics

- Improve the property tax base via new business development.
- Continue with high architectural and site design standards.
- Add more parks, general landscaping and gateway landscaping.
- Study financial and engineering feasibility of a water feature such as a canal, lake or river near downtown, consider public art.

Downtown Commercial/ Walkable Mixed Use

- Downtown should have a mixture of offices with retail and restaurants adjacent when possible.
- Continue suburban commercial consistent with current efforts.

Transportation

- 85/54 intersection improvements, signal timing and traffic alternatives; widen Hwy. 85 South to four lanes.
- Improve pedestrian infrastructures that levels the playing field between cars and people
- Study downtown one-way pair traffic patterns to determine if this may create a more vibrant walkable downtown
- Add bike lanes and multi-use trails.

S.W.O.T. ANALYSIS

STRENGTHS

Established Downtown Identity	We should focus on ways to leverage our charming downtown.
Competent and Motivated Staff	We should insure that we maintain a staff that is motivated so they can carry out goals well.
Mutual Cooperation and Respect with Council & Staff	We should actively foster strong bonds between leadership teams.
Fiscal Competency	We want to continue to be smart in how we leverage resources.
Location	We located in an enviable part of the state near the airport and major highways.

WEAKNESSES

Aging Infastructure	In order to thrive long-term, we must invest in growing, protecting, and maintaining our infrastructure.
Lack of Workforce Housing	In order to attract the workforce that is needed in a growing economy.
Aging & Inadequate Government Buildings	To create a strong, vibrant downtown, we plan to replace many of our old government offices, including our City Hall.
Non-Competitive Salaries	To attract and retain motivated employees needed to advance the City, we need to consider ways to better compensate these employees.
Staff Sometimes Work in Silos with Individual Agendas	We will work to tear down walls impeding communication and process between departments in order to more effectively serve citizens.

OPPORTUNITIES

Potential for Growth	We should leverage the momentum around growth in our education systems, medical markets, downtown, and West Fayetteville near Pinewood Studios
Land/Redevelopment Availability	We are fortunate to have open land for development and we will encourage wise use of that asset.
Divert Thru-Traffic	We want to take advantage of a need to reduce congestion in major intersections in Fayetteville.

THREATS

Funding	In order to thrive long-term, we must invest in growing, protecting, and maintaining our infrastructure.
Lack of Workforce Housing	We will work with stakeholders to encourage more variety in affordable housing.
Aging & Inadequate Government Buildings	To create a strong, vibrant downtown, we plan to replace many of our old government offices, including our City Hall.
Lack of Cooperation with other local government agencies	We will seek ways to build better relationships with other agencies.

The City Council and City administrative team developed a common understanding of where we are today as a community.

Knowing and agreeing on where you are helps shape future actions. This understanding is largely what was used to develop plans and ideas for the future.

SECTION 3

WHAT IS OUR FOCUS?

In this section we will share the five major strategic focus areas for the City where we will spend extra time, resources, and attention.



DEVELOP THE ECONOMIC OPPORTUNITY

The economy of Fayetteville is strong and getting stronger. We are privileged to have several vibrant anchor businesses in our community, and over the last year, there has been an increase in investment in our community.

Our goal with this investment is to assist those who want to develop and grown our city and to do it in a way that preserves its charm and personality.

ECONOMIC DEVELOPMENT	2018	2019	2020	2021	DEPARTMENT
Achieve response time for first assigned unit of 4 min. or less 90% of time		X			Fire
Achieve response time for first alarm assignment of 8 min. 90% of the time		X			Fire
Achieve OSHA two-in/two-out with first arriving unit 90% of the time	X				Fire
Improve ISO Community Protection Rating from a Class 3 to at least a Class 2	X				Fire
Increase fire department public safety contacts by 50%	X				Fire
Identify strategic locations for satellite police offices (e.g.: Pavilion, Pinewood)		X			Police
Evaluate feasibility of relocating Police Headquarters				X	Police
Add new police officers for expanding population / service areas	X	X	X	X	Police
Develop implementation plan for downtown alleyway project	X				Economic Dev.
Construct downtown alleyway project		X			Economic Dev.
Complete upper deck seating at Southern Ground Amphitheater	X				Economic Dev.
Launch new branding for Main Street Fayetteville	X				Economic Dev.
Finalize economic development incentive program processes and procedures	X				Economic Dev.
Increase participation in applicable grant programs		X			Finance
Expand citizen participation in budget process	X				Finance

EFFICIENT & EFFECTIVE GOVERNMENT



We take seriously our role of stewarding the financial tax assets and trust of the citizens of Fayetteville. As Fayetteville continues to experience a cycle of growth, it is even more important for us, as your City staff, to implement and leverage processes, systems, and team member competency to best serve you.

We desire to become a highly efficient local Government where services are provided in a streamlined, logical, and cost-effective manner. We also desire to become even more effective in what we do each day. Our #1 goal is to serve your needs quickly, accurately, and professionally.

We are planning and implementing many projects and initiatives in 2018 and 2019 to improve the efficiency and effectiveness of our local government team. As usual, we appreciate any input or questions you may have about how we can better serve this great city.

Following is a listing of the programs, upgrades, systems and processes we will be planning or launching over the next few years.

EFFECIENT & EFFECTIVE GOVERNMENT	2018	2019	2020	2021	DEPARTMENT
Digitize official records into a City-wide document imaging program	X	X			IT
Automate / streamline operations to eventually become paperless				X	IT
Evaluate and enhance current cross-training program	X				HR
Launch internal culture initiative to employees	X				HR
Launch management and leadership training	X				HR
Enhance management and leadership training for employees		X			HR
Monthly publishing of city financials to improve transparency	X				Finance
Modify existing City Hall lobby to be more efficient/welcoming	X				Finance
Identify and implement streamlined financial processes	X				Finance
Implement regular customer service surveys for all departments		X			City Manager
Create customer service strategy		X			City Manager
Launch performance management program for all employees	X				City Manager
Continue online goal setting and tracking system	X	X	X	X	City Manager
Study and improve all community development processes	X	X			Community Dev.
Analyze all City fee structures and implement new fees where necessary	X	X			Finance
Enable online registration for Train Depot, event vendors, etc.	X				Economic Dev.
Grow Fayetteville merchandise sales and launch online store	X	X			Economic Dev.

PROTECT & GROW INFRASTUCTURE

We will invest in Infrastructure to support planned growth as well as current demand. Our water and sewer infrastructure is limited in that it can only serve a certain number of citizens. Plus, it is aging and in the near future will not be able to provide the services our citizens and businesses need. We must make smart investments in our roads and utilities so current and future customers can receive quality services.



INFRASTRUCTURE	2018	2019	2020	2021	DEPARTMENT
Complete sewer feasibility study	X				Public Services
Evaluate and complete maintenance and repairs on sewer lines	X	X	X	X	Public Services
Determine Wastewater Treatment Plant process	X				Public Services
Design Wastewater Treatment Plant upgrades		X			Public Services
Construct Wastewater Treatment Plant upgrades			X	X	Public Services
Design Fire Station 93	X				Fire
Construct Fire Station 93		X			Fire
Replace Police body cameras		X			Police
Replace in-car video systems for 30% of vehicles per year		X	X	X	Police
Replace 20% of patrol fleet per year		X	X	X	Police
Design downtown City Hall and green space area	X				Economic Dev.
Construct new City Hall and green space area		X			Economic Dev.
Complete rate study for water, sewer, and stormwater utility	X	X			Finance
Determine feasibility of a fiber network		X			IT
Develop fiber network plan and identify funding sources			X		IT

IMPROVE NEIGHBORHOODS

We will invest in Neighborhoods to improve services to them and to improve the beauty of our city.



NEIGHBORHOODS	2018	2019	2020	2021	DEPARTMENT
Expand public safety education to citizens by 25% per year	X	X	X	X	Police
Enhance public communication frequency and quality	X	X			PIO
Increase Social Media contacts/touches by 50%	X	X			PIO
Complete study of streetscapes/crosswalks from Glynn to Grady	X				Community Dev.
Develop ordinance requiring subdivision connections	X	X			Community Dev.
Secure streetlight funding for neighborhoods	X	X			Community Dev.
Implement new streetlights for neighborhoods		X	X		Community Dev.
Secure additional grants for beautification		X	X		Community Dev.
Implement beautification grant programs		X	X		Community Dev.
Implement regular communications regarding code enforcement	X	X			Community Dev.
Develop city-wide multi-use trail plan (to include sidewalks)		X			Community Dev.
Establish funding for city-wide multi-use trail plan (to include sidewalks)		X			Community Dev.
Construct city-wide multi-use trails (to include sidewalks)			X	X	Public Services
Engineer new medians for Hwy. 85 (downtown area)	X				Public Services
Construct new medians for Hwy. 85 (downtown area)		X			Public Services

INVEST IN TRANSPORTATION

Fayetteville's road, trails, and sidewalk systems are important to the current state of the city. Since the city is experiencing growth, it is even more important that the city invest in basic services including quality roads and pedestrian systems to maintain the charm and opportunity we all desire.

TRANSPORTATION	2018	2019	2020	2021	DEPARTMENT
Complete one mile of street repair (LMIG)		X	X	X	Public Services
Complete downtown traffic study	X				Public Services
Complete engineering and design of downtown street network	X	X			Public Services
Construct downtown street network	X	X			Public Services
Complete five miles of street repair/resurfacing		X	X	X	Public Services



SECTION 4

In this section we share plans to create a culture of performance by setting high employees standards, clear goals and by measuring our work progress to be accountable to the citizens we serve.

HOW WE DESIRE TO PERFORM OUR WORK

We Will Develop a People-Focused Performance Culture

In order to achieve the growth and development that the Citizens and the City leadership team desire, we will further develop our organization into a cohesive, focused and accountable team.

We will initiate and continue growing several initiatives that will help us create the kind of working cultures we desire:

PERFOMANCE MANAGEMENT PROCESS	GOAL MANAGEMENT PROCESS	TRAINING/ COACHING	CULTURE
We will implement a Performance Management program that ties individual and team success (and pay) to achievement of metrics tied to our strategic goals. This initiative will begin in 2018. We will model our ideas after other successful municipal programs.	We will continue to utilize a performance management software that helps us set, measure and track performance by individual department and initiative.	We will continue to invest in coaching and training our leadership team so they are not only responding to everyday issues but are also focused on these strategic goals.	We will launch a multi-faceted employee culture program that will grow our employees' abilities, provide incentives for them, recognize great performance and give back to the community as a team.



SUMMARY



The City of Fayetteville is on a great trajectory for improving quality of life and fostering opportunity for more of our citizens. This next phase of growth requires a focus on the five key areas we discussed:

- Transportation Improvements
- Infrastructure Improvements
- Improve Neighborhoods
- Grow the Economy
- Effective & Efficient Government

The City has spoken, and we are now ready to take the initial steps to reach the goals and strategic plans. But we must be united as a team with one voice, one mission, one purpose – all in a culture of "can-do" and excellence.

We look forward to sharing updates on our progress in these areas with citizens and businesses in the coming months, both at City Council meetings as well as on our website, newsletters and other venues.

We value your input as stakeholders and are here to serve your best interests. Please let us know if we can help you in any way or if you have any input or ideas around how to best achieve our goals.

Financial Structure Policy and Process

Fund Structure Flow Chart



Description of Funds

General Fund

The General Fund is one of the five governmental fund types and typically serves as the chief operating fund of a Government. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for by any other fund. These services include: General Government, consisting of Mayor and Council, City Manager, City Clerk, Finance & Administration City Attorney, Information & Technology, Human Resources and Public Information; Public Safety; Public Services; Municipal Court; and Economic & Community Development.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue (other than from major capital projects) that are legally restricted to expenditure for specified purposes. The City has seven (7) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, and ARPA Fund.

Capital Project Funds

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

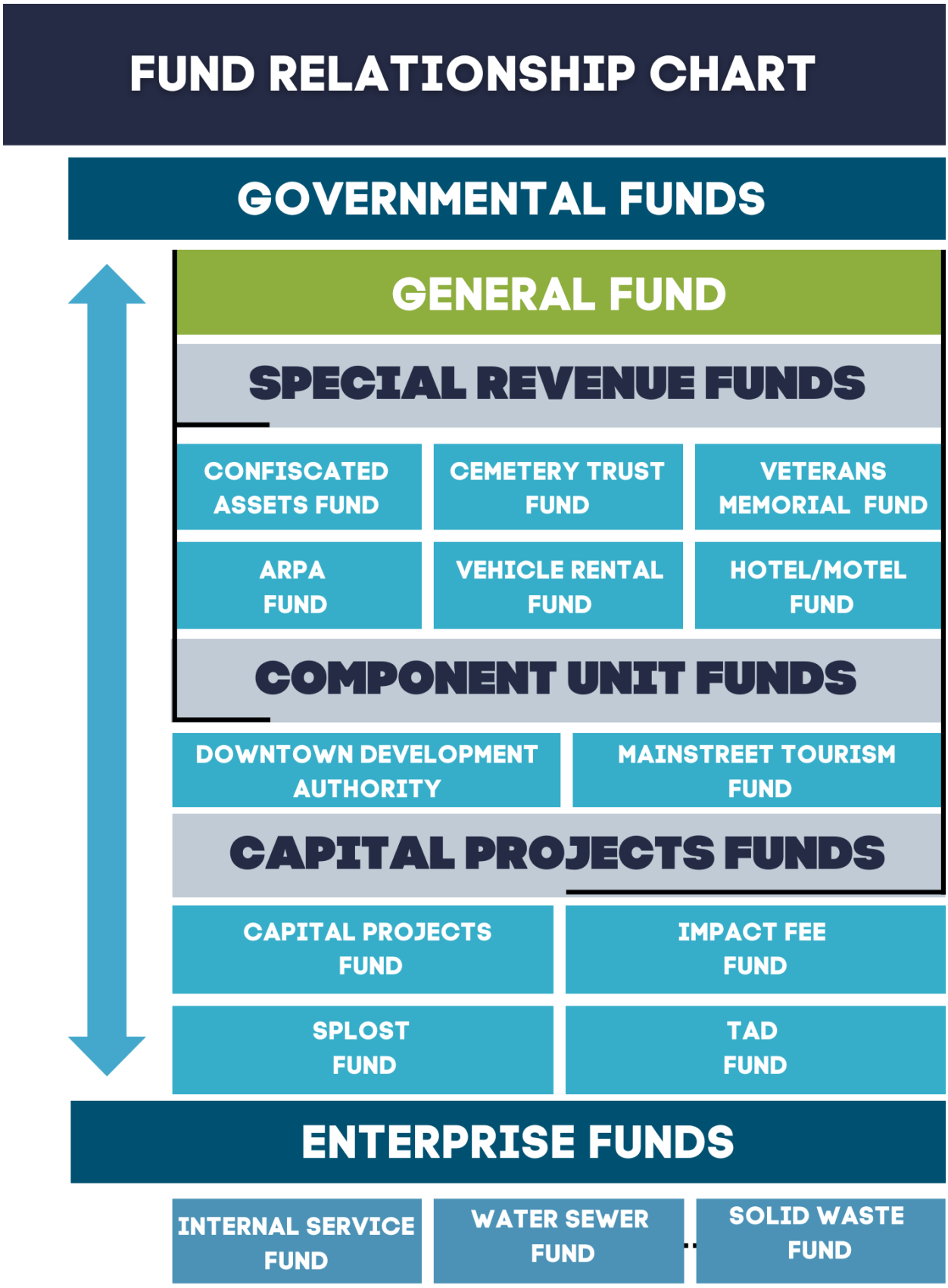
Component Unit Funds

The City has 3 funds that is considered to be a component unit. A component unit is a legally separate organization for which the elected officials of the agency are financially accountable. The funds that make up our component unit are Downtown Development Authority, Main Street Tourism Fund, and our recently added Public Facilities Authority

Enterprise 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 (3) Enterprise Funds; The Water & Sewer Fund, Solid Waste, and Internal Service Fund.

Fund Relationship Chart



Interfund Departmental Relationship

INTERFUND RELATIONSHIP WITH CITY DEPARTMENTS						
	GENERAL GOVERNMENT	JUDICIAL	PUBLIC SAFETY	PUBLIC SERVICES	ECONOMIC & COMMUNITY DEVELOPMENT	OTHER FINANCING SOURCES
GOVERNMENTAL FUNDS						
GENERAL FUND	X	X	X	X	X	X
CONFISCATED ASSETS FUND			X			X
ARPA FUND	X	X	X	X	X	X
CAPITAL PROJECT FUND	X	X	X	X	X	X
IMPACT FEE FUND	X		X	X	X	X
BUILDING FUND				X	X	X
SPLOST FUND			X	X	X	X
TAD FUND					X	X
VETERANS MEMORIAL FUND				X	X	
CEMETERY TRUST FUND				X		X
DOWNTOWN DEVELOPMENT AUTHORITY FUND					X	
VEHICLE RENTAL FUND					X	X
MAINSTREET TOURISM FUND					X	
HOTEL MOTEL FUND					X	X
ENTERPRISE FUNDS						
WATER SEWER FUND				X		X
SOLID WASTE FUND				X		X
INTERNAL SERVICE FUND	X	X	X	X	X	X

Basis of Budgeting

The accounts of the City of Fayetteville are organized on the basis of funds. A fund is 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, and measurement of different objectives and to facilitate management control. The budget covers the activities and expenditures for a given time period or fiscal year. The City of Fayetteville's fiscal year runs from August 1 to July 31 of the following year. This budget covers the period of August 1, 2022 through July 31, 2023.

The City develops its budget as required by the Governmental Accounting Standards Board (GASB). All budgets are prepared and adopted using the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. During the year, the City's accounting system is maintained on the same basis as the adopted budget. Unexpended funds revert to fund balance at close of year. Unexpended capital reserve funds carry forward from year to year. At year-end, the City's Annual Comprehensive Financial Report (ACFR) is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP). The main differences between budget and CAFR for propriety funds are:

1. Capital Outlay and Debt Service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the financial statements.
2. Depreciation is not recognized for budgetary purposes and is recorded as a charge applied against the capital assets in the ACFR. The City of Fayetteville reports to the following major governmental and proprietary funds:

The City of Fayetteville reports to the following major governmental and proprietary funds:

GENERAL FUND (MAJOR 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. The budget for GF for FY2023 is $21,876,204.00

CAPITAL PROJECTS FUND (MAJOR FUND)

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

The total Capital Projects Fund revenues for fiscal year 2023 are $2,119,650. Property tax revenues are projected to be $807,500 from the .6063 mills dedicated millage. LMIG funds have been set aside in the amount of $205,200. Transfers in from the Impact Fee Fund for impact fee funded projects are budgeted in the amount of $75,500. that consists of Debt Service. Proceeds of general long-term lease agreement in the amount of $966,650. have been budgeted.
There is also a budgeted transfer in from General Fund in the amount of $64,800.

IMPACT FEE FUND

The Impact Fee Fund is a capital projects fund that provides accounting for revenues and capital projects funded by development impact fees. This fund is used to account for acquisition and construction of major capital facilities, infrastructure, and projects other than those financed by proprietary funds and trust funds. The total revenues and expenditures and transfers to Capital Projects Fund, SPLOST Fund and Downtown Development Authority budgeted for fiscal year 2023 is $472,296. When expenditures occur, the monies from the Impact Fee Fund are transferred to the appropriate funds.

SPLOST FUND

SPLOST Fund accounts for expenditures relating to the renovation of existing City buildings, recreation projects and construction of roads. Funding is provided by special purpose sales taxes, a sales tax approved by voter referendum used in the City of Fayetteville, which are collected by Fayette County and remitted to the City through an intergovernmental agreement. The adopted multi-year budget for our SPLOST fund is $25,009,872.00

BUILDING FUND

The building fund is a capital projects fund that is used for Capital Outlay programs for the building of pedestrian improvement projects and the construction of multi-use paths located in the city limits of Fayetteville. The budget for FY2023 is $286,200. Funds are generated from our LMIG program as well as being funded by local and federal grants.

TAD FUND

Tax Allocation District Fund, is a fund specifically assigned for property taxes that are used for economic development incentives for the TAD district located in the City. Budgeted for the FY2023 budget is $610,000.

SPECIAL REVENUE FUNDS (NON-MAJOR FUNDS)

Special Revenue Funds are used to account for proceeds of specific revenue (other than from major capital projects) that are legally restricted to expenditure for specified purposes. The City has six (6) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund and ARPA Funds.

CONFISCATED ASSET FUND

The Confiscated Asset Fund is a special revenue fund that accounts for monies derived from confiscated monies and can only be expended on certain equipment for public safety. Confiscations are budgeted in the amount of $45,500. Expenditures for fiscal year 2023 are $45,500.

ARPA FUND

The City was awarded $6,618,494 from Federal Funds for COVID-19 relief from the American Rescue Plan Act. ARPA Funds will be designated for use for different projects determined by Council & Staff, along with meeting requirements set forth by the Federal Government.

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund to report monies collected from a special revenue tax assessed on hotels. The City of Fayetteville collects an 8% hotel/motel tax. Four and a half percent (4.5%) of this tax is dedicated to the Main Street program to promote tourism in the City of Fayetteville's Main Street district. The other 3.5% is dedicated to the Main Street Tourism Amphitheater. Revenues are budgeted in the amount of $500,000. The budgeted amount includes monies generated from three hotels located in the City of Fayetteville as well as collecting revenues from short-term rentals from Air BNB and other sources. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater.

VEHICLE RENTAL EXCISE TAX FUND

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of $230,000. These monies will be transferred to the Downtown Development Authority.

CEMETERY TRUST FUND

The Cemetery Trust Fund is a special revenue fund that accounts for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other government units and/or other funds. This classification includes cemetery perpetual care of a government owned cemetery.

Revenues include budgeted amounts of $12,000 from interest from a trust fund dedicated to the City Cemetery for improvements.

VETERANS MEMORIAL PARK FUND

The Veterans Memorial Park Fund is a special revenue fund that accounts for the Veterans Memorial Wall. Revenues include budgeted amounts of $180. These funds will be dedicated to the Veterans Memorial at Patriot Park for improvements.

COMPONENT UNIT FUND

The City has two funds that is considered to be a component unit. A component unit is a legally separate organization for which the elected officials of the agency are financially accountable. The funds that make up our component unit are Downtown Development Authority, Main Street Tourism Fund, and our recently added Public Facilities Authority.

MAIN STREET TOURISM FUND

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. Revenues and expenditures are budgeted for fiscal year 2023 for the Amphitheater function in the amount of $1,124,229. Revenues include, but are not limited to, charges for services, rental income, contributions and donations, and transfers in from Hotel/Motel Tax Fund. Expenditures are

used to operate and maintain the amphitheater. Revenues and expenditures are budgeted in the amount of $267,200 including a transfer from General Fund of $40,000 for the Main Street function. Expenditures are used to fund events, such as the Pumpkin Walk, Friday Night Lights, Christmas program, Taste of Fayette, etc. in the Main Street district.

DOWNTOWN DEVELOPMENT AUTHORITY

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. Revenues are estimated to be $244,000, including appropriated fund balance. Revenues are derived from rental income on the amphitheater, and Holliday Dorsey Fife House Museum. Other financing sources include transfers in from the Vehicle Rental Excise Tax Fund, Capital Projects Fund, and the Impact Fee Fund. Expenditures include operating and maintaining the Holliday Dorsey Fife House Museum, and other downtown properties owned by the City.

PUBLIC FACILITIES AUTHORITY

The purpose of the Public Facilities Authority is to serve the governmental entity that has the ability through contractual agreements, to lease space for terms over one year. The Authority would also serve as a financing and ownership partner for major city developments, and will be used for our new City hall and Park Space Project. The Georgia Constitution allows for governmental entities to enter into contractual obligations of up to 40 years with other governmental bodies for the performance of governmental services. The Authority will be able to use the contractual pledge for the future rent payments from the City to raise capital, through the issuance of revenue bonds. The City has issued new Revenue bonds to fund the New City hall Project as well as pay off our Water Sewer Revenue bonds. The amount financed four our new bonds is $34,980,000. This is $21,695,000 for the City Hall and City Hall Park project; $5,395,000 & $7,890,000 for the retirement of our old water and sewer bonds.

ENTERPRISE FUND

An enterprise fund, also called proprietary fund, accounts for business-type activities that receive a significant portion of their funding through user charges.

Water and Sewer Fund

The Water and Sewer Fund accounts for the operation of the water and sewerage system including all revenues from sources applicable to these operations and all expenses of the operation. The Water and Sewer budget for FY2023 is $8,992,682.

Solid Waste Fund

The Solid Waste Fund is also an enterprise fund or proprietary fund. The City of Fayetteville contracts with an outside vendor for the solid waste and recycling services. The Solid Waste budget for fiscal year 2023 is $700,000.

Internal Service Fund

Internal Service Fund was implemented year end FY2022 for the management of the City's Self-Funded benefit plan. Funds are moved from the General Fund from withholdings from payroll and used to pay for claims and premiums for Medical expenses. A budget amendment will be presented to Mayor and Council later in FY2023 for the Internal Service Fund.

Fiscal Policy Guidelines

ADOPTED POLICES

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.

The City maintains a number of financial and management policies providing guiding principles and goals that will influence financial management practice of the City of Fayetteville as approved by the City Council. A fiscal policy that is adopted, adhered to, and regularly reviewed; is recognized as the cornerstone of sound financial management for the purpose of:

REVENUE ADMINSTRATION POLICY

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.

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

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.

The City will aggressively seek public and private grants, contracts and other outside sources of revenues for funding projects where appropriate.
The City will establish the levels of all user charges based on an analysis of the cost of providing the applicable service.

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.

OPERATING BUDGET POLICY

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.

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

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

- 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.

- 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. Differences between the basis of accounting and basis of budgeting.

- 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).

- 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.

- Capital outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

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

- 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.

- 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.

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

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

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

- 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.

RESERVE FUND POLICY

- 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.

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

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

- 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.

DEBT POLICY

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

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

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

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

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

- Computation of Legal Debt Margin:
  Assessed value of all taxable property (less exempt property) Debt limit – 10% of assessed value
- Debt applicable to limitation:
  Total General Bonded Debt (less assets in debt service available for payment of principal)
- Computation of Direct and Overlapping Bonded Debt-General Obligation Bonds
  Net General Obligation Bond Debt Outstanding – Percentage applicable to City of Fayetteville: 10%

FUND BALANCE POLICY

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:

- Non-spendable – Fund balances are reported as non-spendable 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 pre-paid)
  (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 *non-spendable, 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.

INVESTMENT POLICY

- 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.

- 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 is readily convertible to cash when needed to meet current obligations without incurring losses.
  c. Yield or Return on Investment-The earnings rate on investments is 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.

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

- 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.

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

ACCT., AUDIT, FINANCIAL REPORTING POLICY

- 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.

- 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.

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

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

- 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.

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

Internal Controls:

Financial systems will maintain internal controls to monitor revenues, expenditures and program performance on an ongoing basis.

Fiscal Monitoring:

Monthly financial reports will be present actual expenditures vs. budget on a monthly and cumulative basis. Major revenue sources will be monitored on a monthly basis, noting the status of each revenue as compared to budget.

Basis of Accounting:

For financial reporting purposes, the governmental funds use the modified accrual basis of accounting, under which revenues considered to be both measurable and available for funding current appropriations are recognized when earned. All other revenues are recognized when received in cash, except that revenues of material amount that have not been received at the normal time of receipt are accrued, and any revenues in advance are deferred. Expenditures are recorded at the time liabilities are incurred except for accumulated sick leave, which is treated as an expenditure when paid. Proprietary funds use the accrual basis of accounting under which revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Basis of Budgeting:

The City prepares and adopts annually a budget using the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds.

BUDGETARY CONTROLS

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.

Budget Calendar

February 2022-Budget Kickoff

Budget season begins February 2022. Budgets are initialized and dispersed to each department for review. All departments meet with the finance department to discuss the budget process and what is to be expected for the upcoming budget.

- 2/1/22: Finance initialized FY23 budget, and met to discuss process for upcoming year.
- 2/4/22: Initial budgets submitted to each department to begin departmental requests.
- 2/28/22: Budgets and documentation submitted

March 2022-Finance Team Review

Finance reviews departmental budget requests and records budgets. The finance team meets to review all departmental requests and ensure all documentation has been provided. Finance makes any necessary changes before departmental reviews.

- 3/17/22: Finance Team meeting to discuss Departmental Requests.
- 3/19/22: Budgets entered, and reviewed for entry mistakes.
- 3/25/2022: Budget committee members assigned.

April 2022-Departmental Review

Finance team meets with each department to present departmental requests. Then the finance team along with individual departments meet with the budget committee to present departmental requests.

- 4/4-4/8/22:Review Budgets with Departments and Finance Team.
- 4/14/22,4/19/022,4/26/22: Budget Committee Meeting with Departments to present Departmental Budgets

May 2022-Administrative Review

Budgets are advanced to Administrative review and reviewed with the Finance Team as well as the Budget Committee. Funding sources along with finalization of revenue budgets to ensure a balanced budget.

- 5/3/22,5/24/22: Budget Committee Meetings with Finance Team to discuss budget requests and revenue funding sources and other potential needs and requests for FY2023.

June 2022-Council Review

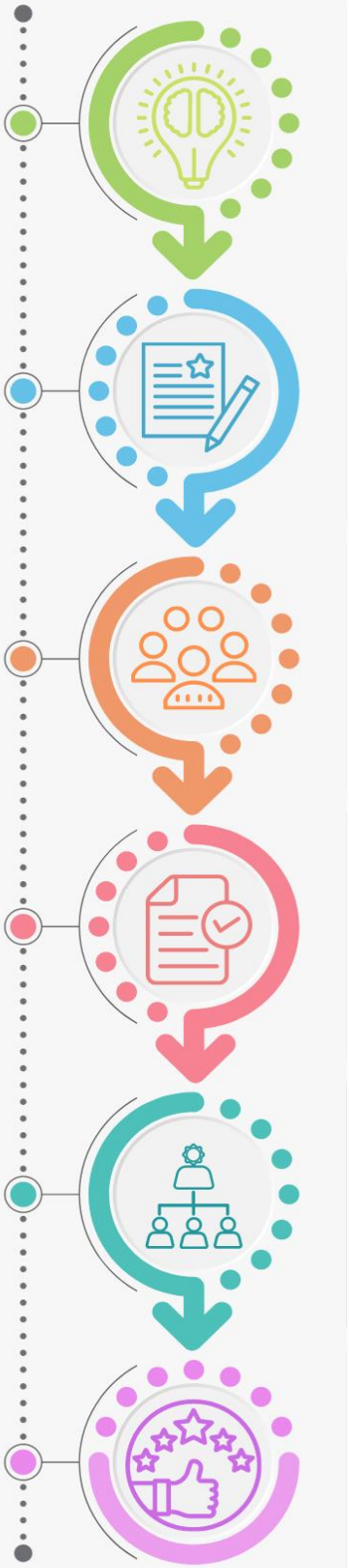
Final Budgets are prepared and advanced to board review to present to Mayor and Council.

- 6/9/22: Mayor And Council Retreat to present final Budget
- 6/21/22: Final budget discussion with Budget Committee.

July 2022-Budget Adoption

Budget presented to Citizens, Mayor and Council for 1st and 2nd readings before being adopted.

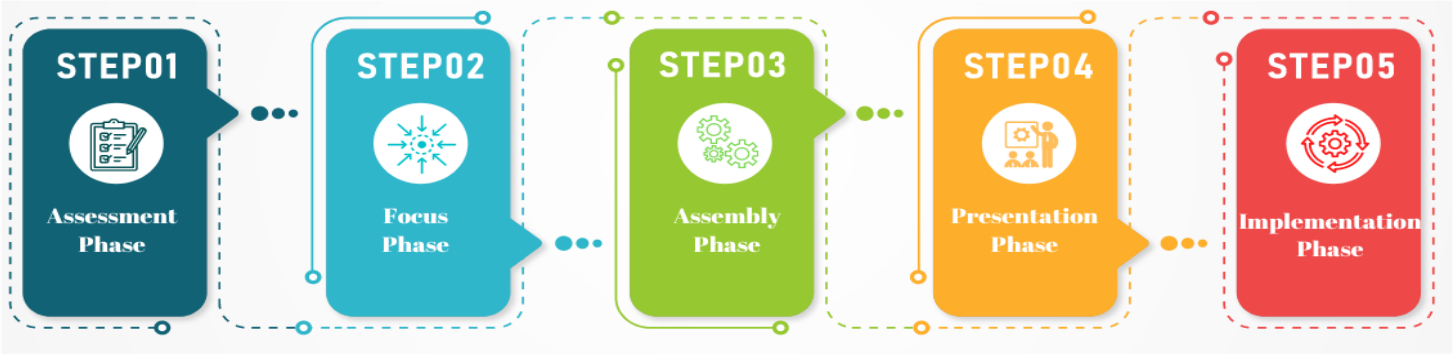
- 6/7/22:1st Budget Reading Mayor and Council
- 6/21/22: 2nd Budget Reading & Adoption of FY2023 Budget



Budget Process

Budget Process

The City of Fayetteville's budget process is designed to learn by assessing current conditions and desired needs; to set our focus toward delivering the right outcomes based on financial capacity; to assemble a budget that works within the framework of our focus; to present a balanced and responsible plan that looks to evaluate how decisions today may impact future budgets; and to take action executing the budget with a high degree of proficiency.



ASSESSMENT PHASE

The process begins in December with a review of current City finances utilizing our Comprehensive Annual Financial Report (CAFR) and the City's Long-Range Financial Model (LRFM) and Capital Investments Program. This level of review of current City finances covers such specifics as revenue from tax assessments, sales taxes as affected by retail sales as well as other state-shared revenues and reimbursements; debt service obligations; and current expenditures. We then evaluate how well our performance of the past budget measures against City Strategy. Successes are identified, issues are diagnosed, adjustments made and future priorities defined.



FOCUS PHASE



December kicks off the steps in our process of focusing the City's direction for the coming budget year using what we learn from experience through Performance measures to focus on priorities. Through a comparative performance analysis of City Goals/Performance Measures, LRFM and Capital Investments Program (CIP) we begin correlating our institutional goals to our financial plan and creating a new Strategic Plan. The Finance Director begins re-assessing each department 5-Year projections in relation to the service objections for the coming year.

Available financial capacity will determine the ability to fund any new initiatives, onetime priorities, or previous unfunded expenditures in department Business Plans. The tone of the budget begins to take shape as we define our financial capacity to deliver the outcomes valued by our community within the resources available. The City Strategy provides the steering mechanism of our budget process.

In February, the Council conducts an annual planning retreat wherein City Council, City Manager and Department Heads meet collectively to finalize the priorities within the projected financial capacity. During this phase consideration is given to make necessary modifications to the LRFM and the CIP accounting for influential factors such as economic conditions, trend indicators, performance indices, program changes and compensation levels while not deviating from the direction of our new City Strategy. The Long-Range Financial Model and the Capital Investments Program are tools that provide the backbone of our budget process establishing the framework to construct on annual budget. This evaluation process allows for a greater understanding how decisions in one budget year may impact future budgets.

ASSEMBLY PHASE



Departments align departmental Performance Measures to the City Goals identified by the City Strategy. The LRFM updates are primarily complete and the Capital Investment Program adjusted if needed by April. At the end of April, the Finance Committee meets and reviews department budget materials. The Finance Director gathers and prepares departmental budget materials. In addition, departments are preparing related revenue and expenditure forecasts for the current fiscal year to anticipate year end. Departments assemble their final plans based on the parameters set by the LRFM and CIP. These plans are submitted to the Finance Director by mid-May. The Finance Director and the Finance Committee evaluate departmental budget plans to finalize the Preliminary Budget to present to City Manager by June 1st. Meetings are held with Department Heads to make any needed adjustments to the departmental budget plans. By the beginning of June, a preliminary budget has been completed.

PRESENTATION PHASE



The budget document that is presented to the City Council represents the culmination of intensive research and analysis. The documents purpose is to present to the Council and the public a comprehensive picture of proposed operations for the budget year based on the following guidelines:

- *The primary objective is to provide the highest level of service to residents without impairing the City's sound financial condition.*
- *The budget must be balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.*
- *The internal budgetary control is maintained at the departmental level and designed to provide reasonable assurance that these objectives are met.*
- *Organizational oversight is maintained by the Finance Director and his designee to provide for reasonable assurance and compliance that overall budgetary objectives are met.*

The proposed budget is presented to the City Council at the first Finance Committee briefing in April, in which it is open to the public so that the public can weigh in as the Committee deliberates. After considering the proposed budget, a formal public hearing is scheduled. At least ten days before the hearing, public notice of the time and place, along with a budget summary is published.

The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statement as the Council deems advisable on or before July 31st.

IMPLEMENTATION PHASE



This is the performance phase. The fiscal year runs from August 1st through July 31st annually. During this phase, the organization will responsibly deliver services while maintaining financial accountability.

Execution of the approved budget is monitored and evaluated for performance against defined measures to identify successes, diagnose weaknesses, and make adjustments to achieve the vision and mission of the community.

Budget Amendment

BUDGET AMENDMENT

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.

LONG RANGE FINANCIAL MODEL

PURPOSE

Long-range modeling is a valued planning tool used to visualize and stimulate the "big picture" thinking. It enables the government to step back from the detail endemic of the budget process to think more strategically and holistically to plan responsible annual budgets that work toward City Goals. Long-range modeling of annual budget priorities creates a strategic context for evaluating a budget building a baseline for measuring long-term effects of decisions, test economic effects of best-case and worse-case funding scenarios and establishes projection of revenues, expenditures and future cash flows and fund balances. The Long-Range Financial Model (LRFM) does not present a 5-year budget or plan for the City. It is not a static document to be approved and placed on a shelf. Forecast models are not absolute predictions of the future, instead are projections of possible outcomes based on a set of known variables and assumptions to evaluate annual decisions. The organization achieves a long-term financial goal of sustainability and serves the main financial goals of flexibility, efficiency, risk management, sufficiency and credibility. Specifically, the LRFM is designed to meet the following purposes:

- Build awareness of the probable results of projections with current operating and capital spending and funding levels
- Assist the City in determining the extent of its financial challenges with key decisions
- Generate discussion on the key financial goals and strategies that should guide future planning.
- Spur the development of actions in future business plans that would respond to the long-term strategies
- Be a foundation to the annual budget process.

The ability to make global adjustments to parameters within a model helps decision makers and recommending staff understand the impacts of external factors such as natural disasters, world economic impacts, construction material costs, labor and equipment availability.

