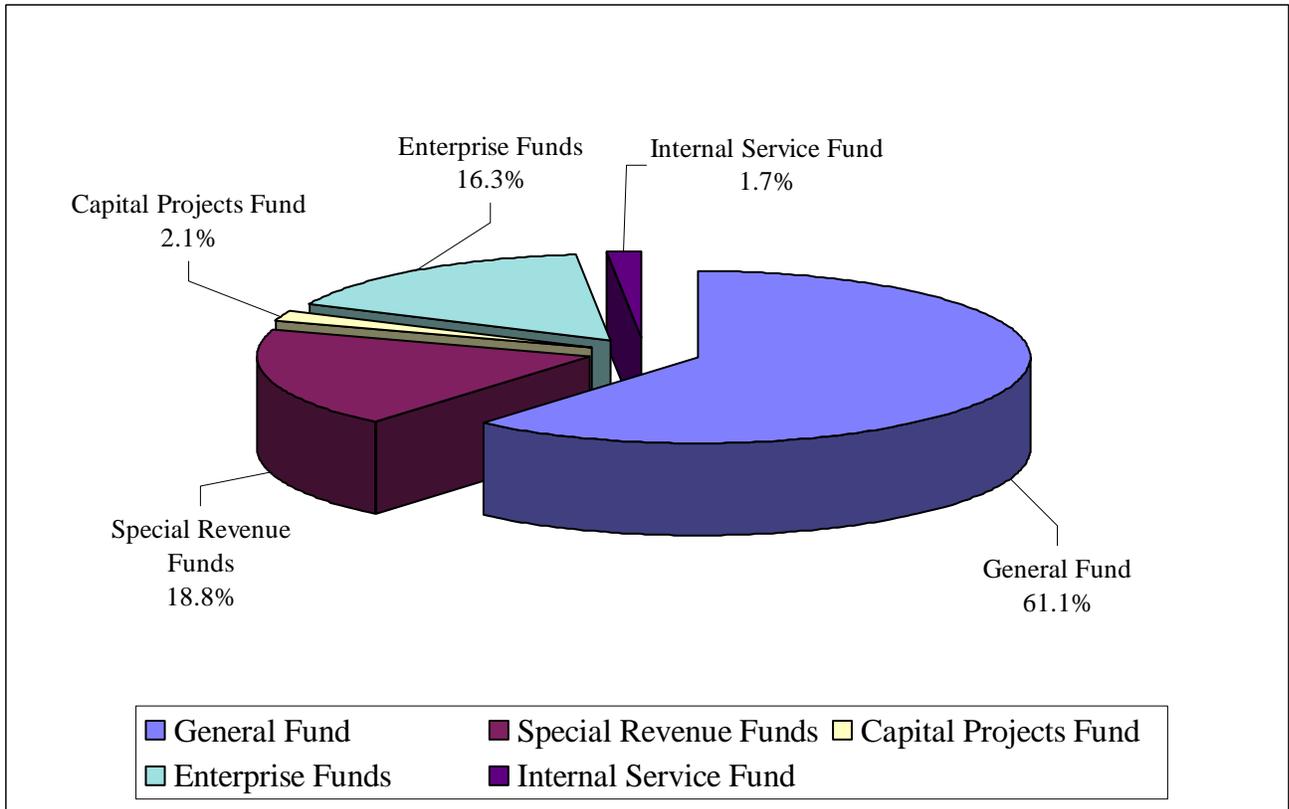


**FAYETTE COUNTY, GEORGIA**  
**FY 2009 BUDGET**  
**ALL BUDGETED FUNDS**  
**TOTAL EXPENDITURES\***

General Fund	\$	48,183,535
Special Revenue Funds		14,841,788
Capital Projects Funds		1,642,532
Enterprise Funds		12,893,208
Internal Service Funds		1,337,223
<b>Total</b>	<b>\$</b>	<b><u>78,898,286</u></b>

\*Does not include operating transfers of \$1,014,339 for total appropriations of \$79,912,625.

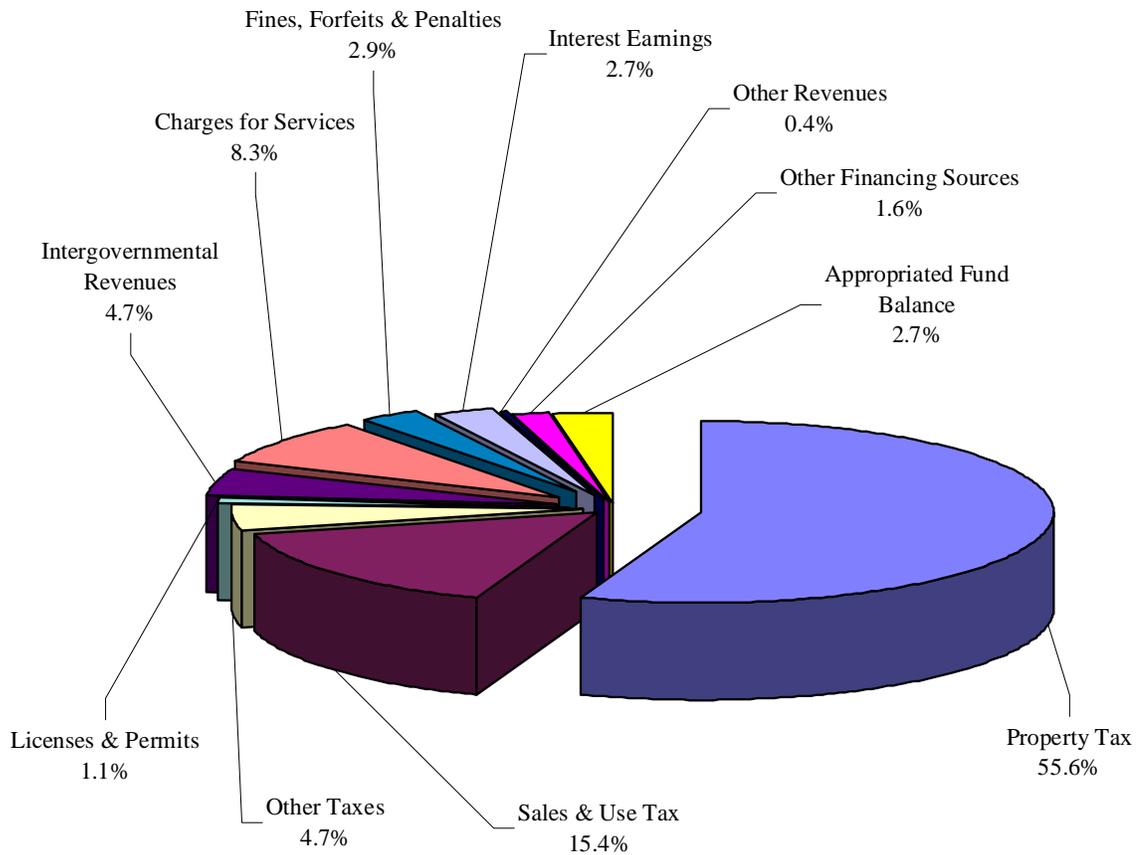


**FAYETTE COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**OPERATING BUDGET - GOVERNMENTAL TYPE FUNDS**  
**COMPARISON OF THREE MOST RECENT FISCAL YEARS**

