

The City of Fayetteville, Georgia

OPERATING BUDGET



FISCAL YEAR ENDED JULY 31, 2015



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fayetteville
Georgia**

For the Fiscal Year Beginning

August 1, 2013

Executive Director

**CITY OF FAYETTEVILLE, GEORGIA
OPERATING BUDGET
FISCAL YEAR ENDED JULY 31, 2015**

TABLE OF CONTENTS

TITLE	PAGE
TABLE OF CONTENTS	
GENERAL INFORMATION	
Officials of the City of Fayetteville	5
City-Wide Organizational Chart	6
City Profile and Economic Conditions and Outlook	8
Budget Ordinance	14
Fund Summaries	17
Fund Balances and Explanations	18
City-Wide Personnel Summary	19
GOALS AND OBJECTIVES	
Strategic Plan	21
TREND ANALYSIS AND 5-YR FORECAST	54
GENERAL FUND	
General Fund Overview	124
General Government Summary	129
Judicial Summary	132
Public Safety Summary	136
Police	137
Fire	146
Public Works Summary	152
Housing and Development Summary	159
Debt Service	165
Other Financing Sources	167

ENTERPRISE FUNDS

Water and Sewer Department Fund	170
Solid Waste Fund	186

CAPITAL PROJECTS FUNDS

Capital Improvement Fund	189
Impact Fee Fund	199
SPLOST Capital Fund	207

SPECIAL REVENUE FUND

Confiscated Assets Funds	212
Hotel/Motel Tax Fund	213
Vehicle Rental Excise Tax Fund	214
Cemetery Trust Fund	215

COMPONENT UNIT

Downtown Development Authority Fund	218
Main Street Tourism Fund	219

FISCAL POLICIES 223

STATISTICAL SECTION 277

GLOSSARY 292

OFFICIALS OF THE CITY OF FAYETTEVILLE

MAYOR AND CITY COUNCIL

Greg Clifton, Mayor

Paul Oddo, Jr, Mayor Pro Tem
Mickey Edwards, Council Member
Edward Johnson., Council Member
Scott Stacy, Council Member
Jim Williams, Council Member

LEGAL

David Winkle, City Attorney

AUDITOR

Mauldin and Jenkins, LLC

JUDICIAL

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

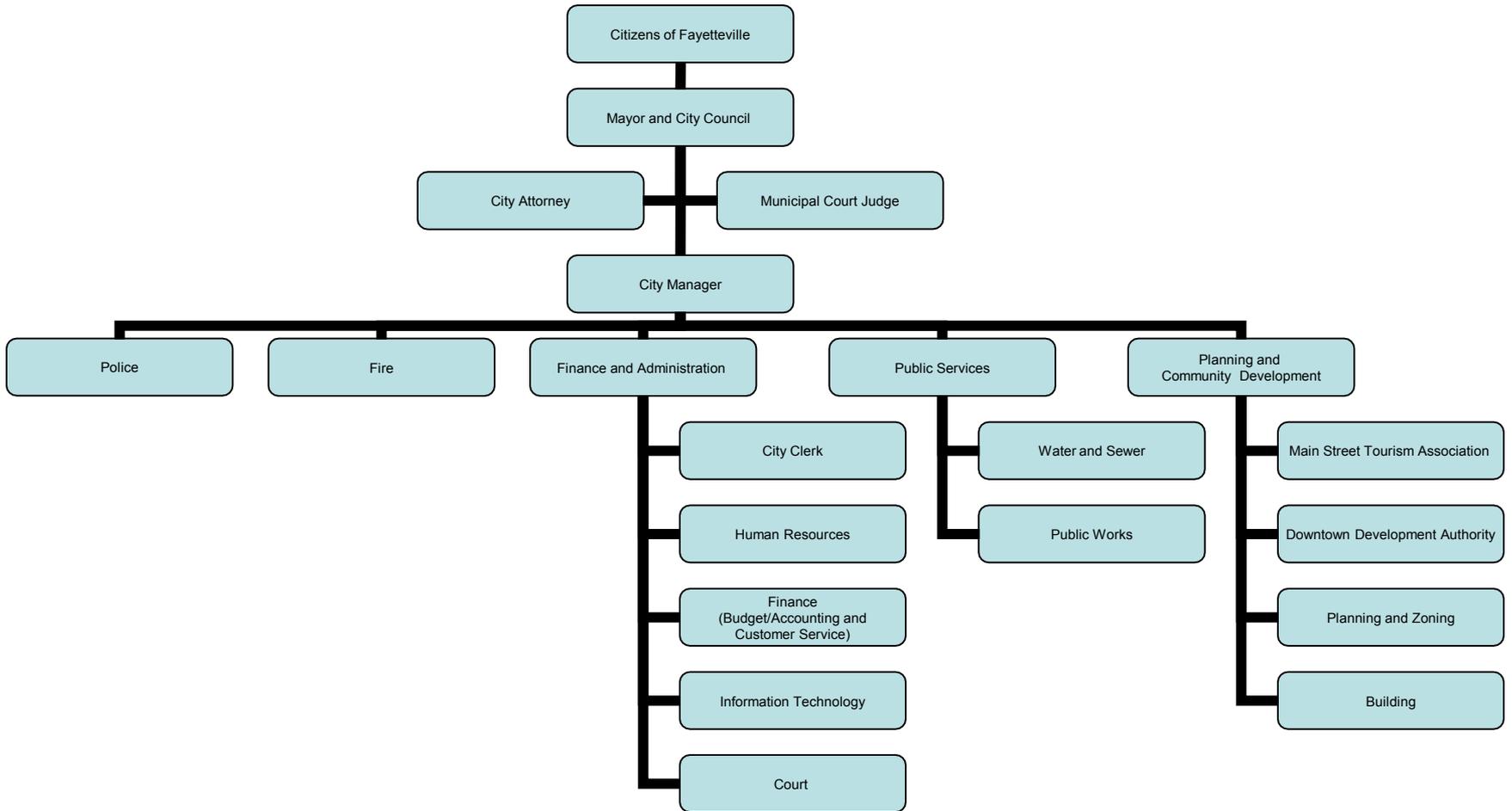
ADMINISTRATION

Joe Morton, City Manager
Chris Hindman, Public Services Director
Brian Wismer, Director of Community Services
Scott Pitts, Chief of Police
Alan Jones, Fire Chief
Mike Bush, Director of Finance and Administrative Services
Anne Barksdale, City Clerk

Organizational Chart

Citywide

FY 2015





Fayetteville Depot and Welcome Center

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

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

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

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

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

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

West of the square, one of Fayetteville's finest historical attractions, The Holliday-Dorsey-Fife house was built in 1855, an antebellum structure with large white columns considered by many to be one of the most refined of the Greek revival houses in Fayette County. The house derives its name from the three main owners that dwelled there: Dr. John Stiles Holliday, whom built the house, and was the uncle of the "Doc" Holliday of Western fame; Solomon Dawson Dorsey, a Colonel of the State Militia during the war Between the States who helped enlist volunteers for the confederacy; and Robert E. Lee Fife, a former Fayetteville city council member related to the last family to occupy the house as a residence. The house has ties with well known personalities such as Margaret Mitchell of *Gone with the Wind* fame, former Georgia Governor Hugh M.

Dorsey, and abounds in confederate history. Today, the City of Fayetteville Downtown Development Authority owns the Holliday-Dorsey-Fife house and is operating it as a museum

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

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

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

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

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

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

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

The population of Fayetteville is 16,206; a 7.74% increase since 2010. The median housing value in Fayetteville is \$179,887. Renters make up about 30% of the City's population; while 70% own homes. 5% of the homes and apartments are vacant in the City. The City remains affordable to residents as the per capita income is \$30,033.

The unemployment rate for Fayetteville is 4.3% compared to the United States average of 6.0%. Sales and office type jobs are the most prominent jobs in Fayetteville, followed by, professional and management, business, and financial operation.

The total number of new commercial permits issued during fiscal year 2014 was 4, valued at \$2,649,760, as compared to 3 permits issued during fiscal year 2013. Approximately 49 new tenant finishes valued at \$9,121,048.00 during fiscal year 2014. However, the City's vacant inventory by percentage is 9.12% commercial, 9% industrial, and 15.42% office.

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

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

Globally, economic recovery has been slow and inconsistent, and continued economic uncertainty has weighed on business optimism and consumer confidence. The financial position of the City of Fayetteville continues to be effected by the recession mainly in property tax digest although we did see a positive digest for the first time since 2008. Most revenue sources seem to be stabilizing with even some slight increases in other revenue sources. Our city has been optimizing the use of limited resources to preserve core services. Consequently, the city preserved a global economic crisis without raising the property tax rate or reducing core services. This is a result of hard work on the part of our City Council, department heads and all city employees, the businesses who continue to invest in our community and the dedication of our residents to protecting and building upon the quality of life we value in Fayetteville.

The City of Fayetteville is beginning to see signs that the economic pendulum is swinging toward steady improvement. Residential and some commercial building continued increasing during the fiscal year 2014 as indicated above. Retail and home sales are also showing signs of

recovery. In the spring of 2013, a major announcement was publicized that the UK's Pinewood Studios was locating a full service film and entertainment studio complex to Fayette County. Phase 1 initially comprised of five sound stages on 288 acres in Fayetteville, Georgia. The project will become a world class studio for the production of film, television, music and video games. Construction began immediately following the announcement and has been moving fast pace to meet the deadline for the first production that is scheduled in January 2014. As of October 2014 we have received Development plans for phase II of this complex. Major revenues from this development will not be recognized until calendar year 2014 which will mostly impact the fiscal year 2015 budget.

During the last several years, the cost to support existing city services outpaced growth in revenues. The City of Fayetteville addressed this financial gap by reducing expenditures. During fiscal year 2014 budgets, measures were implemented to reduce the effected revenues and expenditure. These measurements were successful and have made the fiscal year 2015 budget process easier to manage and to allow much needed employee recognition and replacement capital. In the current 2015 budget we will be implementing a GMA Leasing option for new vehicles for newly hired public safety officers and replacement vehicles for other departments as well. Also governmental funds have decreased the debt obligation by continuing to pay off debt obligations and refinancing existing debt by taking advantage of the lower interest rates out in the market.

Government-wide Highlights. Salary and benefits for all City employees had an increase of 4.8%; with 2.4% for employee pay increase and 2.4% for employee benefits. Increase of 2.4% allocated for operations and maintenance. Capital items have been included for replacement vehicles and equipment. Transportation projects, including highways and streets and sidewalks, that were funded via special local option sales tax, grants, and/or impact fees were to continue as planned in the capital project fund budgets.

The City has continued to maintain adequate fund balances consistent with our reserve fund policy. With continued monitoring of our revenues and expenditures, the City can meet goals and objectives in the public service area; police and fire protection, street and drainage improvements, and infrastructure.

Revenues. Water and sewer rates were increased by 2.4% based upon the customer price index in the Southeast Region services. Solid waste rates also increased by \$.45 per customer. Stormwater rates increased by \$1.42 per equivalent runoff unit per month. There was also an increase to building permit fees. No increase on other fees and taxes was proposed. Property tax is budgeted to remain revenue neutral. The millage rate calculated to maintain a revenue neutral property tax and to roll back in it's entirely the total increase in the tax digest as a result of reassessment of property is 3.874 per 1000.

Personnel. Unlike in years past where there was a hiring freeze, in fiscal year 2015 there are eleven new positions budgeted and eight of those positions are in public safety. A percentage increase of 2.4% was allocated to continue our pay for performance salary plan, retention plan, wellness and safety program and 2.4% was proposed for employee benefits, including but not limited to, health, dental, vision, life, and retirement. Due to the increasing cost of insurances the

City implemented a Private Health Insurance Exchange to provide more options to employees and to better control City's costs. The vision, dental, life, short and long term disability programs are administered by Guardian. The City, also, participates in the Georgia Municipal Association Workers' Compensation Self-Insurance Fund for worker's compensation coverage. If an employee chooses the voluntary life insurance plan, the employee will be covered up to \$100,000, any spouse up to \$25,000 and children up to \$10,000.

Contracted Services and Supplies. A percentage increase of 2.4% was included in the fiscal year 2015 budgets to cover the continued increase in services and supplies.

Debt Service. The City continues to pay the Debt service payments on the 2003 COP's Bonds and the 2003 Water and Sewer Bonds and we continue to reap the benefits of refinancing to lower interest rates.

Capital Improvement Program. Within the SPLOST Funds several major transportation, sidewalk, and pedestrian projects were completed and/or under construction. These projects are listed below in the table along with the funding source and if they were completed are still in progress to continue next fiscal year.

YEAR	PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE	DEPARTMENT
2015	Truck (Replace Building 4 x 4)	20,000	CPF	Building & Inspections
2015	2 - New Patrol Vehicles & Equipment	81,840	CPF	Police Operations
2015	5 - Patrol Vehicles (Replacement)	125,000	CPF	Police Operations
2015	In-car Systems/Technology/Equip	39,100	CPF	Police Operations
2015	1 - Patrol Vehicle (Replacement)	25,000	CPF	Police Support Services
2015	In-car Systems/Technology/Equip	7,820	CPF	Police Support Services
2015	11 - Radios (Replacements)	33,000	CPF	Police Support Services
2015	Crew Cab Truck (Replacement)	30,000	CPF	Public Works
2015	2 Fire Vehicles (Replacement)	60,000	CPF	Fire
2015	North Jeff Davis Drive Resurfacing	150,000	CPF / LMIG	Public Works
2015	Building Inspection Software	50,000	CPF	Building & Inspections
	Total 2015	621,760		

Within the SPLOST Fund several major transportation, sidewalk, and pedestrian projects were completed and/or under construction in fiscal year 2014. These projects are listed below in the table along with the funding source and if they were completed or are still in progress to continue next fiscal year. Also included in the list are any new projects to begin in fiscal 2015.

TRANSPORTATION PROJECTS			IN PROGRESS OR COMPLETED	FUNDING SOURCE
Cemetery Sidewalk Project			In progress	SPLOST, GRANT, CTF
Hood Avenue Connector/SR 92 Realignment Project			In progress	SPLOST, IFF
Hospital Crosswalk Project			In progress	SPLOST

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

Conclusion. Total of all funds budget amount for fiscal year 2014 is \$20,280,763. Listed below is a summary of all funds for the City of Fayetteville for fiscal year 2015.

Fund				
General Fund				10,313,182
Water and Sewer Fund				6,280,189
Capital Projects Fund				1,465,654
Impact Fee Fund				247,045
SPLOST Fund				70,000
Confiscated Assets Fund				45,500
Hotel Motel Tax Fund				176,000
Vehicle Excise Tax Fund				76,000
Cemetery Trust Fund				8,500
Solid Waste Fund				653,860
Downtown Development Authority				438,213
Main Street Tourism Fund				506,620
Veteran Memorial Fund				-
Total all Funds				20,280,763

Proposed Ordinance No. 0-13-14
Subject Matter: 2015 Fiscal Year Budget
Date First Presented at Council Public Meeting: 6-19-14
Date of Public Hearing Before City Council: 6-19-14
Date of Second Reading and Adoption: 7-17-14
Date of Public Notice Published in *Fayette News*: 6-18-14 & 7-9-14

CITY OF FAYETTEVILLE
COUNTY OF FAYETTE
STATE OF GEORGIA

ORDINANCE NUMBER #0-13-14

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, 2014 And Ending July 31, 2015.

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, 2014 And Ending July 31, 2015 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 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, and The Main Street Tourism Fund Is Hereby Adopted As Follows:

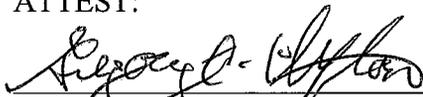
GENERAL FUND	
REVENUES	\$ 10,313,182
EXPENDITURES AND OTHER:	
General Government	\$ 1,091,473
Judicial	\$ 720,179
Public Safety	\$ 6,830,591
Public Works	\$ 978,022
Housing and Development	\$ 396,947
Other Uses	\$ 295,970
TOTAL GENERAL FUND EXPENDITURES	\$ 10,313,182
WATER AND SEWER FUND	
REVENUES	\$ 6,280,189
EXPENSES	\$ 6,280,189
CAPITAL PROJECTS FUND	
REVENUES	\$ 1,465,654
EXPENDITURES	\$ 1,465,654
IMPACT FEE FUND	
REVENUES	\$ 247,045
EXPENDITURES	\$ 247,045
SPLOST FUND	
REVENUES	\$ 70,000
EXPENDITURES	\$ 70,000
CONFISCATED ASSETS FUND	
REVENUES	\$ 45,500
EXPENDITURES	\$ 45,500
HOTEL MOTEL TAX FUND	
REVENUES	\$ 176,000
EXPENDITURES	\$ 176,000
VEHICLE EXCISE TAX FUND	
REVENUES	\$ 76,000
EXPENDITURES	\$ 76,000
CEMETERY TRUST FUND	
REVENUES	\$ 8,500
EXPENDITURES	\$ 8,500
SOLID WASTE FUND	
REVENUES	\$ 653,860
EXPENDITURES	\$ 653,860
DOWNTOWN DEVELOPMENT AUTHORITY	
REVENUES	\$ 438,213
EXPENDITURES	\$ 438,213
MAINSTREET TOURISM FUND	
REVENUES	\$ 506,620
EXPENDITURES	\$ 506,620

Section 3. This Ordinance Shall Become Effective Upon Its Passage And Adoption.

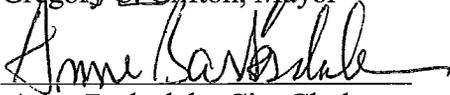
All Ordinances, Or Parts Of Ordinances, Inconsistent With This Ordinance Are Hereby Repealed.

APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF FAYETTEVILLE, at a regular meeting of the Mayor and Council on the 17th day of July, 2014, by the following voting for adoption:

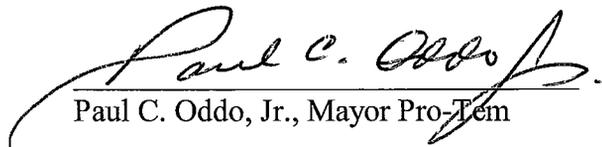
ATTEST:



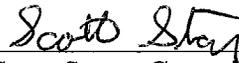
Gregory C. Clifton, Mayor



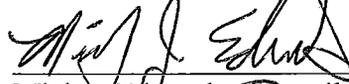
Anne Barksdale, City Clerk



Paul C. Oddo, Jr., Mayor Pro-Tem



Scott Stacy, Councilmember



Mickey Edwards, Councilmember



Edward Johnson, Councilmember



James B. Williams, Councilmember

	GOVERNMENTAL FUNDS							PROPRIETARY FUNDS		COMPONENT UNITS		TOTAL ALL FUNDS	% OF TOTAL		
	GENERAL FUND	CONFISCATED ASSETS	HOTEL / MOTEL TAXES	VEHICLE EXCISE TAX	CEMETARY TRUST FUND	CAPITAL PROJECTS	IMPACT FEE FUND	SPLOST FUND	WATER & SEWER	SOLID WASTE	MAIN ST. TOURISM			DOWNTOWN DEVELOPMENT AUTHORITY	
REVENUES AND EXPENDITURES															
REVENUES															
PROPERTY TAXES	3,651,314					863,466							4,514,780	22.27%	
LOCAL OPTION SALES TAX	2,853,913												2,853,913	14.08%	
OCCUPATIONAL TAX	1,767,585												1,767,585	8.72%	
OTHER TAXES	395,355		176,000	76,000									647,355	3.19%	
LICENSE & PERMITS	366,752												366,752	1.81%	
INTERGOVERNMENTAL	66,000				150,000								216,000	1.07%	
CHARGES FOR SERVICES	67,550							5,958,689	653,760	278,119	5,000		6,963,118	34.34%	
IMPACT FEES	-					247,045							247,045	1.22%	
FINES & FORFEITURES	900,000	45,000											945,000	4.66%	
INTEREST REVENUES	7,284	500						(58,500)	100				(50,616)	-0.25%	
CONTRIB & DONATIONS	5,500			8,500				125,000			38,500		177,500	0.88%	
MISCELLANEOUS	40,718										495		41,213	0.20%	
OTHER FINANCING SOURCE	191,211				452,188		70,000	255,000		222,500	394,218		1,585,117	7.82%	
TOTAL REVENUES	10,313,182	45,500	176,000	76,000	8,500	1,465,654	247,045	70,000	6,280,189	653,860	500,619	438,213	20,274,762	100.00%	
EXPENDITURES AND OTHER USES															
EXPENDITURES BY FUNCTIONS															
GENERAL FUND	1,091,473						7,489	695,753					1,794,715	8.41%	
JUDICIAL	720,179												720,179	3.37%	
PUBLIC SAFETY	6,830,591	45,500			371,760	127,423							7,375,274	34.56%	
PUBLIC WORKS	978,022			8,500	180,000	112,133	70,000						1,348,655	6.32%	
HOUSING AND DEVELOPMENT	396,947		176,000	76,000	70,000					500,619	103,321		1,322,887	6.20%	
DEBT SERVICE					413,663						317,392		731,055	3.43%	
OTHER USES	295,970				430,231						17,500		743,701	3.48%	
WATER								2,029,635					2,029,635	9.51%	
WASTE WATER								3,128,281					3,128,281	14.66%	
DEPRECIATION								1,508,105					1,508,105	7.07%	
SANITATION									640,685				640,685	3.00%	
TOTAL EXPENDITURES & OTHER USES	10,313,182	45,500	176,000	76,000	8,500	1,465,654	247,045	70,000	7,361,774	640,685	500,619	438,213	21,343,172	100.00%	
REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	-	(1,081,585)	13,175	-	-	(1,068,410)		
BEFORE DEPRECIATION:									426,520					426,520	

FUND BALANCES FISCAL YEAR 2015		
FUND	BEGINNING FUND BALANCE	ENDING FUND BALANCE
General Fund	\$ 1,347,772	\$ 1,347,772
Water and Sewer Fund	\$ 496,903	\$ 702,712
Solid Waste Fund	\$ -	\$ 13,175
Capital Projects Fund	\$ -	\$ 133,155
SPLOST Fund	\$ -	\$ -
Cemetery Perpetual Care Fund	\$ -	\$ -
Main Street Tourism Fund	\$ 43,617	\$ 112,995
Downtown Development Authority	\$ 223,621	\$ 241,953
Total All Funds	\$ 2,111,913	\$ 2,551,762

General Fund - Budgeted in fiscal year 2015 no appropriation of fund balance; projecting to maintain current fund balance.

Water and Sewer Fund - rate increase for sewer charges; rate increase for water conservation

Solid Waste Fund - Maintain current rates to offset expenses

Capital Projects Fund - Budgeted in fiscal year 2015 appropriation of fund balance for purchase of replacement capital items.

SPLOST Fund - Budgeted in fiscal year 2015 appropriation of fund balance for construction of SPLOST projects.

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

Downtown Development Authority - Renovating an old building on the downtown square which has resulted in appropriating fund balance.

ANALYSIS OF THE FUND BALANCE

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

PERSONNEL SCHEDULE

POSITION	NUMBER OF EMPLOYEES			
	FY 2012	FY 2013	FY 2014	FY 2015
MAYOR AND COUNCIL	6	6	6	6
GENERAL GOVERNEMENT				
CITY CLERK	1	1	0	0
CITY MANAGER	1	1	0	1
FINANCE AND ADMINISTRATION	9	5	5	7
INFORMATION TECHNOLOGY	1	1	1	2
MUNICIPAL COURTS	2	2	2	2
POLICE SERVICES	45	41	39	41
FIRE SERVICES	36	27	23	26
PUBLIC WORKS	11	10	10	10
HOUSING AND DEVELOPMENT	5	4	2	3
WATER AND SEWER				
WASTEWATER SERVICES	11	6	5	5
WATER SERVICES	8	9	7	7
COMPONENT UNITS				
MAIN STREET TOURISM FUND	2	1	1	1
TOTAL FULL-TIME PERSONNEL	132	108	95	105
PART-TIME PERSONNEL				
CITY CLERK	1	1	1	1
CITY MANAGER	0	0	1	0
MUNICIPAL COURT	1	1	0	0
HOUSING AND DEVELOPMENT	1	3	0	0
FINANCIAL	5	9	9	7
POLICE SERVICES	2	6	2	2
FIRE SERVICES	0	2	9	9
WASTEWATER SERVICES	0	1	1	1
TOTAL PART-TIME PERSONNEL	10	23	23	20



City of Fayetteville

2014



Strategic Plan

Summary

The City of Fayetteville conducts an Annual Strategic Planning Retreat to review and establish goals and an action plan for the coming year. The retreat is also instrumental in establishing the budget priorities. This year's planning retreat was held in Fayetteville on February 25, 2014.

This document addresses the following issues:

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

Vision Statement

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

Mission Statement

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

City Slogan

“A History with a Future.”

Core Values

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

Strategic Goals

- Achieve all goals while striving for the lowest total cost for public services;
- Provide for the public safety and welfare by committing appropriate resources to police, fire, streets, recreation, water and sewer and support services;
- Preserve our historic and cultural heritage and encourage revitalization of downtown through support of main street initiatives;
- Maintain a managed growth policy that requires quality development in concert with our economic development strategy;
- Continue cooperative efforts with other governments and agencies.

Budget and Finance Action Items

Action Item 1: Monitor Budgets/Budget Reduction Measures

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

Responsible Party: City Manager and Director of Finance

Target Date: Monthly

Status Update: Staff will continue to monitor.

Action Item 2: FY 2013 Amended Budget

Staff will move forward with FY 2013 Amended Budget as presented at retreat

Responsible Party: City Manager and Director of Finance

Target Date: FY 2013 Amended Budget – March 21, 2013

Status Update: FY 2013 Amended Budget adopted on March 21, 2013

Action Item 3: FY 2014 Budget

Staff will move forward with FY 2013 Budget as presented at retreat

Responsible Party: City Manager and Director of Finance

Target Date: FY 2014 Budget – July 18, 2013

Status Update: FY 2014 Budget adopted on July 18, 2013.

Action Item 4: Maintain Property Tax Revenue Base

The Council consensus was to adjust (roll-up) the ad valorem property tax millage rate accounting for any decrease in the digest to maintain the current revenue base and meet the budget needs of the City.

Responsible Party: City Manager and Director of Finance

Target Date: Millage Rate was approved on August 15, 2013

Status Update: The 2013 digest has decreased by less than 1% over the 2012 digest. Staff made recommendation to roll-up millage rate to maintain the same revenues as previous year. By state law this is not considered a tax increase and only requires one public hearing before adoption.

Action Item 5: Updated Five-Year Financial Forecast

Staff presented an updated five year forecast at the retreat and will further update along with the FY 2014 Budget process.

Responsible Party: City Manager and Director of Finance

Target Date: Ongoing

Status Update: An updated Five Year Forecast was presented to Mayor and Council as part of the FY 2014 Budget process. All funds have been balanced for the next five years as a result of the budget cost savings measures that have been implemented over the past few years, the implementation of the Fire Department Alternative Staffing plan and the Early Retirement Incentive Program. A Water and Sewer cost of living rate increase has also been included each year in the Five Year Forecast

Action Item 6: Law Enforcement Center Certificate of Participation (COPS) Refinancing

Staff presented recommendation to refinance COPS which would reduce debt service costs due to current low interest rate environment. Council consensus was for staff to move forward on this.

Responsible Party: City Manager and Director of Finance

Target Date: June 30, 2013

Status Update: City Council approved the refinancing at the May 2, 2013 City Council Meeting resulting in over \$200,000 in initial savings with lower debt service costs over the life of the bonds.

Action Item 7: Water and Sewer Series 2003 Revenue Bond Refunding

Staff presented recommendation to research possible Water and Sewer Series 2003 Revenue Bond Refunding to reduce debt service costs due to current low interest rate environment. Council consensus was for staff to move forward on this.

Responsible Party: City Manager and Director of Finance

Target Date: November 30, 2013

Status Update: Refunding was completed in November generating savings of approximately \$900,000 in debt service costs.

Action Item 8: Public Safety/Public Works Staffing Plans

Council authorized City staff to develop staffing plans for both Public Safety and Public Works to begin increasing staffing levels due to the reductions during the economic recession

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

Target Date: July 31, 2013

Status Update: Complete. Updated staffing plans were prepared with the FY 2014 Budget process and Updated Five Year Forecast. Department Directors also developed updated staffing plans as a result of the West Fayetteville/Pinewood Atlanta annexations.

Action Item 9: Continue with Proactive Public Information

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

Responsible Party: City Manager and Staff

Target Date: Ongoing

Status Update: Staff continues to be active in posting information to our website and using utility bill inserts. Staff has continued to promote the City's Facebook page which is getting good results.

Action Item 10: Health Care Reform Financial Impact Analysis

City Council authorized City staff and consultant to complete Health Care Reform (ACA) Financial Impact Analysis and make recommendations accordingly.

Responsible Party: City staff and Consultant

Target Date: July 31, 2013

Status Update: A preliminary analysis was completed but due to certain provisions of the ACA relating to the employer mandate being postponed until next year, this analysis will be completed again during the next renewal cycle.

Action Item 11: Review Wellness Program

City Council authorized staff and consultant to review wellness program and make changes as necessary to continue advancing the general health of City team members.

Responsible Party: City staff and Consultant

Target Date: July 31, 2013

Status Update: Several minor changes were implemented this year to encourage employee participation in the program. The requirement for spouses to participate in the biometrics was postponed by one year.

Ongoing

Public Services Action Items

Action Item 1: Water Supply Options

Staff presented several water supply options to City Council to better control water supply costs and supply. The first option including using groundwater (current City wells in operation) and blending with purchased water from Fayette County to minimize hardness levels. The second option would include bringing the Yusifji well on line and treating for hardness with Fayette County purchase water as backup only. Both options had a cost-benefit analysis return on investment of less than three (3) years. Option one could be funded from reserves with Option two possibly being funded in the upcoming Water and Sewer Bond refunding

Responsible Party: City staff and Consulting Engineer

Target Date: Option 1: December 31, 2013
Option 2: December 31, 2014

Neither option has been pursued at this time due to staff and consulting resources being required for the West Fayetteville/Pinewood Atlanta Sewerage System Extension. Option 2 has now been included as an eligible project in the upcoming SPLOST referendum in November.

Action Item 2: Stormwater – Operations and Maintenance

Continue with ongoing stormwater operations including inspection and maintenance of City stormwater facilities and annual inspections of private stormwater facilities.

Responsible Party: Public Works/Building Inspections

Target Date: Ongoing

Action Item 3: Deep Forest Stormwater Enhancement Project – Curb and Gutter

This project would address drainage problems by adding curb and gutter along Deep Forest Lane. An updated project cost is estimated at \$190,000. Staff included the project in FY 2014 Budget. Projected to go out to bid in October 2013. Due to additional flooding in the area a Phase 2 of the project is currently being developed to handle downstream flooding issues.

Responsible Party: Public Services Director

Target Date: February 2014

Status Update: Easement acquisition is underway and the process for bidding the project is on schedule for October 2013.

Action Item 4: Future Stormwater Projects

The City's stormwater consultant has developed a comprehensive list of projects to be included in the City Capital Improvement Program. The City has now included these projects as eligible projects in the upcoming SPLOST referendum in November.

Responsible Party: Public Services Director

Target Date: Ongoing

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

Action Item 5: Continue with SR Hwy 92/Hood Avenue Realignment Project

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

Responsible Party: Public Services and Consulting Engineer

Target Date: Design and Permitting – December 30, 2013.
Right of Way Acquisition – January 1, 2012 to March 31, 2014.
Construction – March, 2014 to July 3, 2015

Status Update: Design and Right of Way acquisition in progress.

Action Item 6: Complete other SPLOST Projects as Scheduled

Responsible Party: Public Services and Consulting Engineer

Target Date: Ongoing

Status Update: Hwy 54 Sidewalks Project is under construction. Cemetery Sidewalk Project has completed Right of Way acquisition phase.

Action Item 7: Highway 54/Hospital Pedestrian Intersection Improvements

The City was awarded a Transportation Enhancement (TE) Grant for this project which initially included at-grade improvements and additional multi-use paths connecting the Lester Road neighborhoods. After preliminary design and analysis by the City's consulting engineer and discussions with the adjacent property owners and GDOT along with the new Pinewood Atlanta Project and the future West Fayetteville developments, it has been determined that the original at-grade crossing improvements will not meet the long-range goals for pedestrian and alternative vehicles in this area. The City with support of the County is now changing the scope of the project to pursue a multi-use path bridge which will connect the developments on the Southside and Northside of Highway 54. Funding is being aggressively pursued from multiple areas including GDOT, LMIG, Grants, ARC and SPLOST.

Responsible Party: City Staff and Consultants

Target Date: Ongoing

Status Update: Consultants have submitted documents requesting change in scope. City and County representatives and consultants have met with GDOT Commissioner Golden and Board Member Wellborn about project and funding. County is pursuing funding from ARC. Funding also included in upcoming SPLOST referendum in November.

Action Item 8: Downtown Traffic Analysis and Recommendations

This is a follow up to the traffic analysis that was conducted several years ago by Traffic Consultants which recommended reversing traffic flow in the downtown area between the east and west turnarounds to enhance traffic flow at the downtown square. The Traffic Consultants have subsequently recommended that the City may want to evaluate reversing the one way parallel system to two way traffic in the downtown area to achieve similar efficiencies. Council authorized staff to work with our consulting engineer on completing this traffic analysis with further recommendations.

Responsible Party: Public Services Director and Consulting Engineer

Target Date: December 31, 2013

Status Update: Staff and consulting engineer have had several meetings with GDOT about this project and GDOT has now provided some encouragement and direction on moving forward with the analysis and recommendations. ISE is preparing contract with Wilburn Engineering to complete the initial analysis and recommendations and meet with GDOT.

Action Item 9: Naming of New Road Section from Hwy 85 to North Jeff Davis

Staff recommended that Council consider naming this new road section Easterbrook Way after former City Engineer Don Easterbrook as he was so instrumental in the Hwy 92/Hood Avenue Realignment Project and other transportation projects around town. Council concurred with this recommendation.

Responsible Party: Public Services Director and Consulting Engineer

Target Date: Complete.

Status Update: New name has been included on construction plans.

Action Item 10: Highway 85 Medians from Lanier Avenue to Highway 92 North

This project has originally identified in the 2002 Livable Centers Initiative (LCI) and has been added to the 2013 SPLOST Referendum. Project would provide landscape enhancements and traffic calming along Highway 85.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Project is dependent upon SPLOST and/or LCI Grant funding.

Action Item 11: Highway 85 Widening from Grady Avenue to Highway 92 Connector South

This project is currently listed in the ARC Transportation Improvement Plan (TIP) and the County has asked for the City's concurrence on making this a high priority project. City Council is in concurrence.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Fayette County Engineer is working to elevate priority at ARC for this project.

Action Item 12: New Road from Hwy 54 to First Manassas Mile

Fayette County has requested City Council concurrence and making this a high priority local project. This project would provide a new road to the landfill and eliminate heavy truck traffic from current road adjacent to school. City Council is in concurrence with this.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Fayette County Engineer is working to identify local funding for project.

Action Item 13: Discuss Reopening Hood Road to Sandy Creek Drive

With the new Pinewood Atlanta Project City Council feels that the bridge and section of Hood Road that has been closed for many years should be reopened and is requesting that the County consider adding this project to their transportation priorities.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: The City has expressed this desire to Fayette County.

Action Item 14: Countywide SPLOST Referendum

This project was added after the City Council Retreat. Fayette County initiated a Countywide SPLOST referendum for November and has requested the municipalities to participate in the SPLOST via Intergovernmental Agreement (IGA).

