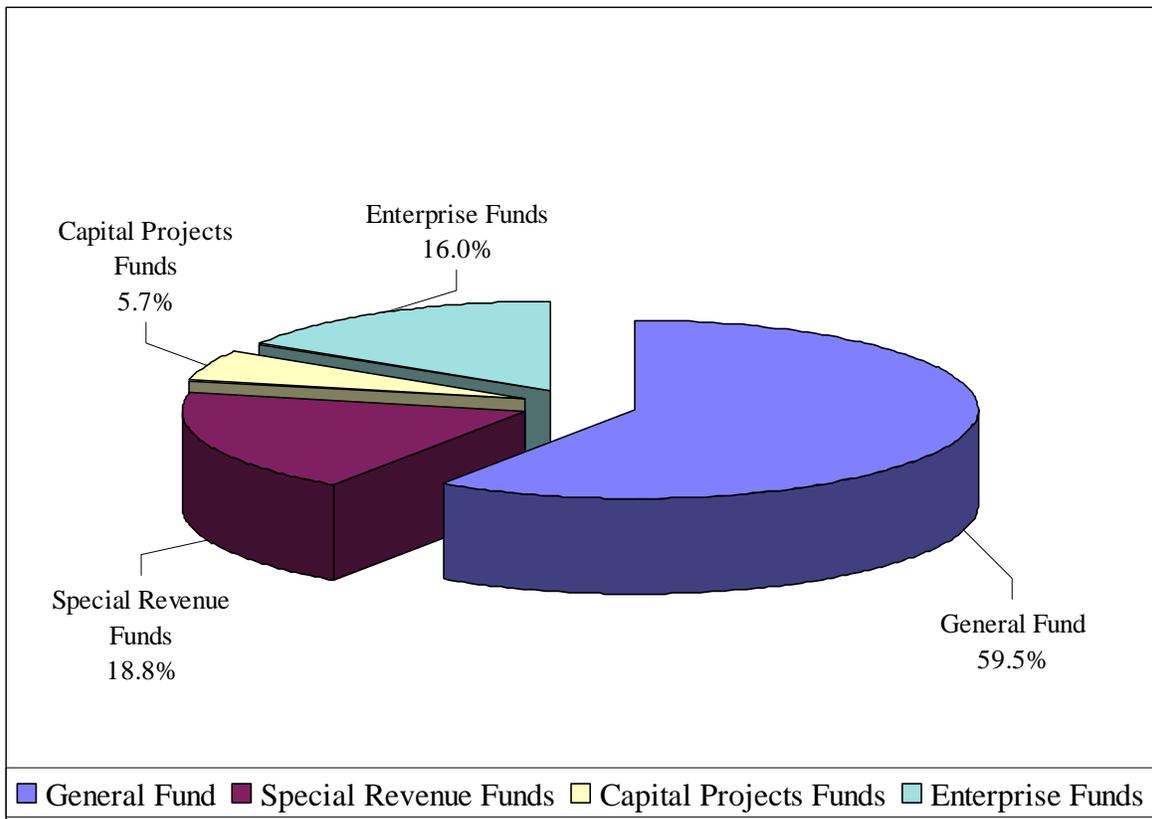


FAYETTE COUNTY, GEORGIA
FY 2010 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES*

General Fund	\$	46,198,614
Special Revenue Funds		14,659,930
Capital Projects Funds		4,446,075
Enterprise Funds		12,472,640
Total	\$	<u>77,777,259</u>

*Does not include operating transfers of \$1,014,056 for total appropriations of \$78,791,315.



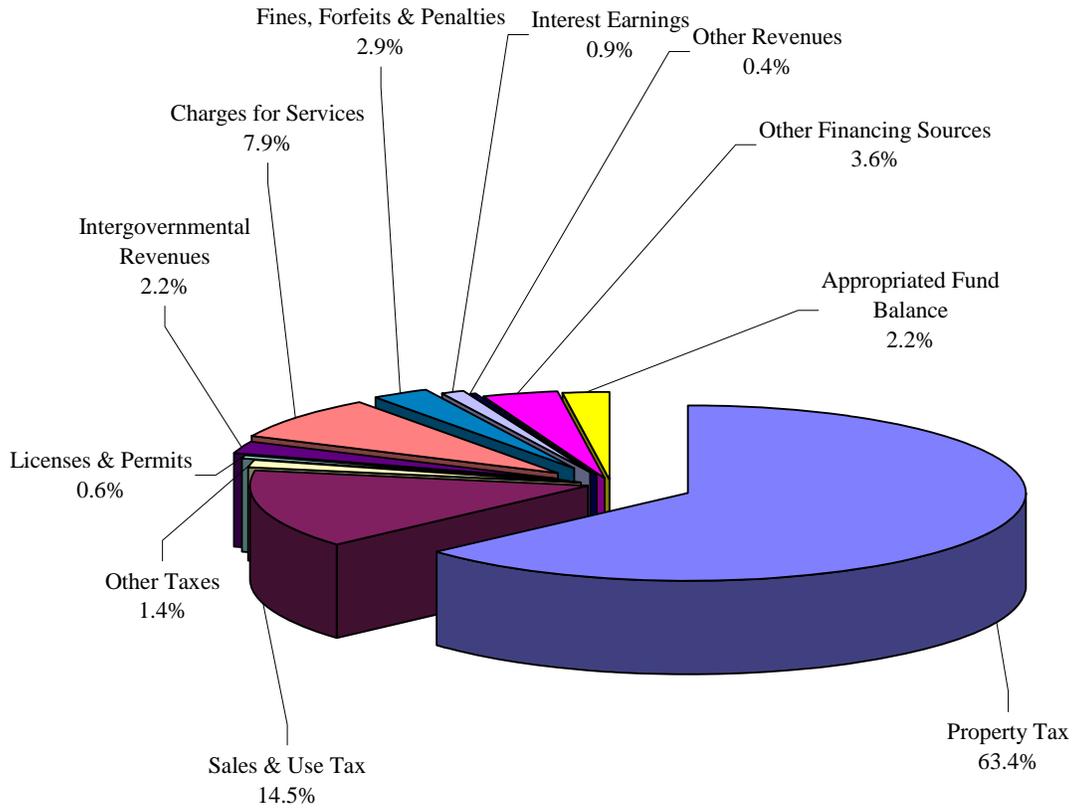
**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OPERATING BUDGET - GOVERNMENTAL TYPE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS**

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTAL GOVERNMENTAL FUNDS		
	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET
BUDGETED FUNDS									
REVENUES									
Property Tax	\$ 27,889,022	\$ 28,337,304	\$ 29,715,500	\$ 9,242,244	\$ 9,293,831	\$ 9,680,200	\$ 37,131,266	\$ 37,631,135	\$ 39,395,700
Sales & Use Tax	10,313,833	8,990,109	9,000,000	-	-	-	10,313,833	8,990,109	9,000,000
Other Taxes	960,291	1,037,216	864,550	-	-	-	960,291	1,037,216	864,550
Licenses & Permits	698,374	414,314	386,750	-	-	-	698,374	414,314	386,750
Intergovernmental Revenues	2,016,637	1,789,362	552,485	754,265	1,192,834	806,195	2,770,903	2,982,196	1,358,680
Charges for Services	1,726,869	1,657,680	1,625,295	3,084,470	3,476,615	3,297,000	4,811,339	5,134,296	4,922,295
Fines, Forfeits & Penalties	1,541,516	1,451,245	1,507,000	1,149,628	3,732,483	320,000	2,691,143	5,183,728	1,827,000
Interest Earnings	1,475,847	363,595	500,000	235,036	63,468	46,800	1,710,884	427,063	546,800
Other Revenues	366,974	351,309	232,300	371,667	575,882	37,500	738,641	927,191	269,800
Total Revenues	46,989,363	44,392,132	44,383,880	14,837,310	18,335,113	14,187,695	61,826,674	62,727,246	58,571,575
OTHER FINANCING SOURCES									
Sale of Gen Fixed Asset	126,023	32,627	-	6,598	26,871	-	132,621	59,498	-
Operating Transfers In	2,462,179	1,931,913	1,933,057	141,306	4,250,033	303,999	2,603,485	6,181,946	2,237,056
Total Revenues and Other Financing Sources	\$ 49,577,565	\$ 46,356,672	\$ 46,316,937	\$ 14,985,214	\$ 22,612,018	\$ 14,491,694	\$ 64,562,779	\$ 68,968,690	\$ 60,808,631
EXPENDITURES									
General Government	\$ 8,165,597	\$ 8,487,797	\$ 9,175,853	\$ -	\$ -	\$ -	\$ 8,165,597	\$ 8,487,797	\$ 9,175,853
Judicial System	4,666,322	4,719,497	4,932,954	120,498	115,512	135,877	4,786,820	4,835,009	5,068,831
Public Safety	17,682,520	18,269,180	18,383,922	14,391,817	16,082,790	13,749,200	32,074,337	34,351,970	32,133,122
Public Works	4,390,480	3,732,500	4,888,208	267,159	279,151	278,000	4,657,639	4,011,651	5,166,208
Planning & Development	1,429,689	1,406,325	1,299,730	-	-	-	1,429,689	1,406,325	1,299,730
Culture and Recreation	1,912,701	1,907,079	1,980,082	171,098	306,256	240,000	2,083,799	2,213,334	2,220,082
Health and Welfare	719,934	726,382	698,170	407,793	424,302	256,853	1,127,727	1,150,684	955,023
Debt Service	4,837,989	4,838,045	4,839,696	-	-	-	4,837,989	4,838,045	4,839,696
	43,805,231	44,086,804	46,198,615	15,358,364	17,208,011	14,659,930	59,163,596	61,294,815	60,858,545
OTHER FINANCING USES									
Loss on Disposition of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	4,453,664	988,058	303,999	4,938,979	32,595	1,023,768	9,392,643	1,020,653	1,327,767
Total Expenditures and Other Financing Uses	\$ 48,258,895	\$ 45,074,862	\$ 46,502,614	\$ 20,297,343	\$ 17,240,606	\$ 15,683,698	\$ 68,556,238	\$ 62,315,468	\$ 62,186,312
Net Increase (Decrease) In Fund Balance	1,318,670	1,281,810	(185,677)	(5,312,129)	5,371,412	(1,192,004)	(3,993,459)	6,653,222	(1,377,681)
FUND BALANCE JULY 1	\$ 31,127,435	\$ 31,671,528	\$ 32,953,339	\$ 11,997,284	\$ 6,685,155	\$ 12,056,566	\$ 43,124,719	\$ 39,131,260	\$ 45,784,482
FUND BALANCE JUNE 30**	\$ 31,671,528	\$ 32,953,339	\$ 32,767,662	\$ 6,685,155	\$ 12,056,566	\$ 10,864,562	\$ 39,131,260	\$ 45,784,482	\$ 44,406,801

* ACTUAL: Unaudited.