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTAL GOVERNMENTAL FUNDS		
<u>BUDGETED FUNDS</u>	FY 2007 ACTUAL	FY 2008 ACTUAL*	FY 2009 BUDGET	FY 2007 ACTUAL	FY 2008 ACTUAL*	FY 2009 BUDGET	FY 2007 ACTUAL	FY 2008 ACTUAL*	FY 2009 BUDGET
<b>REVENUES</b>									
Property Tax	\$ 26,784,842	\$ 28,637,392	\$ 28,939,000	\$ 6,996,561	\$ 9,432,677	\$ 7,238,700	\$ 33,781,404	\$ 38,070,069	\$ 36,177,700
Sales & Use Tax	10,654,218	10,313,833	10,000,000	-	-	-	10,654,218	10,313,833	10,000,000
Other Taxes	2,966,242	960,291	885,000	-	-	2,180,700	2,966,242	960,291	3,065,700
Licenses & Permits	856,102	698,374	686,500	-	-	-	856,102	698,374	686,500
Intergovernmental Revenues	1,982,859	2,016,637	1,974,608	1,165,574	754,265	1,079,324	3,148,434	2,770,903	3,053,932
Charges for Services	3,162,320	1,726,869	1,695,750	2,197,736	3,395,220	3,713,975	5,360,056	5,122,089	5,409,725
Fines, Forfeits & Penalties	1,494,699	1,541,516	1,528,000	1,629,835	1,149,628	329,000	3,124,534	2,691,143	1,857,000
Interest Earnings	2,068,036	1,475,847	1,500,000	385,275	235,036	266,500	2,453,311	1,710,884	1,766,500
Other Revenues	351,807	366,975	192,150	322,251	371,667	44,000	674,057	738,642	236,150
Total Revenues	50,321,126	47,737,734	47,401,008	12,697,232	15,338,493	14,852,199	63,018,358	63,076,227	62,253,207
<b>OTHER FINANCING SOURCES</b>									
Sale of Gen Fixed Asset	61,445	126,023	50,000	551	6,598	-	61,996	132,620	50,000
Operating Transfers In	1,618,289	2,462,179	629,976	362,369	141,306	384,363	1,980,658	2,603,485	1,014,339
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 52,000,860</b>	<b>\$ 50,325,935</b>	<b>\$ 48,080,984</b>	<b>\$ 13,060,152</b>	<b>\$ 15,486,397</b>	<b>\$ 15,236,562</b>	<b>\$ 65,061,012</b>	<b>\$ 65,812,332</b>	<b>\$ 63,317,546</b>
<b>EXPENDITURES</b>									
General Government	\$ 8,037,749	\$ 8,165,597	\$ 9,439,883	\$ -	\$ -	\$ -	\$ 8,037,749	\$ 8,165,597	\$ 9,439,883
Judicial System	4,284,832	4,666,322	4,958,473	142,726	120,498	136,077	4,427,558	4,786,820	5,094,550
Public Safety	19,603,454	17,682,520	18,856,424	11,157,581	14,391,817	13,795,108	30,761,035	32,074,337	32,651,532
Public Works	4,569,939	4,390,480	5,582,561	211,522	267,159	223,000	4,781,461	4,657,639	5,805,561
Planning Development	1,552,728	1,429,689	1,697,941	-	-	-	1,552,728	1,429,689	1,697,941
Culture and Recreation	1,696,910	1,912,701	2,082,758	245,256	171,098	265,693	1,942,166	2,083,799	2,348,451
Health and Welfare	705,001	719,934	726,657	395,507	407,793	421,910	1,100,508	1,127,727	1,148,567
Debt Service	4,838,664	4,837,989	4,838,838	-	-	-	4,838,664	4,837,989	4,838,838
	45,289,277	43,805,231	48,183,535	12,152,591	15,358,364	14,841,788	57,441,868	59,163,596	63,025,323
<b>OTHER FINANCING USES</b>									
Loss on Disposition of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	5,023,842	4,453,664	2,011,849	485,505	4,938,979	17,046	5,509,347	9,392,643	2,028,895
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 50,313,119</b>	<b>\$ 48,258,895</b>	<b>\$ 50,195,384</b>	<b>\$ 12,638,096</b>	<b>\$ 20,297,343</b>	<b>\$ 14,858,834</b>	<b>\$ 62,951,215</b>	<b>\$ 68,556,238</b>	<b>\$ 65,054,218</b>
Net Increase (Decrease) In Fund Balance	1,687,741	2,067,040	(2,114,400)	422,056	(4,810,947)	377,728	2,109,797	(2,743,906)	(1,736,672)
<b>FUND BALANCE JULY 1</b>	<b>\$ 29,439,693</b>	<b>\$ 31,127,434</b>	<b>\$ 33,194,475</b>	<b>\$ 10,800,700</b>	<b>\$ 11,222,756</b>	<b>\$ 6,411,809</b>	<b>\$ 40,240,393</b>	<b>\$ 42,350,190</b>	<b>\$ 39,606,284</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$ 31,127,434</b>	<b>\$ 33,194,475</b>	<b>\$ 31,080,075</b>	<b>\$ 11,222,756</b>	<b>\$ 6,411,809</b>	<b>\$ 6,789,537</b>	<b>\$ 42,350,190</b>	<b>\$ 39,606,284</b>	<b>\$ 37,869,612</b>

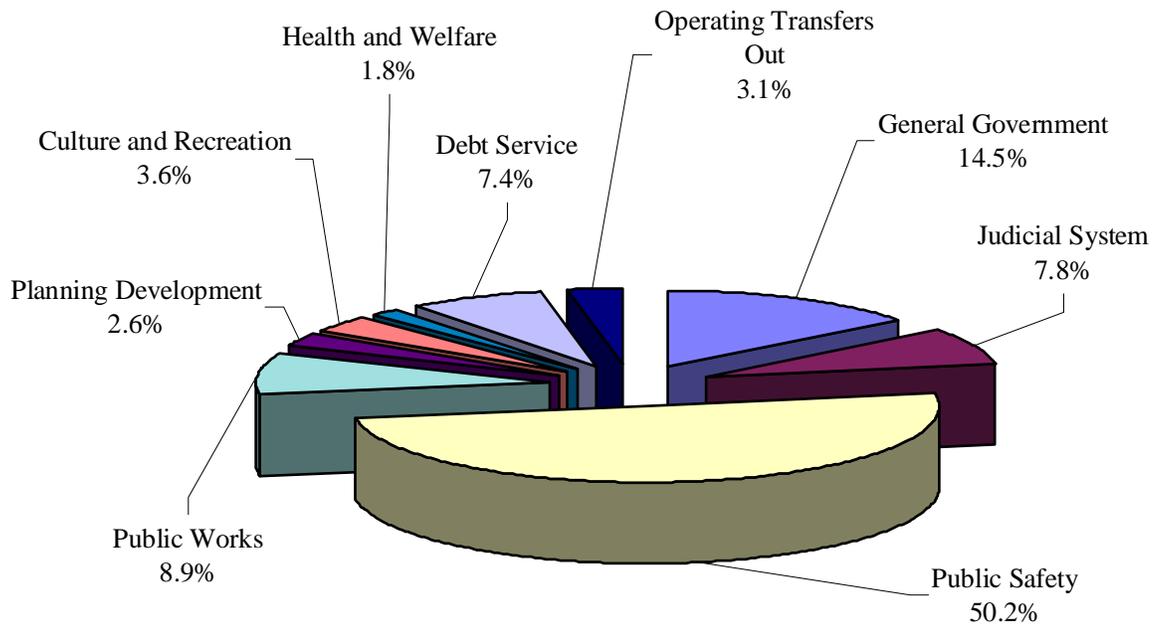
\*Actual - Unaudited

**FAYETTE COUNTY, GEORGIA**  
**FY 2009 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 2009 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

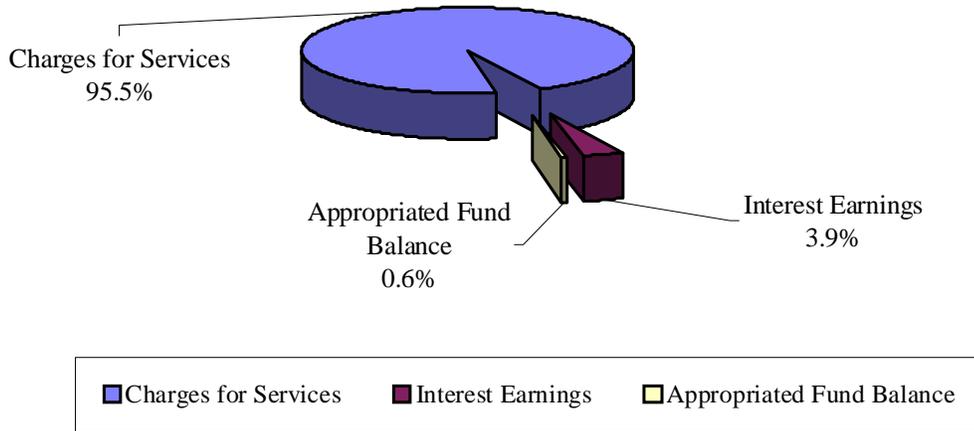
**FAYETTE COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**OPERATING BUDGET - ENTERPRISE TYPE FUNDS**  
**COMPARISON OF THREE MOST RECENT FISCAL YEARS**