Responsible Party: City Manager and staff

Target Date: November 5, 2013

Status Update: The City Council has approved a project list in the amount of \$9,200,000 and participation in a Countywide IGA for distribution of SPLOST Funds.

Community and Economic Development Action Items

Action Item 1: Redevelopment Authority Powers and Tax Allocation District (TAD) Implementation

City Council directed staff to move forward with TAD Feasibility Study and Implementation Plan.

Responsible Party: Community Development Director

Target Date: December 31, 2013

Status Update: Staff contracted with consultant to complete TAD Feasibility Study and Implementation Plan. The draft map and financial scenarios were presented to City Council at the September 5th City Council Meeting. Consultants are currently preparing the Redevelopment Plan for adoption at the October 3rd City Council meeting. Upon adoption, the consultants along with staff will seek approval from the County and school board.

Action Item 2: Development Incentives

Staff presented several development incentives for review and consideration. Council was generally not in favor of implementing new incentives as a matter of policy, but perhaps on a case by case basis, if the conditions were right.

Responsible Party: Community Development Director

Target Date: December 31, 2013

Status Update: Council redirected the Quality Jobs Credit monies being held in DDA for more urgent projects. Staff does not recommend any new fee reduction incentives at this time, but is in the process of simplifying the building department fee structure, which is in keeping with the earlier work done in the impact and sewer fee structure revisions. Staff will present these recommendations to Council in the 4th quarter.

Complete

Action Item 3: Reallocation of Quality Jobs Incentive Grant Funds

These were grant funds in the amount of \$50,000 made available to Carter Industries for the relocation of their IT Headquarter Operations to Fayetteville. Carter subsequently declined the grant and requested that the City reallocate these funds to other needs. The City Council has allocated \$20,000 for the TAD Feasibility/Implementation Plan, \$20,000 for the Veterans Memorial at Patriot Park Phase I and \$10,000 to the West Fayetteville Master Plan. All allocations were for the FY 2013 Budget.

Responsible Party: Community Development Director
Target Date: July 31, 2013
Status Update: All allocations have been completed.

Action Item 4: Hotel/Motel Tax Increase

Staff discussed with City Council increasing the Hotel/Motel Tax from 5% to 8%. The increase would require local legislation in the 2014 Georgia General Assembly legislative session. The City Council consensus was to move forward with proposal with staff communicating with local hotels to garner support and identify how funds would be utilized.

Responsible Party: Director of Community Development
Target Date: January 31, 2014
Status Update: Staff will meet with hotels in fall of 2013 and prepare recommendations for Council review in the 4th quarter.

Action Item 5: City Rebranding/Marketing

Staff presented several rebranding/marketing concepts for City Council consideration. Council was reluctant to spend the funds needed to produce a promotional video, but directed staff to look at cost effective rebranding/marketing ideas and present to City Council for review.

Responsible Party: Director of Community Development

Target Date: February 28, 2014

Status Update: Staff is evaluating concepts. The City could possibly work with Fayette County Development Authority on a joint effort particularly with Pinewood Atlanta Project and filming in Fayette. Recently, the City ran an ad in Newcomer magazine alongside a showcase on Fayette County and Fayetteville. We received 500 additional copies that can be used as marketing handouts. Staff is currently discussing how to proceed with this initiative in a cost-effective manner.

Action Item 6: Urban Gardening

Staff presented several urban gardening concepts for City Council consideration including developing Bee Keeping regulation, encouraging private use agriculture and community gardens. Based on Council consensus, staff will develop Bee Keeping Ordinance/Regulations and private use agriculture ordinance, and also prepare resolution supporting community gardens and best practices.

Responsible Party: Director of Community Development

Target Date: December 31, 2013

Status Update: Staff plans to bring before Council in 4th quarter 2013.

Action Item 7: P.K. Dixon Property

The City Council approved an agreement with the Southern Conservation Trust (SCT) to manage the property and to work with City staff on a master plan for creating park and trail amenities.

Responsible Party: Director of Community Development
Director of Public Services

Target Date: Ongoing

Status Update: The overall Master Plan has been completed with some trails installed by the SCT. The SCT and City staff will continue to seek the trails grant and alternative sources of funding to continue the construction of trails and other facilities. The City has included funding for the entrance and security gate in the upcoming SPLOST.

Action Item 8: Pinewood Atlanta/West Fayetteville Area Master Planning and Annexation

Staff provided a very brief overview of the Pinewood Atlanta Project and the potential impact on the West Fayetteville area and City as a whole. This project is expected to have a very positive long range impact on the City and County and the need to complete the West Fayetteville Area Master Plan is critical. Council also discussed options to provide City sewer to this area. The consensus of City Council was as follows:

- Refine Master Plan for annexation area working with Fayette County, FCDA, Pinewood Atlanta and property owners. Council consensus was to authorize \$10,000 from Quality Jobs Grant Funds for the Master Planning.
- Develop comprehensive Sewer Service Plan for area with initial service for Pinewood Atlanta.
- Develop annexation plan for Pinewood Atlanta and West Fayetteville area.
- Develop annexation Financial Impact Analysis and City Service Plan

Responsible Party: City staff

Target Date: December 31, 2013.

Status Update: The Master Plan and Smart code Development is underway with assistance from the ARC and Historical Concepts. The initial annexations have been completed and were effective September 1, 2013. The sewer extension to Pinewood Atlanta is underway. The annexation report has been completed.

Public Safety Action Items

Action Item 1: Fire Department Alternative Staffing Plan

The Fire Chief will continue with implementation of the Alternative Staffing Plan which will result in reduction of six (6) full time firefighter positions as approved by City Council in lieu of Fire Department Consolidation last year. The Fire Chief will also continue working with the Police Department on the Voluntary Police/Fire Dual Certification Program and job sharing of certain fire department positions to enhance overall fire department staffing.

Responsible Party: Fire Chief

Target Date: Ongoing

Status Update: Six firefighter positions were eliminated effective March 29, 2013. This was accomplished by a combination of attrition and combing of job-share positions. The dual-certification program is in place - 4 police officers have completed the medical screening and physical agility testing for the fire department. The training of police personnel has been delayed until police staffing is back at full-strength.

Action Item 2: Fire Department Insurance Service Office (ISO) Rating Update

Continue to update ISO community information and monitor changes in classification schedule.

Responsible Party: Fire Chief

Target Date: Ongoing

Status Update: The new community classification schedule was implemented by ISO on July 1, 2013. Staff is currently evaluating changes to the schedule to determine the impact on the current City rating. Staff will also evaluate the impact of the west Fayetteville annexation and service improvements with addition of Station 93.

Action Item 3: Fire Department Automatic/Mutual Aid Agreement Review/Update

Review Automatic Aid/Mutual Aid Agreements with Fayette County to ensure efficiency and equity and continue to explore ways to reduce unnecessary responses.

Responsible Party: Fire Chief

Target Date: January 31, 2014

Status Update: Staff has revised City incident response matrix to reflect changes in staffing levels and location of County units. Fayette County has significantly adjusted County response matrix to reduce City responses into Fayette County. Staff will continue to work with Fayette County and other neighboring jurisdictions to ensure efficiencies are maintained.

Action Item 4: Police Department Proactive Crime Prevention and Enforcement Measures

Although overall Part I and Part II crime rates and trends continue to be relatively low in comparison to similar jurisdictions, there have been increased criminal activities in certain areas such as the Pavilion and other commercial areas. The Fayetteville Police Department will begin a more proactive approach throughout the City including:

- Proactive patrol presence throughout City and Pavilion
- Continued use of Fayetteville Auxiliary to support patrol
- Patrol assistance from Fayette County SO in high profile areas
- Continue to encourage prosecution of larcenies and shoplifting in Pavilion
- Expedited hiring of police officers to maintain fill openings and maintain staffing levels

Responsible Party: Police Chief

Target Date: August 1, 2013

Status Update: The proactive measures above have had a significant impact on criminal activities throughout the city over the past few months.

Action Item 5: Police Department Staffing Analysis and Recommendations

Police management is recommending increasing staffing levels by one officer per year for the next four (4) years to increase staffing levels to pre-recession levels. The Council consensus was to include in Five Year Forecast.

Responsible Party: Police Chief

Target Date: Ongoing.

Status Update: Police management and City management have revised recommendation for to increase staffing levels beginning in FY 2015 instead of FY 2014. Instead, resources for FY 2014 will be used to fill all existing police open positions and provide salary increases for employees due to the fact that employees have not received salary increases over the past few years due to the recession. Mayor and Council concurred with recommendation.

Other Action Items

Action Item 1: Georgia Municipal Association (GMA) Legislative Issues

The City Manager provided an overview of pending legislation and requested Mayor and City Council to contact legislative representatives to express support or opposition to specific legislation.

Responsible Party: Mayor and City Council
City Manager

Target Date: Ongoing

Status Update: GMA was very successful with legislative agenda this year.

Action Item 2: Patriot Park Veterans Memorial

Council Member Larry Dell updated the Mayor and Council on the status of the fund raising efforts for this project. He stated that fund raising efforts have been difficult given the current state of economy and that he had \$10,000 in hand and another \$2,000 pledged. He had revised the project and recommended moving forward (pending donations) with Phase I. Phase I would now consist of the obelisk, flag pole and granite benches for a total cost of approximately \$22,000 - \$25,000. The Council consensus was to pledge \$20,000 from the reallocation of the Quality Jobs Incentive Grant Funds for this project.

Responsible Party: Council Member Larry Dell

Target Date: November 2013

Status Update: Fundraising is continuing. Flagpole has been relocated and granite ordered.

Action Item 3: Holding Municipal Elections in Even Years in Conjunction with National Elections

Council Member Paul Oddo brought this forward as discussion item for Council to consider changing the City's current election cycle from odd to even years in conjunction with the national elections to encourage a higher voter turnout and possibly reduce costs. A charter change and local legislation would be required. The general consensus was that this would be better if all municipalities participated and Mayor Clifton was to present at a future AFCC Meeting for discussion.

Responsible Party: Mayor and Council
City Manager
City Attorney

Target Date: December 31, 2013

Status Update: None.

Action Item 4: JPOD Discussion

Mayor Clifton discussed this concept and the specific request from the vendor to conduct demonstration project in Fayetteville. After considerable Council discussion it was consensus that the City not be involved at this time and that any demonstration project needed to occur on private property.

Responsible Party: Mayor Clifton

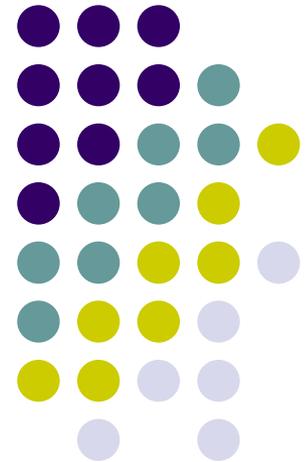
Target Date: Complete.

Status Update: None.



Budget and Finance Overview

CITY OF FAYETTEVILLE
CITY COUNCIL RETREAT
February 13, 2014

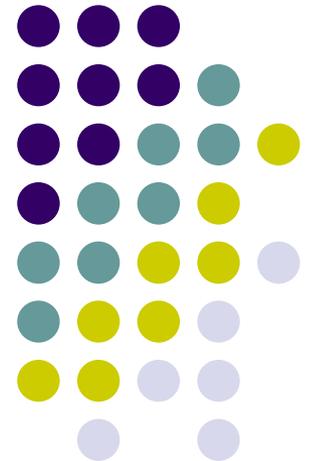


PRESENTATION OUTLINE



- Financial Trends and Analysis
- FY 2013 Actual (Audited)
- FY 2014 Mid Year Budget Amendment
- FY 2015 and Five-Year Financial Forecast
- Summary and Recommendations

HISTORICAL TRENDS

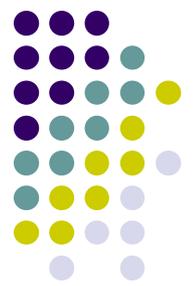
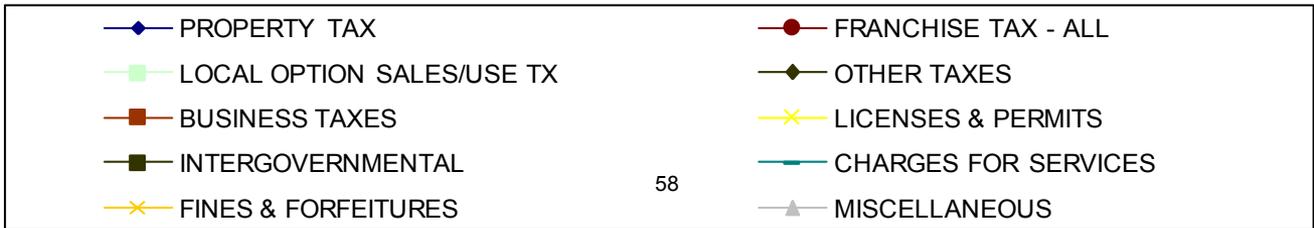
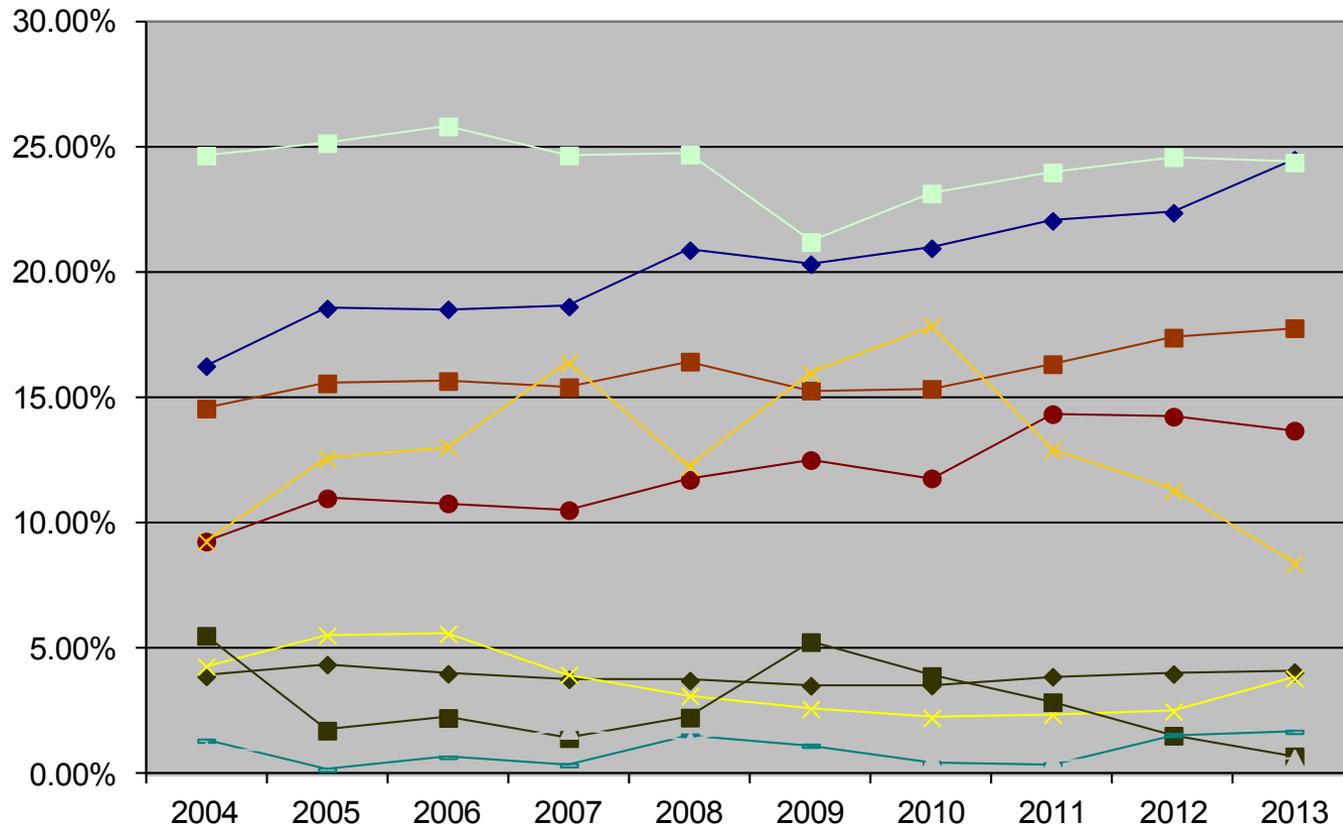