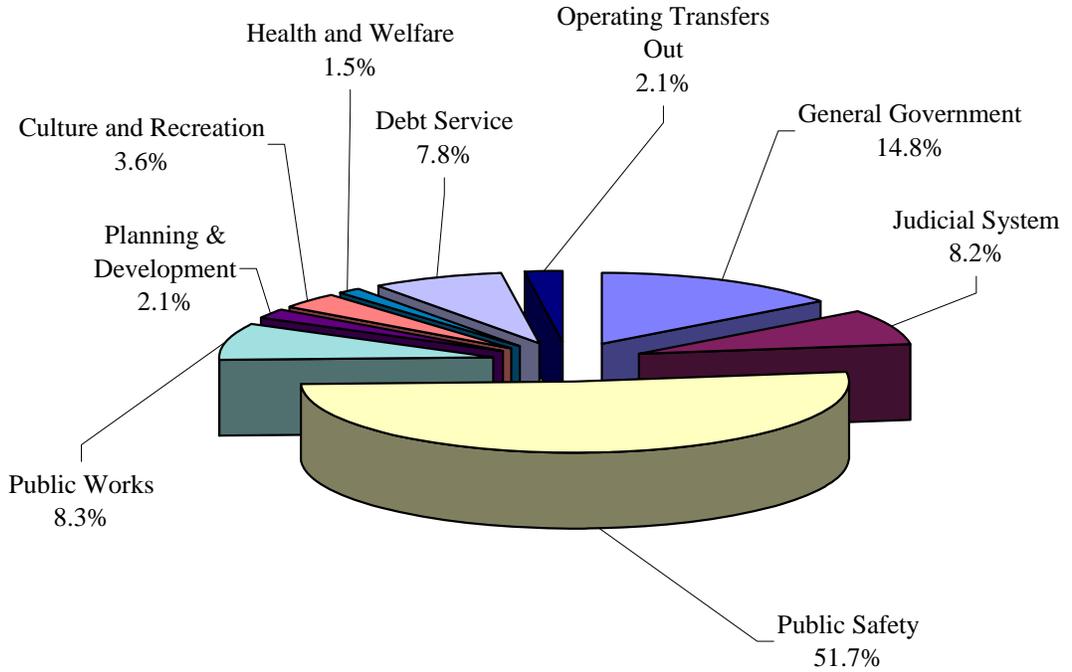
** During FY 2008, a new Emergency Medical Services tax district was approved and a new Special Revenue Fund (EMS fund) was created. EMS activities were previously accounted for in the General Fund. \$774,577 in receivables was moved from the General Fund to the EMS Fund. Fund balances for the General Fund (-774,577) and the EMS fund (+774,577) were adjusted accordingly.

**FAYETTE COUNTY, GEORGIA
 FY 2010 BUDGET
 OPERATING BUDGET - GOVERNMENTAL TYPE FUNDS
 ESTIMATED REVENUE AND OTHER SOURCES**



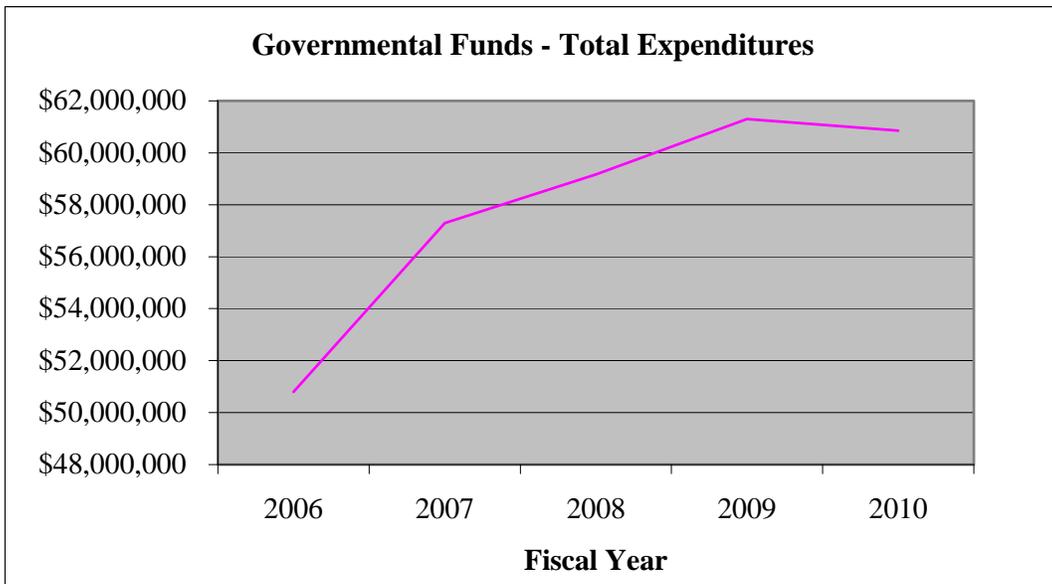
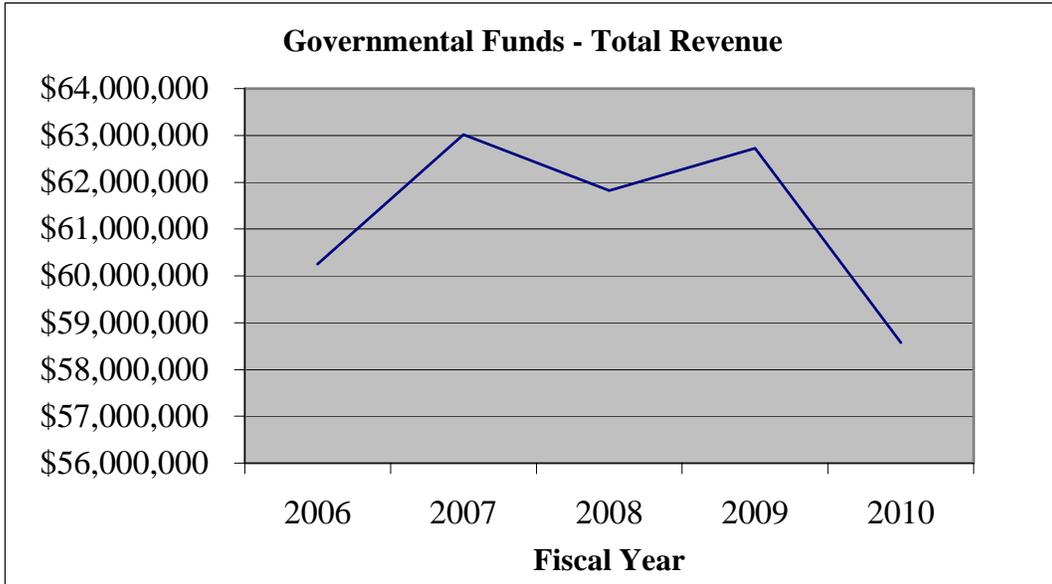
Property Tax	Sales & Use Tax	Other Taxes
Licenses & Permits	Intergovernmental Revenues	Charges for Services
Fines, Forfeits & Penalties	Interest Earnings	Other Revenues
Other Financing Sources	Appropriated Fund Balance	

FAYETTE COUNTY, GEORGIA
FY 2010 BUDGET
OPERATING BUDGET - GOVERNMENTAL TYPE FUNDS
ESTIMATED EXPENDITURES AND OTHER USES

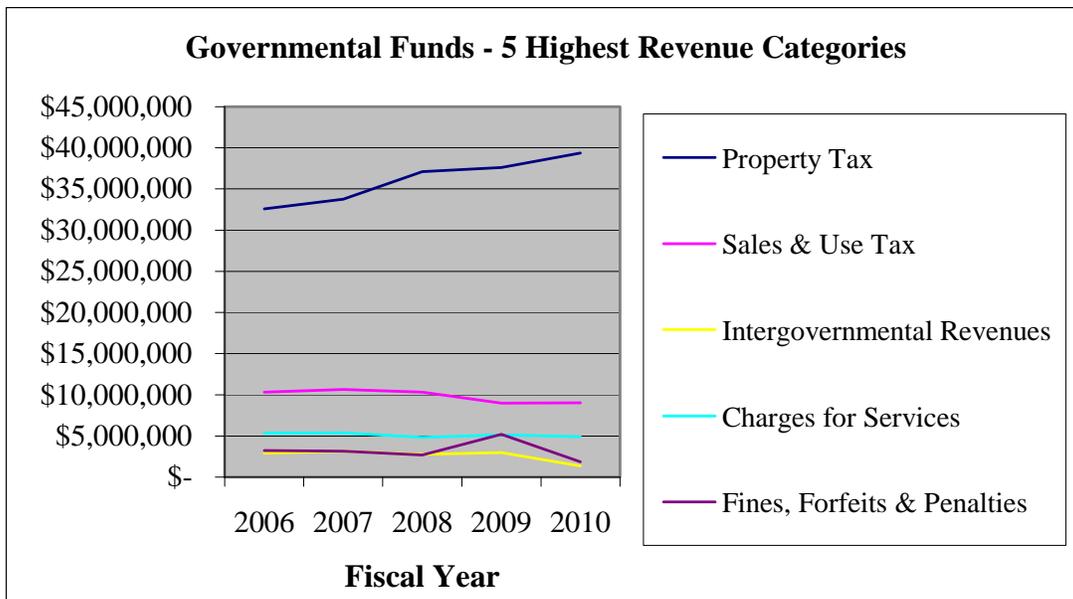
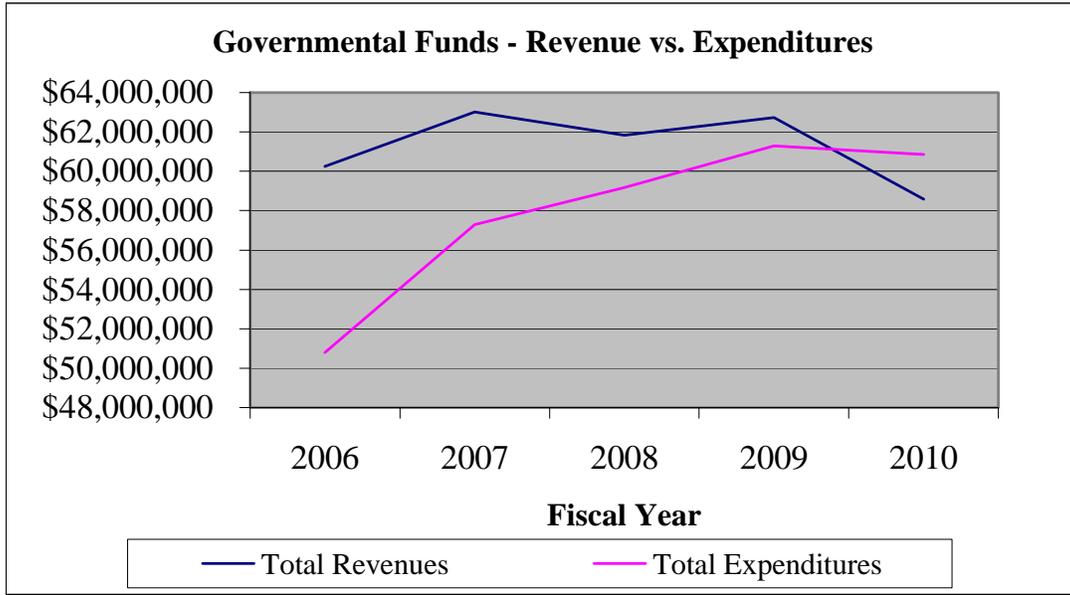