	SOLID WASTE FUND			WATER SYSTEM FUND			TOTAL ENTERPRISE FUNDS		
<b><u>BUDGETED FUNDS</u></b>	<u>FY 2007</u> <u>ACTUAL</u>	<u>FY 2008</u> <u>ACTUAL*</u>	<u>FY 2009</u> <u>BUDGET</u>	<u>FY 2007</u> <u>ACTUAL</u>	<u>FY 2008</u> <u>ACTUAL*</u>	<u>FY 2009</u> <u>BUDGET</u>	<u>FY 2007</u> <u>ACTUAL</u>	<u>FY 2008</u> <u>ACTUAL*</u>	<u>FY 2009</u> <u>BUDGET</u>
<b>REVENUES</b>									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Use Tax	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	98,794	85,380	81,000	13,569,826	12,345,490	12,833,364	13,668,619	12,430,870	12,914,364
Other Fees	-	-	-	-	-	-	-	-	-
Fines, Forfeits & Penalties	-	-	-	-	-	-	-	-	-
Interest Earnings	44,656	28,817	35,000	702,605	543,666	492,886	747,261	572,483	527,886
Other Revenues	262,407	-	-	-	-	-	262,407	-	-
<b>Total Revenues</b>	<b>405,857</b>	<b>114,197</b>	<b>116,000</b>	<b>14,272,430</b>	<b>12,889,156</b>	<b>13,326,250</b>	<b>14,678,287</b>	<b>13,003,353</b>	<b>13,442,250</b>
<b>OTHER FINANCING SOURCES</b>									
Sale of Gen Fixed Asset/Timber	-	1,421	-	-	55,771	-	-	57,192	-
Operating Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 405,857</b>	<b>\$ 115,618</b>	<b>\$ 116,000</b>	<b>\$ 14,272,430</b>	<b>\$ 12,944,926</b>	<b>\$ 13,326,250</b>	<b>\$ 14,678,287</b>	<b>\$ 13,060,544</b>	<b>\$ 13,442,250</b>
<b>EXPENDITURES</b>									
Personal Services	\$ 35,966	\$ 38,763	\$ 40,343	\$ 2,988,121	\$ 3,125,514	\$ 3,475,458	\$ 3,024,088	\$ 3,164,276	\$ 3,515,801
Operating Expenses	87,431	109,627	154,591	2,797,552	2,580,425	2,758,751	2,884,983	2,690,051	2,913,342
Capital Outlay	-	516	-	26,801	23,185	167,350	26,801	23,701	167,350
Debt Service	-	-	-	2,455,686	2,336,176	4,598,029	2,455,686	2,336,176	4,598,029
Other Costs	14,685	11,983	-	4,717,541	4,570,002	-	4,732,226	4,581,985	-
<b>Interfund Charges</b>	-	-	-	-	-	1,698,686	-	-	1,698,686
	138,083	160,888	194,934	12,985,701	12,635,301	12,698,274	13,123,784	12,796,189	12,893,208
<b>OTHER FINANCING USES</b>									
Loss on Disposition of Assets	-	-	-	50,592	-	-	50,592	-	-
Operating Transfers Out	20,458	-	-	586,721	596,940	627,976	607,179	596,940	627,976
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 158,541</b>	<b>\$ 160,888</b>	<b>\$ 194,934</b>	<b>\$ 13,623,015</b>	<b>\$ 13,232,241</b>	<b>\$ 13,326,250</b>	<b>\$ 13,781,555</b>	<b>\$ 13,393,129</b>	<b>\$ 13,521,184</b>
Net Increase (Decrease) In Fund Balance	247,316	(45,270)	(78,934)	649,416	(287,315)	-	896,732	(332,585)	(78,934)
<b>FUND BALANCE JULY 1</b>	<b>\$ 1,201,281</b>	<b>\$ 1,448,597</b>	<b>\$ 1,403,327</b>	<b>\$ 74,977,545</b>	<b>\$ 75,626,961</b>	<b>\$ 75,339,646</b>	<b>\$ 76,178,826</b>	<b>\$ 77,075,558</b>	<b>\$ 76,742,973</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$ 1,448,597</b>	<b>\$ 1,403,327</b>	<b>\$ 1,324,393</b>	<b>\$ 75,626,961</b>	<b>\$ 75,339,646</b>	<b>\$ 75,339,646</b>	<b>\$ 77,075,558</b>	<b>\$ 76,742,973</b>	<b>\$ 76,664,039</b>

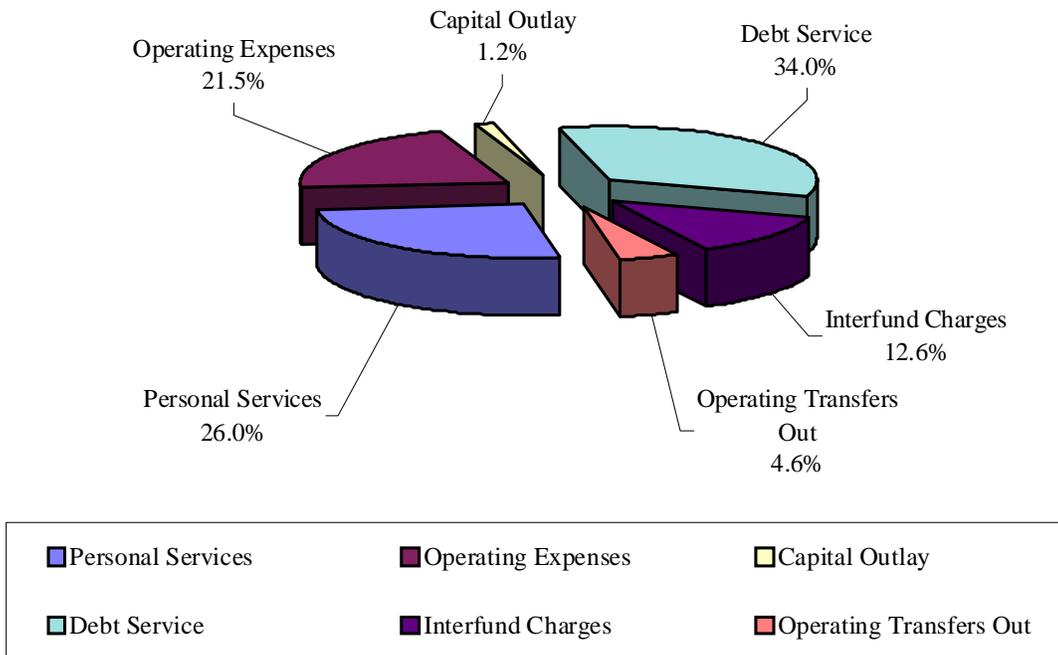
\*Actual - Unaudited

**FAYETTE COUNTY, GEORGIA  
 FY 2009 BUDGET  
 OPERATING BUDGET - ENTERPRISE TYPE FUNDS**

**ESTIMATED REVENUE AND OTHER SOURCES**



**ESTIMATED EXPENDITURES AND OTHER USES**



**FAYETTE COUNTY, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND**  
**OTHER FINANCING SOURCES AND USES**  
**ALL BUDGETED FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2009**

	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>WATER SYSTEM FUND</u>	<u>SOLID WASTE FUND</u>	<u>INTERNAL SERVICE FUNDS</u>
<b>REVENUES</b>						
Property Tax	\$ 36,177,700	\$ 28,939,000	\$ 7,238,700	\$ -	\$ -	\$ -
Sales & Use Tax	10,000,000	10,000,000	-	-	-	-
Other Taxes	3,065,700	885,000	2,180,700	-	-	-
License & Permits	686,500	686,500	-	-	-	-
Intergovernmental Revenues	3,053,932	1,974,608	1,079,324	-	-	-
Charges for Services	18,324,089	1,695,750	3,713,975	12,833,364	81,000	-
Fines, Forfeits & Penalties	1,857,000	1,528,000	329,000	-	-	-
Interest Earnings	2,294,386	1,500,000	266,500	492,886	35,000	-
Other Revenues	236,150	192,150	44,000	-	-	-
<b>Total Revenues</b>	<b>\$ 75,695,457</b>	<b>\$ 47,401,008</b>	<b>\$ 14,852,199</b>	<b>\$ 13,326,250</b>	<b>\$ 116,000</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>						
Sale of Gen Fixed Assets	50,000	50,000	-	-	-	-
Operating Transfers In	1,014,339	629,976	384,363	-	-	-
Appropriated Fund Balance	3,152,829	2,114,400	(377,728)	-	78,934	1,337,223
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 79,912,625</b>	<b>\$ 50,195,384</b>	<b>\$ 14,858,834</b>	<b>\$ 13,326,250</b>	<b>\$ 194,934</b>	<b>\$ 1,337,223</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 45,868,313	\$ 30,657,777	\$ 11,694,735	\$ 3,475,458	\$ 40,343	\$ -
Operating Expenses	18,490,961	12,528,922	3,048,697	2,758,751	154,591	-
Capital Outlay	1,760,927	157,998	98,356	167,350	-	1,337,223
Debt Service	9,436,867	4,838,838	-	4,598,029	-	-
Interfund Charges	1,698,686	-	-	1,698,686	-	-
<b>Total Expenditures</b>	<b>\$ 77,255,754</b>	<b>\$ 48,183,535</b>	<b>\$ 14,841,788</b>	<b>\$ 12,698,274</b>	<b>\$ 194,934</b>	<b>\$ 1,337,223</b>
<b>OTHER FINANCING USES</b>						
Loss on Disposition of Assets	-	-	-	-	-	-
Operating Transfers Out	2,656,871	2,011,849	17,046	627,976	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 79,912,625</b>	<b>\$ 50,195,384</b>	<b>\$ 14,858,834</b>	<b>\$ 13,326,250</b>	<b>\$ 194,934</b>	<b>\$ 1,337,223</b>

**OPERATING BUDGET SUMMARY INFORMATION  
BUDGETED APPROPRIATIONS  
COMPARISON OF FY 2008 ADOPTED BUDGET WITH PRIOR YEAR'S BUDGET**

The Operating Budget Summary Information contained on the following three pages compares the 2009 fiscal year budgeted appropriations with that of the 2008 fiscal year. The FY 2008 budget data is presented at two different points: as originally adopted and at year end 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 an even more detailed breakdown of budget by department, please refer to the section shown later in this document that presents data on individual cost centers.

The two columns of information for FY 2008 demonstrate the dynamics of an annual operating budget. The first column, the original budget as adopted by the Board of Commissioners, represents our best estimate as to what it should cost to operate each of the various functions of the County during the next fiscal year. The second column, the adjusted budget, shows how the original estimated amounts were changed to adjust for unanticipated revenues and/or expenditures, changes in funding priorities, or the initiation of new programs. These changes are shown after unaudited preliminary year end adjustments were posted.

**Adjustment for new EMS tax district/Reorganization**

As a result of the new Emergency Medical Services tax district that was approved by the Board of Commissioners on August 9, 2007, the functions of Fire Services, Emergency Medical Services, Public Safety Administration, and Emergency Management were reorganized. A new fund was created to account exclusively for emergency medical services activities. All emergency medical services activities were previously funded from the General Fund.