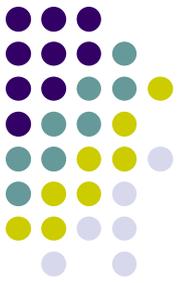
FINANCIAL TRENDS AND ANALYSIS



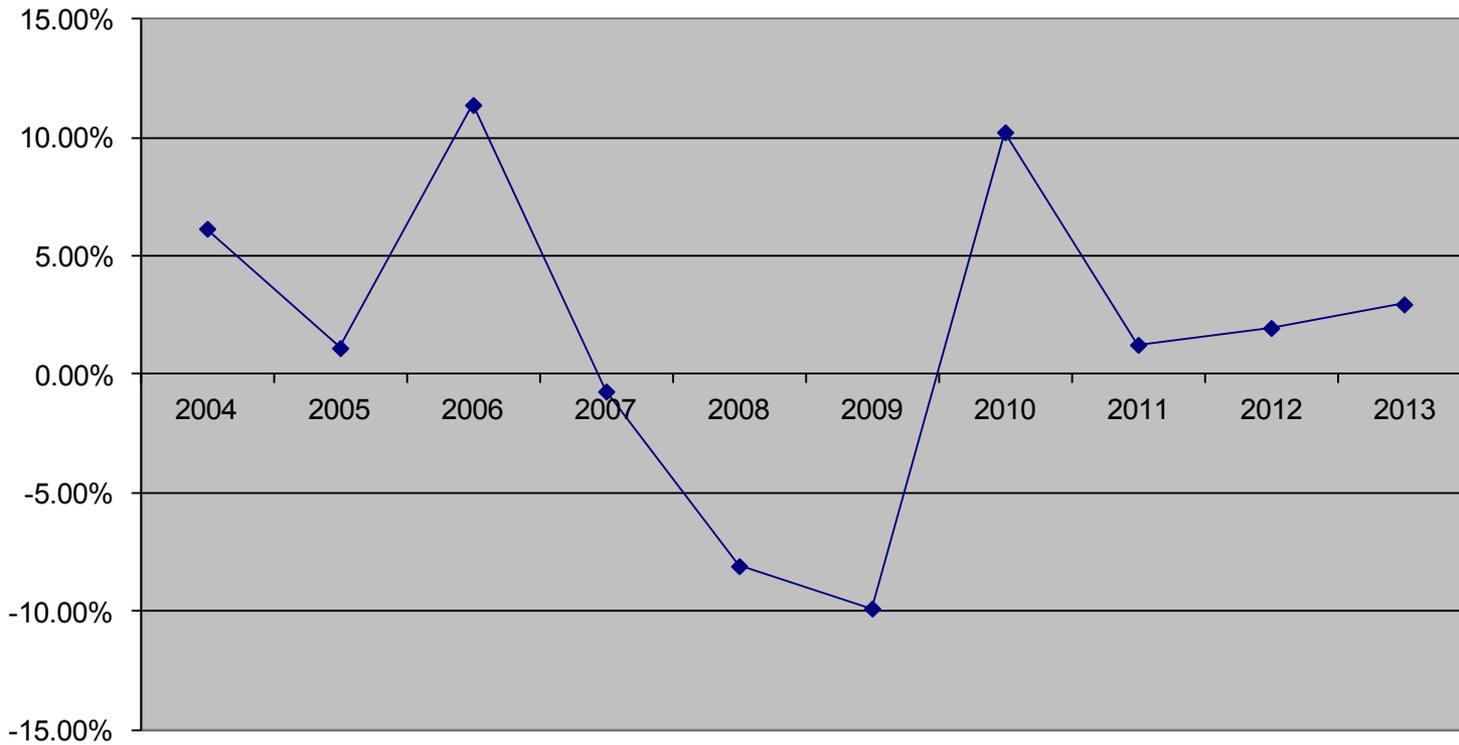
- General Fund
- Water and Sewer Fund

GENERAL FUND REVENUES BY CATEGORY PERCENT OF TOTAL



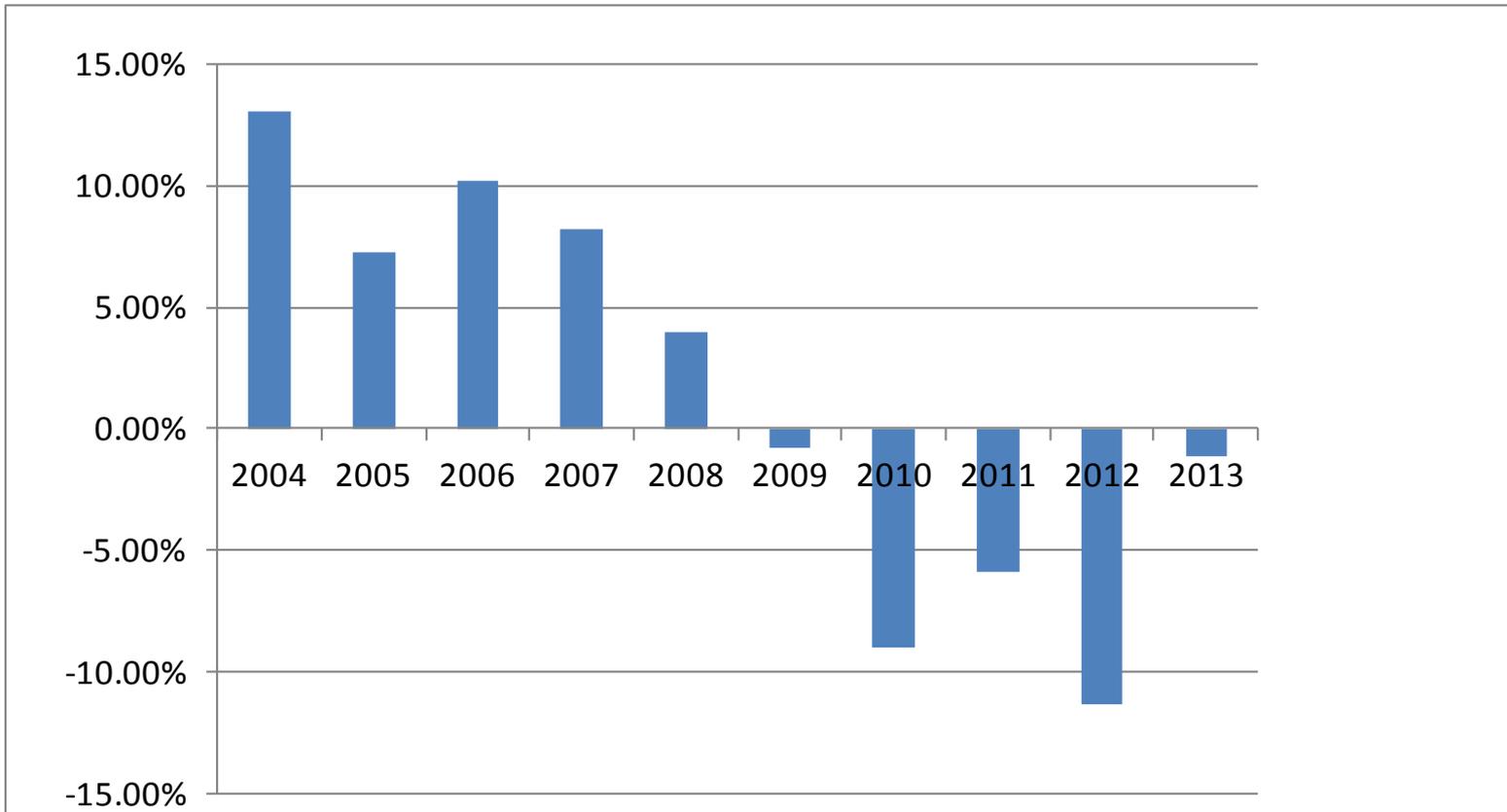


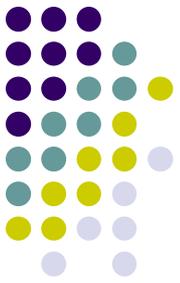
LOCAL OPTION SALES TAX PERCENTAGE PER CALENDAR YEAR



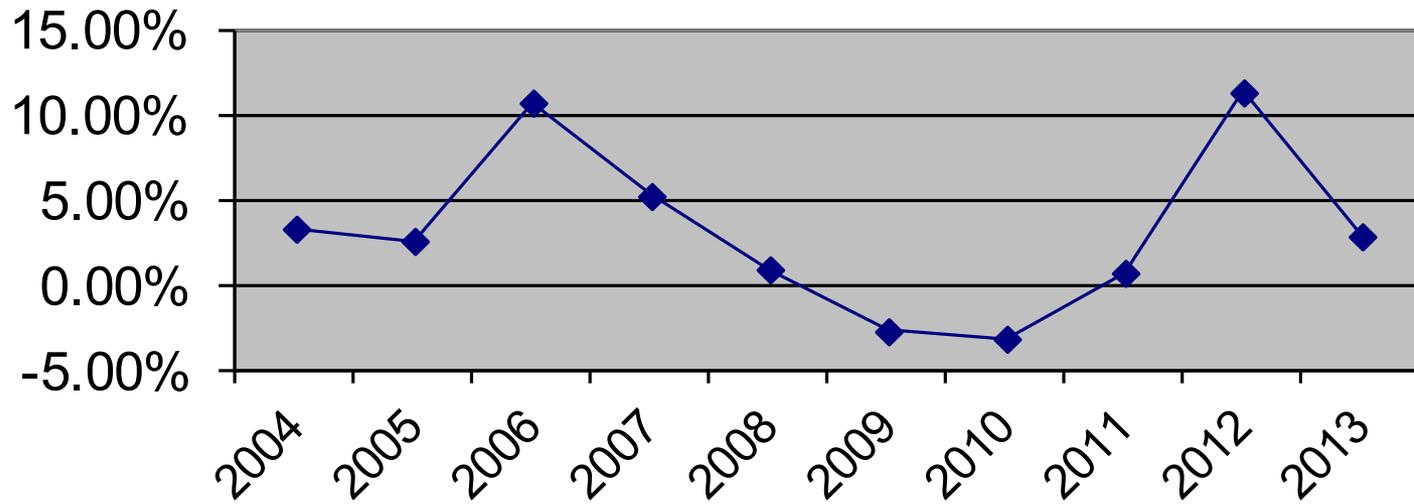


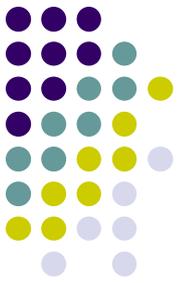
DIGEST GROWTH



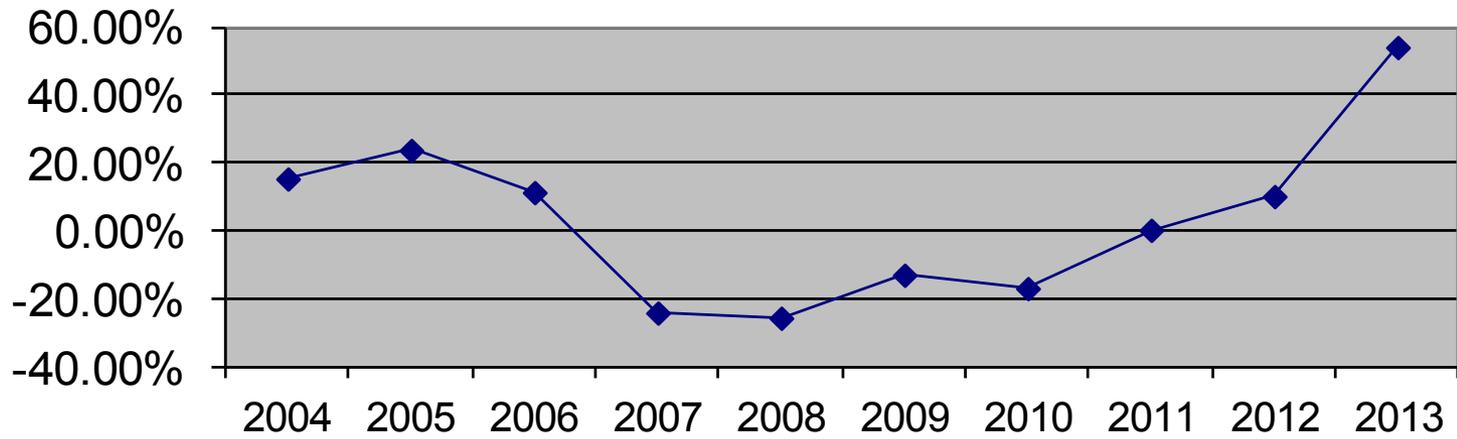


BUSINESS TAXES



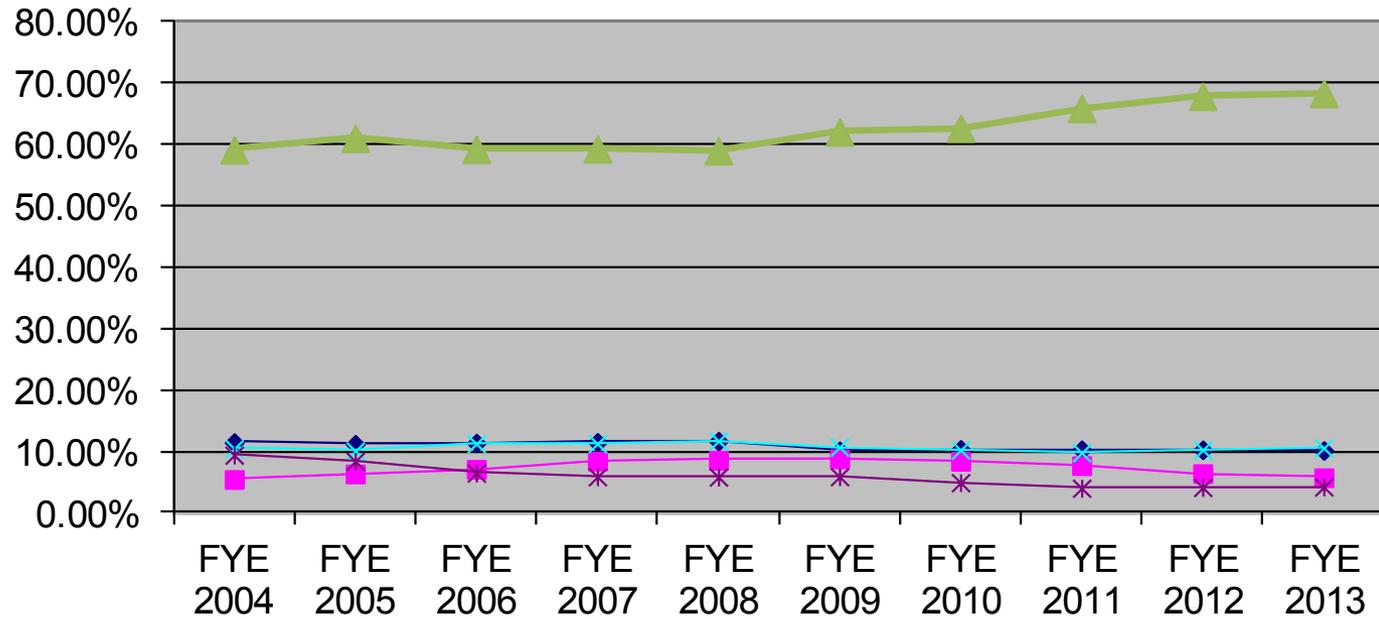


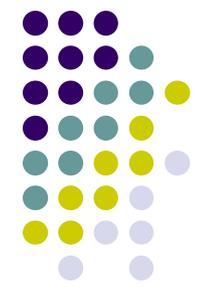
LICENSE & PERMITS



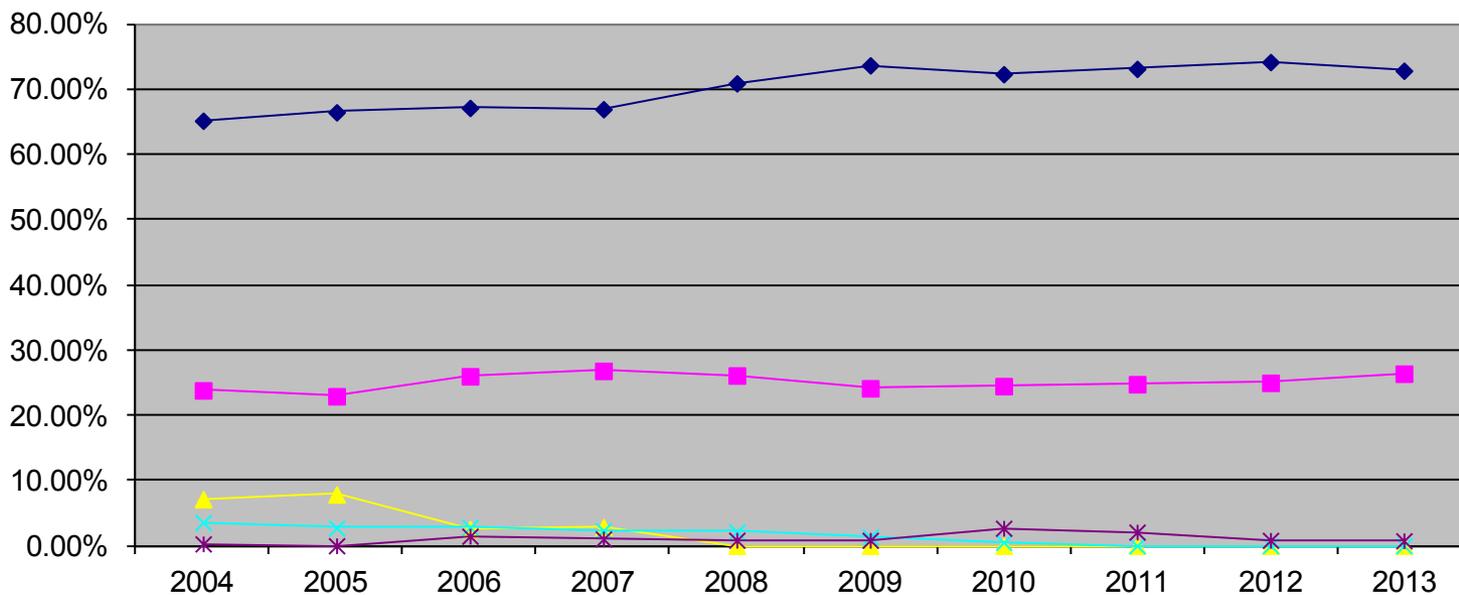


GENERAL FUND EXPENDITURES BY DEPARTMENT



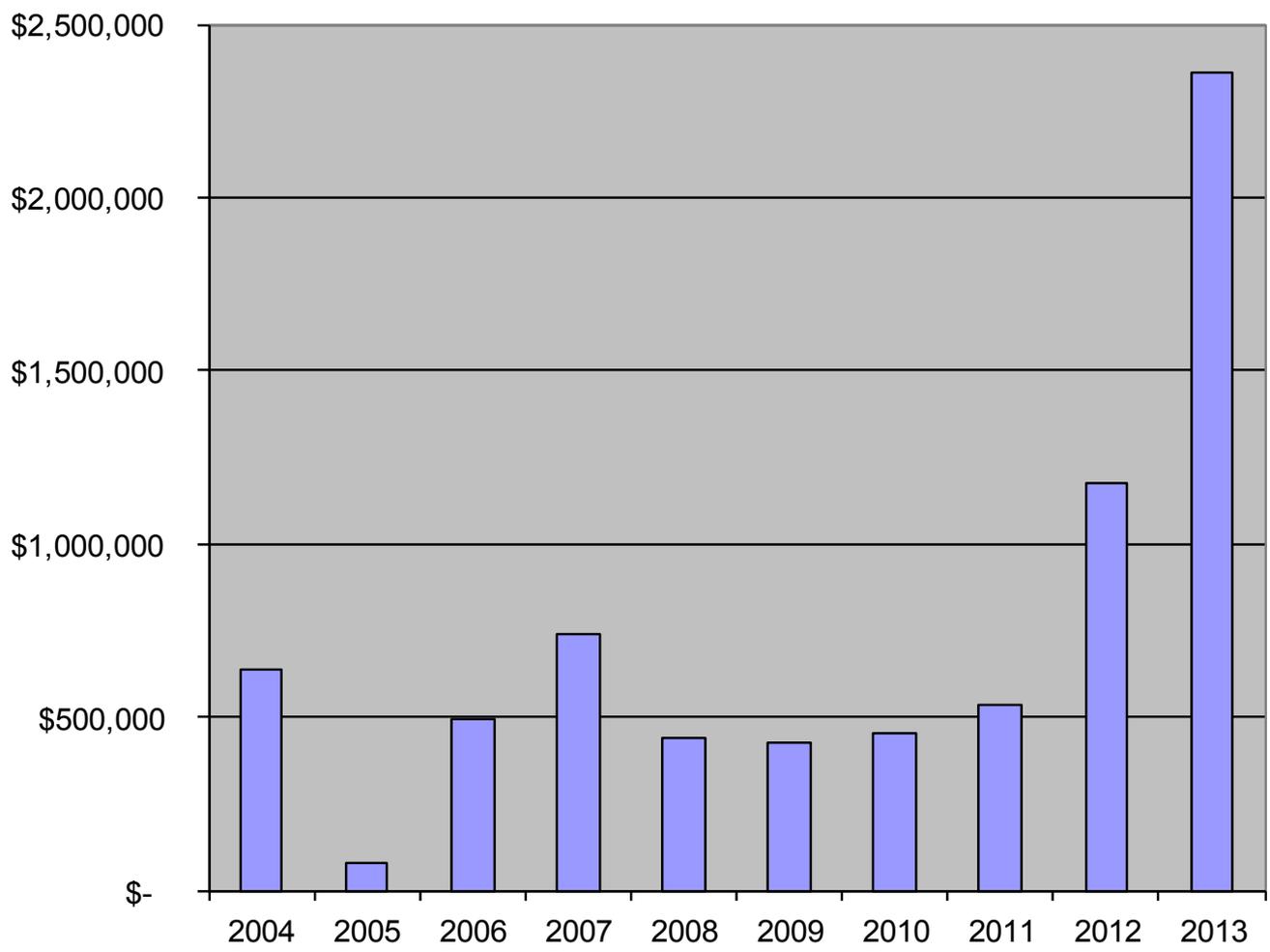


GENERAL FUND EXPENDITURES BY CATEGORY PERCENTAGE TO TOTAL



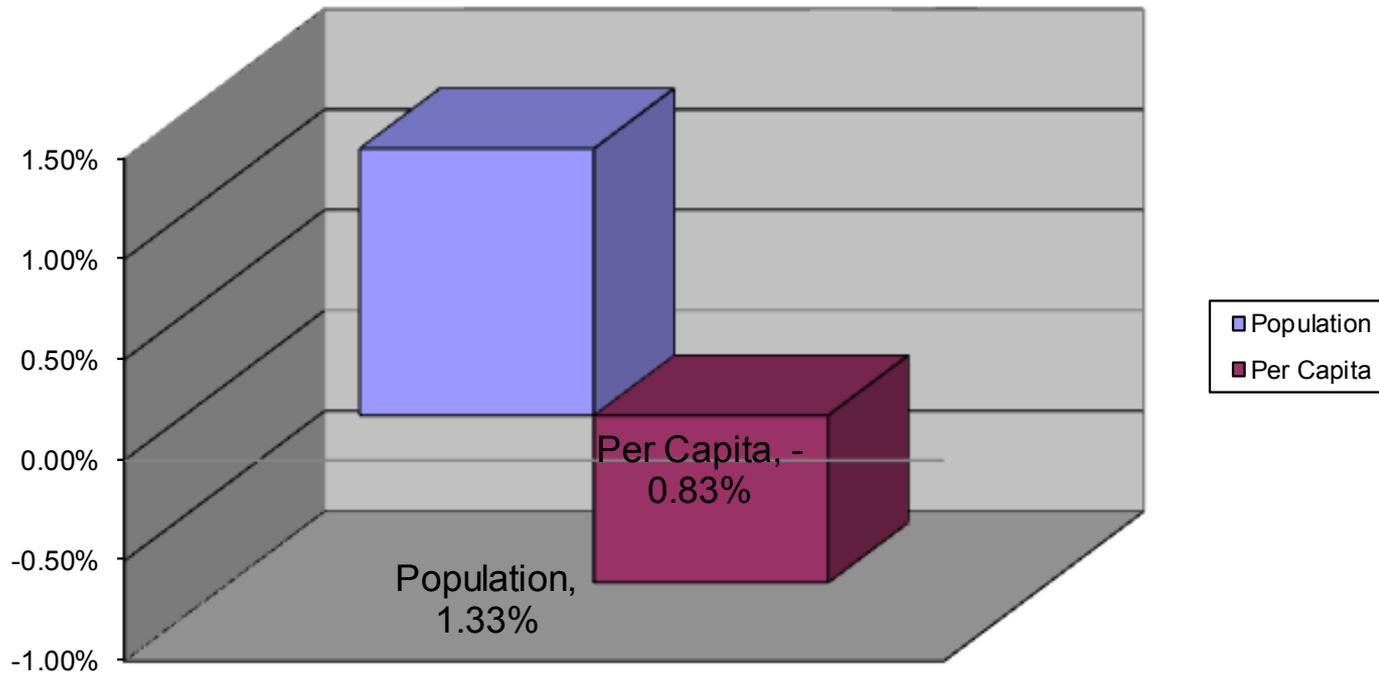


UNASSIGNED FUND BALANCE

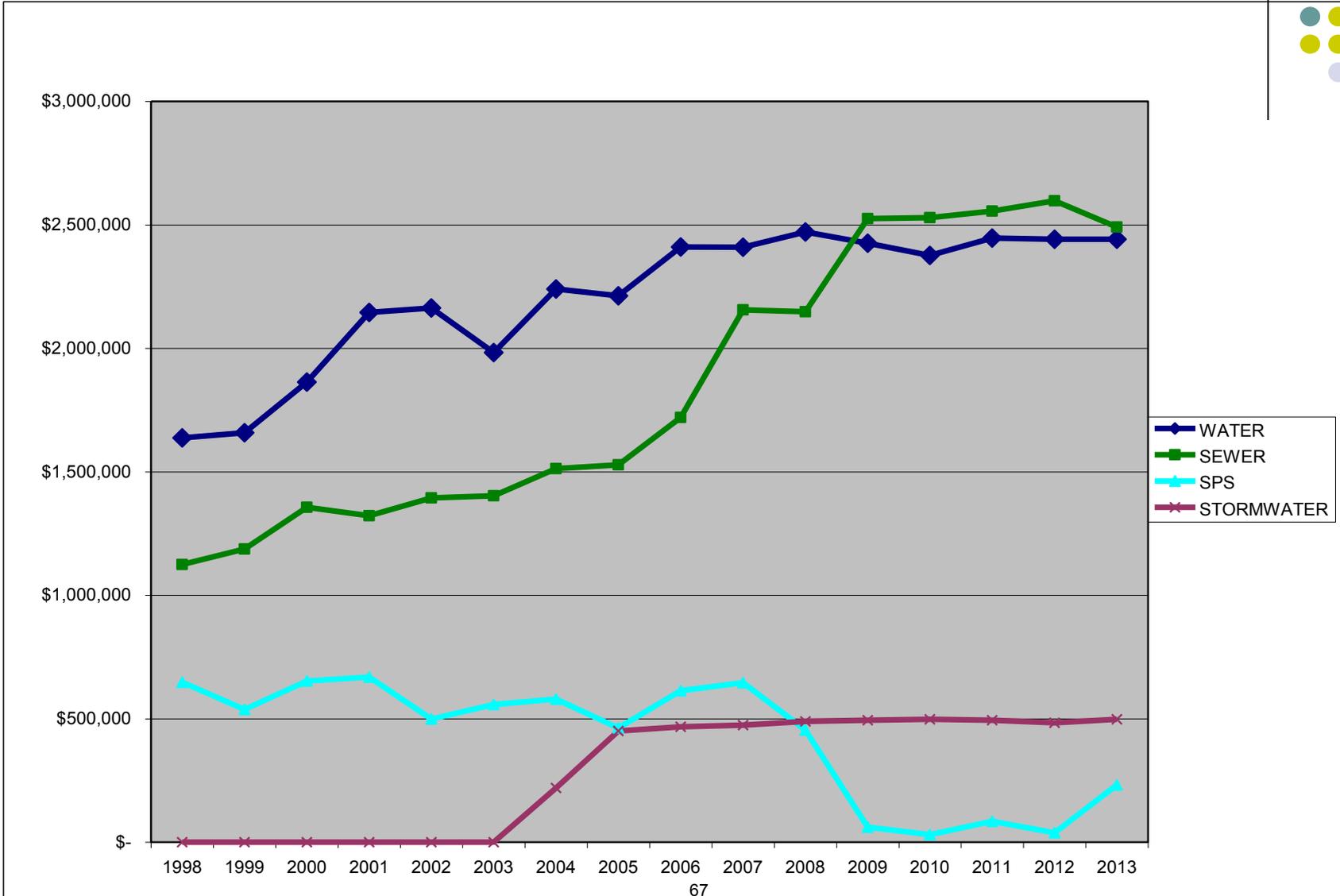
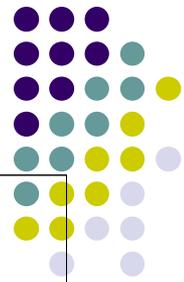




GENERAL FUND EXPENDITURES AVERAGE COMPARISON TO POPULATION AVERAGE (PER CAPITA) FOR LAST TEN FISCAL YEARS

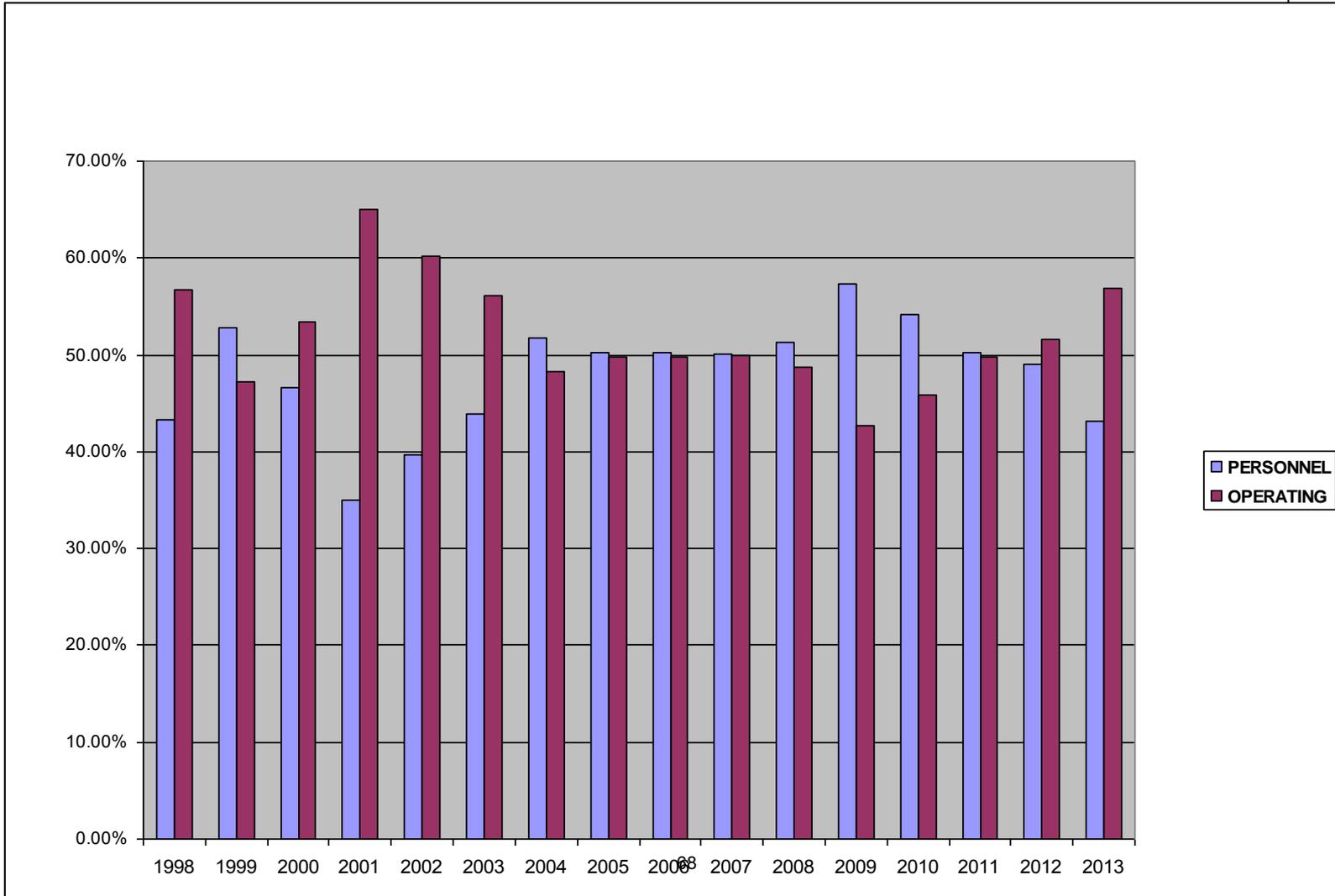


Water & Sewer Revenues 1998 - 2013

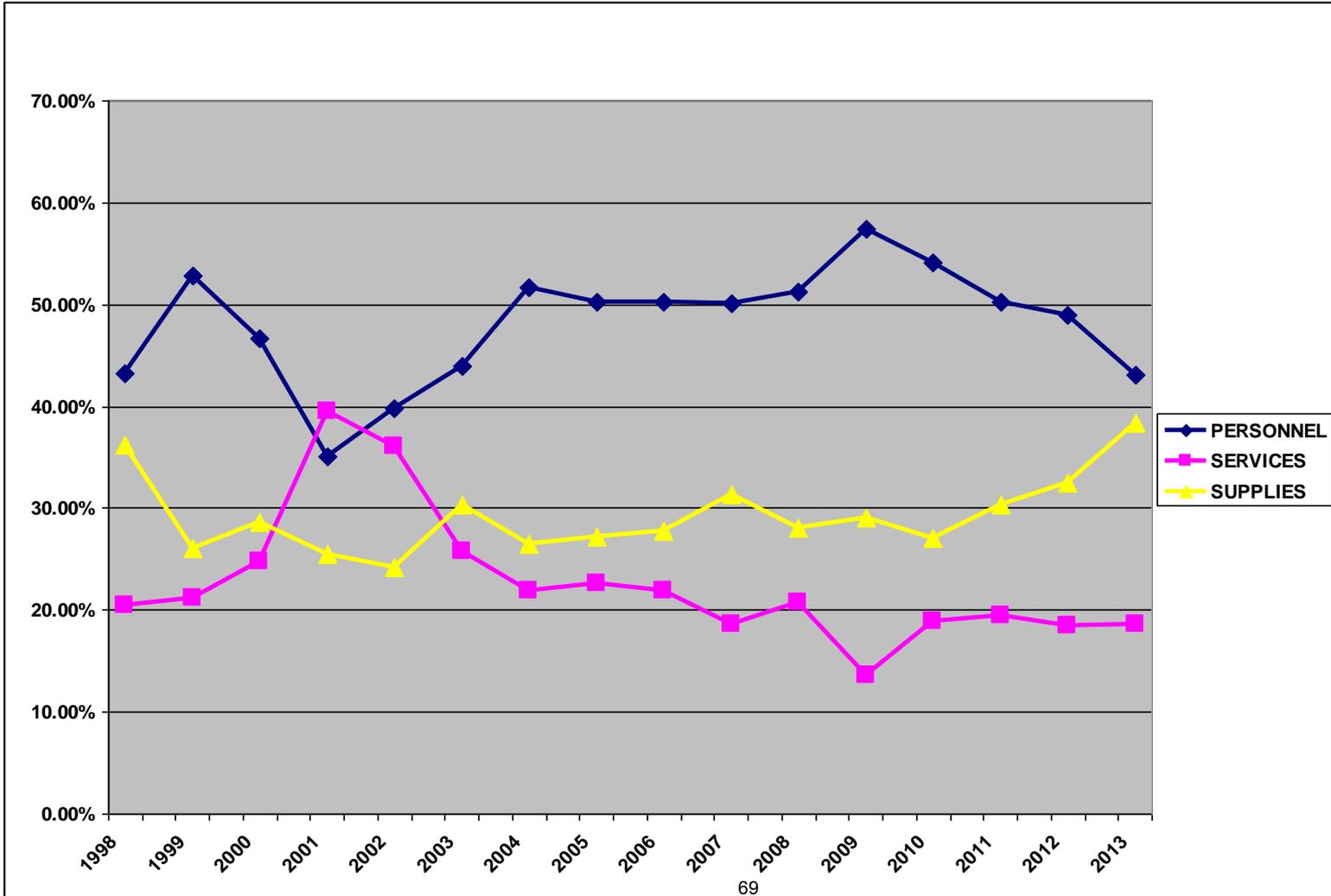
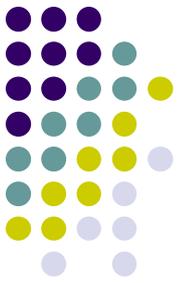




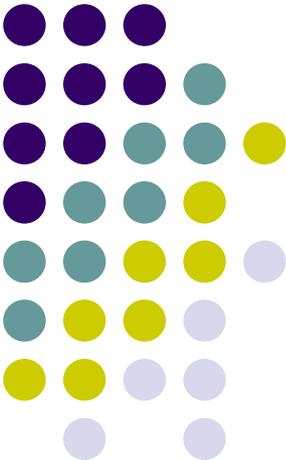
Water & Sewer Dept Personnel vs Operations



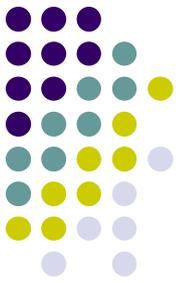
Water & Sewer Dept Expenses



FY 2014 AMENDED BUDGET FY 2015 PROJECTED BUDGET FIVE YEAR FORECAST



VERIP and LOST Overview



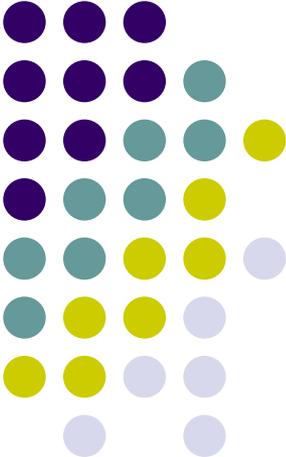
- VERIP
 - 17 out of 18 eligible employees participated
 - 9 employees under part-time employment agreement
 - 1 employee replaced with full-time position
 - 7 employees totally retired – consolidated and reorganized job duties with current staff
 - Approximate savings total \$600,000+
- LOST
 - Intergovernmental Agreement
 - County share 48.5%
 - Cities share 51.5%
 - 6 year phase in
 - Cumulative total distributions over 10 years equal to pro rata share

FAYETTEVILLE LOST DISTRIBUTION

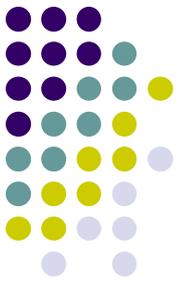


YEAR	%
2013	12.2500%
2014	12.8500%
2015	13.5000%
2016	14.1000%
2017	14.6000%
2018	14.9990%
2019	14.9490%
2020	14.7900%
2021	14.4900%
2022	14.2287%
Cumulative	14.1221%

GENERAL FUND

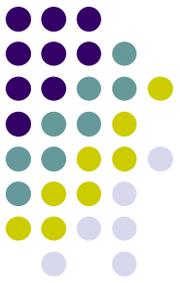


General Fund Overview



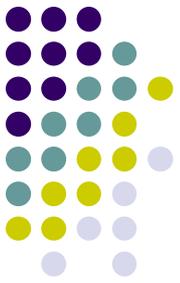
- Continued recovery in most revenue sources
- LOST receipts for 2013 increased by 2.98% over 2012 actual receipts
- Property tax digest beginning to stabilize with a small decrease by (1.11%) for calendar year 2013 (fiscal year 2014)
- Millage rate rollup for 2010, 2011, 2012, and 2013 equivalent of the percentage decrease

General Fund Forecast Assumptions

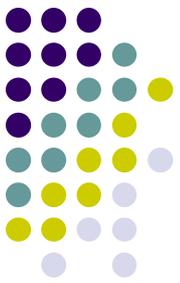


		Amended					
ACCOUNT NAME	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Property Taxes	0.00%	0.00%	2.39%	1.02%	1.02%	1.02%	1.02%
Franchise Taxes	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Local Option Sales Tax	12.22%	0.00%	7.16%	6.53%	5.62%	4.79%	1.66%
Selective Sales & Use Tax	2.00%	3.32%	2.00%	2.00%	2.00%	2.00%	2.00%
Business Taxes	2.00%	4.67%	2.00%	2.00%	2.00%	2.00%	2.00%
Licenses & Permit	2.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%
Local Gov Unit Grants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charges for Services	-161.93%	31.18%	-14.81%	0.00%	0.00%	0.00%	0.00%
Fines & Forfeitures	0.00%	-16.28%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest Revenues	1.00%	0.00%	1.00%	1.00%	2.00%	2.00%	2.00%
Contributions/Donations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

General Fund Forecast Assumptions



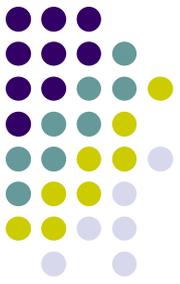
GENERAL FUND EXPENDITURE ASSUMPTIONS BY PERCENTAGE	FY 2014	Amended FY2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Personnel Salaries & Benefits	6.45%	-0.96%	2.40%	2.40%	2.40%	2.40%	2.40%
Purchased Contracted Svc	0.74%	3.03%	2.40%	2.40%	2.40%	2.40%	2.40%
Supplies	-7.67%	5.39%	2.40%	2.40%	2.40%	2.40%	2.40%
Interfund Transfers	-21.81%	19.42%	42.51%	-24.79%	466.12%	-65.12%	-91.58%
New Personnel			0.89%	0.89%	1.76%	2.53%	
New Personnel Equipment & New Fire Station O&M			0.16%	0.17%	2.52%	2.63%	2.13%



General Fund Assumptions

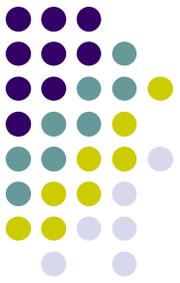
- FY 2014 Amended Budget
 - Revenues
 - Decrease in Fines and Forfeitures (\$175,000)
 - Budget for TAVT (Title Ad Valorem Tax) \$150,000
 - Increase in Insurance Premium Tax \$114,000
 - Increase in Building Permits \$12,258
 - Increase in Charges for Services \$18,100 for LMIG program
 - Increase transfer in from Impact Fee Fund for Admin Svc \$21,053
 - Decrease Alcohol Beverage Fees (\$12,258)
 - Increased public works supplies due to the LMIG Program
 - Decrease Financial Institute Tax (\$8,636)

General Fund Assumptions (Continue)



- FY 2014 Amended Budget
 - Expenditures
 - Personnel Salaries and Benefits – Decrease (\$66,273)
 - Full-impact from VERIP
 - Which included some full-time positions to part-time positions
 - Reorganization of some departments staffing
 - Due to not replacing a few full-time positions
 - Purchased Contracted Services – Increase \$48,311
 - Decrease Elections (\$7,314)
 - Increase Human Resource for temporary position – ½ Year Impact \$4,229
 - Increase Planning and Zoning for Impact Fee CIE Update \$27,500
 - Increase Building & Inspections for temporary position \$15,000
 - Increase Engineering Services \$5,000
 - Supplies – LMIG Road Projects - Increase \$48,100
 - Interfund Transfer – Increase \$71,512
 - Decrease Transfer to Capital Projects Fund - (\$176,296)
 - Increase Transfer to SPLOST Fund - \$189,478

General Fund Assumptions (Continued)

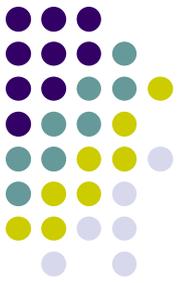


- FY 2015 Projections

- Revenues

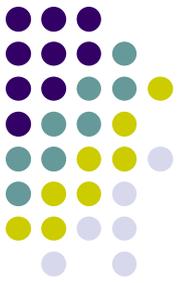
- Increase 2.39% in Property Tax Digest
 - 1% Property Tax Digest
 - 1.39% Title Ad Valorem Tax (TAVT)
- Increase 2% in Local Option Sales Tax + New LOST distribution formula
- Increase of 2% in Selective Sales and Use Taxes and Business Taxes
- Increase of 1% in Franchise Taxes
- Increase of 2% in Licenses and Permits
- Decrease of (14.81%) in Charges for Services due to LMIG budgeted for this year in SPLOST Fund

General Fund Assumptions (Continued)



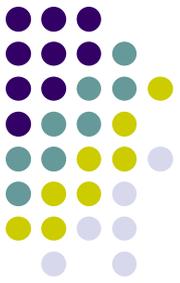
- FY 2015 Projections (Continued)
 - Expenditures
 - Increase of 2.22% before transfers to other funds
 - Employee Salary Increase of 2.4%
 - 1 New Patrol Position proposed
 - Increase 2.4% for operations and maintenance
 - Decreased Public Works supplies less FY2013 LMIG
 - Decreased E911 Fees (117,649) due to the new tax district funding for E911 services
 - Uniform and Equipment for 1 New Patrol Position
 - Transfer \$426,386 to Capital Project Funds
 - Decreased the transfer to MSTF from \$55,000 to \$45,000

General Fund Assumptions (Continued)



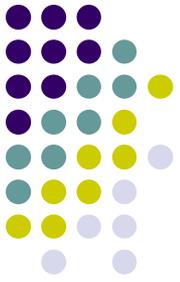
- FY 2016 thru 2019 Projections
 - Revenues
 - Increase 1% in Property Tax Digest
 - Increase 2% in Local Option Sales Tax, Business Taxes, and Selective Sales and Use Tax
 - Increase 3% in Licenses and Permits
 - 1% increase in Franchise Taxes

General Fund Assumptions (Continued)



- FY 2016 Thru 2019 Projections
 - Expenditures
 - Increase of 3.52% averaged before transfers to other funds
 - Employee salary increase of 2.4%
 - Plus New Public Safety Positions including 3 Police and 3 Fire
 - Increase 2.4% for operating and maintenance
 - Plus included operational cost for new Fire Station #3
 - Plus included uniforms and equipment for new positions
 - Decrease transfer to MSTF
 - No monies allocated due to the new tax district funding for E-911 services effective for FY2015
 - Transfer monies to Capital Projects Fund

General Fund Five-Year Forecast



GENERAL FUND	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Budget	Amended	Projected	Projected	Projected	Projected	Projected
REVENUES								
TAXES	\$ 8,200,151	\$ 8,123,311	\$ 8,362,808	\$ 8,671,840	\$ 8,903,058	\$ 9,129,578	\$ 9,348,163	\$ 9,476,663
LICENSES & PERMITS	\$ 369,157	\$ 320,384	\$ 320,384	\$ 326,752	\$ 336,494	\$ 346,529	\$ 356,865	\$ 367,511
INTERGOVERNMENTAL	\$ 67,180	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000
CHARGES FOR SERVICES	\$ 162,238	\$ 58,050	\$ 76,150	\$ 67,550	\$ 67,550	\$ 67,550	\$ 67,550	\$ 67,550
FINES & FORFEITURES	\$ 814,541	\$ 1,075,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
INVESTMENT INCOME	\$ 6,374	\$ 7,211	\$ 7,211	\$ 7,284	\$ 7,356	\$ 7,503	\$ 7,654	\$ 7,807
CONTRIBUTIONS & DONATIONS	\$ 12,968	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
MISCELLANEOUS	\$ 40,452	\$ 40,718	\$ 40,718	\$ 40,718	\$ 40,718	\$ 40,718	\$ 40,718	\$ 40,718
OTHER FINANCING SOURCES	\$ 43,909	\$ 15,685	\$ 34,738	\$ 17,490	\$ 17,977	\$ 18,465	\$ 18,952	\$ 19,440
TOTAL REVENUES	\$ 9,716,970	\$ 9,711,859	\$ 9,813,508	\$ 10,103,133	\$ 10,344,654	\$ 10,581,844	\$ 10,811,402	\$ 10,951,188
EXPENSES								
GENERAL GOVERNMENT	\$ 871,019	\$ 983,774	\$ 999,799	\$ 1,046,571	\$ 1,083,113	\$ 1,095,796	\$ 1,133,481	\$ 1,147,372
JUDICIAL	\$ 492,832	\$ 703,300	\$ 703,300	\$ 720,179	\$ 737,463	\$ 755,162	\$ 773,286	\$ 791,845
PUBLIC SAFETY	\$ 5,846,204	\$ 6,411,205	\$ 6,411,205	\$ 6,509,827	\$ 6,728,603	\$ 7,077,529	\$ 7,443,609	\$ 7,609,409
PUBLIC WORKS	\$ 906,708	\$ 902,813	\$ 950,913	\$ 924,480	\$ 946,668	\$ 984,388	\$ 992,653	\$ 1,031,477
HOUSING AND DEVELOPMENT	\$ 362,525	\$ 395,088	\$ 361,100	\$ 309,344	\$ 316,767	\$ 324,369	\$ 332,152	\$ 340,123
OTHER FINANCING USES	\$ 65,000	\$ 315,680	\$ 387,192	\$ 521,386	\$ 392,149	\$ 2,220,032	\$ 774,334	\$ 65,176
TOTAL EXPENSES	\$ 8,544,288	\$ 9,711,859	\$ 9,813,508	\$ 10,031,787	\$ 10,204,763	\$ 12,457,275	\$ 11,449,515	\$ 10,985,401
NET	\$ 1,172,682	\$ -	\$ (0)	\$ 71,346	\$ 139,891	\$ (1,875,431)	\$ (638,114)	\$ (34,213)
FUND BALANCE-UNASSIGNED	\$ 2,362,619	\$ 2,362,619	\$ 2,362,619	\$ 2,433,965	\$ 2,573,856	\$ 698,425	\$ 60,311	\$ 26,098

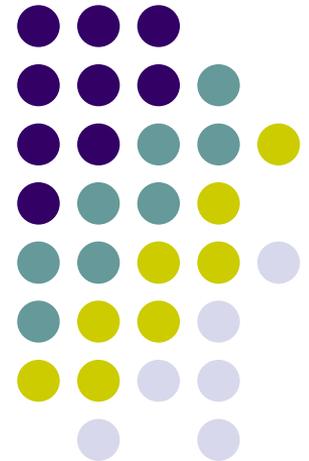


Budgeted Positions

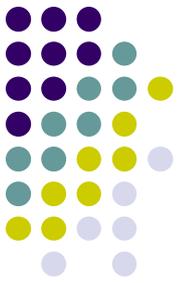
FUNCTION	2008	2014
GENERAL GOVERNMENT	16	11.5
JUDICIAL	2.5	2.5
PUBLIC SAFETY	88.5	72
PUBLIC WORKS	16	10
HOUSING AND DEVELOPMENT	9	4.5
WATER AND SEWER	28	13.5
COMPONENT UNITS	2.5	2
TOTAL	163	116

Full-Time Equivalent Positions – FTE

WATER AND SEWER FUND



Water and Sewer Fund Assumptions



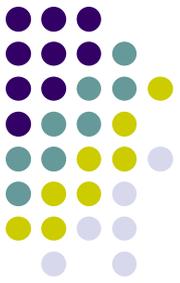
- Water and Sewer revenues are still being impacted by conservation and rains
- Water and Sewer Connection fee receipts are improving
- 2013 Refinancing of Debt has improved the cash flow

Water and Sewer Fund Assumptions



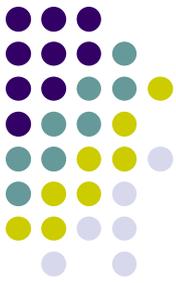
- FY 2014 Amended Budget
 - Revenues
 - **Water Revenues reduced to reflect continued conservation (\$134,269)**
 - **Water Line and Meter Installation fees increased to reflect improvement in building and development \$100,226**
 - **Sewer Connection Fees increased to reflect improvement in building and development \$112,384**
 - **Reserved Replacement and Extension Fund – Capital Improvement Project \$817,000**
 - **Stormwater Fund Balance \$190,000**

Water and Sewer Fund Assumptions



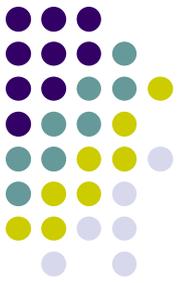
- FY 2014 Amended Budget (Continued)
 - Expenses
 - **Decreased Debt Service (\$836,443)**
 - **Increased Capital Improvement Project \$817,000**
 - **Continuation of Deep Forest Stormwater Project \$190,000**

Capital Improvement Program – W&S Department Fiscal Years 2014-2015



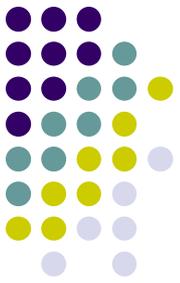
YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER	
2014	Mapping	\$ 50,000	O&M	15360	Distribution Valve Mapping
	Lawn Mower Replacement	\$ 25,000	O&M	43350	
		\$ 25,000	O&M	44300	
	Pickup Truck Replacement	\$ 27,000	O&M	44400	2001 F-150 Replacement
	Trackhoe Replacement	\$ 33,640	O&M	44400	
		\$ 33,640	O&M	43310	
	Pickup Truck Replacement	\$ 27,000	O&M	44400	2005 F-150 Replacement
	Groundwater Implementation I	\$ 817,000	CIP	44300	Replace & Ext Fund
	Total 2014	\$ 1,038,280			
2015	Lift Station Generators	\$ 125,000	O&M	43340	Lift Station C
	Pickup Truck Replacement	\$ 27,000	O&M	44300	2000 F-150 Replacement
	Pickup Truck Replacement	\$ 27,000	O&M	43350	2000 F-150 Replacement
	Service Truck Replacement	\$ 25,000	O&M	44400	2005 F-450 Replacement
		\$ 25,000	O&M	43310	
	Wastewater EQ Basin	\$ 250,000	CIP	43350	Sewer PS
		Total 2015	\$ 479,000		