General Government	Judicial System	Public Safety
Public Works	Planning & Development	Culture and Recreation
Health and Welfare	Debt Service	Operating Transfers Out

**FAYETTE COUNTY, GEORGIA
GOVERNMENTAL TYPE FUNDS
FIVE YEAR TREND**



**FAYETTE COUNTY, GEORGIA
GOVERNMENTAL TYPE FUNDS
FIVE YEAR TREND**



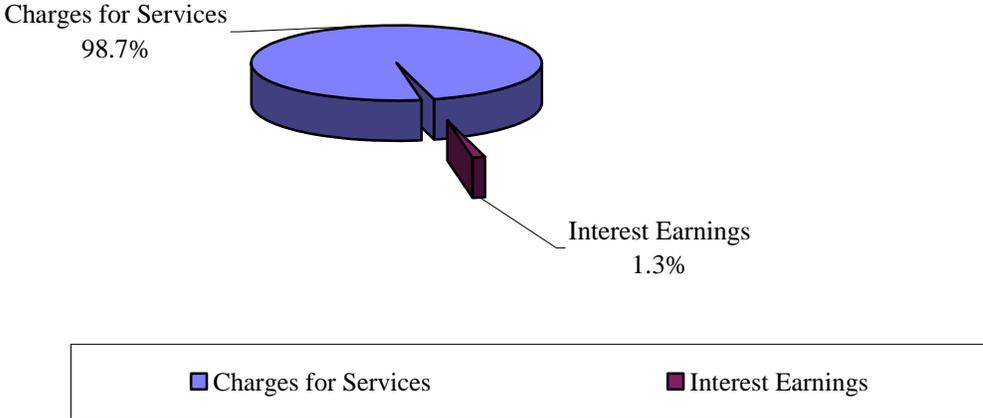
FAYETTE COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OPERATING BUDGET - ENTERPRISE TYPE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

	SOLID WASTE FUND			WATER SYSTEM FUND			TOTAL ENTERPRISE FUNDS		
<u>BUDGETED FUNDS</u>	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET	FY 2008 ACTUAL	FY 2009 ACTUAL*	FY 2010 BUDGET
REVENUES									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Use Tax	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	85,380	109,122	86,000	12,345,490	12,526,948	13,405,282	12,430,870	12,636,070	13,491,282
Fines, Forfeits & Penalties	-	-	-	-	-	-	-	-	-
Interest Earnings	28,817	5,850	6,000	543,666	124,700	175,000	572,483	130,549	181,000
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	114,197	114,972	92,000	12,889,156	12,651,648	13,580,282	13,003,353	12,766,620	13,672,282
OTHER FINANCING SOURCES									
Sale of Gen Fixed Asset/Timber	1,421	-	-	55,771	53,605	-	57,192	53,605	-
Operating Transfers In	-	-	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	\$ 115,618	\$ 114,972	\$ 92,000	\$ 12,944,927	\$ 12,705,253	\$ 13,580,282	\$ 13,060,545	\$ 12,820,225	\$ 13,672,282
EXPENDITURES									
Personal Services	\$ 38,763	\$ 40,198	\$ 39,515	\$ 3,125,514	\$ 3,317,372	\$ 3,386,005	\$ 3,164,276	\$ 3,357,570	\$ 3,425,520
Operating Expenses	109,627	115,940	116,581	2,580,425	2,655,327	3,098,131	2,690,052	2,771,267	3,214,712
Capital Outlay	316	-	-	23,185	5,590	24,850	23,501	5,590	24,850
Debt Service	-	-	-	2,336,176	2,333,428	4,519,558	2,336,176	2,333,428	4,519,558
Other Costs	11,983	9,465	-	4,570,002	4,578,951	-	4,581,985	4,588,415	-
Interfund Charges	-	-	-	-	-	1,288,000	-	-	1,288,000
	160,688	165,602	156,096	12,635,302	12,890,668	12,316,544	12,795,990	13,056,270	12,472,640
OTHER FINANCING USES									
Loss on Disposition of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	5,272	596,940	627,976	700,785	596,940	627,976	706,057
Total Expenditures and Other Financing Uses	\$ 160,688	\$ 165,602	\$ 161,368	\$ 13,232,242	\$ 13,518,644	\$ 13,017,329	\$ 13,392,930	\$ 13,684,246	\$ 13,178,697
Net Increase (Decrease) In Fund Balance	(45,070)	(50,630)	(69,368)	(287,315)	(813,391)	562,953	(332,385)	(864,021)	493,585
FUND BALANCE JULY 1	\$ 1,448,597	\$ 1,403,527	\$ 1,352,897	\$ 75,626,961	\$ 76,634,525	\$ 76,918,051	\$ 77,075,558	\$ 78,038,052	\$ 78,270,948
FUND BALANCE JUNE 30	\$ 1,403,527	\$ 1,352,897	\$ 1,283,529	\$ 76,634,525	\$ 76,918,051	\$ 77,481,004	\$ 78,038,052	\$ 78,270,948	\$ 78,764,533

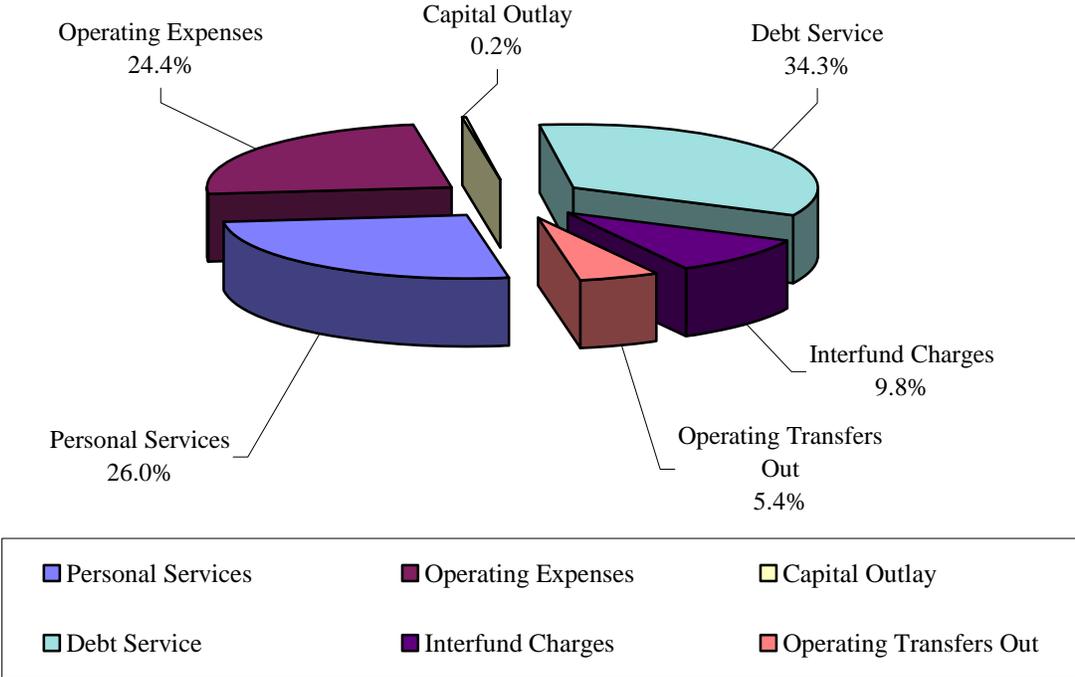
*ACTUAL: Unaudited.

**FAYETTE COUNTY, GEORGIA
 FY 2010 BUDGET
 OPERATING BUDGET - ENTERPRISE TYPE FUNDS**

ESTIMATED REVENUE AND OTHER SOURCES



ESTIMATED EXPENDITURES AND OTHER USES



FAYETTE COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OPERATING BUDGET - INTERNAL SERVICE TYPE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

<u>BUDGETED FUNDS</u>	VEHICLE/EQUIPMENT FUND		
	<u>FY 2008</u> <u>ACTUAL</u>	<u>FY 2009</u> <u>ACTUAL*</u>	<u>FY 2010</u> <u>BUDGET</u>
REVENUES			
Interest Earnings	\$ 357,505	\$ 169,652	\$ -
Other Revenues	-	-	-
Total Revenues	357,505	169,652	-
OTHER FINANCING SOURCES			
Sale of Gen Fixed Asset/Timber	-	-	-
Operating Transfers In	11,068	8,699	-
Total Revenues and Other Financing Sources	\$ 368,573	\$ 178,351	\$ -
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Operating Expenses	-	-	-
Capital Outlay	1,068,642	675,571	-
Debt Service	179,744	28,994	-
Other Costs	949,885	917,879	-
	2,198,271	1,622,444	-
OTHER FINANCING USES			
Loss on Disposition of Assets	-	-	-
Operating Transfers Out	-	-	-
Total Expenditures and Other Financing Uses	\$ 2,198,271	\$ 1,622,444	\$ -
Net Increase (Decrease) In Fund Balance	(1,829,698)	(1,444,093)	-
FUND BALANCE JULY 1	\$ 10,011,768	\$ 9,121,345	\$ 8,251,192
FUND BALANCE JUNE 30	\$ 9,121,345	\$ 8,251,192	\$ 8,251,192

*ACTUAL: Unaudited.