Following is a summary by fund of the adjustments that were made to original budgeted expenditures due to the reorganization:

**FY 2008 Budget – Adjustments to Budgeted Expenditures**

Fund	Prior to Reorganization	Adjustment	After Reorganization
100 - General Fund	\$ 53,839,529	\$ (2,929,359)	\$ 50,910,170
270 - Fire Services Fund	7,139,953	33,728	7,173,681
272 - Emergency Medical Services	-	2,895,631	2,895,631
<b>Total</b>	<b>\$ 60,979,482</b>	<b>\$ -</b>	<b>\$ 60,979,482</b>

**FAYETTE COUNTY, GEORGIA**  
**BUDGET SUMMARY INFORMATION**  
**COMPARISON OF FY 2009 ADOPTED TO FY 2008 REVISED (UNAUDITED)**

	FY 2008 Budget		FY 2009 Budget	%
	Adopted	Revised*	Adopted	Comparison
<b>GENERAL FUND</b>				
General Government				
Non-Departmental	\$ 826,552	\$ 826,552	\$ 530,540	64.2
Commissioners	718,261	602,786	588,635	97.7
Administration	423,179	423,572	294,376	69.5
Elections	372,758	437,654	567,022	129.6
Finance	915,354	914,604	962,726	105.3
Purchasing	319,979	245,519	246,187	100.3
<i>Law Department**</i>	-	303,300	206,618	68.1
Information Systems	738,664	738,249	776,394	105.2
Human Resources	479,028	472,201	521,108	110.4
Tax Commissioner	1,085,180	1,085,180	1,073,355	98.9
Tax Assessor	828,636	817,974	890,822	108.9
Building & Grounds Maintenance	1,717,277	1,733,052	1,839,370	106.1
Engineering Office	419,554	415,227	442,730	106.6
Contingency	1,000,000	749,856	500,000	66.7
<b>Total General Government</b>	<b>\$ 9,844,422</b>	<b>\$ 9,765,726</b>	<b>\$ 9,439,883</b>	<b>96.7</b>
Judicial System				
Non-Departmental	286,748	286,748	276,630	96.5
<i>Judges, Court Reporters***</i>	495,990	505,487	365,024	72.2
<i>Clerk of Superior Court***</i>	1,111,259	1,110,279	1,326,450	119.5
District Attorney	332,644	332,644	345,644	103.9
Clerk of State Court	214,331	214,051	247,598	115.7
State Court Solicitor	331,688	331,188	353,641	106.8
State Court Judge	359,577	359,577	373,018	103.7
Magistrate Court	449,363	451,561	477,880	105.8
Probate Court	387,252	388,217	361,928	93.2
Juvenile Court	323,377	324,909	325,708	100.2
Public Defender	490,000	490,000	504,952	N/A
<b>Total Judicial System</b>	<b>\$ 4,782,229</b>	<b>\$ 4,794,661</b>	<b>\$ 4,958,473</b>	<b>103.4</b>
Public Safety				
Non-Departmental	666,400	703,856	747,728	106.2
<i>Public Safety Administration****</i>	-	-	-	N/A
Marshal's Office	784,142	784,435	806,829	102.9
Sheriff's Office	15,568,020	15,643,838	16,352,994	104.5
<i>Emergency Services****</i>	-	-	-	N/A
County Coroner	68,021	68,021	70,750	104.0
Animal Control	332,320	332,354	380,454	114.5
<i>Emergency Management*****</i>	-	-	-	N/A
<i>Public Safety &amp; EMA***</i>	463,824	464,674	497,669	107.1
<b>Total Public Safety</b>	<b>\$ 17,882,727</b>	<b>\$ 17,997,178</b>	<b>\$ 18,856,424</b>	<b>104.8</b>

**FAYETTE COUNTY, GEORGIA  
BUDGET SUMMARY INFORMATION  
COMPARISON OF FY 2009 ADOPTED TO FY 2008 REVISED (UNAUDITED)**

	<u>FY 2008 Budget</u>		<u>FY 2009 Budget</u>	<u>%</u>
	<u>Adopted</u>	<u>Revised*</u>	<u>Adopted</u>	<u>Comparison</u>
Public Works				
Public Works Administration	183,453	191,452	184,351	96.3
Road Department	4,730,570	5,127,300	4,878,711	95.2
Fleet Maintenance	453,786	453,786	519,499	114.5
<b>Total Public Works</b>	<b>\$ 5,367,809</b>	<b>\$ 5,772,538</b>	<b>\$ 5,582,561</b>	<b>96.7</b>
Planning Development				
County Extension	134,812	134,812	135,612	100.6
Georgia Forestry Commission	2,516	2,516	2,516	100.0
Permits and Inspections	733,046	728,211	763,728	104.9
Planning & Zoning	517,001	461,156	480,991	104.3
Development Authority	310,582	313,263	315,094	100.6
<b>Total Planning and Development</b>	<b>\$ 1,697,957</b>	<b>\$ 1,639,958</b>	<b>\$ 1,697,941</b>	<b>103.5</b>
Culture and Recreation				
Recreation	1,193,913	1,222,792	1,253,950	102.5
Library	759,022	768,117	828,808	107.9
<b>Total Culture and Recreation</b>	<b>\$ 1,952,935</b>	<b>\$ 1,990,909</b>	<b>\$ 2,082,758</b>	<b>104.6</b>
Health and Welfare				
Public Health	355,775	351,300	350,775	99.9
Fayette Counseling Center	133,270	133,270	133,270	100.0
Dept of Family & Children Services	44,300	44,300	41,800	94.4
Fayette Community Options	63,000	63,000	63,000	100.0
Senior Citizens Center	110,000	110,000	117,246	106.6
Youth Protection	20,566	20,566	20,566	100.0
<b>Total Health and Welfare</b>	<b>\$ 726,911</b>	<b>\$ 722,436</b>	<b>\$ 726,657</b>	<b>100.6</b>
Debt Service				
Criminal Justice Center	3,844,909	3,844,909	3,845,077	100.0
E-911 821 Mhz Radio System	993,762	993,762	993,761	100.0
<b>Total Debt Service</b>	<b>\$ 4,838,671</b>	<b>\$ 4,838,671</b>	<b>\$ 4,838,838</b>	<b>100.0</b>
Transfer to Emergency Phone E911	-	-	384,363	N/A
Transfer to Victims Assistance	-	87,000	-	-
Transfer to Juvenile Offenders	-	4,500	-	-
Transfer to Street Lights	-	34,760	-	-
Transfer to Early Warning Sirens	90,000	90,000	71,800	79.8
Transfer to Kenwood Park	861,200	861,200	-	-
Transfer to Capital/CIP Projects	2,865,309	3,365,136	1,555,686	46.2
Transfer to Vehicles/Equipment	-	11,068	-	-
<b>Total Transfer to Other Funds</b>	<b>\$ 3,816,509</b>	<b>\$ 4,453,664</b>	<b>\$ 2,011,849</b>	<b>45.2</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 50,910,170</b>	<b>\$ 51,975,741</b>	<b>\$ 50,195,384</b>	<b>96.6</b>

**FAYETTE COUNTY, GEORGIA  
BUDGET SUMMARY INFORMATION  
COMPARISON OF FY 2009 ADOPTED TO FY 2008 REVISED (UNAUDITED)**

	FY 2008 Budget		FY 2009 Budget	%
	Adopted	Revised*	Adopted	Comparison
<b>SPECIAL REVENUE FUNDS</b>				
Law Library	89,660	90,458	107,077	118.4
Confiscated Property-State	68,600	68,600	75,600	110.2
Confiscated Property-Federal	-	1,163,804	-	-
U.S. Customs	-	46,322	-	-
Emergency Phone E-911	2,555,622	2,551,715	2,645,716	103.7
Jail Construction	480,235	481,753	500,000	103.8
Juvenile Supervision	30,000	30,000	29,000	96.7
Victims Assistance	360,072	360,072	367,645	102.1
Drug Abuse and Treatment	54,265	54,265	54,265	100.0
Juvenile Offenders Grant Fund	-	5,540	-	-
<i>Fire Services****</i>	<i>7,173,681</i>	<i>7,180,080</i>	<i>7,467,251</i>	<i>104.0</i>
Street Lights	233,900	267,160	223,000	83.5
<i>Emergency Medical Services****</i>	<i>2,895,631</i>	<i>3,009,362</i>	<i>3,106,541</i>	<i>103.2</i>
S.P.L.O.S.T. - Library	256,493	256,493	265,693	103.6
Transfer to Other Funds				
Transfer to General Fund	1,000	1,000	2,000	200.0
Transfer to Capital/CIP Projects	4,937,979	4,937,979	15,046	0.3
<b>Total Transfer to Other Funds</b>	<b>\$ 4,938,979</b>	<b>\$ 4,938,979</b>	<b>\$ 17,046</b>	<b>0.3</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 19,137,138</b>	<b>\$ 20,504,603</b>	<b>\$ 14,858,834</b>	<b>72.5</b>
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste Fund</b>	<b>\$ 152,203</b>	<b>\$ 152,248</b>	<b>\$ 194,934</b>	<b>128.0</b>
<b>Water System Fund</b>	12,871,677	12,854,725	12,698,274	98.8
Transfer to General Fund	596,940	596,940	627,976	105.2
<b>Total Water System</b>	<b>\$ 13,468,617</b>	<b>\$ 13,451,665</b>	<b>\$ 13,326,250</b>	<b>99.1</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 13,620,820</b>	<b>\$ 13,603,913</b>	<b>\$ 13,521,184</b>	<b>99.4</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Vehicle/Equipment Fund</b>	<b>\$ 833,294</b>	<b>\$ 833,294</b>	<b>\$ 1,337,223</b>	<b>160.5</b>
<b>TOTAL OF ALL BUDGETED FUNDS</b>	<b>\$ 84,501,422</b>	<b>\$ 86,917,551</b>	<b>\$ 79,912,625</b>	<b>91.9</b>

\* Revised budget amounts - Unaudited

\*\* Fayette County hired a Staff Attorney and created a Law Department during FY 2008.