AUDIENCE

The LRFM is primarily designed for use with the following groups:

- Finance and Budgeting advisors
- Department Heads
- City Council
- Those involved in other major planning initiatives
- Intergovernmental contracts

MODEL COMPONENTS

REVENUE

A government's revenue structure can be greatly influenced by many economic, political and social factors. These factors are unknown at the time forecast are generated, therefore assumptions are drawn based on current circumstances and probable expectants. The model evaluates and forecast revenues based primarily on a hybrid qualitative and quantitative approach depending on the revenue source applying the following process characteristics to achieve reliable results:

- Historical trend data
- Consideration of all revenue influences
- Consistent review of revenue source characteristics
- Consensus evaluation
- Monitoring of revenue collections and patterns
- Forecasting validation and adaptation

Fayetteville characterizes revenues as either routing (having predictable patterns and clear influence) or non-routine (unpredictable and sensitive to outside

influences) classifications to understand the efficiency, elasticity, diversity and dependability of a source to apply forecasting techniques to yield reasonable expectations. In recent years, the model has leaned toward a more conservative forecasting foundation for major revenue sources since the recession until a more consistent pattern of economic recovery becomes evident within these sources.

BASE OPERATING EXPENSES

The LRFM projects operational, personnel and capital cost per department based on departmental 5-year business and staffing plans. Operating expenditures projections are based on combination of historical trends, assumptions about the future and other judgments deemed appropriate by staff. These plans assume various annual growth multipliers depending on the type of expenditure for basic operations, which are expenditures considered routine in nature required annually to deliver services to the community. The level of routine operational expenses are evaluated annually based on demands, planned service expansions, Consumer Price Index, trends and affordability to assure basic operational expenses are both reasonable and flexible.

STAFFING PLAN

New staff authorizations are assumed within the model based on priorities, anticipated service expansions, capital improvement projects requiring additional operational staff once online and workload management needs as determined by City Manager and Department Directors. Cost estimates include all benefits and any related cost associated with position type such as vehicle, equipment, etc... Total personnel costs per capita are forecasted to increase no more than the inflation rate. Some degree of inflationary cost representing possible merit and promotional progression assumptions are included across the 5-year window.

SPECIAL PRIORITIES

Special priorities are the result of one-time or short-term expenses from equipment replacement needs, small pay-as-you-go capital projects or implementation projects and new initiatives that may affect the cost structure creating budgetary fluctuations annually. These items may or may not qualify as capital outlay. Such priorities are elevated in the budget process through the annual evaluation assessing progress toward Strategic City Goals, celebration of successes and recognition of areas to improve. The budget identifies such items within each department profile as non-routine/new items to differentiate between what is a base operational budget and one-time expenses.

CAPITAL RESERVE FUND

The use of this fund is to set aside money each year to pay for large items, such items that tends to be costly and can compete with basic operational needs for limited resources. This fund allows over time for the accumulation of funding to plan for and replace these items without significant impacts annually. When the reserve fund has enough money for an outlay, the money transfers from the reserve fund to the general fund for spending. These funds may not be transferred out to supplement shortfalls in other funds, but, rather only transferred back to General Fund to purchase items for which the funds are designated.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

A portion of the City's annual expenses pay for debt obligation to complete major capital improvement projects. To provide for adequate financial planning while attempting to maintain an appropriate property tax rate the City maintains a 5-year Capital Improvement Program that list a capital project needs. The City must plan for the City's future well-being for both residential purposes but also for providing infrastructure to support and promote commerce. Most annual costs relate to daily operations for personnel, equipment and material costs. To preserve the future good use of public infrastructure the City must provide for continued investment in existing and new facilities. The model includes assumptions for debt outlay and operations impacts for all CIP projects, which City Council activated through prioritization and funding designation.

DEBT

Fayetteville's debt management policy states that annual debt service payments shall not be greater than 10 percent of total governmental expenditures less capital outlay. Total net debt shall not be greater than 10 percent of the value of the City's property tax base. The LRFM evaluates the City's Debt Service Ratio in comparison to Operational Ratios and Unassigned Fund Balance levels to determine the City's ability to improve service levels or improve capital assets. Debt agreements are reviewed annually to examine and forecasting debt.

REPLACEMENT PLANS

The replacement of major equipment such as vehicles, heavy equipment, technology and fire apparatus can be costly and budgetary overwhelming without replacement criteria, evaluation and planning. The model includes strategic replacement plans to effectively manage and carefully plan for such large expenses balancing needs with affordability. The goal is to achieve a pay-as-you-go approach, control debt obligation and save on interest costs for these capital assets having a lifespan greater than 5 years, but less 10 years. Additionally, the organization can effectively anticipate

surplus resources while they have remaining useful life allowing for better resale revenue. As equipment is replaced and declared surplus they are advertised for sale to other jurisdictions throughout the country. The replacement plan prioritizes replacement needs using qualifying criteria evaluated annually by department heads.

FUND BALANCE

The model uses Unassigned Fund Balance as a measure of flexibility in conjunction with revenue composition, operational cost structure, debt levels and mandates. The Policy prescribes that Unassigned Fund Balance shall be no less than 25% of major operating expenditures with a target of 45%. This is a government's ability to adopt its fiscal structure to changing conditions.

TRANSITION FROM LRFM TO BUDGET

Budget development breaks away from the traditional methods generally used by local governments. Traditionally, departments are required to identify their needs annually and provide justification to the Finance Director. Fayetteville requires greater depth of analysis by departments to develop Business Plans looking forward to 5-year. These plans provide for explanation of expenditures to line item detail including unfunded or deferred expenditures depending on prior year's outcome. The LRFM uses the 5-year Business Plans to evaluate additional financial capacity in comparison with revenue forecast to incorporate new initiatives and/or one-time priorities. Essentially, the 5-year plans provide a starting point annually causing departments to make priority-planning decisions understanding the competitiveness of limited resources. Managers start the planning process knowing a baseline budget. Each year department reassess projections in a new 5-year window adapting existing projections based on performance execution of prior year, lessons learned, political temperature and strategic guidance provided by senior budget team. Budget submittals evaluated by the Finance Director are presented to the City Manager. The City Manager prepares a balanced recommended budget to present to the City Council. The elected body evaluates the proposed budget in comparison to City Goals and Core Values to adopt and establish a management tool for finances.

General Fund Outlook

General Fund Outlook

The General Fund Outlook represents the projected revenues and expenditures for the next (5) five fiscal years. This tool is utilized to shape the General Fund budget and to project revenues and expenditures as we enter each budget season.

GENERAL FUND	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
REVENUES						
TAXES	18,495,945	18,994,094	19,730,449	20,042,256	20,752,371	21,482,836
LICENSES & PERMITS	1,042,750	1,057,348	1,072,192	1,087,289	1,102,643	1,118,260
INTERGOVERNMENTAL	150,000	135,000	138,000	138,000	141,075	141,075
CHARGES FOR SERVICES	154,122	153,093	156,124	159,216	162,369	165,585
FINES & FORFEITURES	1,050,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081
INVESTMENT INCOME	20,000	20,400	20,808	21,224	21,649	22,082
CONTRIBUTIONS & DONATIONS	15,000	15,000	15,000	15,000	15,000	15,000
MISCELLANEOUS	151,000	151,000	151,000	151,000	151,000	151,000
OTHER FINANCING SOURCES	797,387	573,740	548,740	573,740	548,740	573,740
TOTAL REVENUES	**21,876,204**	**22,119,674**	**22,872,713**	**23,248,933**	**23,977,280**	**24,773,659**
EXPENSES						
GENERAL GOVERNMENT	3,917,678	3,987,212	4,033,355	4,128,227	4,174,351	4,271,751
JUDICIAL	769,441	783,593	798,009	812,695	827,655	842,895
PUBLIC SAFETY	12,155,019	12,455,001	12,691,288	12,825,584	13,068,787	13,207,466
PUBLIC WORKS	2,171,281	1,847,991	1,900,165	1,952,811	2,005,936	2,059,551
PARKS & RECREATION	175,969	179,488	182,697	185,963	189,290	192,676
HOUSING AND DEVELOPMENT	1,460,966	1,485,789	1,511,042	1,536,734	1,571,413	1,598,132
DEBT SERVICE						
OTHER FINANCING USES	1,225,850	1,215,050	1,687,250	1,668,250	1,670,681	1,368,000
TOTAL EXPENSES	**21,876,204**	**21,954,125**	**22,803,806**	**23,110,264**	**23,508,113**	**23,540,471**
NET	-	**165,549**	**68,908**	**138,669**	**469,167**	**1,233,188**

Financial Summaries

FINANCIAL SUMMARIES

FY2023	GENERAL FUND	CONFISCATED ASSET FUND	ARPA FUND	HOTEL MOTEL FUND	VRET FUND	VETERANS MEMORIAL	CEMETERY TRUST FUND	DDA FUND	MSTF FUND	CAPTIAL PROJECTS FUND	IMPACT FEE FUND	BUILDING FUND	SPLOST FUND	TAD FUND	WATER/ SEWER FUND	SOLID WASTE FUND
	GOVERNMENTAL FUNDS														PROPRIETARY FUNDS	
	GENERAL	SPECIAL REVENUE FUNDS								CAPITAL PROJECT FUNDS					ENTERPRISE FUNDS	
REVENUES																
TAXES	$ 18,495,945	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 807,500	$ -	$ -	$ 25,009,872	$ 610,000	$ -	$ -
LICENSES & PERMITS	$ 1,042,750	$ -	$ -	$ 500,000	$ 230,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INTERGOVERNMENTAL	$ 150,000	$ -	$ 6,618,494	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 286,200	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	$ 154,122	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 336,091	$ 205,200	$ 472,296	$ -	$ -	$ -	$ 7,224,886	$ 700,000
FINES & FORFEITURES	$ 1,050,000	$ 45,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INVESTMENT INCOME	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,000)	$ -
CONTRIBUTIONS & DONATIONS	$ 15,000	$ -	$ -	$ -	$ -	$ 180	$ 12,000	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	$ 151,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,000	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ 125,000	$ -
OTHER FINANCING SOURCES	$ 797,387	$ -	$ -	$ -	$ -	$ -	$ -	$ 230,000	$ 705,138	$ 1,106,950	$ -	$ -	$ -	$ -	$ 1,644,796	$ -
TOTAL REVENUES	$ 21,876,204	$ 45,500	$ 6,618,494	$ 500,000	$ 230,000	$ 180	$ 12,000	$ 244,000	$ 1,124,229	$ 2,119,650	$ 472,296	$ 286,200	$ 25,009,872	$ 610,000	$ 8,992,682	$ 700,000
EXPENDITURES																
GENERAL GOVERNMENT	$ 3,917,678	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 154,000	$ 28,740	$ -	$ -	$ -	$ 979,908	$ -
MUNCIPAL COURT SERVICES	$ 769,441	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ 12,155,019	$ 45,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 694,300	$ 238,556	$ -	$ 5,109,000	$ -	$ -	$ -
PUBLIC SERVICES	$ 2,171,281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 380,000	$ 55,000	$ 286,200	$ 5,750,872	$ -	$ -	$ -
PARKS & RECREATION	$ 175,969	$ -	$ -	$ -	$ -	$ 180	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 3,400,000	$ -	$ -	$ -
COMMUNITY DEVELOPMENT	$ 1,460,966	$ -	$ -	$ -	$ -	$ -	$ -	$ 244,000	$ 1,124,229	$ 8,350	$ -	$ -	$ 1,250,000	$ 610,000	$ -	$ -
WATER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,424,032	$ -
WASTE WATER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000,000	$ -	$ 4,966,866	$ -
STORMWATER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	$ 1,071,876	$ -
SOLID WASTE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 700,000
OTHER FINANCING USES	$ 1,225,850	$ -	$ 6,618,494	$ 500,000	$ 230,000	$ -	$ 12,000	$ -	$ -	$ 883,000	$ -	$ -	$ -	$ -	$ 550,000	$ -
TOTAL EXPENDITURES	$ 21,876,204	$ 45,500	$ 6,618,494	$ 500,000	$ 230,000	$ 180	$ 12,000	$ 244,000	$ 1,124,229	$ 2,119,650	$ 472,296	$ 286,200	$ 25,009,872	$ 610,000	$ 8,992,682	$ 700,000
NET BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FINANCIAL SUMMARIES

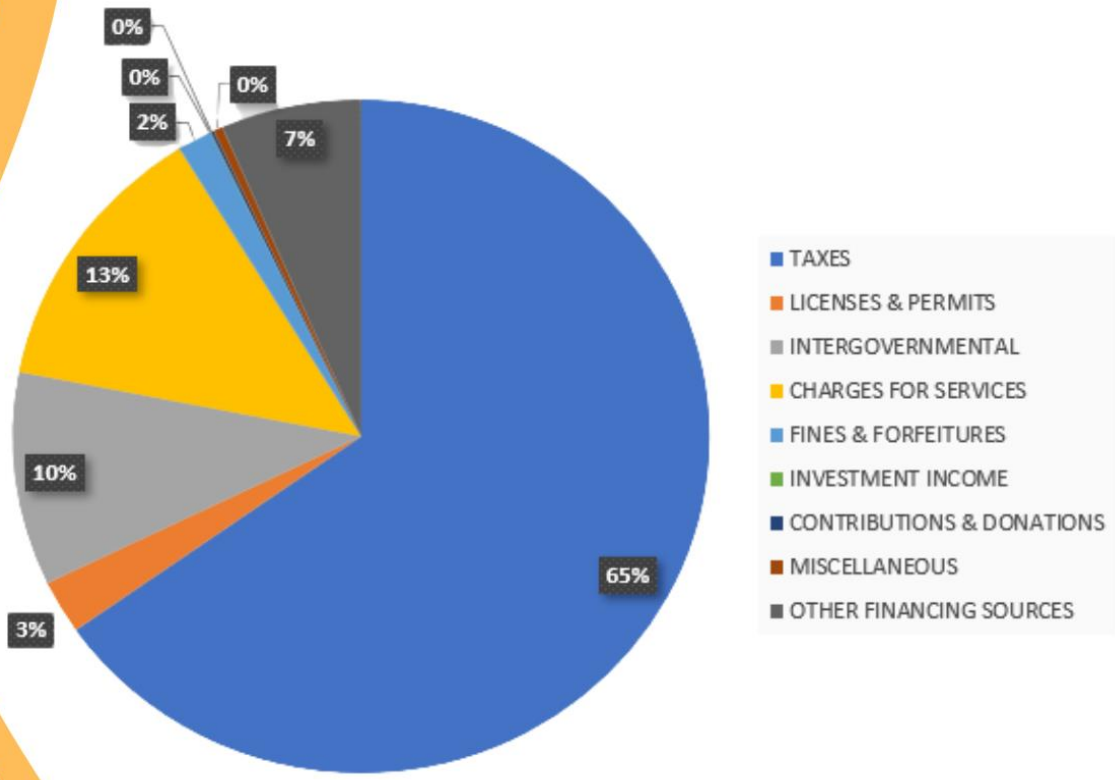
REVENUE & EXPENDITURE BY SOURCE

FY2023	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
REVENUES		
TAXES	$ 45,653,317	$ -
LICENSES & PERMITS	$ 1,042,750	$ -
INTERGOVERNMENTAL	$ 6,768,494	$ -
CHARGES FOR SERVICES	$ 1,079,153	$ 7,924,886
FINES & FORFEITURES	$ 1,095,500	$ -
INVESTMENT INCOME	$ 25,000	$ (2,000)
CONTRIBUTIONS & DONATIONS	$ 107,180	$ -
MISCELLANEOUS	$ 454,200	$ 125,000
OTHER FINANCING SOURCES	$ 2,923,031	$ 1,644,796
TOTAL REVENUES	$ 59,148,625	$ 9,692,682
EXPENDITURES		
PERSONELL SERVICES & EMPLOYEE BENEFITS	$ 13,168,977	$ 1,229,097
PURCHASED/CONTRACT SERVICES	$ 4,741,416	$ 3,756,855
SUPPLIES	$ 1,556,384	$ 1,013,344
CAPITAL OUTLAY	$ 33,212,638	$ 575,000
INTERFUND/DEPARTMENTAL CHARGES	$ 2,674,582	$ 272,915
DEPRECIATION AND AMORITIZATION	$ -	$ 1,539,792
OTHER COST	$ -	$ 35,700
DEBT SERVICE	$ 1,714,050	$ 719,979
OTHER FINANCING USES	$ 2,080,578	$ 550,000
TOTAL EXPENDITURES	$ 59,148,625	$ 9,692,682
NET BALANCE	$ -	$ -

Fund Title	Revenue Sources	Services Provided
General Fund	Property Tax License & Permits Franchise Fees Charges for Service	General Government Public Safety Public Services Economic Development
Capital Projects	Property Tax Lease Purchase Intergovernmental Revenues	Payments for long lived capital outlay such as Buildings, Equipment, Infrastructure, and other capital improvements
Special Revenue Funds	Property Tax Charges for Services Contributions & Donations	Funds that are designated for a specific purpose, such as Excise Taxes, Fiduciary Funds, and Confiscated Assets.
Component Unit Funds	Charges For Services	Community & Economic Projects; Downtown Development and other Mainstreet Programs

FINANCIAL SUMMARIES

REVENUES- ALL FUNDS

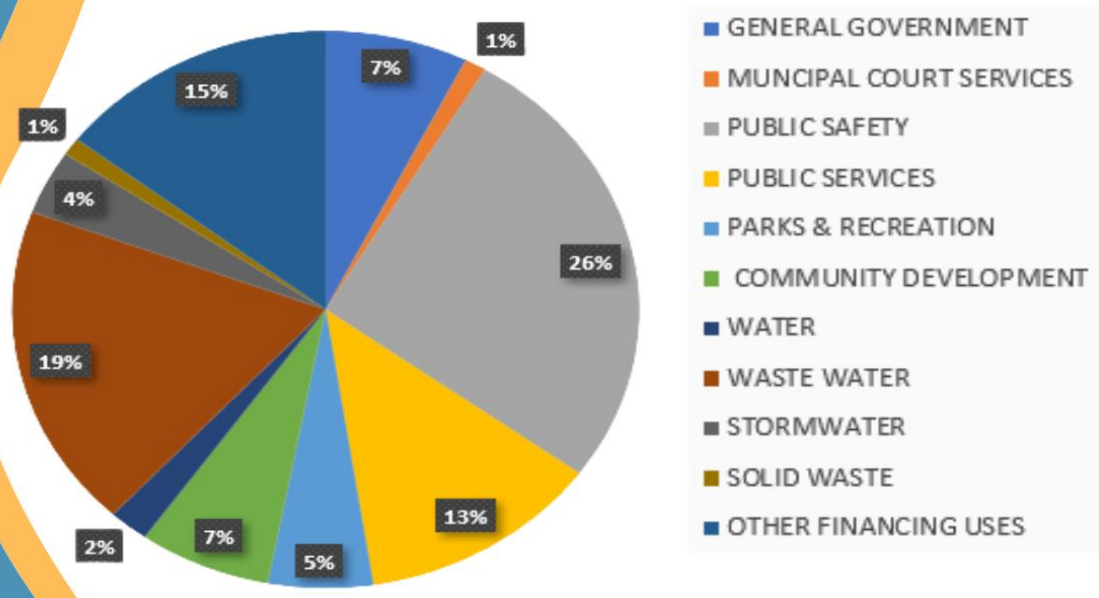


TAXES	$ 44,923,317
LICENSES & PERMITS	$ 1,772,750
INTERGOVERNMENTAL	$ 7,054,694
CHARGES FOR SERVICES	$ 9,092,595
FINES & FORFEITURES	$ 1,095,500
INVESTMENT INCOME	$ 18,000
CONTRIBUTIONS & DONATIONS	$ 107,180
MISCELLANEOUS	$ 293,000
OTHER FINANCING SOURCES	$ 4,484,271
TOTALS	$ 68,841,307



FINANCIAL SUMMARIES

EXPENDITURES- ALL FUNDS





GENERAL GOVERNMENT	$ 5,080,326
MUNCIPAL COURT SERVICES	$ 769,441
PUBLIC SAFETY	$ 18,242,375
PUBLIC SERVICES	$ 8,643,353
PARKS & RECREATION	$ 3,726,149
COMMUNITY DEVELOPMENT	$ 4,697,545
WATER	$ 1,424,032
WASTE WATER	$ 12,966,866
STORMWATER	$ 2,571,876
SOLID WASTE	$ 700,000
OTHER FINANCING USES	$ 10,019,344
TOTALS	$ 68,841,307

FUND BALANCE

General Fund Balance History

The City of Fayetteville has a reserve fund administrative policy that states that the City will strive to maintain a General Fund working fund balance in excess of the reserved fund balance equal to at least three months of the total General Fund appropriations budget, which has been enforced. The City, with careful financial planning and budgeting, has and is continuing to maintain the General Fund unreserved fund balance.

2021		2020	
GENERAL FUND	$8,275,592	GENERAL FUND	$7,967,010
SPLOST 2017 FUND	$5,074,785	SPLOST 2017 FUND	$6,314,881
CAPITAL PROJECTS	$-	CAPITAL PROJECTS	$15,350,544
BUILDING	$-	BUILDING	$503,499
OTHER GOVT FUNDS	$7,522,792	OTHER GOVT FUNDS	$4,084,101
TOTAL:	$20,873,169	TOTAL:	$34,220,035

At the end of the FY2021, the combined ending fund balances for the City's Governmental Funds were $20,873,169. Of the total fund balance, $20,499,511 is available as working capital for current spending in accordance with the purposes of the specific funds. The remainder of the fund balance, $378,658, is not available for new spending because it is considered non-spendable (pre-paid items and inventory)

Proprietary Net Position:

At the end of FY2021, the combined net position of the City's Proprietary Funds was $19,798,080. The most significant events that took place were an increase in expenses of $5,226,352 and an increase of revenues of $5,247,517 resulting in an increase in net position of $4,600,584.

FUND BALANCE YEAR ENDING JULY 31ST, 2021	GENERAL FUND	SPLOST 2017 FUND	BUILDING 2017 FUND	ARPA FUND	CAPITAL PROJECTS FUND	VEHICLE EXCISE TAD FUND	CONFISCATED ASSET FUND	HOTEL MOTEL TAX FUND	VETERANS MEMORIAL	TAD FUND	CEMETERY TRUST FUND	DOWNTOWN DEVELOPMENT	MAINSTREET TOURISM	IMPACT FEE FUND
BEGINNING BALANCE	$ 7,967,010	$ 6,314,881	$ 503,499	$ -	$ 15,350,544	$ -	$ 212,948	$ -	$ 716	$ 1,588,865	$ 13,022	$ 671,913	$ 274,467	$ 2,910,328
CHANGES IN FUND BALANCE	$ 308,582	$ (1,240,096)	$ (503,499)	$ -	$ (14,088,584)	$ -	$ (71,049)	$ -	$ 1,772	$ -	$ 13,729	$ (61,613)	$ 182,584	$ 523,150
YEAR ENDED, 7/31/2022	$ 8,275,592	$ 5,074,785	$ -	$ -	$ 1,261,960	$ -	$ 141,899	$ -	$ 2,488	$ 1,588,865	$ 26,751	$ 610,300	$ 457,051	$ 3,433,478

General Fund

GENERAL FUND

The General Fund is the largest operating fund for the City of Fayetteville. The General Fund generates the largest amount of revenues, as well provides the majority of services to the Citizens of Fayetteville. Services provided by the General Fund Are: General government services, that includes Mayor and City Council. The largest services provided to the community are those by Public Safety; Police and Fire services. They account for the largest portion of the budget, with majority of their costs being salary and wages payable. The General Fund also provides Public Services for the community with road maintenance, sidewalk repairs, and maintaining the City right of ways. We also provide Municipal Court services as well as Economic & Community Development.

GENERAL FUND	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET
REVENUES					
PERSONAL & PROPERTY TAXES	$ 5,497,825	$ 5,829,178	$ 6,399,869	$ 6,078,573	$ 7,720,945
FRANCHISE TAX	$ 1,565,288	$ 1,528,780	$ 1,593,014	$ 1,673,000	$ 1,676,000
LOCAL OPTION SALES TAX	$ 4,107,376	$ 4,585,851	$ 4,779,030	$ 4,641,902	$ 5,650,000
BUSINESS & OCCUPATIONAL TAXES	$ 1,267,045	$ 1,351,430	$ 1,526,573	$ 1,475,824	$ 1,500,000
INSURANCE PREMIUM TAXES	$ 1,230,642	$ 1,297,352	$ 1,340,824	$ 1,341,000	$ 1,350,000
OTHER TAXES	$ 569,194	$ 577,113	$ 600,923	$ 605,428	$ 599,000
LICENSES & PERMITS	$ 671,653	$ 1,045,341	$ 1,783,085	$ 999,604	$ 1,042,750
INTERGOVERNMENTAL (GRANTS)	$ 2,080,454	$ 308,569	$ 448,380	$ 619,867	$ 150,000
CHARGES FOR SERVICES	$ 166,400	$ 201,967	$ 118,967	$ 115,154	$ 154,122
FINES & FORFEITURES	$ 728,601	$ 907,489	$ 1,094,175	$ 991,179	$ 1,050,000
INVESTMENT INCOME	$ 90,111	$ 10,180	$ 28,829	$ 10,000	$ 20,000
CONTRIBUTIONS & DONATIONS	$ 9,438	$ 9,356	$ 13,007	$ 15,010	$ 15,000
MISCELLANEOUS	$ 123,874	$ 84,728	$ 82,037	$ 101,000	$ 151,000
OTHER FINANCING SOURCES	$ 755,350	$ 472,760	$ 1,382,531	$ 1,606,401	$ 797,387
TOTAL REVENUES	$ 18,863,249	$ 18,210,092	$ 21,191,245	$ 20,273,942	$ 21,876,204
EXPENDITURES					
GENERAL GOVERNMENT	$ 2,629,390	$ 2,489,302	$ 3,275,214	$ 3,431,825	$ 3,917,678
MUNCIPAL COURT SERVICES	$ 542,432	$ 589,232	$ 652,111	$ 742,859	$ 769,441
PUBLIC SAFETY	$ 10,354,090	$ 9,810,455	$ 11,000,571	$ 11,527,763	$ 12,155,019
PUBLIC SERVICES	$ 1,063,677	$ 1,069,999	$ 1,376,853	$ 1,425,650	$ 2,171,281
PARKS & RECREATION	$ 301,511	$ 272,796	$ 412,697	$ 265,933	$ 175,969
COMMUNITY DEVELOPMENT	$ 1,027,805	$ 1,517,333	$ 2,107,558	$ 1,700,680	$ 1,460,966
OTHER FINANCING USES	$ 730,518	$ 2,152,157	$ 1,108,103	$ 1,179,232	$ 1,225,850
TOTAL EXPENDITURES	$ 16,649,422	$ 17,901,273	$ 19,933,107	$ 20,273,942	$ 21,876,204
NET CHANGES IN FUND BALANCE	$ 2,213,827	$ 308,819	$ 1,258,139	$ -	$ -
BEGINNING FUND BALANCES AUGUST 1	$ 5,753,183	$ 7,967,010	$ 7,967,010		
FUND BALANCES (DEFICIT) JULY 31ST	$ 7,967,010	$ 8,275,592	$ 9,225,149		

*UNAUDITED STATEMENT AS OF 6/2022

GENERAL FUND-REVENUE DETAIL

GENERAL FUND-REVENUES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET
			*UNAUDITED STATEMENT AS OF 6/2022		
PERSONAL & PROPERTY TAX					
REAL PROPERTY	$ 4,814,419	$ 4,826,126	$ 5,360,855	$ 5,323,073	$ 6,716,945
PERSONAL PROPERTY-MOTOR VEHICLE	$ 54,125	$ 50,426	$ 35,330	$ 70,000	$ 50,000
TITLE AD VALOREM TAX	$ 444,973	$ 731,156	$ 746,911	$ 500,000	$ 685,000
INTANGIBLE RECORDING TAX	$ 138,555	$ 169,016	$ 175,148	$ 132,000	$ 180,000
REAL ESTATE TRANSFER TAX	$ 45,753	$ 52,454	$ 81,624	$ 53,500	$ 89,000
FRANCHISE TAX-ELECTRIC	$ 1,128,918	$ 1,067,260	$ 1,121,899	$ 1,200,000	$ 1,200,000
FRANCHISE TAX-NATURAL GAS	$ 148,672	$ 167,588	$ 187,231	$ 174,000	$ 185,000
FRANCHISE TAX-CABLE	$ 210,835	$ 227,136	$ 247,169	$ 223,000	$ 230,000
FRANCHISE TAX-TELEPHONE	$ 60,871	$ 57,749	$ 36,715	$ 60,000	$ 45,000
FRANCHISE TAX-FIBER	$ 15,992	$ 9,049	$ -	$ 16,000	$ 16,000
LOCAL OPTION SALES TAX	$ 4,107,376	$ 4,585,851	$ 4,779,030	$ 4,641,902	$ 5,650,000
BEER/WINE EXCISE TAX	$ 392,154	$ 376,422	$ 357,282	$ 386,428	$ 394,000
LOCAL OPTION MIXED DRINK TAX	$ 63,626	$ 96,094	$ 134,034	$ 89,000	$ 80,000
BUSINESS & OCCUPATION TAX	$ 1,267,045	$ 1,351,430	$ 1,526,573	$ 1,475,824	$ 1,500,000
INSURANCE PREMIUM TAX	$ 1,230,642	$ 1,297,352	$ 1,340,824	$ 1,341,000	$ 1,350,000
FINANCIAL INSTITUTION TAX	$ 113,414	$ 104,596	$ 109,607	$ 130,000	$ 125,000
TOTAL PERSONAL & PROPERTY TAX	$ 14,237,370	$ 15,169,703	$ 16,240,235	$ 15,815,727	$ 18,495,945
LICENSE & PERMITS					
ALCHOHOLIC BEVERAGES	$ 196,250	$ 228,254	$ 307,267	$ 230,000	$ 300,000
PLANNING & ZONING	$ 16,030	$ 20,346	$ 41,787	$ 42,404	$ 11,000
POOL PERMITS	$ 675	$ 2,975	$ 1,825	$ 1,230	$ 1,000
DEMOLITION & LAND DISTUBRANCE	$ 8,458	$ 6,732	$ 5,752	$ 5,790	$ 3,000
FOUNDATION PERMITS	$ 5,025	$ 975	$ 6,128	$ 7,520	$ 1,000
FIRE DEPARTMENT INSPECTION & PERMITS	$ -	$ 5,700	$ 6,375	$ 6,400	$ 4,000
LOW VOLTAGE PERMITS	$ 3,300	$ 3,325	$ 2,125	$ 2,550	$ 2,000
BUILDING INSPECTIONS	$ 292,086	$ 626,354	$ 1,183,372	$ 495,000	$ 550,000
REINSPECTION FEES	$ 5,400	$ 5,425	$ 11,100	$ 9,570	$ 6,000
CELL PHONE TOWER	$ 100	$ 400	$ 1,450	$ 12,450	$ 500
PLUMBING INSPECTIONS	$ 32,526	$ 32,817	$ 56,188	$ 65,000	$ 65,000
ELECTRICAL INSPECTIONS	$ 34,984	$ 44,516	$ 59,236	$ 35,000	$ 45,000
AIR CONDITIONING INSPECTIONS	$ 70,900	$ 55,050	$ 88,822	$ 76,440	$ 48,000
OTHER LICENSE & PERMITS	$ 5,869	$ 12,471	$ 11,659	$ 10,250	$ 6,250
TOTAL LICENSE & PERMITS	$ 671,603	$ 1,045,341	$ 1,783,086	$ 999,604	$ 1,042,750

GENERAL FUND-REVENUE DETAIL CONTINUED

	-	-	-	-	-
INTERGOVERNMENTAL					
FEDERAL GRANT	$ 1,951,862	$ 180,431	$ 322,212	$ 484,867	$ 15,000
LOCAL GRANT	$ 119,538	$ 110,081	$ 117,341	$ 120,000	$ 120,000
EQUITABLE SHARING (FEDERAL SEIZURE)	$ 9,054	$ 18,057	$ 8,828	$ 15,000	$ 15,000
CHARGES FOR SERVICES					
COURT FEES AND CHARGES	$ 77,845	$ 116,316	$ 21,151	$ 20,000	$ 50,000
PLANNING AND DEVELOPMENT FEES	$ 54,466	$ 38,116	$ 43,786	$ 44,500	$ 55,000
FIRE PLAN REVIEWS	$ -	$ 3,132	$ -	$ 2,000	$ 2,000
ELECTION QUALIFYING FEE	$ 2,412	$ -	$ 1,152	$ 1,152	$ 1,000
ADVERTISING FEE	$ 4,500	$ 4,200	$ 6,300	$ 4,250	$ 3,500
ACCIDENT REPORTS	$ 23,897	$ 33,373	$ 38,748	$ 37,142	$ 37,072
COMMERCIAL BURN PERMIT	$ -	$ -	$ -	$ 500	$ 500
SPRINKLER PLAN REVIEW	$ 3,250	$ 6,800	$ 7,650	$ 5,550	$ 5,000
BAD CHECK FEES	$ 30	$ 30	$ 180	$ 60	$ 50
FINES & FORFEITURES					
MUNICIPAL-COURT FINES & FORFEITURES	$ 686,662	$ 872,083	$ 1,053,930	$ 951,179	$ 1,000,000
MUNICIPAL-TECHNOLOGY FEE	$ 41,939	$ 35,406	$ 40,245	$ 4,000	$ 50,000
INVESTMENT INCOME					
INTEREST INCOME	$ 90,111	$ 10,180	$ 28,829	$ 10,000	$ 20,000
CONTRIBUTIONS & DONATIONS					
DONTATIONS FROM PRIVATE SOURCES	$ 9,438	$ 9,356	$ 13,007	$ 15,010	$ 15,000
MISCELLANEOUS REVENUE					
TOWER RENT AND ROYALTIES	$ 69,842	$ 69,885	$ 71,685	$ 76,000	$ 76,000
RENTAL INCOME 240 GLYNN STREET SOUTH	$ -	$ -	$ 1,500	$ 1,500	$ -
OTHER MISCELLANEOUS INCOME	$ 54,033	$ 14,844	$ 8,851	$ 23,500	$ 75,000
OTHER FINANCING SOURCES					
TRANSFER IN-DDA	$ 19,670	$ -	$ 200,000	$ 200,000	$ -
TRANSFER IN -WATER & SEWER	$ 450,000	$ 450,000	$ 686,245	$ 700,000	$ 550,000
TRANSFER IN -IMPACT FEES	$ 7,500	$ -	$ 7,580	$ 7,580	$ 23,740
TRASNSFER IN-CEMETERY TRUST	$ 10,457	$ -	$ -	$ 12,000	$ -
TRANSFER IN-ARPA	$ -	$ -	$ 454,821	$ 661,821	$ -
UNRESERVED FUND BALANCE	$ -	$ -	$ -	$ -	$ 198,647
SALE OF ASSETS	$ 267,723	$ 22,760	$ 33,884	$ 25,000	$ 25,000
TOTAL REVENUES	$ 18,863,200	$ 18,210,092	$ 21,191,245	$ 20,237,942	$ 21,876,204

GENERAL FUND

Overview: General Fund Revenues

GENERAL FUND	FY2022 ADOPTED BUDGET	FY2023 ADOPTED BUDGET	% VARIANCE
REVENUES			
PERSONAL & PROPERTY TAXES	$ 15,121,651	$ 18,495,945	22%
LICENSES & PERMITS	$ 860,204	$ 1,042,750	21%
INTERGOVERNMENTAL (GRANTS)	$ 335,000	$ 150,000	-55%
CHARGES FOR SERVICES	$ 223,692	$ 154,122	-31%
FINES & FORFEITURES	$ 1,050,000	$ 1,050,000	0%
INVESTMENT INCOME	$ 10,000	$ 20,000	100%
CONTRIBUTIONS & DONATIONS	$ 15,000	$ 15,000	0%
MISCELLANEOUS	$ 151,000	$ 151,000	0%
OTHER FINANCING SOURCES	$ 544,945	$ 797,387	46%
TOTAL REVENUES	$ 18,311,492	$ 21,876,204	19%

General Fund has a budgeted amount of revenues, anticipated to collect $21,876,204 for FY2023. This is an 19% increase from FY2022, where revenues prior year were budgeted to collect $18,311,492. The City anticipates seeing a growth in property taxes as well as local option sales tax and charges for services. Intergovernmental revues are seeing a decrease in revenues with a variance of (55%). Charges for services is seeing a decrease in revenues by (31%) and growth in interest by 100%. Other Financing Sources have seen a large increase for FY23 due to operating transfers increasing between funds.

General Fund Revenues are broken down into (9) nine revenue categories that are in uniform with the standard chart of accounts that are established by G.A.A.P (Generally Accepted Accounting Principles. In the financial summaries below, is a breakdown of how revenues are collected, economic impacts on the established budget, as well as analysis of the list (5) fiscal year trends.