FAYETTE COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
OTHER FINANCING SOURCES AND USES
ALL BUDGETED FUNDS
FISCAL YEAR ENDED JUNE 30, 2010

	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL/CIP PROJECTS FUNDS</u>	<u>WATER SYSTEM FUND</u>	<u>SOLID WASTE FUND</u>
REVENUES						
Property Tax	\$ 39,395,700	\$ 29,715,500	\$ 9,680,200	\$ -	\$ -	\$ -
Sales & Use Tax	9,000,000	9,000,000	-	-	-	-
Other Taxes	864,550	864,550	-	-	-	-
License & Permits	386,750	386,750	-	-	-	-
Intergovernmental Revenues	1,358,680	552,485	806,195	-	-	-
Charges for Services	18,413,577	1,625,295	3,297,000	-	13,405,282	86,000
Fines, Forfeits & Penalties	1,827,000	1,507,000	320,000	-	-	-
Interest Earnings	727,800	500,000	46,800	-	175,000	6,000
Other Revenues	269,800	232,300	37,500	-	-	-
Total Revenues	\$ 72,243,857	\$ 44,383,880	\$ 14,187,695	\$ -	\$ 13,580,282	\$ 92,000
OTHER FINANCING SOURCES						
Sale of Gen Fixed Assets	-	-	-	-	-	-
Operating Transfers In	3,256,824	1,933,057	303,999	1,019,768	-	-
Appropriated Fund Balance	4,310,402	185,676	1,192,004	3,426,307	(562,953)	69,368
Total Revenues and Other Financing Sources	\$ 79,811,083	\$ 46,502,613	\$ 15,683,698	\$ 4,446,075	\$ 13,017,329	\$ 161,368
EXPENDITURES						
Personal Services	\$ 44,433,545	\$ 29,558,423	\$ 11,449,602	\$ -	\$ 3,386,005	\$ 39,515
Operating Expenses	18,334,046	11,662,819	3,167,178	289,337	3,098,131	116,581
Capital Outlay	4,362,414	137,676	43,150	4,156,738	24,850	-
Debt Service	9,359,254	4,839,696	-	-	4,519,558	-
Interfund Charges	1,288,000	-	-	-	1,288,000	-
Total Expenditures	\$ 77,777,259	\$ 46,198,614	\$ 14,659,930	\$ 4,446,075	\$ 12,316,544	\$ 156,096
OTHER FINANCING USES						
Loss on Disposition of Assets	-	-	-	-	-	-
Operating Transfers Out	2,033,824	303,999	1,023,768	-	700,785	5,272
Total Expenditures and Other Financing Uses	\$ 79,811,083	\$ 46,502,613	\$ 15,683,698	\$ 4,446,075	\$ 13,017,329	\$ 161,368

**FAYETTE COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
BUDGETED APPROPRIATIONS
COMPARISON OF FY 2010 ADOPTED BUDGET WITH PRIOR YEAR'S BUDGET**

The Operating Budget Summary Information contained on the following three pages compares the 2010 fiscal year budgeted appropriations with that of the 2009 fiscal year. The FY 2009 budget data is presented at two different points: as originally adopted and as it was adjusted during the year. As a means of providing additional detail to the preceding set of consolidated reports, this comparison of appropriations is provided at the function level for the General Fund. For an even more detailed breakdown of budget by departments, please refer to the Organization tab shown later in this document. This tab includes a section that presents data on individual cost centers (departments).

The two columns of information for FY 2009 demonstrate the dynamics of an annual operating budget. The first column is the original budget as it was adopted by the Board of Commissioners. This is the best estimate as to what it should cost to operate each of the various functions of the County during the fiscal year. The second column is the revised budget. It shows how the original estimated amounts were changed during the year to adjust for unanticipated revenues and/or expenditures, changes in funding levels or priorities, the elimination of current programs, or the initiation of new programs. The Revised Budget is shown after the fiscal year has been closed, but before being audited.

The % Comparison is the percentage of the FY 2010 budget amount when compared to the FY 2009 revised budget amount.

FAYETTE COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
COMPARISON OF FY 2010 BUDGET TO FY 2009 REVISED BUDGET

	<u>FY 2009 Budget</u>		<u>FY 2010 Budget</u>	<u>%</u>
	<u>Adopted</u>	<u>Revised*</u>	<u>Adopted</u>	<u>Comparison</u>
GENERAL FUND				
General Government				
Non-Departmental	\$ 530,540	\$ 497,287	\$ 485,841	97.7
Commissioners	588,635	587,503	567,851	96.7
Administration	294,376	289,099	330,304	114.3
Elections	567,022	741,622	370,493	50.0
Finance	962,726	940,476	914,236	97.2
Purchasing	246,187	241,249	246,056	102.0
Law Department	206,618	223,340	212,750	95.3
Information Systems	776,394	765,313	762,510	99.6
Human Resources	521,108	477,866	491,058	102.8
Tax Commissioner	1,073,355	1,061,355	1,025,545	96.6
Tax Assessor	890,822	878,016	889,105	101.3
Building & Grounds Maintenance	1,839,370	1,830,399	1,729,808	94.5
Engineering Office	442,730	438,590	150,296	34.3
Contingency	500,000	1,506,312	1,000,000	66.4
Total General Government	\$ 9,439,883	\$ 10,478,427	\$ 9,175,853	87.6
Judicial System				
Non-Departmental	276,630	264,130	274,963	104.1
Judges, Court Reporters	365,024	375,190	349,514	93.2
Clerk of Superior Court	1,326,450	1,298,222	1,236,431	95.2
District Attorney	345,644	346,824	331,160	95.5
Clerk of State Court	247,598	247,770	285,321	115.2
State Court Solicitor	353,641	352,141	503,042	142.9
State Court Judge	373,018	363,874	356,280	97.9
Magistrate Court	477,880	478,019	475,681	99.5
Probate Court	361,928	361,442	305,171	84.4
Juvenile Court	325,708	326,124	330,591	101.4
Public Defender	504,952	504,952	484,799	96.0
Total Judicial System	\$ 4,958,473	\$ 4,918,688	\$ 4,932,953	100.3
Public Safety				
Non-Departmental	747,728	801,981	741,746	92.5
Marshal's Office	806,829	802,529	724,911	90.3
Sheriff's Office	16,352,994	16,320,960	16,018,089	98.1
County Coroner	70,750	68,503	67,560	98.6
Animal Control	380,454	375,679	371,908	99.0
Public Safety & EMA	497,669	489,189	459,708	94.0
Total Public Safety	\$ 18,856,424	\$ 18,858,841	\$ 18,383,922	97.5

* Revised budget amounts - unaudited.

FAYETTE COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
COMPARISON OF FY 2010 BUDGET TO FY 2009 REVISED BUDGET

	<u>FY 2009 Budget</u>		<u>FY 2010 Budget</u>	<u>%</u>
	<u>Adopted</u>	<u>Revised*</u>	<u>Adopted</u>	<u>Comparison</u>
Public Works				
Public Works Administration	184,351	186,194	192,273	103.3
Road Department	4,878,711	3,679,944	3,850,621	104.6
Stormwater Management	-	-	326,376	n/a
Fleet Maintenance	519,499	519,499	518,938	99.9
Total Public Works	\$ 5,582,561	\$ 4,385,637	\$ 4,888,208	111.5
Planning & Development				
County Extension	135,612	119,122	126,921	106.5
Georgia Forestry Commission	2,516	2,516	1,369	54.4
Permits and Inspections	763,728	753,677	442,993	58.8
Planning & Zoning	480,991	475,321	425,449	89.5
Development Authority	315,094	336,238	302,998	90.1
Total Planning and Development	\$ 1,697,941	\$ 1,686,874	\$ 1,299,730	77.0
Culture and Recreation				
Recreation	1,253,950	1,254,345	1,193,758	95.2
Library	828,808	829,069	786,324	94.8
Total Culture and Recreation	\$ 2,082,758	\$ 2,083,414	\$ 1,980,082	95.0
Health and Welfare				
Public Health	350,775	350,500	337,324	96.2
Fayette Counseling Center	133,270	133,270	127,939	96.0
Dept of Family & Children Services	41,800	41,800	40,128	96.0
Fayette Community Options	63,000	63,000	60,480	96.0
Senior Citizens Center	117,246	117,246	112,556	96.0
Youth Protection	20,566	20,566	19,743	96.0
Total Health and Welfare	\$ 726,657	\$ 726,382	\$ 698,170	96.1
Debt Service				
Criminal Justice Center	3,845,077	3,845,077	3,845,935	100.0
E-911 821 Mhz Radio System	993,761	993,762	993,761	100.0
Total Debt Service	\$ 4,838,838	\$ 4,838,839	\$ 4,839,696	100.0
Transfer to Emergency Phone E911	384,363	384,363	303,999	79.1
Transfer to Victims Assistance	-	183,853	-	-
Transfer to Street Lights	-	60,000	-	-
Transfer to Early Warning Sirens	71,800	71,800	-	-
Transfer to Capital/CIP Projects	1,555,686	1,835,029	-	-
Transfer to Vehicles/Equipment	-	8,699	-	-
Total Transfer to Other Funds	\$ 2,011,849	\$ 2,543,744	\$ 303,999	12.0
TOTAL GENERAL FUND	\$ 50,195,384	\$ 50,520,846	\$ 46,502,613	92.0

* Revised budget amounts - unaudited.

FAYETTE COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
COMPARISON OF FY 2010 BUDGET TO FY 2009 REVISED BUDGET

	<u>FY 2009 Budget</u>		<u>FY 2010 Budget</u>	<u>%</u>
	<u>Adopted</u>	<u>Revised*</u>	<u>Adopted</u>	<u>Comparison</u>
SPECIAL REVENUE FUNDS				
Law Library	107,077	107,077	107,077	100.0
Confiscated Property-State	75,600	75,600	59,700	79.0
Confiscated Property-Federal	-	2,533,062	-	-
U.S. Customs	-	39,734	-	-
Emergency Phone E-911	2,645,716	2,650,325	2,626,386	99.1
Jail Construction	500,000	565,197	480,495	85.0
Juvenile Supervision	29,000	29,000	28,800	99.3
Victims Assistance	367,645	367,645	182,851	49.7
Drug Abuse and Treatment	54,265	76,554	74,002	96.7
Juvenile Offenders Grant Fund	-	3,590	-	-
Fire Services	7,467,251	7,495,500	7,555,321	100.8
Street Lights	223,000	279,672	278,000	99.4
Emergency Medical Services	3,106,541	3,119,541	3,027,298	97.0
S.P.L.O.S.T. - Library	265,693	315,564	240,000	76.1
Transfer to Other Funds				
Transfer to General Fund	2,000	2,000	4,000	200.0
Transfer to Capital/CIP Projects	15,046	21,829	1,019,768	4,671.6
Total Transfer to Other Funds	\$ 17,046	\$ 23,829	\$ 1,023,768	4,296.3
TOTAL SPECIAL REVENUE FUNDS	\$ 14,858,834	\$ 17,681,890	\$ 15,683,698	88.7
CAPITAL/CIP FUNDS				
Early Warning Sirens	71,800	71,800	-	-
Capital Projects	146,062	146,062	16,200	11.1
Capital Improvement Program	1,424,670	1,424,670	4,429,875	310.9
TOTAL CAPITAL/CIP FUNDS	\$ 1,642,532	\$ 1,642,532	\$ 4,446,075	270.7
ENTERPRISE FUNDS				
Solid Waste Fund	\$ 194,934	\$ 194,934	\$ 156,096	80.1
Water System Fund	12,698,274	12,741,074	12,316,544	96.7
Transfer to Other Funds				
Transfer to General Fund	627,976	627,976	706,057	112.4
TOTAL ENTERPRISE FUNDS	\$ 13,521,184	\$ 13,563,984	\$ 13,178,697	97.2
INTERNAL SERVICE FUNDS				
Vehicle/Equipment Fund	\$ 1,337,223	\$ 1,392,594	\$ -	-
TOTAL OF ALL BUDGETED FUNDS	\$ 81,555,157	\$ 84,801,846	\$ 79,811,083	94.1

* Revised budget amounts - unaudited.