\*\*\* For FY 2009, Jury Script Services was moved from Judges, Court Reporter to Clerk of Superior Court (\$112,000).

\*\*\*\* A new Emergency Medical Services tax district was approved during FY 2008. A new fund was created to account exclusively for activities related to emergency medical services. Funding for medical services activities that was originally included in the General Fund and the Fire Services Fund was transferred to the new Emergency Medical Services Fund.

## **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 capital improvement program in future years as needs arise. 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 2009 revenue projection process, total revenue collections through the end of the 2008 fiscal year are estimated. As actual monthly activity is recorded, original estimated FY 2008 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 82 percent of the General Fund revenues for FY 2009 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 the General Fund revenue for the 2009 fiscal year will be 0.7% lower. Property Taxes are projected to increase by 1.0%. Sales and Use Tax revenue is projected to decrease by 3.0%. Fund balance of approximately \$2.1 million has been appropriated to fund operating and capital expenditures for the fiscal year.

## General Fund

### Three Year Comparison of Principal Revenue Sources

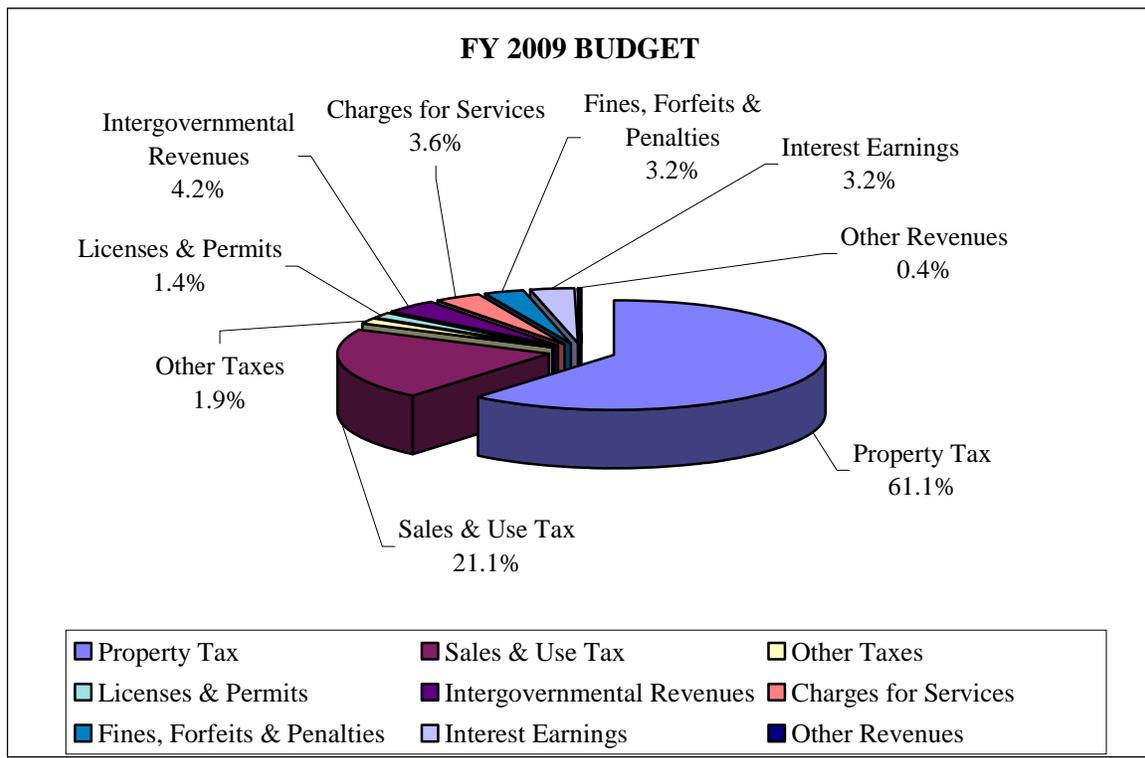
REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
Property Tax	\$ 26,784,842	\$ 27,764,000	\$ 28,637,392	\$ 28,939,000
Sales & Use Tax	10,654,218	10,900,000	10,313,833	10,000,000
Other Taxes**	2,966,242	890,800	960,291	885,000
Licenses & Permits	856,102	864,500	698,374	686,500
Intergovernmental Revenues	1,982,859	1,908,200	2,016,637	1,974,608
Charges for Services***	3,162,320	1,785,550	1,726,869	1,695,750
Fines, Forfeits & Penalties	1,494,699	1,500,000	1,541,516	1,528,000
Interest Earnings	2,068,036	1,775,000	1,475,847	1,500,000
Other Revenues	351,806	228,644	366,975	192,150
<b>Total Revenues</b>	<b>\$ 50,321,124</b>	<b>\$ 47,616,694</b>	<b>\$ 47,737,734</b>	<b>\$ 47,401,008</b>

\*FY 2008 Actuals - Unaudited.

\*\*Starting in FY 2008, Insurance Premium Tax proceeds to be accounted in the Fire Services Fund. Transferred \$2,000,000 from the General Fund in FY 2008.

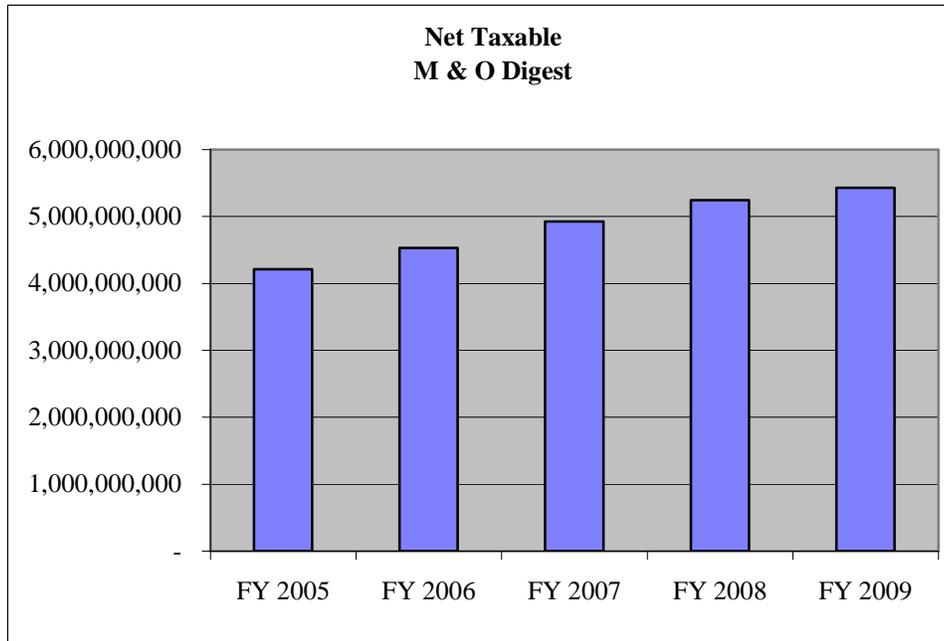
\*\*\*With the creation of the new EMS tax district, \$1,210,000 for EMS ambulance charges and recoveries was moved to the Emergency Medical Services fund.

### Percentage Contribution of Revenue Sources



## Property Tax

Property Tax is the biggest source of revenue for Fayette County. 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 2009 fiscal year. The net taxable digest has shown growth every year, but the 3.6% growth for calendar year 2008 (FY 2009) has been the lowest for the five-year period. It is actually, less than half of the average percentage growth of the previous four years.



Digest Information	Fiscal Year	Net taxable M&O Digest	Digest Growth	Millage Rate	Change in Millage
2004 Tax Year (Actual)	FY 2005	4,210,010,657	8.4%	6.16	-7.4%
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 (Projected)	FY 2009	5,431,100,479	3.6%	5.40	-0.6%

The M&O millage rate had steadily decreased through FY 2007 (the 2006 tax year). For FY 2009 (the 2008 tax year) it has decreased again by 0.6% as a result of rollbacks on reassessments. As in previous years, the revenue estimate also includes a factor of 2% to cover those taxes which are billed but uncollected in the year levied. The County has historically collected at least 98% of the taxes it bills annually.

### **Sales and Use Tax**

The Sales and Use Tax (which is also referred to as a one-percent local option sales tax or L.O.S.T.) represents approximately 21.0% of total revenues budgeted for the 2009 fiscal year. The Sales and Use Tax continues to be an important component of the County's revenue mix. 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. Weakening economic conditions were taken into consideration when projecting for the next year. The projection for FY 2009 represents a decrease of 3.0% from the previous fiscal year actual amount.

### **Other Sources of Revenue**

Other sources of revenue are Other Taxes (\$0.9 million), Licenses & Permits (\$0.7 million), Intergovernmental Revenues (\$2.0 million), Charges for Services (\$1.7 million), Fines, Forfeits & Penalties (\$1.5 million), Interest Earnings (\$1.5 million), and Other Revenues (\$0.2 million).