31. General Property Taxes and Revenues
32. Licenses and Permits
33. Intergovernmental Revenues
34. Charges for Services
35. Fines and Forfeitures
36. Interest Income
37. Contributions and Donations Private Sources
38. Miscellaneous Revenues
39. Other Financing Sources

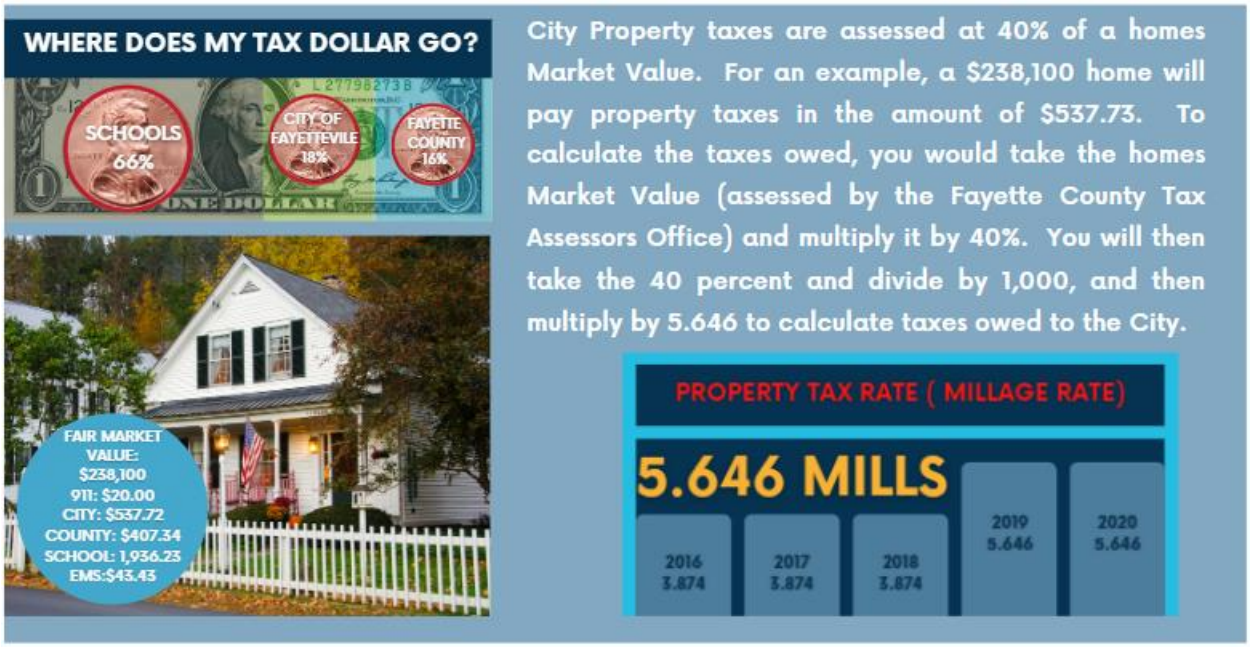


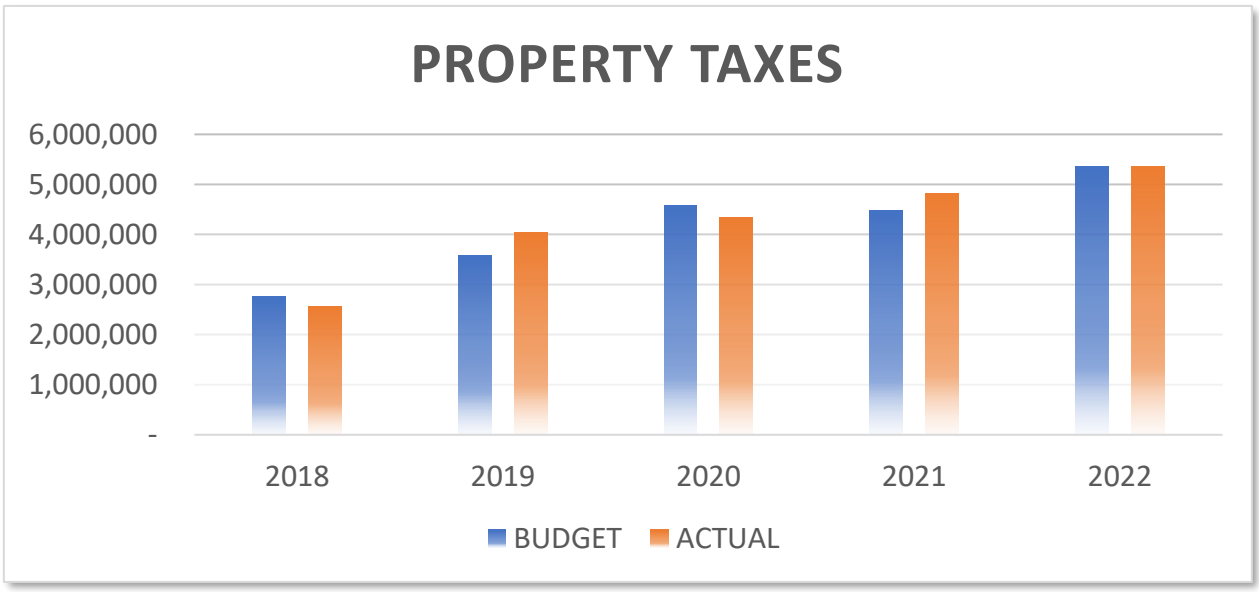
General Property Taxes and Revenues

FY2023 has a budgeted Revenue amount of $18,495,945 for General Property Taxes and Revenues. This is the major revenue source for the General Fund. These revenues consist of personal and property taxes; Motor Vehicles & Real Estate; Franchise Fees, Local Option Sales Tax; Business and Occupation taxes; Insurance and Premium Taxes, and Financial Institution Taxes. In the sections below, we will go into depth of these revenues collected by the City of Fayetteville. General Property Taxes account for 85% of General Fund revenues.

Property Taxes

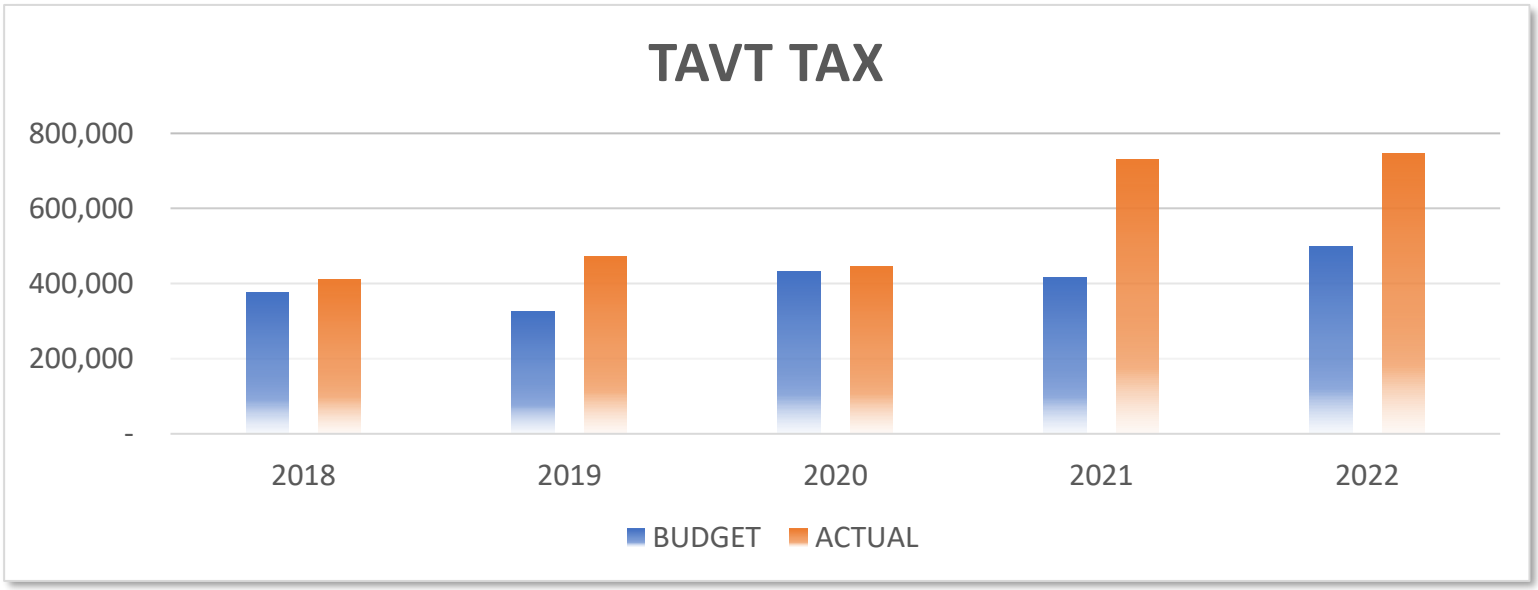
The largest revenue source in the General Fund is derived from Property Taxes. Property taxes are calculated on an assessed millage rate on real and personal property owned within the City. City Council approved a 5.646 millage rate and anticipate collecting $7,524,445 for the year. 11% of these revenues will fund capital projects to fulfill the needs of capital outlay. Property Taxes are collected on behalf of the City, from the Fayette County Tax Assessor's office, and disbursed in the beginning of November.





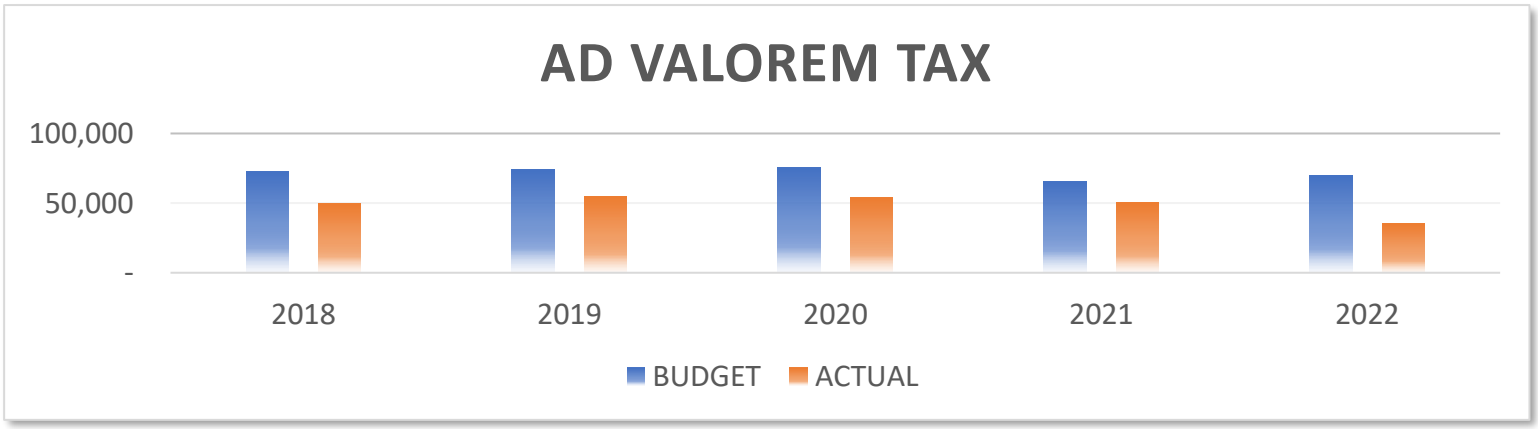
TAVT Tax

TAVT Tax Title Ad Valorem Tax (TAVT) became effective on March 1, 2013. TAVT is a one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax (annual motor vehicle tax) and is paid every time vehicle ownership is transferred or a new resident registers the vehicle in Georgia for the first time. The City anticipates to see collection for TAVT Taxes in the amount of $685,000.00



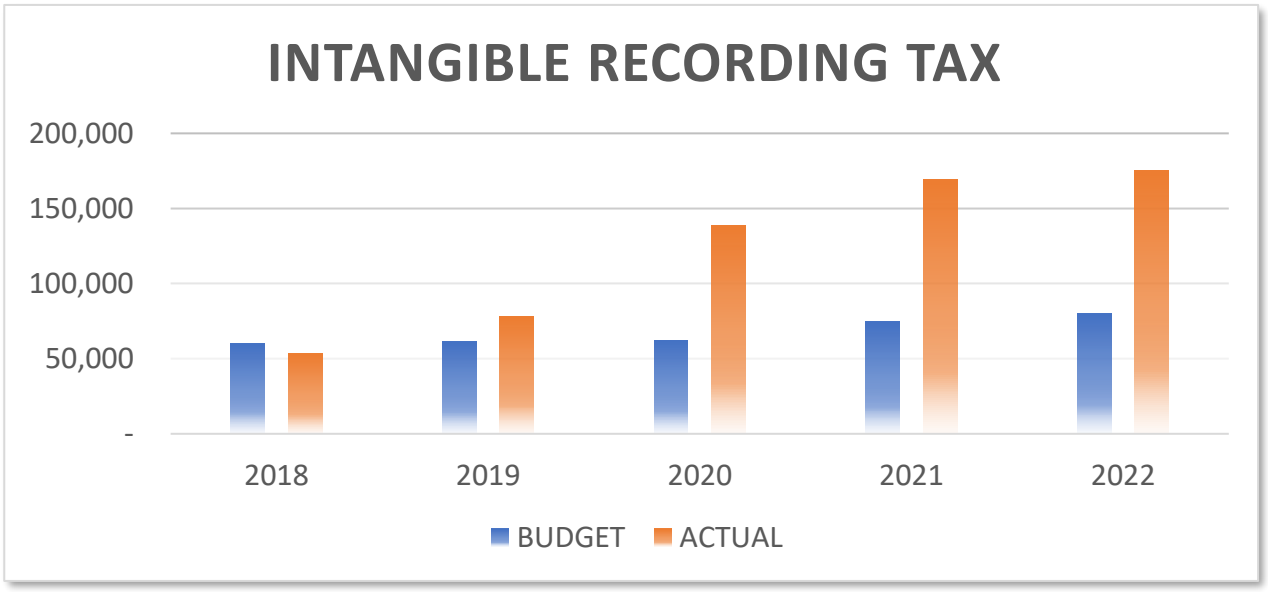
Ad Valorem Tax

Annual Ad Valorem tax applies to most vehicles not taxed under TAVT or alternative ad valorem tax. Annual Ad Valorem tax is a value tax that is assessed annually and must be paid at the time of registration. Payment of ad valorem tax is a prerequisite to receiving a tag or renewal decal. Ad valorem taxes are due each year on all vehicles whether they are operational or not, even if the tag or registration renewal is not being applied for. Taxes must be paid by the last day of your registration period (birthday) to avoid a 10% penalty. Tax amounts vary according to the current fair market value of the vehicle and the tax district in which the owner resides. Ad valorem tax receipts are distributed to the state, county, schools, and cities. FY2023 is budgeted to see a collection amount of $50,000.00



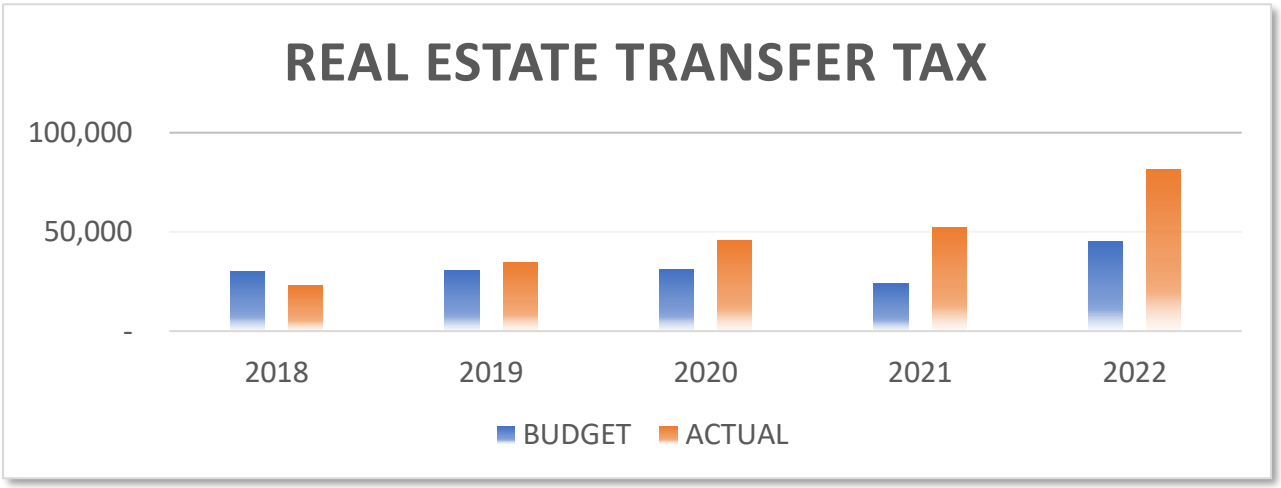
Intangible Recording Tax

Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate being conveyed or encumbered, or upon which a lien is created to secure the note, within 90 days from the date of execution of the instrument. Intangible Recording Tax is administered and collected at the county level, in all 159 counties in Georgia, by the Clerk of Superior Court, the "collecting officer". The City has seen growth in Intangible Recording Tax, and has budgeted to collect $180,000.00 for FY2023.



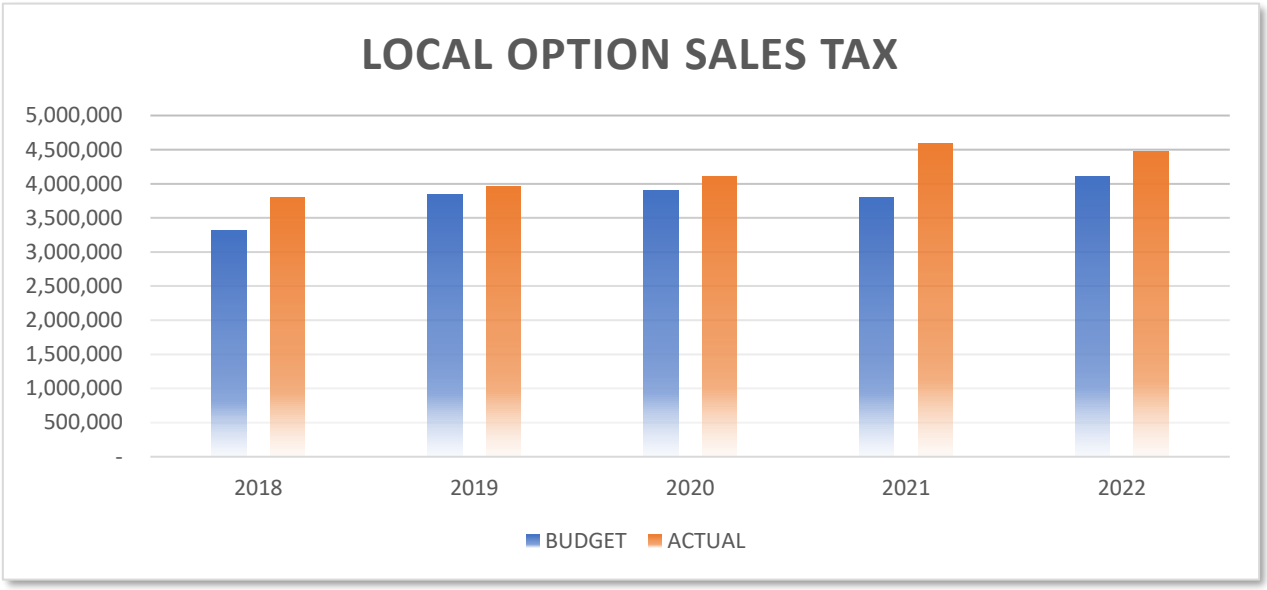
Real Estate Transfer Tax

Real estate transfer tax is an excise tax on transactions involving the sale of real property where title to the property is granted, assigned, transferred, or otherwise conveyed from the seller to the buyer. Budgeted for FY2023 for collections is $89,000.00



Local Option Sales Tax

The City relies heavily on the Local Option Sales Tax (LOST) as is evidenced by the anticipated receipt of $5,650,000 for Fiscal Year 2023. Since the citizens first voted to implement this as a source of municipal financing, the City has depended on it to deliver high quality services to the citizens and offset significant millage rate increases in property taxes. This sales tax consists of a one percent sales tax collected by businesses and remitted to the State of Georgia monthly, where the distribution is made to the cities and counties.



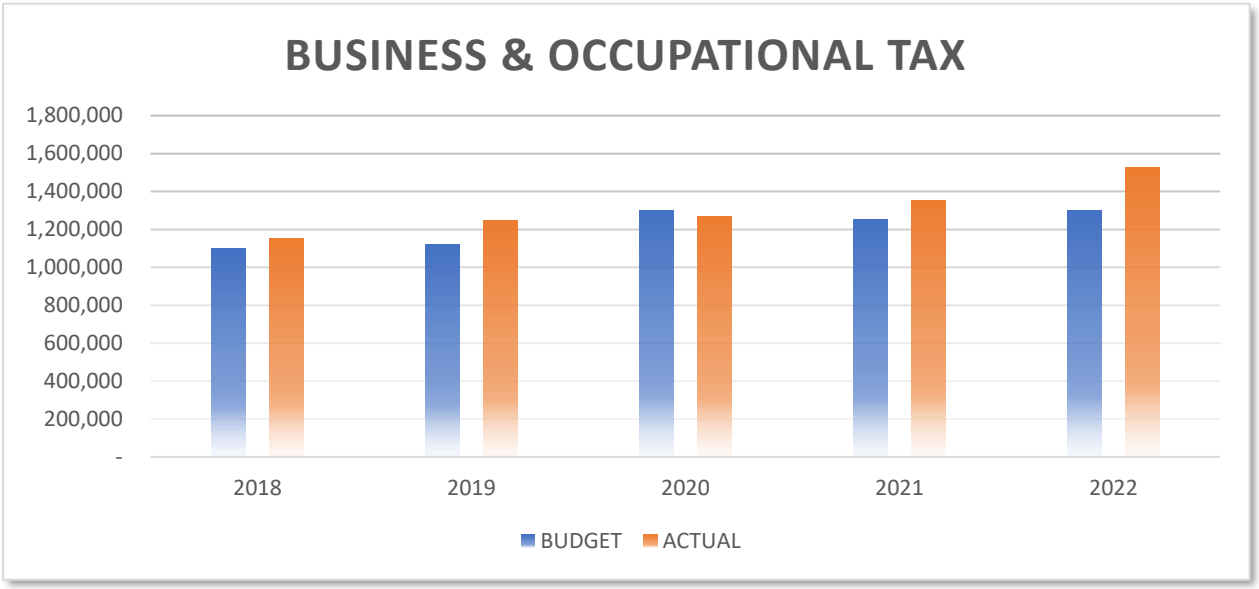
Business & Occupational Tax

Occupational Tax Certificates are commonly known as “Business Licenses”. Anyone wishing to do business in the City of Fayetteville are required to obtain a business license. Taxes collected on Business license are calculated off the business' gross revenue. The minimum cost of a business license in Fayetteville is $75.00 and is due by March 31st, annually. in FY2022, 2,878 business licenses were issued and generated $1,526,573.22 in revenues. The Budget for FY2023 is $1,500,000.

Occupational tax certificate renewals for annual and retail businesses are mailed in December of each year, with a due date of March 31. The penalty of late submission is 10% plus 1.5% per month until paid in full. Additionally, Code Enforcement may issue citations for those who fail to renew by May 1, which could result in a fine by the Municipal Court Judge.

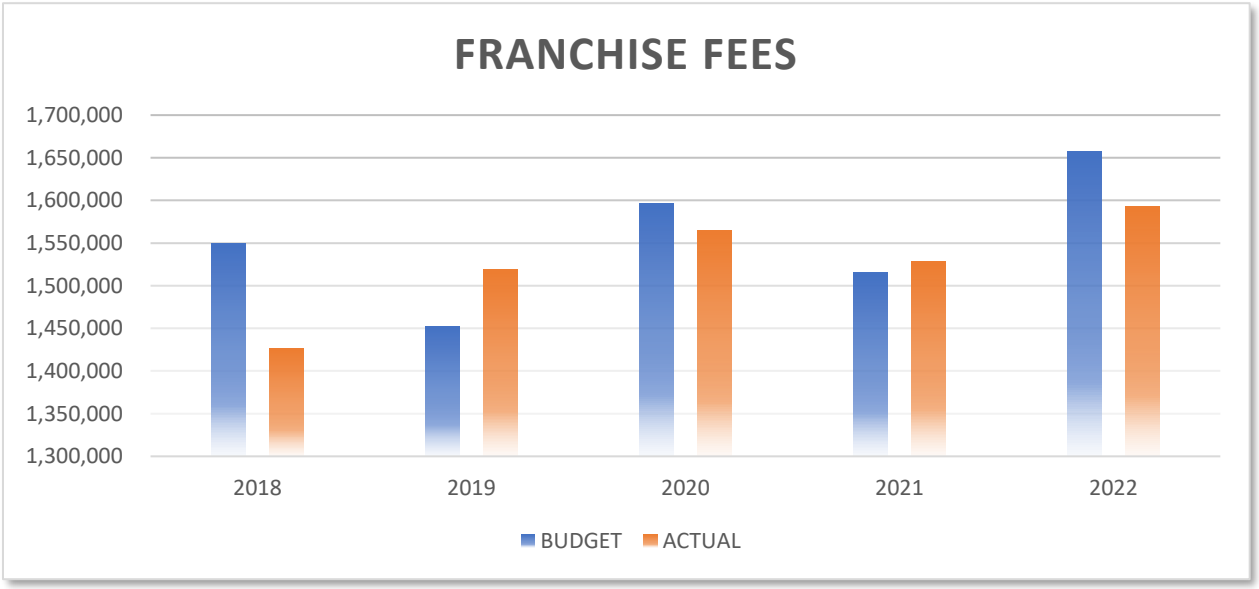
Alcohol license renewals are mailed in October each year, with a due date of approximately December 1 of at least half the fee; the remaining fee with a due date of March 31. All establishments selling alcohol, either on premise or off-premise, must have a current retail license. If the alcohol license is not renewed by January 1, the alcohol license is

closed. The business will not be allowed to sell alcohol and a $500 fine will be issued. This is an expensive and time-consuming process, so early renewal is encouraged.



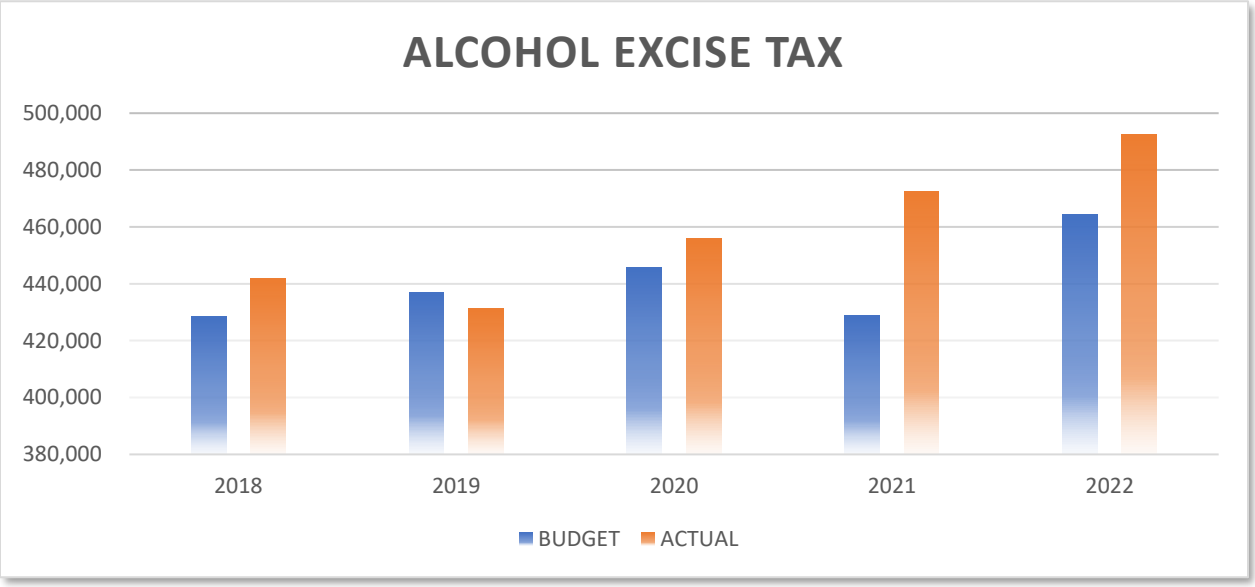
Franchise Fees

Franchise taxes are fees that are charged to local utility companies for the use of public right of ways. The City collects franchise fees from electricity, cable, telephone and fiber services. The City has budgeted to collected $1,676,000 in revenues to be collected for franchise fees.



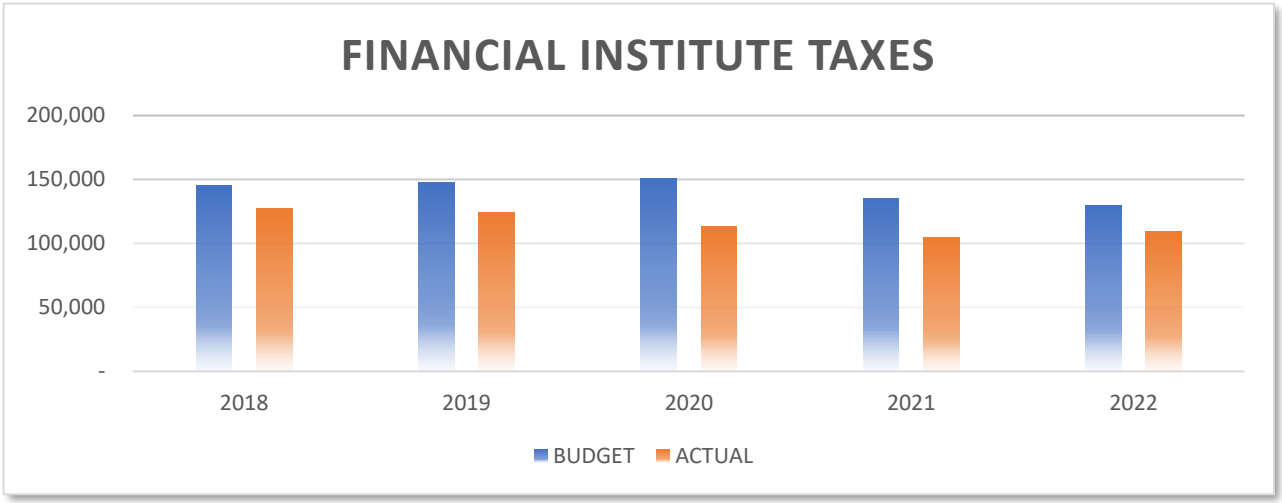
Alcohol Excise Taxes

Revenues are generated from the collection of taxes based off the sale of alcohol. There are two types of revenues generated from alcohol sales: excise tax collected off sales of beer and wines from distributors (grocery stores, gas stations, distilleries), and the sale of single pour drinks from private establishments. The City collects 3% of sales off of alcohol, and is collected on a monthly basis. FY2023 budget of alcohol excise tax is $474,000.



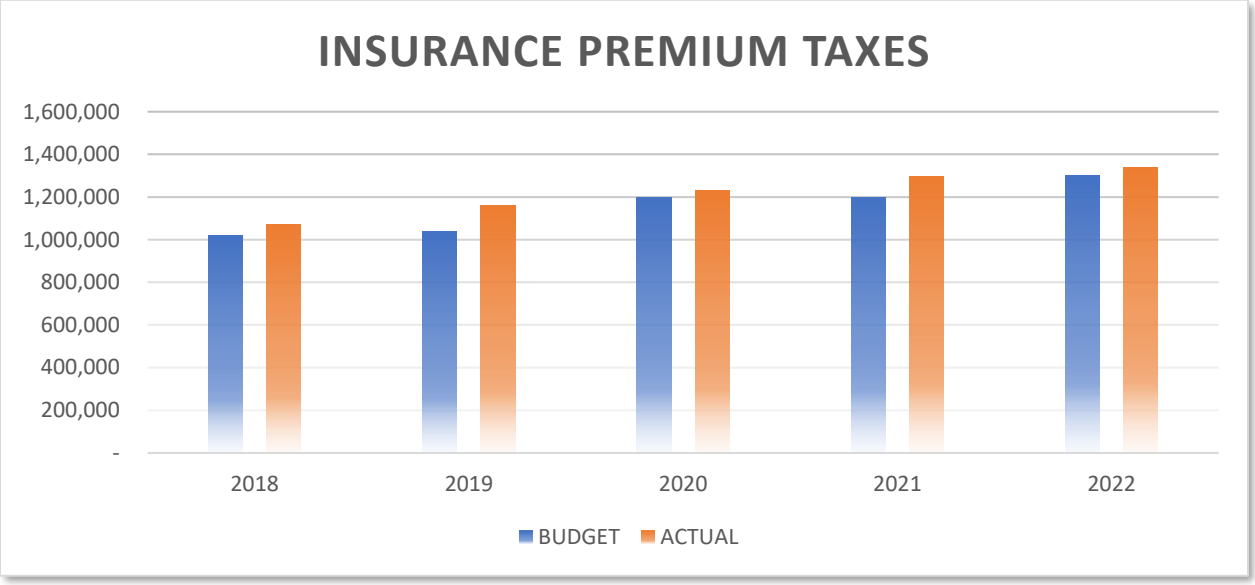
Financial Institute Taxes

Financial Institutions taxes is a tax levied on banks and trust companies, credit institutions, savings and loan associations and credit unions on net income earned. Payments are received on an annual basis, when license are due March 1st. FIT Taxes account for 1% percent of the budget and has a budget of $125,000 for FY2023



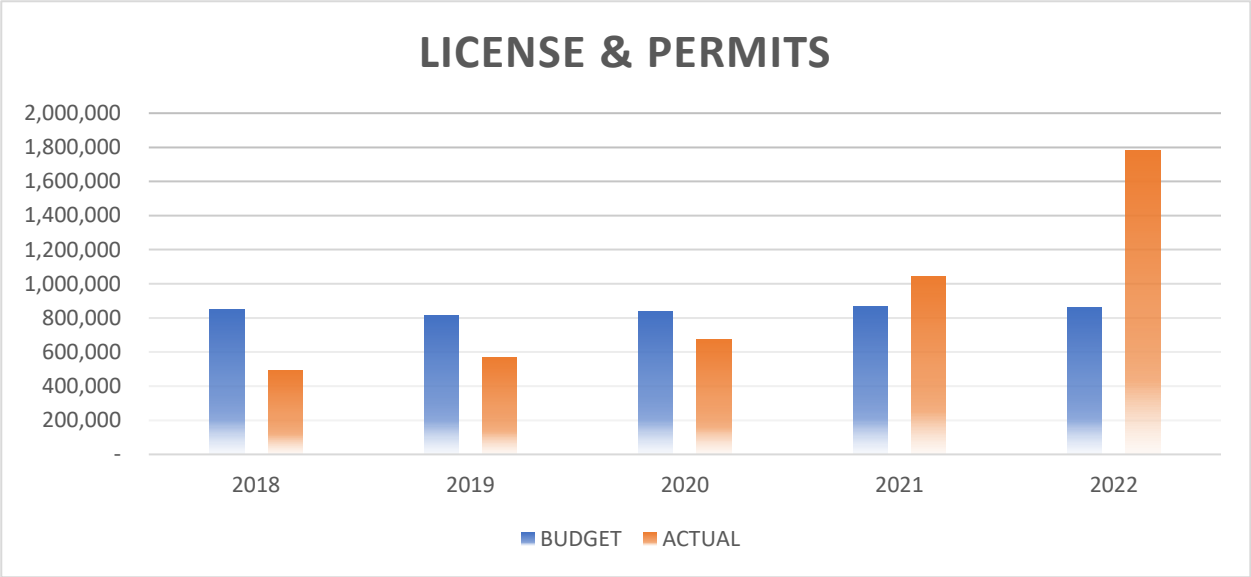
Insurance & Premium Taxes

Premium Taxes are imposed taxes by the State of Georgia on insurance companies that conduct business in Georgia. This includes State premium tax, Retaliatory tax, and local premium taxes. Revenues are disbursed from the State to Fayetteville in a one-time annual payment. Funds are normally received in October. Insurance Premium Taxes account for 6% of the General Fund Budget and have a budget of $1,350,000 for FY2023



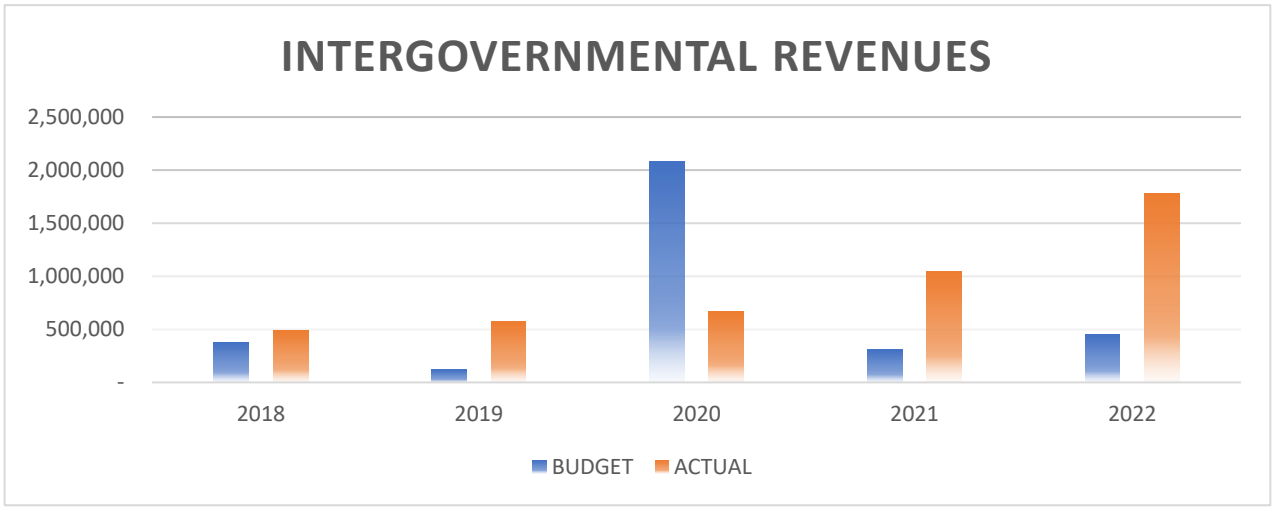
License & Permits

License and Permits revenues consist of a budget of $1,042,750 for FY 2023. These revenues consist of fees charged for Alcohol Permits; Planning and Zoning permits; Sign Permits; Building Department revenues for Building, Plumbing and Mechanical permits. Other revenues in this category include Precious Metals, Solicitation Permits, and other miscellaneous user fees charged on behalf of the City.