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized In Budgeting Revenues

As an unwritten but general guiding operating policy employed by Finance and Administrative staff, projected revenues for the ensuing fiscal year are estimated on the side of conservatism. The reason for this conservative approach to estimating cash inflows is to help ensure that the County avoids, if at all possible, any significant revenue shortfalls that might occur due to unanticipated fluctuations in the local or national economy, or an unexpected downturn in the rate of construction activity occurring in the immediate area. But should the economy remain strong in the short-term, it is further anticipated that these additional revenues that are generated will be programmed into the County's fund balance to be used for capital projects or projects in the Capital Improvement Program. As our principal operating revenue projection strategy for any given fiscal year, the County prepares its annual operating budget with the expectation that it will collect more revenues during the period than are actually budgeted.

As an integral first step in the FY 2010 revenue projection process, total revenue collections through the end of the 2009 fiscal year are estimated. As actual monthly activity is recorded, original estimated FY 2009 revenue numbers are refreshed throughout the budget preparation process. These most recent fiscal year estimates plus the actual revenue numbers for the previous two fiscal years are used to identify trends and collection patterns from the various sources.

This historical revenue information is then framed in the context of what budget staff believes will be the most probable local economic conditions over the next twelve to twenty-four months. Elasticity of revenue sources increases in user fees or charges, changes in service delivery and the anticipated impact of any new State or Federal legislation are also factored into the projections. The desired end result of this process is revenue estimates that one would reasonably expect to be met during the upcoming fiscal year given the information available at the time.

GENERAL FUND

The General Fund is the principal operating fund for the County and the revenues it uses to provide a number of services to our citizens are derived from a wide variety of sources. The tabular information shown on the next page indicates the relative composition of the major revenue sources. The accompanying pie chart clearly shows how dependent the County is on taxes as the major revenue source to pay for the operations of the General Fund. Approximately 87 percent of the General Fund revenues for FY 2010 will be derived from only two sources: Property Taxes and Sales and Use Tax. No other revenue sources are equal to at least five percent of total revenues.

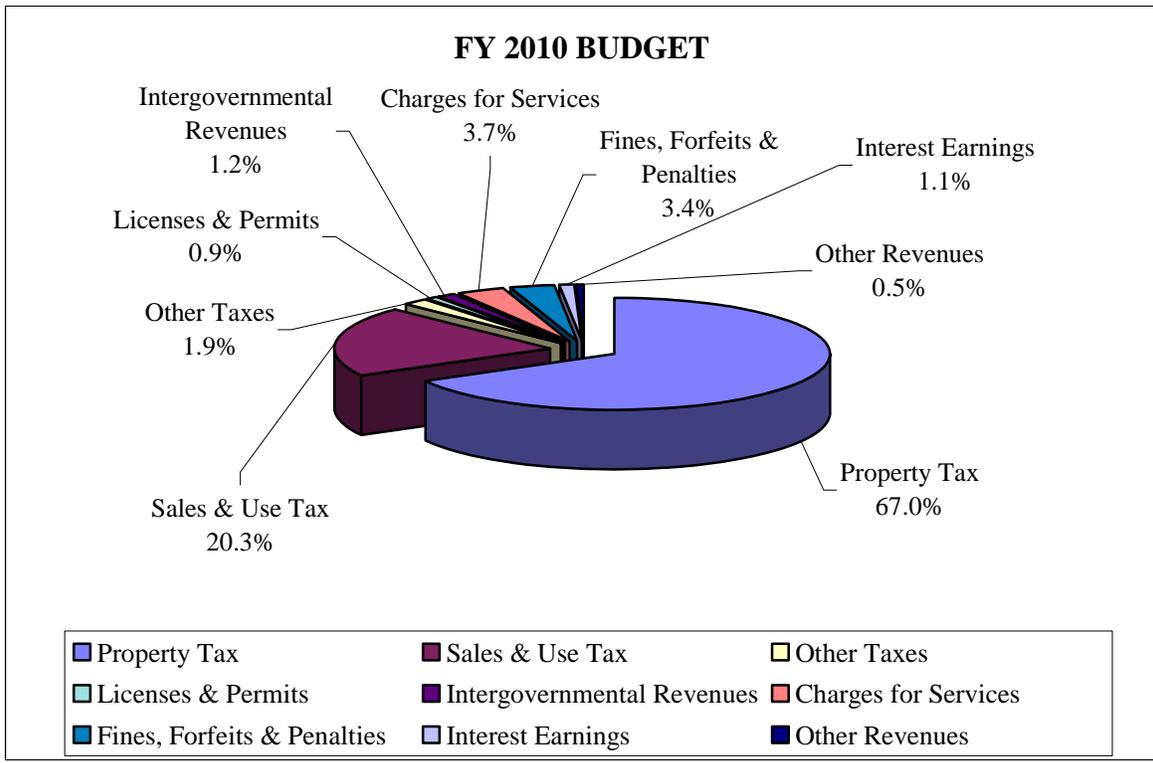
In comparison with previous fiscal year actual amounts, it is anticipated that General Fund revenue for the 2010 fiscal year will be at the same level. Property Taxes are projected to increase by 4.9%. Sales and Use Tax revenue is projected to increase slightly by 0.1%.

General Fund

Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
Property Tax	\$ 27,889,022	\$ 28,939,000	\$ 28,337,304	\$ 29,715,500
Sales & Use Tax	10,313,833	10,000,000	8,990,109	9,000,000
Other Taxes	960,291	885,000	1,037,216	864,550
Licenses & Permits	698,374	686,500	414,314	386,750
Intergovernmental Revenues	2,016,637	1,974,608	1,789,362	552,485
Charges for Services	1,726,869	1,695,750	1,657,680	1,625,295
Fines, Forfeits & Penalties	1,541,516	1,528,000	1,451,245	1,507,000
Interest Earnings	1,475,847	1,500,000	363,595	500,000
Other Revenues	366,974	192,150	351,309	232,300
Total Revenues	\$ 46,989,363	\$ 47,401,008	\$ 44,392,132	\$ 44,383,880
<i>*FY 2009 Actual: Unaudited.</i>				

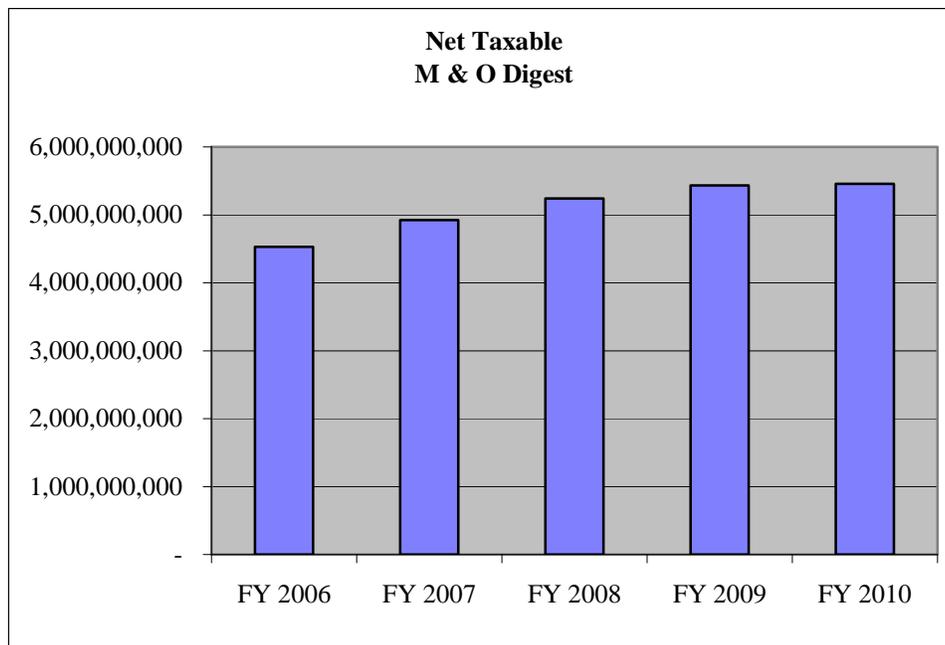
Percentage Contribution of Revenue Sources



Property Tax

Property Tax is the biggest source of revenue for Fayette County. The dependence on Property Tax revenue increases each year; from 53% of total General Fund revenues in FY 2007 to an estimate of 67% of total revenues in FY 2010.

The amount of property tax revenue generated is an arithmetic function of the millage rate and the net tax digest. The chart and table below summarize some relevant property tax data over the most recent five-year period, including the projection for the 2010 fiscal year (2009 tax year). The net taxable digest had shown growth every year, but the 3.6% growth for the 2008 tax year (FY 2009) was the lowest of the preceding five-year period. It was actually, less than half of the average percentage growth for the period. For FY 2010 (2009 tax year), there was no growth of the net taxable digest. The percentage difference from the previous year is only 0.5%.

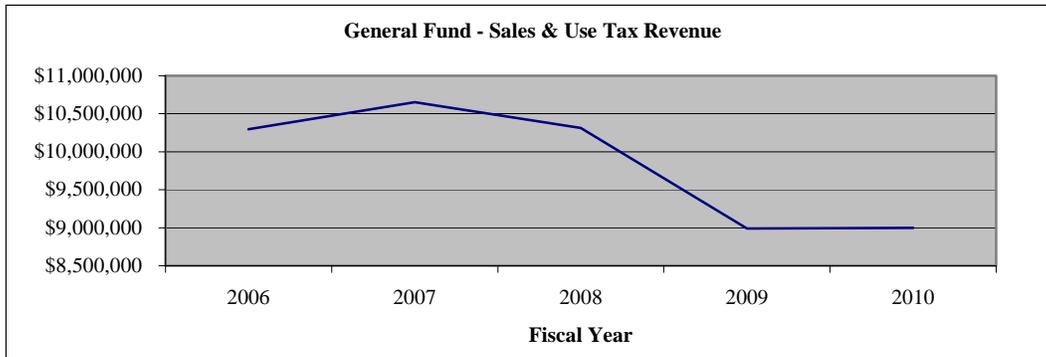


Digest Information	Fiscal Year	Net taxable M&O Digest	Digest Growth	Millage Rate	Change in Millage
2005 Tax Year (Actual)	FY 2006	4,529,134,296	7.6%	5.81	-5.8%
2006 Tax Year (Actual)	FY 2007	4,923,405,587	8.7%	5.36	-7.7%
2007 Tax Year (Actual)	FY 2008	5,243,135,438	6.5%	5.43	1.4%
2008 Tax Year (Actual)	FY 2009	5,431,100,479	3.6%	5.40	-0.6%
2009 Tax Year (Projected)	FY 2010	5,457,605,221	0.5%	5.40	0.0%

The M&O millage rate had steadily decreased through FY 2007 (2006 tax year). After increasing for FY 2008, it decreased again in FY 2009 by 0.6% as a result of rollbacks on reassessments. For FY 2010 (2009 tax year), there will be no change on the millage rate. This should generate enough funds to meet the obligations detailed in the FY 2010 budget.