### **Other Financing Sources**

Other sources of funds are the Sale of General Fixed Assets (\$50,000) and Operating Transfers In (\$0.6 million). To balance the FY 2009 budget for the General Fund, \$2.1 million has been appropriated from fund balance for Operating Transfers Out to the Emergency 911 fund and the Capital and CIP funds.

## **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 new Emergency Medical Services (EMS) fund, a new special revenue fund, was created in FY 2008 to account exclusively for revenues and expenditures related to emergency medical services operations. Principal revenue sources for each of these funds are provided in the following discussion.

### **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. Generally accepted governmental accounting principles require that these legally restricted monies be accounted for separately.

The table and chart on the next page show the principal revenue sources and their relative contributions to total revenues. The data clearly demonstrates the Fire Services Special Revenue Fund's dependence on property taxes to pay for the delivery of this particular service. Approximately 92% of the total revenues for this fund are generated from the taxation of real and personal property, as well as the taxation on mobile homes and automobiles. Thus, the revenue for this special revenue fund is considered very stable even in an economic downturn. For FY 2009, revenues from property taxes are estimated to decrease approximately 2% from FY 2008 actual figures.

Other sources of revenue for this fund are Intergovernmental Revenues, Charges for Services, Interest Earnings, and Other Revenues. For FY 2009, the total of these other sources is estimated to increase slightly when compared to FY 2008 actual amounts.

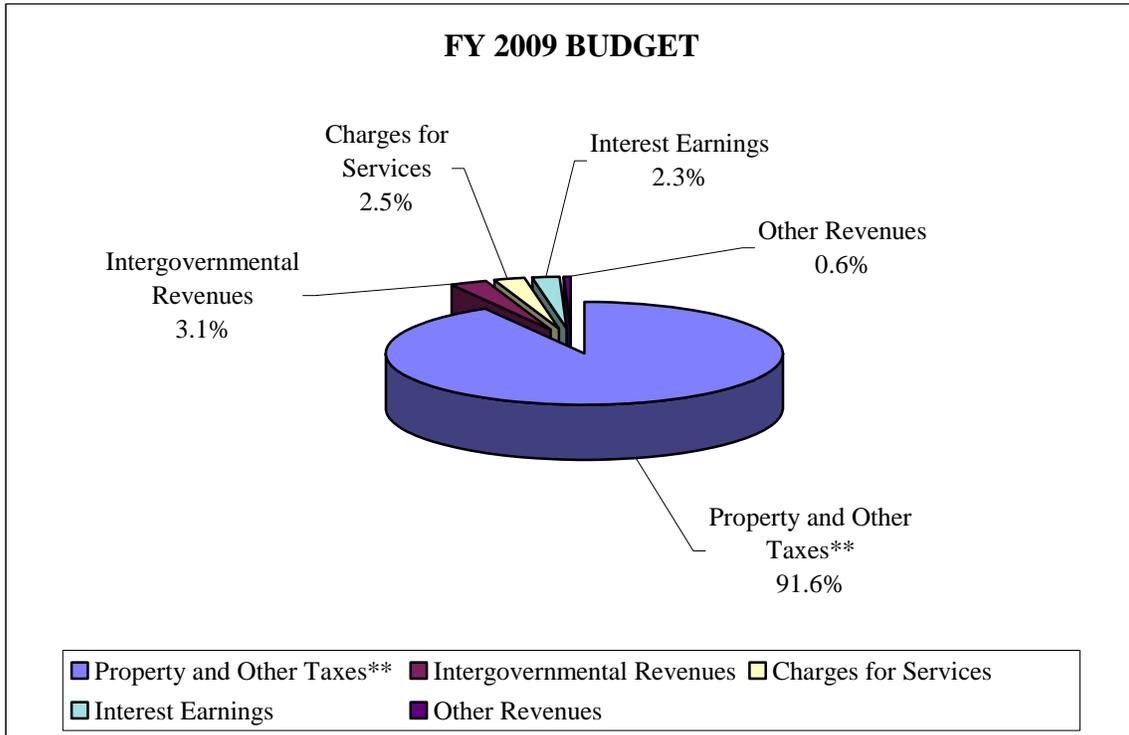
Starting in FY 2008, Insurance Tax Premium proceeds will be accounted for in the Fire Services Fund. In the past, it was included in the General Fund.

**Fire Services Special Revenue Fund**

**Three Year Comparison of Principal Revenue Sources**

REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
Property and Other Taxes**	\$ 6,803,136	\$ 7,187,500	\$ 7,418,202	\$ 7,283,100
Intergovernmental Revenues	348,558	350,000	241,449	245,000
Charges for Services	264,792	300,000	174,027	200,000
Interest Earnings	219,956	200,000	155,084	180,000
Other Revenues	41,624	40,000	44,765	44,000
<b>Total Revenues</b>	<b>\$ 7,678,066</b>	<b>\$ 8,077,500</b>	<b>\$ 8,033,527</b>	<b>\$ 7,952,100</b>
*Actual - Unaudited				
**FY 2008: The estimated proceeds from Insurance Premium Tax that were originally budgeted in the General Fund were transferred to the Fire Services Fund. Since these proceeds represent a credit to property taxes, revenue was adjusted down accordingly (Ins Prem Tax \$2,000,000) .				

**Percentage Contribution of Revenue Sources**



### Emergency 911 Special Revenue Fund

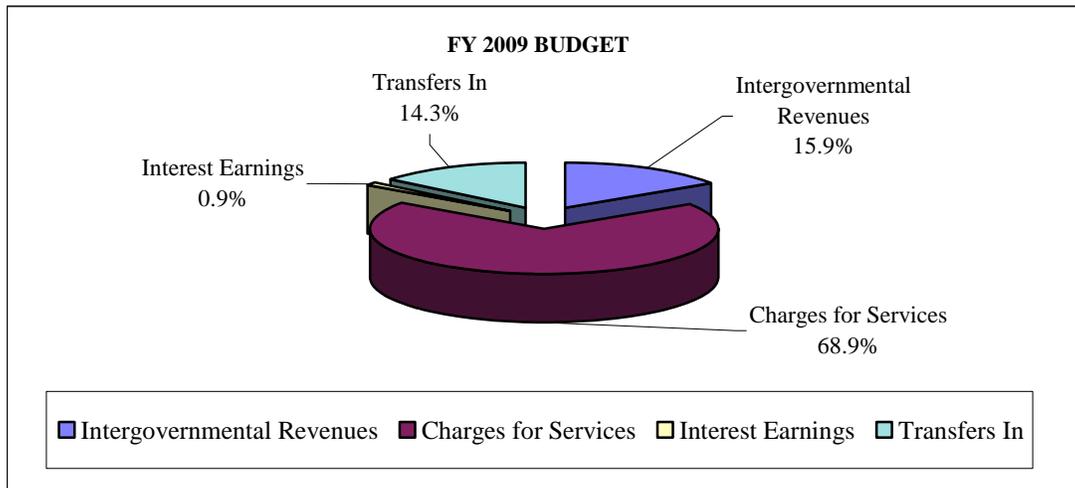
Georgia state law provides for a governmental entity to adopt up to a \$1.50 monthly surcharge for E911 services for each telephone receiving service in the County. Also during FY 2002, collection was initiated for a similar type monthly charge of \$1.00 on each cellular telephone. The proceeds from 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* and Fayette County's portion is designated as *Operating Transfers*. After a one year relief from pro rata basis contribution to the fund, for FY 2009 the pro rata contribution has been reinstated to cover an estimated shortfall in funding expenditures. The contributions total \$813,687 or 30.1% of total funding sources.

#### Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
Intergovernmental Revenues	\$ 187,321	\$ -	\$ -	\$ 429,324
Charges for Services	1,867,533	1,824,586	1,899,129	1,856,975
Interest Earnings	63,591	60,000	21,958	25,000
Other Revenues	8,822	-	100,499	-
Transfers In	361,407		12,715	384,363
<b>Total Funding Sources</b>	<b>\$ 2,488,674</b>	<b>\$ 1,884,586</b>	<b>\$ 2,034,301</b>	<b>\$ 2,695,662</b>
*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.

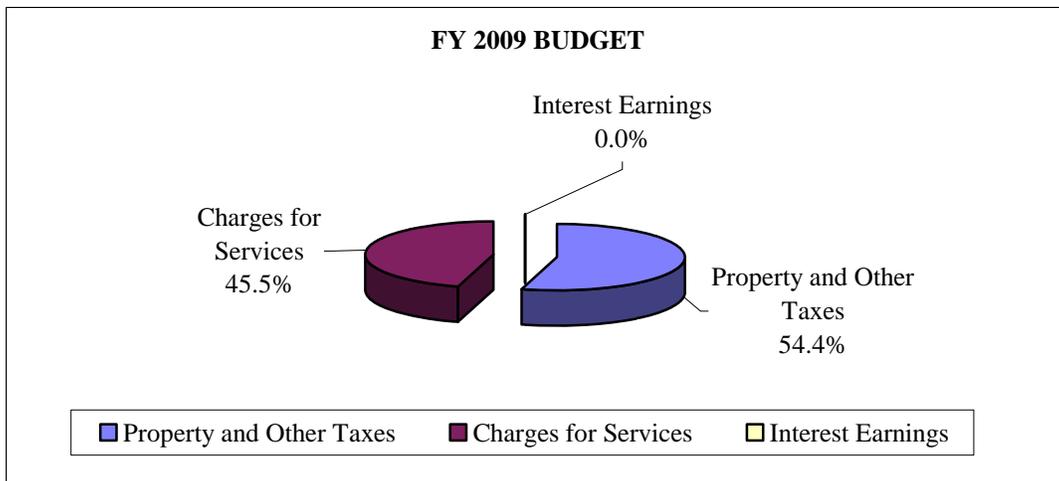
In FY 2008, revenue for EMS ambulance charges and EMS ambulance cost recoveries that were initially budgeted in the General Fund were transferred to the new EMS fund. The FY 2008 budget was amended to account for proceeds generated by property taxes from the new tax district.

