



FAYETTE COUNTY, GEORGIA

OPERATING AND CAPITAL BUDGET

FISCAL YEAR: JULY 1, 2025 TO JUNE 30, 2026

Prepared By:
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FAYETTE COUNTY, GEORGIA

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Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Fayette County, Georgia** for its Annual Budget for the fiscal year beginning **July 1, 2024**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device. The award is valid for a period of one year only.

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Fiscal Year 2026 Budget Message

June 26, 2025

The Honorable Lee Hearn, Chairman
The Honorable Members of the Fayette County Board of Commissioners
The Citizens of Fayette County, Georgia

The annual Operating and Capital Budget of Fayette County Georgia is a plan expressed in dollar amounts that acts as a road map to carry out the Board of Commissioners' mission statement: to provide critical services to protect and enhance the health, safety, and welfare of its citizens in a manner that is efficient, fiscally responsible, and which perpetuates a quality lifestyle for future generations.

INTRODUCTION

It is our pleasure to present the fiscal year 2026 adopted budget for Fayette County Georgia. The adopted budget covers the period beginning **July 1, 2025, and ending June 30, 2026.**

The adopted budget includes **expenditures of \$142,296,466**, operating **transfers of \$487,000**, **transfers of \$2,763,053** to Governmental Funds capital/CIP projects, **transfers of \$3,627,930** to Enterprise Funds capital projects, and **transfers of \$1,850,000** to the Vehicles and Equipment fund for **total appropriations of \$151,024,449**. This budget is representative of the County's long-standing tradition of providing historic levels of service to the citizens of Fayette County while maintaining fiscal and managerial conservatism. The Board of Commissioners and its staff continue to work diligently in identifying and allocating resources. The Board's prudent leadership and direction allow the organization to deliver services in a manner that most effectively, efficiently, and economically meets the dynamic needs of a still growing Metropolitan Atlanta suburban community with a current **estimated population of 126,284** as of April 1, 2025.

Major components of the approved expenditures include:

Budget Components	Expenditures
Operating Governmental Funds	\$ 113,898,467
Operating Enterprise Funds	20,790,877
Governmental Funds Capital Projects	2,763,053
Enterprise Funds Projects	3,627,930
Internal Service Funds	1,216,139
Total Budget	\$ 142,296,466

BUDGET IN BRIEF

The adopted **operating expenditures budget** for FY 2026 totals **\$134,689,344**. This is a **6.2% increase** from the FY 2025 budget. The adopted **operating revenue budget** totals **\$149,865,964**, **increasing 10.8%** from the previous year. As in the FY 2025 adopted operating budget, the FY 2026 budget projects revenue higher than expenditures having a positive effect on fund balance from operations.

Operating Budget				
	2026	2025	\$ Diff.	% Change
Revenue	\$ 149,865,964	\$ 135,223,233	\$ 14,642,731	10.8
Expenditures	134,689,344	126,868,408	7,820,936	6.2
Fund Balance	\$ 15,176,620	\$ 8,354,825	\$ 6,821,795	81.7

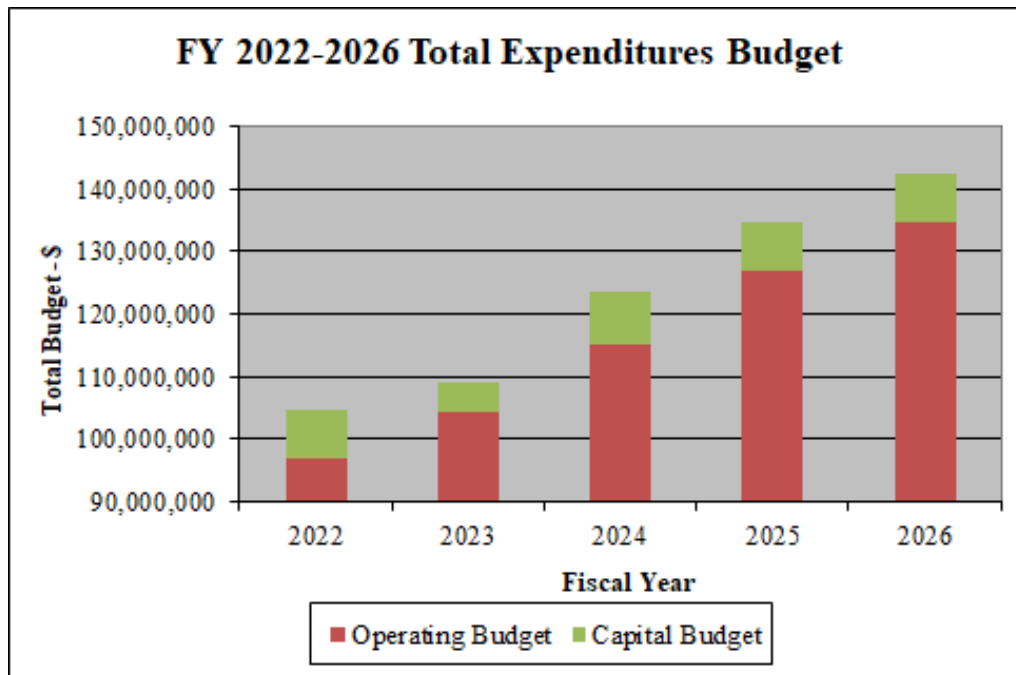
The FY 2026 adopted **capital expenditures budget** is **\$296.6 thousand** less than the previous year. This represents a decrease of **3.8%**.

Capital Budget	FY 2026	FY 2025	\$ Diff	% Diff
Capital/CIP Projects	\$ 2,763,053	\$ 3,334,431	\$ (571,378)	(17.1)
Water System CIP	3,627,930	3,287,767	340,163	10.3
Vehicle/Equipment Fund	1,216,139	1,281,531	(65,392)	(5.1)
Total Capital Budget	\$ 7,607,122	\$ 7,903,729	\$ (296,607)	(3.8)

The Fayette County total adopted expenditures budget for FY 2026 is **\$7.5 million** more than the previous year. This represents an overall increase of **5.6%** from the prior year's total adopted expenditures budget.

Fayette County Georgia - FY 2022 to 2026 Budget Operating and Capital Expenditures

Fiscal Year	Operating Budget	% Change	Capital Budget	% Change	Total Budget	% Change
2022	96,987,203	5.8	7,595,356	(9.5)	104,582,559	4.6
2023	104,455,577	7.7	4,574,654	(39.8)	109,030,231	4.3
2024	115,092,075	10.2	8,345,426	82.4	123,437,501	13.2
2025	126,868,408	10.2	7,903,728	(5.3)	134,772,136	9.2
2026	134,689,344	6.2	7,607,122	(3.8)	142,296,466	5.6



Significant Items, Priorities, and Issues: Current Year and Budget Year

1. The **total actual operating revenue and other financing sources** for FY 2025 is \$143.1 million. Total **budget operating revenue and other sources** was \$135.9 million. Actual operating revenue exceeded budget operating revenue by \$7.2 million or 5.3%. The **total actual operating expenditures and other uses** for FY 2025 is \$132.9 million. Total budget operating expenditures and other uses was \$135.9 million. Actual operating revenue was higher than budget operating revenue and actual operating expenditures were lower than budget operating expenditures. This follows the Board of Commissioners' guidelines to conservatively budget revenue and expenditures. Actual operating revenue exceeds actual operating expenditures by \$10.2 million. This results in a positive effect on operating funds balances. Operations in FY 2025 reflect the Board of Commissioners' continued commitment to fiscal responsibility.

2. **Realignment of funds among Governmental Capital/CIP funds projects, Water System CIP projects, and 2023 SPLOST projects** – a review was conducted of active projects to

determine which projects are essentially completed and have remaining funds that can be moved to projects that have additional funding needs. It was also determined that there was an immediate need for several new projects. Funding for these new projects was included in the realignment, instead of having to wait for the new projects to be included in the annual budget process and approved funding to become effective on July 1. A total of 52 projects were included in the funding realignment and funding over \$3 million was realigned between the projects.

3. Fayette County achieves rare “No Comments” results in their annual audits – in a remarkable achievement for the county, both the Governmental and Water System Annual Comprehensive Financial Reports (ACFRs) for FY 2024 have received clean audit letters from the Department of Audits and Accounts (DOAA) with no comments. Independently audited ACFRs are required to be submitted annually for the previous fiscal year. No comments audit letters signify that the financial statements were thoroughly examined, and no discrepancies or areas for improvement were identified. This is a rare accolade. This shows that Fayette County strives for the highest level of accuracy and transparency in financial reporting.

4. Performance Merit Pay Plan – government agencies, including Fayette County, have been facing a severe shortage of qualified job seekers for several years. The county is consistently experiencing double-digit number of vacant positions. It has become more competitive to find and keep the best employees. It is more cost effective for the county to retain a quality employee than to hire and train a replacement of the same quality. As a means of rewarding and retaining quality employees, the county included a performance merit pay plan in the budget. The FY 2026 budget includes \$2.3 million for merit pay increases ranging from 1.25% to 6.25%, with a weighted percentage increase of 3.75% of total county payroll. The merit pay increases are being funded with current revenues in the budget.

5. Fayette County Community Health Services building – ribbon cutting for the building took place on April 10, 2025. The health services building with a cost of \$15.8 million was funded with ARPA funds (\$7.0 million), contributions from the Health Department and the WIC program (\$2.3 million), and Fayette County funds (\$6.5 million). The building houses the following: Physical and Environmental Health Department, WIC Program, McIntosh Trail Community Service Board, Fayette County Coroner’s Office, and a gymnasium used by the Fayette County Recreation Department. The Health Department and Coroner’s Office are vacating spaces that they occupied in the County Administrative Complex building. This will allow other county departments in the Administrative Complex to occupy the vacant space and alleviate their need for additional office space.

6. New Fayette County Fire & EMS Training Center – the new training center went into service on May 8, 2025. Its purpose is to provide a state-of-the-art, comprehensive training facility for Fire & Emergency Services personnel to manage existing and emerging threats within our community. This facility will be utilized for the initial training and advanced professional development of personnel in planning, response, mitigation, and recovery from all hazards that threaten Fayette County and its citizens. The new Training Center includes the following: a Fire Training Building, a Fire Apparatus Operator Training and Test Area, Maze/Confined Space Simulator, Driver Training Area, Classrooms and Office Space, and Equipment Housing Area. Current cost of the training center is \$6.4 million. Funds come from ARPA (\$3.8 million) and SPLOST (\$2.6 million).

Comparison of the FY 2026 and FY 2025 Operating Expenditures Budgets

OPERATING EXPENDITURES BUDGET - SUMMARY FY 2026 TO FY 2025 COMPARISON - BY FUND				
Fund	FY 2026	FY 2025	\$ Diff.	% Change
General Fund	83,243,658	78,743,238	4,500,420	5.7
Special Revenue Funds				
Law Library	48,120	50,000	(1,880)	(3.8)
Accountability State Court	283,407	343,565	(60,158)	(17.5)
911 Communications	5,665,211	5,435,043	230,168	4.2
Jail Surcharge	703,159	659,207	43,952	6.7
Juvenile Supervision	10,000	15,000	(5,000)	(33.3)
Victims Assistance	126,500	163,951	(37,451)	(22.8)
Drug Abuse and Treatment	575,498	556,095	19,403	3.5
Fire Services Fund	16,989,071	16,326,820	662,251	4.1
Street Lights	365,962	356,232	9,730	2.7
EMS Fund	5,832,881	5,069,707	763,174	15.1
Animal Control Spay Neuter	55,000	38,000	17,000	44.7
Enterprise Funds				
Solid Waste	399,807	414,824	(15,017)	(3.6)
Water System	20,391,070	18,696,726	1,694,344	9.1
Total Operating Budget	\$ 134,689,344	\$ 126,868,408	\$ 7,820,936	6.2

FY 2026 Proposed Budget / Adopted Budget

The proposed budget was presented to the Board of Commissioners on May 22, 2025. On the same day, the budget was made available for public review at the County Administration Office and at the County Library. The same week, a statement advising the Fayette County residents of the availability of the proposed budget was published in the local newspaper. The statement advised of two public hearings to be held for residents to attend and be heard on the proposed budget. The public hearings on the budget were held June 12 and June 26. At the conclusion of the 2nd public hearing, on June 26, the proposed budget was adopted by the Board of Commissioners. During the June 12 and June 26 meetings, the Board of Commissioners approved the following adjustments to the proposed budget:

Adjustment #1: The proposed budget included an expenditure of \$1,010,140 in fund 610 Vehicles/Equipment for the purchase of two (2) ambulances in FY 2026. It was determined and the Board of Commissioners agreed that the ambulances could be funded with SPLOST funds. SPLOST funds are not part of the annual budget process and are not included in the proposed budget. Decreased proposed budget expenditures by \$1,010,140 included in fund 610 Vehicles/Equipment that will be funded with SPLOST funds.

Adjustment #2: The proposed budget included expenditures of \$125,713 in fund 100 General Fund for adjustments to salary/benefits based on the most recent Pay &

Compensation Study. An additional adjustment increasing proposed budget expenditures by \$69,154 in the General Fund was approved by the Board of Commissioners for additional funds needed to cover all Pay & Compensation Study amounts.

Adjustment #3: The Board of Commissioners approved a request from the Animal Control Department to abolish the position of Assistant Animal Control Director and establish the position of Field Operations Supervisor. This creates net savings of \$19,109 in salary/benefits in the General Fund. Decreased proposed budget expenditures by \$19,109 in the General Fund.

Adjustment #4: The Board of Commissioners approved a request from the Animal Control Department to Promote a Senior Animal Control Officer to Customer Service Supervisor. This represents an increase of \$6,213 in salary/benefits expenditures in the General Fund. Increased proposed budget expenditures by \$6,213 in the General Fund.

Adjustment #5: The Board of Commissioners approved an increase in the cost of the contract with the UGA Cooperative Extension program to provide a 3.83% increase for merit pay. Increased the proposed budget expenditures by \$6,706 in the General Fund.

Adjustment #6: The Board of Commissioners approved an increase in the cost of the contract with the Public Defender to provide a 3.75% increase for merit pay. Increased the proposed budget expenditures by \$17,554 in the General Fund.

The following adjustments to the Fayette County proposed budget are related to the change in relationship between the Griffin Judicial Circuit (GJC) and Fayette County. The Griffin Judicial Circuit includes Fayette County, Spalding County, Upson County, and Pike County. For the last 10 years, the Fayette County Finance Department has functioned as the accountants for the Griffin Judicial Circuit Superior Court and Juvenile Court. As such, Fayette County was responsible for the circuit's annual budget, financial reporting, payment of invoices, and management of circuit funds. The circuit was considered as a fiduciary fund of Fayette County. Circuit funds were maintained in a special fund, separate from other county funds. As of 7/1/25, an external accounting firm took over responsibility for the accounting of the circuit. Fayette County no longer manages circuit funds. Griffin Circuit employees on Fayette County payroll are now paid from the county General Fund. Fayette County will now receive the annual state grant to pay for circuit Juvenile Court judges' salaries. Since the amount paid by Fayette County for circuit employees on county payroll is more than Fayette County's share of the circuit's cost, Fayette County doesn't need to make their annual payment to the circuit, and it is entitled to a reimbursement from the circuit.

Adjustment #7: Griffin Judicial Circuit employees on county payroll are now paid by the county General Fund. Increased the proposed budget expenditures \$973,155 in the General Fund.

Adjustment #8: Fayette County included in the proposed budget \$630,228 for payment to the circuit for their share of the total circuit cost. Since the amount now paid by Fayette County for circuit employees in county payroll is more than the county's required share

payment to the circuit, the amount of the payment needs to be taken out of the proposed budget. Decreased the proposed budget expenditures by \$630,228 in the General Fund.

Adjustment #9: The annual state grant of \$125,000 paid to the Griffin Judicial Circuit for Juvenile Court Judges' salaries will now be paid to Fayette County. All salaries/benefits for circuit employees on county payroll are now paid by the county's General Fund. Increased the proposed budget revenue by \$125,000 in the General Fund.

Adjustment #10: The Griffin Judicial Circuit will need to reimburse Fayette County for the excess paid by the county for Griffin Judicial Circuit employees on county payroll (\$973,155) less the state grant received (\$125,000) and less the amount to be paid by the county for their share of the circuit cost (630,228). The reimbursement amount is \$217,927. Increased the proposed budget revenue by \$217,927 in the General Fund.

	<u>Fund</u>	<u>Revenue</u>	<u>Expenditures</u>
Total Proposed Budget - All Funds		149,544,037	142,883,159
Adjustment #1	Vehicles/ Equipment Fund		(1,010,140)
Adjustment #2	General Fund		69,154
Adjustment #3	General Fund		(19,109)
Adjustment #4	General Fund		6,213
Adjustment #5	General Fund		6,706
Adjustment #6	General Fund		17,554
Adjustment #7	General Fund		973,155
Adjustment #8	General Fund		(630,228)
Adjustment #9	General Fund	125,000	
Adjustment #10	General Fund	217,927	
Total Adopted Budget - All Funds		149,886,964	142,296,464

Conclusion

The FY 2026 budget continues the commitment of the Board of Commissioners to a balanced budget and excellent customer service for the Citizens of Fayette County.

The projected FY 2026 impact of the operating budget on the fund balance for the General Fund (no capital transfers) is an increase of \$2.36 million and for the Special Revenue Funds (no capital transfers) an increase of \$7.4 million.

The Fayette County Board of Commissioners has approved rollbacks of the County M&O millage rate almost every year. A millage rate rollback has the effect of lower property taxes for citizens. These millage rate rollbacks have saved taxpayers approximately \$101.5 million since 2013.

The adopted FY 2026 budget highlights related to the General Fund include the following:

1. Maintaining a fund balance committed stabilization of \$20.2 million
2. An emergency fund balance of \$2.0 million
3. An assigned fund balance for capital/CIP projects of \$7.1 million
4. An unassigned fund balance of approximately \$728 thousand

This year's budget continues the tradition of effective teamwork amongst the County's respective Elected Officials, Constitutional Officers, and Department Heads. All worked together to ensure expenditures in the FY 2026 budget were maintained at minimum levels, but levels that still provide county citizens with outstanding services.

The FY 2026 budget also provides adequate funding for healthcare costs while maintaining health insurance options and increased retirement plans benefits for county employees. It continues to fund two choices for medical plans, an on-site health coach, an employee wellness program, a digital lifestyle app that helps employees get healthier, a health engagement program, and others.

In approving the FY 2026 budget, the Fayette County Board of Commissioners continues to stand strong in a fiscally conservative position. Through the Board's continued actions, Fayette County continues to be positioned to lead the Metropolitan Atlanta Area in local government innovation, fiscal conservatism, and quality of life for its citizens.

Respectfully,

A handwritten signature in blue ink, appearing to read "Steve A. Rapson".

Steve A. Rapson
County Administrator

A handwritten signature in blue ink, appearing to read "Sheryl L. Weinmann".

Sheryl L. Weinmann
Chief Financial Officer

SERVICES PROVIDED BY THE COUNTY



The County provides a full range of services to its citizens. These services include police (Sheriff) and fire protection, emergency medical services, court systems, library services, the construction and maintenance of roadways and infrastructure, tax assessment and collection, planning and zoning, recreational activities and cultural events, and inherent administrative and support activities. The County provides the majority of these services since fiscal responsibility has been affixed at the local level by State statutes. However, in keeping with the terms of their individual charters, the cities and towns within Fayette County have chosen to provide some of the above services to their citizens as part of their municipal government

operations.

The County also operates a potable water distribution system and a solid waste management system. The Fayette County Water System established in 1965 serves approximately 33,093 customers in the unincorporated areas of the County and through the County-owned distribution systems in the City of Peachtree City, Tyrone, Woolsey, and Fayetteville. By contractual agreement, the County operates the system owned by the town of Brooks. The Water System also wholesales water to the City of Fayetteville pursuant to a wholesale water contract which expires in 2034.

PROFILE OF THE COUNTY

History

Fayette County, established in 1821, is a “political subdivision” organized and existing under the Constitution and laws of the State of Georgia. Fayette County was the 49th county created in the state and was formed from parts of the Creek Indian Nation territory. The County and the City of Fayetteville, the county seat, were named for the Marquis De Lafayette, one of General George Washington’s lieutenants in the Revolutionary War.

Distinguishing Attributes

Fayette County is bordered on the north by Fulton County with Atlanta as its county seat, on the east by Clayton County with Jonesboro as its county seat, on the south by Spalding County with Griffin as its county seat, and on the west by Coweta County with Newnan as its county seat. Incorporated communities located within the County include Fayetteville, which is the County seat; Brooks; Peachtree City; Tyrone and Woolsey.

Encompassing about 199 square miles (195 square miles of land area), it is one of the smaller counties in the State in area. It is located in the northwestern part of Georgia, situated about 15 miles south of the Atlanta city limits and is considered an integral part of the Metro Atlanta area.

From a long-range planning and services coordination standpoint, Fayette County is a member of the Atlanta Regional Commission.

In looking at its demographic statistics, Fayette County is considered for the most part to be a suburban community. About 54.4 percent of its residents live in incorporated cities and towns. Fayette is the Atlanta region's second least densely populated county, with 0.86 people living per acre of land. The average household size is 2.75 and nearly 81.0 percent of housing is defined as owner-occupied.

Fayette County exhibits some excellent physical characteristics, in terms of climate and geography. Average rainfall for the immediate area is approximately 50 inches per year, and average temperatures range from a high of 89 degrees in July to a low of 33 degrees in January, with a year-round average temperature of 61 degrees. The area is decorated with dogwoods and azaleas blooming in the spring and a colorful change of leaves in the fall. The general terrain of the area is characteristic of the Piedmont region of Georgia, with hills with broad ridges, sloping uplands and relatively narrow valleys. The highest land elevation within the County is 980 feet above sea level.

Transportation

Another important attribute of Fayette County is its location in relationship to major transportation modes, with ready access to several different methods of conveyance. The County is strategically located in proximity to five interstate highway systems, I-20, I-75, I-85, I-675 and I-285. In addition, several principal arterial roadways, such as State Highways 54, 74, 85, 92, 279 and 314, pass directly through the County. Citizens also have fairly easy access to the public transportation systems, which serve the immediate Atlanta area. From park-and-rides terminals located in the southern part of Fulton County and Coweta County, travelers can take advantage of the trains and buses operated by the Metropolitan Atlanta Rapid Transit Authority (MARTA). For a very reasonable fare, MARTA offers residents the alternative of an easy, quick commute to Downtown Atlanta or to the various sports venues. The Greyhound Lines has a local terminal of intercity bus services in nearby Hapeville.

Hartsfield-Jackson Atlanta International Airport, the world's busiest passenger airport, is located just 15 miles to the north and Falcon Field Airport which is located on the western fringes of the County serves as a local public airport for light aircraft including small jets.

Diverse Lifestyles

In spite of its relatively small size in terms of area, Fayette County offers its residents a diverse menu of lifestyles, amenities and opportunities.

Peachtree City, a planned community situated in the western part of the County, is widely known as a family-oriented locale. This City features three golf courses, two large lakes, over 100 miles of golf cart paths, a 2,500-seat amphitheater, a state-of-the-art championship tennis center, an indoor swimming complex and numerous other recreational facilities. The majority of industry in the County is located in a nearby industrial park.

Fayetteville, the County seat, boasts of its Main Street Program aimed at recognizing the rich history of the City's downtown area and ensuring that much of the small-town flavor and architectural designs of the past are maintained. The City Center Park opened in 2021. It offers walking paths, a playground, splash path, dog park, a large activity lawn area, eateries, and meeting space. The Ville Amphitheater, located on Lafayette Avenue, has a sitting capacity of 1500. It offers a series of concerts throughout the year.

For those in search of a more pastoral environment, the Towns of Brooks and Woolsey, located in the southern portion of the County, generally require a minimum residential lot of five-acres. In Fayette County, one can find a high-tech industrial complex and an airport located just a few minutes from cattle farms, woodlands full of deer and turkey, and a historic water mill.

GOVERNMENTAL STRUCTURE



The governing authority of Fayette County is a **Board of Commissioners** consisting of five elected members. The commissioners serve on a part-time basis and are elected to staggered terms of four years. The County is divided into four commission districts. Four Commissioners are elected by the citizens in their respective district, while the fifth Commissioner is elected at-large. At their first meeting each calendar year, the Commission Chair and Vice-Chair are selected by the Board. In their policy-making capacity, the Board of Commissioners is authorized to perform the following functions:

- 1) levy taxes
- 2) direct and control all property of the County
- 3) establish, alter or abolish roads and bridges
- 4) fill vacancies in County boards, unless others are empowered to do so
- 5) examine, settle and allow claims against the County
- 6) examine and audit the accounts of all officers having the care, management, keeping, collection or disbursement of money belonging to the County;
- 7) establish the costs of licenses; and
- 8) make such rules and regulations as necessary for the protection and preservation of health, safety, welfare and morals.

The Board of Commissioners appoints the County Administrator who serves as the County's Chief Administrative Officer. The County Administrator is responsible for the daily operations of all County functions in accordance with the policies of the Board of Commissioners.

LOCAL ECONOMIC CONDITIONS AND OUTLOOK

Fayette County continues to benefit economically by being an integral part of one of the top growth areas in the United States, the Atlanta Metropolitan Region. Also known as Metro Atlanta, the Atlanta Metropolitan Region is the eighth-largest metropolitan statistical area in the United States. Metro Atlanta is a major player on the global stage. The region is the economic capital of the Southeast and boasts world-class universities, the world's most-traveled airport, and a lively arts and culture scene. The Atlanta region is also known for its economic development, with 17 Fortune 500 and 37 Fortune 1000 companies, and a highly skilled workforce of over 2.5 million residents.

The Metro Atlanta region represents one of the nation's primary transportation and distribution centers. Major highways converge in Atlanta, providing seamless connectivity to markets across the country. The region's rail system connects directly to the Port of Savannah, one of the largest ports in the United States. Hartsfield-Jackson Atlanta International Airport, the world's busiest airport, is in south Metro Atlanta. It is a logistical hub to over 150 domestic destinations and more than 75 international locations. Hartsfield-Jackson is the state's largest employer, with more than 63,000 airline, ground transportation, concessionaires, security, federal government, City of Atlanta and Airport tenant employees. The total annual economic impact of the airport to the Metro Atlanta Region is approximately \$34.8 billion.

Georgia is considered one the country's top states for doing business. For 2025, it has been ranked as high as #4. It provides an improved economy and a pro-business climate. The state is known for its low business costs and robust logistics infrastructure. The Metro Atlanta Region is the center of business in the state.