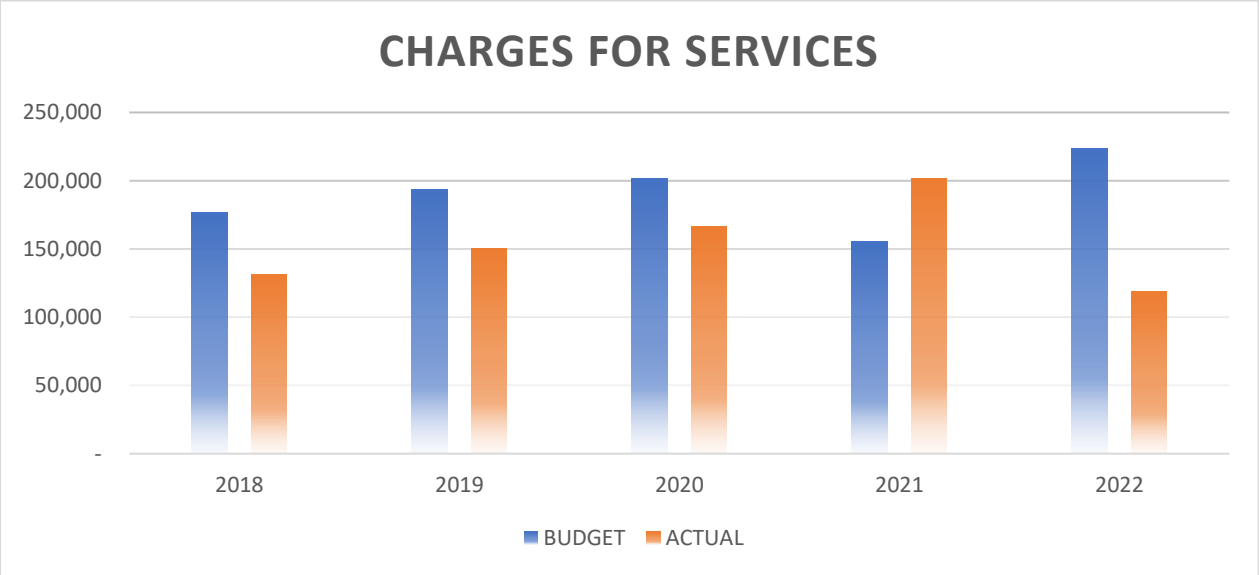
Intergovernmental Revenues

A source of revenues for General fund comes from Intergovernmental funding, which are grants received from Federal, State, and other local municipality dollars. The City has a budgeted amount of $30,000 to be awarded to us from Federal funds, and $120,000 from local resources. Intergovernmental revenues account for .04% of General Fund revenues.



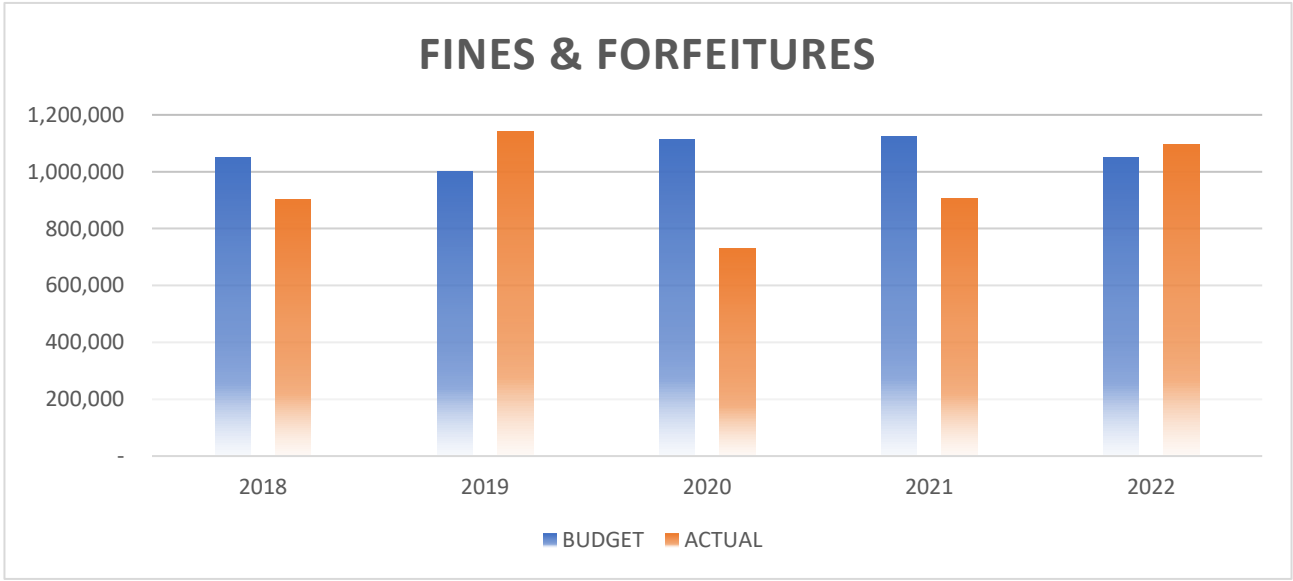
Charges for Services

Charges for Services account for .70% of the FY2023 General Fund Budget. These revenues are generated from Municipal Court Costs, Planning & Development Fees, Election Qualifying Fees, and Liquor Application Fees. Other fees included come from Public Services from permits, accident reports, and development review costs. FY2023 budget is $154,122.



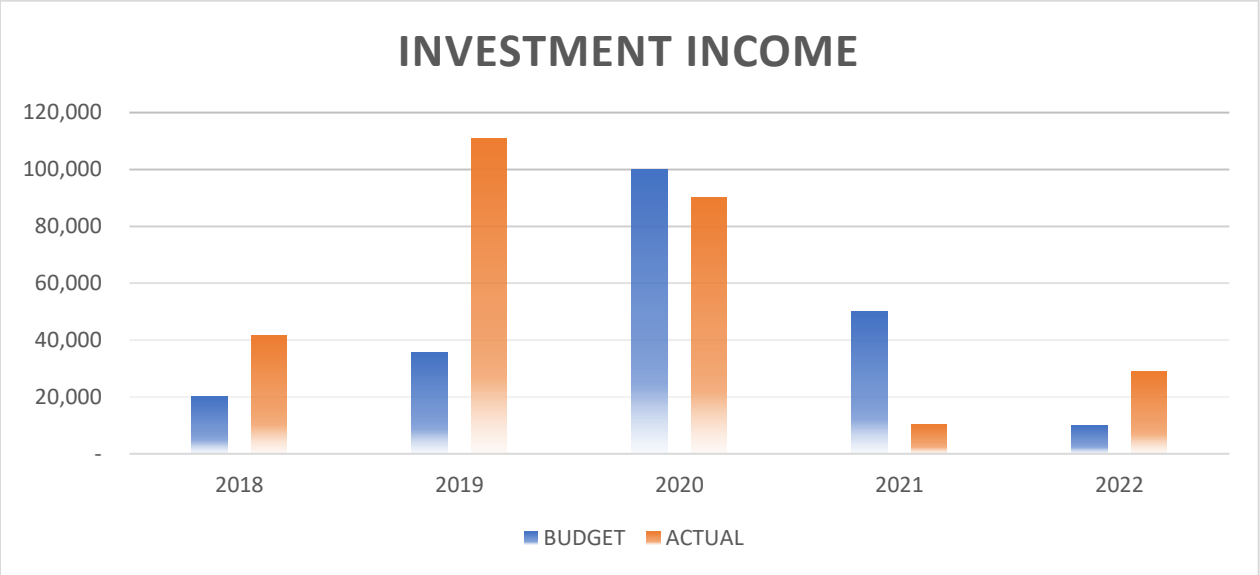
Fines & Forfeitures

The City of Fayetteville collects revenues based on citations collected from our municipal courts. These revenues are recorded in our Fines and Forfeiture revenues, and has a budget of $1,050,000 for FY2023 and accounts for 4.8% of the operating budget.



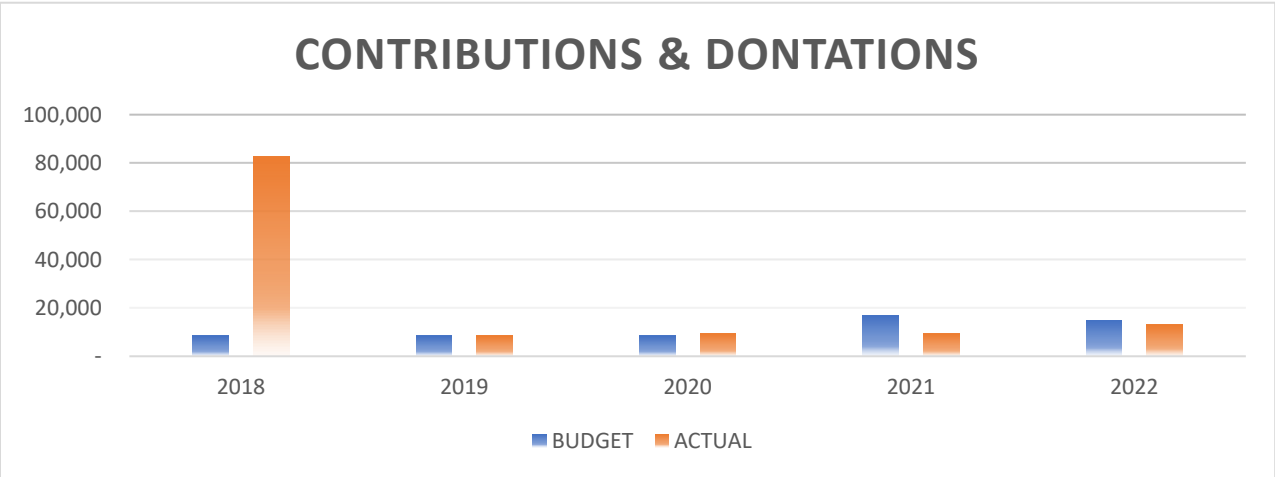
Investment Income

Investment Income is interest earned on cash accounts held by the City of Fayetteville. Interest earnings have been dropped significantly in 2022 and only budgeted $20,000 based off collections received in 2021 and 2022. Investments account for .05% of the 2023 budget.



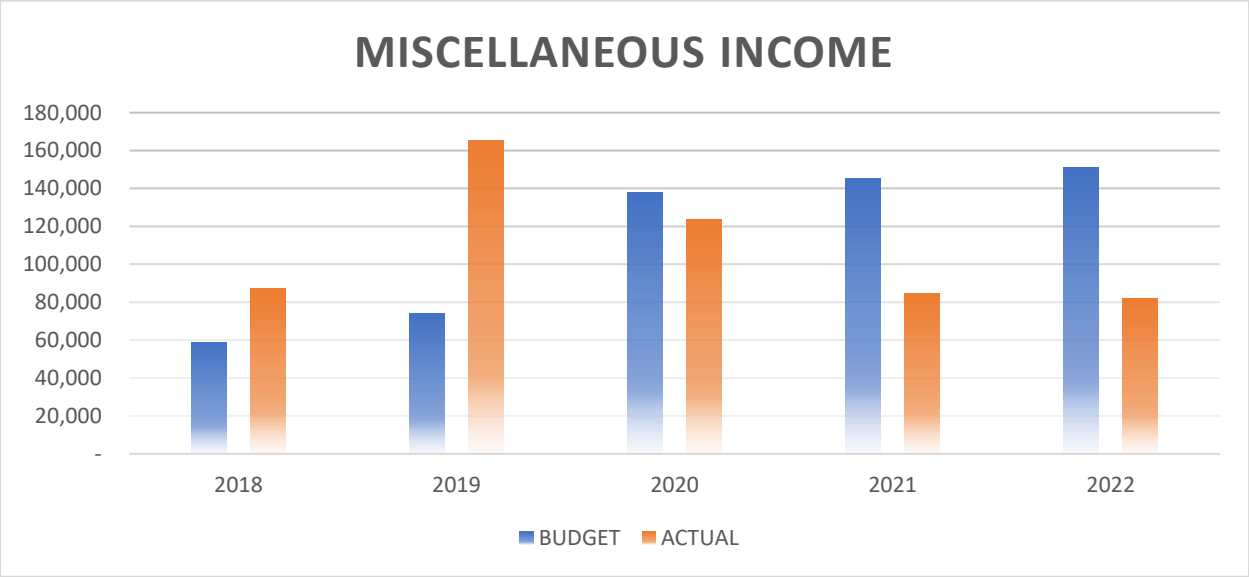
Contributions & Donations

Contributions and Donations are recorded in these line items that have a budget of $15,000 for FY2023. These revenues usually come from our citizens & charitable organizations that help fund several events our Public Safety Departments provide to the community. This includes our Shop with a Cop, JR Police Academy, and Citizens Academy. Revenues also collected in this category are donations for specific projects that are to be used for the sole purpose that they were donated for. These funds account for .07% of the General Fund budget.



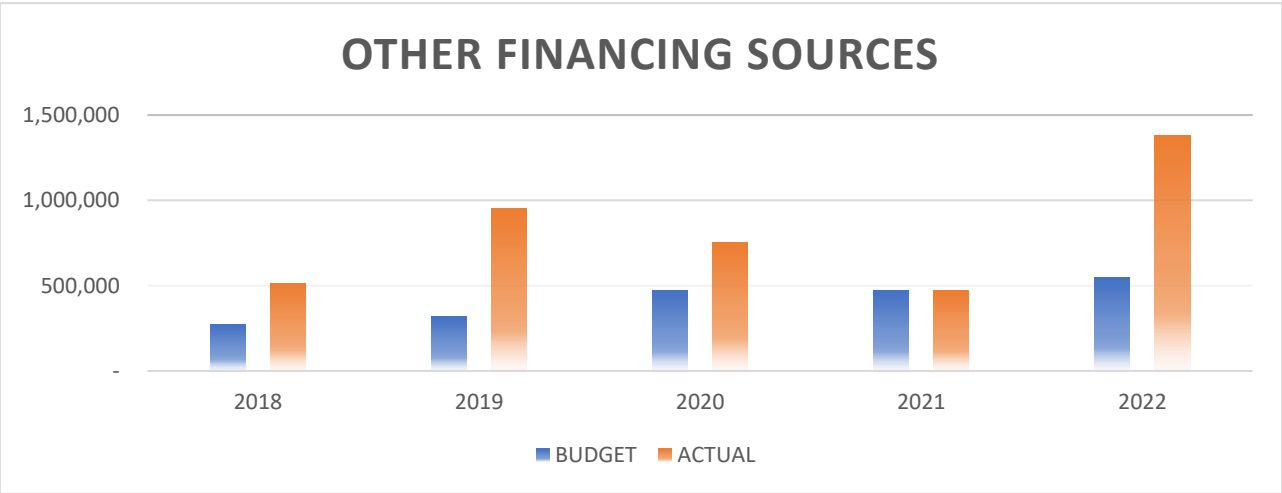
Other Miscellaneous Revenue

Miscellaneous Income has a budgeted amount of $151,000 for FY2023. These funds are revenues that are collected for rents and royalties as well as other miscellaneous income that is uncategorized in the above-mentioned categories. Miscellaneous income accounts for .69% of the operating budget.



Other Financing Sources

Other Financing Sources includes operating transfers from other funds to the General Fund to help maintain operations for the current fiscal year. This category also includes revenues from the sale of assets. The current budget for FY2023 is $797,387 and is 3.65% of the operating budget.

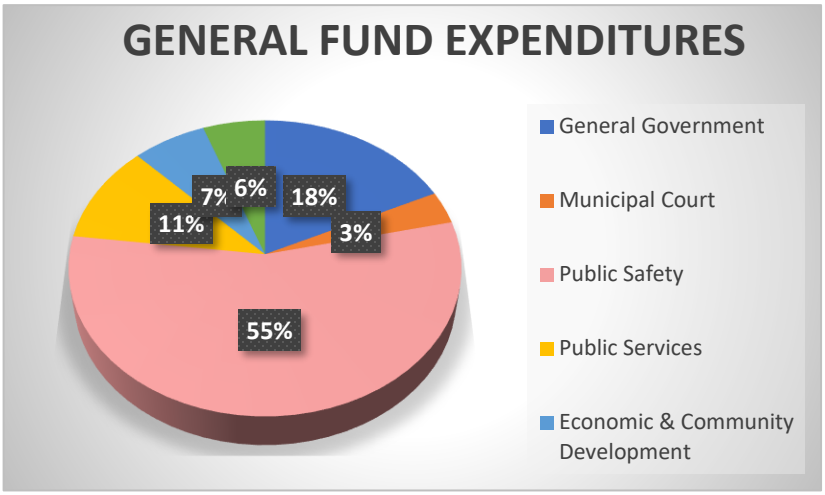


General Fund -Expenditures

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET
			*UNAUDITED STATEMENT AS OF 6/2022		
GENERAL GOVERNMENT					
GOVERNING BODY	$ 204,358	$ 157,837	$ 203,872	$ 215,680	$ 204,991
CITY CLERK	$ 115,556	$ 110,556	$ 128,534	$ 131,547	$ 150,592
CITY MANAGER	$ 164,171	$ 155,042	$ 290,805	$ 294,830	$ 341,209
ELECTIONS	$ 15,849	$ -	$ 18,961	$ 18,961	$ 20,400
FINANCE & ADMINISTRATION	$ 609,632	$ 536,867	$ 554,371	$ 627,981	$ 721,257
LAW	$ 169,864	$ 80,199	$ 136,192	$ 185,000	$ 188,700
INFORMATION TECHNOLOGY	$ 288,572	$ 300,684	$ 356,626	$ 394,806	$ 395,172
HUMAN RESOURCES	$ 225,288	$ 181,837	$ 284,661	$ 353,282	$ 289,597
GENERAL GOVERNMENT BUILDINGS	$ 611,763	$ 724,605	$ 1,020,821	$ 892,055	$ 1,289,029
PUBLIC INFORMATION	$ 224,338	$ 241,676	$ 280,371	$ 317,683	$ 316,731
MUNICIPAL COURT					
MUNICIPAL COURT	$ 542,432	$ 589,232	$ 652,111	$ 742,859	$ 769,441
PUBLIC SAFETY					
POLICE ADMINISTRATION	$ 503,151	$ 683,913	$ 906,445	$ 905,268	$ 912,434
CRIMINAL INVESTIGATION	$ 1,211,368	$ 1,199,028	$ 1,454,234	$ 1,542,346	$ 1,803,106
PATROL SERVICES	$ 2,930,957	$ 2,766,141	$ 2,857,074	$ 3,009,952	$ 3,060,511
POLICE BUILDINGS AND BUILDINGS	$ 267,355	$ 115,827	$ 79,400	$ 105,998	$ 108,122
SUPPORT SERVICES	$ 676,648	$ 666,478	$ 700,347	$ 788,002	$ 805,766
FIRE ADMINISTRATION	$ 393,532	$ 338,334	$ 324,896	$ 332,740	$ 400,663
FIRE FIGHTING	$ 3,747,552	$ 3,629,004	$ 4,146,672	$ 4,274,141	$ 4,462,575
FIRE PREVENTION	$ 381,817	$ 317,850	$ 431,353	$ 452,185	$ 498,965
FIRE STATIONS AND BUILDINGS	$ 241,710	$ 93,880	$ 100,149	$ 117,131	$ 102,877
PUBLIC SERVICES					
PUBLIC WORKS ADMINISTRATION	$ 101,332	$ 168,853	$ 278,239	$ 289,498	$ 294,142
HIGHWAYS AND STREETS	$ 962,345	$ 901,145	$ 1,098,614	$ 1,136,152	$ 1,877,139
PARKS AND RECREATION	$ 301,511	$ 272,796	$ 412,697	$ 265,933	$ 175,969
ECONOMIC AND COMMUNITY DEVELOPMENT					
INSPECTION	$ 428,286	$ 687,282	$ 1,022,738	$ 300,000	$ 412,500
PLANNING & ZONING	$ 573,942	$ 803,840	$ 961,769	$ 887,610	$ 979,910
ECONOMIC DEVELOPMENT	$ 25,577	$ 26,211	$ 123,052	$ 513,070	$ 68,556
OTHER FINANCING USES					
DEBT SERVICE	$ 480,162	$ 831,050	$ 831,050	$ 831,050	$ 831,050
TRANSFER TO-MSTF	$ 185,072	$ 40,000	$ 40,000	$ 40,000	$ 40,000
TRANSFER TO-BUILDING FUND	$ -	$ -	$ 183,053	$ -	$ -
TRANSFER TO-CPF	$ 65,284	$ 54,000	$ 54,000	$ 54,000	$ 64,800
TRANSFER TO-TAD	$ -	$ 1,227,107	$ -	$ -	$ -
CONTINGENCY	$ -	$ -	$ -	$ 254,182	$ 290,000
TOTAL EXPENDITURES	$ 16,649,422	$ 17,901,273	$ 19,933,107	$ 20,273,942	$ 21,876,204

GENERAL FUND

The City is organized into 7 functions: General Government, Municipal Court, Public Safety, Public Services, Parks & Recreation, Community Development (Housing and Development), and Other Financing Sources. Listed below are the departments under each function's heading, as well as each function's General Fund expenditures summaries. More detailed expenditures for each function are discussed in the Departmental Summaries section of this document.



General Government

Mayor & Council
City Manager
Finance & Administration
Information Technology
General Government Buildings
City Clerk
Elections
Law
Human Resources
Public Information

Judicial

Municipal Court

Public Safety

Police Administration
Criminal Investigations
Patrol Services
Police Station
Support Services
Fire Administration
Fire Fighting
Fire Prevention
Fire Station 91
Fire Station 92
Fire Station 93

Public Services

Public Works Administration
Public Works
Parks & Recreation

Economic & Community Development

Building
Planning & Zoning
Economic Development

Other Financing Uses

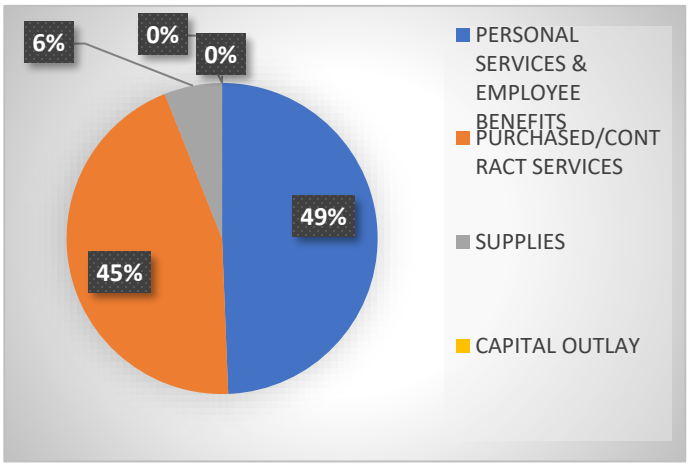
Debt Service
Operating Transfers

GENERAL GOVERNMENT

General Government has an operating budget of $3,917,678 for Fiscal Year 2023. Included departments within General Government include: Legislative, City Clerk, City Manager, Elections, Financial Administration, Law, Information & Technology, Human Resources, General Government & Buildings, and Public Information. Salary and Wages Payable is the largest expenditure for General Government with a budget of $1,934,139. Contract Services has a budget of $1,747,917, and General Supplies with a budget of $235,622. The budgets below are broken down by each department within the General Government.

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
GENERAL GOVERNMENT							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ 1,426,443	$ 14,334,554	$ 1,691,073	$ 1,776,222	$ 1,934,139	$ 157,917	9%
PURCHASED/CONTRACT SERVICES	$ 1,091,659	$ 905,761	$ 1,381,297	$ 1,386,686	$ 1,747,917	$ 361,231	26%
SUPPLIES	$ 111,287	$ 148,987	$ 203,067	$ 268,917	$ 235,622	$ (33,295)	-12%
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -	$ -	0%
TOTAL EXPENDITURES	$ 2,629,390	$ 15,389,302	$ 3,275,437	$ 3,431,825	$ 3,917,678	$ 485,853	14%

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$1,333,320.00
51 1300 - Overtime	$4,750.00
51 2101 - Long Term Contributions	$4,711.00
51 2102 - Basic Life	$3,120.00
51 2200 - Social Security (FICA) Contributions	$82,070.00
51 2300 - Medicare	$19,196.00
51 2400 - Retirement Contributions	$165,775.00
51 2410 - 401 Matching Contributions	$16,039.00
51 2600 - Unemployment Insurance	$2,229.00
51 2700 - Workers' Compensation	$1,784.00
51 2900 - Other Employee Benefits	$447.00
51 - Personal services and employee benefits Totals	$1,633,441.00
52 - Purchased / contracted services	
52 1200 - Professional	$473,676.00
52 1300 - Technical	$966.00
52 1305 - Lab Screening	$5,000.00
52 2100 - Cleaning Services	$35,700.00
52 2200 - Repairs and Maintenance	$146,402.00
52 2201 - Facility Repairs and Maintenance	$100,000.00
52 2203 - Computer System Maintenance	$265,770.00
52 2320 - Rental of Equipment and Vehicles	$27,201.00
52 3100 - Insurance, Other Than Employee Benefits	$214,727.00
52 3105 - GMEB Admin Fees	$48,960.00
52 3115 - Auto Insurance Premiums	$96,111.00
52 3200 - Communications	$116,303.00
52 3300 - Advertising	$7,799.00
52 3400 - Printing and Binding	$6,902.00
52 3500 - Travel	$53,385.00
52 3600 - Dues and Fees	$40,501.00
52 3700 - Education and Training	$39,624.00
52 3850 - Contract Labor	$68,890.00
52 - Purchased / contracted services Totals	$1,747,917.00
53 - Supplies	
53 1100 - General Supplies and Materials	$71,858.00
53 1109 - City Sponsored Events	$24,342.00
53 1110 - General Computers and Computer Hardware	$2,000.00
53 1210 - Energy - Water / Sewer	$11,220.00
53 1220 - Energy - Natural Gas	$4,688.00
53 1230 - Energy - Electricity	$110,160.00
53 1270 - Energy - Gasoline/Diesel	$3,876.00
53 1400 - Books and Periodicals	$1,035.00
53 1600 - Small Equipment	$100.00
53 1700 - Other Supplies	$100.00
53 1720 - Uniforms	$6,243.00
53 - Supplies Totals	$235,622.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$300,698.00
55 - Interfund/interdepartmental Charges Totals	$300,698.00
Expenditure Grand Totals:	$3,917,678.00



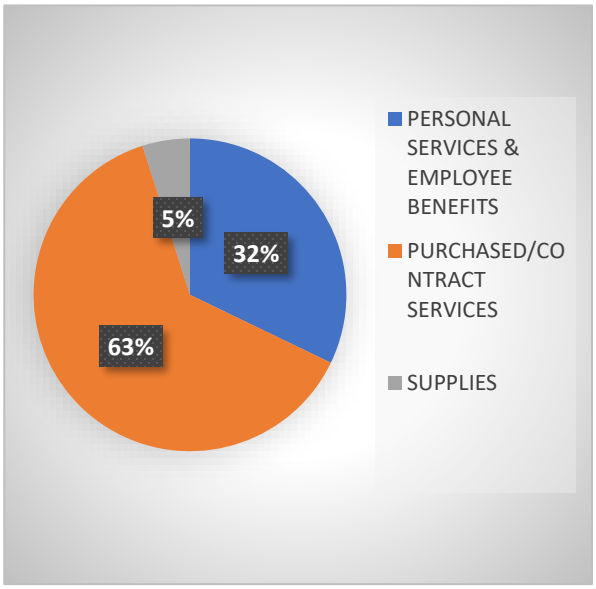


Municipal Court

Municipal Court Municipal court has a budget of $769,441 for FY2023. Included expenditures are Salary and Wages Payable $247,418; Purchased/Contract Services $484,240 and Supplies $37,783. Budget variations for FY2023 include increased salary and wages payable due to increase in staffing; Purchased and Contract services increased due to increased jail costs, professional services and repairs and maintenance. Budgets are broken down in the chart below

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
MUNICIPAL COURT							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ 169,219	$ 176,444	$ 238,272	$ 239,060	$ 247,418	$ 8,358	3%
PURCHASED/CONTRACT SERVICES	$ 358,454	$ 393,872	$ 411,219	$ 472,318	$ 484,240	$ 11,922	2%
SUPPLIES	$ 14,758	$ 18,916	$ 7,881	$ 31,481	$ 37,783	$ 6,302	17%
TOTAL EXPENDITURES	$ 542,432	$ 589,232	$ 657,372	$ 742,859	$ 769,441	$ 26,582	3%

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$164,709.00
51 1300 - Overtime	$1,000.00
51 2101 - Long Term Contributions	$589.00
51 2102 - Basic Life	$504.00
51 2200 - Social Security (FICA) Contributions	$10,274.00
51 2300 - Medicare	$2,403.00
51 2400 - Retirement Contributions	$22,056.00
51 2410 - 401 Matching Contributions	$389.00
51 2600 - Unemployment Insurance	$440.00
51 2700 - Workers' Compensation	$168.00
51 2900 - Other Employee Benefits	$72.00
51 - Personal services and employee benefits Totals	$202,604.00
52 - Purchased / contracted services	
52 1200 - Professional	$117,300.00
52 1300 - Technical	$1,061.00
52 2200 - Repairs and Maintenance	$30,600.00
52 2203 - Computer System Maintenance	$21,558.00
52 2320 - Rental of Equipment and Vehicles	$1,061.00
52 3200 - Communications	$853.00
52 3300 - Advertising	$105.00
52 3500 - Travel	$2,081.00
52 3600 - Dues and Fees	$255,000.00
52 3601 - Jail Cost	$52,020.00
52 3700 - Education and Training	$2,601.00
52 - Purchased / contracted services Totals	$484,240.00
53 - Supplies	
53 1100 - General Supplies and Materials	$10,426.00
53 1110 - General Computers and Computer Hardw are	$27,000.00
53 1400 - Books and Periodicals	$357.00
53 - Supplies Totals	$37,783.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$44,814.00
55 - Interfund/interdepartmental Charges Totals	$44,814.00
Expenditure Grand Totals:	**$769,441.00**



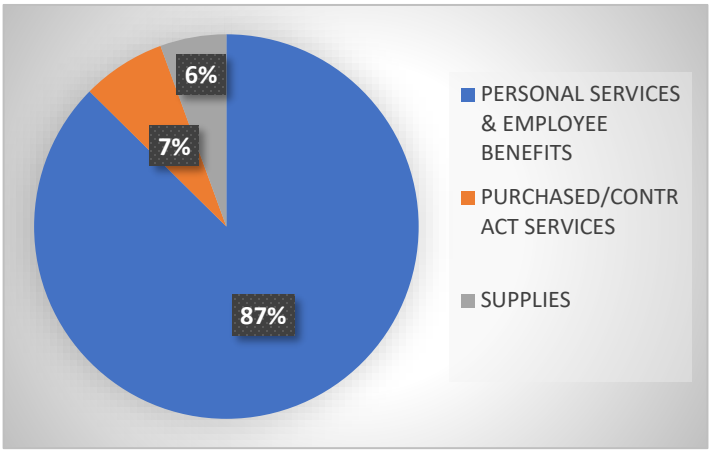


PUBLIC SAFETY

Public Safety has a budget of $12,155,019 for FY2023. Departments in Public Safety include: Police Administration; Criminal Investigations; Patrol; Police Stations & Buildings; Police Support Services; Fire Admin; Fire Fighting; Fire Prevention; Station 91, Station 92, and Station 93. Salary and Wages Payable for Public Safety is $10,623,624. Purchased/Contract Services is $854,758, and supplies $676,637.

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
PUBLIC SAFETY							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ 8,918,165	$ 8,669,906	$ 9,690,629	$ 9,959,971	$ 10,623,624	$ 663,653	6%
PURCHASED/CONTRACT SERVICES	$ 966,550	$ 704,601	$ 775,293	$ 915,864	$ 854,758	$ (61,106)	-7%
SUPPLIES	$ 459,605	$ 435,948	$ 567,742	$ 651,928	$ 676,637	$ 24,709	4%
CAPITAL OUTLAY	$ 9,770	$ -	$ -	$ -	$ -	$ -	0%
TOTAL EXPENDITURES	$ 10,354,090	$ 9,810,455	$ 11,033,664	$ 11,527,763	$ 12,155,019	$ 627,256	5%

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$6,863,878.00
51 1300 - Overtime	$141,792.00
51 2101 - Long Term Contributions	$24,443.00
51 2102 - Basic Life	$14,490.00
51 2200 - Social Security (FICA) Contributions	$433,238.00
51 2300 - Medicare	$101,324.00
51 2400 - Retirement Contributions	$910,912.00
51 2410 - 401 Matching Contributions	$58,432.00
51 2420 - FF Pension	$15,300.00
51 2600 - Unemployment Insurance	$12,650.00
51 2700 - Workers' Compensation	$122,201.00
51 2900 - Other Employee Benefits	$2,088.00
51 2930 - FF Cancer Ins	$13,260.00
51 - Personal services and employee benefits Totals	$8,714,008.00
52 - Purchased / contracted services	
52 1200 - Professional	$42,694.00
52 1300 - Technical	$9,923.00
52 2110 - Disposal	$459.00
52 2200 - Repairs and Maintenance	$266,083.00
52 2203 - Computer System Maintenance	$293,491.00
52 2310 - Rental of Land & buildings	$16,647.00
52 2320 - Rental of Equipment and Vehicles	$7,053.00
52 3200 - Communications	$63,656.00
52 3300 - Advertising	$4,646.00
52 3400 - Printing and Binding	$9,908.00
52 3500 - Travel	$28,542.00
52 3600 - Dues and Fees	$20,369.00
52 3700 - Education and Training	$64,162.00
52 3850 - Contract Labor	$27,125.00
52 - Purchased / contracted services Totals	$854,758.00
53 - Supplies	
53 1100 - General Supplies and Materials	$174,488.00
53 1102 - Shop with a Cop	$5,202.00
53 1105 - Fire Christmas	$1,062.00
53 1110 - General Computers and Computer Hardware	$3,111.00
53 1210 - Energy - Water / Sewer	$4,466.00
53 1220 - Energy - Natural Gas	$12,411.00
53 1230 - Energy - Electricity	$60,527.00
53 1270 - Energy - Gasolline/Diesel	$202,325.00
53 1400 - Books and Periodicals	$3,311.00
53 1600 - Small Equipment	$40,914.00
53 1700 - Other Supplies	$81,654.00
53 1720 - Uniforms	$87,166.00
53 - Supplies Totals	$676,637.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$1,909,616.00
55 - Interfund/interdepartmental Charges Totals	$1,909,616.00
Expenditure Grand Totals:	$12,155,019.00



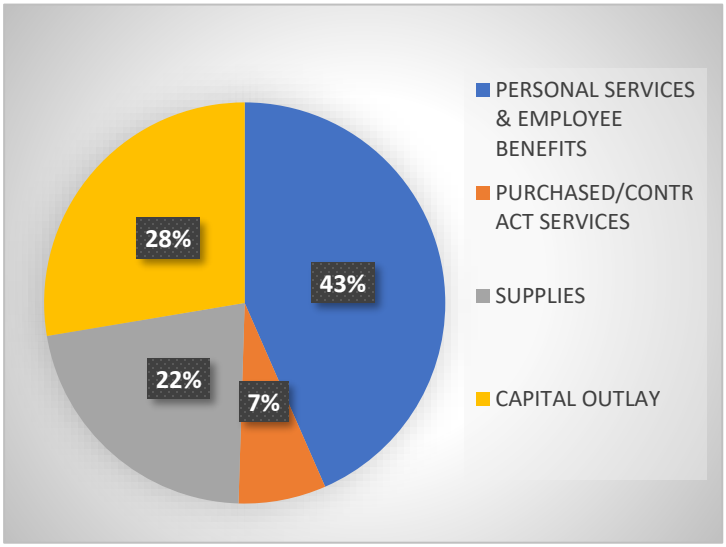


PUBLIC SERVICES

Public Services budget for Fiscal Year 2023 is $2,171,281. This includes departments Public Works Administration and Public Works. Salary and wages Payable for Fiscal Year 2023 is $943,407; Purchased/Contract Services $151,503; and Supplies $474,919. Also included in this fiscal year's budget, is a $600,000 capital outlay item for sidewalk maintenance and repairs budget.

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
PUBLIC SERVICES							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ 494,799	$ 478,156	$ 723,128	$ 757,088	$ 943,047	$ 185,959	20%
PURCHASED/CONTRACT SERVICES	$ 150,030	$ 162,453	$ 205,052	$ 200,909	$ 153,315	$ (47,594)	-31%
SUPPLIES	$ 401,217	$ 429,390	$ 451,569	$ 467,653	$ 474,919	$ 7,266	2%
CAPITAL OUTLAY	$ 17,631	$ -	$ -	$ -	$ 600,000	$ 600,000	100%
TOTAL EXPENDITURES	$ 1,063,677	$ 1,069,999	$ 1,379,749	$ 1,425,650	$ 2,171,281	$ 745,631	34%

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$584,168.00
51 1300 - Overtime	$5,000.00
51 2101 - Long Term Contributions	$2,086.00
51 2102 - Basic Life	$1,386.00
51 2200 - Social Security (FICA) Contributions	$36,530.00
51 2300 - Medicare	$8,544.00
51 2400 - Retirement Contributions	$78,419.00
51 2410 - 401 Matching Contributions	$4,283.00
51 2600 - Unemployment Insurance	$1,210.00
51 2700 - Workers' Compensation	$22,253.00
51 2900 - Other Employee Benefits	$198.00
51 - Personal services and employee benefits Totals	$744,077.00
52 - Purchased / contracted services	
52 1200 - Professional	$36,414.00
52 1300 - Technical	$282.00
52 2200 - Repairs and Maintenance	$52,020.00
52 2203 - Computer System Maintenance	$850.00
52 3200 - Communications	$2,300.00
52 3500 - Travel	$521.00
52 3600 - Dues and Fees	$105.00
52 3700 - Education and Training	$4,641.00
52 3850 - Contract Labor	$31,212.00
52 3901 - Street Sweeping	$24,970.00
52 - Purchased / contracted services Totals	$153,315.00
53 - Supplies	
53 1100 - General Supplies and Materials	$47,863.00
53 1210 - Energy - Water / Sewer	$469.00
53 1230 - Energy - Electricity	$384,948.00
53 1270 - Energy - Gasolline/Diesel	$21,641.00
53 1600 - Small Equipment	$12,735.00
53 1720 - Uniforms	$7,263.00
53 - Supplies Totals	$474,919.00
54 - Capital Outlay	
54 1200 - Site Improvements	$600,000.00
54 - Capital Outlay Totals	$600,000.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$198,970.00
55 - Interfund/interdepartmental Charges Totals	$198,970.00
Expenditure Grand Totals:	**$2,171,281.00**





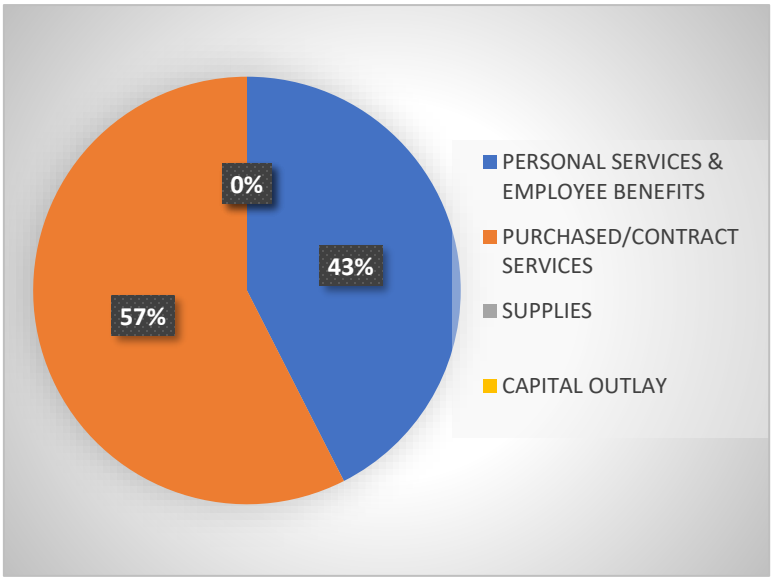
PARKS & RECREATION

Parks and Recreation budget for Fiscal Year 2023 is $175,969. This includes expenditures for Salary and wages Payable for Fiscal Year 2023 of $74,803 and Purchased/Contract Services $101,166; Parks the City upkeeps includes the City Center Park; Church Street Park, Patriots Park, Dickson Springs Park, Lane Brown Gazebo, and May Harp Park.