Revenue sources for this fund are property taxes and charges for services. For the FY 2009 budget, property taxes represent 54.4% and charges for services represent 45.5% of total revenues. Total revenue is estimated to increase by 14.6% from the FY 2008 actual total revenue.

**Three Year Comparison of Principal Revenue Sources**

REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
Property and Other Taxes	\$ -	\$ 1,890,700	\$ 1,808,424	\$ 1,913,300
Intergovernmental Revenues	-	-	4,905	-
Charges for Services	-	1,210,000	1,250,116	1,600,000
Interest Earnings	-	-	1,247	1,500
Other Revenues	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3,100,700</b>	<b>\$ 3,064,691</b>	<b>\$ 3,514,800</b>
*Actual - Unaudited				

**Percentage Contribution of Revenue Sources**



## Water System Fund

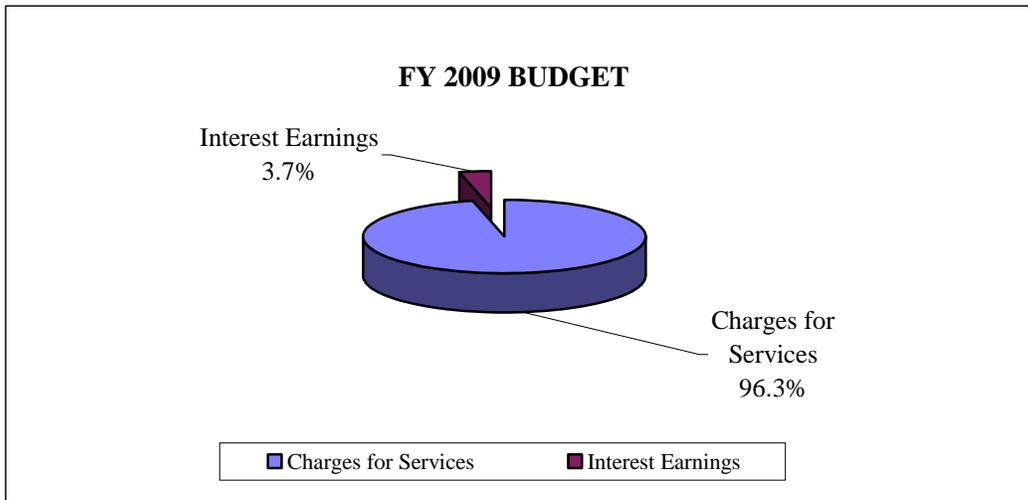
The primary mission of the Water System Fund is to serve as a funding mechanism for the provision of potable water to the residents of the County. To cover the costs of building reservoirs, treating raw water, and distributing the finished product through miles of pipe, a service fee is charged based on the number of gallons used by each customer. This gallon usage fee is set at a level that will cover both the operating costs of the Water System plus provide monies over the long-term to replace the existing facilities and distribution lines at the end of their useful lives (i.e., capital maintenance).

The major revenue source for the Water System Fund is derived from charges for services from the sale of water and water meters. The charges represent 96% of total revenues. The projection for fiscal year 2009 is again fairly conservative and is based on the activity for the most recent two-year period.

### Three Year Comparison of Principal Revenue Sources

REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
Charges for Services	\$ 13,569,825	\$ 13,370,500	\$ 12,345,490	\$ 12,833,364
Interest Earnings	702,605	400,000	543,666	492,886
<b>Total Revenues</b>	<b>\$ 14,272,430</b>	<b>\$ 13,770,500</b>	<b>\$ 12,889,156</b>	<b>\$ 13,326,250</b>
*Actual - Unaudited				

### Percentage Contribution of Revenue Sources



## ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

### All Funds

The FY 2008 adopted budgeted revenue was amended due to the creation of the EMS tax district and the reorganization of operations in the areas of fire services, EMS, public safety, and emergency management. The following table summarizes the aforementioned amendments:

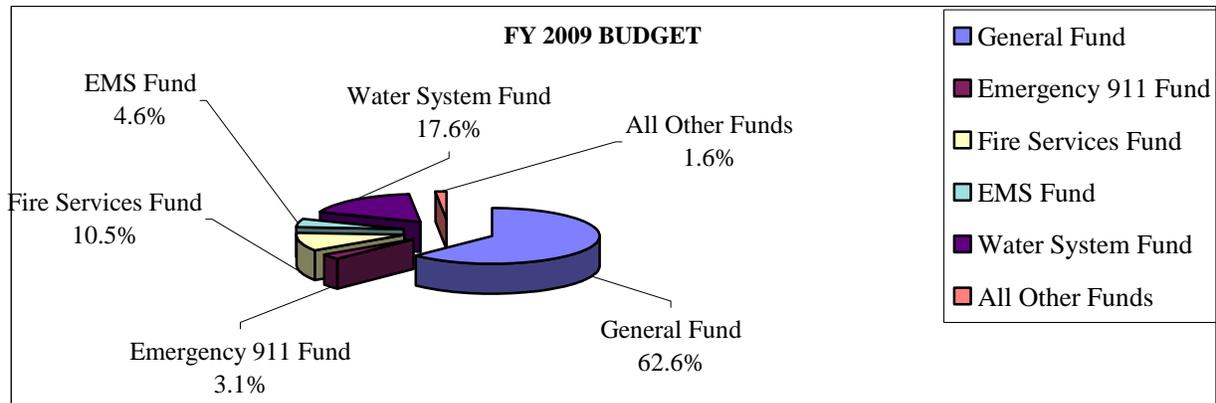
Fund	Prior to Reorganization	Adjustment	After Reorganization
100 - General Fund	\$ 50,826,694	\$ (3,210,000)	\$ 47,616,694
270 - Fire Services	8,077,500	-	8,077,500
272 - Emergency Medical Services	-	3,100,700	3,100,700

The table below provides a consolidated look at the revenue comparisons for all budgeted funds. For FY 2008, total actual revenues for all budgeted funds were higher than total budgeted revenues. Taking into consideration a slowing economy and the uncertainty associated to it, the projected total revenues for FY 2009 are again lower than the previous fiscal year.

### Three Year Comparison of Funds Revenues

REVENUE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ACTUAL*	FY 2009 BUDGET
General Fund	\$ 50,321,124	\$ 47,616,694	\$ 47,737,734	\$ 47,401,008
Emergency 911 Fund	2,127,267	1,884,586	2,021,586	2,311,299
Fire Services Fund	7,678,066	8,077,500	8,033,527	7,952,100
EMS Fund	-	3,100,700	3,064,691	3,514,800
Water System Fund	14,272,430	13,770,500	12,889,156	13,326,250
All Other Funds	3,297,756	1,157,500	2,332,886	1,190,000
<b>Total Revenues</b>	<b>\$ 77,696,643</b>	<b>\$ 75,607,480</b>	<b>\$ 76,079,580</b>	<b>\$ 75,695,457</b>
*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. For example, in FY 2004, the existing fund balance of the General Fund was used to make road and intersection improvements at various locations throughout the County including McDonough Road at County Line Road. As additional monies become available at the end of each fiscal year, they are often designated for a specific capital non-operating expenditure.

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. At the end of the 2008 fiscal year, the Finance Department determined that the estimated fund balance is \$32.4 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 its fiscal cycle and still being able to pay for certain of its 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 increases in the fund balance that typically occur from one year to the next are primarily generated from two sources. First, revenues have been projected on a fairly conservative basis each fiscal year. As a result, the County has ended each of these fiscal years with actual revenues easily exceeding the amount that was budgeted. The second component of fund balance growth has been on the expenditure side. Over the past several fiscal years, actual expenditures have been less or at the same level as budgeted.

The following tabular information provides detail on the projected fund balance as of June 30, 2009. As indicated before, the Board has adopted as a fiscal policy the Finance Department's recommendation that the County maintain a working capital or cash reserve equal to three months of budgeted expenditures. This reserve is projected to be \$12,548,846 for FY 2009. The County also maintains a reserve equal to \$2,000,000 for emergencies.