Capital Improvement Program – W&S Department Fiscal Years 2016-2017



YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER	
2016	Mapping	\$ 50,000	O&M	15360	Distribution Valve Mapping
	Pickup Truck Replacement	\$ 27,000	O&M	43350	2002 F-150 Replacement
	Service Truck Replacement	\$ 35,000	O&M	44400	2006 F-350 Replacement
		\$ 35,000	O&M	43310	
	Dump Truck Replacement	\$ 40,000	O&M	44400	
		\$ 40,000	O&M	43310	
	Total 2016	\$ 227,000			
2017	Lift Station Generators	\$ 100,000	O&M	43340	North 85 Lift Station
	Pickup Truck Replacement	\$ 27,000	O&M	44400	2003 F-150 Replacement
	Backhoe Replacement	\$ 50,000	O&M	44400	
		\$ 50,000	O&M	43310	
	Total 2017	\$ 227,000			

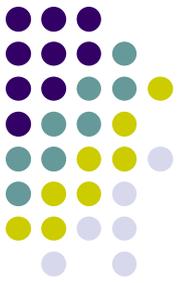
Capital Improvement Program – W&S Department Fiscal Years 2018-2019



WATER AND SEWER DEPARTMENT CAPITAL IMPROVEMENT PROGRAM

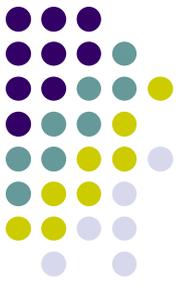
YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER	
2018	Trailer Mounted Sewer Camera	\$ 50,000	O&M	43340	
	Replacement	\$ 50,000	O&M	43310	
	Mapping	\$ 50,000	O&M	15360	
	Pickup Truck Replacement	\$ 27,000	O&M	44400	2004 F-150 Replacement
	Service Truck Replacement	\$ 25,000	O&M	44400	
		\$ 25,000	O&M	43310	
	Total 2018	\$ 227,000			
2019	Portable Camera Replacement	\$ 50,000	O&M	43310	
	Service Truck Replacement	\$ 35,000	O&M	44400	2007 F-250 Replacement
		\$ 35,000	O&M	43310	
	Lift Station Generators	\$ 100,000	O&M	43340	Kmart
	Total 2019	\$ 220,000			

Capital Improvement Program – Stormwater Projects



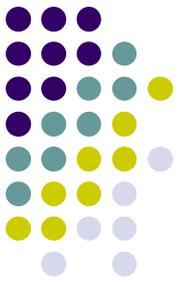
Project	Estimated Cost	Priority	Type of Work
Pye Court Rehabilitation	\$ 130,000	1	Replace Pipe
Buckeye Lane Culvert Rehabilitation	\$ 105,000	2	Replace Pipe
Hillsdale Drive Culvert 1 Replacement	\$ 200,000	3	Replace Pipe
Hillsdale Drive Culvert 2 Replacement	\$ 97,500	4	Replace Pipe
Mimosa Drive Culvert Rehabilitation	\$ 100,000	5	Replace Pipe
Pinevale Court Culvert Rehabilitation	\$ 200,000	6	Replace Pipe
Jefferson Avenue Culvert Replacement	\$ 500,000	7	Replace Pipe
Fayette County High Flooding Mitigation Project	\$ 375,000	8	Replace Pipe
Fenwyck Commons Culvert Rehabilitation	\$ 250,000	9	Lining
Chase Drive Northern Culvert Rehabilitation	\$ 95,000	10	Lining
Chase Drive Southern Culvert Rehabilitation	\$ 220,000	11	Lining
Carriage Lane Culvert Rehabilitation	\$ 410,000	12	Lining
Woodgate Drive Culvert Rehabilitation	\$ 350,000	13	Lining
Lakemont Drive Culvert Rehabilitation	\$ 120,000	14	Lining
Pye Lake Dredging and Forebay Project	\$ 1,000,000	15	
West Georgia Avenue Detention Pond Project	\$ 1,000,000	16	
Total Stormwater Projects:	\$ 5,152,500		

Water and Sewer Fund Assumptions



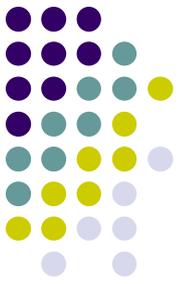
- FY 2015 Projected
 - Revenues
 - Proposed rate increase in water operating revenues
 - 2.4% Increase
 - Proposed rate increase in sewer operating revenues
 - 2.4% Increase
 - Connection Fees have been increased to reflect current development and building improvements
 - Expenses
 - Employee salary increase 2.4%
 - One additional Stormwater Maintenance Worker
 - Operation and maintenance to increase by 2.4%

Water and Sewer Fund Assumptions



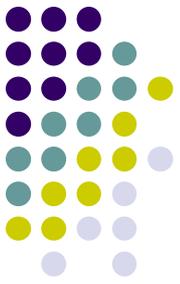
- FY 2015 Projected (Continued)
 - Expenses
 - Capital purchases are being scheduled based upon the availability of revenues
 - Implemented new Debt Service Schedule

Water and Sewer Fund Assumptions



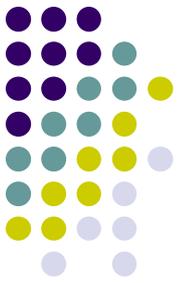
- FY 2016 – FY 2019 Projected
 - Revenues
 - Proposed rate increase for water and sewer operating revenues are being projected at a 2.4% increase per year
 - Connection Fees increased to reflect current development and building improvement

Water and Sewer Fund Assumptions



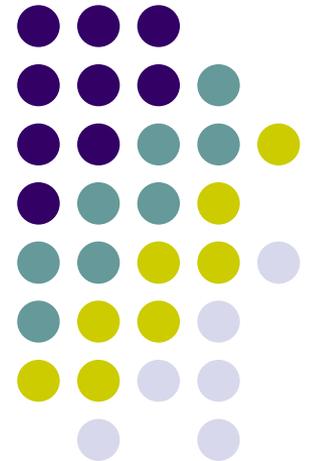
- FY 2016 – FY 2019 Projected (Continued)
 - Expenses
 - Employee salary increase:
 - Percentage to be based upon CPI – 2.4% has been used for projection purposes
 - Operation and maintenance increased:
 - Percentage to be based upon CPI – 2.4% has been used for projection purposes
 - Capital Improvements are exceeding current available revenues
 - Implement new debt schedule

Water & Sewer Fund 5-Yr Forecast

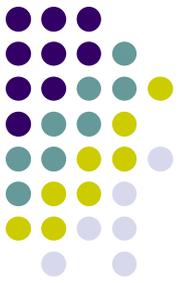


WATER AND SEWER FUND	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Amended	Projected	Projected	Projected	Projected	Projected
REVENUES								
Water	\$ 2,463,119	\$ 2,558,012	\$ 2,523,968	\$ 2,531,744	\$ 2,588,598	\$ 2,646,872	\$ 2,706,602	\$ 2,767,825
Wastewater	\$ 2,744,553	\$ 2,710,567	\$ 2,811,875	\$ 2,748,980	\$ 2,815,262	\$ 2,883,202	\$ 2,952,843	\$ 3,024,226
Stormwater	\$ 497,904	\$ 494,850	\$ 690,000	\$ 502,500	\$ 505,013	\$ 507,538	\$ 510,075	\$ 512,626
Other Enterprise Fees	\$ 15,903	\$ 5,167	\$ 5,167	\$ 15,675	\$ 15,675	\$ 15,675	\$ 15,675	\$ 15,675
Othering Financing - Capital		\$ -	\$ 817,000	\$ 250,000				
TOTAL REVENUES	\$ 5,721,478	\$ 5,768,596	\$ 6,848,009	\$ 6,048,899	\$ 5,924,547	\$ 6,053,287	\$ 6,185,195	\$ 6,320,351
EXPENSES								
General Government	\$ 613,933	\$ 715,509	\$ 737,631	\$ 695,753	\$ 762,331	\$ 729,307	\$ 796,691	\$ 764,491
Water	\$ 1,659,602	\$ 1,730,659	\$ 2,642,480	\$ 2,002,864	\$ 2,062,728	\$ 2,102,180	\$ 2,115,530	\$ 2,137,801
Wastewater	\$ 1,986,700	\$ 2,406,695	\$ 1,935,602	\$ 2,583,270	\$ 2,314,902	\$ 2,398,956	\$ 2,413,317	\$ 2,505,649
Stormwater	\$ 270,252	\$ 321,321	\$ 439,586	\$ 337,555	\$ 346,123	\$ 352,811	\$ 359,891	\$ 366,384
OTHER								
TOTAL EXPENSES	\$ 4,530,487	\$ 5,174,184	\$ 5,755,300	\$ 5,619,443	\$ 5,486,085	\$ 5,583,254	\$ 5,685,429	\$ 5,774,325
Net Revenues After Expenses:	\$ 1,190,991	\$ 594,412	\$ 1,092,709	\$ 429,456	\$ 438,462	\$ 470,033	\$ 499,766	\$ 546,026
Estimated Debt Coverage	\$ (213,206)	\$ (193,796)	\$ (193,796)	\$ (205,038)				
Cash Flow-Wtr/WW/Stormwater	\$ 977,785	\$ 400,616	\$ 898,913	\$ 224,418	\$ 233,424	\$ 264,995	\$ 294,728	\$ 340,988
Stormwater Fund Balance Available			\$ 250,414	\$ 164,945	\$ 158,889	\$ 154,727	\$ 150,184	\$ 146,242

CAPITAL PROJECTS FUND

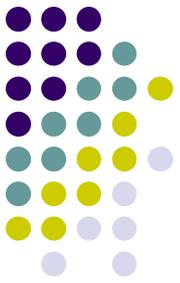


Capital Projects Fund Overview



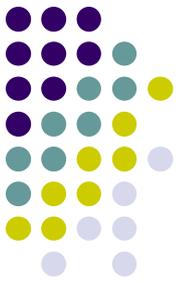
- Impact Fee transfers into Capital Projects Fund have decreased substantially due to the slow down in growth and building
- General Fund proposing transfers to Capital Projects Fund for fiscal year 2014 thru 2019

Capital Projects Fund Assumptions



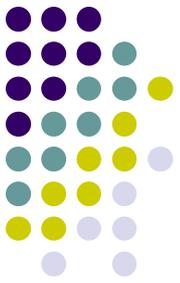
- FY 2014 Amended
 - Revenues
 - Remaining Fire Department Grant Funds of \$171,858
 - Expenditures
 - Remaining fire equipment from 2013 fire grant of \$180,900

Capital Projects Fund Assumptions



- FY 2015 – 2019 Projected
 - Revenues
 - Property tax digest
 - FY2015 thru FY2019 1% Increase
 - Some recovery in Impact Fee transfers into Capital Projects Fund for Law Enforcement Center
 - Impact Fee and General Fund transfers in fiscal year 2016 and 2017 for Fire Station #3
 - Impact Fee and General Fund transfers in fiscal year 2017 for Fire apparatus
 - Transfer from General Fund \$3,698,077

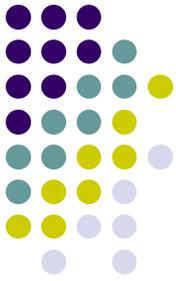
Capital Projects Fund Assumptions



- FY 2014 Amended – 2019 Projected
 - Expenditures
 - Capital items
 - Fiscal year 2014 Amended = \$ 724,490
 - Fiscal year 2015 = \$ 550,960
 - Fiscal year 2016 = \$ 642,221
 - Fiscal year 2017 = \$3,278,008
 - Fiscal year 2018 = \$ 988,400
 - Fiscal year 2019 = \$ 296,990
 - Continue debt service obligations according to schedules for law enforcement center debt and downtown development authority and amphitheater debt

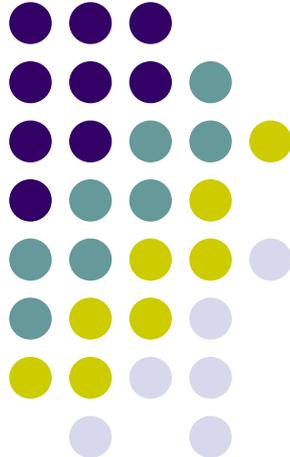
Capital Projects Fund

Five-Year Forecast



CAPITAL PROJECTS FUND	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
WITH CIP	Actual	Budget	Amended	Projected	Projected	Projected	Projected	Projected
REVENUES								
TAXES	\$ 560,066	\$ 565,508	\$ 565,508	\$ 565,848	\$ 569,417	\$ 573,865	\$ 577,943	\$ 582,588
INTERGOVERNMENTAL	\$ 115,399	\$ -	\$ 171,858	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME	\$ -	\$ 147	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ 170
CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES	\$ 3,154,762	\$ 310,974	\$ 215,324	\$ 489,814	\$ 577,298	\$ 3,196,253	\$ 898,973	\$ 203,888
TOTAL REVENUES	\$ 3,830,227	\$ 876,629	\$ 952,841	\$ 1,055,662	\$ 1,146,715	\$ 3,770,118	\$ 1,476,917	\$ 786,646
EXPENSES								
GENERAL GOVERNMENT	\$ 49,539	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ -	\$ 235,000	\$ -
JUDICIAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ 453,566	\$ 513,590	\$ 694,490	\$ 475,960	\$ 566,221	\$ 3,238,008	\$ 706,400	\$ 296,990
PUBLIC WORKS		\$ 30,000	\$ 30,000	\$ 30,000	\$ 50,000	\$ 40,000	\$ 27,000	\$ -
HOUSING AND DEVELOPMENT		\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
DDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MSTF								
TOTAL PROJECTS	\$ 503,105	\$ 543,590	\$ 724,490	\$ 550,960	\$ 646,221	\$ 3,278,008	\$ 988,400	\$ 296,990
OTHER FINANCING SOURCES	\$ 70,752	\$ 154,299	\$ 49,025	\$ 229,802	\$ 231,244	\$ 222,561	\$ 218,817	\$ 219,884
DEBT SERVICE	\$ 3,472,811	\$ 178,740	\$ 179,325	\$ 274,900	\$ 269,250	\$ 269,550	\$ 269,700	\$ 269,772
TOTAL EXPENSES	\$ 4,046,668	\$ 876,629	\$ 952,840	\$ 1,055,662	\$ 1,146,715	\$ 3,770,119	\$ 1,476,917	\$ 786,646
NET:	\$ (216,441)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
FUND BALANCE	\$ 69,643	\$ 69,643	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Capital Improvement Program

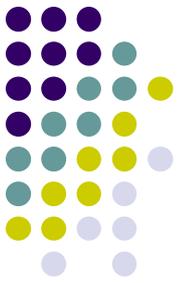


Capital Improvement Program Fiscal Year 2014 Amended



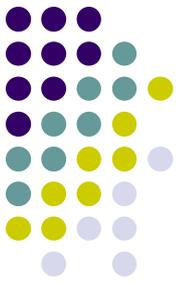
PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE	DEPARTMENT	NUMBER
Mobile Data System / Software	\$ 48,000	CPF	Fire	35200
Vehicle Replacement	\$ 45,000	CPF	Fire	35200
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Investigations	32210
8 Vehicles (Replacement)	\$ 205,000	CPF	Police Operations	32230
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Support Services	32950
11 Radios	\$ 33,000	CPF	Police	32250
In-car Systems/Technology/Equip.	\$ 116,950	CPF	Police Operations	32230
In-car Systems/Technology/Equip	\$ 7,820	CPF	Police Support Services	32950
In- car Systems/ Tech/ Equip	\$ 7,820	CPF	Police Investigations	32210
Crew Cab/F-350	\$ 30,000	CPF	Public Works	42000
Fire Equipment	\$ 180,900	Grant/CPF	Fire	35200
Total 2014	\$ 724,490			

Capital Improvement Program Fiscal Year 2015



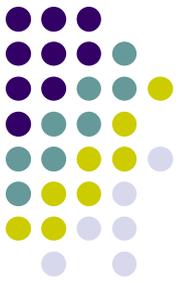
PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
Painting-City Hall Interior	\$ 25,000	CPF	City Hall Building	15650
Truck (Replace Building 4x4)	\$ 20,000	CPF	Building & Inspections	72000
1 Vehicle & Equipment (New)	\$ 40,920	CPF	Police Operations	32230
6 Vehicles (Replacement)	\$ 150,000	CPF	Police Operations	32230
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Support Services	32950
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Investigations	32210
In-car Systems/Technology/Equip	\$ 86,400	CPF	Police Operations	32230
In-car Systems/Technology/Equip	\$ 7,820	CPF	Police Investigations	32210
In-car Systems/Technology/Equip	\$ 7,820	CPF	Police Support Services	32950
11 Radios	\$ 33,000	CPF	Police Support Services	32950
Crew Cab Truck/ Replacement	\$ 30,000	CPF	Public Works	42000
Vehicle Replacement (2)	\$ 60,000	CPF	Fire	35300
2 Patrol License Plate Reader Mobile System	\$ 40,000	CPF	Police Operations	32230
		106		
Total 2015	\$ 550,960			

Capital Improvement Program Fiscal Year 2016



PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
Painting-City Hall Exterior	\$ 30,000	CPF	City Hall Building	15650
S.C.B.A. Replacement	\$ 60,500	CPF	Fire	35200
3 Vehicles (Replacement)	\$ 75,000	CPF	Police Operations	32230
2 Vehicle (Replacement)	\$ 50,000	CPF	Police Investigations	32210
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Administration	32100
1 Vehicles & Equipment (New)	\$ 41,861	CPF	Police Operations	32230
In-car Systems/Technology/Equip	\$ 43,200	CPF	Police Operations	32230
In-car Systems/Technology/Equip	\$ 7,820	CPF	Police Administration	32100
In-car Systems/Technology/Equip	\$ 15,640	CPF	Police Investigations	32210
2 Patrol License Plate Reader Mobile System	\$ 40,000	CPF	Police Operations	32230
Dump Truck Replacement	\$ 50,000	CPF	Public Works	42000
Station 93 Design	\$ 207,200	IFF/CPF	Fire	35300
Total 2016	\$ 646,221			

Capital Improvement Program Fiscal Year 2017



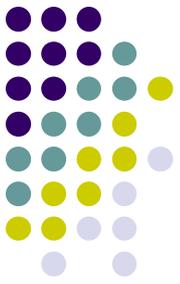
PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
4 Vehicles (Replacement)	\$ 100,000	CPF	Police Operations	32230
2 Vehicles (Replacement)	\$ 50,000	CPF	Police Investigations	32210
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Support Services	32950
1 Vehicle (Replacement)	\$ 25,000	CPF	Police Administration	32100
In-car Systems/Technology/Equip	\$ 57,600	CPF	Police Operations	32230
In-car Systems/Technology/Equip	\$ 15,640	CPF	Police Investigations	32210
In-car Systems/ Tech/Equip	\$ 7,820	CPF	Police Support Services	32950
In-car Systems/Tech/ Equip	\$ 6,500	CPF	Police Administration	32100
2 Vehicle & Equipment (New)	\$ 85,648	CPF	Police Operations	32230
Backhoe Replacement	\$ 40,000	CPF	Public Works	42000
Station 93 Construction	\$ 1,864,800	IFF/CPF	Fire	35300
Aerial Apparatus	\$ 1,000,000	IFF/CPF	Fire	35200
		108		
Total 2017	\$ 3,278,008			

Capital Improvement Program Fiscal Year 2018



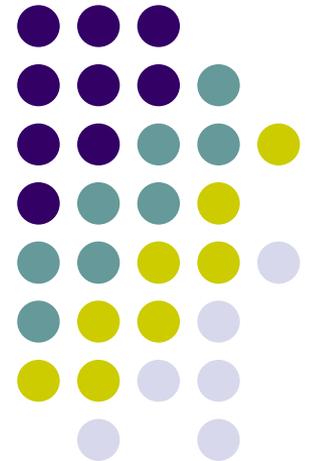
PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
Phone System Replacement	\$ 85,000	CPF	General Government	15650
Fiber Optic (PS to PD)	\$ 150,000	CPF	Technology	15350
Tactical Support Fire Apparatus	\$ 600,000	CPF	Fire	35200
1 Vehicle (Replacement)	\$ 32,000	CPF	Police Operations	32230
1 Programable Sign Trailer	\$ 16,000	CPF	Police Operations	32230
10 mobile radios	\$ 40,000	CPF	Police Support Services	32950
In-car Systems/Technology/Equip	\$ 18,400	CPF	Police Operations	32230
2000 F-150 Replacement	\$ 27,000	CPF	Public Works	42000
Truck (Replace P&Z Ford)	\$ 20,000	CPF	Planning & Zoning	74000
Total 2018	\$ 988,400			

Capital Improvement Program Fiscal Year 2019



PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
Replace Bay Roof at Station 91	\$ 30,000	CPF	Fire	35701
4 Vehicle (Replacement)	\$ 112,000	CPF	Police Operations	32230
2 Vehicle (Replacement)	\$ 56,000	CPF	Police Investigations	32210
In-car Sysytems/Technology/Equip	\$ 59,350	CPF	Police Operations	32230
In-car Sysytems/Technology/Equip	\$ 15,640	CPF	Police Investigations	32210
6 Mobile Radios	\$ 24,000	CPF	Police Support Services	32950
Total 2019	\$ 296,990			

SPLOST FUND

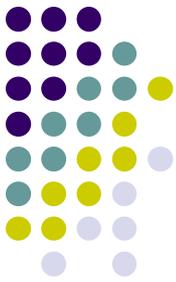


SPLOST Fund Overview



- Impact fees transfers into SPLOST Fund have decreased substantially due to the slow down in growth and building
- Projects will need to be adjusted during the amended FY 2014 and with future budgets based on funding and progress in completing projects

SPLOST Fund Five-Year Forecast

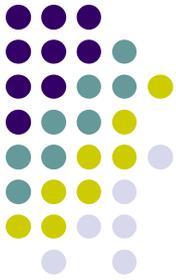


SPLOST	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Budget	Amended	Projected	Projected	Projected	Projected	Projected
REVENUES								
TAXES		\$ -		\$ -	\$ -	\$ -	\$ -	
INTEREST INCOME		\$ -		\$ -	\$ -	\$ -	\$ -	
OTHER FINANCING SOURCES	\$ 31,533	\$ -	\$ 750,274	\$ -	\$ -	\$ -	\$ -	
IFF		\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	
LMIG			\$ 159,150	\$ 150,000	\$ 150,000			
OTHER GRANTS	\$ (68,282)	\$ 320,000	\$ 2,336,197	\$ -	\$ -	\$ -	\$ -	
DOT		\$ -	\$ 449,951	\$ -	\$ -	\$ -	\$ -	
CEMETERY TRUST	\$ 16,422	\$ -	\$ 8,748	\$ -	\$ -	\$ -	\$ -	
TRANSFER IN FROM OTHER FUNDS			\$ 189,478	\$ 50,000	\$ 50,000	\$ -	\$ -	
LOCAL GOV UNIT PAYMT-FAYE	\$ 2,056,948		\$ 6,412,403					
TOTAL REVENUES	\$ 2,036,621	\$ 375,000	\$ 10,306,201	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
EXPENSES								
CAPITAL OUTLAY	\$ 2,076,234	\$ 375,000	\$ 10,306,201	\$ 200,000	\$ 200,000	\$ -	\$ -	
TOTAL EXPENSES	\$ 2,076,234	\$ 375,000	\$ 10,306,201	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
NET	\$ (39,613)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE	\$ 750,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPLOST TRANSPORTATION PROJECTS



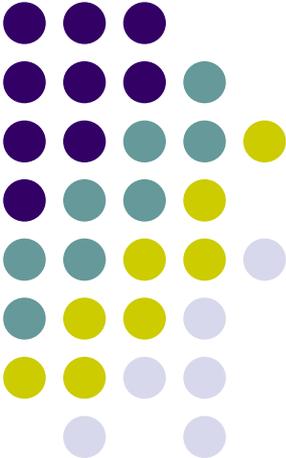
BUDGET FISCAL YEAR 2014-AMENDED	AMOUNT	FUNDING SOURCE
HOSPITAL/HWY 54 MULTI-USE BRIDGE	\$ 2,400,000	GRANT, LMIG, CPF/GF
HOOD AVENUE CONNECTOR/SR 92 REALIGNMENT PROJECT	\$ 7,086,494	SPLOST, COUNTY, CPF/GF
CEMETERY SIDEWALK PROJECT	\$ 329,539	SPLOST, GRANT, CTF
HWY 54 SAFETEA-LU SIDEWALK	\$ 464,919	SPLOST, DOT
HWY 54 TWO-WAY CONVERSION	\$ 16,000	LMIG
HWY 54/GRADY AVE INTERSECTION	\$ 9,250	LMIG
TOTAL BUDGET FISCAL YEAR 2014-AMENDED	\$ 10,306,201	
BUDGET FISCAL YEAR 2015		
NORTH JEFF DAVIS DRIVE RESURFACING	\$ 200,000	LMIG, CPF/GF
TOTAL BUDGET FISCAL YEAR 2015	\$ 200,000	
BUDGET FISCAL YEAR 2016		
NORTH JEFF DAVIS DRIVE RESURFACING	\$ 200,000	LMIG, CPF/GF
TOTAL BUDGET FISCAL YEAR 2016	\$ 200,000	



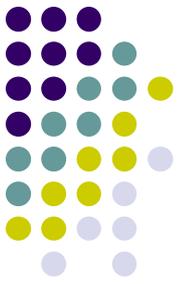
ANNUAL IMPACT FEE FINANCIAL REPORT
FY 2013*
City of Fayetteville

Service Area	Public Facility				Administration	
	Transportation	Fire	Police	Recreation & OS	Admin	Consulting
	City-wide	City-wide	City-wide	City-wide		
Impact Fee Fund Balance 2012	\$ 49,368.21	\$ 840,592.31	\$ 2,390.84	\$ 33,689.80	\$ 17,734.74	\$ (21,906.53)
Impact Fees Collected 2013*	\$ 55,863.01	\$ 40,278.53	\$ 39,761.57	\$ 53,937.90	\$ 6,233.18	\$ 349.67
Accrued Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funds	\$ 105,231.22	\$ 880,870.84	\$ 42,152.41	\$ 87,627.70	\$ 23,967.92	\$ (21,556.86)
(Administrative/Other Costs)						
(Impact Fee Refunds)						
(Project Expenditures)	\$ -	\$ -	\$ 39,761.57	\$ 24,971.24	\$ 6,233.18	\$ -
Total Impact Fees Encumbered	\$ -	\$ -	\$ 39,761.57	\$ 24,971.24	\$ 6,233.18	\$ -
Impact Fee Fund Balance 2013	\$ 105,231.22	\$ 880,870.84	\$ 2,390.84	\$ 62,656.46	\$ 17,734.74	\$ (21,556.86)

SPECIAL REVENUE FUNDS AND COMPONENT FINANCIAL UNITS



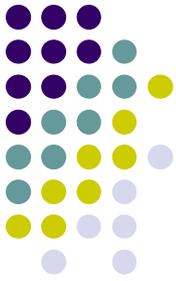
Special Revenue Funds And Component Units Overview



- Confiscated Asset Fund – Funds are committed to this program
- Hotel Motel Tax and Vehicle Rental Excise Tax receipts are maintaining – funds are dedicated (DDA/MSTA)
- Cemetery Trust Fund-Funds are committed to the City Cemetery improvements
 - Amendment to fiscal year 2014
- Downtown Development Authority (DDA) has amendments for fiscal year 2014
- Main Street Tourism Association (MSTA) will continue to monitor and make budget adjustments as necessary to maintain balanced budget

DDA

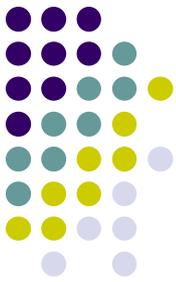
Five-Year Forecast



DDA FUND		FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Budget	Amended	Projected	Projected	Projected	Projected	Projected
REVENUES									
75500	NON-DIVISIONAL	\$46	\$19,947	\$20,451	\$495	\$495	\$495	\$495	\$495
75501	2001 BOND FUNDS	\$46,937	\$125,941	\$125,941	\$247,392	\$252,164	\$246,810	\$246,395	\$250,792
75502	1998 LOAN FUNDS	\$48,787	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
75520	HOLLIDAY HOUSE	\$81,323	\$73,918	\$73,918	\$82,500	\$84,020	\$85,570	\$87,152	\$88,766
75530	115 GLYNN STREET SOUTH	\$0	\$21,000	\$21,000	\$38,500	\$56,650	\$70,950	\$78,100	\$80,982
TOTAL REVENUES		\$177,093	\$289,807	\$290,310	\$417,887	\$442,329	\$452,825	\$461,142	\$470,034
EXPENSES									
75500	NON-DIVISIONAL	\$62,342	\$19,947	\$20,451	\$15,788	\$16,167	\$16,555	\$16,952	\$17,359
75501	2001 BOND FUNDS	\$46,937	\$125,941	\$125,941	\$247,392	\$252,164	\$246,810	\$246,395	\$250,792
75502	1998 LOAN FUNDS	\$48,787	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
75520	HOLLIDAY HOUSE	\$36,683	\$73,918	\$73,918	\$55,302	\$55,302	\$56,629	\$56,630	\$57,988
75530	115 GLYNN STREET SOUTH	\$297,871	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL EXPENSES		\$492,620	\$289,807	\$290,310	\$388,482	\$393,634	\$389,994	\$389,977	\$396,139
NET		-\$315,527	\$0	\$0	\$29,405	\$48,695	\$62,831	\$71,165	\$73,895
FUND BALANCE		\$ 304,443	\$298,612	\$297,282	\$328,017	\$376,712	\$439,543	\$510,708	\$584,603

MSTF

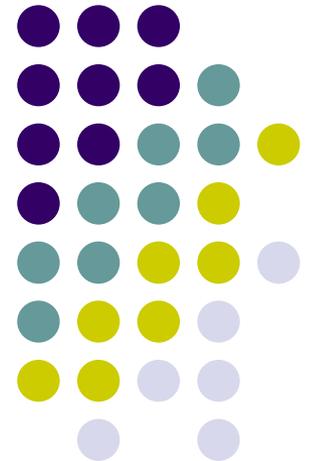
Five-Year Forecast



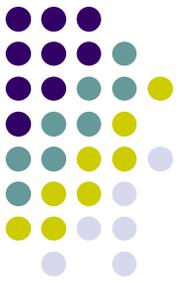
MAIN STREET TOURISM FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Budget	Projected	Projected	Projected	Projected	Projected
REVENUES							
MAIN STREET TOURISM (AMPHITHEATRE)	\$ 280,927	\$ 267,176	\$ 269,671	\$ 272,606	\$ 275,576	\$ 278,581	\$ 281,623
MAIN STREET	\$ 187,479	\$ 171,203	\$ 169,547	\$ 166,873	\$ 164,461	\$ 161,880	\$ 159,343
TOTAL REVENUES	\$ 468,407	\$ 438,379	\$ 439,219	\$ 439,479	\$ 440,037	\$ 440,461	\$ 440,966
EXPENSES							
MAIN STREET TOURISM (AMPHITHEATRE)	\$ 282,836	\$ 267,176	\$ 266,501	\$ 269,852	\$ 273,253	\$ 276,705	\$ 280,209
MAIN STREET	\$ 124,404	\$ 171,203	\$ 147,465	\$ 145,655	\$ 146,933	\$ 148,242	\$ 149,582
TOTAL EXPENSES	\$ 407,240	\$ 438,379	\$ 413,966	\$ 415,507	\$ 420,186	\$ 424,947	\$ 429,790
NET	\$ 61,167	\$ -	\$ 25,253	\$ 23,972	\$ 19,851	\$ 15,515	\$ 11,176
FUND BALANCE	\$ 84,939	\$ 96,002	\$ 121,255	\$ 145,227	\$ 165,078	\$ 180,593	\$ 191,769

Staff Recommendations

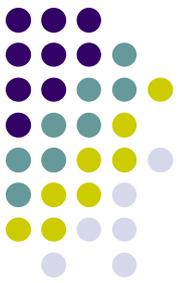
FY 2015 - 2019



Staff Recommendations for FY 2015



- Increase in Water and Sewer rates to reflect Consumer Price Increase (CPI) for Southeast Region (2.40%)
 - Needs to be reviewed on annual basis to maintain cash flow and meet debt service requirements
 - City has some of the lowest water/sewer rates in metro Atlanta area (Source: MNGWPD Annual Survey)
 - Average increase per residential customer account would be \$1.23
- Increase in Garbage/Recycling rate to offset slight deficit fund balance in Solid Waste Fund

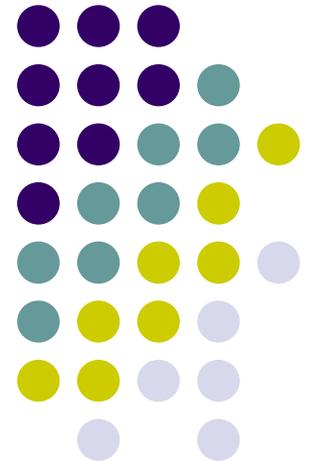


Mayor and Council Direction

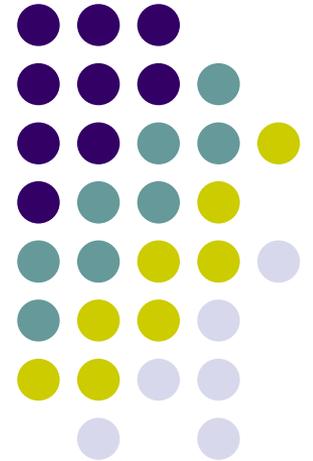
- Direction needed on FY 2014 Budget Amendments as presented – Staff will prepare amended budget for adoption
- Direction needed on FY 2015 Budget and staff recommendations
- Direction needed on other staff recommendations including Public Safety Service Delivery for West Fayetteville are (to be discussed later on agenda)

FISCAL YEAR 2015 BUDGETS

CITY OF FAYETTEVILLE

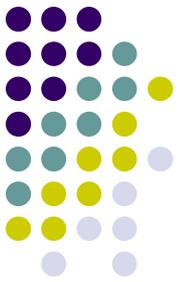


GENERAL FUND



**BUDGET WORKSHEET
100 GENERAL FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES	\$ 3,428,430	\$ 3,578,844	\$ 3,651,314
GEN SALES & USE TAXES	\$ 2,373,211	\$ 2,663,238	\$ 2,853,913
SELECTIVE SALES & USE TAXES	\$ 358,497	\$ 377,798	\$ 385,355
BUSINESS TAXES	\$ 1,623,100	\$ 1,732,926	\$ 1,767,585
PEN & INT ON DEL TAXES	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL TAXES	\$ 7,793,238	\$ 8,362,806	\$ 8,668,167
LICENSE & PERMITS	\$ 225,412	\$ 320,384	\$ 366,752
INTERGOVERNMENTAL			
FED GOVERNMENT GRANTS	\$ -	\$ -	\$ -
STATE GOV GRNT-CAPITAL	\$ -	\$ -	\$ -
TOTAL LOCAL GOV UNIT GRANTS	\$ 66,000	\$ 66,000	\$ 66,000
TOTAL INTERGOVERNMENTAL	\$ 66,000	\$ 66,000	\$ 66,000
CHARGES FOR SERVICES			
GENERAL GOVERNMENT	\$ 6,700	\$ 6,700	\$ 6,700
PUBLIC SAFETY	\$ 21,000	\$ 21,000	\$ 30,500
STREET,SIDEWALK,CURB REP	\$ 124,000	\$ 48,100	\$ 30,000
OTH CHARGES FOR SERVICES	\$ 350	\$ 350	\$ 350
TOTAL CHARGES FOR SERVICES	\$ 152,050	\$ 76,150	\$ 67,550
FINES & FORFEITURES	\$ 1,075,000	\$ 900,000	\$ 900,000
INTEREST REVENUES	\$ 7,140	\$ 7,211	\$ 7,284
CONTRIB & DONATIONS	\$ 5,500	\$ 5,500	\$ 5,500
MISCELLANEOUS			
RENTS & ROYALTIES	\$ 35,718	\$ 35,718	\$ 35,718
OTHER-MISCELLANEOUS	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL MISCELLANEOUS	\$ 40,718	\$ 40,718	\$ 40,718
MAIN STREET	\$ -	\$ -	\$ -