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
PARKS & RECREATION							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ -	$ 114,483	$ 4,757	$ 17,817	$ 74,803	$ 56,986	76%
PURCHASED/CONTRACT SERVICES	$ -	$ 38,768	$ 19,673	$ 159,916	$ 101,166	$ (58,750)	-58%
SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	0%
CAPITAL OUTLAY	$ 301,511	$ 119,545	$ 389,016	$ 88,200	$ -	$ (88,200)	0%
TOTAL EXPENDITURES	$ 301,511	$ 272,796	$ 413,447	$ 265,933	$ 175,969	$ (89,964)	-51%

FY2023 ADOPTED BUDGET

51 - Personal services and employee benefits	
51 1100 - Regular Employees	$35,434.00
51 2101 - Long Term Contributions	$127.00
51 2102 - Basic Life	$32.00
51 2200 - Social Security (FICA) Contributions	$2,197.00
51 2300 - Medicare	$514.00
51 2400 - Retirement Contributions	$4,717.00
51 2600 - Unemployment Insurance	$110.00
51 2700 - Workers' Compensation	$2,973.00
51 2900 - Other Employee Benefits	$18.00
51 - Personal services and employee benefits Totals	$46,122.00
52 - Purchased / contracted services	
52 2200 - Repairs and Maintenance	$101,166.00
52 - Purchased / contracted services Totals	$101,166.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$28,681.00
55 - Interfund/interdepartmental Charges Totals	$28,681.00
Expenditure Grand Totals:	**$175,969.00**





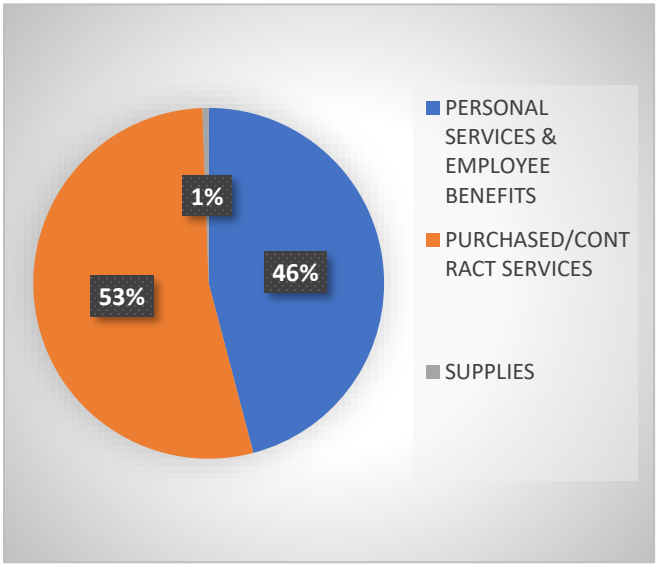


ECONOMIC & COMMUNITY DEVELOPMENT

Economic and Community Development has a budget of $1,460,966 For Fiscal Year 2023. Departments that are included in Economic & Community Development are the Building Department, Planning and Zoning, and Economic Development. Expenditures for the division for Salary and Wages Payable are $879,272; Purchased/Contract Services $569,410, and Supplies $12,284.

GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
ECONOMIC & COMMUNITY DEVELOPMENT							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ 875,211	$ 660,104	$ 742,331	$ 780,661	$ 879,272	$ 98,611	11%
PURCHASED/CONTRACT SERVICES	$ 139,612	$ 847,714	$ 1,357,508	$ 910,324	$ 569,410	$ (340,914)	-60%
SUPPLIES	$ 12,982	$ 9,516	$ 8,102	$ 9,695	$ 12,284	$ 2,589	0%
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
TOTAL EXPENDITURES	$ 1,027,805	$ 1,517,333	$ 2,107,942	$ 1,700,680	$ 1,460,966	$ (239,714)	-16%

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$597,696.00
51 1300 - Overtime	$5,000.00
51 2101 - Long Term Contributions	$2,089.00
51 2102 - Basic Life	$1,059.00
51 2200 - Social Security (FICA) Contributions	$37,368.00
51 2300 - Medicare	$8,740.00
51 2400 - Retirement Contributions	$78,543.00
51 2410 - 401 Matching Contributions	$5,062.00
51 2600 - Unemployment Insurance	$924.00
51 2700 - Workers' Compensation	$5,689.00
51 2900 - Other Employee Benefits	$152.00
51 - Personal services and employee benefits Totals	$742,322.00
52 - Purchased / contracted services	
52 1200 - Professional	$76,500.00
52 1204 - SAFEbuilt Georgia Professional Services	$412,500.00
52 1300 - Technical	$157.00
52 2200 - Repairs and Maintenance	$8,670.00
52 2203 - Computer System Maintenance	$24,000.00
52 2320 - Rental of Equipment and Vehicles	$14,793.00
52 3200 - Communications	$4,590.00
52 3300 - Advertising	$4,590.00
52 3400 - Printing and Binding	$2,040.00
52 3500 - Travel	$11,020.00
52 3600 - Dues and Fees	$4,020.00
52 3700 - Education and Training	$6,530.00
52 - Purchased / contracted services Totals	$569,410.00
53 - Supplies	
53 1100 - General Supplies and Materials	$6,120.00
53 1110 - General Computers and Computer Hardw are	$935.00
53 1270 - Energy - Gasolline/Diesel	$4,020.00
53 1400 - Books and Periodicals	$209.00
53 1720 - Uniforms	$1,000.00
53 - Supplies Totals	$12,284.00
55 - Interfund/interdepartmental Charges	
55 2400 - Allocated Self-Insurance Costs	$136,950.00
55 - Interfund/interdepartmental Charges Totals	$136,950.00
Expenditure Grand Totals:	$1,460,966.00

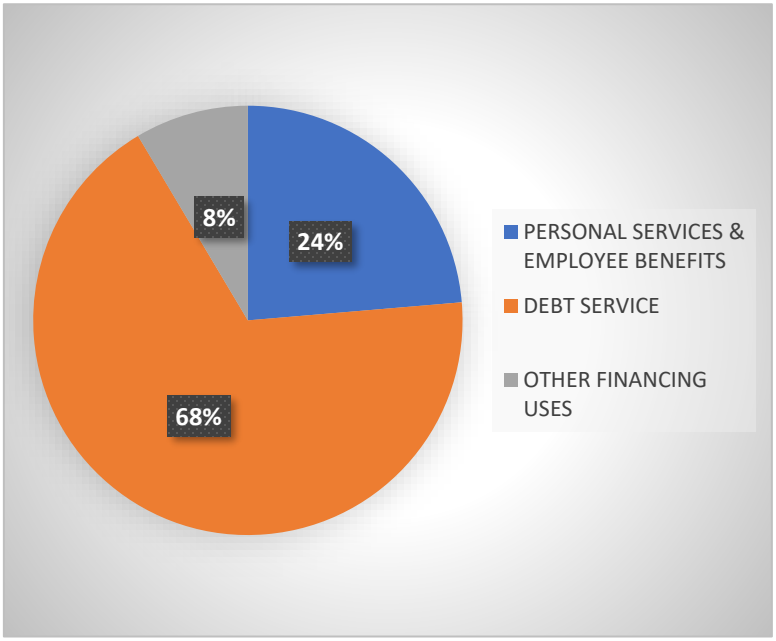




OTHER FINANCING SOURCES

Other Financing Sources for the General Fund Fiscal Year 2023 budget is $1,225,850. This includes debt service payment amount of $831,050, and Other Financing Sources in the amount of $104,800. Also included in the fiscal year budget, is a 5% i for employees that will be allocated to departments later in the year.

FY2023 ADOPTED BUDGET	
51 - Personal services and employee benefits	
51 1100 - Regular Employees	$290,000.00
51 - Personal services and employee benefits Totals	$290,000.00
58 - Debt Service	
58 2300 - Other Debt - Interest	$831,050.00
58 - Debt Service Totals	$831,050.00
61 - Other Financing Uses	
61 1001 - Transfer to MSTF	$40,000.00
61 1015 - Transfer out to CPF	$64,800.00
61 - Other Financing Uses Totals	$104,800.00
Expenditure Grand Totals:	$1,225,850.00



GENERAL FUND-EXPENDITURES	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
OTHER FINANCING USES							
PERSONAL SERVICES & EMPLOYEE BENEFITS	$ -	$ -	$ -	$ -	$ 290,000	$ 290,000	100%
DEBT SERVICE	$ 480,162	$ 831,050	$ 831,050	$ 831,050	$ 831,050	$ -	0%
OTHER FINANCING USES	$ 250,355	$ 94,000	$ 277,053	$ 348,182	$ 104,800	$ (243,382)	0%
TOTAL EXPENDITURES	$ 730,518	$ 925,050	$ 1,108,103	$ 1,179,232	$ 1,225,850	$ 46,618	4%

Special Revenue Funds

Special Revenue Funds

Overview:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City has eight (6) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, and ARPA fund.

Confiscated Assets

The Confiscated asset fund is a special revenue fund that accounts for monies derived from seizures and other confiscated property. Public Safety works with other jurisdictions on cases where equitable shares are awarded to the City when seizures are completed. The City sets a conservative budget each fiscal year of $45,500. Funds can be utilized in the purchase of equipment, capital outlay, training, and other needs for the department that are not budgeted in the operating budget.

ARPA Fund

ARPA Fund, also known as the American Rescue Plan Act are federal funds awarded to the City of Fayetteville and other local and state governments to make strategic investments in long-lived assets, rebuild reserves to enhance financial stability, and cover temporary operating shortfalls until economic conditions and operations normalize. The City was awarded 6.7 million dollars and will receive in two payments. The first payment was received in July of 2021 in the amount of $3,359,229. Was received in July 2022. The City is still in the process of designating funds to specific projects

Vehicle Rental Excise Tax Fund

Hotel Motel tax fund is a special revenue fund to account for monies collected from a special revenue tax assessed on hotels and other short- term rentals for room occupancy. Revenues are budgeted in the amount of $500,000. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater.

Vehicle Rental Excise Tax Fund

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of $230,000. These monies will be transferred to the Downtown Development Authority.

Veterans Memorial Fund

Veterans Memorial Fund is a Non-Profit 501© Fund dedicated for Veterans Memorial Park. FY2023 has a budgeted amount of $180.00 for the fiscal year. These funds are dedicated for improvements made to the park.

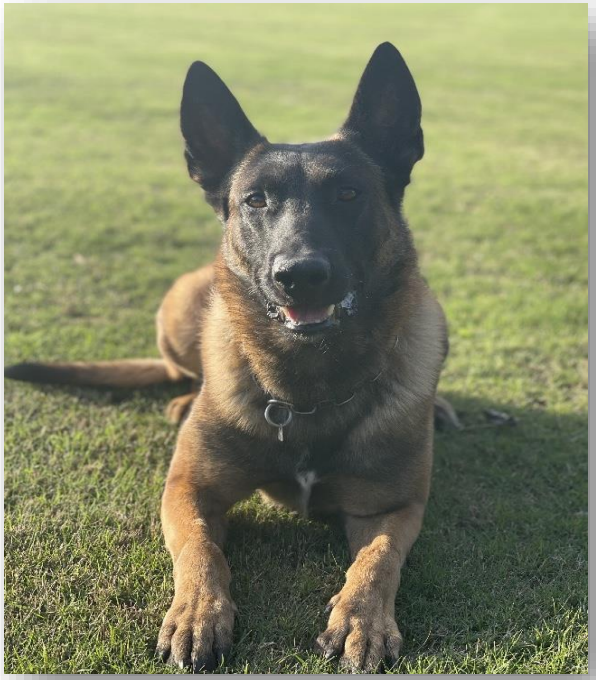
Cemetery Trust Fund

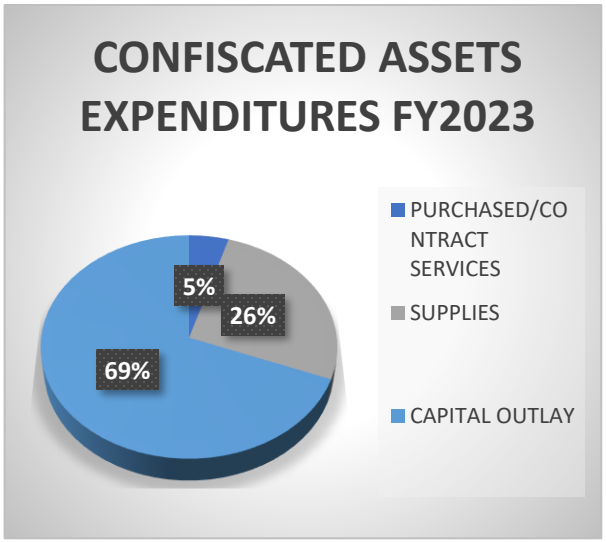
Cemetery Trust Fund is designated for the use of the upkeeping of the Fayette Cemetery. FY2023 has a budgeted amount of $12,000 from a trust fund dedicated to improvements of the cemetery.

Confiscated Assets

CONFISCATED ASSETS	FY2020 ACTUAL BUDGET	FY2021 ACTUAL BUDGET	FY2022* ACTUAL BUDGET	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
FINES & FORFEITURES	$ 194,646	$ 17,488	$ 18,088	$ 45,500	$ 45,500	$ -	0%
INVESTMENT INCOME	$ 1,581	$ 441	$ 52	$ -	$ -	$ -	0%
TOTAL REVENUES	$ 196,227	$ 17,929	$ 18,140	$ 45,500	$ 45,500	$ -	0%
EXPENDITURES							
PURCHASED/CONTRACT SERVICES	$ 22,943	$ 9,390	$ 12,202	$ 9,741	$ 2,125	$ (7,616)	-358%
SUPPLIES	$ 23,525	$ 26,506	$ 17,155	$ 17,155	$ 11,952	$ (5,203)	-44%
CAPITAL OUTLAY	$ 18,835	$ 53,082	$ 6,500	$ 18,604	$ 31,423	$ 12,819	0%
TOTAL EXPENDITURES	$ 65,303	$ 88,978	$ 35,857	$ 45,500	$ 45,500	$ -	0%
NET BALANCE	$ 130,924	$ (71,049)	$ (17,716)	$ -	$ -	$ -	0%

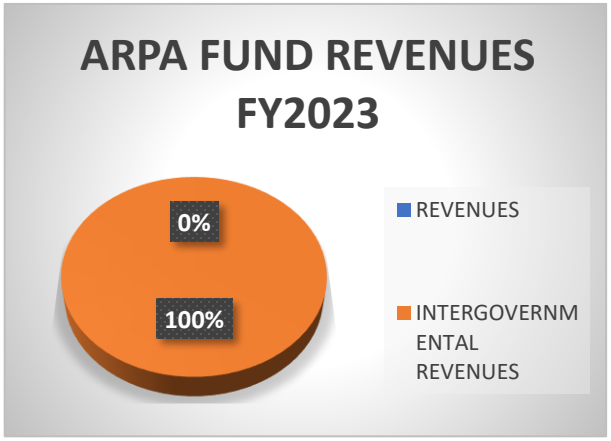




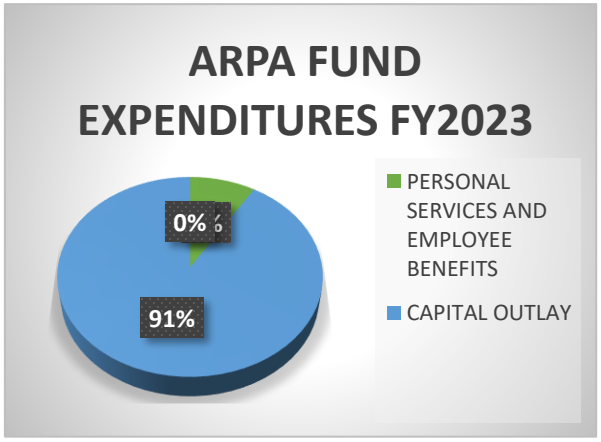


ARPA FUND

ARPA FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
INTERGOVERNMENTAL REVENUES	$ -	$ -	$ 6,718,493	$ 6,718,493	$ 6,618,494	$ (99,999)	-2%
OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -	$ -	$ -	0%
TOTAL REVENUES	$ -	$ -	$ 6,718,493	$ 6,718,493	$ 6,618,494	$ (99,999)	-2%
EXPENDITURES							
PERSONAL SERVICES AND EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 680,000	$ 580,001	$ (99,999)	-17%
CAPITAL OUTLAY	$ -	$ -	$ -	$ 6,038,493	$ 6,038,493	$ -	0%
OTHER FINANCING USES	$ -	$ -	$ 454,821	$ -	$ -	$ -	0%
TOTAL EXPENDITURES	$ -	$ -	$ 454,821	$ 6,718,493	$ 6,618,494	$ (99,999)	-2%
NET BALANCE	$ -	$ -	$ 6,263,672	$ -	$ -	$ -	0%

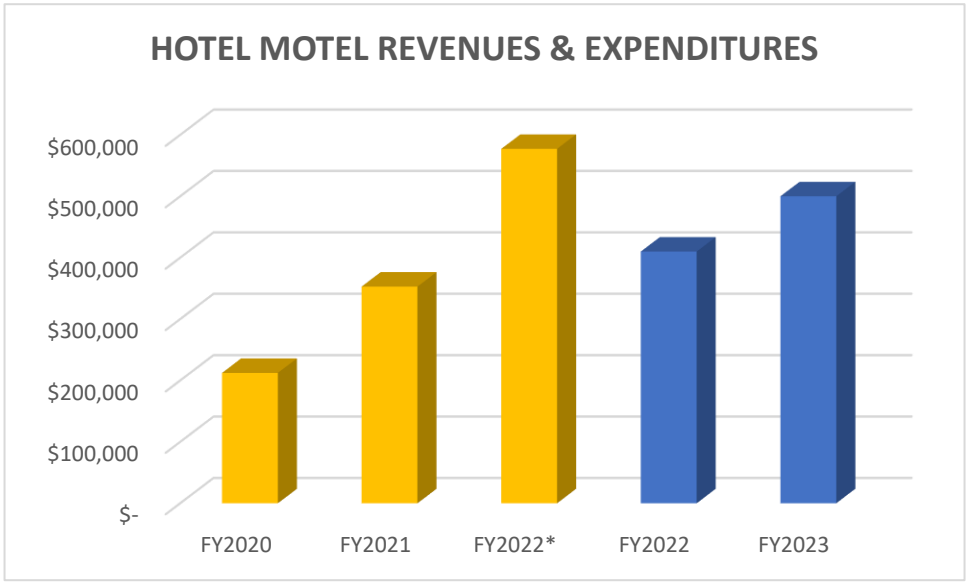






HOTEL MOTEL TAX FUND

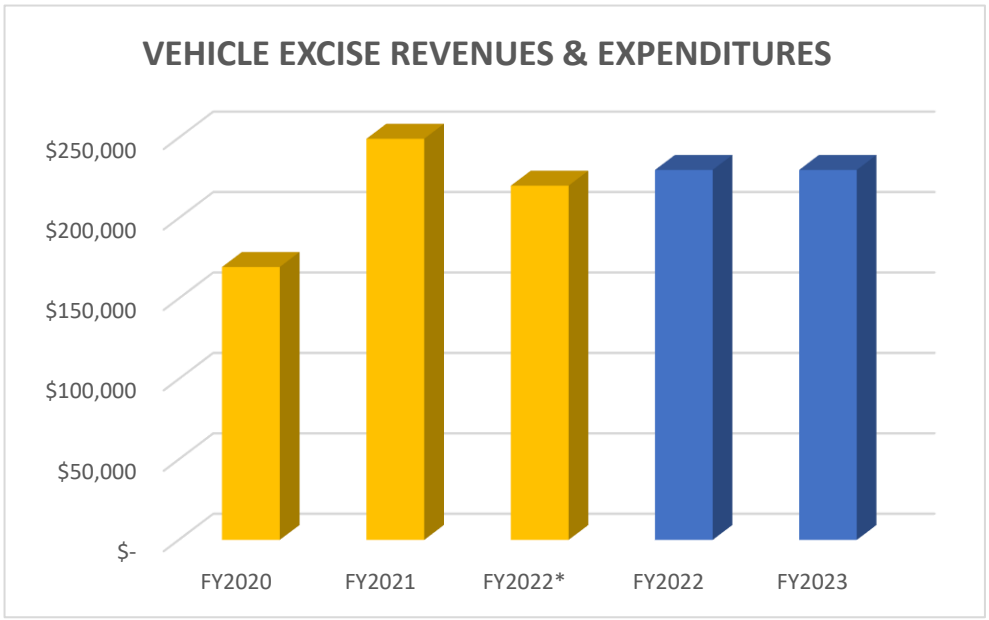
HOTEL MOTEL TAX	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
TAXES	$ 212,375	$ 352,935	$ 577,252	$ 410,000	$ 500,000	$ 90,000	18%
TOTAL REVENUES	$ 212,375	$ 352,935	$ 577,252	$ 410,000	$ 500,000	$ 90,000	18%
EXPENDITURES							
OTHER FINANCING USES	$ 212,375	$ 352,935	$ 577,252	$ 410,000	$ 500,000	$ 90,000	0%
TOTAL EXPENDITURES	$ 212,375	$ 352,935	$ 577,252	$ 410,000	$ 500,000	$ 90,000	18%
NET BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	0%





VEHICLE EXCISE TAX

VEHICLE EXCISE TAX	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
TAXES	$ 169,661	$ 249,390	$ 220,226	$ 230,000	$ 230,000	$ -	0%
TOTAL REVENUES	$ 169,661	$ 249,390	$ 220,226	$ 230,000	$ 230,000	$ -	0%
EXPENDITURES							
OTHER FINANCING USES	$ 169,661	$ 249,390	$ 220,226	$ 230,000	$ 230,000	$ -	0%
TOTAL EXPENDITURES	$ 169,661	$ 249,390	$ 220,226	$ 230,000	$ 230,000	$ -	0%
NET BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	0%





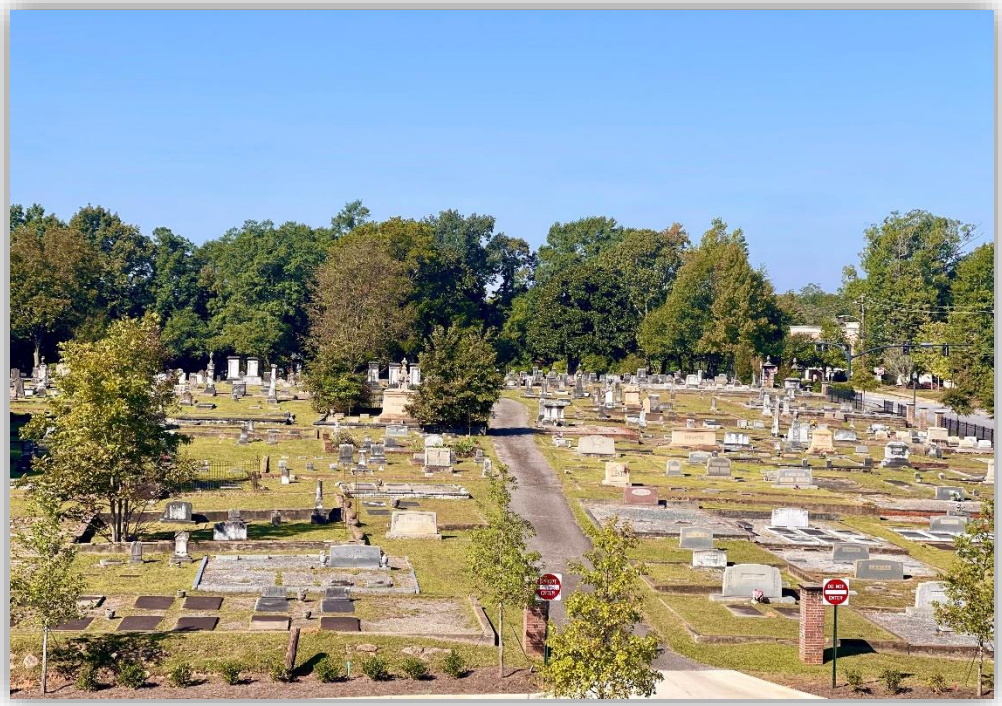
VETERANS MEMORIAL

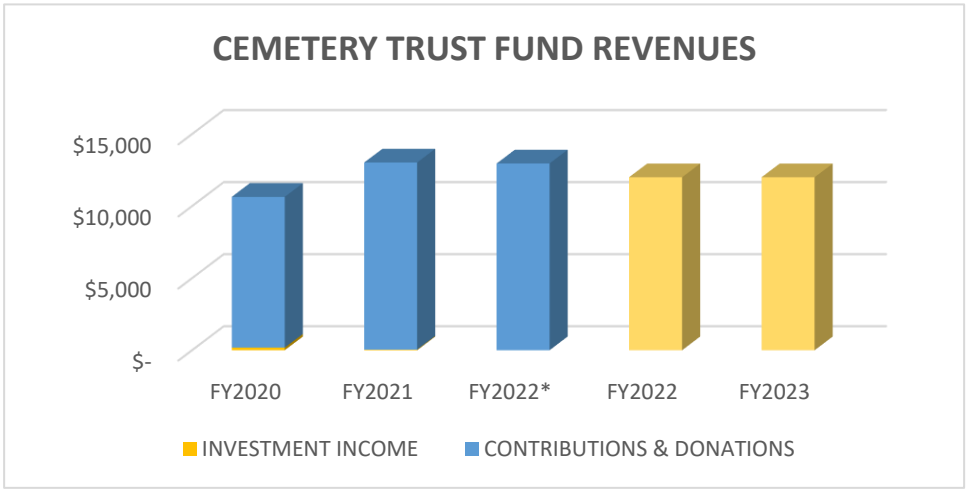
VETERANS MEMORIAL FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
CONTRIBUTIONS & DONATIONS	$ 124	$ 2,067	$ 136	$ 180	$ 180	$ -	0%
TOTAL REVENUES	$ 124	$ 2,067	$ 136	$ 180	$ 180	$ -	0%
EXPENDITURES							
PURCHASED/CONTRACT SERVICES	$ 30	$ 295	$ 212	$ 180	$ 180	$ -	0%
TOTAL EXPENDITURES	$ 30	$ 295	$ 212	$ 180	$ 180	$ -	0%
NET BALANCE	$ 94	$ 1,772	$ (76)	$ -	$ -	$ -	0%



CEMETERY TRUST FUND

CEMETERY TRUST FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
INVESTMENT INCOME	$ 182	$ 43	$ -	$ -	$ -	$ -	0%
CONTRIBUTIONS & DONATIONS	$ 10,457	$ 12,979	$ 12,955	$ 12,000	$ 12,000	$ -	0%
TOTAL REVENUES	$ 10,640	$ 13,021	$ 12,955	$ 12,000	$ 12,000	$ -	0%
EXPENDITURES							
OTHER FINANCING SOURCES	$ 10,457	$ -	$ -	$ 12,000	$ 12,000	$ -	0%
TOTAL EXPENDITURES	$ 10,457	$ -	$ -	$ 12,000	$ 12,000	$ -	0%
NET BALANCE	$ 182	$ 13,021	$ 12,955	$ -	$ -	$ -	0%





Component Unit Funds

Component Unit Funds

Overview

A component unit is a legally separate organization for which the elected officials of the agency are financially accountable. The funds that make up our component unit are Downtown Development Authority, Main Street Tourism Fund, and our recently added Public Facilities Authority.



Downtown Development Authority

Downtown Development Authority was organized to develop and promote commerce, industry and general welfare within the City. The FY2023 operating budget for Downtown Development is $244,000. Revenues Generated for Downtown Development come from Charges for Services and Other Financing Sources, which are excise tax revenues from Vehicle Rental that are collected in Special Revenue Funds.

Mainstreet Tourism Fund

Main Street Tourism Fund is a component unit fund designated for use of organizing community events and revitalizing the Downtown Fayetteville areas. The Operating budget for Fiscal Year 2023 is $1,124,229. Revenues are generated from Charges from Services, Contributions and Donations, Sponsorships, and other financing sources. Expenditures include Salary and Wages Payable, Purchased and contract services, and general supplies and materials. Other Financing Sources includes revenues generated from Hotel Motel Excise Taxes that are collected in our special revenue funds that are designated for the Downtown Development of Fayetteville.



DOWNTOWN DEVELOPMENT AUTHORITY FUND

DOWNTOWN DEVELOPMENT AUTHORITY	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
CHARGES FOR SERVICES	$ 3,979	$ 2,900	$ -	$ -	$ -	$ -	0%
INVESTMENT INCOME	$ 9,596	$ 1,517	$ 9	$ 20	$ -	$ (20)	0%
CONTRIBUTIONS & DONATIONS	$ 862	$ 265	$ -	$ -	$ -	$ -	0%
MISCELLANEOUS REVENUE	$ 20,155	$ 30,556	$ 357,791	$ 38,500	$ 14,000	$ (24,500)	-175%
OTHER FINANCING SOURCES	$ 468,451	$ 489,651	$ 580,190	$ 759,839	$ 230,000	$ (529,839)	-230%
TOTAL REVENUES	$ 503,042	$ 524,890	$ 937,990	$ 798,359	$ 244,000	$ (554,359)	-227%
EXPENDITURES							
PERSONAL SERVICES AND EMPLOYEE BENEFITS	$ 134,292	$ 138,673	$ 51,128	$ 80,959	$ 46,836	$ (34,123)	-73%
PURCHASED/CONTRACT SERVICES	$ 25,352	$ 24,145	$ 12,401	$ 17,793	$ 27,542	$ 9,749	35%
SUPPLIES	$ 15,133	$ 7,479	$ 3,164	$ 5,655	$ 8,140	$ 2,485	31%
CAPITAL OUTLAY	$ 202,755	$ 118,330	$ 73,515	$ 75,000	$ 10,000	$ (65,000)	-650%
DEBT SERVICE	$ 298,790	$ 297,876	$ 297,601	$ 297,342	$ -	$ (297,342)	0%
OTHER FINANCING USES	$ 19,670	$ -	$ 200,000	$ 321,610	$ 151,482	$ (170,128)	-112%
TOTAL EXPENDITURES	$ 695,992	$ 586,503	$ 637,810	$ 798,359	$ 244,000	$ (554,359)	-227%
NET BALANCE	$ (192,950)	$ (61,614)	$ 300,180	$ -	$ -	$ -	0%

MAINSTREET TOURISM FUND

MAINSTREET TOURISM FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
CHARGES FOR SERVICES	$ 161,107	$ 194,376	$ 199,855	$ 273,824	$ 336,091	$ 62,267	0%
INVESTMENT INCOME	$ 50	$ 7	$ -	$ -	$ -	$ -	0%
CONTRIBUTIONS & DONATIONS	$ 750	$ 29,669	$ 72,309	$ 50,000	$ 80,000	$ 30,000	0%
MISCELLANEOUS REVENUE	$ 30,867	$ 37,023	$ 20,264	$ 37,307	$ 3,000	$ (34,307)	-1144%
OTHER FINANCING SOURCES	$ 397,447	$ 392,935	$ 617,252	$ 571,610	$ 705,138	$ 133,528	19%
TOTAL REVENUES	$ 590,221	$ 654,009	$ 909,680	$ 932,741	$ 1,124,229	$ 191,488	17%
EXPENDITURES							
PERSONAL SERVICES AND EMPLOYEE BENEFITS	$ 127,495	$ 151,321	$ 225,405	$ 225,923	$ 224,419	$ (1,504)	-1%
PURCHASED/CONTRACT SERVICES	$ 242,334	$ 289,913	$ 558,607	$ 619,653	$ 800,763	$ 181,110	23%
SUPPLIES	$ 48,999	$ 30,191	$ 65,398	$ 87,165	$ 99,047	$ 11,882	12%
TOTAL EXPENDITURES	$ 418,828	$ 471,425	$ 849,410	$ 932,741	$ 1,124,229	$ 191,488	17%
NET BALANCE	$ 171,394	$ 182,585	$ 60,270	$ -	$ -	$ -	0%

Capital Project Funds

Capital Project Funds

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City uses five capital project funds for FY 2022: Capital Projects, Impact Fee Fund, Building Fund, SPLOST Fund, and TAD. These three funds are considered Major Funds.

Capital Projects Fund:

The Capital Projects Fund accounts for the majority of Capital Outlay for department needs for FY2023 with a budget of $2,119,650. Funding sources for Capital projects are Property Taxes, LMIG funding, and proceeds from Capital leases.

SPLOST 2017 FUND

The SPLOST Fund is designated for voter approved SPLOST projects that is funded by an imposed 1% sales tax that is collected by Fayette County and remitted to the City through an intergovernmental agreement. SPLOST has a multi-year budget of $25,009,872 that is set to be complete in 2023.

Building Fund

The Building Fund total revenues and expenditures for the Building Fund for FY2023 are $286,200. Funding sources come from other miscellaneous income to fund projects allocated to the building fund. Projects for the Building Fund include the Hospital Bridge and Crosswalk.

Impact Fee Fund

The Impact Fee Fund total revenues and expenditures for FY2023 is $472,296. Revenue sources for Impact Fee Fund are from charges for services for Impact Fees paid when developing properties inside City limits of Fayetteville. Impact Fee Funds are used to fund designated capital needs specified by the City.

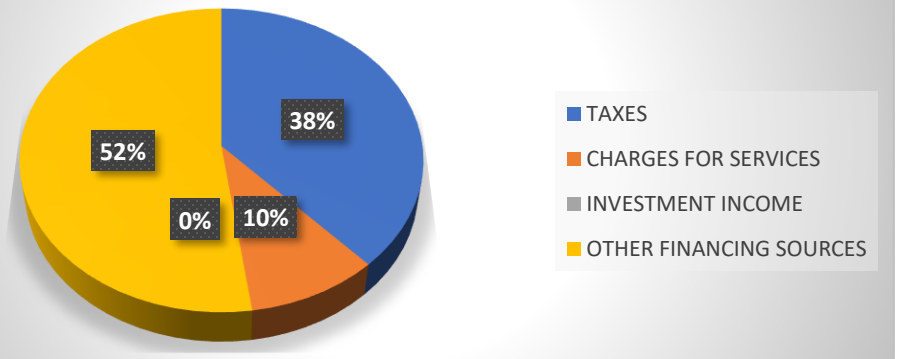
TAD Fund

TAD Fund is the allocation of property tax funds designated for Tax Allocated District capital projects. Funds previously were recognized in the General Fund, and have since been moved to their own designated fund per agreement standards. FY2023 has a budget of $610,000.