The quality and quantity of services provided by Fayette County to its residents are second to none. Fayette County is known for its high quality of life, offering a range of amenities that cater to various lifestyles. Some key aspects of the quality of life and the services offered to county residents are:

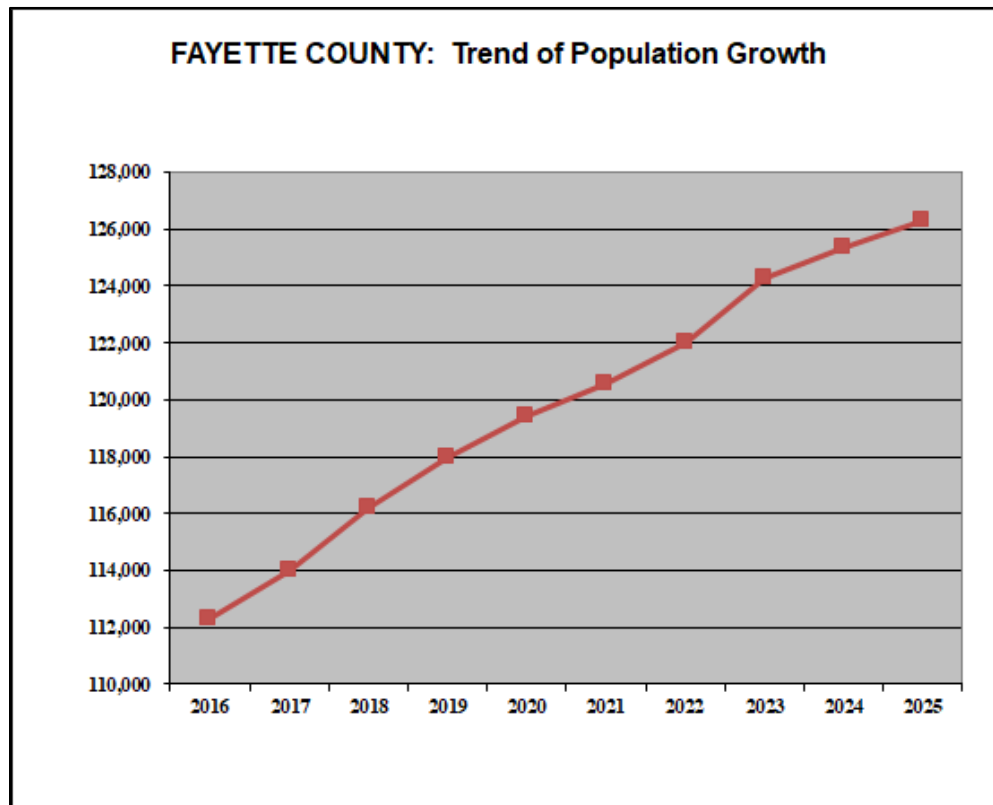
- **Education** – the Fayette County School System is highly rated. As a school system, Fayette County schools are ranked #4 best in Georgia. The schools are acclaimed for their academic rigor and achievement of the students. The schools offer students a well-rounded educational experience by providing many opportunities for extracurricular participation in the areas of fine and performing arts, technology, business & entrepreneurship, health sciences, and sports. The graduating class of 2025 maintained the system's high average scores on the ACT and SAT tests. The average composite score in the ACT was 23.5, third best in Georgia. The total mean average score in the SAT was 1124, second best in Georgia. High school graduation rate is 94.5%, which is one of the highest in the state.
- **Healthcare** – Fayette County offers a range of healthcare services to its residents, including clinics, hospitals, private medical practices, and a public health department. The county is home to Piedmont Fayette Hospital; a 310-bed acute care hospital offering 24-hour emergency care, major medical, surgical, and diagnostic services, including a

comprehensive cancer center. There are more than 10 urgent care clinics in the county that provide immediate outpatient care, typically without the need for an appointment. There are over 100 medical practices in Fayette County offering a wide range of medicine specialties. The Fayette County Health Department offers public and environmental health services to county residents. Fayette County is consistently ranked among the top five healthiest counties in Georgia.

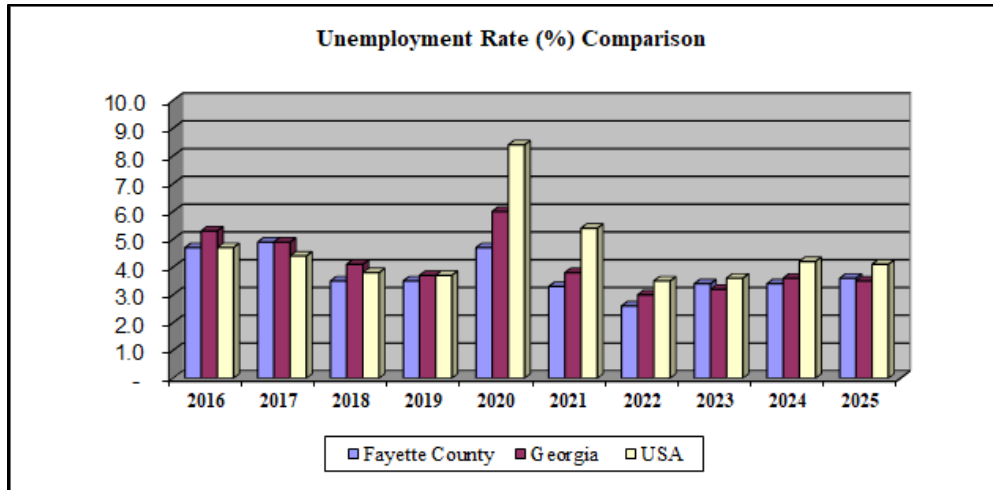
- **Safety** – Fayette County is ranked as the third safest county in Georgia. Crime rate in the county is lower than both, the Georgia crime rate and the national crime rate. Within the county, the Sheriff's Office, the Fayetteville Police Department, the Peachtree City Police Department, and the Tyrone Police Department; are responsible for the general patrol of the unincorporated county and its cities, performing criminal investigations, proactive traffic enforcement, and reducing crime. Also, within the county, the Fayette County Fire and Emergency Medical Services Department, Fayetteville Fire Department, Peachtree City Fire and Emergency Medical Services Department; are responsible for fire and medical emergency response, community education in fire prevention, and county emergency management. There are 17 fire stations located strategically to minimize response time to all areas of the county.
- **Recreation** – Fayette County offers a variety of recreational opportunities for residents of all ages. There are over 30 recreation parks throughout the county. There are various recreation complexes and community centers. There is an Aquatic Center, a Tennis Center, a BMX track, three golf courses, and a 100+ mile network of multi-use paths for pedestrians, cyclists, and golf carts. There are three major recreational lakes that offer picnic facilities and a variety of activities such as boating, fishing, and hiking. There are various adult and youth leagues and clubs that use county facilities for sports like softball, baseball, basketball, volleyball, cheerleading, soccer, rowing, football, lacrosse, pickleball, swimming, and track & field.
- **Other** – **Fayette County Senior Services** operates two senior centers in the county. Fayette Senior Services offers care management services, congregate and home-bound meals, monthly delivery of food for companion pets, low-cost flexible transportation services for seniors who no longer drive, fitness center, and a wide variety of leisure and recreational activities for active adults. **There are four public libraries located in the county: Fayette County Library, Peachtree City Library, Tyrone Public Library, and Brooks Public Library.** The libraries offer their users the use of computers and internet, copying & printing, faxing/scanning, use of study and meeting rooms, notary services, proctoring services, book clubs, and adult/teen/children's programs. **The Fayette County Water System provides a safe, reliable, and abundant supply of high-quality drinking water to the community.** In 2024 an inventory of water distribution systems was done in search of pipes made of lead or other lead-exposing materials. The result of this undertaking confirmed that there is zero lead or lead-exposing material in the water distribution systems. Also, in 2024 the Fayette County Water System received the Gold Award that recognizes water facilities with no water treatment violations. **The Fayette County Road Department oversees the maintenance and improvement of local and state roads, intersection improvements, and**

maintenance of bridges. A combination of county funds and state and federal grants is used to fund the annual maintenance and improvements programs. This ensures safe daily travel for the residents of Fayette County.

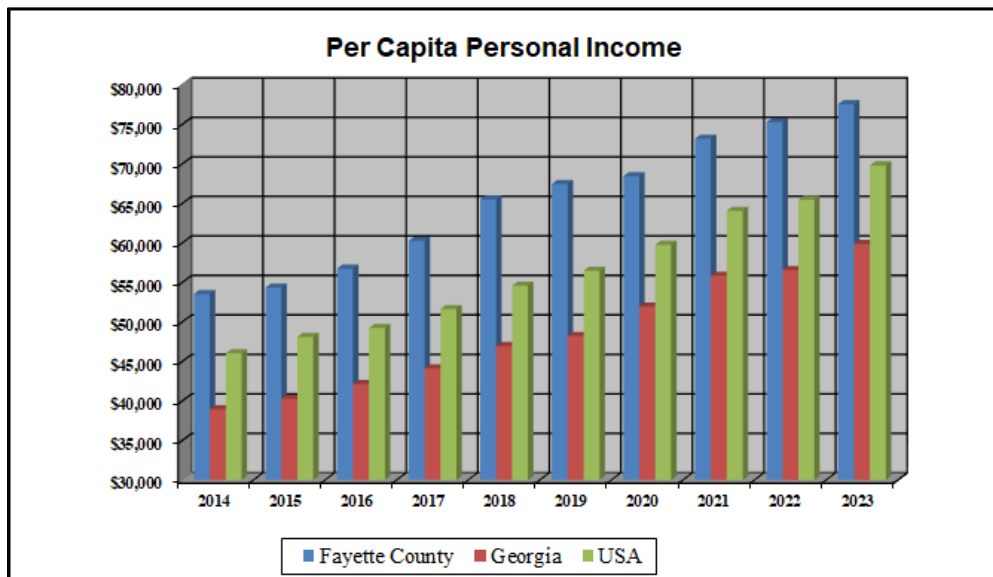
According to the 2010 census figures, Fayette County had 106,567 residents and was the twenty-second most populous county in the State of Georgia (159 counties in Georgia). For the 2020 census the population was estimated to be 119,400. An average annual increase of 1.3% in population. The U.S. Census Bureau estimates the population of Fayette County at approximately 126,284 as of April 2025. Fayette County is the twenty-first most populous county in the State of Georgia. Even though the population growth will not continue at the same unprecedented rate of the 1980's and 1990's, the Metro Atlanta region will continue to be one of the fastest growing metropolitan areas in the Country.



Fayette County's workforce is characterized by a strong educational attainment rate, with 48.1% of residents aged 25 and older holding a bachelor's degree or higher. Civilian employed population works in the following areas: management, business, science, and arts occupations 50.2%, sales and office occupations 17.8%, service occupations 13.2%, production, transportation, and material moving occupations 12.3%, and natural resources, construction, and maintenance occupations 6.5%. The superior quality of our workforce is reflected in our low unemployment rate. Fayette County's unemployment rate is consistently lower than the state and national rates. The chart below shows unemployment trends for the last ten years.



Fayette County is among the counties with the highest Per Capita Personal Income at both the state level and the national level. In 2023, Fayette County has the fifth highest Per Capita Personal Income in the state of Georgia. It is 130 percent of the state average and 111 percent of the national average. The graph below compares the Per Capita Personal Income of the residents of Fayette County with those of Georgia and the nation for a period of ten years.



OTHER DEMOGRAPHICS

% estimates as of July 1, 2024			
Age and Sex - %	Fayette	Georgia	US
Persons under 5 years	4.2%	5.7%	5.5%
Persons under 18 years	21.7%	22.7%	21.5%
Persons 65 years and over	21.1%	15.7%	18.0%
Female persons	51.4%	51.3%	50.5%
Race - %	Fayette	Georgia	US
White alone	62.9%	58.3%	74.8%
Black or African American alone	28.1%	33.1%	13.7%
Asian alone	5.7%	5.2%	6.7%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.1%	0.3%
Two or more races	2.6%	2.6%	3.1%
Hispanic or Latino	9.3%	11.6%	20.0%
Education - %	Fayette	Georgia	US
High school graduate or higher, persons 25 years+	95.0%	89.0%	89.4%
Bachelor's degree or higher, persons 25 years+	48.1%	34.2%	35.0%

The Fayette County Development Authority is the lead economic development entity for Fayette County. The Fayette County Board of Commissioners established the Development Authority by resolution in 1986. The Development Authority focuses on recruitment, retention and expansion of major industry and corporate office operations as well as workforce issues. It promotes and markets the entire county as a prime location for new and expanding businesses. The Development Authority maintains an inventory list of available commercial sites in the county.

Fayette County, Georgia Principal Employers, FY 2025			
<u>Taxpayer</u>	<u># Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Piedmont Fayette Hospital	2,000	1	3.39%
Panasonic Automotive Systems Co.	800	2	1.36%
Cooper Lighting Solutions (Eaton)	500	3	0.85%
Hoshizaki America, Inc.	500	4	0.85%
Walmart Supercenter	427	5	0.72%
Walmart	400	6	0.68%
Gerresheimer Peachtree City LP	260	7	0.44%
Cornerstone Building Brands, Inc.	250	8	0.42%
SANY America Inc.	250	9	0.42%
Fayetteville Center for Nursing	210	10	0.36%
	<u>5,597</u>		<u>9.49%</u>

**Fayette County, Georgia
Principal Property Taxpayers, FY 2025**

<u>Taxpayer</u>	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
SANY America, Inc.	56,251,869	1	0.53%
Wencor LLC & The Wencor Group	\$ 54,726,404	2	0.51%
Trilith Studios, LLC	45,724,037	3	0.43%
Fayette Pavilion LLC	40,045,880	4	0.38%
Coweta Fayette EMC	37,871,729	5	0.35%
Georgia Power Company	34,784,057	6	0.33%
QTS Fayetteville LLC	31,974,000	7	0.30%
Hoshizaki America, Inc.	24,521,245	8	0.23%
Eli Lilly and Company	23,993,401	9	0.22%
Universal Environmental Services LLC	21,816,514	10	0.20%
	<u>\$ 371,709,136</u>		<u>3.48%</u>

The outlook for metro-Atlanta is still positive even though it has slowed down compared to a long-standing outperformance in previous years. Outside of challenges faced by some key industry groups, Metro Atlanta remains an attractive destination for business investment. The labor market has also slowed with the pace of overall growth dipping below the national average. Job losses in trade and transportation have been countered by solid gains in health care, which will remain a key driver going forward.

Locally, Fayette County's outlook is also positive. New developments are underway that will bolster the economy and the infrastructure of the county.

QTS, a global digital infrastructure leader, is building a new data center on a 600+ acre parcel in Fayetteville. Construction started in March 2023 with estimated completion in February of 2027. When completed, it is estimated that the property will generate in excess of \$40 million in property taxes annually. The presence of the data center is expected to attract new high-tech businesses to the county.

In July 2025, the Piedmont Healthcare Board of Directors approved a \$275 million expansion project. This project will add a new patient tower to the Piedmont Fayette Hospital. New construction will consist of 218,250 square feet and 31,304 square feet of existing space will be renovated. Construction is expected to start in early 2026 and be completed within three years. This expansion is part of Piedmont Fayette's strategy to enhance its services and accommodate the growing healthcare needs of the community.

The U.S. Soccer Federation is moving to Fayette County to establish a new National Training Center. It will be located at the Trilith residential and mixed-use community. It will cover approximately 200 acres of land. The facility will serve as the central hub for all 27 U.S. national

soccer teams and will be a key player in the country's soccer development efforts. The new training center is expected to create 400 new jobs and will be a significant investment in Georgia's sports infrastructure. It will stimulate economic activity in the county and surrounding areas. The new training center is set to open by April 2026, aligning with the U.S. hosting the FIFA World Cup starting later in the year.

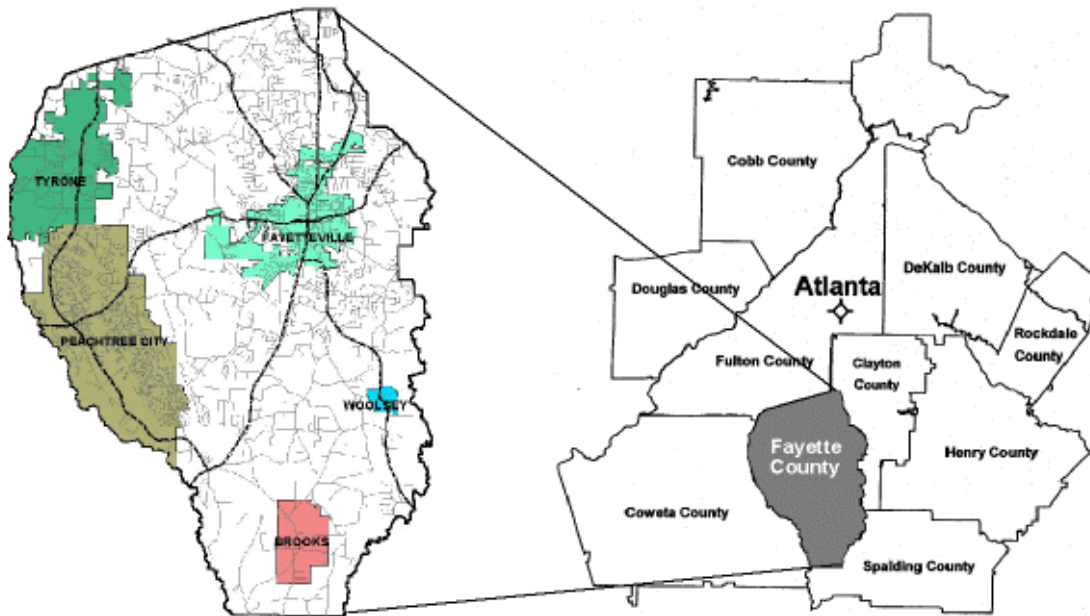
In Peachtree City, the most populous city in Fayette County, three major companies are undergoing expansion. Saint-Gobain is investing \$100 million to double production capacity at its CertainTeed Roofing facility. The expansion is adding 65,000 square feet of manufacturing capacity and warehouse space. The improvements allow for a 14% reduction in CO2 emissions as well as reductions in water and energy consumption. The company estimates at least 27 full-time jobs will be created as a result of the expansion. Hoshizaki America, Inc., an innovator in commercial kitchen equipment, is adding a 120,000-square-foot facility to optimize the assembly of its commercial ice machines. Gerresheimer, a supplier in the pharmaceutical, biotech and cosmetics industries, is expanding the production area at its site by 194,000 square feet. The company is investing approximately \$180 million in the construction and equipping of two new buildings, where it will produce medical supplies like inhalers and autoinjectors, creating more than 400 new jobs.

A new project in Fayetteville is Trilith Live. It is located in the Trilith community. Trilith Live is a 530,000 square-foot entertainment complex. It includes a 2,200-seat theater, two 25,000 square-foot sound stages, multiple insert stages, a luxury cinema, production suites, meeting rooms, and more than 120,000 square feet of creative office and support space. It is designed to host concerts, theatrical performances, live television tapings, conventions, banquets, meetings, conferences, weddings, and community celebrations all in one place. The project is expected to create hundreds of jobs and attract a mix of touring artists; it also strengthens the region's role as a destination for creative industries.

Construction began on a state-of-the-art multi-purpose facility to replace the existing facility at Kiwanis Park in Fayetteville. The new 42,000 square foot building, designed with versatility and community engagement in mind, will feature a wide range of amenities. These include indoor sports courts, a walking and running track, a fitness area, community kitchen, multiple meeting and multipurpose rooms, and staff offices. Once completed, it will serve as a central hub designed to support wellness, recreation, and community events year-round and all under one roof. This project reflects the county's commitment to enhancing quality of life for residents and providing inclusive, modern spaces for all ages.

Per an article by Stephanie Kalina-Metzger, Georgia Trend Magazine: Fayette County is one of the smallest counties in Georgia, spanning just 199 square miles, but it punches above its weight in terms of economic and infrastructure development, with outsized impact on Metro Atlanta and Middle Georgia.

Fayette County, Georgia: Municipalities and Proximity to Metropolitan Atlanta Area



Fayette County spans 199 acres and has 5 incorporated municipalities within its boundaries. There are an estimated 126,284 people (per April 2025 ARC estimates) calling Fayette County home today. Atlanta, with its world of shopping, dining, cultural opportunities, and major league sports, is just 30 minutes away.

Municipalities

Fayetteville – Fayetteville is the county seat of Fayette County and was named for Marquis de Lafayette, one of General George Washington’s commanders in the Revolutionary War. The City was incorporated on December 20, 1823. The original size of town was a half mile circle from the courthouse. The Southern Railroad came through in 1888 and was removed in 1928. The population is estimated at 20,419 in 2024.

Peachtree City – Peachtree City was created in 1959 and includes the communities of Kedron, Aberdeen, Glenloch, Wilksmoor, and Braelinn. The city now features three golf courses, three lakes, an amphitheater, a tennis center, an indoor swimming complex, and 100+ miles of pedestrian and golf-cart pathways connecting all parts of the city. The population is estimated at 40,758 in 2024.

Brooks – The town of Brooks was first known as Haistentown after the Haisten family that were the first settlers to arrive in the area. The community became known as Sharon Grove in the 1840’s. When the railroad came through in 1871, Hillery Brooks gave a lot for the train station with the stipulation that the station would bear his name. The village was known as Brooks Station. In 1905, the village name was shortened to Brooks. The population is estimated at 584 in 2024.

Woolsey – The Southern Railroad came through the area that became Woolsey in 1888. Woolsey was incorporated in 1893. It was named for Dr. I.G. Woolsey, who was the town's largest landowner. Dr. Woolsey was a Civil War surgeon and a minister. The population is estimated at 209 in 2024.

Tyrone - Tyrone was settled by Irish farmers and the town first known as Hopewell. The town was incorporated in 1911 by railroad builders who were mainly Scotch and Irish. They named the town Tyrone because they thought the area reminded them of their home area around County Tyrone in Ireland. Tyrone got its first pave street in 1948. The population is estimated at 8,038 in 2024.

Mission Statement

The Mission of Fayette County Government is to provide critical services to protect and enhance the health, safety and welfare of its citizens in a manner that is efficient, fiscally and environmentally responsible, and which perpetuates a quality lifestyle for future generations.

Process for Creating, Implementing, Executing Long Term Strategic Goals

A. Analysis conducted to identify challenges, needs, and expectations of external stakeholders (individual county citizens and local organizations) and internal stakeholders (employees and county departments).

1. Local, regional, and national factors that affect the community are analyzed. These include environmental factors, economic factors, demographic trends, regulatory issues, social and cultural trends, intergovernmental issues, and technological changes.

2. The Board of Commissioners, County Administrator, and Department Heads receive input from citizens and local groups of current problems faced, improvements to services provided, and additional services needed.

3. Input is requested from individual county employees and county departments as to problems faced in the process of providing services to county citizens.

B. Identifying most critical problems and developing a timetable to addressing these problems.

C. Developing strategies to address the problems, needs, and expectations. The number of additional resources required is determined (ex. staff levels, monetary value of additional resources, etc.).

D. Strategies are executed and monitored. Funding required to implement these strategies is included in the budget.

E. Evaluation and reassessment of the strategies is a continuing process. The reassessment can be done every 1 to 3 years. Tactics that are not working as expected can be halted and/or adjusted. New strategies can be identified, developed, and executed. Future budgets are adjusted to include funding for these new strategies.

Long-Term Strategic Goals

The **Long-Term Goals** of Fayette County drive the day-to-day operations of the county government. The Board of Commissioners, the County Administrator, the Department Heads, and county staff strive to attain these goals when providing services to the citizens of Fayette County. The Fayette County long-term goals:

County Goal 1: To protect and enhance the health, safety and welfare of county citizens to ensure a quality lifestyle.

County Goal 2: To provide services that are efficient and fiscally and environmentally responsible.

County Goal 3: To be a government that conducts business in an open and easily accessible manner that generates trust and confidence.

County Goal 4: To provide county employees with training, equipment, safety and security, and competitive compensation and benefits so they perform to the best of their abilities when providing services to the county citizens.

County Goal 5: To build, maintain, and improve facilities, equipment, and infrastructure to meet the present and future needs of the county.

At the Annual Retreat, the Board of Commissioners and the County Administrator meet with county departments' management, elected officials, and the outside agencies that offer services to county citizens to discuss short and long-term goals and objectives and how each individual unit contributes to the attainment of these goals.

Strategic Plan/Initiatives to Attain Long Term Goals

County Goal 1: To protect and enhance the health, safety and welfare of county citizens to ensure a quality lifestyle.

Initiative 1.1 – A ribbon-cutting ceremony and an open house on April 10, 2025, marked the grand opening for the Fayette County Community Health Services building. The building provides a single location for the Health Department, the Women Infants and Children (WIC) program, the McIntosh Trail Service Board mental health and developmental disabilities programs, Emergency Preparedness, Epidemiology, and the Coroner's Office. Benefits for such a building include better accessibility to health resources to our residents, increased staffing and resources via new State funded positions, better workspace efficiency, and expansion of basic services. Total estimated cost of project is \$15.8 million.

Initiative 1.2 – Place a high priority on fire prevention. The most effective method of fire prevention is public education. The Fire Marshal's Office conducts fire safety education for elementary school students within the unincorporated Fayette County; provide public education to senior citizen organization groups, as well as fire extinguisher training to business owners and the public within the community.

Initiative 1.3 – The Sheriff's Office runs the Project Lifesaver program in Fayette County. The purpose of this program is to protect and, when necessary, quickly locate individuals with cognitive disorders who are prone to life-threatening behavior of wandering. Citizens enrolled in the program wear a small transmitter on the wrist or ankle. If an enrolled client goes missing, the caregiver notifies the Sheriff's Office, and a search and rescue team responds to the wonderer's area and starts searching with the tracking system. Search times have been reduced from hours or days to minutes. In over 2,000 searches nationwide there have been no reported serious injuries or deaths. Recovery times average less than 30 minutes with no

Initiative 1.4 – A Backup 911 Center and Emergency Operations Center to provide a backup location for 911 operations and the Emergency Operations Center (EOC) is funded with the 2023 SPLOST. This will function as a backup center should an event occur which impacted the main 911 Center and EOC. Initially funded at \$1.5 million, and additional \$500K was approved in June 2024, total current funding of \$2.0 million. Estimated completion is June 2027.

County Goal 2: To provide services that are efficient and fiscally and environmentally responsible.