General Fund Assumptions

- FY 2015 Budget

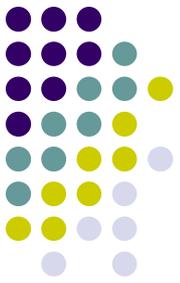
- Revenues

- Property Taxes - increase ~~2.39%~~ 1%
 - millage rate – increase ~~.50 mills~~ none proposed
 - Change mill rate distribution – decrease (\$211,810)
- Local Option Sales Tax - increase \$190,675
 - 3% increase in growth
 - % increase per LOST distribution formula
- Franchise Taxes – increase 1%
- Selective Sales & use Tax, Business Tax, Licenses & Permits – increase 2%
 - Building permits proposed fee increase – increase \$40,000
- Charges for Services – decrease (14.81%)
 - (\$8,600) decrease due to LMIG program

**BUDGET WORKSHEET
100 GENERAL FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
OPERATING TRANSFERS IN-CPF	\$ -	\$ -	\$ -
OPERATING TRANSFERS IN-DDA	\$ 30,000		
OPERATING TRANSFERS IN-IFF	\$ 1,044	\$ 24,738	\$ 7,490
RESIDUAL EQUITY TRAN IN	\$ -	\$ -	\$ 173,721
TOTAL INTERFUND TRANSFERS	\$ 31,044	\$ 24,738	\$ 181,211
PROC OF GEN FIXED ASSETS	\$ 12,000	\$ 10,001	\$ 10,000
PROC OF GEN LONG TRM LEASES	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCE	\$ 43,044	\$ 34,739	\$ 191,211
TOTAL REVENUES	\$ 9,408,102	\$ 9,813,508	\$ 10,313,182
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	\$ 940,130	\$ 999,801	\$ 1,091,473
JUDICIAL	\$ 680,711	\$ 703,300	\$ 720,179
PUBLIC SAFETY	\$ 6,061,652	\$ 6,411,208	\$ 6,830,591
PUBLIC WORKS	\$ 961,688	\$ 950,913	\$ 978,022
HOUSING AND DEVELOPMENT	\$ 395,747	\$ 361,095	\$ 396,947
DEBT SERVICE	\$ -	\$ -	\$ -
OTHER USES			
TRANSFER OUT	\$ 368,174	\$ 387,191	\$ 295,970
TOTAL EXPENDITURES AND OTHER USES	\$ 9,408,102	\$ 9,813,508	\$ 10,313,182
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

General Fund Assumptions (Continue)



- FY 2015 Budget
 - Expenditures
 - Increase of ~~8.52~~ 6.27% before transfers to other funds
 - Personnel Salaries and Benefits, ~~Purchased Contracted Services, Supplies~~ – increase ~~2.4%~~ - increase 3%
 - Purchased Contracted Services and Supplies – increase 2.4%
 - ~~11~~ 7 New Positions – increase ~~\$716,791~~ \$530,089
 - Including City Manager and Finance Director part-time to full-time position
 - Purchased Contracted Services – decrease ~~(\$145,149)~~ (\$170,149)
 - E-911 – decrease (\$117,649)
 - Planning and Zoning for Impact Fee CIE Update - decrease (\$27,500)
 - Non-profit contributions – decrease (\$25,000)
 - Supplies – ~~Increase \$10,330~~ Decrease (\$5,665)
 - LMIG Road Projects - decrease (\$38,073)
 - New Positions Uniform & Equipment – increase ~~\$29,215~~ \$21,031
 - Interfund Transfer – Decrease ¹²⁸ ~~(\$186,910)~~ (\$91,222)

**GENERAL FUND
BUDGET WORKSHEET
GENERAL GOVERNMENT**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
MAYOR AND COUNCIL (LEGISLATIVE)	\$ 125,160	\$ 130,539	\$ 108,672
CITY CLERK	\$ 25,315	\$ 35,805	\$ 36,664
CITY MANAGER	\$ 75,001	\$ 70,531	\$ 102,630
ELECTIONS	\$ 7,150	\$ -	\$ -
FINANCIAL ADMINISTRATION	\$ 371,931	\$ 377,797	\$ 445,224
CITY ATTORNEY	\$ 100,440	\$ 102,750	\$ 105,216
INFORMATION TECHNOLOGY	\$ 81,975	\$ 101,290	\$ 122,050
HUMAN RESOURCES	\$ 49,830	\$ 60,385	\$ 62,776
GENERAL GOVERNMENT BUILDINGS	\$ 103,328	\$ 120,704	\$ 108,241
TOTAL	\$ 940,130	\$ 999,801	\$ 1,091,473

**INFORMATION TECHNOLOGY
DEPARTMENTAL INFORMATION
FY 2015 BUDGET**

Service Statement:

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

Accomplishments for FY2014:

Virtual Desktops Installation 90% Complete
Continuation of Document Imaging System
Continue to improve and update Disaster Recovery Plan
Install MDT in Fire Vehicles (Completed)
Setup VPN to City and County Network for Fire
Purchase a New Permits Inspections, Plan Review and Code Enforcement (Purchased)
Add Disk Space to IBM Blade Center

Program of Work for FY 2015:

Add an Occupational Tax Module to BS&A System
Help with setup of Finance document scanning and retrieval system
Increase Point-to-Point Speeds to Station 92 and Water Campus
Work with PD and Court on Ticketing (Still Waiting on Vendors)
Purchase a New Permits Inspections, Plan Review and Code Enforcement (Go Live)
Wireless Devices for Department Heads (using More Technology to Save on People)
Wireless Device Program for Permits and Code Enforcement
Virtual Desktops Installation 10% Left
Continuation of Document Imaging System
Continue to improve and update Disaster Recovery Plan
Add More Cameras for Security around City Hall
Do More with Less, with the Same Level of Services
Using Wireless Technology to Work Smarter, Not Harder

**Information Technology
Departmental Goals and Initiatives**

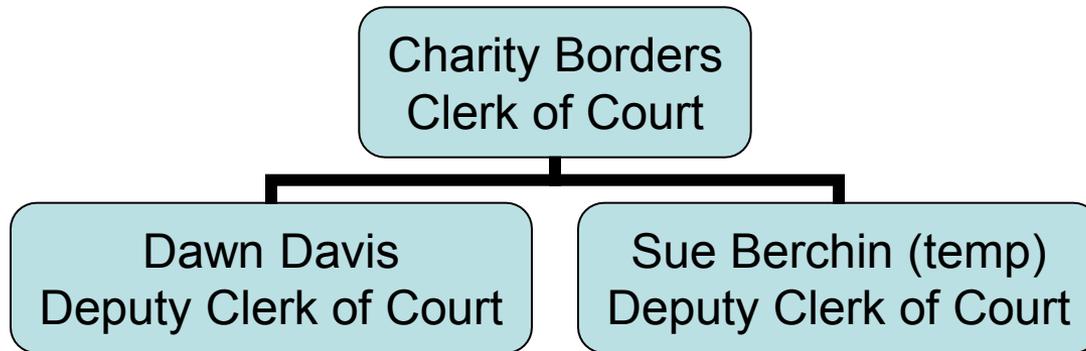
- Ensure the reliability of the City's Network Infrastructure.
- Ensure Proactive Approach to the City's Computer Technology Issues and Needs.
- Ensure Proactive Approach to Network and Desktop Security.
- Ensure responding to Users needs in a timely manner.



**GENERAL FUND
BUDGET WORKSHEET
JUDICIAL**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
MUNICIPAL COURT	\$ 680,711	\$ 703,300	\$ 720,179
TOTAL	\$ 680,711	\$ 703,300	\$ 720,179

Municipal Court FY 2015



**Municipal Court
Departmental Information
FY 2015**

Service Statement:

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

Accomplishments for FY 2014

During fiscal year 2014, the Fayetteville Municipal Court undertook many new challenges to include:

- Continued updating our records management system for new files to comply with the courts needs, and
- Continued training of a staff with required knowledge of court procedures.
- Continued reeducation in jail inmate cost.
- Electronic Filing on all Cases and Dispositions
- Administrative Policy & Procedures implemented for court staff
- Certification of Deputy Clerk of Court position
- Hired one Full-time employee
- Electronic submission of subpoenas to officers

Jail Agreement

Since entering a contract with Fayette County Sheriff's Department to house prisoners for Fayetteville, the impact of the Jail Agreement has caused the court to do more house arrests to alleviate the jail fees paid by the city for housing inmates. In addition, this will help the Municipal Court be aware of the number of inmates in jail on a weekly basis.

Program of Work for FY 2015

During the upcoming year, court intends to:

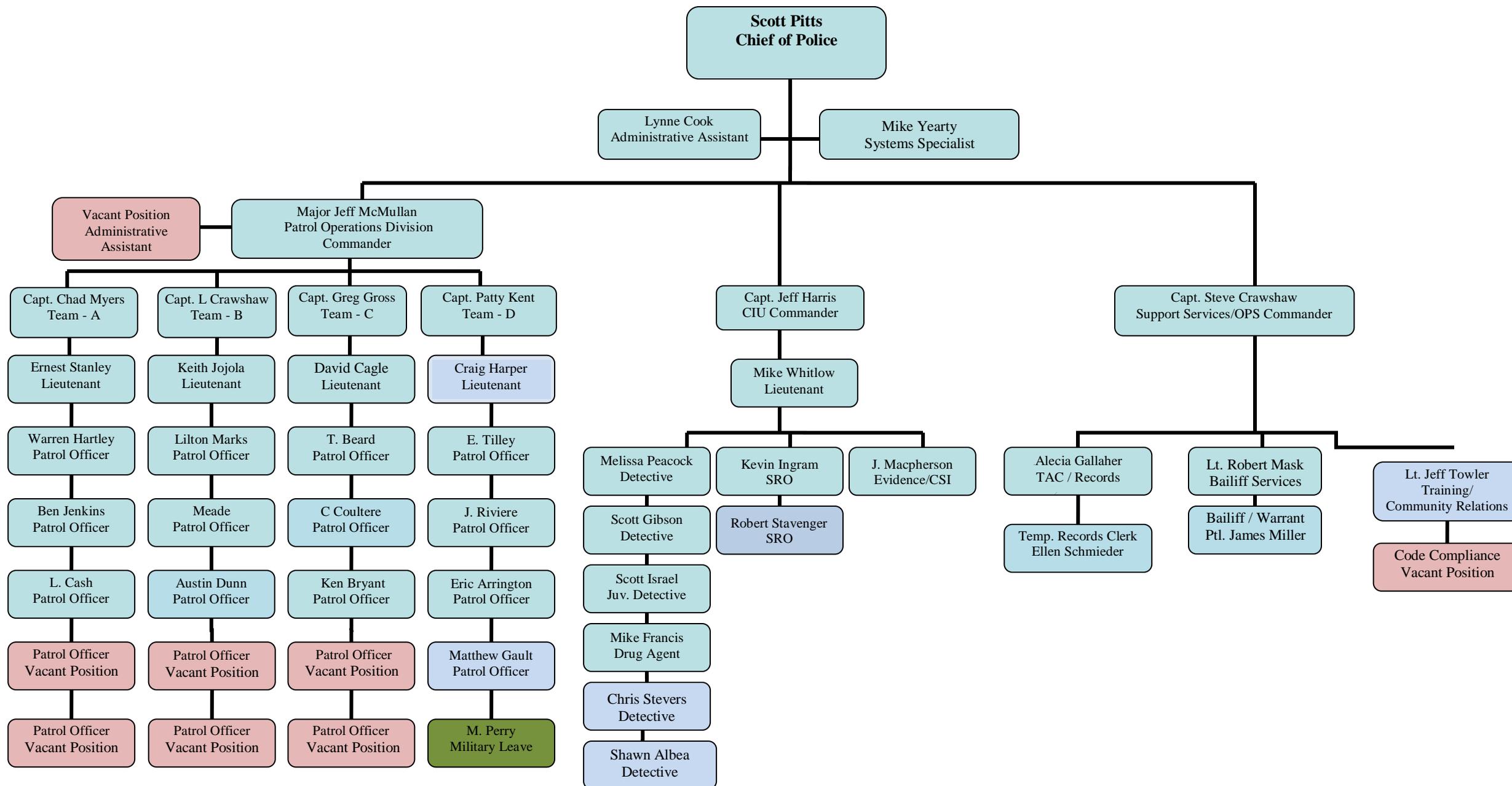
- Continue its efforts of ensuring an efficient court through:
 - Speedy trials through effective court management
 - Continued updating the computer system for dispositions
 - Maintaining a vigilant watch of the length of time inmates are held for the City by Fayette County Sheriff's Department, and
 - Attending training for legal updates.
- Continue to put into practice New Administrative Policies & Procedures for Court staff
- Add one additional Part-time employee



**GENERAL FUND
BUDGET WORKSHEET
PUBLIC SAFETY**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
POLICE			
ADMINISTRATION	\$ 388,583	\$ 392,135	\$ 409,903
INVESTIGATIONS	\$ 813,802	\$ 882,702	\$ 903,887
OPERATIONS	\$ 1,959,839	\$ 2,076,543	\$ 2,256,832
POLICE BUILDING	\$ 85,607	\$ 87,576	\$ 89,678
SUPPORT SERVICES	\$ 398,778	\$ 419,968	\$ 440,048
TOTAL POLICE	\$ 3,646,609	\$ 3,858,924	\$ 4,100,348
FIRE			
ADMINISTRATION	\$ 239,037	\$ 253,808	\$ 259,899
FIREFIGHTING	\$ 1,814,082	\$ 1,924,647	\$ 2,178,020
PREVENTION	\$ 172,132	\$ 182,378	\$ 186,751
TRAINING	\$ -	\$ -	\$ -
FIRE HQ	\$ 50,314	\$ 51,471	\$ 52,706
STATION 92	\$ 21,829	\$ 22,331	\$ 22,867
STATION 93			\$ 30,000
TOTAL FIRE	\$ 2,297,394	\$ 2,434,635	\$ 2,730,243
E911	\$ 117,649	\$ 117,649	
TOTAL	\$ 6,061,652	\$ 6,411,208	\$ 6,830,591

Fayetteville Police Department ORGANIZATIONAL CHART FY 2015





**Police
Departmental Information
FY 2015**

Service Statement:

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

Accomplishments for Fiscal Year 2014:

During FY 2014, the department had several accomplishments. The department in conjunction with DDR worked to maintain a higher level of presence in the Fayette Pavilion by initiating the “more blue lights” program. Patrol shifts conducted roll call meetings and training in the Pavilion and a ghost car was utilized for a presence. In addition DDR agreed to pay for an officer to work security daily in the Pavilion for a period of six hours per day. The Fayette Auxiliary Force was utilized to also assist with an increased presence. The Fayette Auxiliary was utilized to assist with court bailiff duties as needed when staffing was not available. The department hosted its tenth annual Junior Police Academy in July 2014.

The department has selected Courtware Solutions to provide e-crash and e-ticketing software for the officers, this software is already in use by the municipal court and the integration should be seamless and allow for more efficient processing of ticketing data and provide for e-ticketing and printers for all of the patrol units.

The Department received a new Intoxilyzer 9000 and several handheld breath testing devices for the patrol division. These purchases were made available through a small agency incentive grant by the Georgia Governor’s Office of Highway Safety. In cooperation with the Fayette County Sheriff’s Office the device will be housed and used at the jail facility.

Court services, led by Lieutenant Robert Mask, served 116 arrest warrants, arrested 116 people, and collected \$78,474 in fines and fees.

During FY 2014 the department continued to face staffing issues, we were able to bring on five new officers, but four officers resigned to pursue other employment options.

Program of Work for Fiscal Year 2015:

The following are FY 2015 goals for the Department:

- Continue to improve our level of service, internally and externally, by exploring and obtaining new grant opportunities.
- Continue our success with limited injuries to both sworn and civilian employees, and those whom we come in contact with.
- Continue to strive for zero fatalities from motor vehicle accidents through aggressive enforcement measures of our patrol officers and traffic management team.
- Continue to improve the education of our personnel through POST Recognized Law Enforcement training courses, college courses, and in-house training.
- Continue to develop and support partnerships with business and industry partners to address problems associated with gangs, changing demographics, growth, and specific crime trends.
- Continue Community Policing initiatives within the City in conjunction with the Governor's Office of Highway Safety, the Fayette Meth Watch Group, the Fayette County Safe Kids Coalition, and other organizations that support the endeavors of the City of Fayetteville and the Police Department.
- Continue to strive to reduce the number of Part 1 offenses or clear them through arrests.
- Develop and implement a recruitment initiative and participate in recruitment activities and job fairs in the metro area to attract new officers to the department.

Police
Departmental Goals and Initiatives

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

Workload Indicators

	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Proposed FY 2015
Number of complaints received	13	17.5	5	7	7
Number of Internal Affairs Investigations	2	2.75	2	3	3
Number of PO's Processed	584	515	543	453	475
Number of Part I Crimes	519	485	546	525	520
Number of Part II Crimes	537	956.25	796	935	895
Number of citations and warnings issued	8103	9838	4516	6450	7025
Number of arrests	1075	1325	695	921	1013
Number of Traffic Accidents	1238	1335	1253	1327	1300
Response Times	5:52	5:35	5:56	5:04	5:15
Investigative Clearance Rate	21%	24%	14%	12%	16%

Use of Force Incidents	2	5	3	2	4
Total of Department Accidents	10	10	8	18	10

**POLICE DEPARTMENT
CAPITAL IMPROVEMENT PROGRAM**

YEAR	PROJECT DESCRIPTION	COST		FUNCTION NUMBER
		ESTIMATE	FUNDING TYPE	
2014	1 Vehicle (Replacement)	\$25,000	CPF	32210
	8 Vehicles (Replacement)	\$205,000	CPF	32230
	1 Vehicle (Replacement)	\$25,000	CPF	32950
	11 Radios	\$33,000	CPF	32250
	In-car Systems/Technology/Equip	\$116,950	CPF	32230
	In-car Systems/Technology/Equip	\$7,820	CPF	32950
	In- car Systems/ Tech/ Equip	\$7,820	CPF	32210
	Total 2014	\$ 420,590		
2015	5 Vehicles (Replacement)	\$125,000	CPF	32230
	1 Vehicle (Replacement)	\$25,000	CPF	32950
	1 Vehicle (Replacement)	\$0	CPF	32210
	In-car Systems/Technology/Equip	\$39,100	CPF	32230
	In-car Systems/Technology/Equip	\$0	CPF	32210
	In-car Systems/Technology/Equip	\$7,820	CPF	32950
	2 New Patrol Vehicles & Equipm	\$ 81,840	CPF	32230
	11 Radios	\$33,000	CPF	32950
	2 Patrol License Plate Reader Mobile System	\$0	CPF	32230
	Total 2015	\$ 311,760		
2016	2 Vehicles (Replacement)	\$50,000	CPF	32230
	2 Vehicle (Replacement)	\$50,000	CPF	32210
	1 Vehicle (Replacement)	\$25,000	CPF	32100
	1 Vehicle (New) & Equipment	\$41,902	CPF	32210
	In-car Systems/Technology/Equip	\$15,640	CPF	32230
	In-car Systems/Technology/Equip	\$15,640	CPF	32100
	In-car Systems/Technology/Equip	\$7,820	CPF	32210
	2 Patrol License Plate Reader			\$40,640
	Mobile System	\$40,000	CPF	32230
Total 2016	\$ 246,002			
2017	2 Vehicles (Replacement)	\$50,000	CPF	32210
	1 Vehicle (Replacement)	\$25,000	CPF	32950
	1 Vehicle (Replacement)	\$25,000	CPF	32100
	1 Vehicle & Equipment (New)	\$41,902	CPF	32230
	In-car Systems/Technology/Equip	\$15,640	CPF	32210
	In-car Systems/ Tech/Equip	\$7,820	CPF	32950
	In-car Systems/Tech/ Equip	\$7,820	CPF	32100
	Total 2017	\$ 173,182		
2018	1 Vehicle (Replacement)	\$32,000	CPF	32230
	1 Vehicle & Equipment (New)	\$42,908	CPF	32230
	1 Programable Sign Trailer	\$16,000	CPF	32230
	10 mobile radios	\$40,000	CPF	32950
	In-car Systems/Technology/Equip	\$18,400	CPF	32230
	4 Vehicles (Replacement)	\$100,000	CPF	32230
	In-car Systems/Technology/Equip	\$57,600	CPF	32230
Total 2018	\$306,908			
2019	4 Vehicles (Replacement)	\$112,000	CPF	32230
	2 Vehicle (Replacement)	\$56,000	CPF	32210
	1 Vehicle & Equipment (New)	\$43,938	CPF	32230
	In-car Sysytems/Technology/Equi	\$59,350	CPF	32230
	In-car Sysytems/Technology/Equi	\$15,640	CPF	32210
	6 Mobile Radios	\$24,000	CPF	32950
Total 2019	\$310,928			

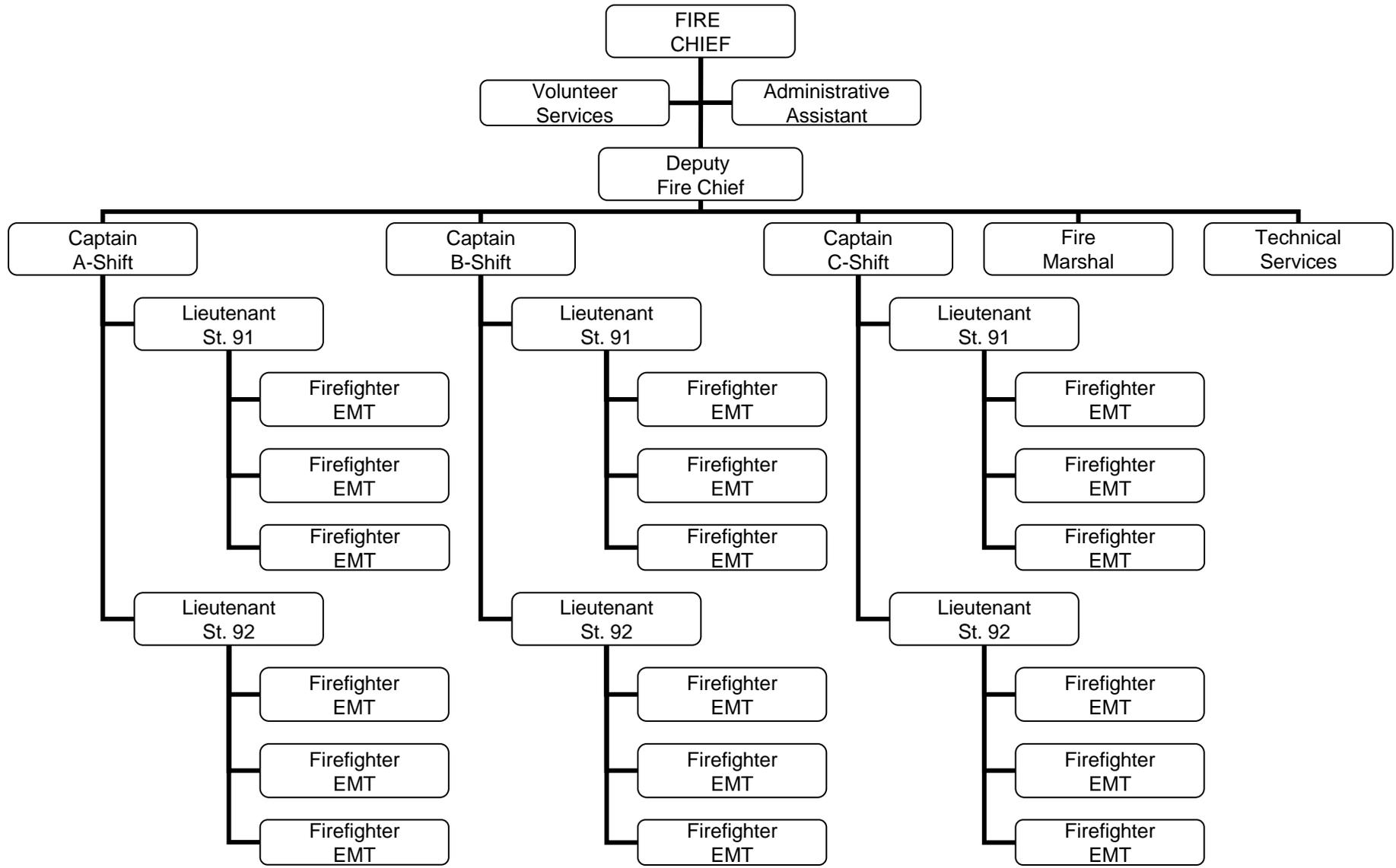
**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
32000 POLICE			
EXPENDITURES			
CAPITAL OUTLAY			
IN-CAR SYSTEMS	\$ 67,490	\$ 130,365	\$ 46,920
PD LAND/DESIGN/BLDG	\$ -	\$ -	\$ -
VEHICLES	\$ 147,500	\$ 256,500	\$ 231,840
RADIOS	\$ 48,000	\$ 33,725	\$ 33,000
TOTAL CAPITAL OUTLAY	\$ 262,990	\$ 420,590	\$ 311,760
TOTAL EXPENDITURES	\$ 262,990	\$ 420,590	\$ 311,760



Firemen¹⁴⁵ with Flag

Fire Department FY 2015



**FIRE DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2015 BUDGET**

Service Statement:

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

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

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

Accomplishments for fiscal year 2014

- Coordinated continuing compliance with National Incident Management System (NIMS) benchmarks
- Completed purchase of equipment secured through the DHS Assistance to Firefighters Grant for the purchase of replacement radios, thermal imaging cameras, and self-contained breathing apparatus
- Completed close-out process of 2007 SAFER grant
- Completed desk-top audit for FY 2012 Assistance to Firefighters Grant
- Developed service plan for West Fayetteville development
- Completed replacement of shift commander vehicle
- Implemented mobile data terminal project to access 911 Computer Aided Dispatch system

Program of Work for fiscal year 2015:

- Maintain compliance with National Incident Management System benchmarks and complete training requirements for reassigned personnel
- Evaluate and modify current automatic aid agreement as needed to ensure operational efficiencies are maintained and mutually beneficial
- Evaluate emergency response assignments to ensure resources are deployed in the most efficient manner possible
- Complete ISO Community Public Protection Classification Survey
- Continue to implement service delivery plans for West Fayetteville development, including the expansion of City fire coverage to West Fayetteville area through temporary fire station
- Continue to seek out available grant opportunities to offset operational costs

Fire
Departmental Goals and Initiatives

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

Workload Indicators

	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Estimated FY2015
I.S.O. Insurance Rating	4	4	4	4	4
Number of Purchase Orders Issued	435	356	329	467	440
Number of Emergency Calls	3130	3110	2834	3005	2800
% of Emergency Calls with response time < 5 min.	72.33%	75.43%	75.26%	73.69%	75%
Average Response Time – Medical/Fire Calls	Med.– 3:39 Fire- 4:30	Med.– 3:25 Fire- 4:29	Med.– 3:23 Fire- 4:10	Med.– 3:39 Fire- 4:27	Med.– 3:30 Fire- 4:15
Hydrants Maintained	1261	1261	1261	1261	1284
Pre-Fire Plans Completed	1235	1183	959	1018	1100
Inspections Completed	1349	1381	1228	1303	1450
Fire Safety Contacts	1603	3209	1895	3042	3200
Plan reviews completed	67	58	67	133	150
Fires Investigated	3	3	5	4	4
Total departmental training hours	8443	9396	7838	6410	8000
Total department accidents	1	1	0	0	0

**FIRE DEPARTMENT
CAPITAL IMPROVEMENT PROGRAM**

YEAR	PROJECT DESCRIPTION	COST		FUNCTION NUMBER
		ESTIMATE	FUNDING TYPE	
2014	Mobile Data System / Software	\$ 48,000	Capital Projects Fund	35200
	Vehicle Replacement	\$ 45,000	Capital Projects Fund	35200
Total 2014		\$ 93,000		
2015	Vehicle Replacement (2)	\$ 60,000	Capital Projects Fund	35300
Total 2015		\$ 60,000		
2016	S.C.B.A. Replacement	\$ 60,500	Capital Projects Fund	35200
Total 2016		\$ 60,500		
2017				
Total 2017		\$ -		
2018	Aerial Apparatus	\$ 1,000,000	IFF/CPF	35200
	Station 93 Construction	\$ 2,072,000	IFF/CPF	35703
Total 2018		\$ 3,072,000		
2019	Replace Bay Roof at Station 91	\$ 30,000	Capital Projects Fund	35701
	Tactical Support Fire Apparatus	\$ -	Capital Projects Fund	35200
Total 2019		\$ 30,000		

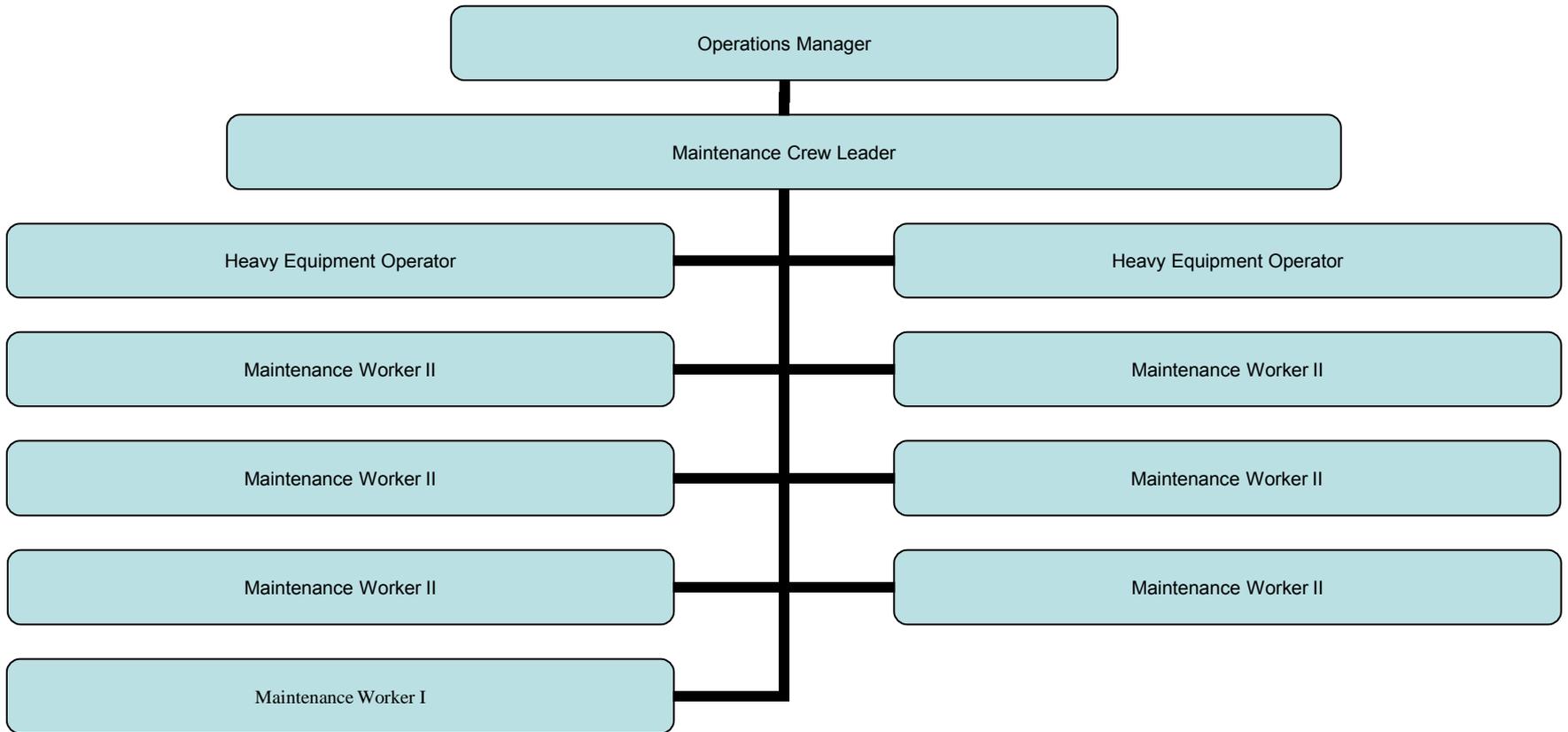
**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
35000 FIRE					
EXPENDITURES					
CAPITAL OUTLAY					
FIREFIGHTING	\$	-	\$	273,900	
FIRE ADMIN	\$	-	\$	-	\$ -
FIRE PREVENTION	\$	-	\$	-	\$ 60,000
TOTAL CAPITAL OUTLAY	\$	-	\$	273,900	\$ 60,000
TOTAL EXPENDITURES	\$	-	\$	273,900	\$ 60,000



Public Works

FY 2015



**GENERAL FUND
BUDGET WORKSHEET
PUBLIC WORKS**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
PUBLIC WORKS ADMINISTRATION	\$ 109,643	\$ 104,380	\$ 109,094
HIGHWAYS AND STREETS	\$ 852,045	\$ 846,533	\$ 868,928
TOTAL	\$ 961,688	\$ 950,913	\$ 978,022

**PUBLIC WORKS DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2015 BUDGET**

Service Statement:

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

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

Accomplishments for fiscal year 2014:

- Creek Inspections and maintenance
- Cart path maintenance
- Park Maintenance
- Mowing of all R/W and sidewalks city wide
- Assisting Mainstreet with downtown functions
- Overseeing city lakes and maintenance
- Maintenance and landscape of all city facilities
- New sidewalks maintenance city wide

Program of work for fiscal year 2015:

- Creek Inspections and maintenance
- Cart path maintenance
- Park Maintenance
- Mowing of all R/W and sidewalks city wide
- Assisting Mainstreet with downtown functions
- Overseeing city lakes and maintenance
- Maintenance and landscape of all city facilities
- Continued sidewalks maintenance city wide

Public Works
Departmental Goals and Initiatives

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

Workload Indicators

	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY 2014	Proposed FY2015
Number of purchased orders issued	275	200	214	230	220
Number of work orders issued	750	590	530	701	715
Number of Work zone or site accidents	0	2	2	0	0
Number of pot holes repaired/utility cuts	35	17	20	25	25
Number of miles resurfaced	1.5	1.7	1.5	0	0*
Number of miles cracked sealed	1	0	1	0	1
Miles of right-of-way mowed	465	352	385	386	390
Total Number of Department Accidents	0	0	2	1	0

*LMIG money will be put into savings in order to resurface Jeff Davis Drive North in FY2016

**PUBLIC WORKS DEPARTMENT
CAPITAL IMPROVEMENT PROGRAM**

YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUNDING TYPE	FUNCTION NUMBER
2013	Mower (Large) (1)	<u>\$ 8,000</u>	General Fund-Operating	42000
	Total 2013	<u>\$ 8,000</u>		
2014	Crew Cab/F-350	\$ 30,000	Capital Projects Fund-Lease	42000
	Mower replacement (1)	<u>\$ 8,000</u>	General Fund-Operating	42000
	Total 2014	<u>\$ 38,000</u>		
2015	Crew Cab Truck/ Replacement	\$ 30,000	Capital Projects Fund-Lease	42000
	Mower Replacement	<u>\$ 8,000</u>	General Fund-Operating	42000
	Total 2015	<u>\$ 38,000</u>		
2016	Mower replacement	<u>\$ 15,000</u>	General Fund-Operating	42000
	Total 2016	<u>\$ 15,000</u>		
2017	Truck Replacement	<u>\$25,000</u>	Capital Projects Fund-Lease	42000
	Total 2017	<u>\$25,000</u>		
2018	Backhoe Replacement	\$ 40,000	CPF	42000
	Dump truck replacement	<u>\$ 50,000</u>	CPF	42000
	Total 2018	\$ 90,000		

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
40000 PUBLIC WORKS EXPENDITURES CAPITAL OUTLAY			
VEHICLE	\$ -	\$ 30,000	\$ 30,000
NORTH JEFF DAVIS RESURFACING BRICK PAVER PROJECT			\$ 150,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 30,000	\$ 180,000
TOTAL EXPENDITURES	\$ -	\$ 30,000	\$ 180,000



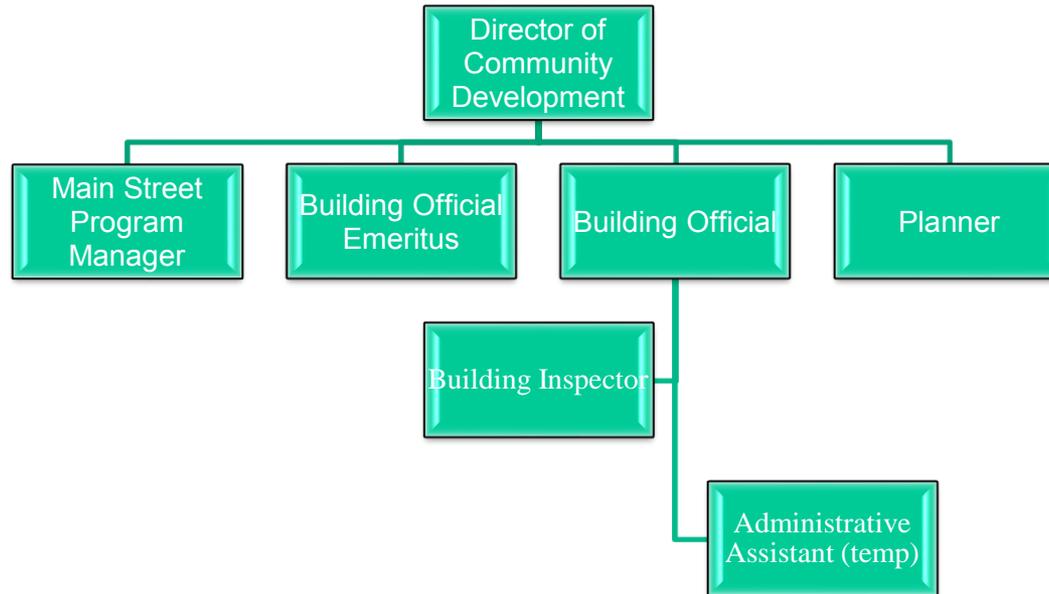
It's about Historic Fayetteville in the Snow!