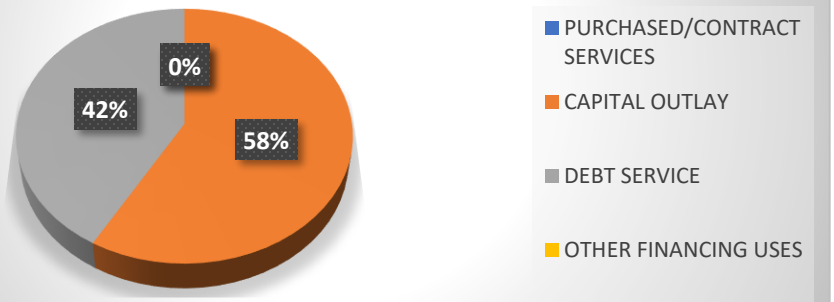
CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
TAXES	$ 1,153,204	$ 1,135,822	$ 1,011,559	$ 1,011,559	$ 807,500	$ (204,059)	0%
CHARGES FOR SERVICES	$ 217,612	$ 189,456	$ 208,835	$ 216,000	$ 205,200	$ (10,800)	0%
INVESTMENT INCOME	$ 7,836	$ 2,113	$ 47	$ -	$ -	$ -	0%
OTHER FINANCING SOURCES	$ 8,917,645	$ 15,347,870	$ 2,388,473	$ 960,441	$ 1,106,950	$ 146,509	13%
TOTAL REVENUES	$ 10,296,297	$ 16,675,261	$ 3,608,914	$ 2,188,000	$ 2,119,650	$ (68,350)	-3%
EXPENDITURES							
PURCHASED/CONTRACT SERVICES	$ -	$ -		$ -	$ -	$ -	0%
CAPITAL OUTLAY	$ 9,146,128	$ 15,991,311	$ 2,005,198	$ 941,239	$ 1,236,650	$ 295,411	24%
DEBT SERVICE	$ 1,047,429	$ 1,019,189	$ 1,046,375	$ 1,001,761	$ 883,000	$ (118,761)	-13%
OTHER FINANCING USES	$ 233,541	$ 168,259	$ 245,000	$ 245,000	$ -		
TOTAL EXPENDITURES	$ 10,427,098	$ 17,178,758	$ 3,296,573	$ 2,188,000	$ 2,119,650	$ 176,650	-3%
NET BALANCE	$ (130,801)	$ (503,497)	$ 312,341	$ -	$ -	$ (245,000)	0%

CAPITAL PROJECTS FY2023 REVENUES



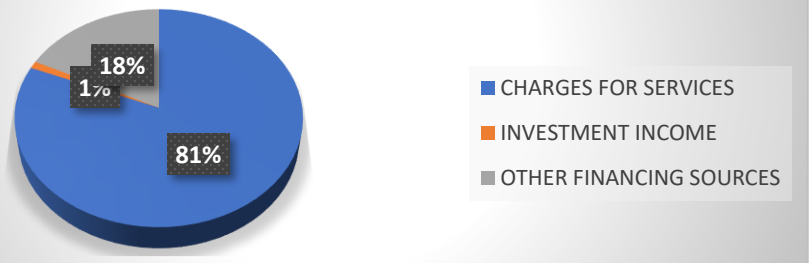
CAPITAL PROJECTS FY2023 EXPENDITURES



IMPACT FEE FUND

IMPACT FEE FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
REVENUES							
CHARGES FOR SERVICES	$ 1,337,593	$ 803,387	$ 1,539,922	$ 367,580	$ 383,740	$ 16,160	0%
INVESTMENT INCOME	$ 30,701	$ 6,781	$ 3,628	$ 5,000	$ 5,000	$ -	0%
OTHER FINANCING SOURCES	$ -	$ -	$ -	$ 60,015	$ 83,556	$ 23,541	0%
TOTAL REVENUES	$ 1,368,294	$ 810,168	$ 1,543,550	$ 432,595	$ 472,296	$ 39,701	8%
EXPENDITURES							
PURCHASED/CONTRACT SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	0%
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
OTHER FINANCING USES	$ 337,763	$ 287,018	$ 808,140	$ 432,595	$ 472,296		8%
TOTAL EXPENDITURES	$ 337,763	$ 287,018	$ 808,140	$ 432,595	$ 472,296	$ -	8%
NET BALANCE	$ 1,030,531	$ 523,150	$ 735,410	$ -	$ -	$ 39,701	

IMPACT FEE FUND FY2023 REVENUES



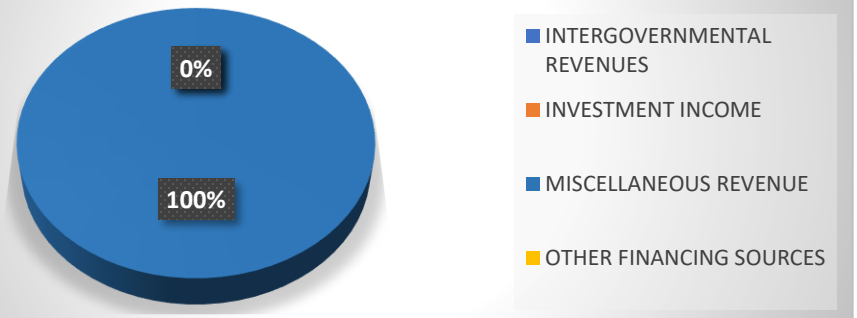
IMPACT FEE FUND FY2023 EXPENDITURES



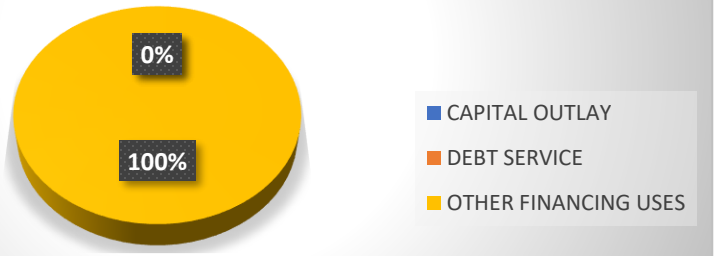
BUILDING FUND

BUILDING FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
INTERGOVERNMENTAL REVENUES	$ 319,705	$ 445,725	$ 102,814	$ -	$ -	$ -	0%
INVESTMENT INCOME	$ 190,787	$ 9,316	$ -	$ -	$ -	$ -	0%
MISCELLANEOUS REVENUE		$ 74,615	$ 720,668	$ 286,200	$ 286,200	$ -	0%
OTHER FINANCING SOURCES	$ 24,047,973	$ -	$ -	$ -	$ -	$ -	0%
TOTAL REVENUES	$ 24,558,465	$ 529,656	$ 823,482	$ 286,200	$ 286,200	$ -	0%
EXPENDITURES							
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	0%
OTHER FINANCING USES	$ 337,763	$ 287,018	$ 808,140	$ 432,595	$ 472,296	$ -	8%
TOTAL EXPENDITURES	$ 337,763	$ 287,018	$ 808,140	$ 432,595	$ 472,296	$ -	8%
NET BALANCE	$ 24,220,701	$ 242,639	$ 15,342	$ (146,395)	$ (186,096)	$ -	

BUILDING FUND FY2023 REVENUES

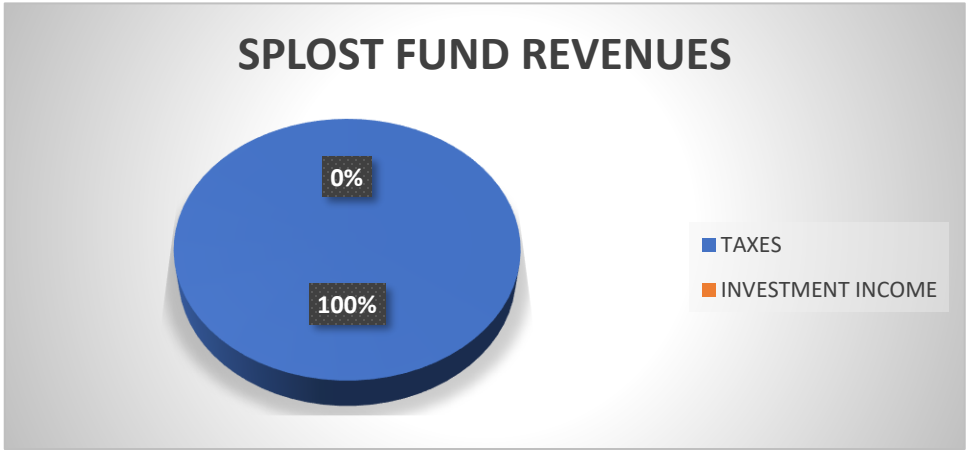


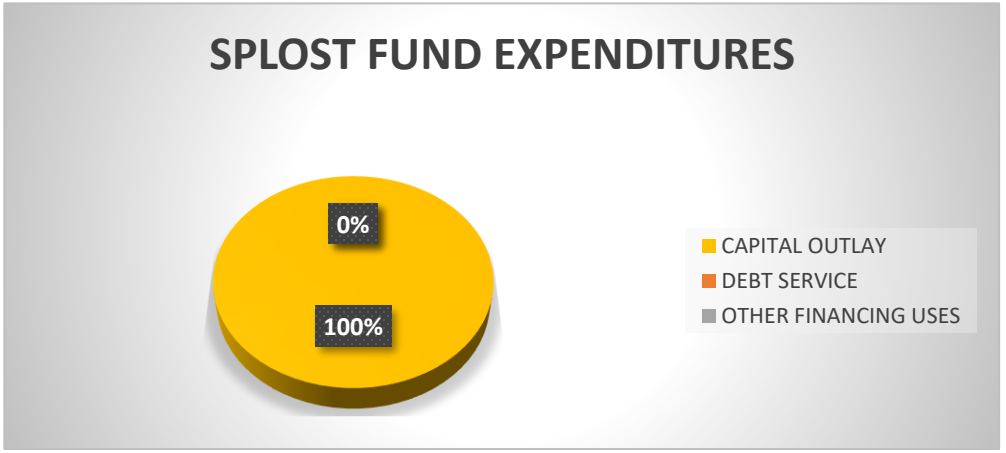
BUILDING FUND FY2023 EXPENDITURES



SPLOST FUND

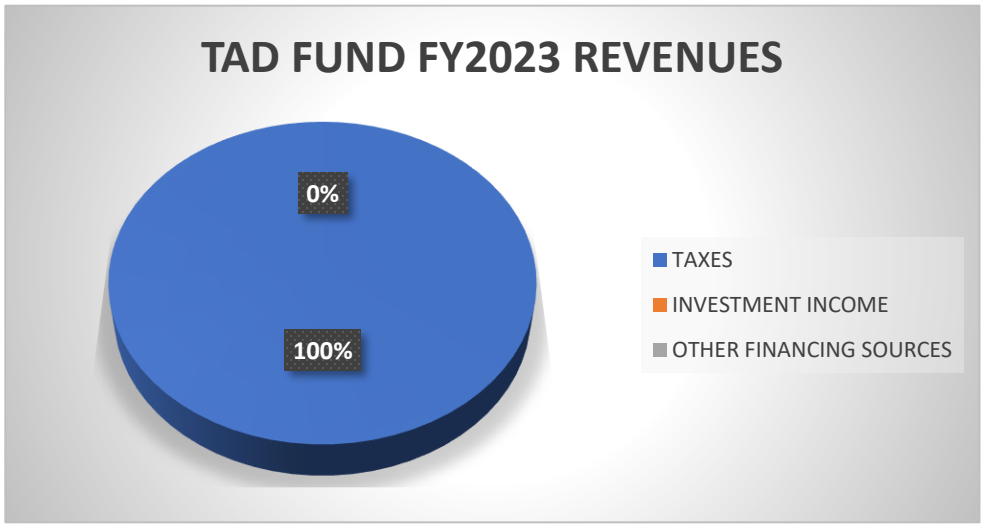
SPLOST FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
TAXES	$ 3,987,510	$ 4,757,046	$ 5,079,738	$ 25,009,872	$ 25,009,872	$ -	0%
INVESTMENT INCOME	$ 74,050	$ 12,429	$ 23,931	$ -	$ -	$ -	0%
TOTAL REVENUES	$ 4,061,559	$ 4,769,476	$ 5,103,669	$ 25,009,872	$ 25,009,872	$ -	0%
EXPENDITURES							
CAPITAL OUTLAY	$ 3,028,622	$ 5,178,987	$ 1,802,704	$ 21,872,872	$ 25,009,872	$ 3,137,000	0%
DEBT SERVICE	$ 737,113	$ 736,870	$ 2,577,393	$ -	$ -	$ -	0%
OTHER FINANCING USES		$ 93,732	$ 454,888	$ 3,137,000	$ -	$ (3,137,000)	0%
TOTAL EXPENDITURES	$ 3,765,736	$ 6,009,589	$ 4,834,985	$ 25,009,872	$ 25,009,872	$ -	0%
NET BALANCE	$ 295,824	$ (1,240,113)	$ 268,684	$ -	$ -	$ -	

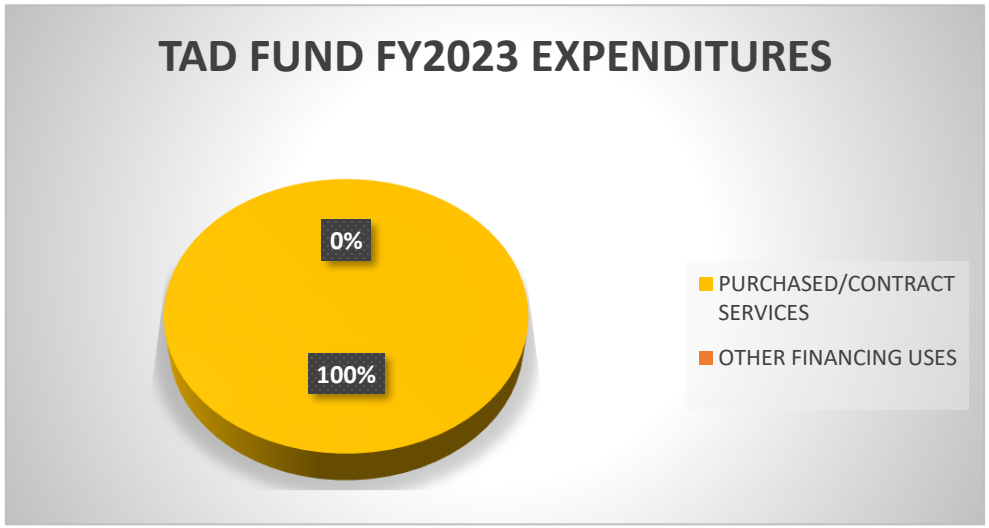




TAD FUND

TAD FUND	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
	-	-	-	-	-	-	-
REVENUES							
TAXES	$ -	$ 486,342	$ 604,529	$ 610,000	$ 610,000	$ -	0%
INVESTMENT INCOME	$ -	$ 3,302	$ -	$ -	$ -	$ -	0%
OTHER FINANCING SOURCES	$ -	$ 1,227,107	$ -			$ -	
TOTAL REVENUES	$ -	$ 1,716,750	$ 604,529	$ 610,000	$ 610,000	$ -	0%
						$ -	
EXPENDITURES							
PURCHASED/CONTRACT SERVICES	$ -	$ 127,885	$ 127,885	$ 610,000	$ 610,000	$ -	0%
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -	$ -	0%
TOTAL EXPENDITURES	$ -	$ 127,885	$ 127,885	$ 610,000	$ 610,000	$ -	0%
NET BALANCE	$ -	$ 1,588,865	$ 476,644	$ -	$ -	$ -	





Enterprise Funds

Enterprise Funds

Enterprise Funds are business-type activities that provides services for a fee to customers of the City of Fayetteville. Enterprise Funds includes the Water and Sewer Fund, and the Solid waste Fund. Each fund is broken down in the summaries below.

WATER & SEWER FUND

The Water and Sewer Fund has a budget of $8,992,682 for Fiscal Year 2023. Major changes to Water and Sewer fund was the outsourcing of operations of Distribution and Collections departments within the department in Fiscal Year 2021. The City still maintains all customer service related issues as well as billing for utilities.

SOLID WASTE FUND

The Solid Waste Fund is designated revenues and expenditures for solid waste services provided to customers inside the city limits of Fayetteville. The City contracts with GFL to provide solid waste services and has a budget of $700,000 for FY2023

ENTERPRISE FUNDS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022* ACTUAL	FY2022 AMENDED BUDGET	FY2023 ADOPTED BUDGET	$ VARIANCE	% VARIANCE
REVENUES							
CHARGES FOR SERVICES	$ 8,276,997	$ 8,414,751	$ 9,008,717	$ 7,773,464	$ 7,924,886	$ 151,422	2%
INVESTMENT INCOME	$ (2,590)	$ (25,585)	$ 4,960	$ (2,000)	$ (2,000)	$ -	0%
MISCELLANEOUS REVENUE	$ 291,186	$ 5,366,491	$ 336,563	$ 430,659	$ 125,000	$ (305,659)	-245%
OTHER FINANCING SOURCES	$ 1,611		$ 433,033	$ 1,262,399	$ 1,644,796	$ 382,397	23%
TOTAL REVENUES	$ 8,567,204	$ 13,755,658	$ 9,783,273	$ 9,464,522	$ 9,692,682	$ 228,160	2%
EXPENDITURES							
PERSONAL SERVICES AND EMPLOYEE BENEFITS	$ 1,971,767	$ 1,536,311	$ 1,421,350	$ 1,352,575	$ 1,502,012	$ 149,437	0%
PURCHASED/CONTRACT SERVICES	$ 2,265,414	$ 3,224,582	$ 4,716,068	$ 3,871,731	$ 3,756,855	$ (114,876)	
SUPPLIES	$ 1,499,334	$ 1,716,612	$ 1,300,324	$ 1,250,684	$ 1,013,344	$ (237,340)	
CAPITAL OUTLAY	$ -	$ -	$ -	$ 281,839	$ 575,000	$ 293,161	0%
DEPRECIATION AND AMORITIZATION	$ 1,148,322	$ 1,219,944	$ 1,370,511	$ 1,290,600	$ 1,539,792	$ 249,192	
OTHER COST	$ 48,784	$ 12,714	$ 7,404	$ 35,000	$ 35,700	$ 700	
DEBT SERVICE	$ 761,477	$ 508,837	$ 664,010	$ 682,093	$ 719,979	$ 37,886	
OTHER FINANCING USES	$ 376,528	$ 936,074	$ 686,245	$ 700,000	$ 550,000	$ (150,000)	
TOTAL EXPENDITURES	$ 8,071,626	$ 9,155,074	$ 10,165,912	$ 9,464,522	$ 9,692,682	$ 228,160	2%
NET BALANCE	$ 495,578	$ 4,600,584	$ (382,639)	$ -	$ -	$ -	

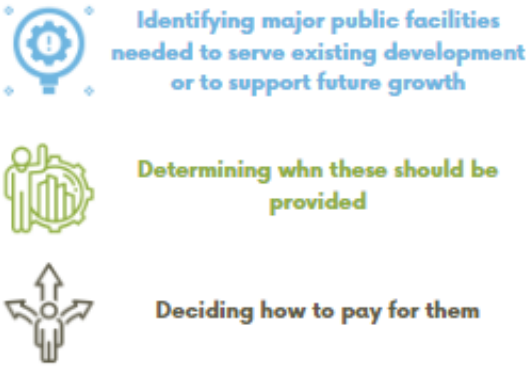
Capital Improvement

Capital Improvement

Overview:

Annually, local governments assess financial capacity to plan for capital improvement projects. These large financial investments are required to maintain and expand public facilities and public infrastructure. Ongoing service delivery can be assured only if adequate consideration is given to capital needs by the budget process. A Capital Improvement Program (CIP) is a tool used by governments in conjunction with the 5-Year Long Range Financial Model (LRFM) to ensure that decisions on capital projects and funding are made wisely and are well planned. The City's Five-Year Capital Improvement Plan is a multi-year planning period for capital projects, currently for the 2017- 2022 timeframe. The program outlines project details including estimated timeframes, cost and funding sources and discusses impacts to future operational budgets. A Capital Improvement Program should not be confused with Capital Investment Budget. A Capital Investment Budget represents the first year defined by the Capital Improvement program that appropriates funds for capital spending. Fayetteville's Annual Capital Budget is reported and adopted in conjunction with the Annual Operating Budget. Capital Improvement planning is a dynamic process; changes do and should occur in the process from year to year to adapt to changing elements. The plan is updated and re-adopted every year to fine-tune cost, adjust availability of resources and plan projects within the projected financial capacity.

Capital Improvement Programming involves:



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 Improvement 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:



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).

.807 mills of property tax are 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 Improvement Policies

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

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.

ADMNISTRATIVE POLICY AND PROCEDURE 5.0

Capital Improvement Projects FY2023

Capital Requests		
Information Technology	**$**	**79,000.00**
Computer Replacement Program	$	79,000.00
General Government Buildings	**$**	**75,000.00**
Christmas Decorations Downtown	$	75,000.00
Public Safety- Criminial Investigations	**$**	**114,000.00**
2 replacement Vehicles	$	105,000.00
NAS Computer & Server	$	9,000.00
Public Safety-Patrol	**$**	**181,000.00**
3 Replacement Vehicles	$	165,000.00
10 Dell Rugged Lap Tops	$	16,000.00
Public Safety-Suport Services	**$**	**83,300.00**
Replacement Vehicle	$	50,000.00
Tasers	$	33,300.00
Public Safety-Fire Fighting	**$**	**311,000.00**
Turnout Gear	$	26,000.00
Bay Door Replacement	$	180,000.00
Replacement Radios	$	35,000.00
Battalion Vehicle	$	70,000.00
Public Services	**$**	**110,000.00**
Backhoe Replacment	$	80,000.00
Tractor	$	30,000.00
Economic & Community Development	**$**	**8,350.00**
Drone	$	8,350.00
Total Department Requests	**$**	**961,650.00**

Capital Improvement Projects FY2023

Information Technology:

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	COMPUTER REPLACEMENT PROGRAM	$	79,000
DEPARTMENT:	**General Government Buildings**		
PROJECT DESCRIPTION	To Replace old and outdated computers with new technology		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund purchase of technology		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget; and any annual costs will be paid for out of General Fund operating expenses.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	79,000.00
	TOTAL	$	79,000.00



General Government Buildings:

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	CHRISTMAS TREE AND DECORATIONS CITY PARK	$	75,000
DEPARTMENT:	**General Government Buildings**		
PROJECT DESCRIPTION	To purchase christmas decorations and led christmas tree for City Park		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund decoration expenses.		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	75,000.00
	TOTAL	$	75,000.00



Capital Improvement Projects FY2023

Public Safety-Criminal Investigations:

		ESTIMATED COST
PROJECT:	REPLACEMENT VEHICLES	$ 105,000
DEPARTMENT:	**Public Safety-Criminal Investigations**	
PROJECT DESCRIPTION	To replace (2) 2014 Charges, along with equipment .	
FUNDING SOURCE	**Capital Projects**	
Property Taxes	Revenues will be generated from property taxes to fund vehicle replacement	
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.	
ESTIMATED ANNUAL IMPACT	PERSONNEL	$ -
	MAINTENANCE	$ -
	OTHER	$ 105,000.00
	TOTAL	$ 105,000.00



CAPITAL IMPROVEMENT PROJECTS		
		ESTIMATED COST
PROJECT:	NAS COMPUTER & SERVER	$ 105,000
DEPARTMENT:	**Public Safety-Criminal Investigations**	
PROJECT DESCRIPTION	NAS Computer to be utilized in Cell Phone records for Criminal Investigation Department	
FUNDING SOURCE	**Capital Projects**	
Property Taxes	Revenues will be generated from property taxes to fund program	
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.	
ESTIMATED ANNUAL IMPACT	PERSONNEL	$ -
	MAINTENANCE	$ -
	OTHER	$ 9,000.00
	TOTAL	$ 9,000.00



Capital Improvement Projects FY2023

Public Safety- Patrol Division

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	REPLACEMENT VEHICLES	$	165,000
DEPARTMENT:	**Public Safety-Patrol**		
PROJECT DESCRIPTION	To replace 3 vehicles in the Patrol Division for public safety.		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	165,000.00
	TOTAL	$	165,000.00



CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	RUGGED LAPTOP REPLACEMENT	$	16,000
DEPARTMENT:	**Public Safety-Patrol**		
PROJECT DESCRIPTION	To replace10 patrol vehicle computers with Rugged Laptops		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	16,000.00
	TOTAL	$	16,000.00



Capital Improvement Projects FY2023

Public Safety-Support Services

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	REPLACEMENT VEHICLE	$	50,000
DEPARTMENT:	Public Safety-Support Services		
PROJECT DESCRIPTION	To replace 1 vehicle in the Support Services Department		
FUNDING SOURCE	Capital Projects		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	50,000.00
	TOTAL	$	50,000.00



CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	TASER REPLACEMENT PROGRAM	$	33,300
DEPARTMENT:	Public Safety-Support Services		
PROJECT DESCRIPTION	To replace tasers , with updated tasers and technology. Tasers will be warrantied for a 5 year program.		
FUNDING SOURCE	Capital Projects		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	33,300.00
	TOTAL	$	33,300.00



Capital Improvement Projects FY2023

Public Safety- Fire Fighting

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	TURNOUT GEAR	$	26,000
DEPARTMENT:	**Public Safety-Fire Fighting**		
PROJECT DESCRIPTION	To replace fire fighting safety gear for firefighters.		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	26,000.00
	TOTAL	$	26,000.00



CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	BAY DOOR REPLACEMENT STATION 91	$	180,000
DEPARTMENT:	**Public Safety-Fire Fighting**		
PROJECT DESCRIPTION	To replace 4 bay doors at station 91 to doors that open french door style.		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	180,000.00
	TOTAL	$	180,000.00



Capital Improvement Projects FY2023

Fire Fighting

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	REPLACEMENT RADIOS	$	35,000
DEPARTMENT:	**Public Safety-Fire Fighting**		
PROJECT DESCRIPTION	Radio Replacement program to replace old and outdated fire communications equipment		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	35,000.00
	TOTAL	$	35,000.00



CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	BATALLION VEHICLE	$	70,000
DEPARTMENT:	**Public Safety-Fire Fighting**		
PROJECT DESCRIPTION	To Replace Batallion Vehicle including equipment to furnish the vehicle		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	70,000.00
	TOTAL	$	70,000.00



Capital Improvement Projects FY2023

Public Services: Public Works

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	BACKHOE REPLACEMENT	$	80,000
DEPARTMENT:	**Public Services-Public Works**		
PROJECT DESCRIPTION	To Replace outdated backhoe for public works.		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	80,000.00
	TOTAL	$	80,000.00



CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	Tractor Purchase	$	30,000
DEPARTMENT:	**Public Services-Public Works**		
PROJECT DESCRIPTION	To purchase tractor for public services department for grass cutting, and other departmental needs		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	30,000.00
	TOTAL	$	30,000.00



Capital Improvement Projects FY2023

Economic & Community Development

CAPITAL IMPROVEMENT PROJECTS			
		ESTIMATED COST	
PROJECT:	Drone	$	8,350
DEPARTMENT:	**Economic & Community Development**		
PROJECT DESCRIPTION	To purchase drone for use in surveying property and other needs for the City.		
FUNDING SOURCE	**Capital Projects**		
Property Taxes	Revenues will be generated from property taxes to fund program		
IMPACT ON OPERATING BUDGET	A one time cost on the capital budget, and any operating costs will be paid for out of General Fund.		
ESTIMATED ANNUAL IMPACT	PERSONNEL	$	-
	MAINTENANCE	$	-
	OTHER	$	8,350.00
	TOTAL	$	8,350.00



Capital Outlay Forecast

Page for Capital outlay forecast

Capital Outlook Forecast	2024	2025	2026	2027	2028
Public Safety-Police Department:					
Vehicles New & Replacement	$ 317,000	$ 268,000	$ 290,000	$ 310,000	$ 320,000
Vehicle Equipment	$ 134,945	$ 120,400	$ 130,000	$ 140,000	$ 150,000
Building Upgrades	$ -	$ -	$ -	$ -	$ -
Police Equipment/Radios	$ 80,000	$ 80,000	$ -	$ -	$ -
Computers & Technology	$ 10,000	$ 15,000	$ 25,000	$ 25,000	$ 30,000
	$ 541,945	$ 483,400	$ 445,000	$ 475,000	$ 500,000
Public Safety- Fire Department					
Vehicles- New & Replacement	$ 60,000	$ 60,000	$ 2,500,000	$ 1,060,000	$ 1,660,000
Station 93: Design & Construction	$ -	$ -	$ -	$ -	$ -
Building Upgrades	$ -	$ 750,000	$ -	$ 1,000,000	$ 1,000,000
Fire Equipment/ Radios	$ 65,000	$ 65,000	$ 85,000	$ -	$ -
	$ 125,000	$ 875,000	$ 2,585,000	$ 2,060,000	$ 2,660,000
Public Services-Public Works					
Vehicles New & Replacement	$ 60,000	$ 60,000	$ 60,000	$ 105,000	$ 70,000
Machinery & Equipmemt	$ 5,000	$ 86,000	$ 100,000		$ 30,000
Equipment & Radios	$ -	$ -			
Parks & Recreation				$ 150,000	$ 20,000
	$ 65,000	$ 146,000	$ 160,000	$ 255,000	$ 120,000
Public Services - Water & sewer					
Vehicles	$ 65,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Machinery & Equipmemt	$ 175,000	$ -		$ 150,000	$ 80,000
Lift Station Upgrades	$ -	$ 250,000	$ 150,000	$ 100,000	$ 250,000
	$ 240,000	$ 350,000	$ 250,000	$ 350,000	$ 430,000
Infromation & Technology					
Vehicles New & Replacement	$ -	$ -			
Networking & System Upgrades	$ 15,000	$ -	$ 10,000		$ 15,000
Computers & Technology	$ 50,000	$ 50,000	$ 65,000	$ 75,000	$ 75,000
	$ 65,000	$ 50,000	$ 75,000	$ 75,000	$ 90,000
Economic & Community Development					
Vehicles New & Replacement		$ 30,000	$ 35,000	$ 30,000	$ -
Building & Façade Renovations	$ 30,000	$ 100,000	$ 75,000	$ 250,000	$ 50,000
Equipment & Technology	$ -	$ -			
	$ 30,000	$ 100,000	$ 75,000	$ 250,000	$ 50,000
Totals:	$ 1,066,945	$ 2,004,400	$ 3,590,000	$ 3,465,000	$ 3,850,000

SPLOST 2017-2023

Fayette County voters in 2017 approved a six-year, one-penny sales tax, formally called a Special Purpose Local Option Sales Tax, to fund many county and municipal government projects. Conservative estimates showed that more than $141 million would be raised countywide through 2023, with the City of Fayetteville's distribution being more than $21 million. Accommodating the possibility of higher collections over the six years, the City of Fayetteville built a $25 million SPLOST Projects list.









2017 SPLOST Budget Summary- City of Fayetteville

Project	Project	Category	Fiscal Year	Estimated SPLOST Funds	YTD Expensed	Estimated % Completed
Sewer/Stormwater/Wastewater				**$9,500,000**	**$ 6,925,211.28**	**0.73**
Wastewater Plant Upgrade	1	Wastewater	2018-2021	$ 8,000,000	$ 5,294,421.53	0.66
Debt Retirement	2	Stormwater	2018	$ 1,500,000	$ 1,630,789.75	1.09
Transportation				**$7,000,872**	**$ 3,903,448**	**0.56**
Quadrant 1-4	3	Transportation	2018-2020	$ 4,550,872	$ 3,758,847.45	0.83
Redwine Road/ Ramah road Roundabout	4	Transportation	2021	$ 1,200,000	$ -	0.00
S.R. 54 Multi-Use Bridge Crossing	5	Transportation	2018	$ 600,000	$ 23,333.55	0.04
Downtown Master Plan- Road Engineering	6	Transportation	2019	$ 500,000	$ 46,266.58	0.09
Transportation Master Plan- Multi-Use Paths	7	Transportation	2019	$ 75,000	$ 75,000.00	1.00
Highway 85 Landscaped Median	8	Transportation	2019	$ 75,000	$ -	0.00
Public Safety				**$ 5,109,000**	**$ 2,567,179.74**	**0.50**
Fire Station 93- Design & Construction	9	Fire	2017	$ 1,000,000	$ 78,641.00	0.08
Fire Department Vehicles	10A	Fire	2019	$ 3,000,000	$ 1,401,218.41	0.47
Police Department Vehicles	10b	Police	2017	$ 885,000	$ 1,005,546.31	1.14
Equipment & Technology Police Department	11	Police	2017	$ 224,000	$ 81,774.02	0.37
Parks and Recreation				**$ 3,400,000**	**$ 2,910,132.75**	**0.86**
Park Land Acquisition	12a	Public Service	2017	$ 2,570,705	$ 2,570,705.02	1.00
Park Site Preparation	12b			$ 829,295	$ 245,695.86	0.30
Micellaneous Item					$ 93,731.87	0.00
Total:				**$ 25,009,872**	**$ 16,305,971.35**	**0.65**

For more SPLOST information, please visit

https://fayetteville-ga.gov/261/Special-Purpose-Local-Option-Sales-Tax

Debt

Debt

Overview

The purpose and use of debt to fund the City's capital needs and the process of issuance of the City's debt obligations. The debt policy is intended to assist in maintaining the City's ability to incur debt and other long-term obligations at favorable interest rates and to repay debt responsibly without impairing other resources. Responsible issuance of debt for capital needs provides an investment in our community and makes these capital expenditures affordable to current users while allowing capital costs to be more equitably distributed to both current and future users.

Debt Policy:

- The City of Fayetteville will confine long-term borrowing to capital improvements.
- The City will not use short-term debt for operating purposes.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- General obligation debt will not be used for Enterprise Fund activities.
- The City will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible
- Computation of Legal Debt Margin: Assessed value of all taxable property (less exempt property) Debt limit-10% of assessed value.
- Debt applicable to limitation: Total General Bonded Debt (less assets in debt service available for payment of principal)
- Computation of Direct and Overlapping Bonded Debt-General Obligation Bonds: Net General Obligation Bond Debt Outstanding-Percentage applicable to City of Fayetteville: 10%

Legal Debt Margin:

The City of Fayetteville's legal debt margin for Fiscal Year 2021:

Assessed Value	$1,114,899,426
Add: Exempt Real Property	$15,360,277
Total Assessed Value	$1,130,259,703
Debt Limit (10% of Assessed Value)	$113,025,970

2016	2017	2018	2019	2020	2021
$ 75,770,783	$ 79,741,567	$ 89,390,318	$ 96,198,253	$ 104,751,760	$ 113,025,970
-	-	-	-	-	-
$ 75,770,783	$ 79,741,567	$ 89,390,318	$ 96,198,253	$ 104,751,760	$ 113,025,970
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

City of Fayetteville Bond Rating: Aa2

Debt

Summary of all debts:

Loan	Purpose	Maturity	Years	Rate	Principal	Interest	Total	2023
Revenue Bonds:				%				
PFA Bonds	Series 2019	2049	29	2.49	$ 21,695,000	$ 15,685,387	$ 37,380,387	$ 831,050
PFA Bonds	Revenue Refunding Bonds, Series 2019	2033	13	2.49	$ 5,395,000	$ 1,625,695	$ 7,020,695	$ 776,800
PFA Bonds	Taxable Refunding Revenue Bonds, Series 2019	2031	11	2.49	$ 7,890,000	$ 1,869,989	$ 9,759,989	$ 257,238
Notes Payable:								
GEFA	Line of credit for water & Sewer System Projects	2041	21	2.03	$ 961,221	$ 265,425	$ 1,226,645	$ 58,516
GEFA	Line of credit for WWTP	2052	30	2.03	$ 13,334,150	$ 6,539,765	$ 19,873,915	$ 642,260
Capital Leases:								
BCI Capital	Public Safety Vehicles,Equipment, IT	2023	3	2.14	$ 940,000	$ 33,014	$ 973,014	$ 162,169
Suntrust 2017	Fire Apparatus & Equipment for public safety	2029	12	2.42	$ 650,000	$ 102,677	$ 752,677	$ 74,483
BCI Capital	Public Safety Vehicles,Equipment, IT	2024	3	1.45	$ 500,000	$ 11,859	$ 511,859	$ 170,620
Truist	Public Safety Equipment , IT, Public Services Equipment	2025	4	1.46	$ 400,000	$ 9,553	$ 409,553	$ 136,518
Totals:					**$ 51,765,371**	**$ 26,143,365**	**$ 77,908,735**	**$ 2,973,136**

Debt Roll-Forward as of July 31st, 2021

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Revenue bonds	$ 22,180,000	$ -	$ (240,000)	$ 21,940,000	$ 245,000
Deferred amount:					
Premium	2,230,962	-	(122,011)	2,108,951	-
Total bonds payable	24,410,962	-	(362,011)	24,048,951	245,000
Certificates of participation	1,730,000	-	(230,000)	1,500,000	235,000
Notes payable	2,662,293	-	(445,666)	2,216,627	460,463
Capital leases	2,694,908	500,000	(948,194)	2,246,714	1,003,469
Net pension liability	4,799,563	4,952,683	(2,320,394)	7,431,852	-
Compensated absences	657,753	613,704	(626,348)	645,109	322,555
Governmental activities long-term liabilities	$ 36,955,479	$ 6,066,387	$ (4,932,613)	$ 38,089,253	$ 2,266,487
Business-type activities					
Bonds payable:					
Revenue bonds	$ 13,285,000	$ -	$ (600,000)	$ 12,685,000	$ 650,000
Deferred amount:					
Premium	563,279	-	(75,517)	487,762	-
Total bonds payable	13,848,279	-	(675,517)	13,172,762	650,000
Notes payable	9,609,472	4,343,229	(22,945)	13,929,756	39,972
Net pension liability	1,125,824	1,161,741	(544,291)	1,743,274	-
Business-type activites long-term liabilities	$ 24,583,575	$ 5,504,970	$ (1,242,753)	$ 28,845,792	$ 689,972

Revenue Bonds

Revenue Bonds:

A revenue bond is a type of municipal bond in which the repayment of the obligation is primarily guaranteed by the operating revenues of an entity. Revenue bonds are primarily utilized by government entities to subsidize infrastructure projects. The following bonds below are the breakdown of Revenue Bonds with the City.

PFA Bonds

Bonds issued by the Public Facilities Authority were issued during the year ended July 31, 2020 to fund City hall and Park Projects, as well as refund a portion of the Water and Sewer Revenue Bonds, series 2013A, and series 2010 bonds, along with paying the issuance cost of the Series 2019 Refunding bonds. PFA Bonds are broken down below by Governmental Activities and Business-Type Activities.

Governmental Activities:

- Series 2019 Bonds: $21,695,000

Purpose	Interest Rate	Term	Due Date	Original Amount	Outstanding Amount
Series 2019 New Money Bonds	3.00 - 5.00%	30 years	2049	$ 21,695,000	$ 21,695,000
	Plus unamortized premium			-	2,108,951
	Total Series 2019			$ 21,695,000	$ 23,803,951

Business-Type Activities:

- Series 2019 Bonds: $5,395,000
- Series 2019 Bonds: $7,890,000

Purpose	Interest Rate	Term	Due Date	Original Amount	Outstanding Amount
PFA Revenue Bonds Series 2019 W&S Refunding Taxable	2.125 - 2.850%	13	2032	$ 7,890,000	$ 7,855,000
PFA Revenue Bonds Series 2019 W&S Refunding	3.00 - 4.00%	15 years	2034	$ 5,395,000	$ 4,830,000
	Plus unamortized premium				487,762
					5,317,762
	Total Series 19			$ 5,395,000	$ 5,317,762

Notes Payable

Business Type Activities:

GEFA Loan-Stormwater

The City incurred debt to the Georgia Environmental Facilities Authority for construction of various water and sewer system projects. This note is a construction line of credit agreement with a interest rate of 2.03% for $961,221.

Interest Rate	Term	Due Date	Original Amount	Outstanding Amount
2.03%	20	2040	$ 961,221	$ 931,770

GEFA Loan-WWTP

The City has also entered into a second construction line of credit with the GEFA for the construction of additional water and sewer system projects. This construction line of credit has an interest rate of 2.62% for $13,334,150. This loan was finalized in FY2022, and the City began making debt service payments towards debt.

Capital Leases

Capital Leases:

Capital lease is a lease agreement in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period. The benefits of entering into Capital Leases for the City is to maintain the City's capital needs while maintaining cash flow for other potential unforeseen circumstances. All lease agreements listed below qualify as capital leases for accounting purposes (title transfers at the end of the lease term) and have been recorded at the present value of the future minimum lease payments as of the date of their inception. The City reported accumulated depreciation and depreciation expense in the respective amounts of $1,950,637 and $483,378 on the leased assets listed below as of July 31, 2021.

Capital Lease-BCI 2020

During the year ended July 31, 2020 the City entered into a lease purchase with BCI for the purchase of equipment in the amount of $940,000. The lease is being serviced by the Building Fund and SPLOST 2017 payments with an interest rate of 2.14%.