Initiative 2.1 – The County Administrator conducts weekly meetings with County Department Heads to inform of new initiatives and programs and to determine which and how the departments will be involved. In addition, the weekly meetings are used to get status updates on ongoing initiatives. These meetings encourage interdepartmental coordination and avoid

duplicity of efforts, which turns into an efficient way of conducting county operations.

Initiative 2.2 – The Purchasing Department procures materials, supplies, equipment and services for the County departments in their function of serving the citizens of Fayette County. The procurement process ensures that contract awards go to responsive and responsible bidders that provide quality and maximum dollar savings.

Initiative 2.3 – Every Fayette County department is encouraged to apply for available federal/state grants. Grants are a fiscally responsible way for the county to “do more with less”. Grant requirements range from no required match by the county to 10%-50% match required. As an example, for the period of FY 2013 through the FY 2026 budget estimate, Fayette County has incurred approximately \$18.3 million on Local Maintenance & Improvement Grant (LMIG) and Local Roads Assistance Grant (LRA) eligible activities and projects to repair and improve roads and bridges in the county. The LMIG and LRA grant programs have awarded the county \$14.3 million in grant funds for these activities/projects. This is a cost of only \$4.0 million to the citizens of Fayette County.

Initiative 2.4 – The Fayette County Department of Fire & Emergency Services, along with 911 Communications and the Water System, have been recognized with a new ISO Class 2/2Y rating indicating an improved level of fire protection service provided to our community. Only 9.3% of counties in Georgia and only 5.3% of counties nationwide have this rating. The relationship between ISO ratings and the cost of property insurance is direct and significant. The ISO Class 2/2Y rating signifies that county citizens pay lower rates for property insurance.

County Goal 3: To be a government that conducts business in an open and easily accessible manner that generates trust and confidence.

Initiative 3.1 – The Board of Commissioners conducts regular public meetings twice a month, usually the second and fourth Thursday of each month. Members of the press attend the meetings. Each meeting has a Public Comment section where speakers/citizens can speak to the Board of Commissioners about various topics, issues, and concerns.

Initiative 3.2 – The dates of the Board of Commissioners public meetings are published on the Fayette County website. In addition, the agenda for each public meeting is placed on the county website. After each meeting, an Agenda of Actions and Minutes of each public meeting are also placed on the county website. County meetings are available live the day of the meeting and archived for later viewing.

Initiative 3.3 – Under the Georgia Open Records Act, all Fayette County public records are available for inspection and copying unless they are specifically exempted from disclosure under the law.

Initiative 3.4 - Besides the regular public meetings, the Board of Commissioners conducts additional public meetings throughout the year. These are meetings to discuss specific matters. Ex. Proposed SPLOST, Property Tax Millage rate, Special called budget meetings, Annual Retreat, etc.

Initiative 3.5 – Fayette County sponsors throughout the year Face-to-Face meetings for the public in which different county departments conduct presentations. These meetings promote greater awareness between government and residents, allows for an exchange of ideas, and provides an opportunity for citizens to have direct access to Fayette County officials.

County Goal 4: To provide county employees with training, equipment, safety and security, and competitive compensation and benefits so they perform to the best of their abilities

when providing services to the county citizens.

Initiative 4.1 – Fayette County encourages employees to pursue training opportunities to strengthen their skills so they can provide outstanding customer service and can obtain advance certifications and recertification in their fields. These include training thru the Association of County Commissioners of Georgia (ACCG), Government Finance Officers Association (GFOA), Carl Vinson Institute of Government (CVIOG) of University of Georgia, and other.

Initiative 4.2 – Fire Services and Emergency Medical Services personnel receive initial and recurrent training across all disciplines within the departments. The Fire/EMS Training Section designs programs for professional development of employees. In training, personnel interface with local, state and federal agencies that govern and monitor Fire and EMS training to ensure compliance.

Initiative 4.3 – Fayette County provides its eligible employees a full range of benefits. Among the benefits provided are Medical/Dental/Vision health insurance, no cost basic life insurance, low-cost voluntary life insurance. In addition, there is an Employee Assistant Plan at no cost to employees that offers counseling services to employees and eligible dependents who suffer from problems that currently impair or have the potential to impair productivity.

Initiative 4.4 – There is a competitive recruitment environment. Governmental agencies are having a hard time recruiting and retaining workers. Fayette County experiences double digit vacancies. Salary and opportunity for remote work are frequently cited as the main factors for selecting a job offer and for staying in a job longer. The FY 2024 budget included a workforce pay scale increase of 12.5% for all positions. The FY 2026 budget includes \$2.3 million for a performance merit pay plan in which high performing employees can receive salary increases up to 6.25%. Some county departments, if possible, are offering employees a hybrid work schedule that combines remote and in-office work.

Initiative 4.5 – Fayette County offers retirement benefits to its eligible employees. The county matches ½ of employee contributions up to 2.5%. The vesting period for retirement benefits was normalized from ten (10) to five (5) years. In addition, the multiplier for calculating retirement pay for employees under the Defined Benefits Retirement Plan changed from 1.5% to 2.0% for each service year.

County Goal 5: To build, maintain, and improve facilities, equipment, and infrastructure to meet the present and future needs of the county.

Initiative 5.1 – For FY 2026, approval of \$3.6 million in projects for the Water System to improve facilities, upgrade waterlines, refurbish equipment used in water processing, tank maintenance and repairs, repairs of dams, and the completion of a new storage tank and pump to serve the Town of Trilith and surrounding area, including Piedmont Hospital.

Initiative 5.2 – The Comprehensive Transportation Plan (CTP) is a planning document updated periodically using funding from the Atlanta Regional Commission (ARC) and is an important tool in identifying and prioritizing transportation needs, recommending possible solutions, and establishing a plan for project delivery and funding.

Initiative 5.3 – Every year, Fayette County prepares a Capital Improvement Program Plan. This is an implementation plan for the construction, maintenance, and renovation of facilities and infrastructure over a five-year period. This plan is updated every year during the budget process.

Initiative 5.4 – The FY 2026 Road Department budget includes \$4.2 million for maintenance and improvements of county roads. This includes micro surfacing, crack sealing,

right-of-way tree and limb pruning, asphalt rejuvenation, asphalt & tack, and signs & pavement markers. Equipment used for the maintenance and improvements for the county roads will be a combination of county owned equipment and rental equipment.

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecasts for Major Funds

FAYETTE COUNTY, GEORGIA					
Long-Term Strategic Financial Forecast					
<u>GENERAL FUND</u>	ACTUALS		FORECAST		
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026 Budget</u>	<u>FY 2027</u>	<u>FY 2028</u>
REVENUES					
Property Tax	\$ 43,998,849	\$ 46,360,018	\$ 50,423,197	\$ 52,944,357	\$ 55,591,575
Sales & Use Tax	18,649,876	19,969,862	22,000,000	23,540,000	25,187,800
Other Taxes	855,429	888,533	918,500	946,055	974,437
Licenses & Permits	746,647	1,065,013	1,060,000	1,166,000	1,282,600
Intergovernmental Revenue	2,514,773	3,623,259	3,363,469	3,699,816	4,069,797
Charges for Services	4,175,362	4,483,183	4,756,115	4,993,921	5,243,617
Fines, Forfeits & Penalties	1,423,662	1,525,385	1,810,000	1,991,000	2,190,100
Investment Income	2,294,610	1,577,910	2,005,000	2,005,000	2,005,000
Contributions/Donations	3,232	16,335	281,069	15,000	15,000
Miscellaneous Revenue	178,517	236,193	212,000	212,000	212,000
Total Revenues	74,840,956	79,745,691	86,829,350	91,513,149	96,771,926
OTHER FINANCING SOURCES					
Sale of Gen Fixed Asset	16,653	12,578	15,000	15,000	15,000
Transfers from other funds	793,812	219,784	-	100,000	100,000
Total Revenues and Other Financing Sources	\$ 75,651,421	\$ 79,978,053	\$ 86,844,350	\$ 91,628,149	\$ 96,886,926
EXPENDITURES					
Personal Services	\$ 47,358,322	\$ 50,788,711	\$ 55,774,108	\$ 59,120,000	\$ 62,667,000
Operating Expenses	18,736,230	20,708,072	21,615,614	22,264,000	22,931,000
Capital Outlay	849,356	495,510	375,836	394,500	414,100
Debt Service	3,258,453	3,258,707	3,259,003	3,259,003	3,259,003
Other Costs	762,280	797,280	2,219,097	2,263,000	2,308,000
	70,964,640	76,048,280	83,243,658	87,300,503	91,579,103
OTHER FINANCING USES					
Transfers to other funds	5,780,406	3,955,087	3,903,729	3,955,087	3,955,087
Total Expenditures and Other Financing Uses	\$ 76,745,047	\$ 80,003,367	\$ 87,147,387	\$ 91,255,590	\$ 95,534,190
Net Increase (Decrease) In Fund Balance	(1,093,626)	(25,314)	(303,037)	372,559	1,352,736
FUND BALANCE JULY 1	\$ 32,500,167	\$ 31,406,541	\$ 31,381,227	\$ 31,078,190	\$ 31,450,749
FUND BALANCE JUNE 30	\$ 31,406,541	\$ 31,381,227	\$ 31,078,190	\$ 31,450,749	\$ 32,803,484

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecast

GENERAL FUND

Fayette County presents a three-year long-term financial forecast for the General Fund. FY 2024 and FY 2025 actual amounts are included as reference and historical data. The forecast includes the FY 2026 budget amounts plus two years beyond the budget year.

Revenue and Other Sources

For the previous two years, **Property Tax** increased an average of 5.3%. The tax digest (total amount of taxable property) increases every year. The increase in tax digest has a direct relationship to property tax revenue; as the tax digest increases, property tax revenue also increases. It is forecasted that the tax digest will increase an average of approximately 5.2% annually for the two years beyond the FY 2026 budget year. Even with a partial millage rate rollback, Property taxes are conservatively forecasted to increase 5.0% annually.

The effect of COVID is beyond us. **Sales & Use Tax** revenue increased an average of 7.0% in the previous five years. The same average increase of 7.0% is forecasted for two years beyond the budget year.

Other Taxes revenue increased 3.8% in FY 2025. This revenue category includes penalties on real property taxes paid, beverage taxes collected, tax collected on businesses, etc. For FY 2027 and FY 2028 this revenue category is forecasted to increase 3.0% annually.

Revenue from **Licenses & Permits** is driven by Building Permits revenue that accounts for approximately 90% of total Licenses & Permits revenue. New construction in Fayette County is expected to increase due to several ongoing projects and developments. It is forecasted that Licenses & Permits revenue will increase an average of 10.0% annually beyond the FY 2026 budget year.

Intergovernmental Revenue is revenue from federal/state reimbursements, federal/state/other grants, contributions from other governments, etc. For FY 2024 and FY 2025 this revenue increased by an average of over 50.0%. County departments have aggressively sought grant opportunities and contributions from other governments when entering into joint project agreements. For FY 2027 and FY 2028, intergovernmental revenue is conservatively forecasted to increase an average of 10.0% annually.

Charges for Services have increased an average of 7.4% annually in the past two years. It is forecasted that this revenue category will increase 5.0% annually in FY 2027 and FY 2028.

Fines, Forfeits & Penalties have increased annually an average of 15.3% from FY 2023 to FY 2025. This revenue is conservatively forecasted to increase an average of 10.0% for fiscal years 2027 and 2028.

Interest rates had been rising after COVID. After three interest rate cuts in 2025, **Investment Income** decreased in FY 2025. For FY 2027 and FY 2028 investment income is forecasted flat due to an uncertain outlook for the economy.

Contributions/Donations revenue are amounts reimbursed by others based on cost sharing agreements and donations from citizens usually for a specific purpose. The FY 2026 budget includes \$218 thousand reimbursement from the Griffin Judicial Circuit and \$58 thousand reimbursement from the Public Health Department. These reimbursements should continue in future years. For FY 2027 and FY 2028, the same amount as in FY 2026 is forecasted.

Miscellaneous Revenue amounts are unpredictable. These are forecasted at the same level as the FY 2026 budget.

Other Financing Sources (Sale of Fixed Assets and Transfers from Other Funds) are unpredictable. The amount of assets to be sold and how much they will be sold for can't be determined with a level of certainty. Transfers from other funds are mainly transfers back to the General Fund of funding from projects that will not be capitalized. This also can't be determined with a level of certainty. For FY 2027 and FY 2028 these amounts are forecasted conservatively at \$100 thousand.

Expenditures and Other Uses

Personal Services projected to increase 9.8% in the FY 2026 budget. This is driven by an increase of \$0.9 million for an additional payment to the Defined Benefit plan, approval of 11 new full-time equivalent positions, and \$1.5 million included for merit pay increases. For FY 2027 and FY 2028, an increase of 6.0% annually is forecasted. With additional payments to the Defined Benefit plan of \$6.9 million included in the previous three years, no significant additional payments are expected. Also, merit pay increases of up to 6.25% are expected to be capped at 5.0%. The 6.0% increase forecasted should fund merit pay increases, any increases in the cost of employee health plans, and the cost of additional positions approved.

Operating Expenses are forecasted to increase an average of 3.0% annually in FY 2027 and FY 2028. The cost of goods and services increases annually.

Most **Capital Outlay** expenditures are included in the Capital Budget. Here you have capital outlays that do not satisfy the classification of capital expenditure. Also, expenditures initially included in the Capital Budget that are subsequently determined to be expenditures that will not be capitalized and are moved to the operating budget. This makes forecasting for Capital Outlays in the General Fund difficult. In our forecast, amounts for FY 2027 and FY 2028 are increased by an average of 5.0%.

Debt Service expenditures are set amounts from the principal and interest payments from the revenue bonds payment schedules. Unless there is additional debt incurred or debt is fully paid, these amounts will stay the same. The current revenue bonds debt is scheduled to be fully paid in FY 2030.

Other Costs are essentially funding provided to outside agencies and the amount set aside in Contingency for merit pay salary increases. During the year, the amounts for merit pay in Contingency are moved to the respective departments' salary line-items. Funding for other agencies mainly remains constant year-to-year. A 2.0% annual increase is included in FY 2027 and FY 2028 for merit pay increases.

Other Financing Uses include transfers out to fund the acquisition of vehicles and equipment, transfers out to fund capital and CIP projects, and operating transfers to other funds. Operating transfers to other funds are sometimes necessary to keep some funds from having a negative fund balance at year end. It is difficult to forecast amounts for future years. These amounts depend on total capital budget approved in a future year and which funds might need additional transfers in future years to avoid a negative fund balance at year end. FY 2027 and FY 2028 are forecasted at the same amount as the FY 2025 actual amount.

Fund Balance, in basic terms, represents the net financial resources available for future expenditures. It provides a cushion against unexpected expenses. Fund Balance increases when revenues are greater than expenditures. Fund Balance decreases when expenditures are greater than revenues. Through FY 2021, revenues in the General Fund were consistently greater than expenditures. Fund Balance increased every year. Starting in FY 2022, actual expenditures were greater than revenues. Fund balance decreased every year. Going forward, it is forecasted that General Fund balance will increase providing that needed cushion against unforeseen expenditures. Increases in tax digest combined with partial rollback or no rollback of the millage rate should provide annual revenues that exceed expenditures.

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecast

<u>FIRE SERVICES</u>	ACTUALS		FORECAST		
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026 Budget</u>	<u>FY 2027</u>	<u>FY 2028</u>
REVENUES					
Property Tax	\$ 13,203,028	\$ 14,254,423	\$ 14,556,637	\$ 14,862,000	\$ 15,174,000
Other Taxes	4,411,992	4,702,989	5,017,000	5,268,000	5,531,400
Charges for Services	178,008	250,073	250,000	250,000	250,000
Investment Income	712,721	680,903	625,000	625,000	625,000
Contributions/Donations	-	-	-	-	-
Miscellaneous Revenue	104,851	64,718	70,000	70,000	70,000
Total Revenues	18,610,600	19,953,106	20,518,637	21,075,000	21,650,400
OTHER FINANCING SOURCES					
Sale of Gen Fixed Asset	12,080	-	5,000	5,000	5,000
Transfers from other funds	353,804	23,200	-	-	-
Total Revenues and Other Financing Sources	\$ 18,976,484	\$ 19,976,306	\$ 20,523,637	\$ 21,080,000	\$ 21,655,400
EXPENDITURES					
Personal Services	\$ 12,903,175	\$ 13,815,424	\$ 14,559,513	\$ 15,579,000	\$ 16,670,000
Operating Expenses	991,609	972,030	1,099,795	1,218,600	1,350,200
Capital Outlay	484,875	182,532	183,567	183,600	183,600
Interfund Charges	587,562	687,395	744,454	806,250	873,200
Other Costs	-	-	401,742	418,000	434,600
	14,967,221	15,657,381	16,989,071	18,205,450	19,511,600
OTHER FINANCING USES					
Transfers to other funds	1,149,113	982,078	765,000	879,750	1,011,700
Total Expenditures and Other Financing Uses	\$ 16,116,334	\$ 16,639,459	\$ 17,754,071	\$ 19,085,200	\$ 20,523,300
Net Increase (Decrease) In Fund Balance	2,860,149	3,336,847	2,769,566	1,994,800	1,132,100
FUND BALANCE JULY 1	\$ 10,551,305	\$ 13,411,454	\$ 16,748,301	\$ 19,517,867	\$ 21,512,667
FUND BALANCE JUNE 30	\$ 13,411,454	\$ 16,748,301	\$ 19,517,867	\$ 21,512,667	\$ 22,644,767

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecast

FIRE SERVICES FUND

Fayette County presents a three-year long-term financial forecast for the Fire Services Fund. FY 2024 and FY 2025 actual amounts are included as reference and historical data. The forecast includes the FY 2026 budget amounts plus two years beyond the budget year.

Revenue and Other Sources

Property Tax revenue increased 9.4% in FY 2024 and 8.0% in FY 2025. The Fire District tax digest grew while the millage rate stayed the same at 3.026 mills. For the 2025 tax year (FY 2026) the millage rate has been decreased to 2.820 mills. The FY 2026 budget includes a 2.1% increase in property tax revenue. With the tax digest expected to keep growing, property tax revenue will also grow. For FY 2027 and FY 2028 property tax revenue growth is also forecasted at 2.1%. No millage rate rollback is expected.

Other Taxes (mainly county share of previous year's Insurance Premium Tax collected) averaged approximately an 8.0% increase from FY 2022 to FY 2025. In FY 2026, other taxes revenue is projected conservatively to increase 6.7%. For FY 2027 and FY 2028, other taxes are conservatively forecasted at a 5.0% annual increase.

Charges for Services are revenue generated from impact fees, fire inspection fees, and plan review fees. These are forecasted flat for FY 2027 and FY 2028.

Interest rates had been rising after COVID. After three interest rate cuts in 2025, **Investment Income** decreased in FY 2025. For FY 2027 and FY 2028 investment income is forecasted flat due to an uncertain outlook for the economy.

The amounts for **Contributions/Donations** are difficult to project. These are forecasted to be zero. **Miscellaneous Revenue** includes the radio tower rental. This is forecasted flat for FY 2027 and FY 2028.

Other Financing Sources (Sale of Fixed Assets and Transfers from Other Funds) are unpredictable. For FY 2027 and FY 2028 they are forecasted flat.

Expenditures and Other Uses

Personal Services projected to increase 5.4% in the FY 2026 budget. This is driven by an increase of \$744 thousand for an additional payment to the Defined Benefit plan and \$402 thousand included for merit pay increases. For FY 2027 and FY 2028, an increase of 7.0% annually is forecasted. With the additional payments to the Defined Benefit plan of \$1.6 million included in the previous three years, no significant additional payments are expected. Also, merit pay increases of up to 6.25% are expected to be capped at 5.0%. The 7.0% increase forecasted should fund merit pay increases, any increases in the cost of employee health plans, and the cost of additional positions approved.

Operating Expenses are forecasted to increase an average of 10.8% annually in FY 2027 and FY 2028; 10.8% is equal to the annual average percentage increase from FY 2022 to FY 2025. The cost of goods and services increases annually.

Most **Capital Outlay** expenditures are included in the Capital Budget. Here you have capital outlays that do not satisfy the classification of capital expenditure. Also, some expenditures initially included in the Capital Budget are subsequently determined to be expenditures that will not be

capitalized and are moved to the operating budget. This makes forecasting for Capital Outlays in the Fire Services Fund difficult. In our forecast, amounts for FY 2027 and FY 2028 are kept flat.

Interfund Charges is the amount paid for the Indirect Cost Overhead Allocation for services provided by General Fund departments to other funds. Ex., Administration, Human Resources, Finance and Budgeting, Purchasing Contracts, Building & Grounds Maintenance, and Information Systems. The FY 2026 budget includes an increase of 8.3% in the amount of interfund charges. The forecast for FY 2027 and FY 2028 includes a similar percentage increase as in the FY 2026 budget.

Other Costs is essentially the amount included in Contingency for merit pay salary increases. During the year, the amount for merit pay in Contingency is moved to the salary line-item. A 4.0% annual increase is included in FY 2027 and FY 2028 for merit pay increases.

Other Financing Uses include transfers out to fund the acquisition of vehicles and equipment and transfers out to fund capital and CIP projects. The amount for transfers out to fund capital and CIP projects is difficult to forecast. It depends on the total amount of capital and CIP projects approved in future years. These are forecasted to increase 15.0% annually in FY 2027 and FY 2028.

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecast

<u>WATER SERVICES</u>	ACTUALS		FORECAST		
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026 Budget</u>	<u>FY 2027</u>	<u>FY 2028</u>
REVENUES					
Intergovernmental Revenue	\$ 1,301	\$ -	\$ -	\$ -	\$ -
Charges for Services	18,526,022	20,376,526	23,316,000	24,365,000	25,461,000
Fines, Forfeits & Penalties	11,905	8,256	10,000	10,000	10,000
Investment Income	818,631	732,378	675,000	675,000	675,000
Contributions/Donations	2,526,215	1,766,525	-	-	-
Miscellaneous Revenue	21,737	5,740	17,000	17,000	17,000
Total Revenues	21,905,811	22,889,425	24,018,000	25,067,000	26,163,000
OTHER FINANCING SOURCES					
Sale of Gen Fixed Asset	10	1,420	1,000	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues and Other Financing Sources	\$ 21,905,821	\$ 22,890,845	\$ 24,019,000	\$ 25,067,000	\$ 26,163,000
EXPENDITURES					
Personal Services	\$ 5,944,708	\$ 6,228,767	\$ 6,930,531	\$ 7,623,500	\$ 8,386,000
Operating Expenses	5,305,447	5,521,905	6,341,005	6,658,000	6,991,000
Capital Outlay	50,947	67,526	277,294	277,300	277,300
Interfund Charges	819,930	906,375	2,791,810	2,823,685	4,585,550
Depreciation & Amortization	5,655,174	5,654,758	-	-	-
Debt Service	182,486	101,480	3,860,683	3,857,280	-
Other Costs	24,956	28,773	189,747	199,235	209,200
	17,983,648	18,509,584	20,391,070	21,439,000	20,449,050
OTHER FINANCING USES					
Transfers to other funds	126,286	-	3,627,930	3,628,000	5,713,950
Total Expenditures and Other Financing Uses	\$ 18,109,934	\$ 18,509,584	\$ 24,019,000	\$25,067,000.00	\$ 26,163,000
Net Increase (Decrease) In Fund Balance	3,795,887	4,381,261	-	-	-
TOTAL NET ASSETS JULY 1	\$ 98,138,747	\$ 101,934,634	\$ 106,315,895	\$ 106,315,895	\$ 106,315,895
TOTAL NET ASSETS JUNE 30	\$ 101,934,634	\$ 106,315,895	\$ 106,315,895	\$ 106,315,895	\$ 106,315,895

FAYETTE COUNTY, GEORGIA
Long-Term Strategic Financial Forecast

WATER SYSTEM

Fayette County presents a three-year long-term financial forecast for the Water System Fund. FY 2024 and FY 2025 actual amounts are included as reference and historical data. The forecast includes the FY 2026 budget amounts plus two years beyond the budget year.

Revenue and Other Sources

Water sales to county customers represent approximately 87% of total **Charges for Services**. In the FY 2026 budget, charges for services are projected to increase 14.4% from the FY 2025 actual amount. The driver for this increase is additional revenue from water sales expected from the installation of new “intelligent” water meters that are more accurate and provide up to the hour water usage data. Older water meters tended to under-register water usage as they aged. FY 2027 and FY 2028 are forecasted conservatively at an annual increase of 4.5%. This is lower than the 5.0% annual average increase prior to the installation of the new water meters.

Fines, Forfeits & Penalties are forecasted flat.

Interest rates had been rising after COVID. After three interest rate cuts in 2025, **Investment Income** decreased in FY 2025. For FY 2027 and FY 2028 investment income is forecasted flat due to an uncertain outlook for the economy.

Contributions/Donations revenue are amounts contributed by others based on cost sharing agreements. Future cost sharing agreements are not known currently. No amount is included in the FY 2026 budget. FY 2027 and FY 2028 are forecasted at zero.

Miscellaneous Revenue is unpredictable. It is forecasted flat for FY 2027 and FY 2028.

Intergovernmental Revenue are mainly grants that were received in past years. No grants revenue has been received since FY 2024. Zero amount in the FY 2026 budget. Forecasted zero for FY 2027 and FY 2028.

Other Financing Sources include the sale of assets. This is difficult to forecast. Annual amounts are not significant. FY 2027 and FY 2028 are zero.

Expenditures and Other Uses

Personal Services projected to increase 11.3% in the FY 2026 budget. This is driven by an increase of \$307 thousand for an additional payment to the Defined Benefit plan, \$189 thousand included for merit pay increases, and projected salary increases for certification promotions. For FY 2027 and FY 2028, an increase of 10.0% annually is forecasted. With the additional payments to the Defined Benefit plan of \$1.6 million included in the previous three years, no significant additional payments are expected. Also, merit pay increases of up to 6.25% are expected to be capped at 5.0%. The 5.0% increase forecasted should fund merit pay increases, any increases in the cost of employee health plans, and the cost of additional positions approved.

Operating Expenses are forecasted to increase an average of 5.0% annually in FY 2027 and FY 2028. The cost of goods and services increases annually.

Capital Outlay expenditures are difficult to project. In our forecast, amounts for FY 2027 and FY 2028 are flat when compared to the FY 2026 budget.

Interfund Charges is the amount paid for the Indirect Cost Overhead Allocation for services provided by General Fund departments to other funds. Ex., Administration, Human Resources, Finance

and Budgeting, Purchasing Contracts, Building & Grounds Maintenance, and Information Systems. Also, the amount included for the Water R&E expense account. This is a plug-in amount to make total budget expenses equal to total budget revenue. The plug-in amount in FY 2028 is forecasted to increase 62.4% because there is no debt service payment amount. The revenue bonds are fully paid in FY 2027.