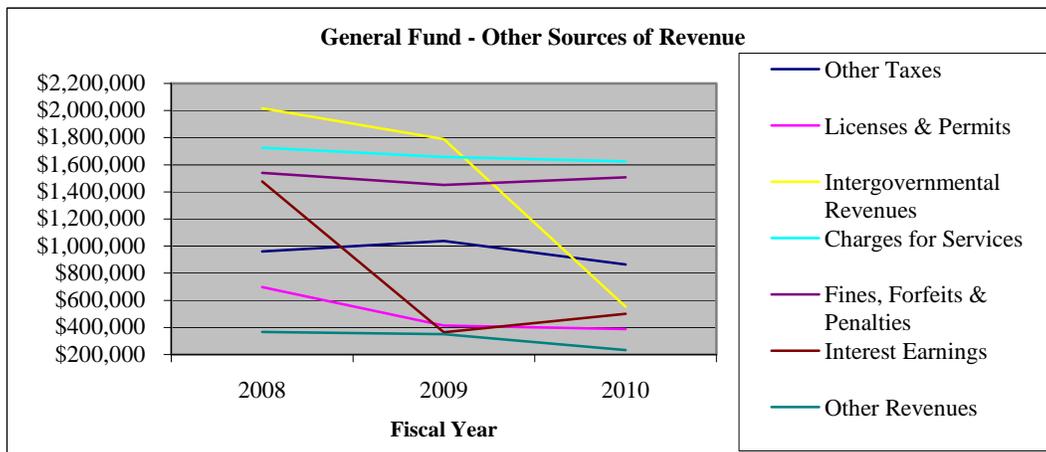
Sales and Use Tax

The Sales and Use Tax (also referred to as a one-percent Local Option Sales Tax or L.O.S.T.) represents approximately 20.3% of total budgeted revenue. In contrast to the property tax, one benefit of this revenue source is that the cash flow it generates is fairly consistent over the entire twelve months of the year. On the downside, this revenue source is considered to be extremely elastic with collections being heavily dependent on the prevailing local economic conditions. The current economic downturn has weakened sales and use tax collections. Actual Sales and Use Tax decreased in FY 2009. FY 2010 is projected to remain at the same level as FY 2009.



Other Sources of Revenue

Other sources of revenue are Other Taxes (\$0.9 million), Licenses & Permits (\$0.4 million), Intergovernmental Revenues (\$0.6 million), Charges for Services (\$1.6 million), Fines, Forfeits & Penalties (\$1.5 million), Interest Earnings (\$0.5 million), and Other Revenues (\$0.2 million). The economic downturn has specially impacted Licenses & Permits and Interest Earnings.



Other Financing Sources

Other Financing Sources are transfers from other funds totaling \$1.9 million. To balance the FY 2010 budget for the General Fund, \$186 thousand has been appropriated from fund balance.

OTHER FUNDS

In addition to the General Fund, three other funds have historically provided significant revenue for County operations. These are the Fire Services - Special Revenue Fund, the Emergency 911 - Special Revenue Fund, and the Water System Fund. The Emergency Medical Services (EMS) fund, a special revenue fund, was created in FY 2008 to account exclusively for revenues and expenditures related to emergency medical services operations.

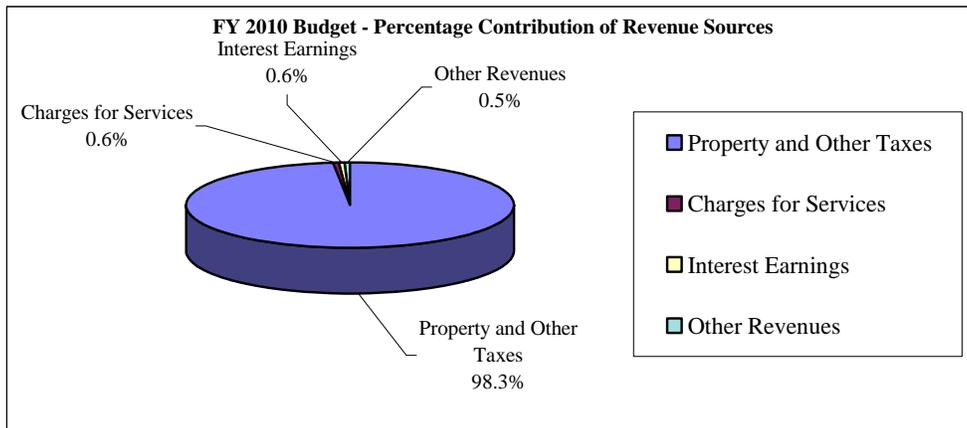
Fire Services Special Revenue Fund

The Fire Services Special Revenue Fund provides funding for fire prevention and suppression activities for all areas of the County except for the cities of Fayetteville and Peachtree City, which have decided to maintain their own fire departments. To provide a funding mechanism that will ensure that only those individuals living in the area receiving these fire services pay for the services, a special tax district was created several years ago.

Approximately 98% of the total revenues for this fund are generated from the taxation of property. This clearly demonstrates the fund's dependence on property taxes to pay for the delivery of services. Thus, the revenue for this special revenue fund is considered very stable even in an economic downturn. Other sources of revenue for this fund are Intergovernmental Revenues, Charges for Services, Interest Earnings, and Other Revenues.

Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
Property and Other Taxes	\$ 7,268,344	\$ 7,283,100	\$ 7,158,551	\$ 7,461,300
Intergovernmental Revenues	241,449	245,000	243,743	-
Charges for Services	174,027	200,000	44,002	45,000
Interest Earnings	155,084	180,000	40,701	46,000
Other Revenues	44,765	44,000	41,106	37,500
Total Revenues	\$ 7,883,669	\$ 7,952,100	\$ 7,528,102	\$ 7,589,800
*FY 2009 Actual: Unaudited.				



Emergency 911 Special Revenue Fund

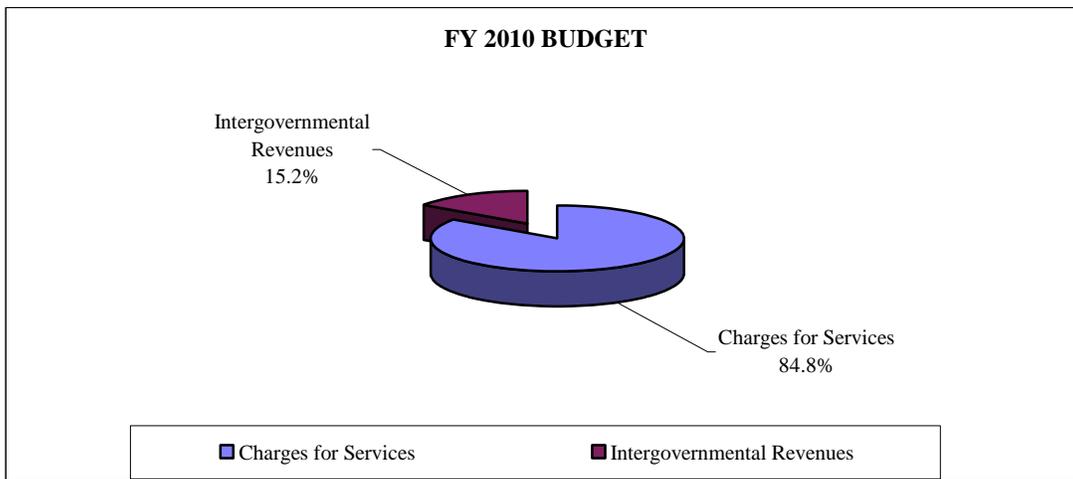
Georgia state law provides for a governmental entity to adopt up to a \$1.50 monthly surcharge for E911 services for each telephone receiving service in the County. Also during FY 2002, collection was initiated for a similar type monthly charge of \$1.00 on each cellular telephone. The proceeds from these surcharges can only be spent for the provision of 911 services within the jurisdiction.

The County and cities also have an agreement to contribute on a pro rata basis (i.e., based on the estimated annual population) any funds necessary to cover shortfalls between the amounts generated from the surcharge and the operating budget. The money contributed by the cities is categorized as *Intergovernmental Revenues*. The contribution from Fayette County is included in *Other Financing Sources*. There was a one year relief from pro rata basis contribution to the fund in FY 2008. In FY 2009 the pro rata contribution was reinstated to cover estimated shortfalls in funding expenditures. For FY 2010, pro-rata contributions from the cities total \$340,195 or 15.2% of total revenues.

Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
Charges for Services	\$ 1,899,129	\$ 1,856,975	\$ 1,939,953	\$ 1,895,000
Intergovernmental Revenues	-	429,324	429,324	340,195
Interest Earnings	21,958	25,000	1,783	-
Other Revenues	100,499	-	-	-
Total Revenues	\$ 2,021,586	\$ 2,311,299	\$ 2,371,060	\$ 2,235,195
*FY 2009 Actual: Unaudited.				

Percentage Contribution of Revenue Sources



Emergency Medical Services (EMS) Special Revenue Fund

On August 9, 2007, the Board of Commissioners approved a new Emergency Medical Services tax district. The special revenue tax district encompasses the entire county, with the exception of the City of Peachtree City. Peachtree City provides emergency medical services to its own citizens. A new EMS fund was created to account exclusively for activities (revenues and expenditures) related to emergency medical services. Before the new tax district was created, EMS activities were accounted for in the General Fund. In FY 2008, revenue for EMS ambulance charges and EMS ambulance cost recoveries that were initially budgeted in the General Fund were transferred to the new EMS fund. The FY 2008 budget was amended to account for proceeds generated by property taxes from the new tax district.