Capital Lease-Suntrust 2017

During the year ended July 31,2018, the City entered into three lease-purchase agreements with SunTrust for the purchase of vehicles, equipment and land in the amount of $650,000, $1,200,000, and $515,000.00 These leases are being serviced by Building Fund and SPLOST 2017 Fund with annual interest rates of 2.42%, 2.12%, and 1.94%. The City paid off two loans; the $1,200,000 and the $515,000 in FY2022, leaving the $650,000.00 loan which will mature 2029.

Capital Lease-BCI Capital 2021

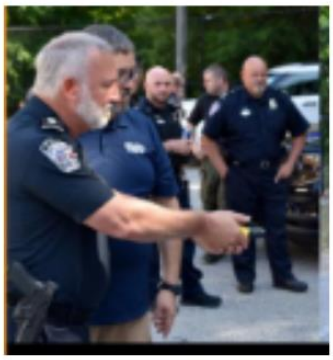
During the year ended July 31, 2021, the City entered into a lease agreement with BCI Capital in the amount of $500,000 for the lease-purchase of vehicles and equipment. Lease purchase is being serviced by the Building Fund with an interest rate of 1.46%.

Capital Lease-Truist 2022

During the year ended July 31, 2022, the City entered into a lease agreement with Truist Bank in the amount of $400,000 for the lease-purchase of vehicles and equipment. Lease purchase is being serviced by the Building Fund with an interest rate of 1.45%.

Departmental Information

TEAM CITY OF FAYETTEVILLE











FAYETTEVILLE
NO LIMITS ON IMAGINATION







Departmental Information

The Departmental Information section consists of the new adopted authorized positions and grade, the department goals and objectives as it relates to their perspective department and the City's strategic plan and vision, and performance measures. We are in the process of revamping our performance measures to be more "why" driven instead of "what" driven. The past five years, as you will be able to see, have been more of measuring "what we have been doing verses "why" we are doing it in order to achieve our ultimate goal. This section will have a statement of service for the following departments:

Finance & Administration	
City Clerk	Finance
Human Resources	Information Technology
Public Information	Municipal Court
Public Safety	
Police Department	Fire Department
Public Services	
Public Works	Water & Sewer Department
Economic & Community Development	
Building Department	Planning & Zoning
Mainstreet Tourism	Downtown Development

Strategic Priorities:

Quality of Life

- Enhance the quality of life of current and future residents in the most fiscally responsible manner.

Community Safety

- Maintain and enhance the public safety and welfare of the community by committing appropriate resources to police, fire, streets, recreation, water and sewer, and associated support services.

Economic Development

- Preserve our historic and cultural heritage and encourage revitalization/ redevelopment of the downtown through the support of economic development and main street initiatives.

Growth Management

- Maintain a sustainable growth policy that retains the character of each respective neighborhood while ensuring that it promotes quality development in concert with our economic development strategy.

Superior Services

- Provide a responsive and open government that promotes effective communication and cooperation with citizens as well as public and private entities.
- Continue to strive for excellent customer service and to maximize the City's principal resource (the staff).

OUR VISION

Fayetteville shall be a city of innovation and opportunity that fosters a vibrant and welcoming community for all.

OUR MISSION

To provide efficient and effective municipal services to the community through a culture of transparent leadership, excellence, and teamwork.

OUR CORE VALUES

The City employees, the City Council, and all of our City-related boards will always function in a way that reflects well on the City and is in alignment with our vision and mission. The Core Values we will use to make decisions and guide our behavior are to:

Be responsive.

Act as one team.

Act with integrity.

Be fully accountable.

Approved Pay Scales FY2023

Non-Public Safety

GRADE	JOB CODE	CLASSIFICATION	ANNUAL SALARY MIN	ANNUAL SALARY MID	ANNUAL SALARY MAX	HOURLY RATE MIN	HOURLY RATE MID	HOURLY RATE MAX
101		Administrative Clerk Maintenance Tech Municipal Clerk Customer Service Rep PD Records Clerk	$34,910.00	$44,510.25	$54,110.50	$16.7837	$21.3992	$26.0147
102			$36,655.50	$46,735.76	$56,816.03	$17.6228	$22.4691	$27.3154
103		Administrative Assistant Billing Coordinator Deputy Court Clerk TAC/Records Clerk Accounting Clerk	$38,488.28	$49,072.55	$59,656.83	$18.5040	$23.5926	$28.6812
104			$40,412.69	$51,526.18	$62,639.67	$19.4292	$24.7722	$30.1152
105		Accounting Specialist Crime Scene Technician Human Resources Analyst Heavy Eqipment Operator Purchasing Specialist Business License Specialist	$42,433.32	$54,102.49	$65,771.65	$20.4006	$26.0108	$31.6210
106		Code Enforcement Officer Senior Human Resources Analyst Seniorr Accounting Specialist Senior Deputy Clerk of Court Crew Leader - Public Works Crew Leader - Maintenance	$44,554.99	$56,807.61	$69,060.23	$21.4207	$27.3114	$33.2020
107		Clerk of Court Events Specialist Planning Specialist Crime Scene Evidence Manager Police Office Manager Public Relations Specialist I	$46,782.74	$59,647.99	$72,513.25	$22.4917	$28.6769	$34.8621
108		Deputy City Clerk Senior Code Enforcememt Officer	$49,121.88	$62,630.39	$76,138.91	$23.6163	$30.1108	$36.6052
109		Payroll Coordinator Utility Billing Manager	$51,577.97	$65,761.91	$79,945.85	$24.7971	$31.6163	$38.4355
110		Development Inspector GIS Analyst	$54,156.87	$69,050.01	$83,943.15	$26.0370	$33.1971	$40.3573
111		IT Systems Specialist Program and Events Specialist Public Relations Specialist II Senior Planner Senior Accountant	$56,864.71	$72,502.51	$88,140.30	$27.3388	$34.8570	$42.3751
112		IT Operations Coordinator	$59,707.95	$76,127.63	$92,547.32	$28.7057	$36.5998	$44.4939
113		Public Works Operations Manager	$62,693.34	$79,934.01	$97,174.68	$30.1410	$38.4298	$46.7186
114		City Clerk	$65,828.01	$83,930.71	$102,033.42	$31.6481	$40.3513	$49.0545
120		Deputy Dir. of Finance/Admin Deputy Director of Public Services Director of Communications Dir. of Downtown Devel. Director of IT Director of Human Resources & Risk Mgt Director of P&Z	$88,215.83	$112,475.18	$136,734.54	$42.4115	$54.0746	$65.7378
121			$92,626.62	$118,098.94	$143,571.27	$44.5320	$56.7783	$69.0246
122			$97,257.95	$124,003.89	$150,749.83	$46.7586	$59.6173	$72.4759
123		**Director** of Finance and Administrative Services **Director** of Community and Economic Development **Director** of Public Services	$102,120.85	$130,204.09	$158,287.32	$49.0966	$62.5981	$76.0997
124			$107,226.89	$136,714.29	$166,201.69	$51.5514	$65.7280	$79.9047
125			$112,588.24	$143,550.00	$174,511.77	$54.1290	$69.0144	$83.8998
126		Assistant City Manager	$118,217.65	$150,727.51	$183,237.36	$56.8354	$72.4651	$88.0949
131		City Manager	$150,887.00	$192,368.00	$233,859.00	$72.5418	$92.4846	$112.4322

Approved Pay Scales FY2023

Public Safety

GRADE	JOB CODE	CLASSIFICATION	ANNUAL SALARY		
			MIN	MID	MAX
107		Crime Scene Manager	$46,782.74	$59,647.99	$72,513.25
108		Certified Firefighter Certified Police Officer Police Bailiff (PT)	$49,121.88	$62,630.39	$76,138.91
109		Firefighter/EMT Police Officer III	$51,577.97	$65,761.91	$79,945.85
110		Firefighter /Paramedic Master Police Officer Detective	$54,156.87	$69,050.01	$83,943.15
111			$56,864.71	$72,502.51	$88,140.30
112		Accreditation Manager Fire Lieutenant Police Corporal (Future)	$59,707.95	$76,127.63	$92,547.32
113		Police Training Officer Fire Training Officer Community Risk Reduction Officer Fire Captain Police Sergeant	$62,693.34	$79,934.01	$97,174.68
114			$65,828.01	$83,930.71	$102,033.42
115			$69,119.41	$88,127.25	$107,135.09
116		Fire Battalion Chief Police Lieutenant	$72,575.38	$92,533.61	$112,491.84
117		Fire Division Chief Fire Marshal Police Captain	$76,204.15	$97,160.29	$118,116.44
118			$80,014.36	$102,018.31	$124,022.26
119			$84,015.08	$107,119.22	$130,223.37
120		Deputy Fire Chief Deputy Police Chief	$88,215.83	$112,475.18	$136,734.54
121			$92,626.62	$118,098.94	$143,571.27
122			$97,257.95	$124,003.89	$150,749.83
123		Fire Chief Police Chief	$4.00	$130,204.09	$158,287.32

Authorized City Positions

Authroized City Positions	Job Grade	FY2022
Certified Firefighter	2PS	15
Certified Police Officer	2PS	29
School Resource Officer	2PS	1
Firefighter EMT	3PS	14
Police Officer 3	3PS	3
Firefighter Paramedic	4PS	3
Master Police Officer	4PS	3
Accreditation Manager	5PS	1
Fire Lieutenant	6PS	6
Police Sergeant	6PS	6
Fire Captain	7PS	3
Fire Prevention Officer	7PS	1
Fire Training Officer	7PS	1
Police Training Officer	7PS	1
Police Lieutenant-Patrol	8PS	1
Battalion Chief	8PS	2
Fire Division Chief	8PS	1
Fire Marshall	8PS	1
Police Lietenant	8PS	5
Fire Division Chief	9PS	1
Police Captain	9PS	3
Deputy Fire Chief	11PS	1
Deputy Police Chief	11PS	1
Fire Chief	13PS	1
Police Chief	13PS	1
P/T Baliff Police Officer	15PS	1
Administrative Clerk	304 P/T	2
Customer Service Representative	304	1
Maintenance Worker	306	10
Administrative Clerk	308	3
Municipal Clerk	308	1
Custotmer Service Representative	308	2
Tac/Records Clerk	309	1
Accounting Clerk	309	1
Administrative Assistant	309	3
Billing Coordinator	309	1
Billing Coordinator-Water	309	1
Deputy Court Clerk	309	1
Facilities Maintenance Worker	309	1
Heavy Equipment Operator PW	309	1
Accounting Specialist	311	1
Acct. Specialist Purchasing	311	1
Crew Leader Public Works	311	1
Crime Scene Technician	311	2
Maintenance Crew Leader	311	1
Senior Deputy Clerk of Court	311	1
Code Enforcement Officer	312	1
Human Resource Analyst	312	2
Crime Scene Manager	313	2
Development Inspector	313	1
Police Office Manager	313	1
Deputy City Clerk	314	1
Payroll Coordinator	314	1
Planning Specialist	314	1
Senior Accountant	315 Sal*	1
Senior Planner	315 Sal*	1
Utility Billing Manager	315 Sal*	1
Public Relations Specialist	316	1
Events Specialist	316 Sal*	1
IT Systems Specialist	316 Sal*	1
Systems Specialist	316 Sal*	1
City Clerk	318	1
Public Works Operation Manager	318 Sal*	1
Asst. Director of Finance & Administrative Services	321 Sal*	1
Asst. Director of Public Services	321 Sal*	1
Director of Communication & Public Information	322 Sal*	1
Director of DDA	322 Sal*	1
Director of Human Resources	322 Sal*	1
Director of Informational Technology	322 Sal*	1
Director of Planning & Zoning	322 Sal*	1
Director of Public Services	322 Sal*	1
Director of Community & Economic Development	324 Sal*	1
Director of Finance & Administrative Services	324 Sal*	1
Assistant City Manager	325 Sal*	1
Elected Office-Council	Open	5
City Manager	Open	1
Mayor	Open	1
Planning & Zoning Board	Open	6
Total Authorized Positions		**185**

Authorized City Positions	Job Grade	FY2023
Administrative Clerk	101	5
Maintenance Tech	101	11
Municipal Clerk	101	1
Customer Service Representative	101	3
PD Records Clerk	101	1
Administrative Assistant	103	3
Billing Coordinator	103	1
Deputy Court Clerk	103	1
TAC/Records Clerk	103	1
Accounting Clerk	103	1
Accounting Specialist	105	1
Crime Scene Technician	105	2
Human Resources Analyst	105	1
Heavy Equipment Operator	105	1
Purchasing Specialist	105	1
Business License Specialist	105	1
Code Enforcement Officer	106	1
Senior Human Resource Analyst	106	1
Senior Accounting Specialist	106	1
Senior Deupty Clerk of Court	106	1
Crew Leader-Public Works	106	1
Crew Leader-Maintenance	106	1
Clerk of Court	107	1
Events Specialist	107	1
Planning Specialist	107	1
Crime Scene Evidence Manager	107	1
Police Officer Manager	107	1
Public Relations Specialist I	107	1
Crime Scene Manager	107	2
Deputy City Clerk	108	1
Senior Code Enforcement Officer	108	1
Certified Firefighter	108	15
Certified Police Officer	108	24
Police Baliff (PT)	108	1
Payroll Coordinator	109	1
Utility Billing Manager	109	1
Firefighter/EMT	109	14
Police Officer III	109	3
Development Inspector	110	1
GIS Analyst	110	1
Firefighter/Paramedic	110	3
Master Police Officer	110	3
Detective	110	4
IT System Specialist	111	1
Program and Events Specialist	111	1
Public Relations Specialist II	111	1
Senior Planner	111	1
Senior Accountant	111	1
IT Operations Coordinator	112	1
Accredation Manager	112	1
Fire Lieutenant	112	4
Police Corporal	112	1
Public Works Operations Manager	113	1
Police Training Officer	113	1
Fire Training Officer	113	1
Community Risk Reduction Officer	113	1
Fire Captain	113	3
Police Sergeant	113	4
Public Information Officer	114	1
City Clerk	114	1
Fire Battalion Chief	116	2
Police Lieutenant	116	4
Fire Division Chief	117	1
Fire Marshal	117	1
Police Captain	117	3
Deputy Director of Finance/Admin	120	1
Deputy Director of Public Services	120	1
Director of Communications	120	1
Director of Downtown Development	120	1
Director of Information Technology	120	1
director of Human Resources	120	1
Director of Planning & Zoning	120	1
Deputy Fire Chief	120	1
Deputy Police Chief	120	1
Director of Finance/Admin	123	1
Director of Economic & Community Development	123	1
Director of Public Services	123	1
Fire Chief	123	1
Police Chief	123	1
Assistant City Manager	126	1
City Manager	131	1
Elected Official-Council	Open	5
Mayor	Open	1
Planning & Zoning Board	Open	6
Total Authorized Positions		**186**

Accomplishments

City Clerk:

- Deputy City Clerk promoted to City Clerk 8/2022
- Filled the position of Deputy City Clerk 8/2022
- Attended Municipal Clerks training and Georgia Records Association training – Continuing Education
- Coordinated Community Shred/Recycling event in April and October 2022
- Coordinated and worked Georgia Municipal Association's Georgia Cities Week event
- Planned and coordinated City Council retreat offsite
- Coordinated successful online auction through Gov Deals for City surplus items
- Successfully coordinated and submitted application for Fayetteville's *City of Ethics* recertification

Finance & Administration

- Received awards/recognition from Government Finance Officers Association (GFOA); Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award with special recognition.
- Create and published FY 2021Annual Comprehensive Financial Report (CAFR); FY 2022 Budget Document
- Passed clean audit
- City issued clean financial report from Department of Audits and Accounts (DOAA)
- Implemented safeguards to prevent fraudulent check activity
- Two Finance employee received their Level I & Level II Certificate from the Carl Vinson Institute's Certified Local Government Finance Officer Program
- Implemented Purchasing Card Program

Municipal Court

- The Municipal Court has a new Chief Judge Alisha Thompson, whom presides over Arraignments, Bench Trials, Probation and First Appearance calendars.
- The continuance of Virtual/Hybrid court has assisted in the expedited closing of open cases due to Covid19, in college and out of state defendants.
- The Municipal courts user friendly new webpage provides access to forms, preparing for court, updates and common questions.
- The Municipal Court has implemented court sessions once a week on Tuesdays from 8am-5pm

Information Technology

- Major Upgrade of Email Security and Archiving
- Hired and Trained Part Timers for Document Scanning
- Major Upgrade to City Email
- Community Development Software Upgrade Implementation
- Completed the New City Hall Hardware Upgrades
- Improved Council Meeting Video System
- Network Security Project

Accomplishments

Public Safety-Police

- Re-Activated the C.A.R.E. unit
- Received 10 new laptop computers
- Received the GOHS Traffic Grant
- Created Field Training Program for all positions
- Created and approved Corporal positions
- Received State Accreditation
- Preparing for CALEA National Accreditation
- Obtained a Tactical Response / Mobile Command Post Vehicle
- Chief Gray is currently serving as a GACP Board Member
- An LT graduated from the Southern Police Institute in Louisville, KY

Public Safety-Fire

- Applied for the Department of Homeland Security Fire Grant for upgrading emergency response vehicles to Advanced Life Support care. The total requested for the grant is $275,221.16
- Continued radio replacement program to ensure compatibility with new county radio system
- Purchased replacement vehicle for Battalion Chief
- Completed annual audit by Georgia Firefighter Standards and Training Council to maintain department certification
- Completed review for ISO grading. Received report and new ISO rating for the city is a 2/2x
- Captain Stephaene Core received the 2021 VFW local Firefighter of the Year award and the Rotary Club's "Service Above Self" Award
- Captain Darone Littles received the 2022 public safety recognition by American Legion Post 105
- Maintained requirements of Department of Public Health as EMS First Responder Service
- Completed annual medical examination on all full-time firefighters
- Completed switch over to new radio system
- Transitioned from a part-time Training Officer to full-time
- Completed a promotional testing process for Fire Lieutenant and Fire Captain
- Promoted (2) Fire Captains and (3) Fire Lieutenants
- Additional position added for Community Risk Reduction Officer
- Additional promotions for Fire Chief, Deputy Fire Chief, and Battalion Chief

Public Services

- Maintained ISO Rating 7 for Stormwater Flood Insurance Program

Accomplishments

- Maintained compliance with the Watershed Protection Annual Report
- Maintained compliance with the National Pollutant Discharge Elimination Permit Compliance for Stormwater Discharge
- Installed new playground equipment at Church Street Park
- Maintained compliance with NPDES permit for the Whitewater Creek Water Pollution Control Plant
- Maintained compliance with EPD permits for groundwater and water plant operations
- Expanded well capacity permit for additional water withdrawals
- Completed construction for the Whitewater Creek Water Pollution Control plant upgrade
- Performed camera work on 54,000 linear feet of sewer mains

Mainstreet/Downtown Development

- Received 2022 accreditation as a Georgia Classic Main Street city by the Ga. Dept of Community Affairs and licensed by the National Main Street Center.
- Facilitated plan review for renovations at historic building on the downtown square for new restaurant.
- Initiated the People 2 Parks trail study, funded by an ARC grant, to determine feasibility of some of the City's, high-priority areas.
- Held multiple community events at new City Center Park with high attendance and engagement.
- Held the City's 1st *Mad South Jazz Festival* which received high attendance and corporate support.
- Began construction phase of the multi-use path and bridge along the Piedmont Fayette hospital area.
- Completed renovations and upgrades at the Fayetteville Amphitheater.
- Secured long-term lease with private-sector tenant at former HDF Museum.
- Completed engineering and design for downtown alleyway project.






FREE SPIN
Concert ticket
CONCERT TICKETS
Spin
CONCERT TICKETS

CITY CLERK






ANNE BARKSDALE
City Clerk
City of Fayetteville
LOCAL CREW

City Clerk's Office



Statement of Service:

The City Clerk is responsible for the functioning of City Hall through administrative and clerical work. Work involves maintaining official city records, providing support to the City Manager, City Council, Director and Assistant Director of Finance and Administrative Services, other Department Directors, and staff. The City Clerk also responds to citizen inquiries and concerns.



City Clerk duties include the following:

Records and maintains city ordinances, resolutions, and meeting minutes, maintains and oversees city records/open records ensuring legal requirements are met

Responsible for maintenance of the Records Retention program for the city. The City Clerk is the official Records Custodian for the city

Works with and supervises the Deputy City Clerk

Customer service, including answering questions in person and over the phone, providing guidance, troubleshooting and following up with customers in resolving problems; may coordinate or act as liaison between functions/departments as required. Also coordinates and assists in meetings and events throughout the year on and off campus

GOALS

Strategic Plan:

- Maintain City Manager/Mayor and Council Calendar/events
- Supervises Deputy City Clerk
- Record Staff meeting/Council meeting minutes
- Produce Agenda Packets for Council meetings
- Handle all Open Records requests/City Records Retention
- Record Minutes, Ordinances, and Resolutions
- Handle Municipal Qualifying and Elections
- Coordinate Council and Staff meetings and retreats
- Facilitate Georgia Municipal Association (GMA) GA Cities Week events
- Process AP Accounts



OBJECTIVES

- Keep City Manager/Mayor and Council on schedule/on track with duties and regulations
- To assure Deputy City Clerk provides adequate support and assistance/completes assigned tasks
- Provide meeting minutes for staff information
- Provide public with results of meetings/documentation
- Satisfy the public's request for information/be transparent
- Provide transparency of government activities
- Engage the public with our local government
- Keep government running smoothly/be accountable
- Ensure City administration runs smoothly
- Customer service needs met internally and externally
- Show flexibility and availability for City projects and concerns
- Prove transparency to public
- Continuing Education training/classes to keep abreast of policies and procedures in local government
- Adapt to current and future requirements in Clerk's position

PERFORMANCE MEASURES

	2019	2020	2021	2022	2023
WORKLOAD MEASURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TARGET
Number of City Council Meetings	23	24	28	25	28
Number of Open Records Received	118	247	371	380	380


FINANCE &
ADMININISTRATION
CITY HALL
EST. 1823
CITY OF FAYETTEVILLE

Finance & Administration







The mission of the City of Fayetteville's Finance Department is to provide quality services to all customers at the highest achievable levels of customer satisfaction through the continuing progress and contributions of its employees. To provide the citizen-customer with state-of-the-art financial management, financial reporting, and cost-effective acquisition of goods, and services for the City government consistent with local, state and federal laws and governmental accounting and regulatory requirements. To provide service excellence and to work as a team with other departments in achieving the City's mission.

The Finance Department administers the financial affairs of the City of Fayetteville under the direction of the Finance Director. This encompasses investing all City funds; maintaining accounting and financial records; billing and collecting; maintaining an encumbrance system for purchasing; processing accounts payable each week; preparing biweekly payrolls; preparation of the Comprehensive Annual Financial Report; issuance of and collections related business licenses; issuance of and collection related to Water and Sewer accounts.

GOALS -Strategic Plan : Efficient and Effective Governmen t

Improve Efficiencies-Online Services

1. Online Payments for other departments.
2. Kiosk for customer access
3. Online applications for Water/Sewer and Occupational Tax
4. Online employment applications

Enhance Customer Service

1. Customer Satisfaction Survey postcard and online.
2. Customer service skills training
3. Customer service events

Improve customer and employee morale-Internal.

1. Proved a supportive work environment to maintain an energetic, engaged, professional, and healthy workforce
2. Team building activity
3. Leadership training
4. Customer service training
5. Cross Training

Improve Operations-Continue a fiscally sound approach to the City of Fayetteville's finances to ensure that expenditures do not exceed the resources available and a balanced budget is maintained

1. No overrides for the first 6 months of the year
2. Monthly departmental budget reports distributed by the 15th of every month
3. Monthly open purchase order reports distributed by the 15th of every month
4. Focus on long-term planning, which includes preparation of ten-year projections of General Fund revenues and expenditures.

Improve Department Communication

1. Monthly meetings to review updates
2. Annual leadership workshop/retreat
3. One-on-One meetings with supervisors and employees.
4. Lunch and Learn meetings.

OBJECTIVES – here you will place your objectives related to the strategic plan

1. Continue the Streamline Financial Process by having monthly training sessions
2. Quarterly budget monitoring
3. Process year end W-2s, G-4s, and 1099s electronically
4. Continue to have monthly departmental meetings to improve department morale
5. Continue to be open and transparent to citizens by providing and posting financials monthly
6. Continue to complete bank reconciliations in a timely and accurate manner
7. Become more proficient in the processing of timesheets as it relates to payroll
8. Support staff development:
   a. Participate in a variety of annual conferences and seminars that serve as both continued education as well as networking:
      i. GFOA conference
      ii. GGFOA conference
      iii. Leadership conference
      iv. Tyler New World Connect conference
      v. Georgia Procurement conference
      vi. GABTO conference
   b. Attend a variety of classes to learn changes in the law, accounting updates, water updates, new topics and further increase knowledge of accounting principles and other topics:
      i. APA Preparing for Year End
      ii. New World User Group training
      iii. GAWP classes concerning water and sewer
      iv. Carl Vinson Institute of Governmental classes; including, but not limited to governmental accounting, payroll, accounts payable, purchasing, and internal controls
9. Continue to cross train team members
10. Create informational videos for customers and employees
11. Team building activities semiannually



PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Water bills processed annually	98,350	98,451	100,674	105,598	106,000
Business License renewed annually	2,646	2,346	2,277	2,076	2,200
Alcohol license issued (New)	61	68	65	9	5
Payroll Checks issued annually	3,998	4,894	4,906	4,881	4,900
Accounts payable checks issued annually	4,186	4,268	4,153	3,962	4,100
W2's issued					

PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
% Business License Issued within 5 days	100%	100%	95%	98%	98%
% Utility Billing accounts Issued within 3 days	100%	100%	95%	98%	98%
% of times monthly financial statements completed by the 15th of the month	100%	100%	100%	100%	100%
% of employees that completed some cross-training	100%	100%	95%	98%	98%
% of vendor invoices processed within 30 days	100%	100%	95%	98%	98%





INFORMATION TECHNOLOGY









Information Technology



City of Fayetteville's Information Systems department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate City of Fayetteville needs and services.



GOALS

(Strategic Plan: Efficient and Effective Government)

1. Provide effective technology support for all City departments.
2. Promote and facilitate the effective integration of technology.
3. Develop, enhance, and manage the City's enterprise networks to provide high-speed, transparent, and highly functional connectivity among all information resources.
4. Develop and maintain highly effective, reliable, secure, and innovative information systems to support all City functions.
5. Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
6. Promote new uses of information technology within the City.
7. Provide leadership for effective strategic and tactical planning in the use of technology
8. Provide fast & reliable access to all information systems.

OBJECTIVES

1. Better department SOPs for all IT functions
2. Security improvements
   - More IT staff training
   - More City-wide employee training
   - Better use of software to protect the network
   - Better use of security best practices
3. Improvement Plan for Current New City Hall Technology
4. Improve the sharing of data between departments

1. Software Upgrades
   - Improve Continuity Between Systems
   - Better Use and Training
2. Less paper, more electronic documents
   - Scan older documents into electronic format
   - Train staff on getting current documents into document system
   - Create SOPs for the above processes



PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Number of Yearly Work Orders	NA	2453	2076	2531	2300
Average Per Month	NA	204	173	210	191

PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTURAL	2023 TARGET
Access to All City Servers	100%	100%	100%	100%	100%
Network Operation	100%	100%	100%	100%	100%
Respond to Internal Network Outage within 15 Minutes	99%	99%	99%	99%	99%
Number of Users Supported	160	185	200	200	200
Respond to VPN Outage within One Hour	99%	99%	99%	99%	99%





CITY OF FAYETTEVILLE

HUMAN RESOURCES





Human Resources





It is the mission of the human resources department to provide effective human resources management by developing and implementing policies, programs and services that contribute to the attainment of the City of Fayetteville and employee goals by:

GOALS

(Strategic Plan: "**Efficient and Effective Government**")

Improve Employee Morale

a. Provide a supportive work environment in order to maintain an energetic, engaged, professional and healthy workforce
b. Implement Employee Professional Development Programs.
c. Focus on recruitment procedures to attract the most qualified candidates.
d. Promote Safety in the Workplace

Support Staff Development

- Develop Team Building Program
- Training Program for Employees and Leadership.
- Develop recruitment program to attract qualified candidates
- Develop a safety training program

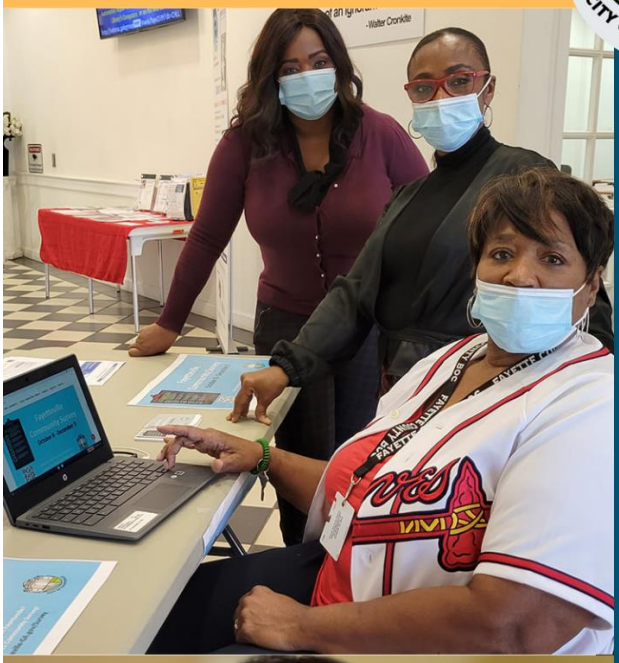
OBJECTIVES

INPUTS	
ACTIVITIES	• Hiring the most qualified candidates that meet the culture of the City. • Cultivate a diverse workforce in a safe and discrimination and/or harassment free environment by maintaining compliance with employment laws and government mandates. • Provide training and development in the areas of: effective leadership and career development of employees, employment law and government relation, and litigation avoidance. • Retaining our valued employees by assuring effective leadership qualities in our managers; providing competitive wages and benefits, interpersonal and career development training and coaching.
OUTPUTS	• Number of qualified applications received • Reduce the number of turnovers • Number of training sessions
	OUTCOMES
INITIAL	• Interview and hire the most qualified candidates that meet our culture (goal)
INTERMEDIATE	• Properly develop leaders that will lead the City into the future. (goal) • Create training program to develop specialized skill needed. (goal)

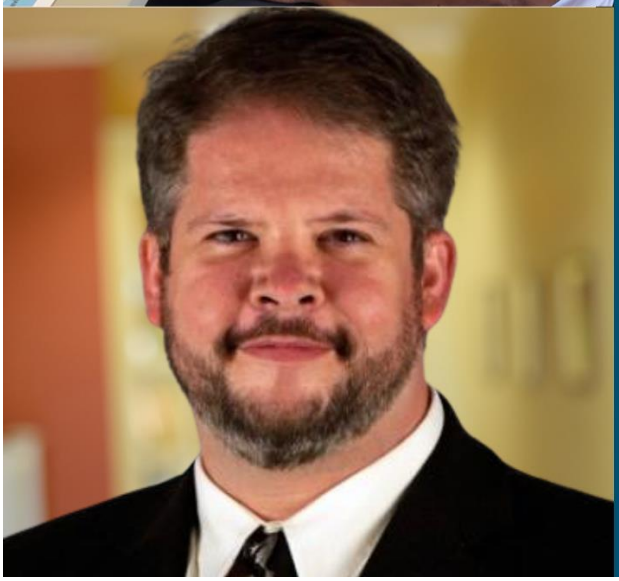




PUBLIC INFORMATION







Public Information



The City of Fayetteville Public Information Office exists to communicate clearly, effectively, and frequently with residents, other stakeholders, and guests while advancing the City's Vision, Mission, and Core Values. The work of the Public Information Office helps people better engage with The City.



Public Information Duties

- Creating, collecting, and maintaining City photography for City and public use
- Creating written, graphical, and video content for use in City media
- Managing the City's E-Mail Updates subscriber list and publications Managing the City's social media channels (Next door, Facebook, Instagram)
- Managing public engagement events Publishing and distributing (digitally and physically) the monthly City News magazine Managing the City of Fayetteville website (fayetteville-ga.gov) Publishing news, events, notices and other items on the website and social media channels
- Writing and editing press releases, speeches, and group presentations
- Representing the City at public gatherings and functions
- Fielding information (non-public records) requests from the public
- Managing the City's media relations
- Supporting City departments in their communications efforts
- Supporting the City's economic development efforts
- Advising City leaders on public communications matters
- Serving as a communicator as needed in the Emergency Operations Center
- Supporting the engagement and internal communications of City employees

Goals and Objectives

Maintain and improve the quality of life for residents and other city stakeholders by serving them with reliable, timely and important information, helping them better engage with their city government.

Operate the public information office in a manner that exercises good stewardship of available resources and opportunities, collaborating where possible to operate as efficiently as possible

Help develop economic opportunity by directly supporting city economic development initiatives and by generally keeping the community and investors informed of what's happening in the City of Fayetteville

Performance Measures	2019	2020	2021	2022	2023
Email Update Subscribers	1170	1466	1656	2020	2033
Followers on main City Facebook	7586	8720	9878	11000	12473
Followers on Amphitheater Facebook	1912	3509	4143	5000	5865
Followers on Museum Facebook	NA	953	1641	2500	3192
Next-door Users Connected to the City	NA	2198	3031	4000	4752
Website Users Annually	NA	106451	134001	135783	101630
Website Page View Annually	NA	500464	544964	499582	393694

Municipal Court





The Municipal Court of Fayetteville adjudicates cases arising out of violations of traffic laws, local ordinances and certain State misdemeanors. It is the mission of the Court to be 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.



GOALS

(Strategic Plan: "**Efficient and Effective Government**")

1. Operations - Continue to improve the effectiveness and efficiency of the Fayetteville Municipal Court.
   a. Ensure that 100% of the citations received are processed and not misplaced.
   b. Monthly Departmental Meetings to ensure task are being completed in a timely matter.
   c. Filing completed daily to ensure nothing gets lost and case files are 100% complete.

2. Improve Customer and Employee Morale – INTERNAL. Provide a supportive work environment in order to maintain an energetic, engaged, professional, and healthy workforce.

3. Improve Efficiencies
   a. Acquire a software system that will allow the Municipal Court to send out a mass email and or all call messages to the defendants in case of emergencies/court closure.
   b. Website update to allow the Municipal Court to have its own link for defendants to have easy access to the courts information. Currently Municipal Court is under Public Safety.
   c. Acquire a software system that will allow the Municipal Court the option to communication via chat box from the Clerk's Office to the Courtroom.
   d. Be proficient in holding Virtual Court via Zoom for arraignment, bench trials and probation hearings.
   e. Implementing paperless procedures by scanning all documents into Courtware and attaching them to the defendant's citation for remote access. This would include Attorney filings, motions, probation orders, applications, original citations, etc.

4. Enhance Customer Service
   a. Continue returning calls to customers who leave voicemails and making courtesy calls to defendants who miss their schedule court days.
   b. Customer Service Skills Training.

OBJECTIVES & PERFORMANCE MEASURES

	2019	2020	2021	2022	2023
WORKLOAD MEASURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TARGET
Number of Citations Received	4680	7697	7697	5637	6450
Warrant Served	71	99	99	39	45
Number of Cases with Dispositions	4980	7380	7380	4349	5649
Number of Citations Sent to DDS-FTA	44	110	110	87	98

MISSION: To ensure all Court Processes are properly reported in accordance to state and federal regulations	
INPUTS	Citations, Warrants, Daily Deposits
ACTIVITIES	• Enter citations daily • Enter court deposits daily • Run fund reports monthly • Send FTA's to DDS • Process dispositions
OUTPUTS	• Number of citations closed • Number of warrants recalled
	OUTCOMES
INITIAL	• Cash receipts are recorded accurately • Filing is maintained daily • Citations are accounted for
INTERMEDIATE	• Defendants are assured that process are being handled correctly • Customer service is number one and being noticed
LONG-TERM	• The Courts are able to receive positive reviews • All cases are recorded and handled correctly





POLICE DEPARTMENT











Public Safety-Police

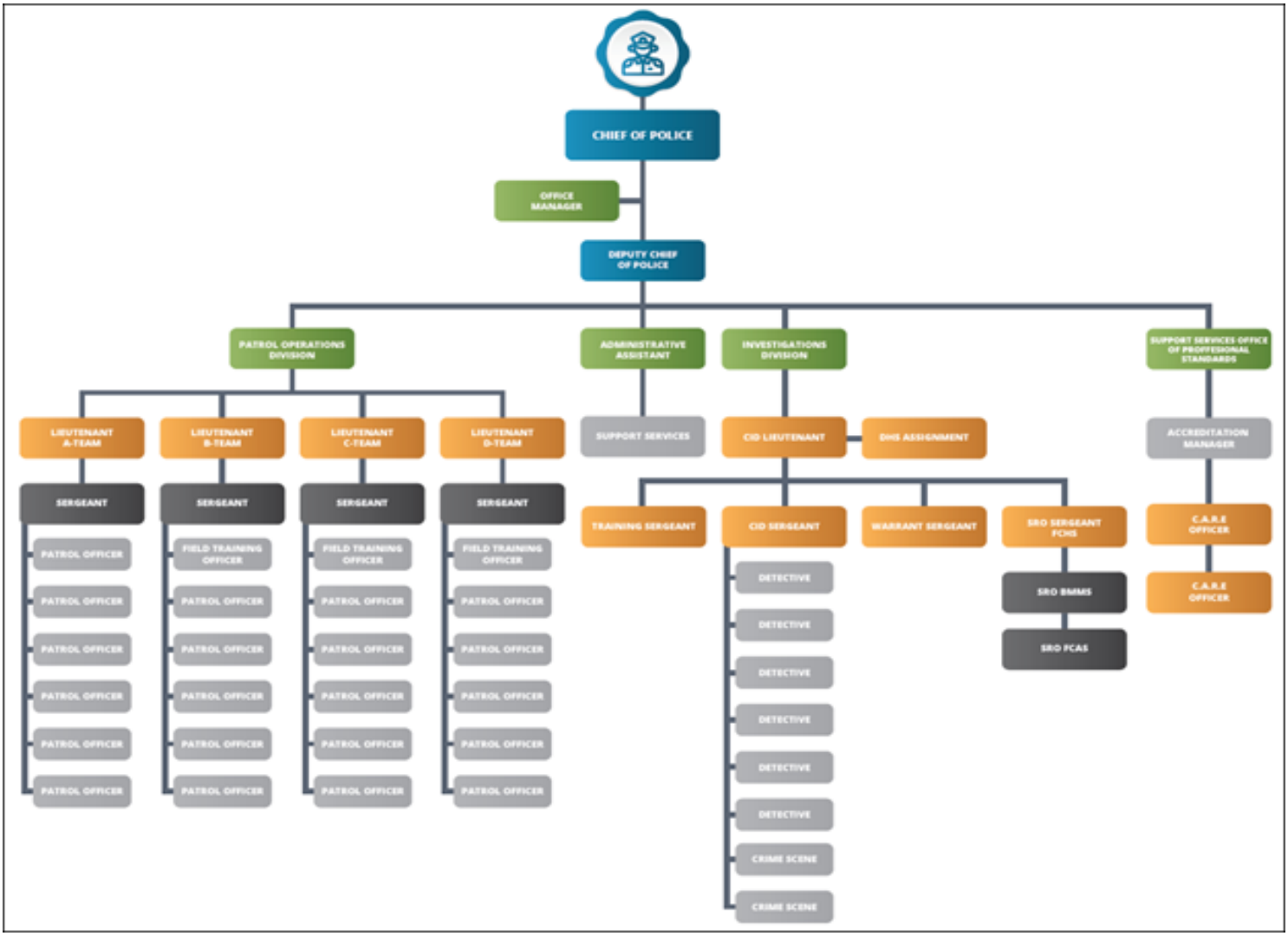


Our Mission

The men and women of the Fayetteville Police Department are committed to protecting life, property, and the constitutional guarantees of all citizens. With community partnership as our foundation, we 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 the trust placed in us by holding ourselves to the highest standards of professional police conduct.