Depreciation & Amortization are only actual amounts. There is no budget.

Debt Service expenditures are set amounts from the principal and interest payments from the revenue bonds schedules. The last payment on revenue bonds will be in FY 2027. No outstanding balance in FY 2028.

Other Costs is essentially the amount in Contingency for budget merit pay increases and any actual amounts for bad debt write-offs. The budget merit pay amounts in Contingency are moved during the year to the individual salary expense accounts. For FY 2027 and FY 2028, Contingency only includes the increase for the Merit Pay plan forecasted at a 5.0% increase annually.

Other Financing Uses include transfers out to fund Water System CIP projects and operating transfers to other funds. These are difficult to project because they depend on the amount of Water System projects approved for the budget year. FY 2027 is forecasted at the same level as FY 2026. There is no debt service payment in FY 2028. Revenue bonds are fully paid in FY 2027. This frees approximately \$3.9 million that can be used to increase the funding for water system CIP projects. In FY 2028 the amount increases 57.5%.

Budgets for the Water System are prepared on a cash flow basis. Total budget revenue and total budget expenses net to zero. Fayette County is not in the business of making a profit from its citizens.

Any excess budget revenue over budget expenses will be entered into the Water R&E expense account (Interfund Charges). This will be available during the year for any unforeseen expenses.

County Goals (CG) - Long -term goal(s) accomplished by departments

County Goals (CG)	CG1 To protect and enhance the health, safety, and welfare of county citizens to ensure a quality lifestyle	CG2 To provide services that are efficient and fiscally and environmentally responsible	CG3 To be a government that conducts business in an open and easily accesible manner that generates trust and confidence	CG4 To provide county employees with training, equipment, safety and security, and competitive compensation and benefits so they perform to the best of their abilities when providing services to the county citizens	CG5 To build, maintain, and improve facilities, equipment, and infrastructure to meet the present and future needs of the county
Function: General Government					
Administration	X	X	X	X	X
Building & Grounds	X	X		X	X
County Commission	X	X	X	X	X
Elections		X	X		
Engineering	X	X			
Finance		X	X	X	
Human Resources		X	X	X	
Information Systems		X		X	X
Law Department					
Purchasing		X	X		
Tax Commissioner		X	X		
Tax Assessor		X	X		
Function: Judicial					
Accountability State Court	X	X			
Board of Equalization		X	X		
Clerk of State Court	X	X	X		
Clerk of Superior Court	X	X	X		
District Attorney	X	X	X		
Drug Abuse and Treatment	X	X			
Griffin Judicial Circuit-Juvenile Court	X	X			
Griffin Judicial Circuit-Superior Court	X	X			
Juvenile Court	X	X	X		
Juvenile Supervision	X	X			
Magistrate Court	X	X	X		
Probate Court	X	X	X		
Public Defender	X	X	X		
State Court Judge	X	X	X		
State Court Solicitor	X	X	X		
Superior Court Judges	X	X			
Victims Assistance	X	X			

County Goals (CG) - Long -term goal(s) accomplished by departments

County Goals (CG)	CG1 To protect and enhance the health, safety, and welfare of county citizens to ensure a quality lifestyle	CG2 To provide services that are efficient and fiscally and environmentally responsible	CG3 To be a government that conducts business in an open and easily accesible manner that generates trust and confidence	CG4 To provide county employees with training, equipment, safety and security, and competitive compensation and benefits so they perform to the best of their abilities when providing services to the county citizens	CG5 To build, maintain, and improve facilities, equipment, and infrastructure to meet the present and future needs of the county
Function: Public Safety					
Animal Control	X	X	X		
Coroner		X			
911 Communications	X	X	X		
Emergency Management	X	X	X		
Emergency Medical Services	X	X	X		
Fire Services	X	X	X		
Sheriff's Office	X	X	X		
Function: Public Works					
Fleet Maintenance		X		X	
Public Works Administration	X	X	X	X	X
Road Department	X	X	X		X
Solid Waste	X	X			X
Environmental Management	X	X	X		X
Stormwater Management	X	X			X
Street Lights	X	X			X
Water System	X	X	X		X
Function: Health & Welfare					
Dept. Family & Children Services	X	X			
Fayette Community Options	X	X			
Fayette Counseling Center	X	X			
Public Health	X	X	X		
Senior Citizen Services	X	X	X		
Function: Culture & Recreation					
Library		X			
Recreation	X	X	X		X
Function: Planning & Development					
County Extension		X			
Development Authority		X	X		
GA Forestry Commission	X	X			
Building Safety	X	X	X		
Planning and Zoning	X	X	X		
Code Enforcement	X	X	X		

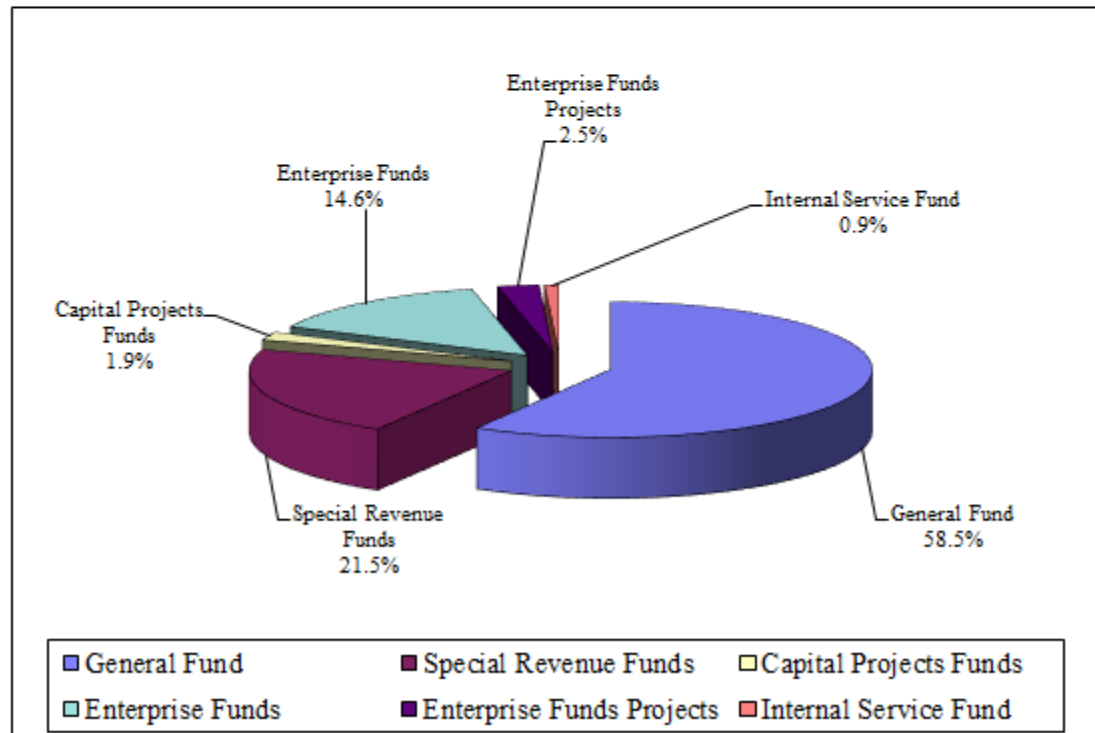
FY 2026 Budget Calendar
BOC Approved - 2/13/25

2025 DATE		PARTICIPANTS	BUDGET TASK
March 17, 2025	Mon	Finance / Departments / Agencies	Budget forms, budget calendar, instructions published. Budget entry available
March 19, 2025	Wed	Departments / Finance	CIP, Capital, Vehicles, Equipment Requests are Due to Finance
TBD	TBD	Finance	Next Year Budget Entry Training - New personnel
March 31, 2025	Mon	Agencies / Finance	Budget requests submissions due from Agencies
April 7, 2025	Mon	Departments / Finance	Budget requests submissions due from County Departments
April 7, 2025	Mon	Human Resources / Finance	Human Resources - Post Salary/Benefits projection to budget projection
April 14, 2025	Mon	Finance / County Administrator	Countywide budget requests to the County Administrator
April 24 - April 27	Thu - Sun	Commissioners / County Administrator / County Staff	Annual ACCG Conference Savannah
April 28, 29, & 30	Mon - Wed	County Administrator / County Staff	Budget Workshops as necessary
May 9, 2025	Fri	Commissioners / County Staff (Open to the Public)	BOC Annual Retreat - Policy and Board of Commissioner Discussions
May 21, 2025	Wed	Finance / County Administrator	Publish the FY 2026 Proposed Budget Summary and Public Hearings dates and times in local newspapers and on the County's website. Make available detail binders of the FY 2026 Proposed Budget.
May 22, 2025	Thu	Commissioners / County Administrator / County Staff (Open to the Public)	Conduct Special Called Budget Meeting to formally present the FY 2026 Proposed Budget to the Board of Commissioners.
June 12, 2025	Thu		Hold first Public Hearing on the FY 2026 Proposed Budget.
June 26, 2025	Thu		Hold second Public Hearing on the FY 2026 Proposed Budget. Request BOC to adopt FY 2026 Budget.

FAYETTE COUNTY, GEORGIA
FY 2026 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES*

General Fund	\$	83,243,657
Special Revenue Funds		30,654,809
Capital Projects Funds		2,763,053
Enterprise Funds		20,790,877
Enterprise Funds Projects		3,627,930
Internal Service Funds		1,216,139
Total	\$	142,296,465

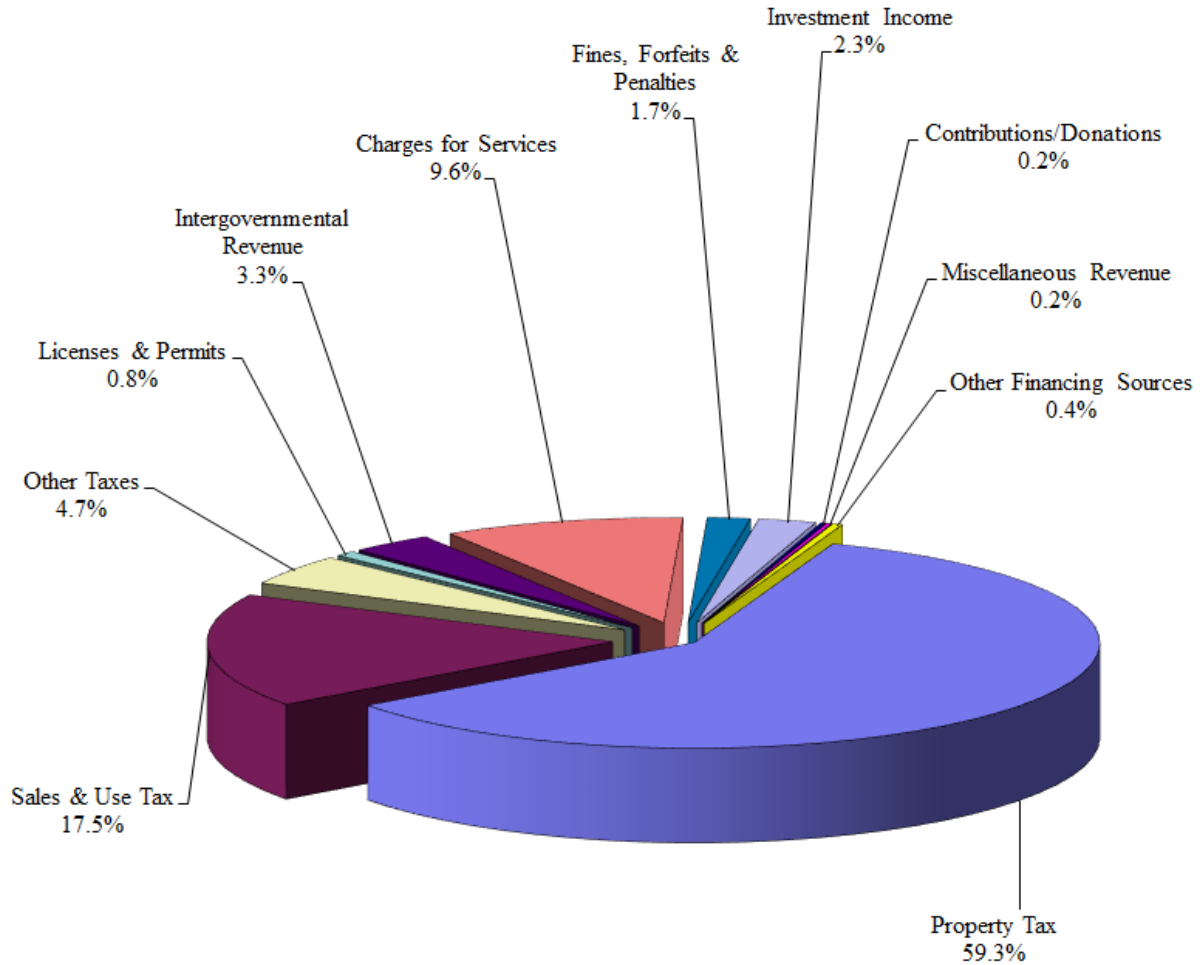
*Does not include transfers to other funds of \$8,727,983 for total appropriations of \$151,024,448.



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

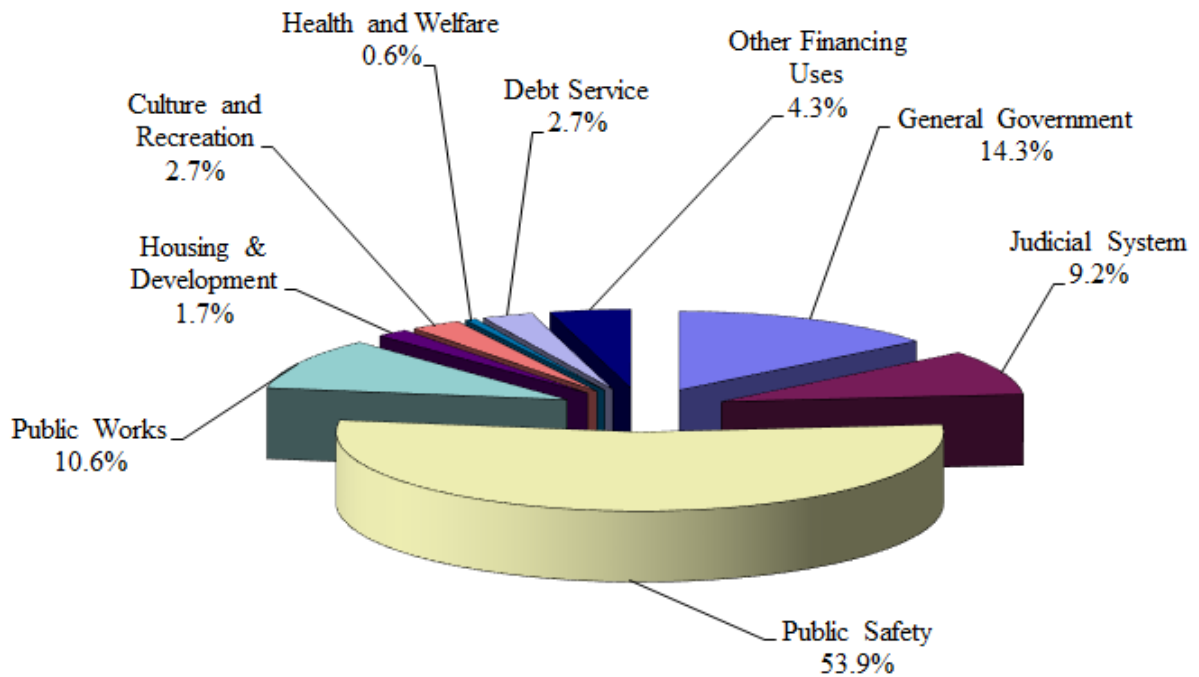
<u>BUDGETED FUNDS</u>	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTAL GOVERNMENTAL FUNDS		
	FY 2024 <u>ACTUAL</u>	FY 2025 <u>ACTUAL</u>	FY 2026 <u>BUDGET</u>	FY 2024 <u>ACTUAL</u>	FY 2025 <u>ACTUAL</u>	FY 2026 <u>BUDGET</u>	FY 2024 <u>ACTUAL</u>	FY 2025 <u>ACTUAL</u>	FY 2026 <u>BUDGET</u>
REVENUES									
Property Tax	\$ 43,998,849	\$ 46,360,018	\$ 50,423,197	\$ 18,511,175	\$ 19,976,900	\$ 24,254,785	\$ 62,510,024	\$ 66,336,918	\$ 74,677,982
Sales & Use Tax	18,649,876	19,969,862	22,000,000	-	-	-	18,649,876	19,969,862	22,000,000
Other Taxes	855,429	888,533	918,500	4,463,992	4,772,816	5,023,500	5,319,421	5,661,349	5,942,000
Licenses & Permits	746,647	1,065,013	1,060,000	-	-	-	746,647	1,065,013	1,060,000
Intergovernmental Revenue	2,514,773	3,623,259	3,363,469	12,507,342	5,277,790	809,329	15,022,115	8,901,049	4,172,798
Charges for Services	4,175,362	4,483,183	4,756,115	6,695,588	7,228,931	7,274,000	10,870,950	11,712,114	12,030,115
Fines, Forfeits & Penalties	1,423,662	1,525,385	1,810,000	809,566	641,039	316,000	2,233,228	2,166,424	2,126,000
Investment Income	2,294,610	1,577,910	2,005,000	1,061,566	1,023,517	918,000	3,356,176	2,601,427	2,923,000
Contributions/Donations	3,232	16,335	281,069	119,711	136,626	10,000	122,943	152,961	291,069
Miscellaneous Revenue	178,517	236,193	212,000	115,800	76,650	78,000	294,318	312,843	290,000
Total Revenues	74,840,956	79,745,691	86,829,350	44,284,740	39,134,269	38,683,614	119,125,696	118,879,960	125,512,964
OTHER FINANCING SOURCES									
Sale of Gen Fixed Asset	16,653	12,578	15,000	12,090	-	5,000	28,743	12,578	20,000
Transfers from other funds	793,812	219,784	-	723,804	616,200	422,000	1,517,616	835,984	422,000
Total Revenues and Other Financing Sources	\$ 75,651,421	\$ 79,978,053	\$ 86,844,350	\$ 45,020,634	\$ 39,750,469	\$ 39,110,614	\$ 120,672,055	\$ 119,728,522	\$ 125,954,964
EXPENDITURES									
General Government	\$ 12,856,200	\$ 13,167,179	\$ 16,975,016	\$ -	\$ -	\$ -	\$ 12,856,200	\$ 13,167,179	\$ 16,975,016
Judicial System	8,669,078	8,964,423	9,953,522	1,222,698	1,127,861	1,043,525	9,891,776	10,092,284	10,997,047
Public Safety	30,943,333	33,728,794	34,854,026	24,986,459	26,199,085	29,245,322	55,929,792	59,927,879	64,099,348
Public Works	9,337,129	11,190,251	12,207,995	5,230,450	4,611,685	365,962	14,567,579	15,801,936	12,573,957
Housing & Development	1,625,416	1,900,061	2,051,345	-	-	-	1,625,416	1,900,061	2,051,345
Culture and Recreation	3,492,075	2,983,341	3,176,638	-	-	-	3,492,075	2,983,341	3,176,638
Health and Welfare	782,927	855,493	766,113	6,852,220	200,000	-	7,635,147	1,055,493	766,113
Debt Service	3,258,483	3,258,737	3,259,003	120,375	123,671	-	3,378,858	3,382,408	3,259,003
	70,964,641	76,048,279	83,243,658	38,412,202	32,262,302	30,654,809	109,376,843	108,310,581	113,898,467
OTHER FINANCING USES									
Payment to refunded bond escrow	-	-	-	-	-	-	-	-	-
Transfers to other funds	5,780,406	3,955,087	3,903,729	1,964,965	1,630,862	1,196,324	7,745,371	5,585,949	5,100,053
Total Expenditures and Other Financing Uses	\$ 76,745,047	\$ 80,003,366	\$ 87,147,387	\$ 40,377,167	\$ 33,893,164	\$ 31,851,133	\$ 117,122,214	\$ 113,896,530	\$ 118,998,520
Net Increase (Decrease) In Fund Balance	(1,093,626)	(25,313)	(303,037)	4,643,467	5,857,305	7,259,481	3,549,840	5,831,992	6,956,444
FUND BALANCE JULY 1	\$ 32,500,167	\$ 31,406,541	\$ 31,381,228	\$ 25,671,800	\$ 30,315,267	\$ 36,172,572	\$ 58,171,967	\$ 61,721,807	\$ 67,553,799
FUND BALANCE JUNE 30	\$ 31,406,541	\$ 31,381,228	\$ 31,078,191	\$ 30,315,267	\$ 36,172,572	\$ 43,432,053	\$ 61,721,807	\$ 67,553,799	\$ 74,510,243

FAYETTE COUNTY, GEORGIA
FY 2026 BUDGET
OPERATING GOVERNMENTAL TYPE FUNDS
ESTIMATED REVENUE AND OTHER SOURCES



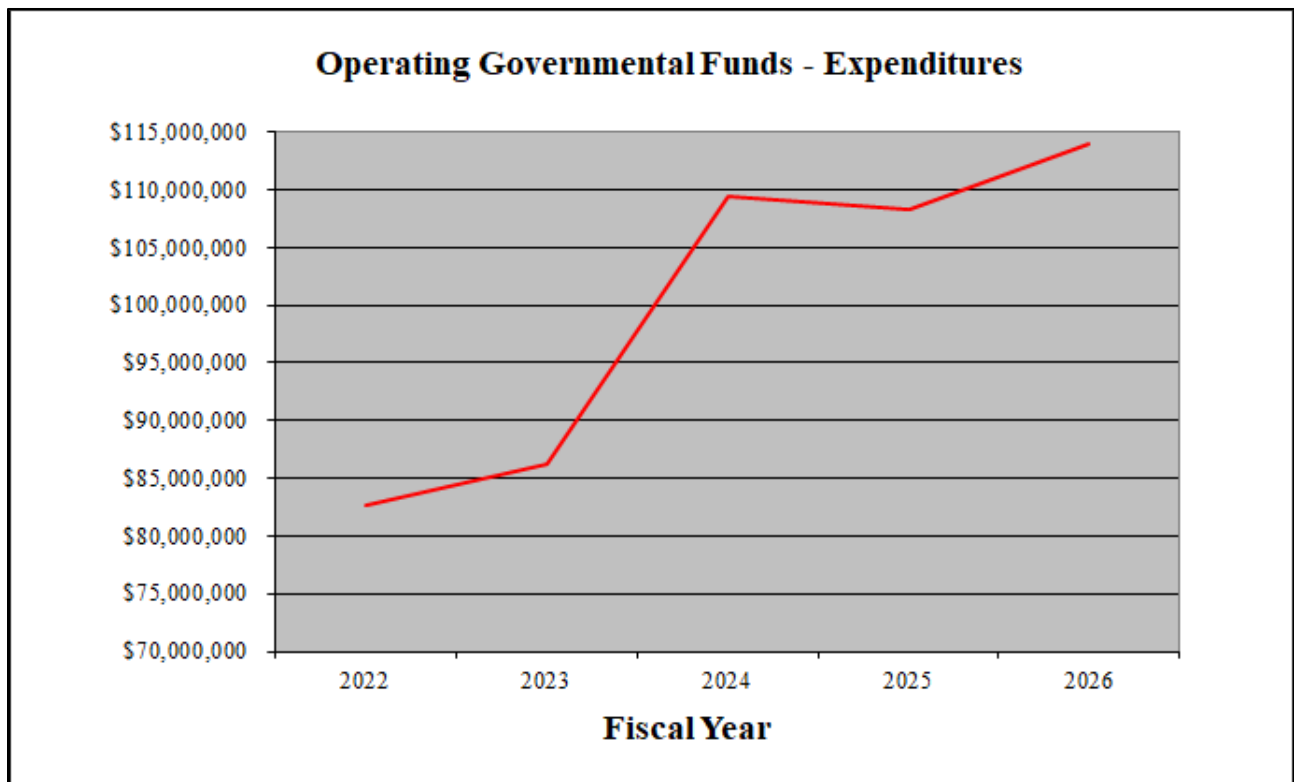
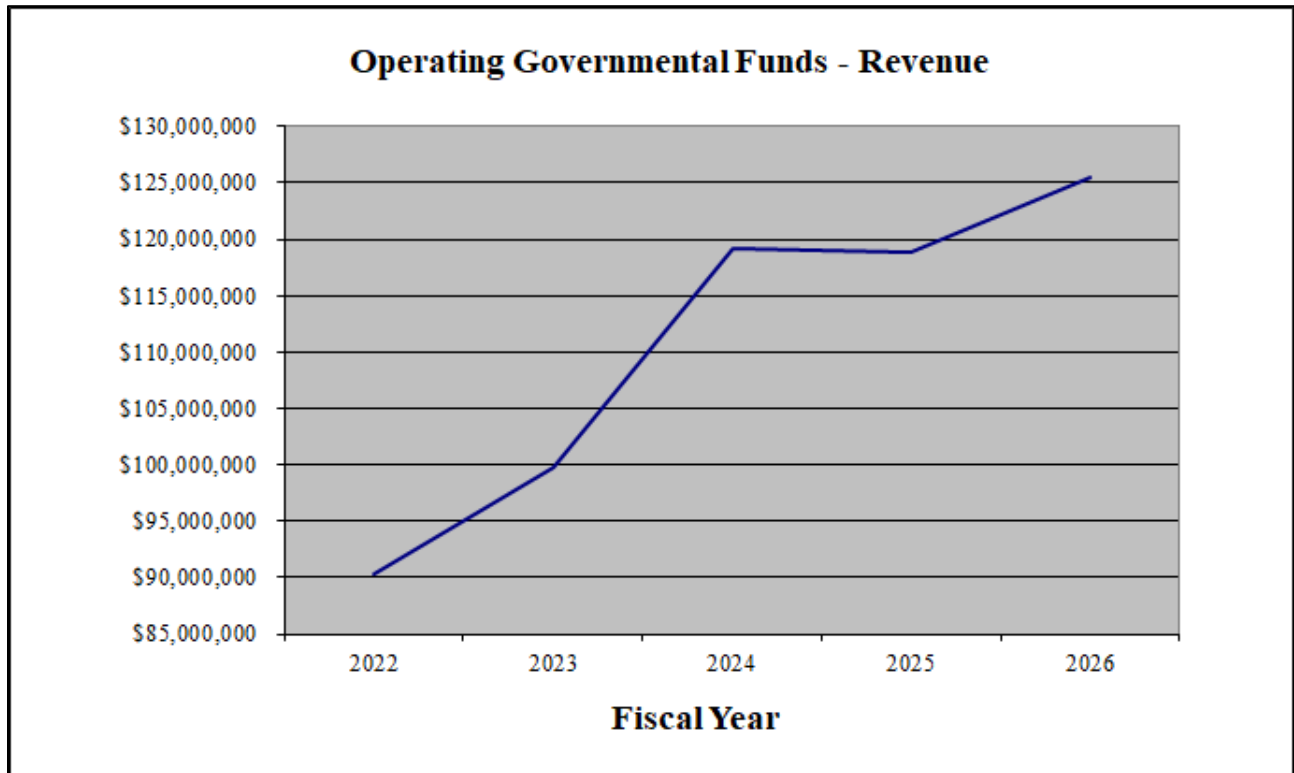
Property Tax	Sales & Use Tax	Other Taxes
Licenses & Permits	Intergovernmental Revenue	Charges for Services
Fines, Forfeits & Penalties	Investment Income	Contributions/Donations
Miscellaneous Revenue	Other Financing Sources	