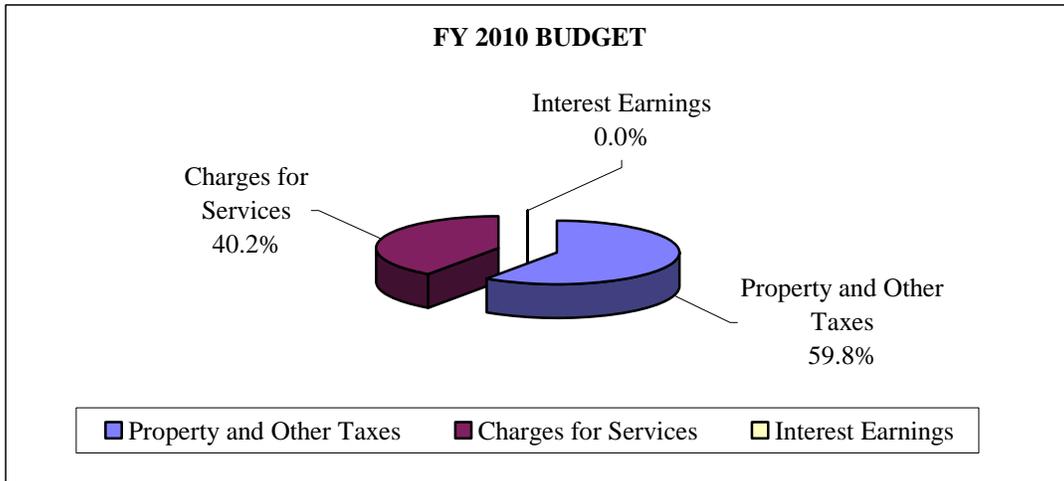
The main revenue sources for this fund are Property Taxes and Charges for Services. For the FY 2010 budget, Property Taxes represent 59.8% and Charges for Services represent 40.2% of total revenues. Total revenue is estimated to decrease by 3.6% from the FY 2009 actual amount, due mainly to a projected 8.7% decrease in estimated revenue from charges for services.

Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
Property and Other Taxes	\$ 1,770,468	\$ 1,913,300	\$ 1,921,091	\$ 1,933,900
Intergovernmental Revenues	4,905	-	-	-
Charges for Services	939,366	1,600,000	1,424,464	1,300,000
Interest Earnings	1,247	1,500	879	800
Other Revenues	-	-	10,000	-
Total Revenues	\$ 2,715,986	\$ 3,514,800	\$ 3,356,435	\$ 3,234,700

*FY 2009 Actual: Unaudited.

Percentage Contribution of Revenue Sources



Water System Fund

The primary mission of the Water System Fund is to serve as a funding mechanism for the provision of potable water to the residents of the County. To cover the costs of building reservoirs, treating raw water, and distributing the finished product through miles of pipe, service fees are charged. These charges are based on the size of a customer's water meter plus a volume charge applied to the monthly water consumption. In addition, connection fees varying by water meter size are charged to new customers connecting to the system.

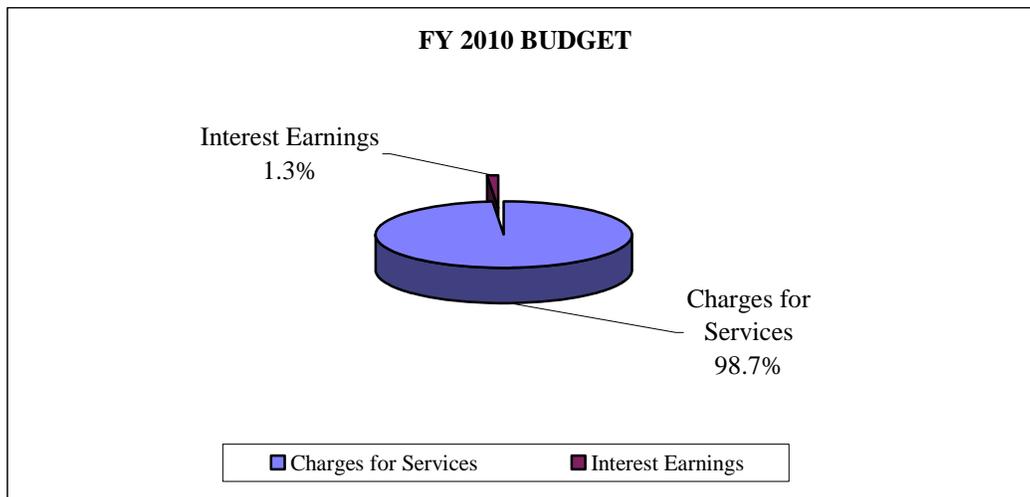
In March 2009, the County implemented a two-step rate increase for the system. The first step was a 10% rate increase that took effect in March 2009 and the second step is a 5% rate increase that will take effect in January 2010. Prior to implementing this increase, the County had not adjusted its water service rate schedules since 1991.

The major revenue source for the Water System Fund is derived from Charges for Services. For FY 2010, it is estimated as 98.7% of total revenue. As a result of the rate increase, charges for services are expected to increase by 7.0% when compared to the FY 2009 actual amount.

Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
Charges for Services	\$ 12,345,490	\$ 12,833,364	\$ 12,526,948	\$ 13,405,282
Interest Earnings	543,666	492,886	124,700	175,000
Total Revenues	\$ 12,889,156	\$ 13,326,250	\$ 12,651,648	\$ 13,580,282
*FY 2009 Actual: Unaudited.				

Percentage Contribution of Revenue Sources



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

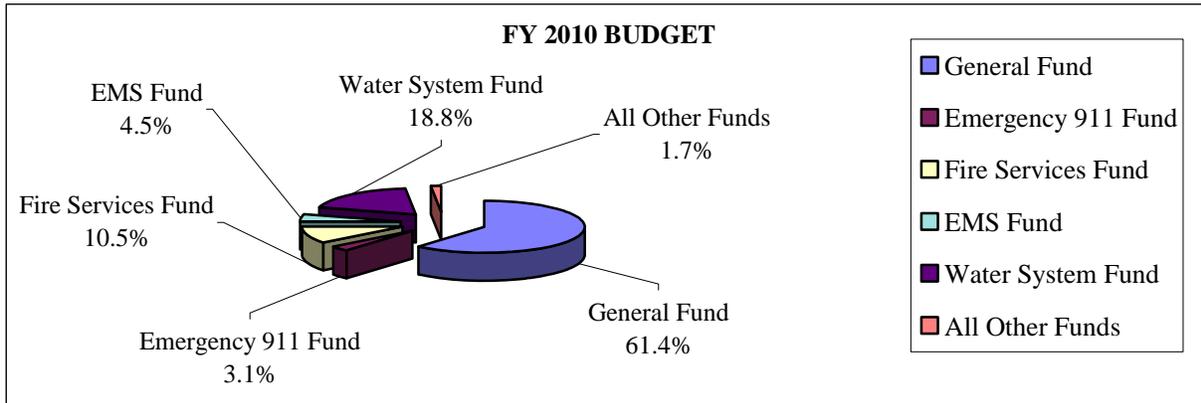
All Funds

The table below provides a consolidated look at the revenue comparisons for all budgeted funds. For FY 2010, estimated total revenue is the lowest in the last five years. This conservative projection is a result of the economic downturn that has impacted Fayette County's revenue streams.

Three Year Comparison of Funds Revenues

REVENUE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 ACTUAL*	FY 2010 BUDGET
General Fund	\$ 46,989,363	\$ 47,401,008	\$ 44,392,132	\$ 44,383,880
Emergency 911 Fund	2,021,586	2,311,299	2,371,060	2,235,195
Fire Services Fund	7,883,669	7,952,100	7,528,102	7,589,800
EMS Fund	2,715,986	3,514,800	3,356,435	3,234,700
Water System Fund	12,889,156	13,326,250	12,651,648	13,580,282
All Other Funds	2,687,772	1,190,000	5,364,140	1,220,000
Total Revenues	\$ 75,187,532	\$ 75,695,457	\$ 75,663,517	\$ 72,243,857
*FY 2009 Actual: Unaudited.				

Percentage Contribution of Funds Revenues



ANALYSIS OF FUND BALANCE OF EACH INDIVIDUAL FUND

Discussion of Fund Balance

The 2001 edition of Governmental Accounting, Auditing and Financial Reporting (GAAFR) published by the Government Finance Officers Association (GFOA) defines the term *fund balance* as “the difference between assets and liabilities reported in a governmental fund”. 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.

The size of this balance in relationship to budgeted appropriations provides some insight into the level of current financial resources that are available to meet the financial obligations of future periods. By having sufficient cash reserves available, it ensures a great deal of flexibility in carrying out the County’s annual expenditure plan as well as providing the fiscal capacity to meet most unanticipated needs. For these reasons, maintaining an adequate fund balance level is an important element in the long-range financial plan for Fayette County.

Of primary importance in funding the County’s normal day-to-day operations, the fund balance is used to provide needed cash reserves prior to the collection of taxes. With the fiscal year beginning on the first day of July and the majority of property taxes not being collected until the middle of December, expenditures or cash outflows significantly exceed revenues or cash inflows over the first five months of the fiscal year. Having sufficient cash reserves prevents the County from having to do short-term borrowing to meet those financial obligations incurred early in the year. Also on the positive side, these funds generate additional interest income that in effect reduces the tax burden on the citizens.

And as a vital component in our pay-as-you-go Capital Improvements Program, the County frequently uses part of the fund balance to pay for large one-time capital non-operating expenditures, including capital projects, rather than incur long-term debt. One approach started in FY 2008 is to close projects that have been already completed or that are no longer necessary. Any available funds from these projects is transferred back to fund balance of the originating fund. These monies are then available to fund future projects.

Lastly, the fund balance provides a financial cushion that can be used to reduce the impact of a significant economic downturn or uninsured catastrophic loss. In situations such as these, the fund balance provides financial resources that can be used to replace lost revenues or fund unanticipated expenditures without having to raise taxes or incur new debt. In spite of the last decade where the economy has remained consistently strong, current economic conditions are in a weakened state. It is our belief that maintaining an adequate fund balance is important to the long-term financial stability of Fayette County insuring significant benefits to the taxpayers.

GENERAL FUND

The following table provides a comparison of the fund balance for the General Fund over a four-year period.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	\$ 31,127,435	\$ 31,671,529	\$ 32,953,339	\$ 32,767,663

At the end of the 2009 fiscal year, it is determined that the estimated fund balance is \$32.9 million. This level of cash reserves places Fayette County in the enviable position of having sufficient monies available to meet its cash flow shortfall during the early part of the fiscal cycle and still be able to pay for capital improvement projects without having to issue new debt. Adhering to policies of fiscal conservatism is part of the reason that the County's general obligation bond rating was upgraded in calendar year 2003 from AA- to AA by the bond rating service.

But more importantly from a strategic standpoint of funding needed services, this size fund balance provides the County with budgetary flexibility. In the event of a significant economic downturn, these financial resources are available to cover or offset any unfavorable budget-to-actual revenue variances in the short term.

The following tabular information provides detail on the projected fund balance as of June 30, 2010. The Board of Commissioners has adopted as a fiscal policy that the County maintain a working capital or cash reserve equal to three months of budgeted expenditures. This reserve is projected to be \$11,625,654 for FY 2010. The County also maintains a reserve equal to \$2,000,000 for emergencies.