Service to Community

The Police Department is organized to provide dedicated and specialized areas of law enforcement services to our citizens. The administration of the police department works closely with members of city hall and the other city departments to coordinate law enforcement concerns and activities with the services they provide in effort to provide the most efficient and highest level of customer service to our citizens.



GOALS

Department Mission

Protection of Life and Property
Prevention, Detection, and Investigation of Criminal Activity
Apprehension of Offenders
Maintenance of Public Order
Recovery of Property
Training Officers
Compliance with Ethical Standards
Traffic Control
Community Service
Department Evaluation

(Strategic Plan: "Better engage and improve neighborhoods")

1. Improve relationship between SRO's and the Faculty, Staff and Students
   a. Each SRO should plan and implement an activity or event to boost interaction between students and department each semester
   b. Ensure all deployment plans are on file with the department for each school
2. Enhance the hiring process for new employees
   a. Form a hiring committee
   b. Create an updated recruitment video
   c. Design new interview questions for oral board
   d. Formulate ideas and processes to ensure new hire fits within organization
3. Expand public safety education to citizens
   a. Quarterly coffee with a cop events
   b. Track all community events
   c. Neighborhood watch information



(Strategic Plan: "Increase Economic Development")

4. Develop Police Team
   a. Enhance training for departmental personnel
   b. Update the field training program for Criminal Investigations
   c. Update the field training program for new hires
5. Improve Police Communication and Education
   a. Improve communication within the criminal investigation division
   b. Improve communication within the patrol division
6. Individual target plans developed and implemented crime areas in uniform patrol division
   a. Each patrol team submits 2 plans of actions to the division commander each quarter to focus on a crime area
7. Improve Crime Scene Efficiency and Capabilities
   a. Review purchase list with the CSI unit to prioritize items needed
   b. Purchase total station system to assist in crime scenes
   c. Train on all new systems
   d. Research/implement and train on new evidence tracking software
8. Reduce negative crime perception amongst citizens of Fayetteville
   a. Track all media posts to include posting of actual crime stats on social media



b. Post community surveys on social media, tracking the results
c. Continuous update of new city website/PD section of website
d. New ideals for social media in include community updates, Q&A videos, crime prevention tips, public service announcements

OBJECTIVES

12. Continue to expand and develop new community policing events
13. Continue to expand training and education within the department
14. Continue to increase communication within the department and with other departments within the city.
15. Continue to work closely with community leaders to enhance safety and education

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 TARGET	2022 ACTUAL	2023 TARGET
Number of Dispatched Calls for Service	10,171	11,00	16,525	20,000
Number of Officer initiated calls	28,322	29,000	25,533	26,500
Number of Arrest	958	1,000	883	900
Number of traffic crashes	1,545	1,600	1,648	1,650
Number of traffic stops	7,607	8,000	5,595	6,000
Number of DUIs	79	90	60	90
Number of traffic citations and warnings	8,693	9,000	6,491	7,000
Training Hours Completed	5,789	6,000	6,545	6,800
Number of Community Relation Events	65	75	38	75
Number of Press Releases	15	20	13	20

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 TARGET	2022 ACTUAL	2023 TARGET
Department response times to calls	5:25	5:25	5:10	5:25
Part I Crimes	438	450	340	400
Part II Crimes	378	400	628	650
% of crimes cleared by arrest (National Avg. 47.2)%	41.6%	50.0%	48%	50%
% of participation with current stakeholders in the community	100%	100%	100%	100%

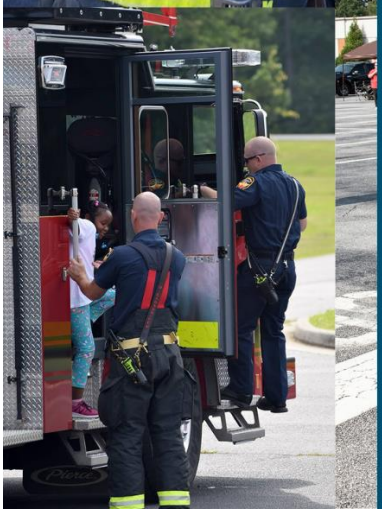




FIRE DEPARTMENT









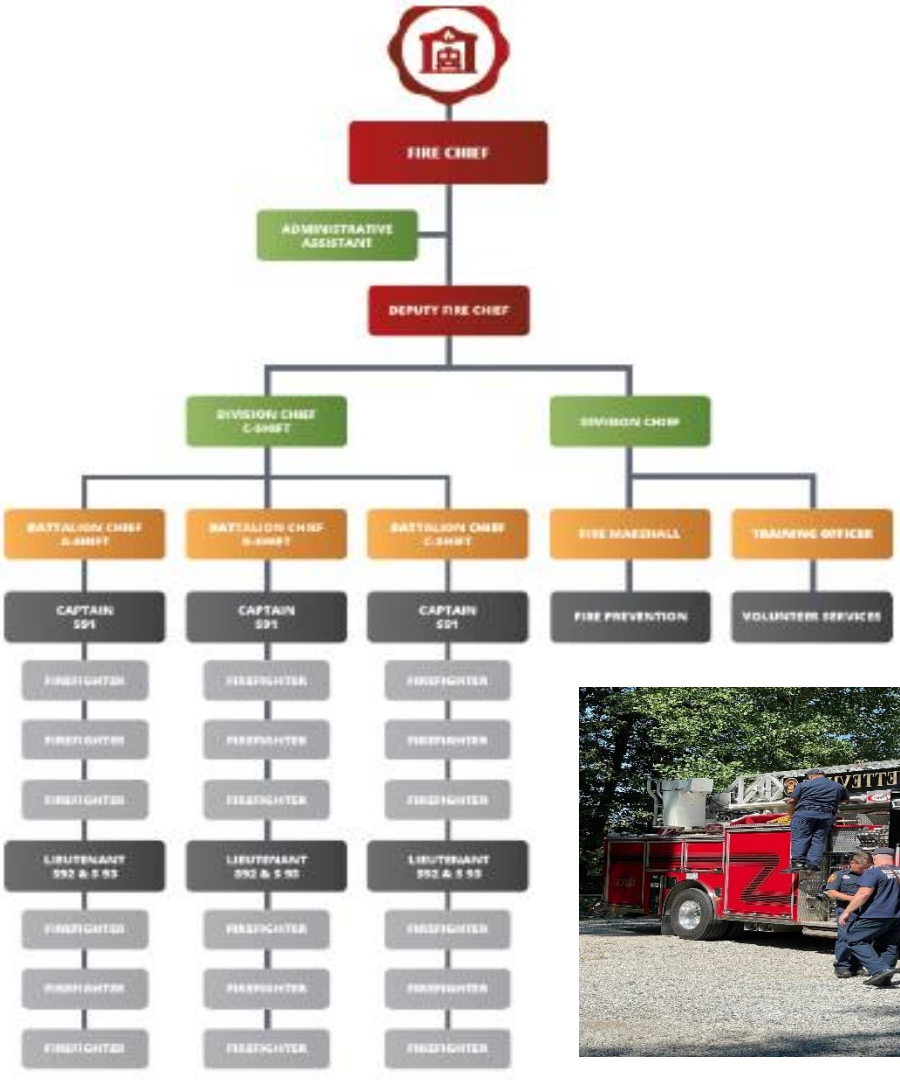
Public Safety-Fire



Th e City of Fayetteville Fire Department is a proactive organization dedicated to the preservation of life and property from the ravages of fire and natural or technological disasters. This is accomplished through hazard mitigation, public education, planning and response activities.

The City of Fayetteville Fire Department responds to emergency incidents including 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 Multi-Jurisdictional Hazardous Materials Response Team. Our Volunteer Services personnel provide support to our response system on emergency incidents and special events.

Fire department personnel perform numerous community risk reduction functions which include annual pre-fire plan updates and fire safety inspections on all businesses, annual hydrant maintenance, emergency management functions, fire safety and other specialty programs, construction plan reviews, station tours, blood pressure screenings, and distribution of smoke detectors. The department further collaborates with other local public safety agencies on other special public service projects throughout the year.

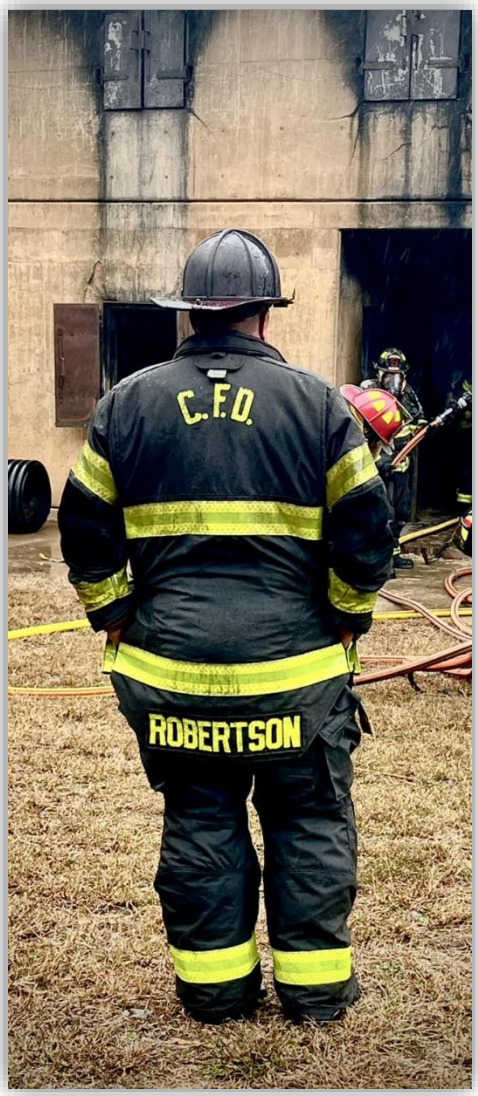






GOALS

(Strategic Plan: "Efficient and Effective Government")



5. Achieve response time for first assigned unit of 4 minutes or less 90% of the time and response time for entire first alarm assignment of 8 minutes or less 90% of the time
   a. Ensure adequate staffing for each assigned unit
   b. Ensure station locations appropriately service area
   c. Identify road system improvements that can improve response time, including pre-emption devices
   d. Ensure preparedness of response personnel

6. Ensure personnel performance standards are maintained and employees are compensated competitively to retain quality and experienced workforce
   a. Maintain performance management system
   b. Ensure adequate training for personnel to perform at needed levels
   c. Maintain City pay and benefits package

7. Reduce the number of fires per 10,000 population below national averages
   a. Ensure staffing and response time goals are met
   b. Ensure proper equipment is in place and maintained
   c. Continue community outreach efforts
   d. Continue and improve community risk reduction programs
   e. Identify and implement hazard mitigation efforts

8. Design and Construct Fire Station 93
   a. Finalize site location and complete design
   b. Approve contract for construction in accordance with established budget



OBJECTIVES

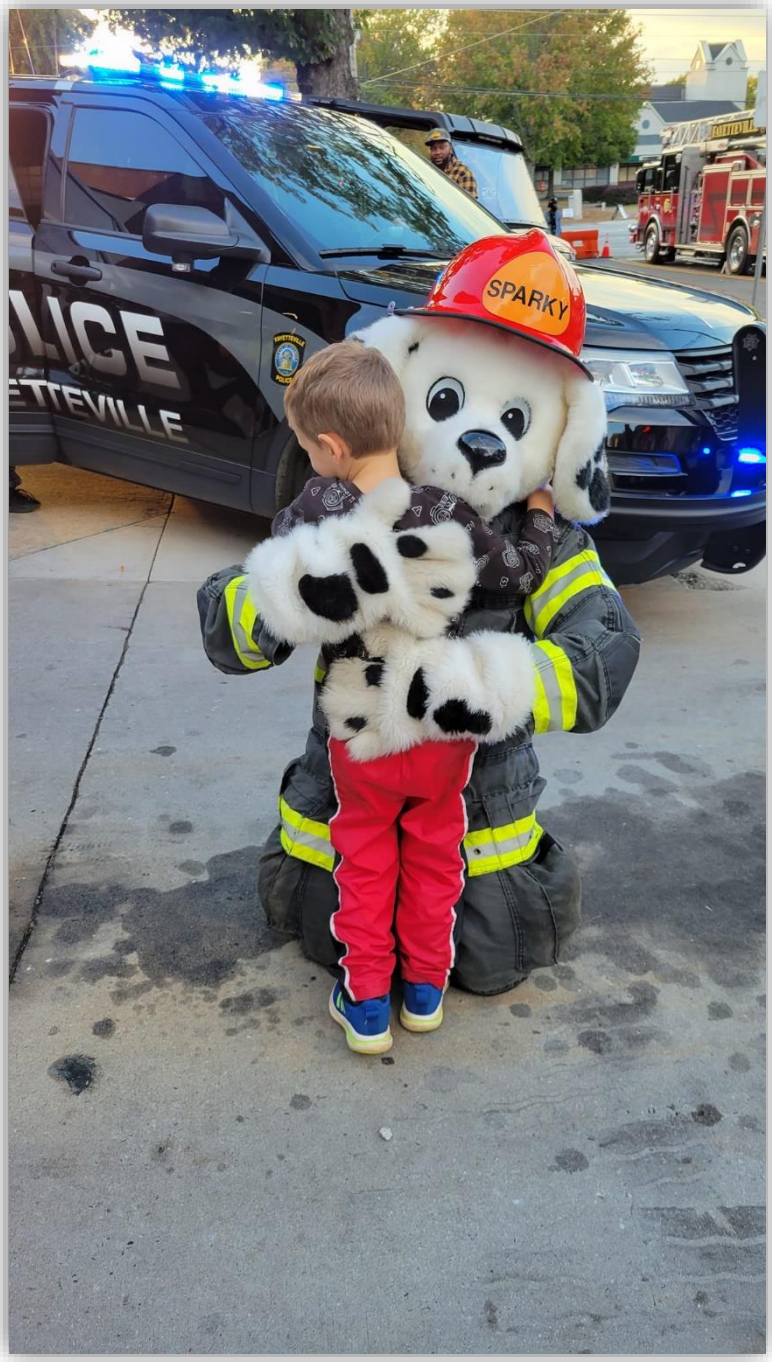
16. Continue to improve community outreach efforts
    a. School programs
    b. Community events and open houses
    c. Develop movie theater public safety announcements
    d. Continue public safety announcements through radio (“The Bear”)
    e. Home owner association meetings

17. Continue to improve prevention and mitigation efforts to reduce hazards to the community
    a. Complete revision of fire department ordinances
    b. Review inspection program to reduce number of re-inspections
    c. Implement Compliance Engine Service
    d. Assist businesses with sprinkler system tagging

18. Continue efforts to reduce cancer risks to firefighters
    a. Improve equipment and gear
    b. Improve decontamination procedures
    c. Continue medical exam program
    d. Cancer screenings

19. Continue to adjust operations based on changing needs of the community
    a. Mass shooting response training
    b. Technical rescue training
    c. Community paramedic program

20. Improve operations of the department through technology
    a. Complete implementation of NFORS program to collect quality data and establish standard of cover for our community
    b. Complete migration of policies and procedures into LEXIPOL system



Performance Measures

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Number of Emergency Calls	3,178	3,460	3612	4200	4500
Number of Hydrants Maintained	1,336	1,347	1379	1428	1428
Business Inspections Completed	2,117	1,762	3,142	2,526	3,000
Plan Reviews Completed	348	438	391	540	540
Pre-Fire Plans Completed	1,067	839	1,278	1,118	1,325
Fire Safety Contacts	5,948	9,231	2,142	17,787	20,000
Training Hours Completed	13,565	11,100	11,930	12,450	14,500

PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Maintain ISO Rating	3	3	3	3	2
Average Response Time	4:52	4:56	5:01	4:16	4:16
Response Time < 5 Minutes	71.9%	69.9%	67.4%	66.55%	80%

MISSION: Preserve life and property through hazard mitigation, emergency response planning, public education and prevention activities.

INPUTS	Personnel, apparatus and equipment, training, facilities, standard operating procedures and industry standards
ACTIVITIES	• Response to emergency calls • Community risk reduction services (plan reviews, safety inspections and public safety education efforts) • Fire investigations • Training • Obtain/maintain appropriate vehicles, equipment, and facilities
OUTPUTS	• Total number of emergency calls • Total number of inspections, pre-fire and plan reviews • Total number of hydrants maintained • Total number of public safety education contacts • Total number of calls within response time goals
	OUTCOMES
INITIAL	• The department is able to minimize the impact of an incident on life, property, and the environment with an effective response • Hazards to the public are minimized through community risk reduction activities • City maintains favorable ISO rating • Workforce remains stable to maintain desired culture
INTERMEDIATE	• Citizens are assured that department resources are properly managed • Department is eligible to receive state and federal funding • Investment in the City is encouraged
	•







PUBLIC SERVICES







Public Services



Public Services are responsible for the coordination of the departments and activities affecting construction and maintenance of public and private utilities and infrastructure.

Public Services include the following:

- Public Works Department
- Water and Sewer Department
- Solid Waste
- Transportation and Construction Management
- SPLOST Program
- Stormwater
- Flood and Flood Insurance Information

GOALS

(Strategic Plan: "Neighborhoods")

9. Engineer new medians for Highway 85 (downtown area)
   a. Meet with the Georgia Department of Transportation to gain approval of the design
   b. Approve final design for the project
   c. Complete the engineer design for the project to get ready for bidding

(Strategic Plan: "Transportation")

10. Complete engineering and design of downtown street network
    a. Work with the engineer to come up with conceptual design
    b. Hold community meetings to gain public input into the design
    c. Finalize design and take to Council for final approval

OBJECTIVES

21. Continue to work with the engineers for each project to keep the projects on track on a monthly basis

22. Once construction has been approved for a project, oversee the construction process on a monthly basis

PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Maintain ISO Rating	7	7	7	7	7
Maintain NPDES Compliance	Yes	Yes	Yes	Yes	Anticipated

Public Services-Public Works

The City of Fayetteville Public Works mission is to provide safe passage of road ways and sidewalks:

- Mowing of all City right of ways
- All sidewalk maintenance and repairs
- Median landscapes
- Provide service for Mainstreet events
- Amphitheater lawn care and maintenance
- Lawn care for all City owned buildings
- Street drainage and repairs on City right of way
- Sign maintenance and repairs
- Parks in the City (5 parks)
- Cart path maintenance

The City of Fayetteville Public Works Department provides the maintenance of the roadways, sidewalks and the public aspects of the drainage system under the City's jurisdiction. We maintain the landscaped medians of the highways, cut grass on the shoulder of many roads, replace traffic control and street name signs on public streets to help keep Fayetteville a safe and attractive city.

GOALS

(Strategic Plan: "Neighborhoods")

11. Construct city-wide multi-use trails
    a. Work with the approved city-wide multi-use trail plan to procure funding options for implementing the plan

12. Construct new medians for Highway 85 (downtown area)
    a. Develop a Request for Proposals for construction of the medians
    b. Construct medians

(Strategic Plan: "Transportation")

13. Resurface 1 mile of roadway using LMIG funding
    a. Apply for the GDOT LMIG grant
    b. Choose 1 mile of roadway using the road evaluation software
    c. Approve construction services and resurface the chosen roads

14. Construct downtown street network
    a. Develop a Request for Proposals for the construction of the approved design
    b. Work with awarded contractor to construct the roadway

15. Rate the City's Street Network
    a. Issue RFP for vendor to rate the City's streets
    b. Work with approved vendor to create priority list for pavement maintenance

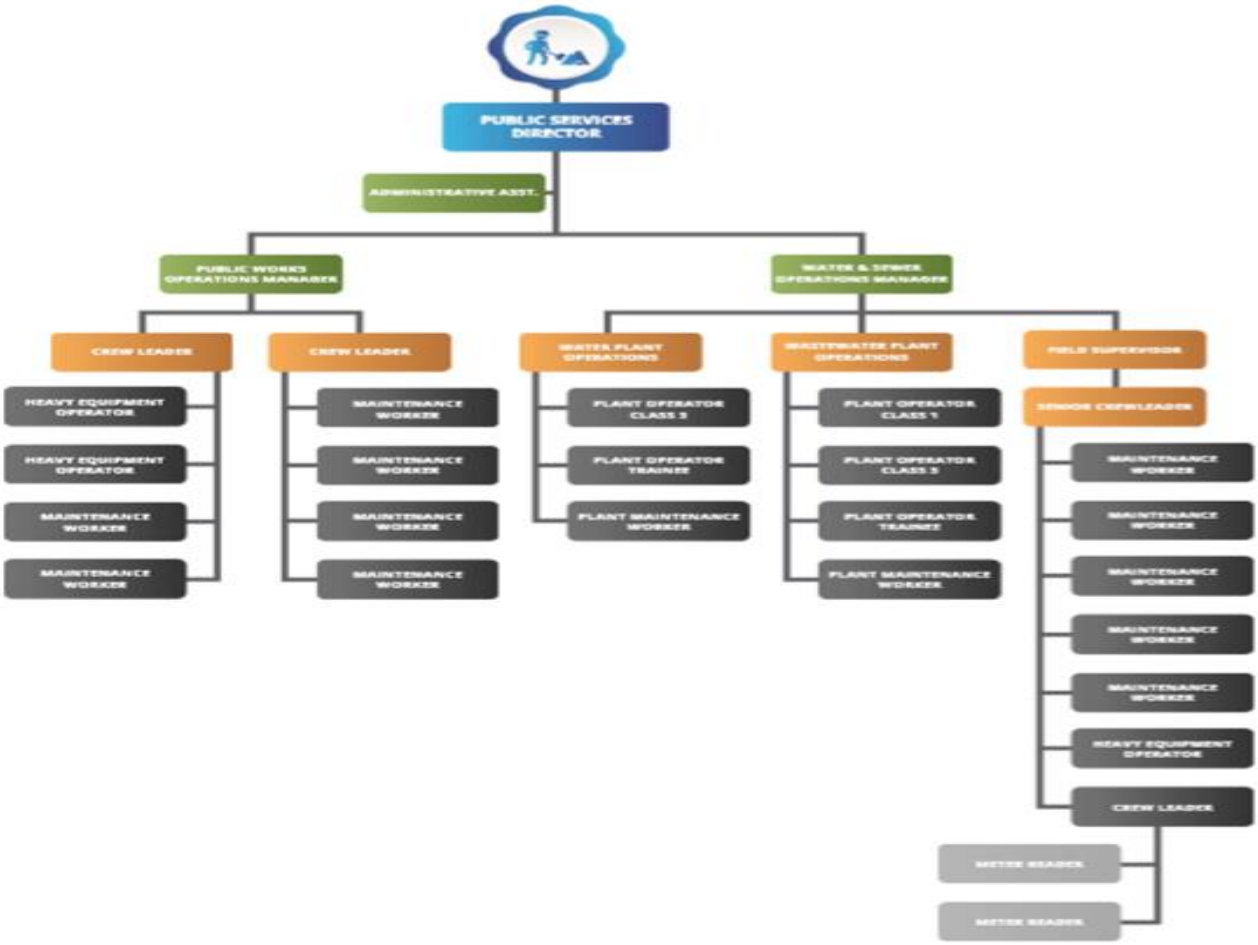
OBJECTIVES

23. Work with the contractors once projects have been approved to construct the projects

PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 Actual	2023 TARGET
Public Works Work Orders	830	830	825	825	830
Potholes Repaired	15	25	30	30	20
Miles of R/W Mowed	495	495	498	502	505

PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
% of Work Orders completed	99%	99%	99%	99%	99%



Public Services-Water & Sewer

The City of Fayetteville Water and Sewer Departments mission is to supply water to the City of Fayetteville residents for potable and firefighting uses and to treat and to dispose of the wastewater generated by the City of Fayetteville as per regulations set forth by all state and federal agencies.

The City of Fayetteville Water and Sewer Department provides water and wastewater treatment and disposal for City residents within the City's jurisdiction. The Water and Sewer Department manages all resources needed to operate and maintain the water and sewer systems. The City's water system is comprised of 108 miles of pipeline. The City's sewer system is comprised of 135 miles of pipeline and the operation of 29 pump stations.

GOALS

(Strategic Plan: "Infrastructure")

16. Evaluate and complete maintenance and repairs on sewer lines
    a. Perform camera operations each year on 1/5th of the collection system
    b. Repair any deficiencies found through the camera process

17. Construct Wastewater Treatment Plant Hopper upgrades
    a. Work with the consultant engineer and the awarded contractor to construct the plant upgrades
    b. Complete construction and begin operation of the wastewater plant hopper

OBJECTIVES

24. Continue to work with the engineers for each project to keep the projects on track on a monthly basis

25. Once construction has been approved for a project, oversee the construction process on a monthly basis

PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Number of gallons of wastewater treated MG	905	895	890	824	870
Number of gallons of water processed MG	282	285	300	339	340
Water/Sewer Work Orders	4865	4845	4890	4900	4890
PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
% Completion rate of Utility Locates	100%	100%	100%	100%	100%
% of Work Orders completed	99%	99%	99%	99%	99%



ECONOMIC DEVELOPMENT

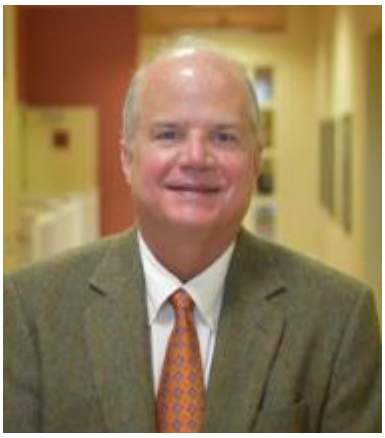








Economic & Community Development



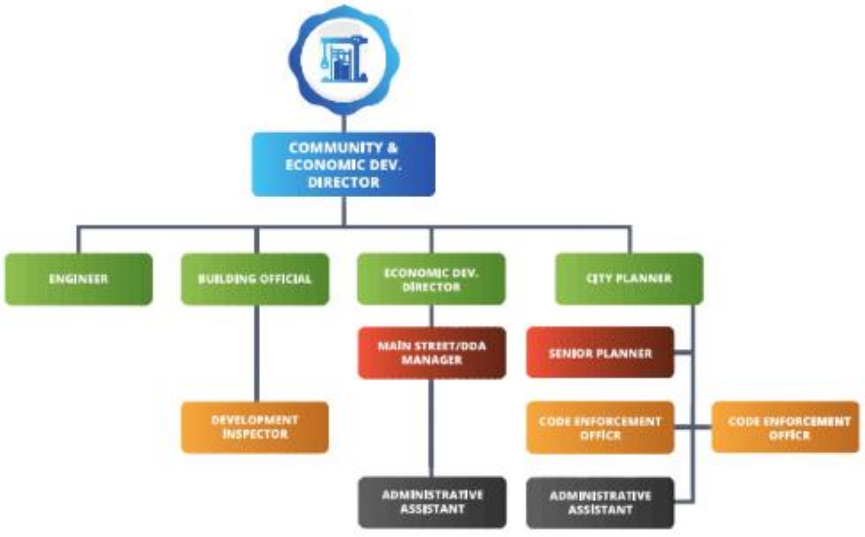
The mission of the Community and Economic Development Department is to ensure sustainable, quality development that preserves historic resources, protects environmentally sensitive areas, provides for adequate vehicular and pedestrian networks, promotes economic vitality, and promotes a sense of community. To do so, the Department employs a professional staff that is accessible, knowledgeable, and innovative. The Department works together with city and county departments, and state and federal agencies to promote the City's mission and to achieve the goals of the City.

The Community and Economic Development Department is comprised of four departments that work closely together:

- The Planning and Zoning Department develops the city's short and long-term plans for physical growth, development and redevelopment. Planning and Zoning Staff also manage the City's interdepartmental plan review process and presents proposed development projects to the Art and Architectural Review Board, the Planning and Zoning Commission, and City Council for approval.
- The Building Department reviews building permit applications and inspects structures to ensure compliance with applicable codes and ordinances to ensure safety of residents and the public. Effective August 31, 2020 the city began outsourcing Building Department functions to SAFE built Georgia, LLC.
- The Code Enforcement Department works with residents, property owners and business owners to ensure existing buildings and properties are properly maintained to protect public safety and property values.
- The Economic Development Department works with local and prospective businesses to promote economic development activities throughout the city. Specifically, within the downtown core, the mission of Main Street is to promote and preserve the city's historic district while supporting local shops, restaurants, arts, commerce, and creating community. Main Street uses the patented Main Street Four-Point Approach to support preservation-based revitalization of our historic downtown:
  1. Organization
  2. Promotion
  3. Design
  4. Economic Development

Through these efforts, Main Street serves the community by seeking to reestablish the downtown area as the historical and cultural center of the county, thus creating a unique and vibrant community where history, culture and commerce co-exist.

The mission of the Downtown Development Authority is to revitalize, enhance and stimulate economic development in the city, with an emphasis on maintaining the historical integrity and charm in the downtown district.



GOALS

(Strategic Plan: "Economic Development")

1. Ensure all city plans and studies are consistent and promote the future development and redevelopment of the city.
   a. Amend zoning map and future land use map for consistency with the adoption of the UDO.
   b. Amend the comprehensive plan as needed to ensure compliance with state planning standards.
   c. Update the capital improvements element of the comprehensive plan to ensure compliance with development impact fee legislation.
   d. Analyze existing plan review fee structure to determine if fees should be lowered, maintained or increased to be consistent with neighboring jurisdictions.
   e. Coordinate with the Fayette County Development Authority to identify property for large-scale industrial and/ or office development.
   f. Analyze existing retail centers and determine "best practices" to encourage incentives for redeveloping these areas.
2. Downtown Alleyway Project
   a. Finalize design
   b. Construction
3. Upper deck at Southern Ground Amphitheater
   a. Marketing and sales increase

(Strategic Plan: "Efficient and Effective Government")

1. Study and improve all Community Development processes.
   a. Adopt and implement SOP's for the Planning and Zoning Department.
   b. Adopt and implement SOP's for the Building Department.
   c. Adopt and implement SOP's for Code Enforcement Department.
   d. Finalize and adopt Unified Development Ordinance (UDO).
   e. Update, adopt and implement new submittal applications and review checklists as they relate to UDO.
   f. Implement online plan submittal and review process thru BS&A and BlueBeam software platform.
   g. Implement online zoning and mapping through GRIDIC software platform.
   h. Implement Agenda Pal software for Planning and Zoning Commission meetings

(Strategic Plan: "Improve Neighborhoods")

2. Identify, pursue and implement strategies to enhance the character of the city
   a. Finalize Glynn Street streetscapes/ crosswalk study from Highway 314 to Grady Avenue.
   b. Establish public outreach program with Homeowner Associations, Community Associations, Civic Groups, etc.
   c. Pursue grant funding and implement beautification projects.
   d. Pursue grant funding for multi-use path projects.
   e. Implement regular communications regarding code enforcement.
   f. Establish relationship and develop revitalization and redevelopment plans for Church Street corridor.
   g. Establish relationship and develop revitalization plans for Booker Street neighborhood

OBJECTIVES

1. Maintain coordination with city departments, county departments and state agencies.
   a. Planning coordination meetings with Board of Education and planning staff from other jurisdictions (quarterly)
   b. Technical Review Committee meetings (weekly)
   c. Pre-application review meetings with Applicants (mandatory, as-needed)
   d. Update and adopt submittal applications and checklists

2. Maintain communication with homeowner associations, community associations, property managers and business owners
   a. Quarterly meetings
   b. E-mail blasts, newsletters, code enforcement information (monthly)
   c. Newsletter
   d. Website/ social media (Facebook)

3. Research and develop ordinance to support maintaining integrity of neighborhoods.
   a. Develop rental registry program with annual inspections
   b. Implement registry of AirBnB and similar short-term rental properties
   c. Research home improvement grants and assist residents in applying for grants
   d. Create incentives to rehabilitate older apartment complexes
   e. Apply for TAP, LCI and other funding sources to assist with streetscape projects.

4. Support and encourage participation in monthly, quarterly and annual seminars and conferences that serve as both continuing education opportunities as well as networking.
   a. American Planning Association (APA)
   b. Georgia Planning Association (GPA)
   c. Georgia Association of Zoning Administrators (GAZA)
   d. American Society of Landscape Architects (ASLA)
   e. Georgia Chapter, American Society of Landscape Architects (GA ASLA)
   f. Georgia Forestry Association (GFA)
   g. Congress for New Urbanism (CNU)



PERFORMANCE MEASURES

Planning and Zoning

Project type	2019	2020	2021	2022
Annexation and zoning	3	0	2	2
Rezoning	4	4	9	4
Preliminary plat	1	5	0	0
Conceptual site plan	8	0	8	8
Development plan	8	11	3	9
Variance	6	7	17	4
Special Exception	8	3	5	6
Amendment to zoning ordinance	4	6	1	2
Amendment to Comprehensive Plan or Text	1	0	0	0
TOTAL	**43**	**36**	**45**	**35**

Building Department

Fee Type	FY 19	FY 20	FY 21	FY 22
Permits & Inspections Fees	$236,576.91	$345,294.88	$361,092.80	$447,828.46
Impact Fees	$112,093.48	$347,477.10	$632,283.44	$220,986.60
TOTALS	**$348,670.39**	**$578,131.67**	**$993,376.24**	**$667,815.06**

Activity Type	FY 19	FY 20	FY 21	FY 22
Plan reviews		60	112	65
Permits issued		280	352	127
Building inspections		4,205	5,623	3,730
New Residential CO's Issued	29	68	81	90

Economic Development

Workload Measures	2018	2019	2020	2021	2022
Annual concerts at amphitheater	5	6	9	8	9
Train Depot rentals annually	208	210	187	126	150
MS events annually	28	33	37	30	30

Productivity Measures	2018	2019	2020	2021	2022
Active corporate sponsors	33	36	38	35	40
Event Revenue – Taste of Fayette	$13,000	$15,750	$14,700	$13,000	$15,500
Merchandise Sales (MS& Tourism funds)	$2,200	$1,350	$7,900	$4,300	$4,800
Depot/Gazebo Revenue	$28,000	$33,500	$35,200	$40,800	$42,000







MAINSTREET & DOWNTOWN DEVELOPMENT











Mainstreet & Downtown Development



Our Mission is to promote and preserve Fayetteville's historic district while supporting local shops, restaurants, arts, commerce, and creating community. The mission of the Fayetteville Downtown Development Authority is to revitalize, enhance and stimulate economic development in the City of Fayetteville, with an emphasis on maintaining the historical integrity and charm in the downtown district.

Service to Community

Fayetteville Main Street uses the patented Main Street Four-Point Approach to support preservation-based revitalization of our historic downtown.

1. Organization
2. Promotion
3. Design
4. Economic Development

Through these efforts, we serve the community by seeking to reestablish the downtown area as the historical and cultural center of the county, thus creating a unique and vibrant community where history, culture and commerce co-exist.

GOALS

(Strategic Plan: "Economic Development")

1. Downtown Alleyway Project
   a. Finalize design
   b. Construction
2. Amphitheater
   a. Marketing and Sales increase
3. Update the City's 2016 Economic Development Strategy

OBJECTIVES

26. Revamp the City's events programming to expand the target audience, and maximize awareness of downtown and City Center Park.
27. Facilitate quality development of adjacent downtown properties around City Hall, including the Downtown Alleyway project.
28. Work with Community Development to design and construct improvements to the downtown street network.
29. Work with Public Services to fund development of multi-use paths in high-priority areas.
30. Work with PIO to create a promotional video and supporting information for economic development purposes.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Annual concerts at amphitheater	8	8	7	9	7
MS events annually	30	2	4	24	20

PRODUCTIVITY MEASURES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET
Active corporate sponsors	35	23	21	20	20
Social Media Followers (IG and Facebook)	500	800	1,000	8,100	10,000
Merchandise Sales (MS& Tourism funds)	$4,300	$5,030	$4,700	$4,100	$4,500



Document Wide Critera

Glossary

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.

Balanced Budget – A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists. More generally, a budget has no budget deficit, but could possibly have a budget surplus.

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 used 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 Amendment –.is the mechanism used to revise the working **budget** of state-supported and auxiliary enterprises accounts to reflect changes that occur throughout the fiscal year. Once the working **budget** is completed, it can only be changed by **Budget Amendment**

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 par 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 government's 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.

Governmental Fund – an accounting system for recording resources whose use has been limited by the donor, grant authority, governing agency, or other individuals or organizations or by law.

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 – Fees 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.

Internal Service Fund – Is a fund that is established to account for any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

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.

Major Fund – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount of all governmental and enterprise funds.

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.

Non-major Governmental Fund – Special Revenue funds account for the proceeds of specific revenue sources (other than trusts for individual, private organization, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

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 asset 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



In Loving Memory



Ann Marie Burdett

1971-2022