FAYETTE COUNTY, GEORGIA
FY 2026 BUDGET
OPERATING GOVERNMENTAL TYPE FUNDS
ESTIMATED EXPENDITURES AND OTHER USES

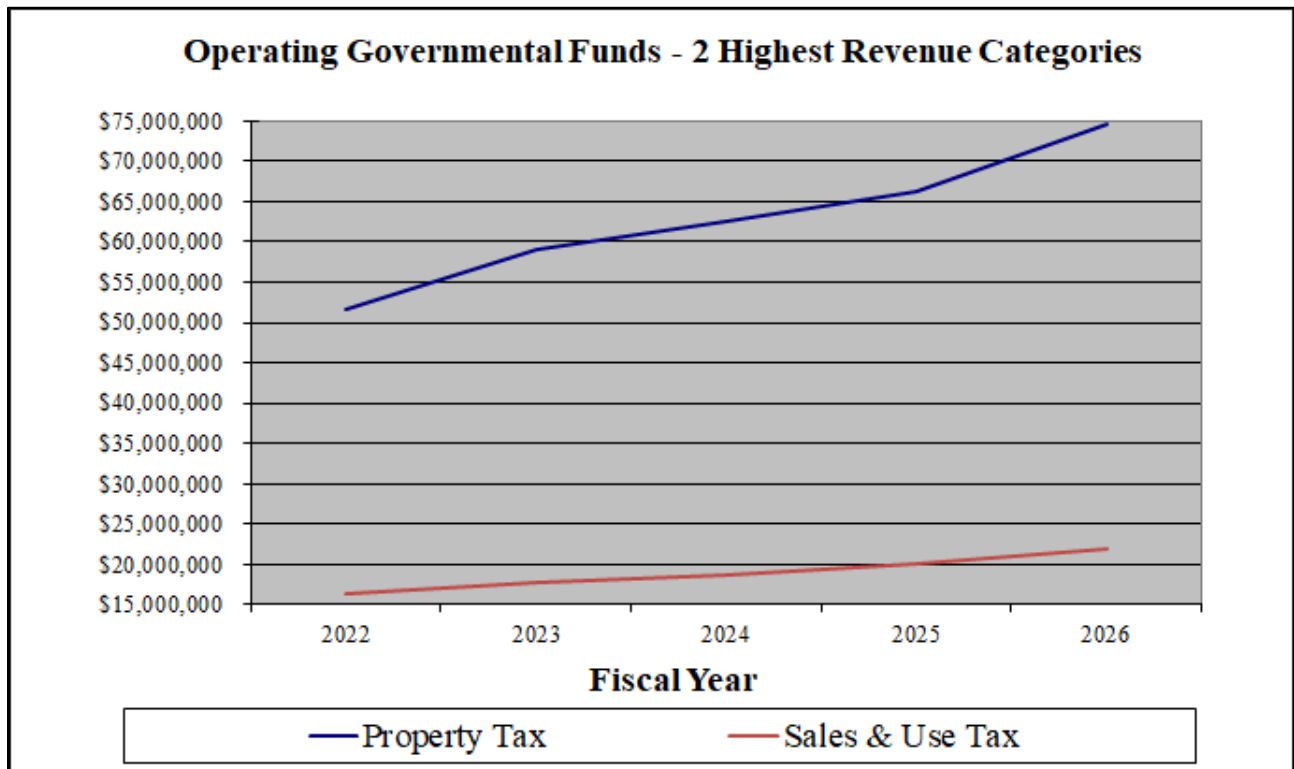
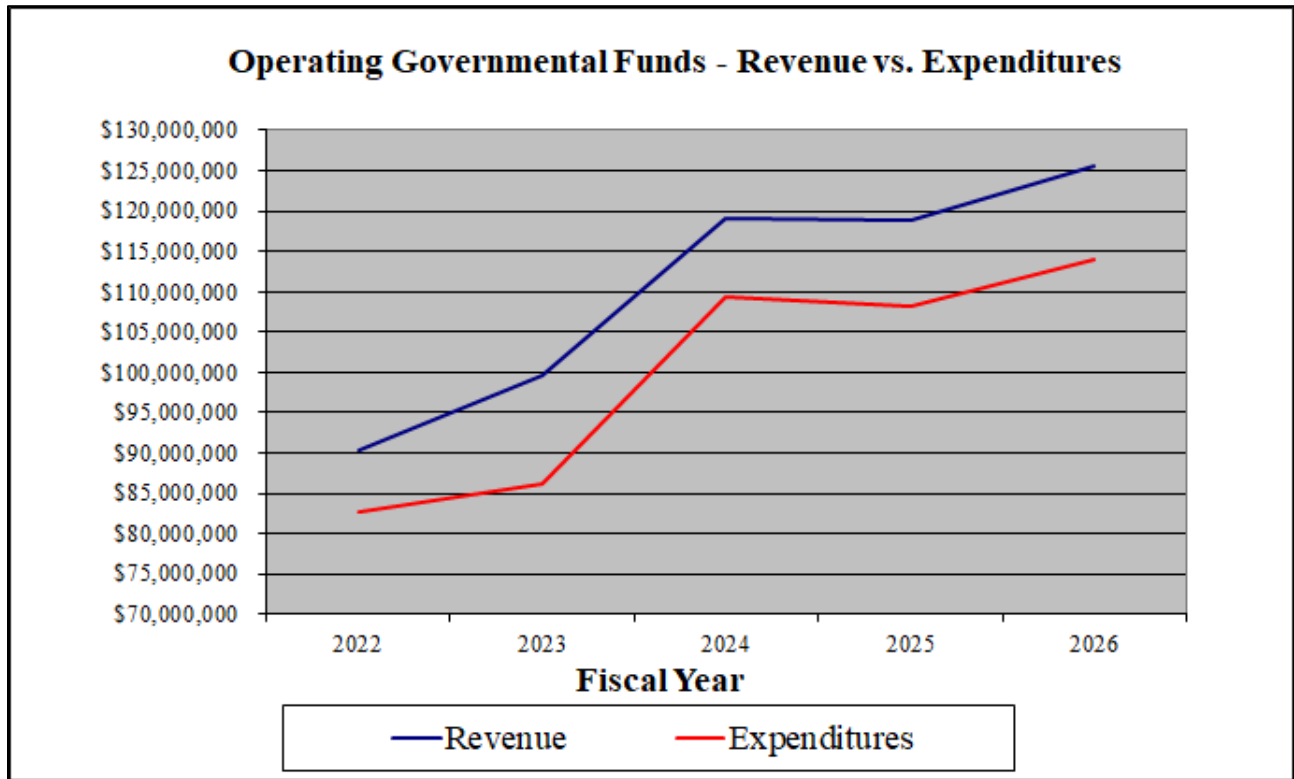


General Government	Judicial System	Public Safety
Public Works	Housing & Development	Culture and Recreation
Health and Welfare	Debt Service	Other Financing Uses

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



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

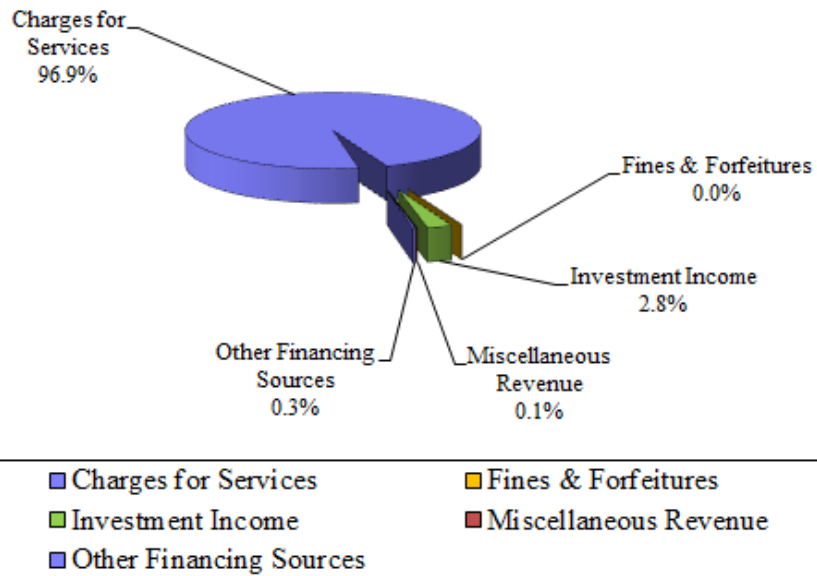


FAYETTE COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
OPERATING ENTERPRISE TYPE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

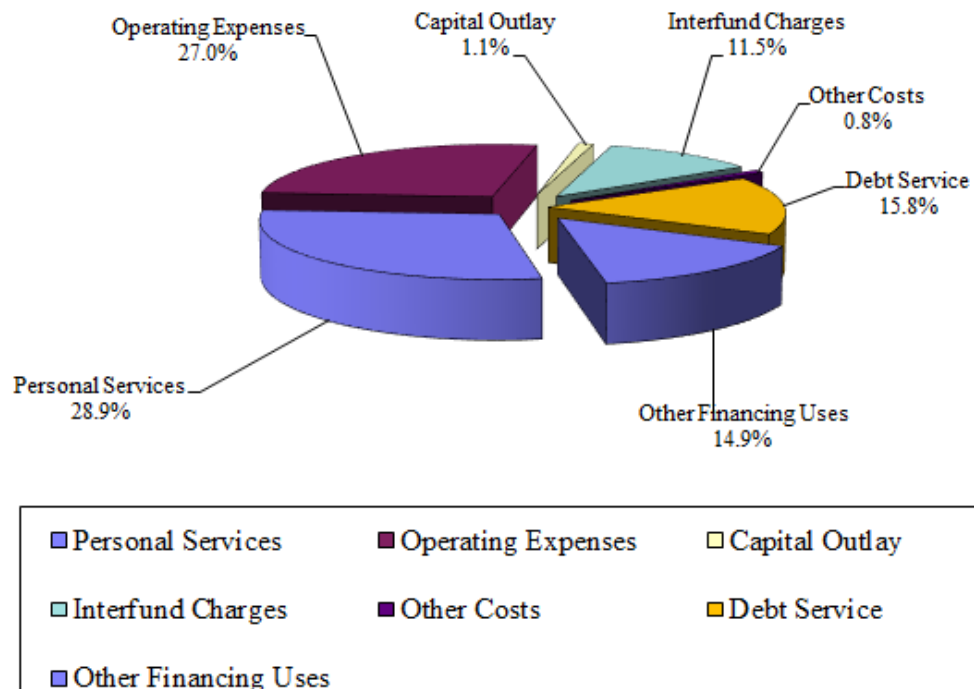
	SOLID WASTE FUND			WATER SYSTEM FUND			TOTAL ENTERPRISE FUNDS		
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET
BUDGETED FUNDS									
REVENUES									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Use Tax	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	1,301	-	-	1,301	-	-
Charges for Services	313,457	350,763	335,000	18,526,022	20,376,526	23,316,000	18,839,479	20,727,289	23,651,000
Fines, Forfeits & Penalties	-	-	-	11,905	8,256	10,000	11,905	8,256	10,000
Investment Income	-	-	-	818,631	732,378	675,000	818,631	732,378	675,000
Contributions/Donations	-	-	-	2,526,215	1,766,525	-	2,526,215	1,766,525	-
Miscellaneous Revenue	-	-	-	21,737	5,740	17,000	21,737	5,740	17,000
Total Revenues	313,457	350,763	335,000	21,905,811	22,889,425	24,018,000	22,219,268	23,240,188	24,353,000
OTHER FINANCING SOURCES									
Sale of Gen Fixed Asset/Timber	-	-	-	10	1,420	1,000	10	1,420	1,000
Transfers from other funds	50,000	100,000	65,000	-	-	-	50,000	100,000	65,000
Total Revenues and Other Financing Sources	\$ 363,457	\$ 450,763	\$ 400,000	\$ 21,905,821	\$ 22,890,845	\$ 24,019,000	\$ 22,269,278	\$ 23,341,608	\$ 24,419,000
EXPENDITURES									
Personal Services	\$ 152,396	\$ 157,975	\$ 124,512	\$ 5,944,708	\$ 6,228,767	\$ 6,930,531	\$ 6,097,104	\$ 6,386,742	\$ 7,055,043
Operating Expenses	218,903	236,682	258,720	5,305,447	5,521,905	6,341,005	5,524,350	5,758,587	6,599,725
Capital Outlays	-	3,847	-	50,947	67,526	277,294	50,947	71,373	277,294
Interfund Charges	11,257	12,880	13,050	819,930	906,375	2,791,810	831,187	919,255	2,804,860
Depreciation & Amortization	5,156	5,117	-	5,655,174	5,654,758	-	5,660,330	5,659,875	-
Other Costs	-	-	3,525	24,956	28,773	189,747	24,956	28,773	193,272
Debt Service	-	-	-	182,486	101,480	3,860,683	182,486	101,480	3,860,683
	387,712	416,501	399,807	17,983,648	18,509,584	20,391,070	18,371,360	18,926,085	20,790,877
OTHER FINANCING USES									
Transfers to other funds	9,205	47,300	-	126,286	-	3,627,930	135,491	47,300	3,627,930
Total Expenditures and Other Financing Uses	\$ 396,917	\$ 463,801	\$ 399,807	\$ 18,109,934	\$ 18,509,584	\$ 24,019,000	\$ 18,506,851	\$ 18,973,385	\$ 24,418,807
Net Increase (Decrease) In Net Position	(33,460)	(13,038)	193	3,795,887	4,381,261	-	3,762,427	4,368,223	193
TOTAL NET ASSETS JULY 1	\$ 160,978	\$ 127,518	\$ 114,480	\$ 98,138,747	\$ 101,934,634	\$ 106,315,895	\$ 98,299,725	\$ 102,062,152	\$ 106,430,375
TOTAL NET ASSETS JUNE 30	\$ 127,518	\$ 114,480	\$ 114,673	\$ 101,934,634	\$ 106,315,895	\$ 106,315,895	\$ 102,062,152	\$ 106,430,375	\$ 106,430,568

**FAYETTE COUNTY, GEORGIA
FY 2026 BUDGET
OPERATING 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
INTERNAL SERVICE TYPE FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

<u>BUDGETED FUNDS</u>	VEHICLE/EQUIPMENT FUND		
	<u>FY 2024</u> <u>ACTUAL</u>	<u>FY 2025</u> <u>ACTUAL</u>	<u>FY 2026</u> <u>BUDGET</u>
REVENUES			
Investment Income	\$ 128,633	\$ 122,302	\$ -
Contributions/Donations	231,607	112,777	-
Miscellaneous Revenue	933	81,574	-
Total Revenues	361,174	316,653	-
OTHER FINANCING SOURCES			
Sale of Gen Fixed Assets	8,000	-	-
Transfers from other funds	1,941,597	1,892,474	1,850,000
Total Revenues and Other Financing Sources	\$ 2,310,771	\$ 2,209,127	\$ 1,850,000
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Operating Expenses	-	-	-
Capital Outlay	792,443	1,746,294	1,216,139
Depreciation & Amortization	1,674,353	1,722,961	-
Other Costs	-	-	-
Debt Service	21,086	19,369	-
Contra Capital Outlay	(792,443)	(1,661,270)	-
	1,695,439	1,827,354	1,216,139
OTHER FINANCING USES			
Transfers to other funds	-	-	-
Total Expenditures and Other Financing Uses	\$ 1,695,439	\$ 1,827,354	\$ 1,216,139
Net Increase (Decrease) In Fund Balance	615,332	381,773	633,861
TOTAL NET ASSETS JULY 1	\$ 11,124,258	\$ 11,739,590	\$ 12,121,363
TOTAL NET ASSETS JUNE 30	\$ 11,739,590	\$ 12,121,363	\$ 12,755,224

FAYETTE COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES
ALL BUDGETED FUNDS
FISCAL YEAR ENDED JUNE 30, 2026

	<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>	<u>ENTERPRISE PROJECTS FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>
REVENUES								
Property Tax	\$ 74,677,982	\$ 50,423,197	\$ 24,254,785	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Use Tax	22,000,000	22,000,000	-	-	-	-	-	-
Other Taxes	5,942,000	918,500	5,023,500	-	-	-	-	-
License & Permits	1,060,000	1,060,000	-	-	-	-	-	-
Intergovernmental Revenues	4,172,798	3,363,469	809,329	-	-	-	-	-
Charges for Services	35,681,115	4,756,115	7,274,000	-	23,316,000	335,000	-	-
Fines, Forfeits & Penalties	2,136,000	1,810,000	316,000	-	10,000	-	-	-
Investment Income	3,598,000	2,005,000	918,000	-	675,000	-	-	-
Contributions/Donations	291,069	281,069	10,000	-	-	-	-	-
Miscellaneous Revenue	307,000	212,000	78,000	-	17,000	-	-	-
Total Revenues	\$ 149,865,964	\$ 86,829,350	\$ 38,683,614	\$ -	\$ 24,018,000	\$ 335,000	\$ -	\$ -
OTHER FINANCING SOURCES								
Sale of Gen Fixed Assets	21,000	15,000	5,000	-	1,000	-	-	-
Transfers from other funds	8,727,983	-	422,000	2,763,053	-	65,000	3,627,930	1,850,000
Total Revenues and Other Financing Sources	\$ 158,614,947	\$ 86,844,350	\$ 39,110,614	\$ 2,763,053	\$ 24,019,000	\$ 400,000	\$ 3,627,930	\$ 1,850,000
EXPENDITURES								
Personal Services	\$ 85,803,065	\$ 55,774,108	\$ 22,973,914	\$ -	\$ 6,930,531	\$ 124,512	\$ -	\$ -
Operating Expenses	33,751,764	21,615,614	5,536,425	-	6,341,005	258,720	-	-
Capital Outlay	8,552,121	375,836	291,869	2,763,053	277,294	-	3,627,930	1,216,139
Debt Service	7,119,686	3,259,003	-	-	3,860,683	-	-	-
Other Costs	3,058,277	2,219,097	645,908	-	189,747	3,525	-	-
Interfund Charges	4,011,553	-	1,206,693	-	2,791,810	13,050	-	-
Total Expenditures	\$ 142,296,466	\$ 83,243,658	\$ 30,654,809	\$ 2,763,053	\$ 20,391,070	\$ 399,807	\$ 3,627,930	\$ 1,216,139
OTHER FINANCING USES								
Transfers to other funds	8,727,983	3,903,729	1,196,324	-	3,627,930	-	-	-
Total Expenditures and Other Financing Uses	\$ 151,024,449	\$ 87,147,387	\$ 31,851,133	\$ 2,763,053	\$ 24,019,000	\$ 399,807	\$ 3,627,930	\$ 1,216,139
Net Increase to (Appropriated) Fund balance	\$ 7,590,498	\$ (303,037)	\$ 7,259,481	\$ -	\$ -	\$ 193	\$ -	\$ 633,861

**FAYETTE COUNTY, GEORGIA
BUDGET SUMMARY INFORMATION
BUDGETED APPROPRIATIONS
COMPARISON OF FY 2026 ADOPTED BUDGET WITH PRIOR YEAR'S BUDGET**

The Budget Summary Information contained on the following three pages compares the 2026 fiscal year budgeted appropriations with that of the 2025 fiscal year. The FY 2025 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 section shown later in this document. This section presents data on individual cost centers (departments).

The two columns of information for FY 2025 demonstrate the dynamics of an annual budget. The first column is the original budget as it was adopted by the Board of Commissioners, effective July 1st. 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 have been 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 at the close of the fiscal year.

The % Comparison is the percentage of the FY 2026 budget amount when compared to the FY 2025 revised budget amount.

FAYETTE COUNTY, GEORGIA
EXPENDITURES AND OTHER FINANCING USES
COMPARISON OF FY 2026 BUDGET TO FY 2025 REVISED BUDGET

	FY 2025 Budget		FY 2026 Budget	%
	Adopted	Revised	Adopted	Comparison
GENERAL FUND				
General Government				
Non-Departmental	\$ 869,902	\$ 876,062	\$ 987,780	112.8
Commissioners	786,154	796,751	792,589	99.5
Administration	1,113,452	949,798	1,198,714	126.2
Elections	1,170,389	1,182,672	1,427,394	120.7
Finance	1,583,620	1,643,059	1,652,316	100.6
Purchasing	416,694	428,458	410,563	95.8
Law Department	355,600	355,600	286,100	80.5
Information Systems	1,446,618	1,487,888	1,587,091	106.7
Human Resources	924,186	955,035	959,700	100.5
Tax Commissioner	1,355,891	1,380,624	1,325,774	96.0
Tax Assessor	1,644,413	1,692,983	1,820,905	107.6
Building & Grounds Maintenance	2,454,702	2,365,396	2,813,901	119.0
Engineering Office	224,145	233,432	216,893	92.9
Contingency	1,422,095	-	1,495,296	n/a
Total General Government	\$ 15,767,861	\$ 14,347,758	\$ 16,975,016	118.3
Judicial System				
Non-Departmental	514,096	514,096	524,662	102.1
Superior Court Judges	687,101	687,101	95,550	13.9
GJC Superior Court	-	-	576,391	n/a
Clerk of Superior Court	2,225,544	2,286,302	2,377,387	104.0
Board of Equalization-Clerk of Courts	19,266	19,266	18,285	94.9
District Attorney	623,859	639,263	616,236	96.4
Clerk of State Court	445,412	460,883	447,976	97.2
State Court Solicitor	1,088,554	1,119,417	1,152,608	103.0
State Court Judge	546,703	601,696	736,807	122.5
Magistrate Court	554,723	582,399	594,699	102.1
Probate Court	685,044	699,856	743,942	106.3
Juvenile Court	579,253	560,372	604,812	107.9
GJC Juvenile Court	-	-	396,764	n/a
Public Defender	1,069,768	1,069,768	1,067,403	99.8
Total Judicial System	\$ 9,039,323	\$ 9,240,419	\$ 9,953,522	107.7
Public Safety				
Non-Departmental	2,088,040	2,315,040	2,680,949	115.8
Sheriff's Office	28,984,228	30,023,915	30,502,666	101.6
County Coroner	155,990	158,136	168,637	106.6
Animal Control	799,149	829,632	1,077,272	129.8
Emergency Management	413,277	443,738	424,502	95.7
Total Public Safety	\$ 32,440,684	\$ 33,770,461	\$ 34,854,026	103.2

FAYETTE COUNTY, GEORGIA
EXPENDITURES AND OTHER FINANCING USES
COMPARISON OF FY 2026 BUDGET TO FY 2025 REVISED BUDGET

	FY 2025 Budget		FY 2026 Budget	%
	Adopted	Revised	Adopted	Comparison
Public Works				
Non-Departmental	290,603	290,603	351,449	120.9
Public Works Administration	304,231	320,644	227,952	71.1
Road Department	9,769,232	9,153,555	9,763,306	106.7
Environmental Management	906,958	943,878	956,430	101.3
Fleet Maintenance	835,129	880,412	908,858	103.2
Total Public Works	\$ 12,106,153	\$ 11,589,092	\$ 12,207,995	105.3
Housing & Development				
Non-Departmental	55,203	55,203	78,257	141.8
County Extension	182,320	185,320	190,168	102.6
Georgia Forestry Commission	3,722	3,722	3,722	100.0
Building Safety	946,032	968,464	1,053,633	108.8
Planning & Zoning	460,740	500,602	496,851	99.3
Code Enforcement Section	214,464	220,994	228,714	103.5
Development Authority	15,000	15,000	-	0.0
Total Planning and Development	\$ 1,877,481	\$ 1,949,305	\$ 2,051,345	105.2
Culture and Recreation				
Non-Departmental	55,625	55,625	70,465	126.7
Recreation	1,729,534	1,754,298	1,708,697	97.4
Library	1,361,643	1,394,474	1,397,476	100.2
Total Culture and Recreation	\$ 3,146,802	\$ 3,204,397	\$ 3,176,638	99.1
Health and Welfare				
Non-Departmental	-	8,668	1,690	19.5
Public Health	84,700	107,538	37,544	34.9
WIC - Women Infants & Children	-	3,300	5,297	160.5
Fayette Counseling Center	142,522	145,522	147,383	101.3
Dept of Family & Children Services	39,325	39,325	39,325	100.0
Fayette Community Options	67,270	67,270	67,270	100.0
Senior Citizens Center	483,803	484,103	467,604	96.6
Total Health and Welfare	\$ 817,620	\$ 855,726	\$ 766,113	89.5
Debt Service				
Criminal Justice Center	3,260,008	3,260,008	3,259,003	100.0
Total Debt Service	\$ 3,260,008	\$ 3,260,008	\$ 3,259,003	100.0
Transfer to Jail Surcharge	325,000	325,000	390,000	120.0
Transfer to Victims Assistance	40,000	40,000	-	0.0
Transfer to Street Lights	-	133,000	-	0.0
Transfer to Animal Control Spay/Neuter	30,000	95,000	32,000	33.7
Transfer to Capital/CIP Projects	2,423,353	2,423,353	2,666,729	110.0
Transfer to Solid waste	100,000	100,000	65,000	65.0
Transfer to Medical	287,306	-	-	n/a
Transfer to Vehicles & Equipment	725,000	838,734	750,000	89.4
Total Transfer to Other Funds	\$ 3,930,659	\$ 3,955,087	\$ 3,903,729	98.7
TOTAL GENERAL FUND	\$ 82,386,591	\$ 82,172,253	\$ 87,147,387	106.1

FAYETTE COUNTY, GEORGIA
EXPENDITURES AND OTHER FINANCING USES
COMPARISON OF FY 2026 BUDGET TO FY 2025 REVISED BUDGET

	FY 2025 Budget		FY 2026 Budget	%
	Adopted	Revised	Adopted	Comparison
SPECIAL REVENUE FUNDS				
Law Library	50,000	50,000	48,120	96.2
Sheriff Operations	-	54,748	-	0.0
Court Programs	-	53,101	-	0.0
Confiscated Property-State	-	29,890	-	0.0
U.S. Customs	-	1,526	-	0.0
Confiscated Property-Federal	-	96,361	-	0.0
Opioid Settlements	-	60,000	-	0.0
Accountability State Court	342,672	421,065	283,407	67.3
911 Communications	5,413,232	5,329,867	5,665,211	106.3
Jail Surcharge	659,207	691,707	703,159	101.7
Juvenile Supervision	15,000	15,000	10,000	66.7
Victims Assistance	163,951	163,951	126,500	77.2
Drug Abuse and Treatment	554,068	546,433	575,498	105.3
American Rescue Plan Act 2021	-	4,423,239	-	0.0
Fire Services	16,244,267	16,286,219	16,989,071	104.3
Street Lights	356,232	389,232	365,962	94.0
Emergency Medical Services	5,048,816	5,053,836	5,832,881	115.4
Hotel/Motel Tax	-	-	-	n/a
Animal Sterilization	38,000	78,000	55,000	70.5
Transfer to Other Funds				
Transfer to General Fund	160,000	219,784	-	0.0
Transfer to Capital/CIP Projects	911,078	411,078	96,324	23.4
Transfer to Medical	128,175	-	-	n/a
Transfer to Vehicle/Equipment	1,000,000	1,000,000	1,100,000	110.0
Total Transfer to Other Funds	\$ 2,199,253	\$ 1,630,862	\$ 1,196,324	73.4
TOTAL SPECIAL REVENUE FUNDS	\$ 31,084,698	\$ 35,375,037	\$ 31,851,133	90.0
CAPITAL/CIP FUNDS				
Capital/Capital Improvement Program	3,334,431	3,334,431	2,763,053	82.9
TOTAL CAPITAL/CIP FUNDS	\$ 3,334,431	\$ 3,334,431	\$ 2,763,053	82.9
ENTERPRISE FUNDS				
Solid Waste Fund	\$ 413,841	\$ 413,841	\$ 399,807	96.6
Water System Fund	18,663,190	18,513,115	20,391,070	110.1
Transfer to Other Funds				
Transfer to Medical	34,519	-	-	n/a
Transfer to Enterprise CIP	3,287,767	3,661,543	3,627,930	99.1
TOTAL ENTERPRISE FUNDS	\$ 22,399,317	\$ 22,588,499	\$ 24,418,807	108.1
ENTERPRISE FUNDS PROJECTS				
Enterprise CIP Projects	\$ 3,287,767	\$ 3,287,767	\$ 3,627,930	110.3
TOTAL ENTERPRISE FUNDS PROJECTS	\$ 3,287,767	\$ 3,287,767	\$ 3,627,930	110.3
INTERNAL SERVICE FUNDS				
Vehicle/Equipment Fund	\$ 1,281,531	\$ 3,652,261	\$ 1,216,139	33.3
TOTAL OF ALL BUDGETED FUNDS	\$ 143,774,336	\$ 150,410,248	\$ 151,024,449	100.4

ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

Strategies Utilized in Budgeting Revenues

As an unwritten but general guiding operating policy employed by the Finance department 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 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 included in the budget.