Fund Balance, June 30, 2009 - Unaudited		\$ 32,953,339
FY 2010 Budget		
Revenue	\$ 44,383,880	
Expenditures	<u>(46,198,615)</u>	<u>(1,814,735)</u>
		31,138,604
Other Financing Sources	1,933,057	
Other Financing Uses	<u>(303,999)</u>	<u>1,629,058</u>
Fund Balance, June 30, 2010 - Projected		<u><u>\$ 32,767,662</u></u>

Fund balance is projected to decrease for the first time in many years. Over the years, revenues have been greater than expenditures. Even though revenues are projected to be at the same level as in FY 2009, expenditures will be higher. An estimated \$186 thousand from fund balance will be needed to balance the FY 2010 budget for the General Fund.

SPECIAL REVENUE FUNDS

Law Library

The main revenue source is Superior Court Fees. Expenditures are mainly incurred for data processing services and library books. Expenditures have been exceeding revenues. It is projected that fund balance will be zero by the end of the 2010 fiscal year. Fund balance data for this special revenue fund is shown in the following tabular information.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	53,073	35,640	18,492	-

State Confiscated Property

Fund balance information for the State Confiscated Property Special Revenue Fund is provided in the table below. As these funds are forfeited through the judicial court system, they are almost immediately put to work as part of the Sheriff’s Office’s efforts to combat crime and enhance their law enforcement effort within the county. It is projected that expenditures will greatly exceed revenues for this fund in FY 2010.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	71,489	132,228	92,536	52,836

U. S. Customs Fund

This fund is the latest law enforcement confiscated monies account created and represents funds forfeited through the Department of Treasury. All revenues collected will be used to enhance the law enforcement efforts within the county. Due to the uncertainty of revenues this fund is not budgeted.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATED	FY 2010 PROJECTED
Fund Balance, June 30	278,396	97,652	353,964	353,964

Federal Confiscated Property

This fund is not budgeted. The Federal Confiscated Property Special Revenue Fund follows the same general guidelines as the State Confiscated Property Fund. The monies received into this fund are from the Department of Justice with the main difference between the Federal and State fund being the relative size of the amount of funds that are taken. The war against drugs is often a hit-or-miss proposition resulting in a great variance of funds received from one year to the next.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	1,444,782	805,831	1,954,655	1,937,217

Emergency Phone E-911

After increasing steadily until FY 2007, fund balance decreased sharply in FY 2008. This was due to a one year moratorium on pro rata contributions from the cities/County and the funding of \$1.3 million for capital/CIP projects. Pro rata contributions were reinstated in FY 2009. For FY 2010, fund balance is projected to decrease approximately 9%.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	2,523,411	710,945	985,696	898,504

Jail Construction Surcharge

This special revenue fund was originally established in FY 1993. The source of revenue is the 10% surcharge collected by the various courts on traffic and criminal fines. Expenditures in this fund are prisoner medical expenses and prisoners meals.

During FY 2009, expenditures increased by 17% while revenues decreased slightly. Fund Balance is estimated to decrease by approximately \$57,000. For FY 2010, revenue is projected to remain at the same level while expenditures are projected to decrease.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	250,914	257,525	200,816	223,321

Juvenile Supervision

The Juvenile Supervision Special Revenue Fund derives revenue from the collection of surcharges on Juvenile Court fines and fees. The main expenditure is the payment of supervisors for the juvenile delinquents while doing community work. For FY 2010, fund balance is projected to decrease slightly.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	71,607	71,261	75,067	71,267

Victims Assistance

This program is funded by a 5% surcharge on all fines and grant monies designed to help the victims of misdemeanor crimes. Starting in FY 2004, fund balance started decreasing due to the addition of new programs being funded from this fund and additional personnel expenditures. In FY 2008 a transfer of \$87,000 from the General Fund was necessary. In FY 2009, a transfer of \$183,000 will be also needed to cover an estimated shortage. To solve this recurring problem the Board of Commissioners approved to transfer three of the four personnel funded from the Victims Assistance fund to the General Fund. Salaries, benefits, and other ancillary expenditures were included in the State Court Solicitor's FY 2010 budget.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	147,455	892	1,993	2,142

Drug Abuse and Treatment

This special revenue fund accounts for the collection of the 50% surcharge on fines for drug related offenses that is used to fund drug education programs. The Sheriff's Drug Awareness and Resistance Education (DARE) program and the Board of Education's Safe and Drug Free School program are funded with these monies. In FY 2009, the Board of Commissioners approved to also supplement the Griffin Judicial System Drug Court from this fund.

Fund balance is estimated to decrease in FY 2009. For FY 2010, expenditures will again be greater than revenues. Fund balance is projected to decrease by \$19,000.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	79,509	97,157	87,183	68,181

Fire Services

In FY 2008, the fund balance decreased for the first time in years. This was due to the funding of \$3.7 million in various capital and CIP projects. FY 2010 projected revenues are slightly greater than expenditures. Fund balance should increase.

CIP projects totaling \$3.3 million for the construction/reconstruction of two fire stations were approved in FY 2010. These projects will be funded with monies made available from a project approved in FY 2008 that has been delayed until the 2015 fiscal year. The current FY 2008 project has been closed and monies have been transferred to fund balance in FY 2009.

Estimated fund balance at the end of FY 2009 should be sufficient to maintain a working capital or reserve equal to three months of budgeted expenditures. This required reserve is projected to be \$1.9 million.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	5,337,839	2,397,805	6,130,842	6,165,321

Street Lights

Fayette County has a street light program whereby residents of subdivisions can voluntarily request to be part of a street light district. The Street Light Special Revenue Fund is purposed to be self-supporting. For several years, fund balance has been decreasing due to insufficient revenues to cover expenditures. In FY 2009, a transfer from the General Fund of \$60,000 was needed to cover an overage in fund balance. In May 2009, the Board of Commissioners approved to increase the street light district rates. For the 2010 fiscal year, revenue is projected to be sufficient to cover all expenditures.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	37,700	7,733	772	3,772

Emergency Medical Services (EMS)

Fund created for the new EMS tax district approved by the Board of Commissioners in FY 2008. This fund accounts exclusively for activities related to emergency medical services. Before FY 2008, revenue and expenditures related to EMS activities were included in the General Fund.

Besides the net effect of FY 2008 revenues and expenditures, fund balance also included receivables (\$774,577) that were originally included in the General Fund. Fund balance has increased for FY 2009. For FY 2010, fund balance should increase again as revenues are projected to be greater than expenditures.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	-	484,521	855,308	1,062,710

Library - Special Purpose Local Option Sales Tax (SPLOST)

The fund balance represents the balance of the unspent proceeds generated by the Special Purpose Local Option Sales Tax plus the interest income that has been earned to date. The funds are restricted to the purchase of resource materials and equipment and enhancements to the library. All revenues originally approved have been already collected and the only influx of funds is interest income earned.

For FY 2010, a CIP project with an estimated cost of \$1.02 million has been approved for the expansion of the library building and for the purchase of additional furniture and equipment. Monies for the project will come from fund balance.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	1,694,013	1,574,368	1,285,096	25,328

ENTERPRISE FUNDS

Water System

For years, the Water System has maintained charges for services at levels that exceed operating expenses. Revenue from charges for services had been increasing every year. In FY 2008, revenue generated was not sufficient to cover incurred expenses. Again in FY 2009, revenue is not sufficient to cover expenses.

In March of 2009, the Board approved a two-step rate increase for the system. The first step took effect in March 2009 and the second step to take effect in January 2010. This will generate necessary additional revenue to cover expenses and continue to improve water system infrastructure. For FY 2010, fund balance is projected to increase by approximately \$0.56 million.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	75,626,961	76,634,525	76,918,051	77,481,004

Solid Waste

The Board approved during FY 2005 to allow the County to collect leaf and limb fees for both commercial as well as residential yard waste. Fund balance grew as revenues were much higher than operating expenses. In FY 2008, revenue was lower than in FY 2007. The cost of operations kept increasing. For the first time, fund balance decreased. For FY 2009, estimated revenue will be again lower than operating expenses. For FY 2010, fund balance is projected to decrease by \$69,000. Fund balance will remain strong at a projected \$1.3 million.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	1,448,597	1,403,527	1,352,897	1,283,529

INTERNAL SERVICE FUND

Vehicle/Equipment Fund

This fund accounts for the acquisition of vehicles, heavy equipment, and other similar assets. The revenue source for this fund is interest income earned. Another source of funding are transfers from other funds.

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
Fund Balance, June 30	10,011,768	9,121,345	8,251,192	8,251,192

OVERVIEW OF FUND BALANCES – BUDGETED FUNDS

The tabular information that is provided below is a consolidated overview of the fund balance information for all funds as of June 30. This table is useful to the reader in that it provides general trend information on the government as a whole. The data indicates that Fayette County has accumulated in the majority of its funds sufficient current financial resources to meet its immediate service needs. Going into the future, there is a small group of funds that will need to be closely monitored. For these, expenditures have been consistently exceeding revenues. The County will need to identify new funding sources and areas in which to attain operational efficiencies.

Fund Balances

As of June 30	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 UNAUDITED	FY 2010 PROJECTED
General Fund	\$ 31,127,435	\$ 31,671,529	\$ 32,953,339	32,767,663
<u>Special Revenue Funds:</u>				
Law Library	53,073	35,640	18,492	-
Confiscated Property-State	71,489	132,228	92,536	52,836
U.S. Customs Fund	278,396	97,652	353,964	353,964
Confiscated Property-Federal	1,444,782	805,831	1,954,655	1,937,217
Emergency Phone E-911	2,523,411	710,945	985,696	898,504
Jail Construction	250,914	257,525	200,816	223,321
Juvenile Supervision	71,607	71,261	75,067	71,267
Victims Assistance	147,455	892	1,993	2,142
Drug Abuse and Treatment	79,509	97,157	87,183	68,181
Fire Services	5,337,839	2,397,805	6,130,842	6,165,321
Street Lights	37,700	7,733	772	3,772
Emergency Medical Services*	-	484,521	855,308	1,062,710
SPLOST - Library	1,694,013	1,574,368	1,285,096	25,328
Total Special Revenue Funds	11,997,284	6,685,155	12,056,568	10,864,564
<u>Enterprise Funds</u>				
Solid Waste	1,448,597	1,403,527	1,352,897	1,283,529
Water System	75,626,961	76,634,525	76,918,051	77,481,004
Total Enterprise Funds	77,075,558	78,038,052	78,270,948	78,764,533
<u>Internal Service Funds</u>				
Vehicle/Equipment Fund	10,011,768	9,121,345	8,251,192	8,251,192
Total All Funds	\$ 130,212,045	\$ 125,516,081	\$ 131,532,047	\$ 130,647,952