**GENERAL FUND
BUDGET WORKSHEET
HOUSING AND DEVELOPMENT**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
PROTECTIVE INSPECTION	\$ 205,556	\$ 192,429	\$ 213,461
PLANNING AND ZONING	\$ 187,030	\$ 162,626	\$ 177,297
ENGINEERING	\$ 3,162	\$ 6,040	\$ 6,189
TOTAL	\$ 395,748	\$ 361,095	\$ 396,947

Community Development

FY 2015



Planning and Zoning
Departmental Goals and Initiatives

- Maintain and improve the overall quality of life for all citizens of the City of Fayetteville by promoting sustainable development, encouraging a stable and enduring economic base, providing for the safety, health and education and preserving the natural, cultural and historic assets of the City of Fayetteville.
- To coordinate the development and implementation of the City of Fayetteville's Comprehensive Plan, special area studies, plan review process, Zoning Ordinance, Sign Ordinance, Landscape Ordinance and GIS program.
- Expeditiously review and respond to all inquiries, applications and studies dealing with current planning, zoning, subdivision and land development to achieve a well designed, planned and quality community in accordance with adopted ordinances, resolutions and policies.
- To provide all necessary land use, economic, environmental and social data upon which to base effective governmental decision resulting in orderly growth and development and a high quality of life for present and future citizens.
- Develop, maintain and implement a comprehensive geographic information system to improve and enhance the decision making capabilities of the City of Fayetteville.
- Fiscal Year 2014 Accomplishments:
 - Implemented amendments to Building Permit Fee structure
 - Encouraged high-end multi-family development in the Main Street District to increase needed downtown critical mass
 - Implemented TAD District #1: Highway Corridor
- Fiscal year 2015 Plans:
 - Continue to work with the city's merchants to address economic development issues.
 - Complete architectural guidelines and form-based code for West Fayetteville area
 - Update zoning code to address current issues and obsolete references as needed
 - Complete Impact Fee Amendment

Planning and Zoning
Workload Indicators

Departmental Goals and Initiatives

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

	Actual FY2011	Actual FY2012	Actual FY2013	Estimated FY2014	Proposed FY2015
Number of Development Plans Applications	8	6	6	4	7
Number of Annexation/Rezoning Applications	0	0	1+(West Fville Area)	1	3
Number of Rezoning Applications	2	1	1	5	5
Number of Sign Permits Processed	320	236	183	147	180
Average Staff Time to Process Development Plans Applications	25.0	25.0	25.0	25	30
Average Staff Time to Process Annexation/Rezoning Applications	60.0	60.0	60.0	60	60
Average Staff Time to Process Rezoning Applications	30.0	30.0	30.0	30	30
Average Staff Time to Process Sign Permits	5.0	4.5	4.5	4	4

Engineering and Development
Departmental Goals and Initiatives

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

Workload Indicators

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015
STMWTR- Number of erosion control inspections	460	427	465	544	540
STMWTR- Number of erosion control citations issued	0	0	0	0	0
Number of development projects reviewed	30	13	2	6	10
Number of structural flooding complaints	2	1	0	0	0
Number of illicit stormwater discharge complaints	3	0	0	0	0
Number of flood map inquiries	8	26	9	19	20
Number of traffic signal complaints	20	13	15	17	15
Number of sanitation complaints	60	14	8	7	9
Number of contracts issued	4	2	3	5	5

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
72000 PROTECTIVE INSPECTIONS			
EXPENDITURES			
CAPITAL OUTLAY			
VEHICLE	\$ -	\$ -	\$ 20,000
SOFTWARE			\$ 50,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 70,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 70,000

**BUDGET WORKSHEET
100 GENERAL FUND
80000 DEBT SERVICE**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
EXPENDITURES					
PRINCIPAL - CAPITAL LEASE	\$ -		\$ -		\$ -
INTEREST- CAPITAL LEASE	\$ -		\$ -		\$ -
TOTAL EXPENDITURES	\$ -		\$ -		\$ -

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY2013	BUDGET FY2014	PROPOSED FY2015
80000 DEBT SERVICE			
PRINCIPAL-BONDS	\$ 220,000	\$ 105,000	\$ 205,000
INTEREST-BONDS	\$ 131,913	\$ 71,325	\$ 66,900
PRINCIPAL-CAPITAL LEASE			\$ 125,156
INTEREST-CAPITAL LEASE			\$ 13,607
PAYING AGENT	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL DEBT SERVICE	\$ 354,913	\$ 179,325	\$ 413,663

**BUDGET WORKSHEET
100 GENERAL FUND
90000 OTHER FINANCING USES**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
EXPENDITURES			
OPERATING TRANSFER OUT	\$ -	\$ -	\$ -
CPF	\$ -	\$ 84,384	
MSTF	\$ 65,000	\$ 55,000	\$ 45,000
OTHER	\$ 303,174	\$ 247,807	\$ 250,970
TOTAL EXPENDITURES	\$ 368,174	\$ 387,191	\$ 295,970

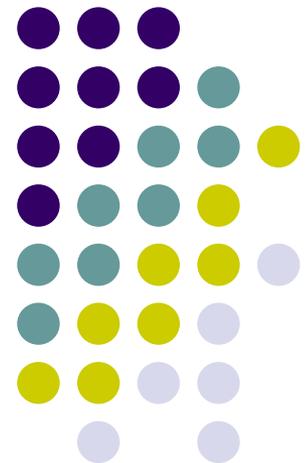
**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
90000 TRANSFER OUT			
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -
TRANSFER OUT-MAIN STREET TOURISM	\$ -	\$ -	\$ -
TRANSFER OUT-DDA	\$ 94,227	\$ 49,025	\$ 229,802
TOTAL TRANSFER OUT	\$ 94,227	\$ 49,025	\$ 229,802
APPROPRIATIONS OF FUND BALANCE	\$ -		\$ 200,429
TOTAL OTHER FINANCING USES	\$ 94,227	\$ 49,025	\$ 430,231

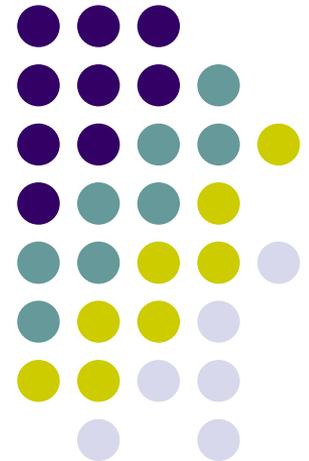
ENTERPRISE FUNDS

WATER AND SEWER FUND

SOLID WASTE FUND



WATER AND SEWER





Fayetteville WRF
171

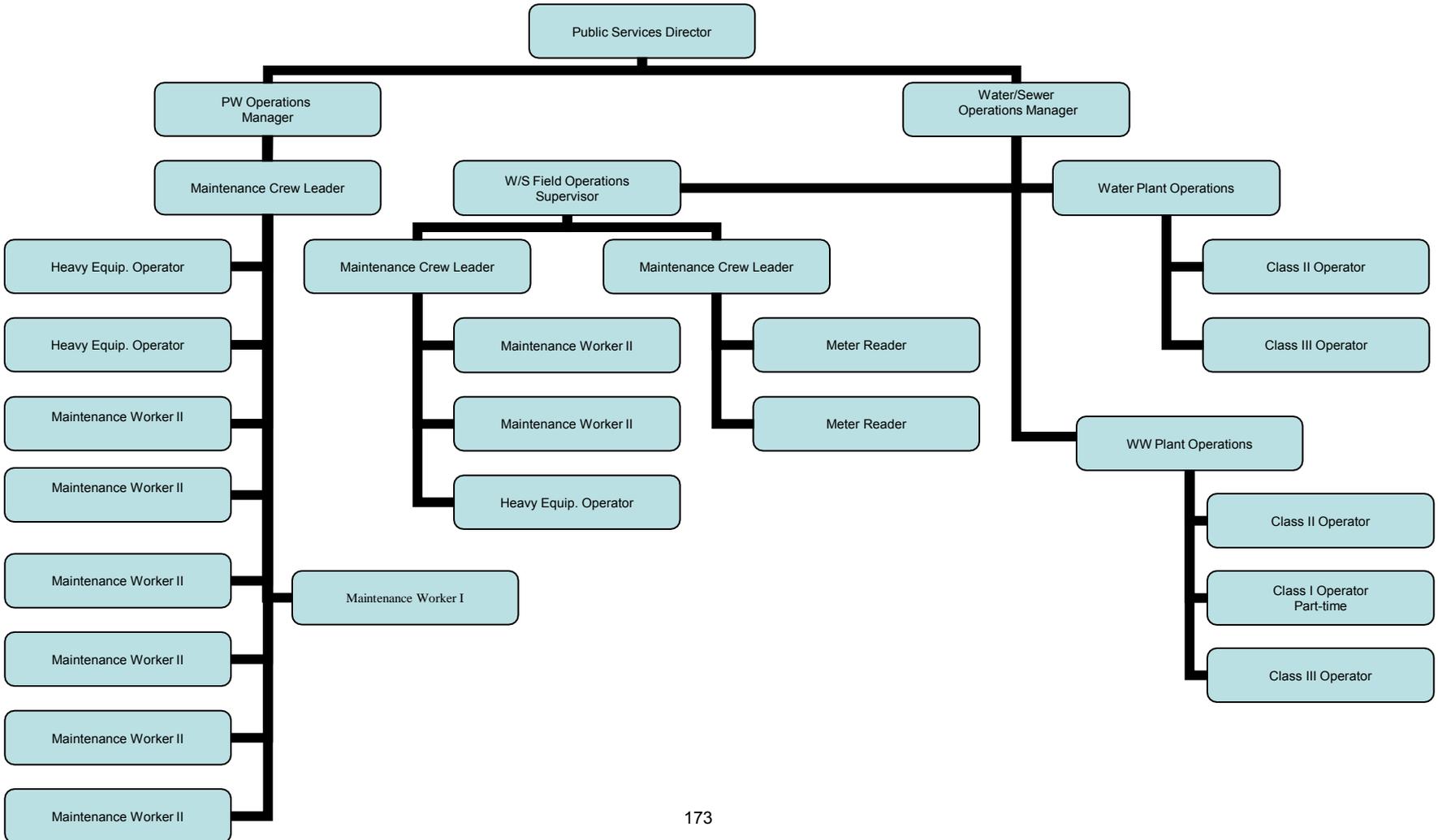


09-06-07



Public Services

FY 2015



**WATER AND SEWER DEPARTMENT
DEPARTMENTAL INFORMATION
FY 2015 BUDGET**

Service Statement:

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

Accomplishments for Fiscal Year 2014:

- Backflow prevention program continuing
- Continue mapping program for water system
- Continued GIS coordination with Fayette County User Group
- Continued battery replacement program for meter reading radio equipment
- Continued with the Hydrant Flushing Program
- Replacement of two service trucks
- Continue construction for the West Fayetteville Sewer Expansion Project

Program of Work for FY 2015:

- Backflow prevention program continuing
- Complete design and installation of Westside Sewer Extension
- Complete design and installation of new Fayette County water feed into the Water Plant
- Complete design work and installation of Yusifji well feed into the water system
- Replacement of Wastewater Plant EQ Basin
- Installation of Backup Emergency Power at Lift Station Site
- Continuation of Hydrant Flushing Program

**Water and Sewer
Departmental Goals and Initiatives**

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

Water and Sewer
Departmental Goals and Initiatives

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

Workload Indicators

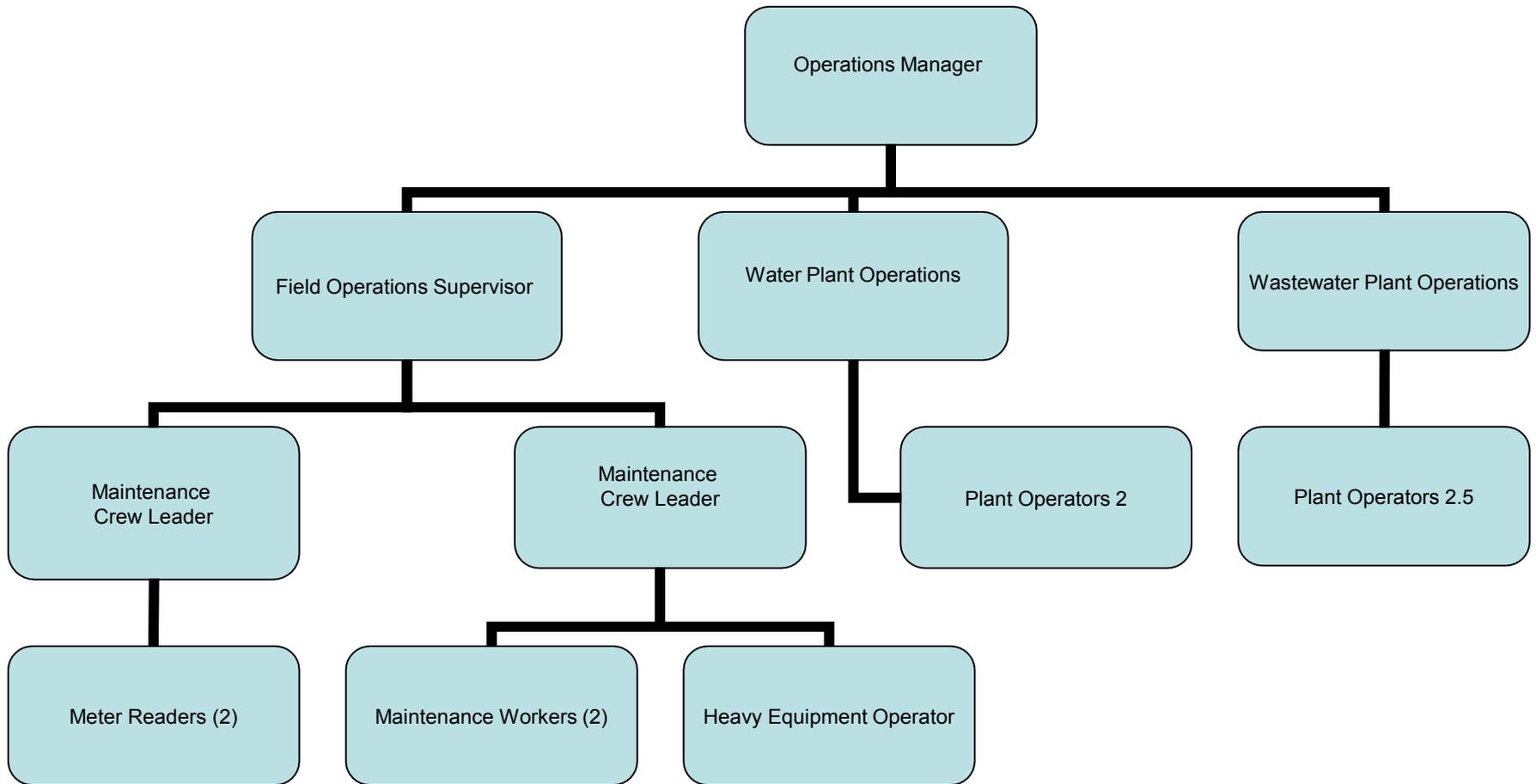
	Actual FY 2011	Actual FY2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015
Number of gallons processed (WW)	601,508,699	545,918,000	537,581,000	713,125,000	727,387,500
Number of gallons purchased (W)	149,076,238	196,070,420	248,779,950	265,557,100	270,868,242
Number of gallons processed (W)	322,906,600	300,269,000	222,129,000	224,013,000	228,493,260
Number of Utility Locates Requested	3910	3364	3728	5258	5363
Number of new installs	16	14	137	68	85
Number of feet of collection system lines inspected	1,500	1,500	1,530	3,000	3,200
Miles of Sewer Lines	125	125	125	128	130
Average Daily Flow MGD (WW)	1.647	1.495	1.472	1.903	1.941
Average Weekly Peak Flow MGD (WW)	1.949	1.653	1.686	2.197	2.240
Water Main Breaks	3	11	14	12	14

Miles of Water Mains	107	107	107	107	108
Total Number of Department Accidents	0	0	0	0	0
Number of work orders processed	3793	3743	4200	4841	4937
Number of work orders completed	3791	3739	3880	4837	4933



Water Department

FY 2015



**BUDGET WORKSHEET
505 WATER AND SEWER FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
INTERGOVERNMENTAL			
FEDERAL GRANT			
STATE GRANTS	\$ -	\$ -	\$ -
TOTAL GRANTS	\$ -	\$ -	\$ -
UTILITIES/ENTERPRISE			
WATER/SEWERAGE	\$ 5,621,975	\$ 5,647,959	\$ 5,954,689
TOTAL UTILITIES/ENTERPRISE	\$ 5,621,975	\$ 5,647,959	\$ 5,954,689
OTHER/ENTERPRISE			
OTHER	\$ 500	\$ 500	\$ 500
TOTAL OTHER/ENTERPRISE	\$ 500	\$ 500	\$ 500
OTHER CHARGES FOR SERVICES			
INTERNAL SERVICE FND CHGS	\$ 19,175	\$ 8,667	\$ 3,500
TOTAL OTH CHARGES FOR SERVICES	\$ 19,175	\$ 8,667	\$ 3,500
TOTAL CHARGES FOR SERVICES	\$ 5,641,650	\$ 5,657,126	\$ 5,958,689
INVESTMENT INCOME			
INTEREST REVENUES			
INTEREST REVENUES	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL INTEREST REVENUES	\$ 2,500	\$ 2,500	\$ 2,500
REALIZED GAIN/LOSS ON INVSTMT			
REALIZED GAIN/LOSS ON INVSTMT	\$ (61,000)	\$ (61,000)	\$ (61,000)
TOTAL REAL GAIN/LOSS ON INVST	\$ (61,000)	\$ (61,000)	\$ (61,000)
TOTAL INVESTMENT INCOME	\$ (58,500)	\$ (58,500)	\$ (58,500)
OTHER-MISCELLANEOUS			
CONTRIBUTED CAPITAL (SPS)	\$ 25,000	\$ 237,384	\$ 125,000
CONTRIBUTED CAPITAL (OTHER)			
TOTAL OTHER	\$ 25,000	\$ 237,384	\$ 125,000

**BUDGET WORKSHEET
505 WATER AND SEWER FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
RESIDUAL EQUITY TRAN IN - STORMWTR	\$ 178,815	\$ -	\$ -
RESERVED BONDS - W/W	\$ -	\$ -	\$ -
RESERVED BONDS - STMWTR	\$ -	\$ -	\$ -
RESERVED SEWER P/S	\$ -	\$ -	\$ 250,000
GEFA LOAN - W/W	\$ -	\$ -	\$ -
GRANT	\$ -	\$ -	\$ -
TRANSFER IN - OTHER		\$ 817,000	
TOTAL INTERFUND TRANSFERS	\$ 178,815	\$ 817,000	\$ 250,000
PROCEEDS OF GEN FIXED ASSETS			
PROCEEDS OF GEN FIXED ASSETS	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL PROC OF GEN FIXED ASSETS	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL OTHER FINANCING SOURCES	\$ 183,815	\$ 822,000	\$ 255,000
TOTAL REVENUES	\$ 5,791,965	\$ 6,658,010	\$ 6,280,189
EXPENDITURES AND OTHER USES			
EXPENDITURES BY FUNCTIONS			
GENERAL GOVERNMENT	\$ 600,016	\$ 737,644	\$ 695,753
WASTEWATER	\$ 3,932,146	\$ 3,086,400	\$ 4,077,281
WATER	\$ 2,244,251	\$ 2,835,065	\$ 2,588,740
TOTAL EXPENSES	\$ 6,776,413	\$ 6,659,109	\$ 7,361,774
OTHER USES			
DEPRECIATION	\$ (1,466,000)	\$ (1,466,000)	\$ (1,466,000)
TOTAL EXPENSES:	\$ 5,310,413	\$ 5,193,109	\$ 5,895,774
EXCESS REVENUES OVER EXPENSES	\$ (984,448)	\$ (1,099)	\$ (1,081,585)
EXCESS REVENUES OVER EXP LESS DEPRECIATIO	\$ 481,552	\$ 1,464,901	\$ 384,415

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

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
GENERAL GOVERNMENT*	\$ 600,016	\$ 737,644	\$ 695,753
WATER	\$ 2,244,251	\$ 2,835,065	\$ 2,588,740
WASTEWATER	\$ 3,932,146	\$ 3,086,400	\$ 4,077,281
TOTAL	\$ 6,776,413	\$ 6,659,109	\$ 7,361,774

**SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
GENERAL GOVERNMENT**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
GOVERNING BODY	\$ 69,958	\$ 76,502	\$ 73,679
CLERK OF COUNCIL	\$ 23,280	\$ 24,518	\$ 25,071
CITY MANAGER	\$ 61,052	\$ 68,132	\$ 69,766
FINANCE	\$ 298,289	\$ 359,687	\$ 391,111
CITY ATTORNEY	\$ 5,000	\$ 5,000	\$ 5,000
IT	\$ 55,057	\$ 52,865	\$ 61,043
GIS (INFORMATION TECHNOLOGY)	\$ 59,880	\$ 84,288	\$ 35,110
HUMAN RESOURCES	\$ 27,500	\$ 66,652	\$ 34,973
ENGINEERING/DEVELOPMENT	\$ -	\$ -	\$ -
TOTAL	\$ 600,016	\$ 737,644	\$ 695,753

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

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
EXPENDITURES			
WASTEWATER ADMINISTRATION	\$ 102,487	\$ 114,790	\$ 117,523
STORMWATER COLLECTION/MAINT	\$ 593,930	\$ 340,586	\$ 636,008
WASTEWATER MAINTENANCE	\$ 378,532	\$ 390,659	\$ 390,587
WASTEWATER LIFT STATIONS	\$ 366,518	\$ 383,178	\$ 336,141
WASTEWATER TREATMENT	\$ 2,490,679	\$ 1,857,187	\$ 2,597,022
TOTAL EXPENDITURES	\$ 3,932,146	\$ 3,086,400	\$ 4,077,281

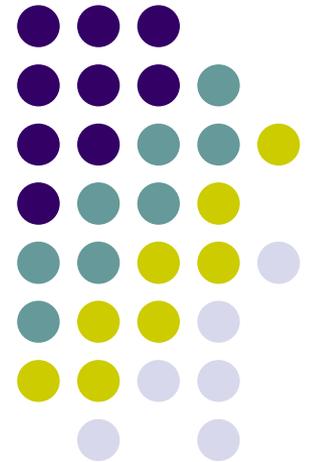
**SUMMARY OF EXPENDITURES
505 WATER AND SEWER FUND
WATER**

CLASSIFICATION	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
WATER ADMINISTRATION	\$ 169,817	\$ 156,430	\$ 185,724
TREATMENT	\$ 1,578,861	\$ 2,179,335	\$ 1,972,149
DISTRIBUTION	\$ 495,573	\$ 499,300	\$ 430,867
TOTAL	\$ 2,244,251	\$ 2,835,065	\$ 2,588,740



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

SOLID WASTE FUND

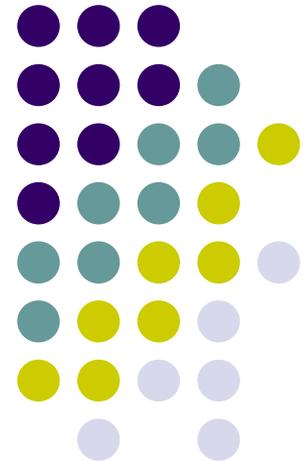


**BUDGET WORKSHEET
540 SOLID WASTE FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES			
SAN-REFUSE COLLCTION CHG	\$ 650,000	\$ 606,600	\$ 653,760
INTEREST			\$ 100
APPROPRIATION OF FUND BALANCE	\$ 250	\$ 15,967	\$ (13,175)
TOTAL REVENUES	\$ 650,250	\$ 622,567	\$ 640,685
EXPENDITURES			
PURCHASED/CONTRACTED SERVICES	\$ 23,100	\$ 5,167	\$ -
45200 SAN-REFUSE COLLECTION CHG	\$ 627,150	\$ 617,400	\$ 640,685
TOTAL EXPENDITURES/EXPENSES	\$ 650,250	\$ 622,567	\$ 640,685
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

CAPITAL PROJECT FUNDS

CAPITAL IMPROVEMENT FUND
IMPACT FEE FUND
SPLOST FUND



**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
GENERAL PROPERTY TAXES			
REAL PROP-CUR YEAR	\$ 565,508	\$ 565,508	\$ 863,466
TOTAL GENERAL PROPERTY TAXES	\$ 565,508	\$ 565,508	\$ 863,466
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	\$ -	\$ -	\$ -
FEDERAL GRANT-OP/CAT DIRECT		\$ 171,858	
STATE GOV GRANT-CAPITAL - LCI	\$ -	\$ -	\$ -
STATE GOV GRANT-DOT	\$ -	\$ -	\$ -
STATE GOV-LDF GRANT	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL	\$ -	\$ 171,858	\$ -
LOCAL GOV'T UNIT SHARED REV			
LOCAL GOV'T UNIT SHARED REV	\$ -	\$ -	\$ -
TOTAL LOCAL GOV'T UNIT SHARE	\$ -	\$ -	\$ -
CHARGES FOR SERVICES			
STATE RD MAINT FEES (LMIG)			\$ 150,000
TOTAL STREETS & PUB IMPROVEMENTS			\$ 150,000
INVESTMENT INCOME			
INTEREST REVENUES	\$ 144	\$ 151	\$ -
TOTAL INTEREST REVENUES	\$ 144	\$ 151	\$ -
MISCELLANEOUS			
REIMB FOR DAMAGED PROPERTY	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
OTHER FINANCING SOURCES			
INTERFUND TRANSFERS			
TRANSFER IN-DDA	\$ -	\$ -	\$ -
IMPACT FEE FUND	\$ 10,553	\$ 61,296	\$ 63,428
WATER AND SEWER FUND			
MSTF			
GENERAL FUND	\$ -	\$ 84,384	
CEMETERY TRUST FUND	\$ -	\$ -	\$ -
TOTAL INTERFUND TRANSFERS	\$ 10,553	\$ 145,680	\$ 63,428
PROCEEDS OF CAPITAL LEASES			
CAPITAL LEASES	\$ -	\$ -	\$ 388,760
TOTAL PROCEEDS OF CAP LEASES	\$ -	\$ -	\$ 388,760
APPROPRIATION OF FUND BALANCE	\$ 185,925	\$ 69,643	\$ -
TOTAL OTHER FINANCE SOURCES	\$ 196,478	\$ 215,323	\$ 452,188
TOTAL REVENUES	\$ 762,130	\$ 952,840	\$ 1,465,654
EXPENDITURES AND OTHER USES			
EXPENDITURES	\$ 762,130	\$ 952,840	\$ 1,465,654
INCREASE (DECREASE) OF UNR FUND BAL	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHR USES	\$ 762,130	\$ 952,840	\$ 1,465,654
EXCESS REVENUES OVER EXPENDITURE	\$ -	\$ -	\$ -

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
15350 DATA PROCESSING/MIS			
EXPENDITURES			
CAPITAL OUTLAY			
TECHNOLOGY IMPROVEMENT	\$ -	\$ -	\$ -
TELEPHONE SYSTEM	\$ -	\$ -	\$ -
DOCUMENT MANAGEMENT PROGRAM	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
15650 GENERAL GOVT BUILDING EXPENDITURES			
CAPITAL OUTLAY			
HVAC REPLACEMENT	\$ 50,000	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 50,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 50,000	\$ -	\$ -

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
32000 POLICE			
EXPENDITURES			
CAPITAL OUTLAY			
IN-CAR SYSTEMS	\$ 67,490	\$ 130,365	\$ 46,920
PD LAND/DESIGN/BLDG	\$ -	\$ -	\$ -
VEHICLES	\$ 147,500	\$ 256,500	\$ 231,840
RADIOS	\$ 48,000	\$ 33,725	\$ 33,000
TOTAL CAPITAL OUTLAY	\$ 262,990	\$ 420,590	\$ 311,760
TOTAL EXPENDITURES	\$ 262,990	\$ 420,590	\$ 311,760

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
35000 FIRE					
EXPENDITURES					
CAPITAL OUTLAY					
FIREFIGHTING	\$	-	\$	273,900	
FIRE ADMIN	\$	-	\$	-	\$ -
FIRE PREVENTION	\$	-	\$	-	\$ 60,000
TOTAL CAPITAL OUTLAY	\$	-	\$	273,900	\$ 60,000
TOTAL EXPENDITURES	\$	-	\$	273,900	\$ 60,000

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
40000 PUBLIC WORKS					
EXPENDITURES					
CAPITAL OUTLAY					
VEHICLE	\$	-	\$	30,000	\$ 30,000
NORTH JEFF DAVIS RESURFACING BRICK PAVER PROJECT				\$	150,000
TOTAL CAPITAL OUTLAY	\$	-	\$	30,000	\$ 180,000
TOTAL EXPENDITURES	\$	-	\$	30,000	\$ 180,000

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
72000 PROTECTIVE INSPECTIONS EXPENDITURES CAPITAL OUTLAY			
VEHICLE	\$ -	\$ -	\$ 20,000
SOFTWARE			\$ 50,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 70,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 70,000

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY2013	BUDGET FY2014	PROPOSED FY2015
80000 DEBT SERVICE			
PRINCIPAL-BONDS	\$ 220,000	\$ 105,000	\$ 205,000
INTEREST-BONDS	\$ 131,913	\$ 71,325	\$ 66,900
PRINCIPAL-CAPITAL LEASE			\$ 125,156
INTEREST-CAPITAL LEASE			\$ 13,607
PAYING AGENT	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL DEBT SERVICE	\$ 354,913	\$ 179,325	\$ 413,663

**BUDGET WORKSHEET
351 CAPITAL PROJECTS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
90000 TRANSFER OUT			
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -
TRANSFER OUT-MAIN STREET TOURISM	\$ -	\$ -	\$ -
TRANSFER OUT-DDA	\$ 94,227	\$ 49,025	\$ 229,802
TOTAL TRANSFER OUT	\$ 94,227	\$ 49,025	\$ 229,802
APPROPRIATIONS OF FUND BALANCE	\$ -		\$ 200,429
TOTAL OTHER FINANCING USES	\$ 94,227	\$ 49,025	\$ 430,231

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES AND OTHER SOURCES:					
REVENUES					
CONSULTANT	\$ -	\$	-	\$	-
ADMINISTRATION	\$ 1,044	\$	24,738	\$	7,489
OTHER-INTEREST	\$ 2,000	\$	-	\$	-
POLICE	\$ 10,553	\$	61,296	\$	63,428
FIRE	\$ 12,288	\$	59,444	\$	63,995
TRANSPORTATION	\$ 66,321	\$	42,370	\$	45,543
PARKS AND RECREATION	\$ 3,219	\$	125,917	\$	66,590
OTHER SOURCES					
TOTAL REVENUES	\$ 95,425	\$	313,765	\$	247,045
 EXPENDITURES AND OTHER USES:					
EXPENDITURES					
CONSULTANT	\$ -	\$	-	\$	-
OTHER	\$ -	\$	-	\$	-
OTHER USES					
TRANSFER TO CPF-TRANSPORTATON					
TRANSFER TO SPLOST-TRANSPORTATION	\$ 66,321	\$	42,370	\$	45,543
TRANSFER TO CPF-OTHER	\$ 2,000				
TRANSFER TO CPF-POLICE	\$ 10,553	\$	61,296	\$	63,428
TRANSFER TO CPF-FIRE	\$ 12,288	\$	59,444	\$	63,995
TRANSFER TO W&S-PARKS	\$ 1,609	\$	-		
TRANSFER TO CPF-PARKS	\$ 805	\$	-		
TRANSFER TO DDA-PARKS	\$ 805	\$	62,959	\$	33,295
TRANSFER TO MFT-PARKS		\$	62,958	\$	33,295
PARKS - FUND BALANCE	\$ -	\$	-	\$	-
TRANSFER TO GF-ADMINISTRATION	\$ 1,044	\$	24,738	\$	7,489
TOTAL EXPENDITURES AND OTHER USES	\$ 95,425	\$	313,765	\$	247,045
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$	-	\$	-

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

15760 GENERAL CONSULTING

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$	-	\$	-	\$ -
APPROPRIATION OF RES FUND BALANCE					
TOTAL REVENUES	\$	-	\$	-	\$ -
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	\$	-	\$	-	\$ -
INCREASE OF RES FUND BAL					
TOTAL PURCHASED/CONTRACTED	\$	-	\$	-	\$ -
EXCESS REVENUES OVER EXPENDITURES	\$	-	\$	-	\$ -