As an integral first step in the FY 2026 revenue projection process, total revenue collections through the 2025 fiscal year are estimated. As actual monthly activity is recorded, original estimated FY 2025 revenue numbers are updated 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, increasing 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 services to our citizens are derived from a 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. Property Tax and Sales & Use Tax are the major revenue sources used to pay for the operations of the General Fund.

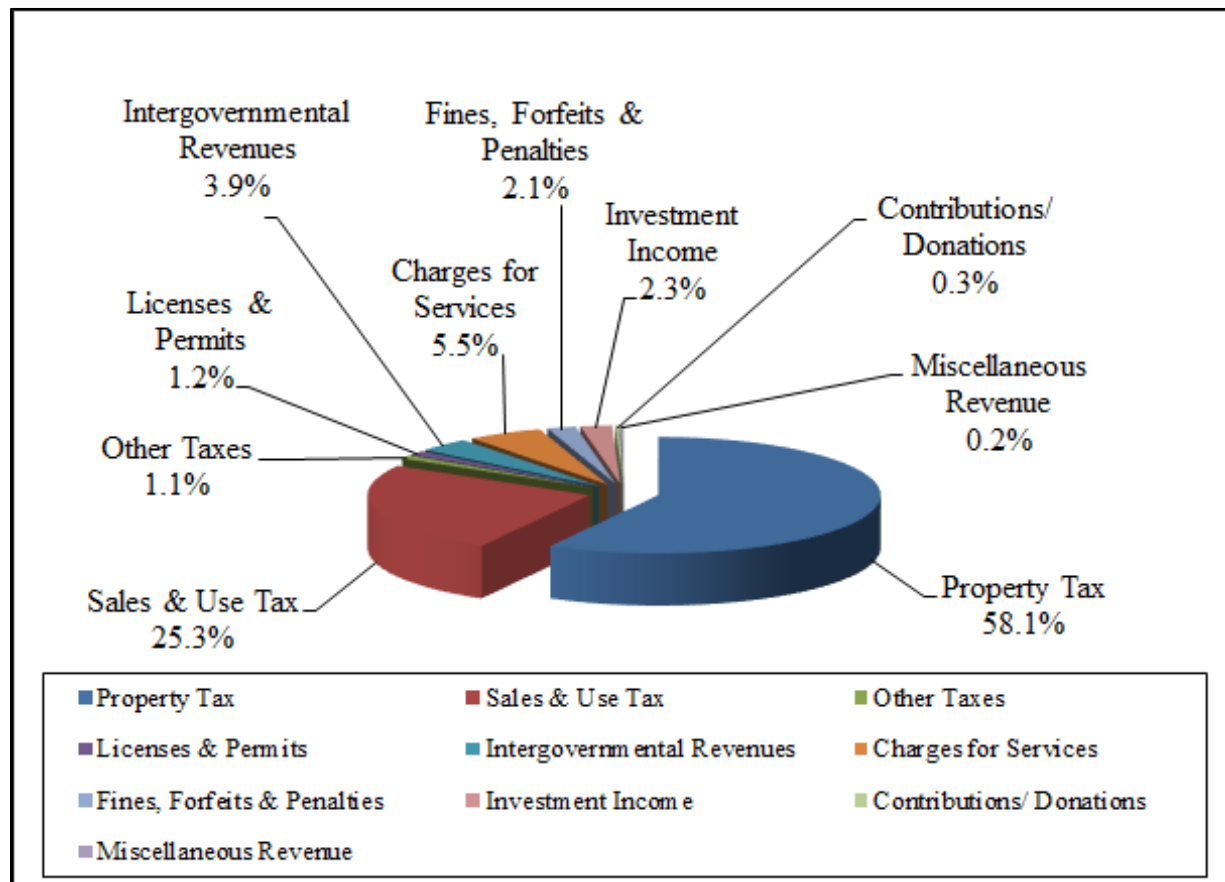
For FY 2026, it is projected that these two sources of revenue will account for approximately 83.4% of General Fund total revenues. These two sources of revenue account for a consistent percent of total revenue. In FY 2025, Property Tax and Sales & Use Tax is 83.2% of total revenue. In FY 2024, it was 83.7%.

General Fund

Three Year Comparison of Revenue Sources

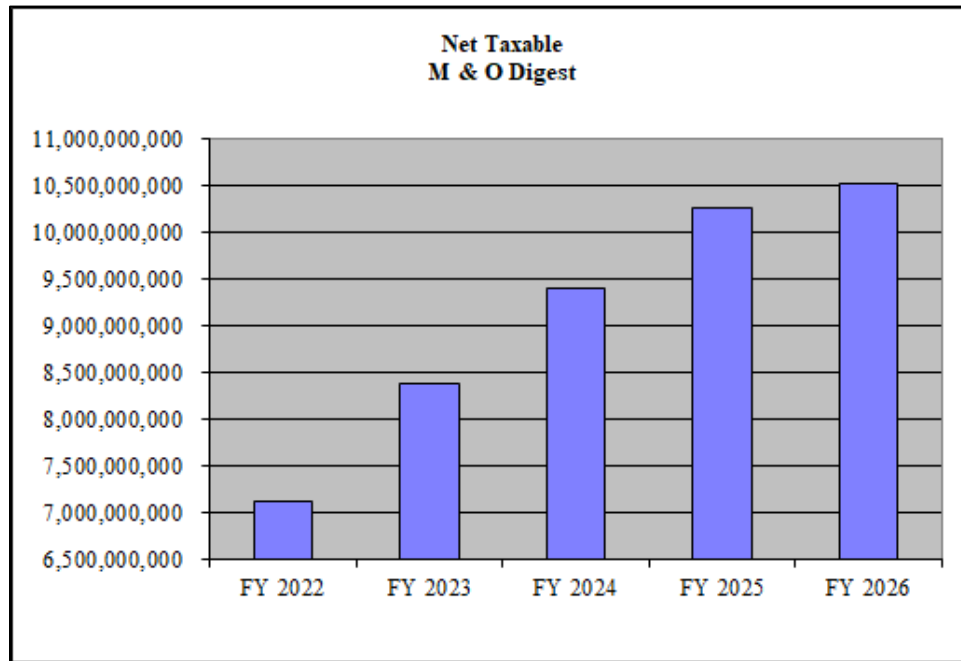
REVENUE	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET
Property Tax	\$ 43,998,849	\$ 47,388,800	\$ 46,360,018	\$ 50,423,197
Sales & Use Tax	18,649,876	19,000,000	19,969,862	22,000,000
Other Taxes	855,429	731,500	888,533	918,500
Licenses & Permits	746,647	1,053,500	1,065,013	1,060,000
Intergovernmental Revenues	2,514,773	3,398,909	3,623,259	3,363,469
Charges for Services	4,175,362	4,474,208	4,483,183	4,756,115
Fines, Forfeits & Penalties	1,423,662	1,420,000	1,525,385	1,810,000
Investment Income	2,294,610	2,505,000	1,577,910	2,005,000
Contributions/Donations	3,232	7,200	16,335	281,069
Miscellaneous Revenue	178,517	211,600	236,193	212,000
Total Revenues	\$ 74,840,956	\$ 80,190,717	\$ 79,745,691	\$ 86,829,350

Percentage Contribution of Revenue Sources FY 2026 Budget

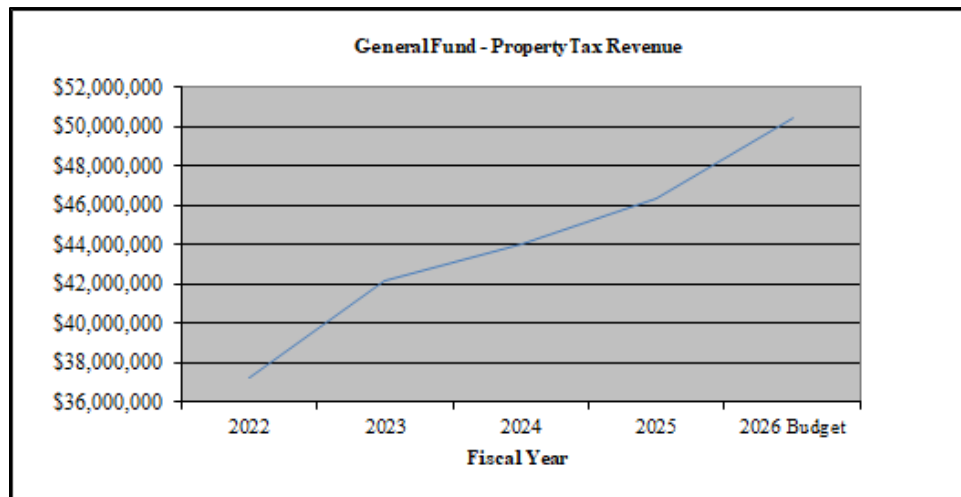


Property Tax

The amount of property tax revenue generated is an arithmetic function of the millage rate and the net taxable digest. The charts and table below summarize some relevant net taxable digest, millage rate, and property tax revenue data over the most recent five-year period. Property Tax is the biggest source of revenue for Fayette County. The Net Taxable M&O Digest has consistently increased the last five years.

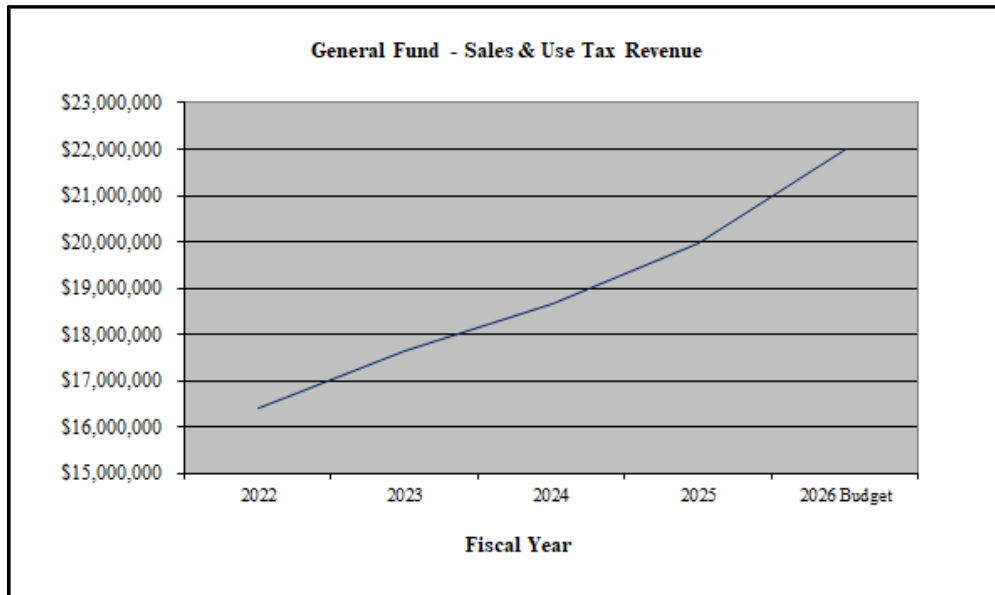


Digest Information	Fiscal Year	Net taxable M&O Digest	Digest Growth	Millage Rate	Change in Millage
2021 Tax Year (Actual)	FY 2022	7,122,008,224	6.7%	4.034	-5.7%
2022 Tax Year (Actual)	FY 2023	8,367,640,122	17.5%	4.034	0.0%
2023 Tax Year (Actual))	FY 2024	9,394,779,107	12.3%	4.034	0.0%
2024 Tax Year (Actual)	FY 2025	10,245,484,455	9.1%	3.763	-6.7%
2025 Tax Year (Projected)	FY 2026	10,508,349,912	2.6%	3.763	0.0%



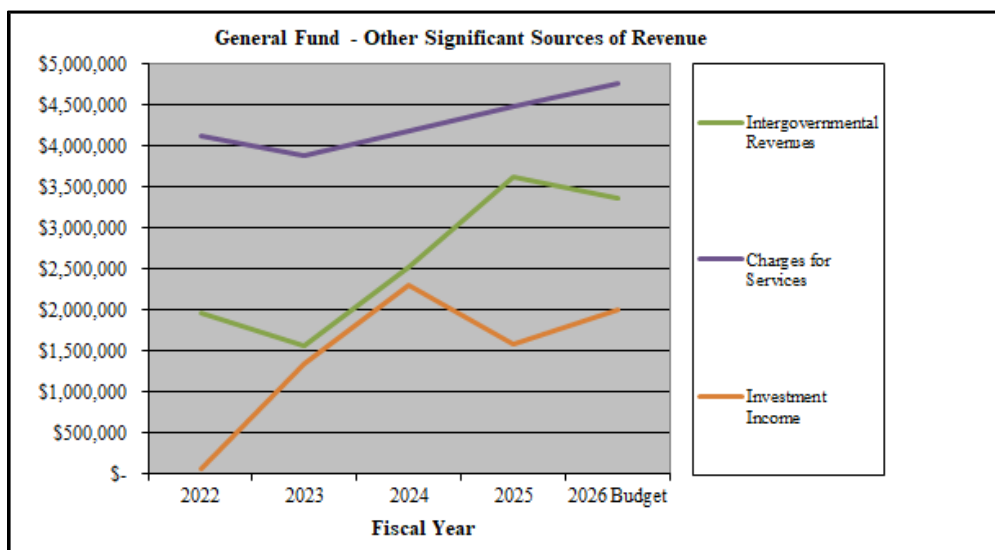
Sales and Use Tax

The Sales and Use Tax (also referred to as a one-percent Local Option Sales Tax or L.O.S.T.) represents approximately 25.3% of total budgeted revenue for FY 2026. Except for the pandemic year of FY 2020, Sales and Use Tax revenue has increased steadily every year. The FY 2026 budget amount is approximately \$5.6 million or 34% higher than the FY 2022 actual amount collected. The Sales and Use Tax revenue for FY 2026 is projected conservatively following the budget principles set for county annual budgets.



Other Significant Sources of Revenue

For FY 2026, other significant sources of revenue are Charges for Services (\$4.7 million), Investment Income (\$2.0 million), and Intergovernmental Revenue (\$3.4 million). All other sources of revenue total \$4.3 million.



OTHER FUNDS

In addition to the General Fund, four other funds have historically provided significant revenue for County operations. These are the Fire Services - Special Revenue Fund, 911 Communications - Special Revenue Fund, the Emergency Medical Services (EMS) – Special Revenue Fund, and the Water System – Enterprise Fund.

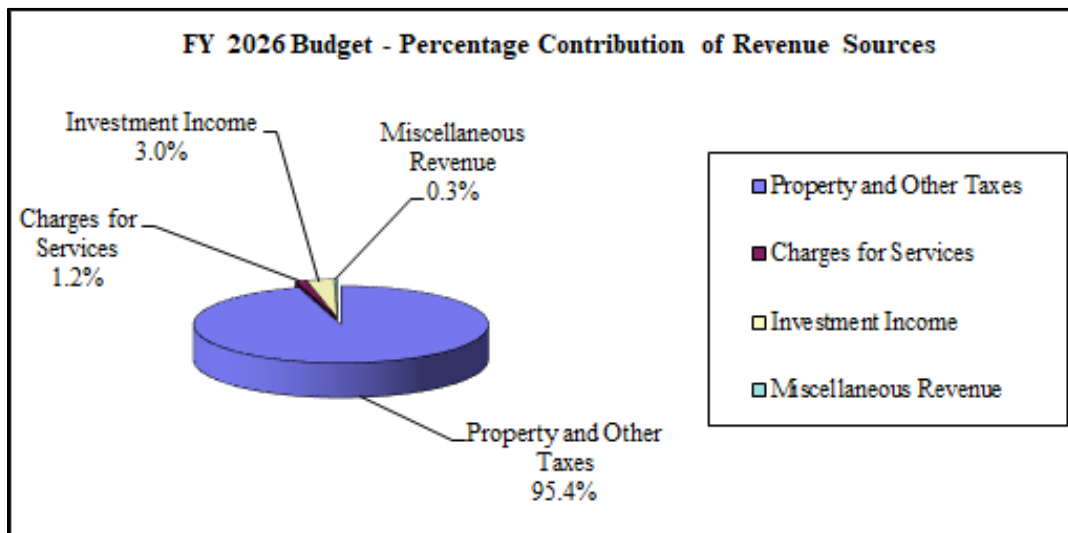
Fire Services - Special Revenue Fund

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 maintain their own fire departments. A special tax district was created several years ago to provide a funding mechanism that will ensure that only those individuals living in the area receiving these fire services pay for the services.

For FY 2026, approximately 95.4% of the total revenue projects to be generated from the taxation of property. This clearly demonstrates the fund's dependence on property taxes to pay for the delivery of services. The Fire Services millage rate is decreasing from 3.070 mills to 2.820 mills. Even though the millage rate is decreasing, the tax district net taxable digest is growing. Revenue from property and other taxes is projected to increase \$0.6 million from FY 2025.

Three Year Comparison of Revenue Sources

REVENUE	2024	2025	2025	2026
	ACTUAL	BUDGET	ACTUAL	BUDGET
Property and Other Taxes	\$ 17,615,020	\$ 18,430,350	\$ 18,957,412	\$ 19,573,637
Charges for Services	178,008	198,000	250,073	250,000
Investment Income	712,721	700,000	680,903	625,000
Miscellaneous Revenue	104,851	76,200	64,718	70,000
Total Revenues	\$ 18,610,600	\$ 19,404,550	\$ 19,953,106	\$ 20,518,637



911 Communications - Special Revenue Fund

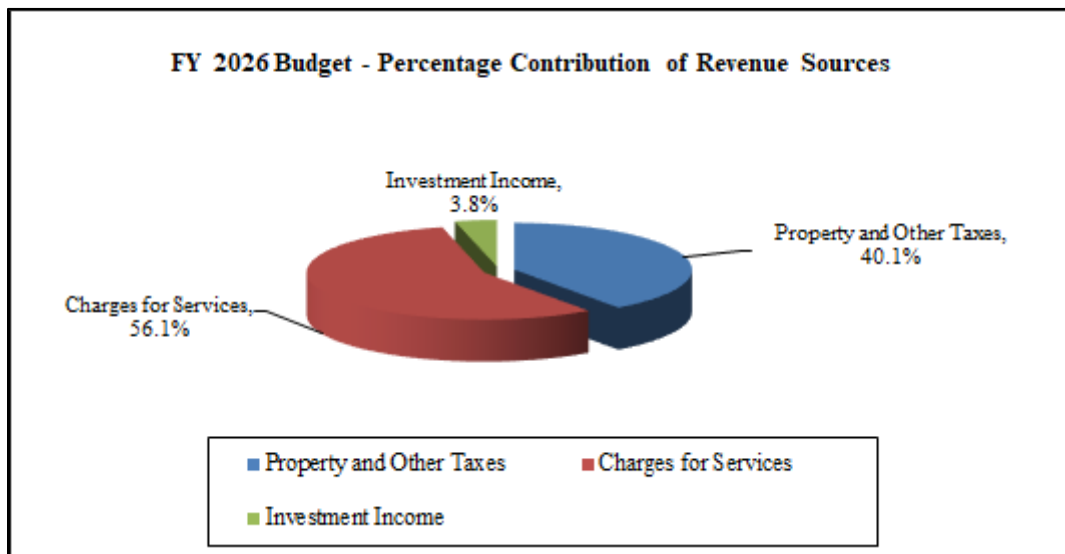
911 Communications main sources of revenue are property taxes and charges for services. The special tax district provides 911 communications services to all citizens in the county. For FY 2026, the tax district is projected to generate approximately \$2.356 million or 40.1% of the total revenue for the fund. The tax district net taxable digest is growing. The millage rate will remain at 0.210 mills. Property tax revenue is projected to increase \$204 thousand.

Charges for Services revenue (56.1% of the total projected revenue for the fund) is generated by the \$1.50 monthly surcharge on each telephone receiving service in the County. For FY 2026, the revenue from the surcharge collected will remain flat. By law, the proceeds from these surcharges can only be spent for the provision of 911 services within the jurisdiction.

Three Year Comparison of Revenue Sources

REVENUE	2024	2025	2025	2026
	ACTUAL	BUDGET	ACTUAL	BUDGET
Property and Other Taxes	\$ 1,985,263	\$ 2,045,100	\$ 2,152,998	\$ 2,356,654
Charges for Services	3,119,680	3,200,000	3,080,153	3,300,000
Investment Income	263,029	275,000	250,931	225,000
Contributions/Donations	-	-	1,000	-
Total Revenues	\$ 5,367,972	\$ 5,520,100	\$ 5,485,082	\$ 5,881,654

Percentage Contribution of Revenue Sources



Emergency Medical Services (EMS) - Special Revenue Fund

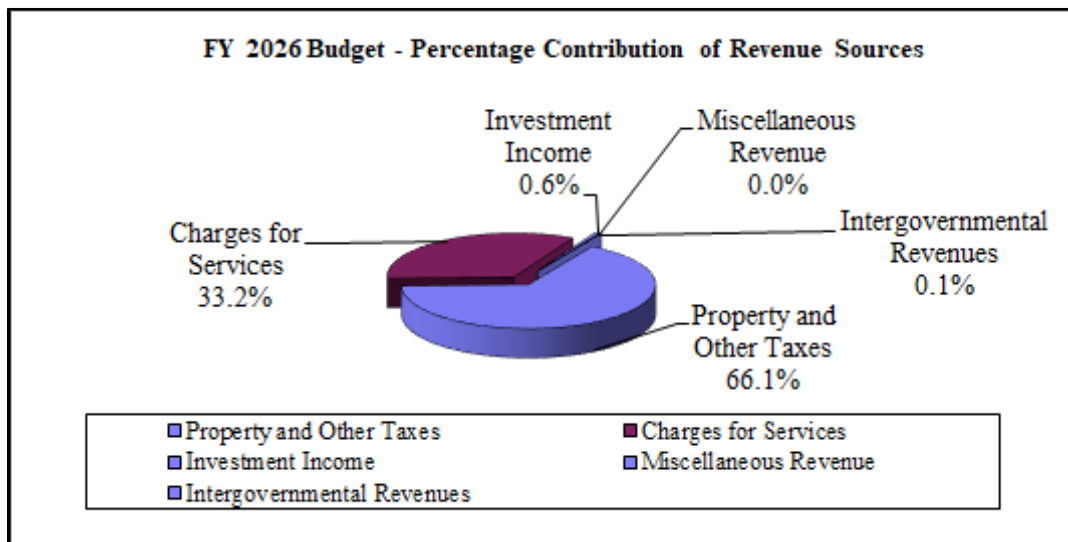
The special revenue tax district encompasses the entire county, with the exception of the City of Peachtree City. Peachtree City provides emergency medical services to its citizens. The EMS fund accounts exclusively for activities (revenues and expenditures) related to emergency medical services.

The two main revenue sources for the EMS fund are Charges for Services and Property and Other Taxes. Charges for services are for ambulance charges and ambulance recoveries of uncollectible. These are projected conservatively to be 2.4% lower in FY 2026. The EMS tax district millage rate is increasing from 0.500 mills to 1.000 mills. Combined with an increase of 2.1% of the net taxable digest, FY 2026 property tax revenue is projected to increase \$3.7 million or 118.0%. Total revenue projected 53.7% higher for FY 2026.