Fund Balance, June 30, 2008		\$ 32,419,898
Revenue/Other Sources (FY 2009 Budget)	\$ 48,080,984	
Expenditures (FY 2009 Budget)	48,183,535	(102,551)
		32,317,347
Transfers to Other Funds		(2,011,849)
Projected Fund Balance, June 30, 2009		\$ 30,305,498

Projected revenues are \$ 0.1 million lower than expenditures. Transfers to other funds total \$2.0 million. For FY 2009, the County is projected to use \$2.1 million from fund reserves to be able to balance the budget.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual*	FY 2009 Projected
Fund Balance - June 30	\$ 29,439,693	\$ 31,127,435	\$ <b>32,419,898</b>	\$ 30,305,498

*\*Fund Balance adjusted (-\$774,577) to account for transfer of receivables to the EMS fund that was created due to the new EMS tax district approved in FY 2008. EMS activities previously accounted for in the General Fund.*

## **SPECIAL REVENUE FUNDS**

### **Law Library**

The initiation of the State Court function had a favorable financial impact on the Law Library Special Revenue Fund. Expenditures have been incurred for the replacement of computer equipment as well as keeping reference books and publication up to date in the Law Library located in the Justice Center. Expenditures have been exceeding revenues. Fund balance data for this special revenue fund over the most recent four-year period is shown in the following tabular information.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 128,558	\$ 67,510	\$ 50,077	\$ -

### **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 2009.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 57,061	\$ 71,489	\$ 132,228	\$ 76,628

### **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 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 154,537	\$ 138,667	\$ 97,652	\$ 97,652

**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 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 962,643	\$ 994,282	\$ 805,380	\$ 805,380

**Emergency Phone E-911**

After increasing steadily until FY 2007, fund balance decreased in FY 2008. This was due to a one year moratorium on contribution to the fund for cities and the County and funding of \$1.3 million for capital/CIP projects. For FY 2009, the requirement for cities and the County to contribute to the fund was restarted and funding for capital/CIP projects is only \$12,700.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 1,978,057	\$ 2,435,421	\$ 710,945	\$ 748,176

**Jail Construction Surcharge**

This special revenue fund was originally established in FY 1993. It was agreed that all of the surcharges that were collected by the various courts on traffic and criminal fines would be set aside on an annual basis until such time as these funds were needed for jail related expenditures.

During FY 2009 this fund will be utilized to provide meals and medical services to the prisoners. However, it is estimated that the fund balance will continue to decrease during this fiscal year as revenues will not be sufficient to cover the cost of these services.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 326,982	\$ 200,117	\$ 257,525	\$ 204,525

**Juvenile Supervision**

The Juvenile Supervision Special Revenue Fund was initiated in the latter part of the 1994 fiscal year pursuant to new State legislation making provision for a surcharge on juvenile fines. The residual amount represents the fine surcharges collected to date in excess of that which has been needed for supervisory services. During the past several years, the number of juvenile cases being heard in Fayette County has continued to increase rapidly. For FY 2009 the fund balance is projected to decrease for the first time.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 66,605	\$ 69,367	\$ 71,261	\$ 67,261

**Victims Assistance**

The Victims Assistance Special Revenue Fund was initiated as a supplemental service of the State Court function that was created during the 1997 fiscal year. This program is funded by a surcharge on all fines and grant monies designed to help the victims of misdemeanor crimes. The monies generated from this surcharge were simply being accumulated in this fund until the latter part of FY 1998 while the newly created Solicitor General’s Office was getting up to speed during that first year of its operations. Additional personnel were hired for the FY 2007 budget. Even though revenue streams have increased over the last few years, expenditures have greatly offset these revenues. Additional sources of revenue will be needed in the future as fund balance keeps decreasing.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 452,259	\$ 298,935	\$ 195,645	\$ -

**Drug Abuse and Treatment Education**

This special revenue fund is used to account for those surcharges levied on fines for the purpose of funding drug education programs. For FY 2001, the Board decided to designate monies from this special revenue fund to supplement the Drug Awareness and Resistance Education (DARE) program currently provided by the Sheriff’s Office. Also, the Commissioners have recently agreed to assist the Board of Education with their in-house drug education program.

The projected fund balance for FY 2009 is showing an increase of \$15,735 which is the amount of anticipated revenues in excess of expenditures for this period.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 65,764	\$ 79,509	\$ 97,157	\$ 112,892

### Grants

Fund used to account for grants received by the County mainly for Emergency Management. No additional grants have been received since FY 2007.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 28,190	\$ 7,097	\$ 7,097	\$ 7,097

### Juvenile Offenders

Fund used to account for Juvenile Offenders activities.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ -	\$ -	\$ 5,000	\$ 5,000

### 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 capital projects. Again in FY 2009 revenues are projected to be greater than expenditures. The FY 2009 projected fund balance is sufficient to cover three months of normal operating expenditures, which is the target level adopted by the Board for this special revenue fund.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 4,881,682	\$ 5,337,839	\$ 2,547,663	\$ 3,030,181

### Street Lights

The Street Light Special Revenue Fund is a separate, self-supporting accounting entity in which the revenues collected from the service users are expected to cover all of the expenditures incurred to provide the service. The tabular information below depicts the year-end status of the fund balance for this entity.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 56,797	\$ 37,700	\$ 10,352	\$ 8,352

**Emergency Medical Services (EMS)**

Fund created to account for new EMS tax district approved by the Board of Commissioners in FY 2008. To account exclusively for activities related to emergency medical services. In the past, revenue and expenditures related to EMS activities were included in the General Fund. Besides the net effect of FY 2008 revenues and expenditures (\$58,650), the fund balance as of 6/30/08 also includes receivables (\$774,577) that were originally included in the General Fund. The General Fund's fund balance was also adjusted to show the transfer of the receivables.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual*	FY 2009 Projected
Fund Balance - June 30	\$ -	\$ -	\$ 833,227	\$ 1,241,486

*\*Fund Balance adjusted (\$774,577) to account for transfer of receivables to the EMS fund that was created due to the new EMS tax district approved in FY 2008. EMS activities previously accounted for in the General Fund.*

**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 needed resource materials and enhancements for the new library. The fund balance will continue to show a steady decline. All revenues originally approved have been already collected and the only current influx of funds is interest income earned.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 1,850,755	\$ 1,694,013	\$ 1,574,368	\$ 1,368,675

## **ENTERPRISE FUNDS**

The enterprise fund budgets are adopted on the cash basis of accounting to ensure compliance with existing bond ordinances. By utilizing this method, management has the ability to monitor the flow of cash for these funds. From a budgetary and administrative control perspective, cash flow budgets are prepared for these two funds on an annual basis. The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances for these funds on the basis of "generally accepted accounting principles" (GAAP).

### **Water System**

The ability of the Water System to maintain charges for services at levels that exceed budgeted expenditures has allowed the fund balance to increase year over year. The Water System has worked to keep revenues and expenditures at or below budgeted levels. For FY 2009, revenues have been projected at the same level as expenditures and fund balance is expected to remain the same.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 74,977,545	\$ 75,626,961	\$ 75,339,646	\$ 75,339,646

### **Solid Waste**

Following the Board's approval during FY 2005 to allow the County to collect leaf and limb fees for both commercial as well as residential yard waste, the operations have become self supporting versus requiring funds to be transferred from the County's General Fund to cover budget expenditures. Much of the cost of operations can be attributed to significant costs related to post-closure care for a pre-subtitle D landfill. The other costs are related largely to operating a transfer station located at the site of the former closed landfill. Management also continues to review these operations to identify cost savings opportunities and revenue enrichment strategies in an effort to improve this fund's financial solvency.

For FY 2009, fund balance as in FY 2008 is expected to decrease since revenues have been projected again lower than expenditures. Fund balance remains strong at over \$1.3 million.

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected
Fund Balance - June 30	\$ 1,201,281	\$ 1,448,597	\$ 1,403,327	\$ 1,324,393

## 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 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 PROJECTED
<b>GOVERNMENTAL FUNDS</b>				
GENERAL FUND	\$ 29,439,693	\$ 31,127,435	\$ 32,419,898	\$ 30,305,498
<b>SPECIAL REVENUE FUNDS</b>				
LAW LIBRARY	128,558	67,510	50,077	-
CONFISCATED - STATE	57,061	71,489	132,228	76,628
CONFISCATED - US CUSTOMS	154,537	138,667	97,652	97,652
CONFISCATED - FEDERAL	962,643	994,282	805,380	805,380
EMERGENCY 911	1,978,057	2,435,421	710,945	748,176
JAIL CONSTRUCTION	326,982	200,117	257,525	204,525
JUVENILE SUPERVISION	66,605	69,367	71,261	67,261
VICTIMS ASSISTANCE	452,259	298,935	195,645	-
DRUG ABUSE & TREATMENT	65,764	79,509	97,157	112,892
GRANTS	28,190	7,097	7,097	7,097
JUVENILE OFFENDERS	-	-	5,000	5,000
FIRE SERVICES	4,881,682	5,337,839	2,547,663	3,030,181
STREET LIGHTS	56,797	37,700	10,352	8,352
EMS	-	-	833,227	1,241,486
LIBRARY - SPLOST	1,850,755	1,694,013	1,574,368	1,368,675
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 11,009,890</b>	<b>\$ 11,431,946</b>	<b>\$ 7,395,577</b>	<b>\$ 7,773,305</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 40,449,583</b>	<b>\$ 42,559,381</b>	<b>\$ 39,815,475</b>	<b>\$ 38,078,803</b>
<b>ENTERPRISE FUNDS</b>				
WATER SYSTEM	\$ 74,977,545	\$ 75,626,961	\$ 75,339,646	\$ 75,339,646
SOLID WASTE	1,201,281	1,448,597	1,403,327	1,324,393
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 76,178,826</b>	<b>\$ 77,075,558</b>	<b>\$ 76,742,973</b>	<b>\$ 76,664,039</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 116,628,409</b>	<b>\$ 119,634,939</b>	<b>\$ 116,558,448</b>	<b>\$ 114,742,842</b>