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

15950 GENERAL ADMINISTRATION

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$ 1,044		\$ 7,003		\$ 7,489
APPROPRIATION OF RES FUND BALANCE			\$ 17,735		
TOTAL REVENUES	\$ 1,044		\$ 24,738		\$ 7,489
EXPENDITURES					
OTHER FINANCING USES					
GENERAL GOVERNMENT FUND	\$ 1,044		\$ 24,738		\$ 7,489
TOTAL OTHER FINANCING USES	\$ 1,044		\$ 24,738		\$ 7,489
EXCESS REVENUES OVER EXPENDITURES	\$ -		\$ -		\$ -

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

15960 OTHER

	ACTUAL		BUDGET		PROPOSED
	FY 2013		FY 2014		FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
INTEREST REVENUES	\$ 2,000		\$ -		\$ -
TOTAL REVENUES	\$ 2,000		\$ -		\$ -
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
PURCHASED PROFESSIONAL SERVICES	\$ -		\$ -		\$ -
OTHER PURCHASED SERVICES	\$ -		\$ -		\$ -
TOTAL PURCHASED/CONTRACTED SVC	\$ -		\$ -		\$ -
OTHER FINANCING USES					
CAPITAL PROJECTS FUND	\$ -		\$ -		\$ -
INCREASE OF RES FUND BAL	\$ 2,000		\$ -		\$ -
TOTAL OTHER FINANCING USES	\$ 2,000		\$ -		\$ -
TOTAL EXPENDITURES	\$ 2,000		\$ -		\$ -
EXCESS REVENUES OVER EXPENDITURES	\$ -		\$ -		\$ -

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

32600 POLICE STATION AND BUILDINGS

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$ 10,553	\$	58,906	\$	63,428
APPROPRIATION OF FUND BALANCE	\$ -	\$	2,390		
TOTAL REVENUES	\$ 10,553	\$	61,296	\$	63,428
EXPENDITURES					
OTHER FINANCING USES					
CAPITAL PROJECTS FUND	\$ 10,553	\$	61,296	\$	63,428
TOTAL OTHER FINANCING USES	\$ 10,553	\$	61,296	\$	63,428
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$	-	\$	-

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

35700 FIRE STATIONS AND BUILDINGS

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$ 12,288		\$ 59,444		\$ 63,995
APPROPRIATION OF RES FUND BAL	\$ -		\$ -		\$ -
TOTAL REVENUES	\$ 12,288		\$ 59,444		\$ 63,995
 EXPENDITURES					
OTHER FINANCING USES					
CPF-FIRE STATION EXPANSION	\$ -		\$ -		\$ -
APPROPRIATION OF RES FUND BAL	\$ 12,288		\$ 59,444		\$ 63,995
TOTAL OTHER FINANCING USES	\$ 12,288		\$ 59,444		\$ 63,995
EXCESS REVENUES OVER EXPENDITURES	\$ -		\$ -		\$ -

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

42200 ROADWAYS

	ACTUAL		BUDGET		PROPOSED
	FY 2013		FY 2014		FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$ 8,742	\$	42,370	\$	45,543
TRANSFERS-IN	\$ -	\$	-	\$	-
APPROPRIATION OF RES FUND BAL	\$ 57,579	\$	-		
TOTAL REVENUES	\$ 66,321	\$	42,370	\$	45,543
EXPENDITURES					
OTHER FINANCING USES					
SPLOST/54-GINGERCake INTERSECTION	\$ -	\$	-	\$	-
SPLOST/GRADY-BEAUREGARD	\$ -	\$	-	\$	-
SPLOST/LAFAYETTE @TIGER ALT B	\$ -	\$	-	\$	-
SPLOST/314/WHITE RD/BANKS RD/TURN	\$ -	\$	-	\$	-
SPLOST/BRADLEY SIDEWALK	\$ -	\$	-	\$	-
SPLOST/HOOD AVE CONN/SR92	\$ 66,321	\$	-	\$	-
SPLOST/HOSPITAL@GRADE CROSSING		\$	42,370		
APPROPRIATION OF RES FUND BAL				\$	45,543
TOTAL OTHER FINANCING USES	\$ 66,321	\$	42,370	\$	45,543
TOTAL EXPENDITURES	\$ 66,321	\$	42,370	\$	45,543
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$	-	\$	-

**BUDGET WORKSHEET
352 IMPACT FEE FUND**

62200 PARK AREAS

	ACTUAL		BUDGET		PROPOSED
	FY 2013		FY 2014		FY 2015
REVENUES AND EXPENDITURES					
REVENUES					
IMPACT FEES	\$ 3,219	\$	63,261	\$	66,590
APPROPRIATED FUND BALANCE	\$ -	\$	62,656	\$	-
TOTAL REVENUES	\$ 3,219	\$	125,917	\$	66,590
EXPENDITURES					
OTHER FINANCING USES					
W&S-P.K.DIXON ACREAGE	\$ 1,609	\$	-	\$	-
CPF-PARK ACREAGE	\$ -	\$	-	\$	-
CPF-HOLLIDAY-DORSEY-FIFE MUS	\$ 805	\$	62,959	\$	33,295
DDA-AMPHITHEATER	\$ 805	\$	62,958	\$	33,295
APPROPRIATION OF RES FUND BALANCE	\$ -	\$	-	\$	-
TOTAL EXPENDITURES	\$ 3,219	\$	125,917	\$	66,590
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$	-	\$	-

**BUDGET WORKSHEET
353 SPLOST FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
TAXES			
SPECIAL LOCAL OPTION SALES TAX	\$ -	\$ -	\$ -
TOTAL SPLOST	\$ -	\$ -	\$ -
INTERGOVERNMENTAL			
FEDERAL GRANT-CAP/INDIRECT	\$ -	\$ -	\$ -
STATE GOV GRANT-CAPITAL - LCI	\$ -	\$ -	\$ -
STATE GOV GRANT-DOT	\$ 449,951	\$ 449,951	\$ -
FEDERAL GRANT -CEMETERY SIDEWALKS		\$ 243,867	
FEDERAL GRANT - HOSPITAL CROSSING	\$ 323,867	\$ 2,092,330	\$ -
LOCAL GOVERNMENT	\$ 7,516,581	\$ 6,412,403	
TOTAL INTERGOVERNMENTAL	\$ 8,290,399	\$ 9,198,551	\$ -
CHARGES FOR SERVICES			
STATE ROAD MAINT FEES		\$ 159,150	
TOTAL STREETS & PUB IMPROVMNTS		\$ 159,150	\$ -
INVESTMENT INCOME			
INTEREST REVENUES	\$ -	\$ -	\$ -
TOTAL INTEREST REVENUES	\$ -	\$ -	\$ -
INTERFUND TRANSFERS			
TRANSFER IN-MSTF	\$ -	\$ -	\$ -
IMPACT FEE FUND	\$ 66,321	\$ -	\$ -
TRANSFER IN - CEMETERY	\$ 16,422	\$ 8,748	\$ 8,500
GENERAL FUND		\$ 189,478	\$ 61,500
TOTAL INTERFUND TRANSFERS	\$ 82,743	\$ 198,226	\$ 70,000
APPROPRIATION OF FUND BALANCE	\$ 789,887	\$ 750,274	\$ -
TOTAL OTHER FINANCE SOURCES	\$ 789,887	\$ 750,274	\$ -
TOTAL REVENUES	\$ 9,163,029	\$ 10,306,201	\$ 70,000
EXPENDITURES AND OTHER USES			
TRANSPORTATION PROJECTS	\$ 9,163,029	\$ 10,306,201	\$ 70,000
INCREASE (DECREASE) OF UNR FUND BAL	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHR USES	\$ 9,163,029	\$ 10,306,201	\$ 70,000
EXCESS REVENUES OVER EXPENDITURE	\$ -	\$ -	\$ -

**BUDGET WORKSHEET
 353 SPLOST FUND
 42000 HIGHWAYS AND STREETS**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
EXPENDITURES			
CAPITAL OUTLAY			
GRADY AVE @ HWY 54	\$ -	\$ 9,250.00	\$ -
HOOD AVE CONN/SR92 REALI	\$ -	\$ 7,086,494.00	\$ -
SPLOST-HWY 54 CONVERSION	\$ -	\$ 16,000.00	\$ -
TOTAL CAPITAL	\$ -	\$ 7,111,744.00	\$ -
TOTAL EXPENDITURES	\$ -	\$ 7,111,744.00	\$ -
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

BUDGET WORKSHEET
353 SPLOST FUND
42240 SIDEWALKS AND CROSSWALKS

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
EXPENDITURES			
CAPITAL OUTLAY			
HOSPITAL CROSSWALKS/PATH	\$ -	\$ 2,400,000.00	\$ -
HOOD AVE CONN/SR92 REALI	\$ -	\$ -	\$ -
54/GINGERCAKE INTERSECTION	\$ -	\$ -	\$ -
HWY 54 SAFETE-LU SIDEWALK		\$ 464,918.00	\$ -
CEMETERY SIDEWALK PROJECT		\$ 329,539.00	\$ 70,000.00
TOTAL CAPITAL	\$ -	\$ 3,194,457.00	\$ 70,000.00
TOTAL EXPENDITURES	\$ -	\$ 3,194,457.00	\$ 70,000.00
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

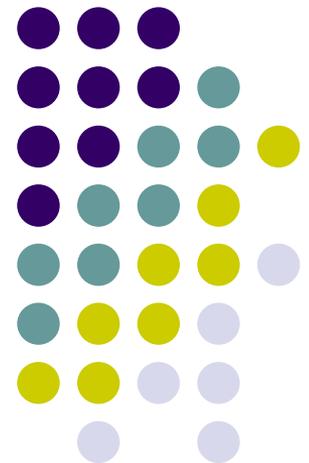
SPECIAL REVENUE FUNDS

CONFISCATED ASSETS

HOTEL/MOTEL TAX

VEHICLE EXCISE RENTAL TAX

CEMETERY TRUST FUND





**BUDGET WORKSHEETS
210 CONFISCATED ASSETS FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES & EXPENDITURES			
REVENUES			
FINES & FORFEITURES			
FORFEITURES			
CONFISCATIONS	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL FORFEITURES	\$ 45,000	\$ 45,000	\$ 45,000
INVESTMENT INCOME			
INTEREST REVENUES	\$ 500	\$ 500	\$ 500
TOTAL INVESTMENT INCOME	\$ 500	\$ 500	\$ 500
CONTRIBUTIONS AND DONATIONS			
CONTRIBUTIONS AND DONATIONS	\$ -	\$ -	\$ -
TOTAL CONTRIBUTIONS AND DONATIONS	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES			
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 45,500	\$ 45,500	\$ 45,500
 32000 POLICE			
EXPENDITURES/EXPENSES			
PURCHASES	\$ 45,500	\$ 45,500	\$ 45,500
TOTAL	\$ 45,500	\$ 45,500	\$ 45,500
TOTAL EXPENDITURES/EXPENSES	\$ 45,500	\$ 45,500	\$ 45,500
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

**BUDGET WORKSHEETS
275 HOTEL/MOTEL TAX FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES & EXPENDITURES			
REVENUES			
TAXES			
SELECTIVE SALES & USE TAXES			
HOTEL/MOTEL	\$ 89,096	\$ 98,006	\$ 110,000
PROMOTION			\$ 33,000
TOURISM PRODUCT DEVELOPMENT			\$ 33,000
TOTAL SEL SALES & USE TAXES	\$ 89,096	\$ 98,006	\$ 176,000
INVESTMENT INCOME			
INTEREST REVENUES	\$ -	\$ -	\$ -
TOTAL INVESTMENT INCOME	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 89,096	\$ 98,006	\$ 176,000
EXPENDITURES/EXPENSES			
PURCHASED/CONTRACTED SERVICES			
OTHER FINANCING USES			
GENERAL FUND-MAIN STREET			
MAIN STREET TOURISM FUND	\$ 89,096	\$ 98,006	\$ 110,000
PROMOTION			\$ 33,000
TOURISM PRODUCT DEVELOPMENT			\$ 33,000
TOTAL OTHER FINANCING USES	\$ 89,096	\$ 98,006	\$ 176,000
TOTAL EXPENDITURES	\$ 89,096	\$ 98,006	\$ 176,000
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

**BUDGET WORKSHEETS
280 VEHICLE RENTAL EXCISE TAX FUND**

	ACTUAL FY 2013		BUDGET FY 2014		PROPOSED FY 2015
REVENUES & EXPENDITURES					
REVENUES					
TAXES					
SELECTIVE SALES & USE TAXES					
EXCISE TAX	\$ 62,424		\$ 98,006		\$ 76,000
TOTAL SEL SALES & USE TAXES	\$ 62,424		\$ 98,006		\$ 76,000
INVESTMENT INCOME					
INTEREST REVENUES	\$ -		\$ -		\$ -
TOTAL INVESTMENT INCOME	\$ -		\$ -		\$ -
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFER IN-FROM DDA					
TOTAL INTERFUND TRANSFERS					
TOTAL REVENUES	\$ 62,424		\$ 98,006		\$ 76,000
EXPENDITURES/EXPENSES					
OTHER FINANCING USES					
DOWNTOWN DEVELOPMENT AUTHORITY	\$ 62,424		\$ 98,006		\$ 76,000
TOTAL OTHER FINANCING USES	\$ 62,424		\$ 98,006		\$ 76,000
EXCESS REVENUES OVER EXPENDITURES	\$ -		\$ -		\$ -

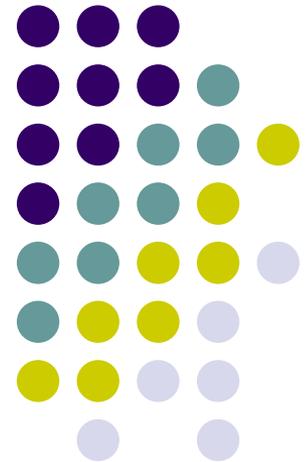
**BUDGET WORKSHEET
791 CEMETERY PERPETUAL CARE FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND EXPENDITURES			
REVENUES			
INTEREST	\$ -	\$ -	\$ -
CONTRIBUTIONS-TRUST FUND		\$ 8,748	\$ 8,500
CEMETERY TRUST	\$ 6,000	\$ -	
TRANSFER IN FROM G/F			
APPROPRIATION OF FUND BALANCE	\$ 10,422	\$ -	\$ -
TOTAL REVENUES	\$ 16,422	\$ 8,748	\$ 8,500
EXPENDITURES			
CITY CEMETERY-TRANSFER TO CPF	\$ 16,422		\$ -
CITY CEMETERY-SPLOST		\$ 8,748	\$ 8,500
INCREASE (DECREASE) OF RES FUND BAL			
TOTAL EXPENDITURES	\$ 16,422	\$ 8,748	\$ 8,500
EXCESS REVENUES OVER EXPENDITURE	\$ -	\$ -	\$ -



COMPONENT UNITS

DOWNTOWN DEVELOPMENT
AUTHORITY
MAINSTREET TOURISM FUND



BUDGET WORKSHEET
560 DOWNTOWN DEVELOPMENT AUTHORITY

	ACTUAL		BUDGET		PROPOSED
	FY 2013		FY 2014		FY 2015
REVENUES AND OTHER SOURCES:					
REVENUES					
DEVELOPMENT AUTHORITY	\$ 67,899	\$	20,451	\$	20,821
DDA 2001 BOND FUNDS	\$ 46,937	\$	125,941	\$	247,392
DDA 1998 LOAN FUNDS	\$ 49,000	\$	49,000	\$	49,000
HOLLIDAY HOUSE	\$ 68,424	\$	73,918	\$	82,500
115 GLYNN STREET S	\$ 295,000	\$	42,500	\$	38,500
TOTAL REVENUES	\$ 527,260	\$	311,810	\$	438,213
EXPENDITURES AND OTHER USES:					
EXPENDITURES					
DEVELOPMENT AUTHORITY	\$ 67,899	\$	20,451	\$	20,821
DDA 2001 BOND FUNDS	\$ 46,937	\$	125,941	\$	247,392
DDA 1998 LOAN FUNDS	\$ 49,000	\$	49,000	\$	49,000
HOLLIDAY HOUSE	\$ 68,424	\$	73,918	\$	82,500
115 GLYNN STREET S	\$ 295,000	\$	42,500	\$	38,500
OTHER USES					
TRANSFER TO GENERAL FUND	\$ -	\$	-	\$	-
TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$	-	\$	-
TOTAL EXPENDITURES AND OTHER USES	\$ 527,260	\$	311,810	\$	438,213
EXCESS REVENUES OVER EXPENDITURES	\$ -	\$	-	\$	-

**BUDGET WORKSHEET
565 MAIN STREET TOURISM FUND**

	ACTUAL FY 2013	BUDGET FY 2014	PROPOSED FY 2015
REVENUES AND OTHER SOURCES:			
REVENUES			
CHARGES FOR SERVICES	\$ 168,448	\$ 179,371	\$ 182,925
INTEREST REVENUES	\$ -	\$ -	\$ -
CONTRIBUTIONS AND DONATIONS	\$ 73,508	\$ 74,243	\$ 74,985
RENTS AND ROYALTIES	\$ 23,370	\$ 24,314	\$ 24,710
OTHER - MISCELLANEOUS	\$ 3,000	\$ 3,000	\$ 3,000
INTERFUND TRANSFERS	\$ 154,096	\$ 153,005	\$ 215,000
APPROPRIATION OF FUND BALANCE	\$ 5,531	\$ 4,446	\$ -
TOTAL REVENUES	\$ 427,953	\$ 438,379	\$ 500,620
EXPENDITURES AND OTHER USES:			
EXPENDITURES			
PERSONNEL & BENEFITS	\$ 102,920	\$ 108,066	\$ 110,659
PURCHASED CONTRACTED SERVICES	\$ 232,462	\$ 235,143	\$ 294,750
SUPPLIES	\$ 78,261	\$ 79,661	\$ 78,217
OTHER FINANCING USES	\$ -	\$ -	\$ -
APPROPRIATION OF FUND BALANCE	\$ 14,312	\$ 15,509	\$ 16,994
TOTAL EXPENDITURES AND OTHER USES	\$ 427,955	\$ 438,379	\$ 500,620
EXCESS REVENUES OVER EXPENDITURES	\$ (2)	\$ -	\$ -

**MAIN STREET TOURISM FUND
DEPARTMENTAL INFORMATION
FY 2015 BUDGET**

Service Statement:

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

Accomplishments for Fiscal Year 2014:

- 2nd Fundraising concert featuring Zac Brown Band at Southern Ground Amphitheater.
- Improved ticket sales and series ticket subscribers at the Amphitheater concerts
- Continued community programming to include free Moovie Nights
- Planned and held annual Downtown Christmas Parade Received National Main Street Certification
- Coordinated opening of Twisted Taco restaurant and rooftop lounge at 115 Glynn St.
- DDA purchase of 101 South Glynn Street

Program of Work for 2015

- Continue upward trend of ticket subscribers at Southern Ground Amphitheater
- Increase sponsorships of Amphitheater and Main Street
- Continue historical restoration efforts in downtown
- Further develop tourism program for the museum and downtown
- Oversee operations and help ensure positive revenue operations of the museum
- Continue to promote docent development program at museum
- Continue to improve and evaluate effectiveness of all Main Street Festivals and Events
- Complete City Cemetery Project
- Publicly acknowledge sister-city relationship with Pauillac, France
- Assist in Phase II of Church St. Park playground development
- Bring new businesses to downtown square and surrounding area

DDA & MSTF
Departmental Goals and Initiatives

- Amphitheater:

Increase Rental, Attendance and Sponsorship Activity at Amphitheater

- Main Street:

Increase Revenue in Main Street through events, merchandise sales and rental of Depot/Gazebo

Preserve and promote historic assets

Increase new businesses/job growth in Main Street District

DDA & MSTF
Departmental Goals and Initiatives

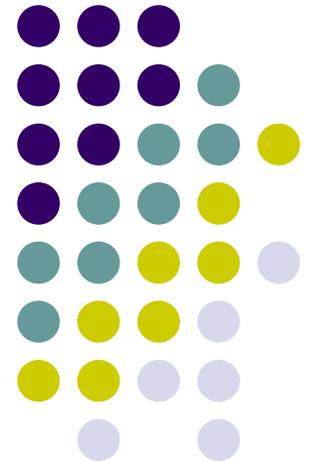
- Amphitheater:
Increase Attendance and Sponsorship Activity at Amphitheater

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

Workload Indicators

	Actual FY2011	Actual FY 2012	Actual FY 2013	Estimated FY2014	Proposed FY2015
# of Amphitheater Rentals	6	7	7	7	7
# of Depot/Gazebo Rentals	95	125	120	192	200
# of Events	25	28	28	39	31
# Sponsors	37	35	37	41	42
# Attendees Series	6,000	5500	5900	7000	7100
\$Taste of Fayette	11,000	16,500	17,000	21,400	21,500
Fayette Family Market Day\$	2400	9,700	7,700	6,650	7,000
Depot/Gazebo Rental Income	19,000	21,000	24,800	24,200	21,000
Amphitheater Rental Income	4,500	2,000	4,500	7,500	4,500
Golf Tournament Revenue	12,000	13,000	13,000	11,800	13,000
Merchandise Sales (MS& Tourism)	3500	3,300	2,150	2,150	2,500
# of Businesses opened in MS	40	50	60	37	50
Jobs Gained	50	65	80	141	140

FISCAL POLICIES



**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Accounting, Auditing and Financial Reporting				POLICY: 14.00
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.
2. The City will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The City will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.
3. The City will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles.
4. The City will maintain accurate records of all assets to ensure a high degree of stewardship for public property.
5. The City will develop an ongoing system of financial reporting to meet the needs of the Mayor and Council, the City Manager, department heads, and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.
6. The City will follow a policy of full disclosure on its Financial Reports.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Budget Amendments				POLICY: 14.01
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER:	TOTAL PAGES: 1

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

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

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

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

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

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

FORM: 14.1A – Request for Budget Transfer

1. Approve the terms and conditions of the proposed grant including the specific City obligations that may be created by the grant contract in terms of required City matching expenditures or staff activities, even if the expenditures were previously appropriated through the budget adoption process.
2. Approve budget appropriations for the grant expenditures and City matching expenditures unless previously appropriated through the budget adoption process.
3. Approve and execute the Grant Contract(s).

C. Timely Reimbursement

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

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

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

D. Financial and Grant Reporting

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Budget Process				POLICY: 14.02
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 2

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

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

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

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

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

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

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

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

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

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

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

**PROPOSED CALENDAR
BUDGET AND CAPITAL IMPROVEMENTS
FISCAL YEAR 2010**

<u>DATE</u>	<u>BY WHOM</u>	<u>ACTIVITY</u>
April 20	Budget Committee	Develop and Compile Budget Forms and Instructions
April 20 – May 4	Finance Director	Compiled City-wide Summary
May 5 - 11	Budget Committee	Review Proposed FY2010 Budget with Department Heads-Hand out Budget Package
May 19	Department Heads	Submit FY 2010 Departmental Information Updates
May 18-22	Finance Director	Finance Director to update draft proposed FY2010 Budget to be presented to the Mayor
May 25-29	Budget Committee	Meet with Mayor to discuss and review proposed FY2010 Budget
June 1- 5	Budget Committee	Meet with Council Members to review proposed FY2010 Budget
June 8-12	Finance Director City Manager	Work on finalizing the FY 2010 Budget and preparing all documentation to present to Mayor and Council
June 15	Finance Director	Budget Package to City Clerk
June 18	Mayor and Council	Council Meeting - 1st Reading for FY2010 Budget
July 16	Mayor and Council	FY2010 Budget Adopted

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Budgetary Controls				POLICY: 14.03
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Capital Budget Policies				POLICY: 14.04
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 3

Purpose:

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

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

HOW DOES THE PLAN AFFECT CAPITAL IMPROVEMENTS PROGRAMMING?

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

1. Community development needs.
2. Development management strategy that determines how much development occurs where and when.
3. Road, water, sewer, storm drainage and park facilities and other projects requiring major public expenditures.

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

1. Analysis of service standards, methods of operation and cost factors.
2. Analysis of expenditures during the past five years and projections of expenditures for five years into the future.

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Department Priority Classification

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

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

Project's Expected Useful Life

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

Effect on Operation and Maintenance costs

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

Effect on City's Source of Revenue

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

Availability of State Grants of Special Outside Funds.

RATING SHEET

Project Name:

Estimated Cost:

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Capital Outlay in Capital Projects Fund				POLICY: 14.05
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

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

1. Capital item (per item basis) of \$25,000 or more and useful life of 5 years or more. Useful life standards will be set to follow the Governmental Accounting Procedures.
2. New Capital Outlay Programs that will significantly impact the City's operating budgets with total program budget amount of \$50,000 or more.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Debt Policies				POLICY: 14.06
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. The City of Fayetteville will confine long-term borrowing to capital improvements.
2. The City will not use short-term debt for operating purposes.
3. The City will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for Enterprise Fund activities.
5. The City will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.
6. Computation of Legal Debt Margin:

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

7. Debt applicable to limitation:

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Investment Policies				POLICY: 14.07
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 08/01/2000	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. The City of Fayetteville will maintain an active program of investing all government funds under the direction of the City Manager or his/her designate.
2. The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
 - a. Safety of Principal-Principal is protected from loss with secure investment practices and collateralization.
 - b. Maintenance of Adequate Liquidity-A sufficient quantity of investments are readily convertible to cash when needed to meet current obligations without incurring losses.
 - c. Yield or Return on Investment-The earnings rate on investments are maximized without diminishing the other principles.
 - d. Legality-All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.
3. The investment program shall comply with all Georgia laws and Federal/State regulations for investing public funds and safekeeping/security requirements.
4. The investment program should use a competitive selection process for investments in excess of 1 year. Investments should be placed with only qualified financial institutions.
5. The investment program should provide for a system of internal control over investments and timely financial reporting of investing activities.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Operating Budget Policies				POLICY: 14.08
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 2

1. The City of Fayetteville will finance all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City of Fayetteville will not use short-term borrowing to meet operating budget requirements.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their orderly replacement.
3. All Governmental Funds under the control of the Mayor and Council are subject to the annual budget process.
4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to estimated expenditures for each fund.
5. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental fund types and expendable trust funds use the modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The financial statements for the proprietary fund types are accounted for on the accrual basis of accounting. Under this method revenues are recorded when earned, and expenses are recognized when the liability is incurred.
 - A. Differences between the basis of accounting and basis of budgeting:
 - 1) Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis).
 - 2) Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
 - 3) Capital outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and reappropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
7. Each operating fund budget will be adopted at the departmental level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department does not exceed their allotted appropriation amount.
8. The City of Fayetteville will strive to include an amount in the General Fund (i.e., a line item for contingencies) to cover unforeseen operating expenditures of an emergency type. The amount of the contingency reserve will be no more than .50% (one-half percent) of the total operating budget.
9. The City of Fayetteville will integrate performance measurement and objectives, and productivity indicators within the budget.
10. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, and expenditures and encumbrances with budgeted amounts.
11. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
12. The City of Fayetteville shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
13. Enterprise Fund budgets shall be self-supporting whenever possible. Excess revenues of the Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Outline of Strategic Planning Parameters				POLICY: 14.09
AFFECTED DEPTS: ALL	EFFECTIVE DATE:08/01/2000	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 2

THE PLAN

FINANCIAL STRENGTH THROUGH FISCAL CONSERVATISM

Maintain conservative debt management, budget and reserve policies.

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

MAINTENANCE OF THE PHYSICAL PLANT AND INFRASTRUCTURE

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

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

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

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

EFFICIENCY THROUGH TECHNOLOGICAL IMPROVMENTS

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

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

SATISFYING THE INTERNAL AND EXTERNAL CUSTOMER

Ensure that the citizens' needs are being properly addressed.

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

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

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

MANAGING AND PLANNING GROWTH

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

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Purchasing Policies				POLICY: 14.10
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. It is the intent of the governing authority of the City of Fayetteville to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the City. The administration of this system will comply with the highest ethical and fiscal standards, and applicable laws.
2. The Director of Finance and Administration will be responsible for the City's purchasing system.
3. All departments and agencies of the City of Fayetteville must utilize competitive bidding procedures, as set forth in the City of Fayetteville Purchasing Ordinance. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.
4. The City will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Reserve Fund Policies				POLICY: 14.11
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. The City will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total General Fund appropriations budget; and also maintain an Enterprise Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total appropriations budget. This reserve will be created and maintained to provide the capacity to:
 - a. Offset significant economic downturns and the revision of any general government activity;
 - b. Provide sufficient working capital; and
 - c. Provide a sufficient cash flow for current financial needs at all times.
2. Unreserved, and undesignated fund balances in excess of the working reserve should be used only for one-time capital nonoperating expenditures as appropriated by the Mayor and Council.
3. The City will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.
4. The City will develop capital reserves to provide for normal replacement of existing capital improvements financed on a pay-as-you-go basis.
5. For the purposes of maintaining a balanced budget, no more than \$500,000 per fund per year may be transferred from the unreserved and undesignated fund balances. This restriction would allow the City to use its fund balances, but prevent excessive use of these funds that may affect the ability to maintain adequate reserve funds for operating and maintenance.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Revenue Administration Policies				POLICY: 14.12
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

1. The City of Fayetteville will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic sources to minimize the adverse effects of an economic downturn.
2. The City will estimate its annual revenues by an objective analytical process in a prudent manner.
3. The City will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.
4. The City will aggressively seek public and private grants, contracts and other outside sources of revenues for funding projects where appropriate.
5. The City will establish the levels of all user charges based on an analysis of the cost of providing the applicable service.
6. The City will set fees and charges for each Enterprise Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Statement of Intent				POLICY: 14.13
AFFECTED DEPTS: ALL	EFFECTIVE DATE:	<input type="checkbox"/> DRAFT <input type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

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

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Reduction in Force				POLICY: 14.14
EFFECTIVE DEPTS: All	EFFECTIVE DATE: 5/30/05	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL: JM	TOTAL PAGES: 1

FREEZE IN VACANT POSITIONS

- (a) When budget restrictions occur, there will be a freeze City wide in filling vacant positions for all departments and funds with 10 or more employees.
- (b) The period of time for a freeze on vacant positions will be determined by the City Manager.
- (c) There will be no more than a 10% vacancy of a department’s workforce in order to maintain a properly functioning department.
- (d) The freezing of vacant positions will be used as necessary due to budget restrictions at the discretion of the City Manager and the Director of Finance and Administration.

REDUCTION IN FORCE

- (a) When budget restrictions exist, if there are not enough vacant positions available to freeze to ease the budget deficit, a reduction in force will be necessary.
- (b) An employee will not be terminated due to a reduction in force if there is an open position for which they are qualified.
- (c) Reduction in force will be determined as outlined in the Personnel Policy Manual Section 3.390.

EARLY OUT RETIREMENT INCENTIVE PROGRAM

- (a) When budget restrictions exist, the City may offer a voluntary early retirement incentive program to qualified employees.
- (b) If a voluntary early out retirement incentive program is offered, it will be through GMEBS with the approval of Mayor and Council.