Three Year Comparison of Revenue Sources

REVENUE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 ACTUAL	FY 2026 BUDGET
Property and Other Taxes	\$ 2,915,698	\$ 3,060,900	\$ 3,166,785	\$ 6,932,994
Charges for Services	3,104,554	2,980,000	3,565,105	3,481,000
Investment Income	72,993	65,000	81,649	65,000
Miscellaneous Revenue	653	1,000	940	1,000
Intergovernmental Revenues	5,934	-	10,680	10,680
Total Revenues	\$ 6,099,830	\$ 6,106,900	\$ 6,825,159	\$ 10,490,674

Percentage Contribution of Revenue Sources



Water System Fund

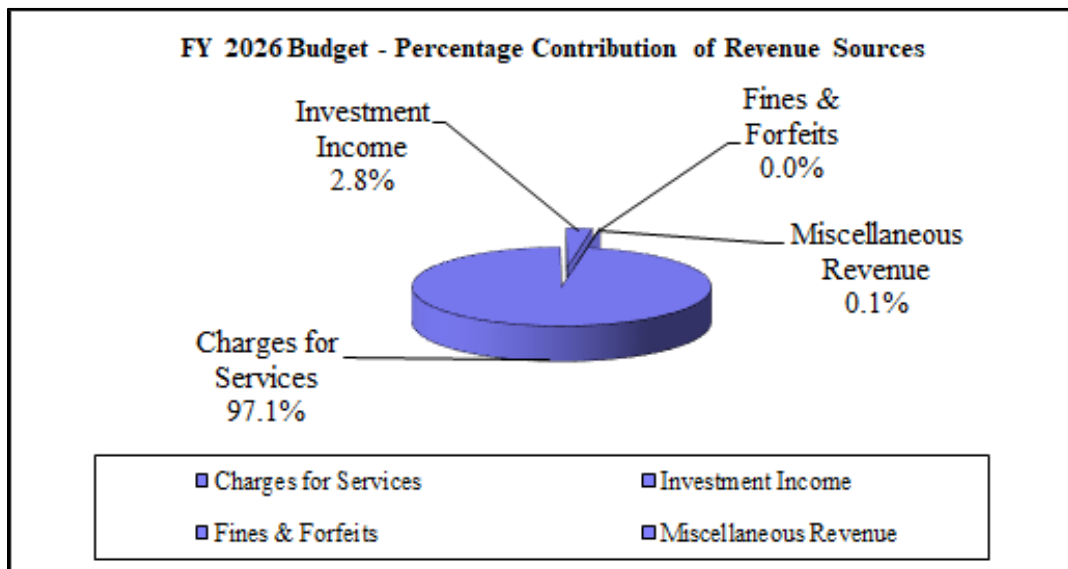
The primary mission of the Water System Fund is to serve as a funding mechanism for the provision of potable water to the residents of the County. Service fees are charged to cover the costs of building reservoirs, treating raw water, and distributing the finished product through miles of pipe. These 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 are charged to new customers connecting to the system.

The main revenue source for the Water System Fund is derived from Charges for Services. For FY 2026, it is projected at 97.1% of total revenue. Charges for Services are estimated 14.4 % higher than FY 2025. The newly installed AMI meters will generate more accurate water usage readings. Estimated water sales amounts should increase by approximately 5%. Total revenue is projected to increase by \$1.1 million or 4.9%.

Three Year Comparison of Revenue Sources

REVENUE	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	BUDGET	ACTUAL	BUDGET
Charges for Services	\$ 18,526,022	\$ 21,090,593	\$ 20,376,526	\$ 23,316,000
Intergovernmental Revenues	\$ 1,301	\$ 1,500	\$ -	\$ -
Investment Income	818,631	820,000	732,378	675,000
Contributed Capital	2,526,215	-	1,766,525	-
Fines & Forfeits	11,905	10,000	8,256	10,000
Miscellaneous Revenue	21,737	15,000	5,740	17,000
Total Revenues	\$ 21,905,811	\$ 21,937,093	\$ 22,889,425	\$ 24,018,000

Percentage Contribution of Revenue Sources



ANALYSIS OF MAJOR REVENUE SOURCES AND TRENDS

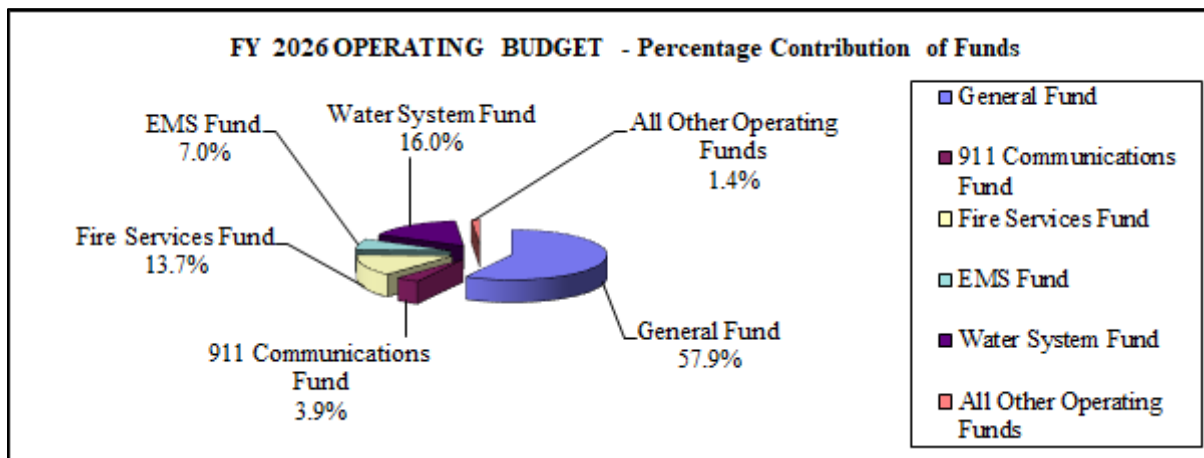
All Funds

The table below provides a consolidated look at the revenue comparisons for all funds that are included in the budget.

Three Year Comparison of Funds Revenues

REVENUE	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	BUDGET	ACTUAL	BUDGET
General Fund	\$ 74,840,956	\$ 80,190,717	\$ 79,745,691	\$ 86,829,350
911 Communications Fund	5,367,972	5,520,100	5,485,082	5,881,654
Fire Services Fund	18,610,600	19,404,550	19,953,106	20,518,637
EMS Fund	6,099,830	6,106,900	6,825,159	10,490,674
Water System Fund	21,905,811	21,937,093	22,889,425	24,018,000
All Other Operating Funds	14,880,969	2,063,873	7,538,338	2,127,649
Total Revenues	\$ 141,706,138	\$ 135,223,233	\$ 142,436,801	\$ 149,865,964

Percentage Contribution of Funds Revenues



ANALYSIS OF FUND BALANCE

Discussion of Fund Balance

The Governmental Accounting, Auditing and Financial Reporting (GAAFR) published by the Government Finance Officers Association (GFOA) states that the term *fund balance* is limited to governmental funds and it is defined as “*the difference between fund assets and fund liabilities*”. Other fund types report the residual amount as *net position*. 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.

As a vital component in our pay-as-you-go Capital Improvements Program (CIP) plan, 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 as the economic decline of the great recession started is to close projects that have been completed or that are no longer necessary. Any available funds from these projects are transferred to project contingency accounts. These monies then become available, upon approval by the Board of Commissioners, to fund existing and future projects.

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.

FUND BALANCES

The tabular information that is provided below is a consolidated overview of the *Fund Balance information for all Governmental funds* and *Total Net Assets for Enterprise and Internal Service funds* as of June 30 of the fiscal year. This table is useful to the reader in that it provides general trend information on the County 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 need to be closely monitored.

As of June 30	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ESTIMATE	FY 2026 PROJECTED
General Fund	32,500,167	31,406,541	31,381,228	31,078,191
<u>Special Revenue Funds:</u>				
Law Library	23,087	48,978	83,798	95,678
Sheriff's Operations	274,459	240,931	325,783	325,783
Court Programs	115,231	50,300	71,899	71,899
Confiscated Property-State	89,278	87,299	84,614	84,614
U.S. Customs Fund	42,060	75,819	79,860	79,860
Confiscated Property-Federal	121,262	126,923	208,560	208,560
Opioid Settlements	188,256	351,773	415,053	415,053
Accountability State Court	151,509	125,208	178,517	273,759
Emergency Phone E-911	9,519,336	10,377,917	11,213,535	11,380,528
Jail Surcharge	80,526	91,588	71,120	72,961
Juvenile Supervision	77,470	71,125	74,000	67,500
Victims Assistance	22,391	27,522	35,398	35,398
Drug Abuse and Treatment	522,707	475,141	391,165	279,667
American Rescue Plan Act 2021	-	-	-	-
Fire Services	10,551,305	13,411,454	16,748,300	19,517,866
Street Lights	137,203	27,674	35,956	91,994
Emergency Medical Services	3,744,695	4,722,577	6,114,152	10,390,071
Hotel/Motel Tax	-	-	-	-
Animal Control Spay Neuter	11,028	3,038	40,862	40,862
Total Special Revenue Funds	25,671,801	30,315,267	36,172,572	43,432,053
<u>Enterprise Funds</u>				
Solid Waste	160,978	127,518	114,480	114,673
Water System	98,138,747	101,934,634	106,315,895	106,315,895
Total Enterprise Funds	98,299,725	102,062,152	106,430,375	106,430,568
<u>Internal Service Funds</u>				
Vehicle/Equipment Fund	11,124,258	11,739,590	12,121,363	12,755,224
Total All Funds*	\$ 167,595,950	\$ 175,523,550	\$ 186,105,538	\$ 193,696,036
*Except Governmental Capital/CIP Funds, Enterprise CIP Funds, and SPLOST funds.				

Funds with Anticipated Changes of 10% or More in Fund Balance in FY 2026

Law Library, Special Revenue Fund, anticipated to increase 14.2% - through FY 2021, fund balance decreased every year. At the start of FY 2022, fund balance was only \$2,558. After fees were increased in FY 2022, revenue from fees has been increasing annually. From FY 2023 through FY 2025, average annual fees are \$59.2 thousand. Since expenditures have remained constant, at FY 2025 year-end, fund balance is \$83.8 thousand, an average increase of approximately 158%. For FY 2026, revenue is conservatively projected at \$60 thousand and fund balance estimated to increase 14.2%.

Accountability State Court (DUI program), Special Revenue Fund, anticipated to increase 53.4% - from FY 2020 to FY 2024, fund balance decreased from \$309 thousand to \$125 thousand, a 59.5% decrease. For the period, additional part-time positions were approved. Also, the cost of vendor services for the DUI program participants increased. Total expenditures increased an average of 34.5%. At the end of FY 2024, the fund had reserves to cover operations for one more year. For FY 2025, the following measures were implemented:

1. one departing part-time staff was not replaced
2. contracts with vendors offering services to participants were renegotiated and/or new vendors at a lower cost were contracted
3. fees charged to program participants were increased

In FY 2025 for the first time in the last five years, fund balance increased by 42.6%. For the FY 2026 budget year, a full-time position is being moved to the General Fund. This saves the DUI program an additional \$57 thousand. For FY 2026 it is projected that fund balance will increase 53.4%.

Drug Abuse and Treatment (DATE), Special Revenue Fund, anticipated decrease of 28.5% - this fund has been operating with a deficit since FY 2019. Year after year, revenue for the fund has not covered expenditures. At the start of FY 2019 fund balance was \$731 thousand. At the end of FY 2025, fund balance is \$391 thousand. This is a decrease of 46.5% in six years. Again, in FY 2026, fund balance is projected to decrease 28.5%. At this rate, fund reserves would be depleted in three years. DATE staff is aware of this, and it is working on a restructure of fines and fees to increase fund revenue.

Fire Services, Special Revenue Fund, anticipated to increase 16.5% – fund balance has increased an average of 25.2% annually from FY 2020 to FY 2025. During this period fund revenues are higher than fund expenditures by \$12.2 million. Even though the millage rate has been kept the same at 3.070 mills, the Fire District taxable digest has been growing, thus generating higher tax revenues every year. For FY 2026 (2025 tax year), the millage rate has been decreased by 0.25 mills. FY 2026 revenue is again projected higher than expenditures by \$2.7 million. Fund balance estimated to increase 16.5%, but lower than the annual average of 25.2% in the previous six years. The lower millage rate represents tax savings for the residents while still allowing fund balance to grow.

Street Lights, Special Revenue Fund, anticipated to increase by 155.9% - fund balance has been decreasing since FY 2020: \$154 thousand as of 7/1/19 to \$36 thousand as of 6/30/25. Starting in FY 2020 the Street Lights fund started paying an annual Administration Fee to the General fund. The average annual fee paid was approximately \$97 thousand during this period. In FY 2025, to avoid fund balance from going negative a funds transfer of \$133 thousand from the General Fund was needed. In order to start increasing the Street Lights fund balance, the FY 2026 budget does not include the administration fee payment. Fund balance is projected to increase \$56 thousand or 155.9%.

Emergency Medical Services (EMS), Special Revenue Fund, anticipated to increase by 69.9% - the millage rate for the EMS tax district is increasing from 0.500 mills to 1.000 mills for the 2025 tax year

(FY 2026). This is a 100% increase. The increase in the millage rate combined with an increase of the net taxable digest projects property tax revenue to increase \$3.6 million. This is the main driver for the projected 69.9% increase in the EMS fund balance.

FAYETTE COUNTY, GEORGIA ADOPTED FISCAL POLICIES

STATEMENT OF INTENT

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

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

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

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

I. BUDGET POLICY

PURPOSE

One of the more important responsibilities of the Fayette County Board of Commissioners to its citizens is the faithful stewardship of public money. It is the Board's duty to ensure that this money is expended prudently.

The budget serves as the primary vehicle for directing resources to meet current and capital expenditures for the upcoming fiscal year and plan for anticipated outlays for the next five fiscal years.

POLICY

There shall be a consistent and uniform process for adopting and operating under an annual balanced budget for each fund and operating under a project-length balanced budget for each capital project fund of Fayette County government.

PROCEDURES

1. The Fayette County annual balanced budget will be divided into two major components: Capital and Capital Improvement Program (CIP) and Operating.
2. A formal budget calendar shall be developed and presented to the BOC for approval, then

disseminated to the County Administration, Department Heads, Constitutional Officers, the Judicial Circuit, and Outside Agencies. The budget calendar shall consist of dates for the distribution of budget materials, due dates for the submission of budget requests, dates for budget workshops with staff and the BOC, and dates for the public hearings on the proposed budget, to include the date of the adoption of the budget.

I. Capital Budget/Capital Improvement Program (CIP):

A. Fayette County will undertake capital projects for the construction and improvement of infrastructure and public facilities, and for the orderly replacement of existing assets to achieve the following goals:

1. Promote economic development;
2. Enhance the quality of life;
3. Improve the delivery of services; and
4. Preserve community and historical assets.

B. For budgeting purposes, a capital project is generally defined as the acquisition of any asset or construction project with an anticipated cost of \$5,000 to \$49,999 and an estimated useful life of three or more years.

C. For budgeting purposes, a CIP project is generally defined as a major capital project with an anticipated cost of at least \$50,000 and an estimated useful life of more than three years.

D. Fayette County will develop a five-year Capital Improvements Program (CIP) plan for all CIP projects. The first year of the CIP plan will be part of the annual budget.

E. The CIP plan will be updated annually to direct the financing of and appropriations for new projects and updates to existing projects.

F. Fayette County will estimate the impact on operations of capital and CIP projects and will include these operating costs in future operating budgets.

G. Fayette County will utilize a fund named Capital Projects to account for capital projects.

H. Fayette County will utilize a fund named Capital Improvement Program to account for CIP projects.

I. Fayette County will utilize an internal service fund named Vehicle/Equipment Fund to account for the acquisition of vehicles and other motorized equipment.

J. Operating transfers from the various operating funds will be made annually, as needed to the Capital Projects fund, Capital Improvements Program fund, and the Vehicle/Equipment fund.

K. Fayette County will aggressively seek public and private grants, contracts and other outside sources of revenue to fund projects included in the Capital Improvements Program.

L. A project-length budget will be adopted for each capital project. The balances of appropriations for capital projects at year end is understood as being designated by management and re-appropriated in the following years until the project is completed.

II. Operating Budget:

A. Fayette County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that fund current expenditures through the obligation of future resources. Fayette County will not use short-term borrowing to meet operating budget requirements.

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

C. All Governmental Funds under the control of the Board of Commissioners are subject to the annual budget process. Flexible or cash flow budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.

D. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to estimated appropriations for each fund.

E. All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Pursuant to Governmental GAAP, revenues are budgeted when they become measurable and available. Likewise, expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

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

G. Each operating fund budget will be adopted at the total fund level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department or cost center does not exceed their allotted appropriation amount.

H. Fayette County will strive to include an amount in the General Fund (i.e., a line item for contingencies) to cover unforeseen operating expenditures of an emergency type. The amount of the contingency reserve will be no more than 5% of the total operating budget.

I. Fayette County will integrate performance measurement and objectives, and productivity indicators within the budget.

J. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, and expenditures and encumbrances with budgeted amounts.

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

L. Fayette County shall comply with all State laws applicable to budget hearings, public notices, public inspections, and budget adoption.

M. Enterprise and Internal Service Funds budgets shall be self-supporting whenever possible. Excess revenues of Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

3. The budget is divided into two major components: Capital and Capital Improvement Program (CIP) and Operating.

The Operating component of the budget is further divided into tracks: Track 1 - Staffing and Track 2 – Other Operating.

The budget is developed by levels: budget requests from the departments, budget recommendations from Staff, budget recommendations from the BOC, budget proposal, and final adjustments and approval of the budget by the BOC.

A budget calendar for the next fiscal year is developed and presented to the Board of Commissioners for approval.

A budget kickoff meeting is scheduled for the county departments, at which time the departments receive instructions on the budget process and all the budget forms necessary to complete their next year budget requests. Any new procedures are specifically clarified.

Letters are sent to the Judicial Circuit and the outside agencies to inform them of the start of the budget process and to provide them with the budget calendar.

Requests for funding are received from the Fayette County departments, the Judicial Circuit, and other outside agencies.

Capital and Capital Improvement Program (CIP):

The departments receive instructions and all budget forms necessary to complete their capital budgets, including forms necessary to provide updates to current capital and CIP projects. Classes are scheduled for staff members who are new to the process of next year budget entry.

Departments submit requests for new capital and CIP projects. Requests for projects detail funding sources and expenditures by line-item within the projects. The departments also provide updates on the status of capital projects and CIP projects from previous fiscal years.

New project numbers are created by the Finance Department. Budget line- items are assigned to each project. Projects are setup to be included in either the Capital Projects fund, the Capital Improvements Program fund, the Vehicle/Equipment fund, or any other special capital projects fund. The project numbers are then provided to the departments for them to do the budget entry.

By a predetermined deadline date, the departments submit all budget documentation on capital projects to the Finance Department. Budget entry for capital projects beyond this point is done only by the Finance Department. All requests of funding for capital projects are finalized.

The Finance Department prepares the capital budget reports to provide to the County Administrator. The County Administrator meets with the departments to discuss their new capital projects requests and updates on their current capital projects. The County Administrator makes recommendations and the capital budget is adjusted accordingly. The adjustments are finalized and the recommended capital budget is provided to the BOC. The departments are also provided with their recommended capital budgets.

The Board of Commissioners conducts budget workshops with the departments. New capital projects are discussed. The departments provide the BOC with updates of their current capital projects. The BOC makes recommendations. The capital budget is adjusted accordingly. The BOC recommended capital budget and CIP plan are finalized.

Operating Budget:

Track 1 – Staffing: budgeted salaries and benefits for current approved positions, current vacancies, and requests for new positions and promotions. The county departments are required to include detailed justification with their requests for new positions and promotions. The county departments are also responsible for providing a list of the budget contacts and the personnel who will be responsible for their budget entry.

The county departments are required to return all budget documentation by a deadline date. This is to allow sufficient time for the Finance Department and the Human Resources Department to complete the staffing budget process. Requests for positions with a new job title need to be submitted directly to Human Resources. These requests need to include a Job Content Questionnaire. Human Resources will establish the new job class and the corresponding pay grade for these new job titles.

Any cost-of-living adjustment (COLA) or pay-for-performance is determined by fund and included in the budget under the Contingency expenditure line for each fund. If approved, it will be allocated to each of the departments within each fund. If not approved, it will be taken out of the budget.

Increases in salary and supplements for constitutional officers that are mandated by law are determined by the HR department and factored in to determine the salaries to be used in the next year budget. The Human Resources Department also determines any changes to benefits premiums and payroll deductions to be effective for the next year budget.

Increases for COLA, pay-for-performance, salary increases for constitutional officers, new positions, promotions, and changes in premiums/deductions are entered into the payroll system. Salary and Benefits projections and personnel (FTE) counts are prepared for each department.

Staff (County Administrator, Finance, and Human Resources) meet to discuss the staffing projections and to make recommendations regarding the requests for new positions and promotions. As necessary, the County Administrator meets with the departments that requested new positions and promotions to inform them of the recommendations by Staff.

Staffing requests and recommendations are provided to the BOC. Budget workshops are held between the BOC and the departments to discuss staffing. The BOC makes recommendations on requests for new positions and promotions.

This is an important step in the budget process because the departments will base the remainder of their operating budget requests on their current year positions and the associated costs of new positions and promotions recommended by the BOC. Printouts of staffing budgets are provided to each of the departments.

Also during **Track 1** of the operating budget, the Assistant Director/Controller prepares the estimated revenue projections for all funds except the Water System who prepares their own. The revenue projections are reviewed by the County Administrator and the CFO and later

presented to the BOC.

Track 2 – Other Operating:

The departments receive instructions and all the budget forms necessary to complete track 2 of the budget. The departments are provided data on actual expenditures for the previous two fiscal years, current year adjusted budget, and year-to-date actual expenditures by line-item to aid them in projecting their next year budget requirements.

Department Heads are instructed to be conservative in their budget projections. The departments enter their budgets in the system. Refresher classes are scheduled for staff members on the process of next year budget entry.

Funding requests from the Judicial Circuit and other outside agencies are received by the deadline date. These budgets are entered by the Finance Department.

At a predetermined deadline date, budget entry beyond this point is done only by the Finance Department. Any changes or adjustments from the departments need to be submitted directly to the Budget Officer and agreed on by the CFO.

All requests for operating funding are finalized. The Finance Department prepares the reports to provide to the County Administrator. The County Administrator meets with the departments to discuss their operating budget requests. The County Administrator makes recommendations and the operating budget is adjusted accordingly.

The recommendations are finalized and the recommended operating budget is provided to the BOC. The departments are also provided with their recommended operating budgets. The Board of Commissioners conducts budget workshops with the departments. The BOC makes recommendations.

The budget is adjusted according to the BOC recommendations to produce a balanced budget proposal. The proposed budget is advertised one week prior to the first public meeting. Two public meetings are conducted to allow the citizens an opportunity to speak with the Board regarding the budget proposal.

The Board of Commissioners takes official action to adopt the budget. The budget is adopted by resolution and it becomes effective with the start of the new fiscal year, July 1st.

II. RESERVE FUND POLICY

PURPOSE

The county will maintain a sufficient working capital reserve in the General, Fire, EMS, and E911 funds to help offset economic downturns, provide sufficient working capital, and provide for sufficient cash flow for current financial needs. In addition, the county will maintain an emergency fund reserve in the General Fund.

POLICY

There shall be a consistent and uniform process for maintaining working capital and emergency fund reserves for Fayette County.

PROCEDURES

The county will maintain a working reserve equal to at least three months of the fund appropriations budget for the General, Fire, EMS, and E911 funds. This amount will be maintained as stabilization funds in the committed fund classification, except for E911 which will be maintained within the restricted fund classification. These reserves shall be created and maintained to provide the capacity to:

1. Offset significant economic downturn and the revision of any general government activity;
2. Provide sufficient working capital; and
3. Provide a sufficient cash flow for current financial needs at all times without short-term borrowing.

To be able to use funds that are committed for stabilization, the Board of Commissioners must take formal action to release funds. This type of action will only be taken when failure to take such action would result in a negative position for the unassigned fund balance.

In addition to the working capital reserves, the county will also maintain a \$2 million emergency funding in the assigned fund classification. The emergency funding will only be used for a declared state of natural disaster. The funds will not be released without formal action of the Board of Commissioners.

The county will also maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds. The county will develop capital reserves to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you-go basis.

III. INVESTMENT POLICY

PURPOSE

The purpose of this policy is to provide guidelines for the investment of funds that are not needed immediately to pay current obligations.

This policy will be used so that funds not needed for immediate cash will be invested in a way

that (1) safeguards the principal, (2) provides the liquidity required to meet financial obligations in a timely manner, and given these two goals, (3) provides the best return on investment.

POLICY

There shall be a consistent and uniform process for the investment of Fayette County funds not needed for immediate cash.

PROCEDURES

The first and foremost consideration in choosing investments is security. To reduce the risk of loss because of the failure of any financial institution, depository, broker, or dealer the county will 'pre-qualify' these entities prior to investing funds with them. Qualification will include, as appropriate, an audited financial statement demonstrating compliance with state and federal capital adequacy guidelines, proof of certification by a recognized association, proof of state registration, and evidence of adequate insurance coverage. The investment portfolio will be diversified in order to reduce the impact of potential loss from any one type of security or individual issuer. Risk of interest loss will be reduced by assuring that security maturity dates coincide with anticipated cash requirements, and by investing operating funds primarily in short-term securities.

The investments chosen will provide adequate liquidity to meet upcoming cash-flow requirements that may be reasonably anticipated. The investment portfolio will be structured so that investment securities mature concurrent with cash needs. In order to respond to unanticipated cash needs, investments will include securities with good resale markets, such as the local government investment pool.

While taking care to assure that security and liquidity needs are met, investments will be made in a way that can be expected to produce a reasonable return on investment. Meeting all three of these goals at once will mean that the majority of investments are in relatively low-risk securities, which will earn a fair return relative to the risk assumed. Investments will be diversified by maturity, issuer, and class of security in order to help meet these goals.