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Fixed Assets				POLICY: 14.15
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 2/22/06	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 4

A. Fixed Asset Criteria

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

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

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

B. General Policy

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

2. Recording of Fixed Assets

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

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

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

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

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

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

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

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

GASB34 Implementation:

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

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

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

Documentation used to determine age of sanitary sewer:

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

3. Acquisition of Fixed Assets

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

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

4. Lease Purchases

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

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

5. Transfer of Fixed Assets

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

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

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

6. Sale of Fixed Assets

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

7. Disposal of Fixed Assets

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

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

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

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

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

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

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

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

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

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Workload Indicators				POLICY: 14.16
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 09/30/2006	___ DRAFT _X_ NEW ___ AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1 w/1 attachment

PURPOSE:

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

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

PROCEDURES:

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

Workload Indicator Schedule

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Computer Control Policy and Procedures				POLICY: 14.17
AFFECTED DEPTS: Finance	EFFECTIVE DATE: 2-1-2007	___ DRAFT DATE _X_ NEW ___ AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

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

1. Organizational Controls

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

2. Access Controls

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

3. Operational Controls

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Impairment of Capital Assets and for Insurance Recoveries		POLICY: 14.18	
AUTHORIZED BY Joe Morton City Manager	EFFECTIVE DATE:	<u> x </u> NEW <u> </u> AMENDED	TOTAL PAGES:

INTRODUCTION:

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

POLICY:

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

PROCEDURES:

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

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

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

REQUIRMENTS:

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Timeliness of Financial Reports				POLICY: 14.19
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 4/15/08	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 2

Purpose:

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

Policy:

1. Recording Activity throughout the Year

- Transactions processing. The City will undertake a process semi-annually to ensure the ongoing completeness and accuracy of the data it collects. The process should facilitate the recording of certain items, for example, capital assets, during the year rather than after the fiscal year has ended.
- Accounting policies and procedures.
 1. Items estimated during the year will be corrected through year-end confirmations provided by auditors (i.e. taxes, debt requirements)
 2. Fixed Assets will be updated upon acquisition
 3. Year-end accruals must be prepared and calculated no later than 45 days from fiscal year ended (i.e. compensated absences, utility billing)
 4. Developer contribution will be updated upon acceptance (i.e. roads, sidewalks, utilities)

2. Closing and Financial Statement Preparation Processing

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

3. Implementation of new Accounting Standards

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

4. Financial Report Format and Distribution

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

5. Contracting for Professional Services

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Grant Administration				POLICY: 14.20
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 4/15/08	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 3

Purpose:

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

Policy:

A. Grant Application and Responsibility

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

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

B. Grant Acceptance and Appropriation by City Council

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

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

F. Record Keeping and Retention Requirements

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

G. Documents to be Forwarded to Accounting

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

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Depreciation Schedule				POLICY: 14.21
AFFECTED DEPTS: All	EFFECTIVE DATE: 7/1/2008	<u> </u> DRAFT DATE 06262008 <u> X </u> NEW <u> </u> AMENDED	APPROVAL CITY MANAGER:	TOTAL PAGES: 13

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

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

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

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

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

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

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

Effective Date: July 1, 2008

Major Group Commodity Class Code Descriptive Title Useful Life

A0 Land Areas Not Calculated

A100 Uplands

A200 Beds of Navigable Water

A300 Shorelands

A400 Tidelands

A500 Harbor Areas

02 0200 Construction In Progress Not Calculated

04 0400 Library Resources, Museum and Art Collections Not Calculated

05 0500 Buildings 50 Years

06 Infrastructure and Improvements Other Than Buildings (Includes Leasehold Improvements)

0620 Improvements Having a Useful Life of: 5 Years

0630 Improvements Having a Useful Life of: 10 Years

0640 Improvements Having a Useful Life of: 15 Years

0650 Improvements Having a Useful Life of: 20 Years

0660 Improvements Having a Useful Life of: 30 Years

0670 Improvements Having a Useful Life of: 40 Years

0680 Improvements Having a Useful Life of: 50 Years

10 Weapons, Firearms, Signal Guns, and Accessories 5 Years

1005 Firearms and Accessories

1040 Chemical Weapons and Equipment

1095 Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)

13 Ammunition and Explosives Equipment 5 Years

1305 Ammunition Reloading and Gunsmithing Equipment

1350 Bomb Handling and Cryogenic Equipment

1375 Detonating Equipment

15 Aircraft, Fixed and Rotary Winged 6 Years

1510 Aircraft, Fixed Wing

1520 Aircraft, Rotary Winged

16 Aircraft Components and Accessories 5 Years

1680 Miscellaneous Aircraft Accessories and Components

17 Aircraft Support Equipment 5 Years

1730 Aircraft Ground Servicing Equipment

1740 Airfield Specialized Trucks, Trailers, and Lighting Equipment

19 Marine Vessels, Barges, and Docks (All, except otherwise indicated) 40 Years

1901 Passenger Only Vessels (Ferry Boats) 25 Years

1902 Passenger Vessel Components Having a Useful Life of: 20 Years

1903 Passenger Vessel Components Having a Useful Life of: 15 Years

1904 Passenger Vessel Components Having a Useful Life of: 10 Years

1905 Passenger Vessel Components Having a Useful Life of: 5 Years

1906 Passenger Vessel Components Having a Useful Life of: 3 Years

1910 Auto Only Vessels (Ferry Boats) 40 Years

1911 Auto Vessel Components Having a Useful Life of: 30 Years

1912 Auto Vessel Components Having a Useful Life of: 25 Years

1913 Auto Vessel Components Having a Useful Life of: 20 Years

1914 Auto Vessel Components Having a Useful Life of: 15 Years

1915 Auto Vessel Components Having a Useful Life of: 12 Years

1916 Auto Vessel Components Having a Useful Life of: 10 Years

1917 Auto Vessel Components Having a Useful Life of: 5 Years

1920 Fishing Vessels

1925 Vessels, Special Service (Tugs, Fire Boats, Tenders)

1930 Barges, Cargo

1935 Barges and Lighters, Special Purpose

1940 Small Craft, Powered and Unpowered 6 Years

1945 Pontoons and Floating Docks

1950 Floating Drydocks

1990 Miscellaneous Vessels

20 Marine and Ship Equipment 5 Years

2010 Ship and Boat Propulsion Equipment

2030 Deck Winches, Hoists, etc.

2050 Buoys

2060 Commercial Fishing Equipment

2090 Marine and Ship Furnishings, Equipment, and Miscellaneous

22 Railroad Equipment 40 Years

2240 Railroad Boxcars - Grain

2245 Railroad Passenger and Power Cars

23 Motor Vehicles, Trailers, and Cycles 5 Years

2310 Vehicles (Autos, Vans, and Light Trucks) Up To 10,000 lbs. GVW

2320 Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles) 10,000 lbs. GVW and Over

2330 Trailers, Cargo and Utility Including Semitrailers

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

24 Tractors: Crawler, Wheeled, and Track-Laying 10 Years

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

25 Vehicular Equipment and Components 10 Years

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

28 Engines, Turbines, and Components 5 Years

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

29 Engine Components and Accessories 5 Years

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

30 Mechanically Powered Transmission Equipment 5 Years

3010 Torque Converters
3020 Gears, Pulleys, and Sprockets
3040 Power Transmission Equipment
3050 Hydraulic System Components

32 Woodworking Machinery and Equipment 5 Years

3210 Sawmill and Planing Mill Equipment

3220 Woodworking Machines
3230 Tools and Attachments for Woodworking Machinery

34 Metalworking Machinery and Welding Equipment 10 Years

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

35 Services and Trade Equipment - Laundry, Shoe, Sewing, and Packaging 5 Years

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

36 Special Industrial Machinery - Food, Printing, Logging, and Textile 6 Years

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

37 Agricultural Machinery and Equipment - Farm, Fishery, Pest Control, Garden, and Irrigation 12 Years

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

38 Construction, Mining, and Highway Maintenance Equipment 6 Years

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

39 Materials Handling Equipment 5 Years

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

**41 Refrigeration and Air Conditioning Equipment, Components and Accessories
13 Years**

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

42 Fire Fighting Tools and Equipment 5 Years

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

43 Pumps and Compressors 5 Years

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

44 Furnaces, Steam Plants, Driers, and Air Purification Equipment 13 Years

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

45 Plumbing, Heating, and Sanitation Equipment 5 Years

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

46 Water Purification and Sewage Treatment Equipment 5 Years

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

49 Specialized Maintenance and Repair Shop Equipment 5 Years

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

51 Hand Tools, Powered and Nonpowered 5 Years

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

52 Measuring Tools and Gauges 5 Years

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

53 Hardware, Abrasives, Locks and Packing 5 Years

5335 Screening
5340 Key-Duplicating Machines

54 Prefabricated, Portable Structures, Buildings and Scaffolding 50 Years

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

58 Communication, Recording, Reproducing, and Detection Equipment 7 Years

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

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

59 Electrical and Electronic Components 5 Years

5940 Lugs, Terminals, and Terminal Strips, Electrical
5941 Boards, Terminal, Multi-application, Electronic

60 Fiber Optics Materials, Components, Assemblies, and Accessories 5 Years

6010 Fiber Optic Conductors
6030 Fiber Optic Devices
6070 Fiber Optic Accessories

61 Electric Wire, Power, and Distribution Equipment, Batteries, and Generators 5 Years

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

62 Lighting Fixtures and Lamps 5 Years

6210 Lighting Fixtures, Indoor
6211 Lighting Fixtures, Outdoor
6230 Portable Electric Lighting Equipment
6290 Flying Insect Control

63 Alarm and Signal Systems 10 Years

6310 Traffic and Transit Signal Systems
6350 Alarm and Signal Systems, Commercial

65 Medical, Dental, and Veterinary Equipment 12 Years

6515 Medical and Surgical Instruments and Equipment
6516 Orthopedic Equipment

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

66 Instruments and Laboratory Equipment 5 Years

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

67 Photographic, Projecting, and Microfilm Equipment 6 Years

6710 Cameras, Motion Picture
6720 Cameras, Still Picture
6730 Photographic Projection Equipment
6740 Photographic Developing and Finishing Equipment

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

69 Training Aids and Devices 5 Years

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

70 Information Technology (IT) Equipment and Software 4 Years

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

71 Furniture, Fixtures, and Accessories 10 Years

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

72 Household and Commercial Furnishings and Appliances 7 Years

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

73 Food Preparation and Serving Equipment 5 Years

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

74 Office, Visible Record, and Word Processing Equipment 5 Years

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

77 Musical Instruments, Phonographs, Radios, Televisions, and Household Recordings 5 Years

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

78 Recreational and Athletic Equipment and Toys 5 Years

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

79 Cleaning Equipment 5 Years

7910 Floor Polishers, Scrubbers, and Accessories
7912 Vacuum Cleaners, Carpet Sweepers, and Accessories

83 Textile, Leather, Tents, and Flags 10 Years

8340 Tents, Tarpaulins, and Canvases

99 Signs, Arts and Crafts, and Church Equipment 5 Years

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

**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Fund Balance Policy				POLICY: 14.22
AFFECTED DEPTS: ALL	EFFECTIVE DATE: 12/22/2010	<input type="checkbox"/> DRAFT <input checked="" type="checkbox"/> X_NEW <input type="checkbox"/> AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 2

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

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

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

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either:
 - (a) Not in spendable form (i.e. items that are not expected to be converted to cash such as inventory and prepaids)
 - (b) Legally or contractually required to be maintained intact
 - (c) Not available to be spent in any way due to their very nature and, or their lack of availability
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the:
 - (a) Enabling legislation adopted by the City; or
 - (b) Through external parties (creditors, grantors, or laws or regulations of other governments); or
 - (c) Constitutional provisions.

Good examples in Georgia would include the fund balances associated an E-911 Fund, a Hotel/Motel Tax Fund, or a SPLOST Fund.

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

- Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s or Board’s intent to be used for specific purposes, but are neither restricted or committed. Through resolution, the Governing Body has authorized the City’s city manager or the City’s finance director to assign fund balances. With the exception of the General Fund, amounts in all other governmental funds that are not *nonspendable, restricted, or committed* will be considered to be *assigned*. Also, at the fiscal year end any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year’s budget is considered to be an assignment of fund balance.
- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.
- Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City’s policy to use fund balance in the following order:

Committed
Assigned
Unassigned

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

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

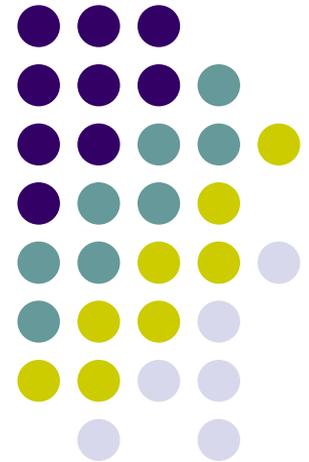
**CITY OF FAYETTEVILLE
ADMINISTRATIVE POLICIES AND PROCEDURES**

SUBJECT: Fund Types and Definitions				POLICY: 14.23
AFFECTED DEPTS: All	EFFECTIVE DATE: 04/07/2011	___ DRAFT DATE _X_ NEW ___ AMENDED	APPROVAL CITY MANAGER: JM	TOTAL PAGES: 1

Fund Definitions:

- **General Fund:** General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as public safety, parks, public works, engineering, planning, and administration.
- **Proprietary Funds:** An enterprise fund, also called proprietary fund, accounts for business-type activities that receive a significant portion of their funding through user charges. The City has two (2) proprietary funds (1) Water and Sewer Fund and (2) Solid Waste Fund
- **Capital Projects Funds:** The capital projects funds are used to account for financial resources to be used for the acquisition, construction, or renovation of major fixed assets. The City of Fayetteville has three (3) Capital Projects Funds: (1) Building Fund (2) Impact Fee Fund, and (3) SPLOST
- **Special Revenue Funds:** The special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City of Fayetteville has four (4) Special Revenue Funds: (1) Confiscated Assets Fund, (2) Hotel/Motel Tax Fund, (3) Vehicle Excise Tax Fund, and (4) Cemetery Fund.
- **Component Units:** The Downtown Development Authority is one of two component units of the City of Fayetteville. The Downtown Development Authority was organized to develop and promote commerce, industry, and general welfare within the City. The Main Street Tourism Fund is the second component unit of the City of Fayetteville. The Fayetteville Main Street Tourism Association, Inc. was organized to serve the needs and interests of tourism within the City of Fayetteville, and in particular, tourism within the Main Street District of Fayetteville.

STATISTICAL DATA



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

	FISCAL YEAR									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Water and Sewer										
Invested in capital assets, net										
of related debt										
Restricted	\$ 7,901,010	\$ 9,606,017	\$ 11,267,649	\$ 12,776,513	\$ 12,195,150	\$ 13,532,153	\$ 11,607,708	\$ 10,733,529	\$ 9,882,825	\$ 8,699,625
Unrestricted	\$ 8,270,414	\$ 7,253,854	\$ 4,005,622	\$ 1,923,585	\$ 1,091,708	\$ 134,721	\$ 1,350,819	\$ 1,507,269	\$ 2,011,900	\$ 2,286,019
	\$ (3,818,597)	\$ (3,204,854)	\$ (555,976)	\$ 1,061,924	\$ 2,707,452	\$ 2,422,675	\$ 2,730,595	\$ 2,844,349	\$ 2,543,936	2902804
Total business-type activities net assets	\$ 12,352,827	\$ 13,655,017	\$ 14,717,295	\$ 15,762,022	\$ 15,994,310	\$ 16,089,549	\$ 15,689,122	\$ 15,085,147	\$ 14,438,661	\$ 13,888,448

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

<u>TYPE OF CUSTOMER</u>	FISCAL YEAR									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Residential	398.30	391.96	403.51	383.18	335.84	321.75	300.96	289.10	308.97	271.12
Commercial	53.83	53.06	54.00	113.27	112.95	44.51	91.13	95.51	93.85	98.84
Senior	65.39	64.40	70.20	40.7	39.61	82.33	58.79	69.20	58.26	67.76
Other	15.46	15.48	16.04	11.76	11.94	15.23	11.17	16.50	14.26	1.72
Total Usage:	533.0	524.9	543.8	548.9	500.3	463.8	462.1	470.3	475.34	439.44
Total Direct Rate per 1,000 Gallons:	\$2.40	\$2.40	\$2.65	\$2.65	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90

(2) City of Fayetteville ordinances.

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS**

FUNCTION/PROGRAM	FISCAL YEAR									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL GOVT										
PHONE SYSTEM	-	1	1	1	1	1	1	1	1	1
COMPUTER SYS	1	1	1	1	1	1	1	1	1	1
BUILDINGS	1	1	2	2	2	2	2	2	2	2
POLICE										
STATION	0.5	1	1	1	1	1	1	1	1	1
FIRE										
STATIONS	1.5	2	2	2	2	2	2	2	2	2
FIRE TRUCKS	3	3	3	3	3	3	3	3	4	4
PUBLIC WORKS										
PARKS	3	4	5	5	5	5	5	5	5	5
HIGHWAYS/STREETS	53.41	56.55	62.83	63.3	63.3	63.3	63.3	63.3	63.3	63.3
BUILDING	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
	1	1	1	1	1	1	1	1	1	1
TRAFFIC SIGNALS	3	3	3	3	3	3	3	3	3	3
CEMETERY	1	1	1	1	1	1	1	1	1	1
LAKE	1	1	1	1	3	3	3	3	3	3
COMPONENT UNITS										
BUILDINGS	5	5	5	4	4	4	4	4	4	4
MUSEUM COLLECTION	1	1	1	1	1	1	1	1	1	1
WATER AND SEWER										
BUILDINGS	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
LIFT STATIONS	21	22	24	24	24	24	24	24	24	24
MILES OF SEWER LINES	99	107	122	126.21	126.21	126.21	126.21	126.21	126.21	126.21
MILES OF WATER LINES			104	108.02	108.02	108.02	108.02	108.02	108.02	108.02
MANHOLES	2494	2693	2798	2798	2798	2798	2798	2798	2798	2798
STORMWATER DETENTION	-	1	1	1	1	1	1	1	1	1
LAKE	-	1	1	1	1	1	1	1	1	1
WELLS	3	3	3	3	3	3	3	3	3	3

SOURCE:

City of Fayetteville, Georgia records.

**OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JULY 31	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL PRIMARY GOVERNMENT	% OF PERSONAL INCOME	PER CAPITA
	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL GOVT	REVENUE BONDS	NOTES PAYABLE	TOTAL BUSINESS			
2004	\$ 4,575,000	\$ 902,215	\$ 5,477,215	\$ 14,205,000	\$ 2,382,219	\$ 16,587,219	\$ 22,064,434	4.16%	1,600
2005	\$ 4,575,000	\$ 815,377	\$ 5,390,377	\$ 13,710,000	\$ 2,202,916	\$ 15,912,916	\$ 21,303,293	4.37%	1,480
2006	\$ 4,395,000	\$ 709,610	\$ 5,104,610	\$ 13,120,000	\$ 3,215,038	\$ 16,335,038	\$ 21,439,648	4.15%	1,426
	\$ 4,210,000	\$ 710,622	\$ 4,920,622	\$ 12,510,000	\$ 7,824,049	\$ 20,334,049	\$ 25,254,671	4.63%	1,639
2008	\$ 4,020,000	\$ 793,724	\$ 4,813,724	\$ 11,890,000	\$ 9,519,481	\$ 21,409,481	\$ 26,223,205	4.73%	1,734
2009	\$ 3,825,000	\$ 532,575	\$ 4,357,575	\$ 11,250,000	\$ 8,316,684	\$ 19,566,684	\$ 23,924,259	4.94%	1,581
2010	\$ 3,625,000	\$ 353,854	\$ 3,978,854	\$ 19,955,000	\$ -	\$ 19,955,000	\$ 23,933,854	5.38%	1,586
2011	\$ 3,420,000	\$ 219,955	\$ 3,639,955	\$ 19,405,000	\$ -	\$ 19,405,000	\$ 23,044,955	5.44%	1,445
2012	\$ 3,210,000	\$ -	\$ 3,210,000	\$ 18,840,000	\$ -	\$ 18,840,000	\$ 22,050,000	4.93%	1,368
2013	\$ 3,115,000	\$ -	\$ 3,115,000	\$ 18,260,000	\$ -	\$ 18,260,000	\$ 21,375,000	4.43%	1,331

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

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

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

FUNCTION	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL GOVERNMENT	15	15	15	13	13	10	14	14	13	10.5
JUDICIAL	3	3	2	2	2	2	2	2	2	1.5
PUBLIC SAFETY										
POLICE	48	48	48	49	54	48	45	45	44	40
FIRE	27	27	27	26	30	36	36	36	35	27.5
PUBLIC WORKS	12	12	14	14	14	13	12	12	11	10
HOUSING AND DEVELOPMENT	11	12	10	9	9	6	5	5	5.5	3.5
MAIN ST TOURISM	2	2	2	2	2	2	2	2	2	2
WATER	18	18	18	12	12	10	10	10	9.5	7
WASTEWATER	7	7	7	14	14	11	10	10	6.5	5.5
TOTAL:	143	144	143	141	150	138	136	136	128.5	107.5

SOURCE:
City of Fayetteville, Georgia records

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

FISCAL YEAR	POPULATION	PERSONAL INCOME (AMOUNTS EXPRESSED IN THOUSANDS)	PER CAPITA PERSONAL INCOME	MEDIAN AGE	SCHOOL ENROLLMENT	UNEMPLOYMENT RATE
2004	13,792	\$ 530,882	\$ 38,492	36.1	21,624	2.70%
2005	14,395	\$ 487,976	\$ 33,899	36.1	22,338	4.60%
	15,033	\$ 517,240	\$ 34,407	36.1	22,291	4.00%
2007	15,408	\$ 545,320	\$ 35,392	36.1	22,190	3.80%
2008	15,126	\$ 554,670	\$ 36,670	36.1	21,597	4.70%
2009	15,136	\$ 484,322	\$ 31,998	36.1	21,899	8.80%
2010	15,093	\$ 445,002	\$ 29,484	36.1	20,756	8.60%
2011	15,945	\$ 423,356	\$ 26,551	36.1	20,607	8.30%
2012	16,124	\$ 447,248	\$ 27,738	41.3	20,506	8.10%
2013	16,060	\$ 482,330	\$ 30,033	41.6	20,317	7.70%

SOURCES:

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

**CITY OF FAYETTEVILLE WATER AND SEWER
TEN LARGEST WATER CUSTOMERS,**

CUSTOMER	FISCAL YEAR 2013			FISCAL YEAR 2004		
	WATER REVENUE			WATER REVENUE		
	AMOUNT		%	AMOUNT		%
Banks Station	\$ 28,473	1	1.24%	\$ 25,338	1	1.38%
HCCC, Inc.	\$ 10,664	8	0.46%	\$ 7,927	6	0.43%
Fayette County BOE	\$ 18,283	4	0.80%			
Fayette County Jail Complex	\$ 24,855	2	1.08%	\$ -	-	-
Swanbrook	\$ 7,136	9	0.31%	\$ 16,061	2	0.88%
Bay Branch Condo	\$ 6,520	10	0.28%	\$ 6,437	7	0.35%
Board of Commissioners	\$ 15,758	6	0.69%	\$ 11,782	3	0.64%
Cobblestone of Fayette	\$ 16,086	5	0.70%	\$ 5,885	10	0.32%
Summit Retail	\$ 20,062	3	0.87%	\$ -	-	-
	\$ 12,135	7	0.53%	\$ 6,416	8	0.35%
Fayetteville Towne Center	\$ -	-	-	\$ 7,938	5	0.43%
Walker Concrete	\$ -	-	-	\$ 9,087	4	0.50%
Holiday Inn Express	\$ -	-	-	\$ 6,063	9	0.33%
Subtotal (10 Largest)	\$ 159,972		6.96%	\$ 102,934		5.62%
Balance from Other Customers	\$ 2,139,038		93.04%	\$ 1,729,926		94.38%
Total	\$ 2,299,010		100.00%	\$ 1,832,860		100.00%

SOURCE:

City of Fayetteville, Georgia Water and Sewer Department Records

as of June 2013

**CITY OF FAYETTEVILLE WATER AND SEWER
TEN LARGEST SEWER CUSTOMERS,**

CUSTOMER	FISCAL YEAR 2013				FISCAL YEAR 2004			
	SEWER REVENUE				SEWER REVENUE			
	AMOUNT			%	AMOUNT			%
Fayette Community Hospital	\$ 119,774	1		4.61%	\$ -			-
Inland Group	\$ 56,506	2		2.18%	\$ -			-
Banks Station	\$ 27,759	3		1.07%	\$ 19,756	1		1.29%
Fayette County Jail Complex	\$ 26,832	4		1.03%	\$ -			-
Marksman Landscaping	\$ 25,402	5		0.98%	\$ 5,022	6		0.33%
Bay Branch Condo	\$ 12,338			0.48%	\$ 4,444	8		0.29%
Swanbrook	\$ 16,206	9		0.62%	\$ 12,972	2		0.85%
Fayette County BOE	\$ 17,833	7		0.69%	\$ -			-
Board of Commissioners	\$ 16,817	8		0.65%	\$ 10,674	3		0.70%
Cobblestone Fayette	\$ 18,837	6		0.73%	\$ 4,552	7		0.30%
	\$ 14,936	10		0.58%	\$ 5,826	5		0.38%
Fayetteville Towne Center	\$ -			-	\$ 6,275	4		0.41%
Holiday Inn Express	\$ -			-	\$ 4,236	9		0.28%
Magnolia Park Daycare	\$ -			-	\$ 3,313	10		0.22%
Subtotal (10 Largest)	\$ 353,238			13.60%	\$ 77,070			5.04%
Balance from Other Customers	\$ 1,945,772			86.40%	\$ 1,451,138			94.96%
Total	\$ 2,596,871			100.00%	\$ 1,528,208			100.00%

SOURCE:

City of Fayetteville, Georgia Water and Sewer Department Records

**WATER AND SEWER RATES
LAST TEN FISCAL YEARS**

FISCAL YEAR	WATER (RESIDENTIAL)		WATER (COMMERCIAL)		WATER (SENIOR)	
	MONTHLY BASE RATE	RATE PER 1000 GALLONS	MONTHLY BASE RATE	RATE PER 1000 GALLONS	MONTHLY BASE RATE	RATE PER 1000 GALLONS
2004	\$ 12.00	\$ 2.40	\$ 22.00	\$ 2.40	\$ 9.00	\$ 2.40
2005	\$ 12.00	\$ 2.40	\$ 22.00	\$ 2.40	\$ 9.00	\$ 2.40
2006	\$ 13.20	\$ 2.65	\$ 24.20	\$ 2.65	\$ 11.22	\$ 2.65
2007	\$ 13.20	\$ 2.65	\$ 24.20	\$ 2.65	\$ 11.22	\$ 2.65
2008	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90
2009	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90
	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90
2011	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90
2012	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90
2013	\$ 14.50	\$ 2.90	\$ 26.60	\$ 2.90	\$ 12.33	\$ 2.90

FISCAL YEAR	SEWER (RESIDENTIAL)		SEWER (COMMERCIAL)		SEWER (SENIOR)	
	MONTHLY BASE RATE	RATE PER 1000 GALLONS	MONTHLY BASE RATE	RATE PER 1000 GALLONS	MONTHLY BASE RATE	RATE PER 1000 GALLONS
2004	\$ 10.00	\$ 1.65	\$ 20.00	\$ 1.65	\$ 9.00	\$ 1.65
2005	\$ 10.00	\$ 1.65	\$ 20.00	\$ 1.65	\$ 9.00	\$ 1.65
2006	\$ 12.00	\$ 2.00	\$ 23.00	\$ 2.00	\$ 10.20	\$ 2.00
2007	\$ 12.00	\$ 2.00	\$ 23.00	\$ 2.00	\$ 10.20	\$ 2.00
2008	\$ 13.20	\$ 2.30	\$ 25.20	\$ 2.30	\$ 11.22	\$ 2.30
2009	\$ 15.95	\$ 2.85	\$ 27.95	\$ 2.85	\$ 13.56	\$ 2.85
2010	\$ 15.95	\$ 2.85	\$ 27.95	\$ 2.85	\$ 13.56	\$ 2.85
2011	\$ 15.95	\$ 2.85	\$ 27.95	\$ 2.85	\$ 13.56	\$ 2.85
2012	\$ 15.95	\$ 2.85	\$ 27.95	\$ 2.85	\$ 13.56	\$ 2.85
2013	\$ 16.28	\$ 2.91	\$ 28.54	\$ 2.81	\$ 13.84	\$ 2.91

SOURCE:
City of Fayetteville, Georgia ordinances

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

<u>CALENDAR YEAR</u>	<u>FAYETTE COUNTY</u>		<u>SYSTEM WELL/WATER PLANT</u>		<u>TOTAL USAGE</u>	<u>PERCENT CHANGE</u>
	<u>VOLUME</u>	<u>PERCENT</u>	<u>VOLUME</u>	<u>PERCENT</u>		
2004	59,077	9.8%	542,820	80.2%	601,897	-2.0%
2005	30,836	5.4%	541,150	94.6%	571,986	-5.0%
2006	118,026	21.7%	426,439	78.3%	544,465	-4.8%
2007	231,331	41.33%	328,434	58.67%	559,765	2.73%
2008	153,581	31.45%	334,700	68.55%	488,281	-14.64%
2009	115,328	22.93%	387,705	77.07%	503,033	2.93%
2010	118,314	23.05%	395,035	76.95%	513,349	2.01%
2011	149,076	31.59%	322,906	68.41%	471,982	-8.76%
2012	196,070	39.50%	300,269	60.50%	496,339	4.91%
2013	248,780	52.83%	222,129	47.17%	470,909	-5.40%

Source: City of Fayetteville, Georgia records.

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

CALENDAR YEAR	AVERAGE DAILY FLOW MGD	AVERAGE WEEKLY PEAK FLOW MGD
2004	2.11	2.31
2005	2.28	2.54
	2.29	2.1
2007	1.958	2.242
2008	1.857	1.806
2009	1.539	1.512
2010	1.729	1.898
2011	1.625	1.881
2012	1.46	1.653
2013	1.605	2.401

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

SOURCE:
City of Fayetteville, Georgia records

**WATER AND SEWER CUSTOMERS
LAST TEN CALENDAR YEARS**

<u>CALENDAR YEAR</u>	<u>NUMBER OF WATER CUSTOMERS</u>	<u>% INCREASE WATER CUSTOMERS</u>	<u>NUMBER OF SEWER CUSTOMERS</u>	<u>% SEWER TO WATER CUSTOMERS</u>
2004	6,322	0.9%	6,494	102.7%
2005	6,576	4.0%	6,748	102.6%
	6,640	1.0%	6,870	103.5%
2007	6,643	0.05%	8,062	121.4%
2008	6,631	-0.18%	8,051	121.4%
2009	6,585	-0.69%	8,032	122.0%
2010	6,615	0.46%	8,035	121.5%
2011	6,607	-0.12%	8,027	121.5%
2012	6,628	0.32%	8,083	122.0%
2013	6,720	1.39%	8,196	122.0%

Source: City of Fayetteville, Georgia records.
as of June 2013

**CITY OF FAYETTEVILLE
PLEDGED-REVENUE COVERAGE
LAST TEN YEARS**

2003 AND 2010 WATER AND SEWER REVENUE BONDS

FISCAL YEAR	UTILITY SERVICE CHARGES*	LESS: OPERATING EXPENSES**	NET AVAILABLE REVENUE	PRINCIPAL	INTEREST EXPENSE	COVERAGE
2004	\$ 3,979,731	\$ 2,883,941	\$ 1,095,790	\$ 350,000	\$ 415,386	1.43%
2005	\$ 4,191,259	\$ 3,353,886	\$ 837,372	\$ 495,000	\$ 531,196	0.82%
	\$ 4,614,379	\$ 3,503,080	\$ 1,111,299	\$ 590,000	\$ 517,431	1.00%
2007	\$ 5,001,076	\$ 3,715,638	\$ 1,285,440	\$ 610,000	\$ 506,889	1.15%
2008	\$ 5,566,875	\$ 3,760,191	\$ 1,806,684	\$ 620,000	\$ 494,279	1.21%
2009	\$ 5,399,480	\$ 3,675,834	\$ 1,723,646	\$ 640,000	\$ 480,089	1.54%
2010	\$ 5,305,085	\$ 3,337,598	\$ 1,967,487	\$ 655,000	\$ 506,369	1.69%
2011	\$ 5,450,926	\$ 3,716,167	\$ 1,734,759	\$ 550,000	\$ 840,828	1.25%
2012	\$ 5,541,087	\$ 3,782,904	\$ 1,758,183	\$ 565,000	\$ 818,038	1.27%
2013	\$ 5,548,934	\$ 3,706,989	\$ 1,841,945	\$ 580,000	\$ 793,891	1.34%

* Does not include Sewer Connection Fees

**Does not include Depreciation or Interest Expense

WATER AND SEWER USER FEES AND CHARGES

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

User fees are set by the Mayor and Council to recover independently the cost of providing water and sewerage service, to pay principal and interest on debt obligations of the System and to general reserves for emergencies and expansion of the System. The Mayor and Council last adopted a schedule for rates, tolls, assessments, and fees charged by the System in August 2012. The City has covenanted in the Ordinance to revise and adjust such schedules of rates, fees and charges for water sewerage services and facilities to the extent necessary to produce funds at least equal to the amount necessary to: (1) operate and maintain the System on a sound businesslike basis but before provision for depreciation or amortization; (2) produce an amount equal to 115% of the Debt Service Requirement for the then current Sinking Fund Year, (3) create and maintain in the Debt Service Reserve Fund an amount equal to the Debt Service Reserve Requirement and (4) make the payments then required to be made into the Renewal and Extension Fund.

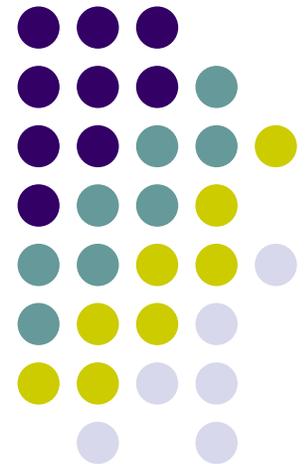
The minimum water and sewer bill is based on the first 2,000 gallons of water usage. In addition to the charges outlined below for water and sewerage usage, the City charges a connection fee for new water and sewer services based upon the size of water meter as indicated in the table below.

METER SIZE	METER CHARGE	INSTALLED	TAP	SEWER	TOTAL FOR WATER AND SEWER
5/8-3/4"	\$ 900.00	Y	400	\$ 1,478.50	\$ 2,778.50
1"	\$ 1,200.00	Y	400	\$ 2,464.17	\$ 4,064.17
1.5"	\$ 1,500.00	Y	400	\$ 4,928.35	\$ 6,828.35
2"	\$ 2,000.00	Y	400	\$ 7,885.35	\$ 10,285.35
3"	\$ 2,500.00	N	N	\$ 14,785.04	\$ 17,285.04
4"	\$ 7,800.00	N	N	\$ 24,641.73	\$ 32,441.73
6"	\$ 10,540.00	N	N	\$ 49,283.46	\$ 59,823.46
8"	\$ 14,000.00	N	N	\$ 78,853.53	\$ 92,853.53

Based on the current rate structure and average residential water of usage of 6,500 gallons per month, the average water bill for a residential customer is approximately \$27.55 per month. The average residential sewer bill is approximately \$29.39 per month.

Source: City of Fayetteville, Georgia records.

GLOSSARY



CITY OF FAYETTEVILLE, GEORGIA

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Transfer – Amount transferred from one fund account to another

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FT/PT – Full-time/part-time

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Levy – To impose taxes for the support of government activities

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

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

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

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

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

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

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

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

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

Operating Budget – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

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

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

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

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

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

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

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

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

Personnel Services – Expenditures of gross salaries and wages paid to elected officials and both permanent and temporary employees; and amounts paid on behalf of employees that include social security contributions, Medicare, retirement contributions, health insurance, dental insurance, life insurance, long-term disability, unemployment insurance, and workers’ compensation.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Professional Services – Expenditures made for services performed by persons or firms with specialized skills; services purchased to operate, repair, maintain, and rent property owned by the City; and other purchased services.

Program Description – Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be.

Property Tax – Revenue generated from the annual levy of taxes on property owner.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds. The City has no internal service funds.

Public Safety Function – This category provides for the citizens of the City of Fayetteville the security and safety of persons and property and includes the departments/divisions of emergency services, fire services, and law enforcement.

Purchase Order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Receivable – An asset account reflecting amounts owed from persons or organizations for goods or services provided by the entity. A type of receivable is Accounts Receivable.

Reserve – An account used to indicate that a portion of a fund’s fund balance is legally restricted for a specific purpose or commitment and is, therefore, not available for general appropriation.

Revenue – The term designates an increase to a fund’s assets which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Sales Tax – A general “sales tax” is levied on all merchandise sold on a retail basis by all persons or businesses selling merchandise in the City limits. Monies collected under authorization of this tax are for the use and benefit of the City.

Special Purpose Local Option Sales Tax (SPLOST) – A sales tax approved by voter referendum used in the City of Fayetteville for transportation projects.

Special Revenue Fund – A governmental fund type used to account for proceeds of specific revenue sources (other than from major capital projects) that are legally restricted to expenditure for specified purposes.

Taxes – Compulsory charges levied by a government for the purpose of financing the services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit.

Transportation Function – The safe and adequate flow of vehicles, travelers and pedestrians is included in this classification

Workload Indicators – Used in budgets to show, for example (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program

Undesignated, Unreserved Fund Balance – Available expendable financial resources in a governmental fund that are not the objective of tentative management plans.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Department of Audits that is designed to standardize financial information to facilitate comparison and evaluation reports

User Fees – The fees charged for direct receipt of public services

Vehicle Excise Tax – Tax levied on every person who rents, leases, or lets for consideration any vehicle

Yield (Return on Investments) – The rate of annual income returned on an investment, expressed as a percentage.

Zero-Based Budget – An operating, planning and budgeting process which requires each manager to justify all dollars requested from scratch.

ACRONYMS

ADM	Administration; Administrative
ARC	Atlanta Regional Commission
CAF	Confiscated Assets Fund
CAFR	Comprehensive Annual Financial Report
CD	Certificate of Deposit
CIP	Capital Improvement Program
CM	City Manager
COF	City of Fayetteville
CPF	Capital Projects Funds
DDA	Downtown Development Authority
EAP	Employee Assistance Program
EEOC	Equal Employment Opportunity Commission
ENG	Engineer
E911	Emergency 911 Services
FB	Fund Balance
FDIC	Federal Deposit Insurance Corporation
FPD	Fayetteville Police Department
FEMA	Federal Emergency Management Agency
FT	Full-time
GA	Georgia
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GGFOA	Georgia Government Finance Officers Association
GDOT	Georgia Department of Transportation
GIS	Geographic Information Systems
GMA	Georgia Municipal Association
GMEBS	Georgia Municipal Employee Benefits System
GO	General Obligation
HDF	Holliday-Dorsey-Fife House
HR	Human Resources
HMTF	Hotel Motel Tax Fund
HTRG	Homeowners Tax Relief Grant
IFF	Impact Fees Fund
IT	Information Technology
LOST	Local Option Sales Tax
MS	Main Street
MSTF	Main Street Tourism Fund
NPDES	National Pollutant Discharge Elimination System
OM	Operations and Maintenance
OMB	U.S. Office of Management and Budget
PT	Part-time
PW	Public Works

SPLOST	Special Purpose Local Option Sales Tax
US	United States
UFB	Unrestricted Fund Balance
VRET	Vehicle Rental Excise Tax
WS	Water and Sewer
WWTP	Wastewater Treatment Plant



In Memory of Retired City Clerk, Judy Gossett Stephens