In compliance with Georgia Code Section 36-82-7, the county will invest bond issue proceeds only in the following:

1. The local government investment pool.
2. Bonds or other obligations of the State of Georgia, or any county municipal corporation, or other political subdivision of the state.
3. Bonds or other obligations of the United States, or subsidiary corporations which are fully guaranteed by the government.
4. Obligations of agencies of the United States government which are issued by the Federal Land Bank, the Federal Home Loan Bank, the Federal Intermediate Credit Bank, for the Central Bank for Cooperatives.
5. Bonds or other obligations issued by any public housing agency or municipal corporation in the United States, if they are fully secured as to the payment of both principal and interest under an annual contributions contract with the United States government.
6. Project notes issued by a public housing agency, urban renewal agency, or municipal corporation which are fully secured by agreement with the United States government.

7. Certificates of deposit of national or state banks located within the State of Georgia, and which have deposits insured by the Federal Deposit Insurance Corporation.
8. Certificates of deposit of federal savings and loan associations, state savings and loan associations, or state building and loan associations located within the State of Georgia, and which have deposits insured by the Savings Association Insurance Fund of the Federal Deposit Insurance Corporation or the Georgia Credit Union Deposit Insurance Corporation.
9. Securities or other interests in any no-load, open-end management type investment company or investment trust registered under the Investment Company Act of 1940.
10. A common trust fund maintained by any bank or trust company, so long as:
 - (a) Their portfolio is limited to bonds or other obligations of the U.S. government or subsidiary corporations of the U.S. government, which are fully guaranteed by the government,
 - (b) The company takes delivery of collateral either directly or through an authorized custodian,
 - (c) The company is managed in such a way as to maintain its shares at a constant net asset value, and
 - (d) Securities in the company are purchased and redeemed only through the use of national or state banks having corporate trust powers and located within Georgia.

As authorized by Georgia Code 36-83-4, the county may invest any money within its control (other than bond issue proceeds) in any of the following, in order to achieve the goals of security, liquidity, and return on investment:

- (a) The local government investment pool.
- (b) Obligations of this or other states.
- (c) Obligations issued by the United States government.
- (d) Obligations fully insured or guaranteed by a U.S. government agency.
- (e) Obligations of any corporation of the U.S. government.
- (f) Prime bankers' acceptances.
- (g) Repurchase agreements
- (h) Obligations of other political subdivisions of the state.

The Finance Department will prepare a quarterly investment report to be submitted to the County Administrator and the Board of Commissioners. The report will include a list of individual securities held at the end of the quarter, average weighted yield-to-maturity on investments, maturity dates of investments, and the percent of the portfolio which each type of investment represents.

IV. DEBT MANAGEMENT POLICY

PURPOSE

The purpose of this policy is to provide guidelines for issuing debt for the county. This policy will be used as a framework to ensure the county will meet its obligations in a timely manner, for public policy development, and for managing the capital improvement program.

POLICY

There shall be a uniform and consistent process in debt issuance for Fayette County.

PROCEDURES

Fayette County's debt management policy is designed to be fiscally conservative enough to safeguard the resources entrusted to it, yet flexible enough to use the most appropriate financing mechanisms as conditions and needs change.

In issuing, managing, and retiring debt, the county will abide by relevant provisions in the Georgia Constitution and codified law. As used in the state constitution, the term 'debt' means a fiscal liability not to be discharged by taxes levied within the year in which the liability is undertaken (Attorney General Opinion 75-19). Before incurring any bonded indebtedness, an analysis will be completed that shows anticipated annual tax collections will be sufficient to pay the principal and interest within 30 years.

To facilitate use of this policy in financial administration and management, it is divided into sections pertaining to: debt limit, debt structure, debt issuance, and debt management.

1. Debt Limit - Article IX of the state constitution sets legal limits on the maximum allowable amount of debt. In compliance, the county's total debt will not exceed 10% of the assessed value of all taxable property within the county.

Any proposed debt will be coordinated with the multi-year comprehensive plan and capital improvement program, and will reflect the priorities identified in the plans.

The county will use voter-approved general obligation debt to fund general purpose public improvements which cannot be financed from existing funding streams. Long-term debt will not be used to pay for on-going costs. Analysis of the feasibility of issuing debt for a capital project will consider ability to fund future operating, support, and maintenance costs.

A major consideration in issuing debt is affordability. To develop an indication of county residents' ability to absorb additional debt, the following ratios will be considered:

- a. Current debt per capita for the county
- b. Per-capita debt as a percent of per-capita income
- c. Debt service as a percent of current general fund revenues
- d. The ratio of debt to taxable property value

An analysis of revenue and expense trends will also be completed to provide an indication of the county's ability to repay the debt into the future.

2. Debt Structure - Debt will be financed for a period not to exceed the useful life of the capital improvements or other benefits derived, but in no event shall it exceed 30 years.

Debt will not be used when pay-as-you-go funding is available. If the direct users of a county service can be readily identified, consideration should be given to their paying for the services they receive through fees, assessments, or other appropriate charges.

Revenue bonds will be used to finance enterprise systems or other undertakings where appropriate. Since revenue-bond debt is paid out of revenue derived from the undertaking, and is not considered a debt of the county in state law, care will be taken to assure that anticipated revenues will meet principal and interest payments as they come due. In compliance with the

state constitution, the county will not exercise the power of taxation for paying any part of the principal or interest of revenue bonds, nor will it pay revenue bond obligations out of general revenues or with revenue sharing funds.

The county will operate in a fiscally conservative way that best preserves and safeguards its citizens' resources. Toward this objective, the favored type of debt instrument will normally use fixed rates of interest.

Debt with variable-rate interest payments should not be used unless it can be clearly documented that it will provide the best alternative for debt financing, taking care to consider the total cost of issuing, monitoring and managing this type of debt. If used, the county's variable-rate debt will not exceed 20% of total debt, unless benefit to the county's taxpayers is clearly documented.

The county will not use derivatives or other alternative financing for speculative purposes. Alternative financing products will be used only with approval of the Board of Commissioners, and only for appropriate objectives, such as debt savings due to market conditions, better management of assets and liabilities, reduced interest rate risk, or improved cash flow. Any consideration of using derivatives will include an analysis of all known or anticipated costs, and all risks such as basis risk, tax risk, counter-party risk, termination risk, liquidity renewal risk, remarketing risk, and credit risk. It should also include an analysis of the county's ability to perform adequate risk management over the life of the obligation. Inasmuch as variable rate debt will not be the prevalent form of financing, the need for alternative financing products like derivatives should be minimal.

In the event that an investment introduces the possibility of an arbitrage rebate liability, the Finance Department will monitor the investment closely. Outside expertise will be acquired to assist with the calculation and determination of rebates due to the Internal Revenue Service, inasmuch as the regulations and calculations are very complex, and any errors could result in significant settlement payments by the county.

Conduit debt involves certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a county government specifically to provide capital financing for an independent third party, such as a development authority. This does not obligate the county financially. However, the county reserves the right to approve or disapprove a conduit debt issue based on the third-party borrower's creditworthiness, credit rating, or other circumstances that it may deem of significance. The county may also consider how the use of the proposed debt would fit into existing public policy and long-range plans.

3. Debt Issuance - Standard practice will be to sell bond issues through the competitive bid process. There may be times, however, when conditions indicate that a negotiated bid will be more favorable; for instance, if an issue is unusually small, unusually large, or contains complex or innovative features. An evaluation of the method of sale will be done for each bond issue, including an assessment of the different risks associated with each method. Thorough records will be kept that document the process to demonstrate that it was equitable and defensible.

If a negotiated bid is to be used for a bond issue, the competitive process will be used to select an

underwriter, in order to ensure that multiple proposals are considered.

Outstanding debt will be reviewed on a routine basis. When there is a demonstrated economic or other benefit, the county should consider initiation of fixed-rate refunding or alternative financing products. In compliance with the Georgia Constitution, refunding debt (other than revenue bonds) will not extend the maturity date beyond the original debt being refunded, and will not increase the original interest rate, without voter approval.

4. Debt Management - The county will ensure that adequate internal controls exist to provide compliance with relevant federal, state or other laws, rules, regulations, and covenants associated with outstanding debt.

For revenue bonds supported by enterprise funds, an annual analysis will be completed to ensure fees, rates, or other enterprise revenue are sufficient to meet debt service requirements.

Note: For guidance on investment of bond proceeds, please see the Fayette County investment policy.

V. PURCHASING CARD POLICY

PURPOSE

The purpose of this policy is to provide guidelines by which Fayette County employees can participate in a purchasing card program as an efficient and cost-effective means to purchase job-related goods and services.

POLICY

This policy will apply to all employees participating in the purchasing card program and is intended to provide flexibility to make small dollar purchases as well as travel arrangements and seminar/conference reservations when needed. The purchasing card program is intended to reduce the use of petty cash and small dollar purchase orders. Goods requiring solicitation of bids should be directed to the Purchasing Department.

Note: The policy and procedures herein do not apply to the Sheriff's Office when using confiscated funds for such purchases.

PROCEDURES

A. Issuance of P-Cards

Purchasing cards shall be issued to employees only by the direction of their Department Head. Elected Officials and the County Administrator may request cards for themselves.

P-Cards shall be surrendered and accounts closed upon termination of employment with the

County for any reason.

B. Transaction Limits

The following limits shall apply in regards to purchases made with County P-Cards:

1. Dollar limit per transaction - \$500
2. Billing cycle dollar limit - \$5,000

Transactions for travel such as hotel stays covering multiple days which exceed \$500 must be approved by the Department Head prior to travel.

Other transactions not meeting the limits outlined within this policy must be approved by the County Administrator prior to purchase.

C. Purchases

Under no circumstances is a purchasing card program participant permitted to use the P-Card for personal purchases. All P-Card transactions shall be related to official County business.

Purchases shall not be split to stay within the limits established.

Allowable purchases include, but are not limited to, employee travel and training, seminars, professional membership dues, building supplies, cleaning supplies, vehicle or computer parts, safety supplies, shipping/postage, office supplies and emergency purchases.

Prohibited purchases include, but are not limited to, alcoholic beverages, cash advances, gifts, gift cards, legal services, medical services, computer hardware and software, personal items and unbudgeted items. In the case of non-travel meals, expenses should be limited to the following events:

1. A meeting hosted by the County Administrator or the Board of Commissioners.
2. A meeting required by law or authorized by a department director which is anticipated to last more than four (4) hours and which, is scheduled through normal meal times.
3. A business meal with someone other than another County official or employee in order to discuss a specific item of county business. Receipts are required for such meals and should detail the nature of the meeting and the number of attendees.

D. Roles and Responsibilities

1. ***P-Card Program Administrator*** will serve as the liaison with the Bank handling the County's program by coordinating the issuance of cards, maintaining card limits, cancelling cards as necessary and ensuring balances due are paid in a timely manner. The Program Administrator will also monitor the timely receipt from departments of the transaction logs, record each transaction within the accounting system, publish the annual

due date schedule for completed transaction logs, assist in maintaining the program policy and procedures, provide training as needed, any preform any other task related to the P-Card program as assigned by the CFO.

2. ***P-Card Holder or Department Designee*** as assigned by the Department Head will be responsible for securing account numbers, expiration dates, and security codes for all purchasing cards assigned to self or to the Department, ensuring only job-related goods or services allowed under the P-Card program are purchased and the purchasing card bi-weekly billing statement is reconciled. The reconciliation will be considered complete when a completed transaction log is submitted to Finance by the scheduled due date with an itemized receipt or invoice for each transaction attached confirming state sales tax has not been charged (exception-meals). The transaction log must be signed by the cardholder or department designee and the Department Head.
3. ***Department Heads/Elected Officials*** are responsible for determining which employees will be issued a purchasing card, notifying Finance when such employee terminates employment with the County, approving and signing each billing statement transaction log for their department's purchases and verifying funds are available in the department's budget. In addition, any suspected abuse should be reported to the CFO immediately.

E. Audit

The Finance Department Accounting Analysts will review their departments' P-Card transaction logs and verify the receipts submitted did not charge sales taxes (exception-meals), the amounts charged reconcile to the billing statement and the accounting codes assigned are accurate.

The CFO or their designee will conduct a bi-weekly audit to verify the spending activity relative to the established guidelines and compliance with the P-Card policy. The audit will be no less than ten percent (10%) of the number of cards with activity but no less than two (2) cards. The selection process will be based on a random selection process using RANDOM.ORG.

The County Administrator, CFO and assigned financial analyst will conduct spot audits of all transactions that warrant a further review or explanation.

F. Violations

Failure to comply with the P-Card policy will be considered a violation of the program with the follow actions and / or disciplinary action as appropriate.

- 1st Violation 30 day P-card suspension
- 2nd Violation Removal from the P-card program

VI. REPLACEMENT OF VEHICLES, HEAVY EQUIPMENT, AND OTHER ASSETS

PURPOSE

Fayette County owns and uses vehicles, road-construction and other heavy equipment, tractors, trailers, and similar assets in conducting county business. This policy and procedures section is designed to produce the desired outcomes of:

- Predictability in establishing annual budgets for asset replacement.
- Predictability for the Departments in planning replacement and use of assets.
- Minimized wait times between identifying the need to replace an asset and receipt of the new asset.
- Conservation of tax dollars by achieving optimum useful life from each asset.
- Enabling employees to conduct county business by providing appropriate equipment.

POLICY

Vehicles, heavy equipment, tractors, and similar assets will be purchased, maintained, used, and retired in a manner that provides the best return on investment. The policy for replacement of these classes of assets is designed to accomplish this goal, while assuring that appropriate equipment is available to effectively conduct county business.

Note: Except as otherwise noted, this policy does not pertain to assets acquired with federal or state seizure funds, property obtained through the Georgia Emergency Management Agency's 1033 Excess Property Program, or other non-county resources. Assets used by Water System and Solid Waste will be replaced with enterprise funds, but will follow the process set forth in this policy.

PROCEDURES

A. Funding for Asset Replacement - A sinking fund shall be established and maintained for the systematic, timely replacement of vehicles, road machinery, tractors, trailers, and similar assets. This will be a reserve account, with the fund balance carried forward each fiscal year.

As part of the annual budget process, the Finance Department will recommend an estimated amount to be added to the fund. Proposed amounts will be based on an annuity that will enable relatively consistent amounts to be added to the sinking fund each year.

The fund will consist of two amounts:

- 1) The annuity balance designated to replace vehicles and other assets, as approved by the Board of Commissioners during the annual budget process.
- 2) An amount to be used for unexpected or infrequent events, such as damaged or wrecked vehicles. This portion of the fund can be used to compensate departments for actual losses sustained, such as insurance deductibles or repairs that insurance has not covered, upon approval of the Board of Commissioners.

B. Criteria for Replacement - County departments should use assets until it is no longer advantageous to keep them, due to economic, obsolescence or other reasons. Guidelines as to expected useful life of assets have been established using age, mileage or both as criteria, as appropriate. The guidelines assume proper maintenance and repair of the assets.

Guidelines for replacement of vehicles are based on mileage and age, as follows:

- | | |
|---|---------------------------|
| 1) Emergency / pursuit sedans, trucks, & SUV's | 100,000 miles or 5 years |
| 2) Other sedans and sport-utility vehicles | 150,000 miles or 7 years |
| 3) Pickup trucks, vans | 150,000 miles or 10 years |
| 4) Dump trucks | 120,000 miles or 10 years |
| 5) Ambulances | 250,000 miles or 10 years |
| 6) Fire apparatus (front-line service) | 15 years |
| 7) Fire apparatus (reserve – after 15 years front-line) | 5 years |
| 8) Brush units / BFP units | 10 years |
| 9) Rescue Units | 15 years |

Guidelines for other assets covered under this policy are:

- | | |
|--|----------|
| 10) Backhoes, bush hogs, compactors, drum rollers,
hay blowers, loaders, rollers, sand & salt spreaders,
tack distributors, track hoes, large tractors, and
similar equipment | 15 years |
| 11) Dozers, graders, pan scrapers, skid steer loaders,
soil compactors, and similar equipment. | 20 years |
| 12) Trailers | 15 years |
| 13) Grounds equipment, mowers, tractors, attachments | 7 years |

Replacement guidelines for other assets that do not fit these descriptions will be established on a case-by-case basis as needed.

Assets included in Categories 1-11 above will be placed on consent agendas after consideration and approval by the Vehicle Replacement Committee, as described in Part E below. Assets included in Categories 12-13 will not need to go through the Vehicle Replacement Committee for replacement; instead, they can be replaced as approved in the budget development and approval process.

C. Maintenance and Care of Assets - The department head who is custodian for an asset will be responsible for maintaining it in good repair and working condition until it is replaced. Records should be kept by each department to document regular maintenance and reasonable care that preserve the utility of each asset.

The county's Fleet Maintenance operation is available for most maintenance and many types of repairs. The Sheriff's Department is invited to use this service, especially in instance when they will realize an economic or other benefit. Other departments and offices are to use Fleet Maintenance to repair, maintain and preserve their vehicles or heavy equipment.

D. Authorized vehicle colors - The color of a county vehicle helps citizens to quickly identify its official purpose. All newly acquired vehicles will be white, with the official logo of the acquiring department, with the following exceptions:

- 1) The Sheriff has authority to determine the color(s) of the vehicles used by the Sheriff's Office.

- 2) Vehicles used by the Marshal's Office will be black.
- 3) Fire and Emergency Medical Services vehicles will be red, or red with white.
- 4) The vehicle used by the Constable will be beige or a similar color.

Any other color exceptions must be approved by the County Administrator prior to acquisition of the vehicle. When a vehicle is transferred from one department to another, if it is not the authorized color for the receiving department, it must be painted the authorized color.

E. Replacement Planning - The Finance Department will coordinate development of an annual projection of assets that will meet the guideline criteria for the upcoming fiscal year. The Finance Department will prepare a spread sheet that identifies, based on available information within the asset inventory system, all of the assets that will meet replacement guidelines at the beginning of the upcoming fiscal year. The Finance Department will forward the draft document to other departments, who will update mileage or other data as needed, and return it to the Finance Department. The finished document will be used for planning and budget purposes, to increase the level of predictability in establishing annual contributions to the sinking fund, and to assist departments in planning for asset replacement.

Timeframes and deadlines for this document will be established by the Finance Department each year in order to include the information in the overall budget development process.

F. Replacement Process - After an asset meets the guideline criteria for replacement, or when it is expected to do so in the upcoming quarter, the department to which the vehicle is assigned will be responsible for obtaining an inspection by Fleet Maintenance. The Director of Fleet Maintenance will determine if the asset can be economically repaired and returned to duty, or if it should be retired from its present use for safety, economic, or other concerns. If the asset can no longer be appropriately used in its present capacity, the Director of Fleet Maintenance will recommend whether the county should retire the asset, or use it in another capacity. The recommendation will consider the estimated remaining useful life, cost to maintain, anticipated downtime, or any other pertinent facts.

A standing Vehicle Replacement Committee shall consist of:

- the Finance Director or designee(s)
- the Fleet Maintenance Director
- the Chief Marshal
- a representative of the Sheriff's Department
- any other person(s) as decided by the County Administrator

The Committee shall be chaired by the Finance Director or designee. Its primary purpose will be to recommend replacement, re-assignment, or other disposition of vehicles, heavy equipment, tractors, trailers, and similar assets, as requested by department heads.

The Chair of the Vehicle Replacement Committee will schedule quarterly meetings to consider recommendations for asset replacement. Assets will be considered (1) which have met the criteria for replacement, or are anticipated to do so in the upcoming quarter and (2) which have been inspected by Fleet Maintenance prior to the meeting date. The Committee Chair will

consider proposals from the Sheriff's Department, Fleet Maintenance, or others regarding the scheduling of meetings to take advantage of manufacturers' production or delivery schedules, urgency of replacing the vehicles, or other considerations.

The Fleet Maintenance Director will bring documentation to Committee meetings that will facilitate the process of developing recommendations for vehicle replacement. The documentation will include the results of the Fleet Maintenance inspection, plus any other observations or information that will be needed to make a good recommendation.

Documentation should also note any attachments or components that can economically be removed from the old asset and reassigned to a new one.

The head of the department that owns the asset, or his / her designee, will be a participant in the called meeting, and will provide information as needed by the Committee. The department's representative will provide a list of proposed purchases to replace the asset(s), including any additional components, attachments, or other add-on equipment.

NOTE: The following distinctions are provided to clarify what types of items should be included in an asset replacement proposal, and what types of items should be a separate purchase decision. For this purpose, two categories of property are considered:

1) **Attachment** – tangible property that is usually actually attached to the “parent” asset (e.g. automobile or truck), and they function as one piece of equipment. In general, an attachment should:

- a. Have the same person responsible for the parent asset and the attached item.
- b. Be financially depreciated in the accounting records with the parent asset.
- c. Plan to be disposed of with the parent asset or removed and transferred to a

different parent asset later.

Examples of attachments would include decals, light bars, push bumpers, headlight flashers, or prisoner cages. Although some of these items are often used in more than one vehicle, it is not administratively or financially advantageous to tag, inventory, depreciate and track these items separately.

2) **Component** – tangible property that is related to, but not an integral part of, another asset. Generally, a component will:

- a. Be able to function away from the parent asset, either as a stand-alone unit or with another parent.
- b. Be financially depreciated (if applicable) separately from the parent asset.
- c. Be inventoried and tracked separately from the parent asset.
- d. Ordinarily be disposed of separately from the parent asset.

Examples of components include 800 MHz radios, digital video cameras, or shotguns.

The department head should request any attachment items along with a new “parent” asset. Component items will be part of a separate purchasing decision process and, in general, should be considered as part of the annual budget development process, apart from vehicle or other “parent” asset replacement.

After the Vehicle Replacement Committee has voted to recommend replacement of an asset, the Finance Department will prepare a consent agenda request for the Board of Commissioners' consideration. The request will include the proposed type and cost of the replacement vehicle or other asset, as well as any attachments or other proposed expenditures that are not part of the requesting department's existing Maintenance and Operating budget.

In order to assure that insurance, asset security, and overall accountability are maintained, acquisition or retirement of assets will be addressed by the Board of Commissioners through the consent agenda process as follows:

1. Acquisition of assets:

(a) The Board of Commissioners will give prior approval to the acquisition of any asset that falls within the scope of this policy, whether purchased with county funds, or with enterprise funds such as water system or solid waste disposal revenues.

(b) Assets that are available as a result of federal or state seizure or similar program may be acquired through the court process. To assure that assets are properly insured, registered and titled within timeframes allowed, the Finance Department will need to be notified within two weeks of acquisition.

(c) For the reasons enumerated in (b) above, the Sheriff's Department will need to notify the Finance Department of assets purchased through use of resources derived from sources such as federal or state seizure programs (e.g., cash or trade-ins) within two weeks of acquisition. This will enable the Finance Department to assure that vehicles are properly insured, registered and titled within time frames allowed.

2. Disposal of assets:

(a) The Board of Commissioners will give prior approval to the disposal of any asset that falls within the scope of this policy, and which was purchased with county funds or enterprise funds.

(b) The Board of Commissioners must authorize the Finance Department to take necessary actions associated with the disposal of assets acquired through federal seizure, state seizure, or similar programs. This includes, but is not limited to, such steps as transfer of confidential license tags from an old vehicle to a new one, removing an asset from the county's inventory records, or properly recording financial transactions (e.g. monthly depreciation schedules). So that the county can properly execute these types of transactions, the Sheriff's Department agrees to notify the Finance Department of disposal of federal seizure, state seizure, or similar assets within two weeks of such disposal.

The FY 2026 Adopted Budget complies/allows compliance with relevant Financial Policies

Budget Policy

A. The budget directs resources to meet current expenditures (**FY 2026 Adopted Operating Budget**) and capital expenditures (**FY 2026 Adopted Capital Budget**) for the upcoming fiscal year and plan for anticipated outlays for the next five fiscal years (**FY 2026-2030 Capital Improvements Plan**).

B. The budget process culminates with the adoption of an annual balanced budget for each fund (**FY 2026 Adopted Operating Budget**) and under a project-length balanced budget for each capital project fund (**FY 2026 Capital Budget**). All capital projects included in the budget are fully funded with current revenues.

Reserve Fund Policy

The FY 2026 Adopted Budget allows compliance with the following reserve fund policy requirements: maintaining a working reserve equal to at least three months of the fund appropriations budget, maintaining a \$2 million emergency reserve in the General Fund, and reserves to fund the entire 5-year Capital Improvements Plan (CIP). The budget allows the compliance with these policy requirements because only current revenues are used to finance current expenditures, no fund balance is used.

Debt Management Policy

A. No additional debt will be issued to fund capital projects in the Capital Improvements Plan (CIP). Funding for the entire 5-Year CIP program has already been assigned within the fund balance of the respective governmental funds.

B. Debt will not be used when pay-as-you-go funding is available. Funding from current revenue in the FY 2026 adopted budget is sufficient to pay current expenditures.

Replacement of Vehicles, Heavy Equipment, and Other Assets Policy

A. A systematic and coordinated schedule for replacement of vehicles, road machinery, and other assets is updated annually as part of the budget process. The purpose is to arrive at an estimated total annual replacement cost for the vehicles and equipment being replaced.

B. Based on the estimated total annual replacement cost for the following fiscal year and the cost of any new vehicles and equipment to be added to the county fleet, transfers of funding from the respective governmental funds are included in the adopted budget to fund the acquisition of these vehicles, heavy machinery, and other assets.

FAYETTE COUNTY, GEORGIA
ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7 and Section 14 of Article II of the Fayette County Code.
2. Fayette County will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities.
3. Fayette County will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles.
4. Fayette County will maintain accurate records of all assets to ensure a high degree of stewardship of public property.
5. Fayette County will develop an ongoing system of financial reporting to meet the needs of the Board of Commissioners, the County Administrator, Department Heads, and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.
6. Fayette County will follow a policy of full disclosure on its Financial Reports.

FAYETTE COUNTY, GEORGIA MEASUREMENT BASIS

Basis of Accounting - used in the Annual Comprehensive Financial Report (ACFR)

The term “***basis of accounting***” refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the particular measurement focus being applied.

Governmental Funds are used to account for the County’s general government activities. Governmental funds use the **modified accrual basis of accounting**. Revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter. Expenditures are generally recorded when the related liability is incurred.

Proprietary Funds use the **accrual basis of accounting**. Revenues are recorded when earned and expenses are recorded when the related liability is incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items.

Fiduciary Funds account for resources held by the County in a **trustee capacity** or **as an agent** on behalf of others. These funds are custodial in nature and do not present results of operations or have a measurement focus.

Basis of Budgeting

Governmental Funds use the **modified accrual basis of accounting**. Revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”).

Proprietary Funds use the **cash basis of accounting**. Revenues are recorded when received and expenses are recorded when paid. There is no distinction between operating and non-operating items.

Fiduciary Funds are not included in the budget.

Basis of Accounting and Basis of Budgeting – Differences

1. All funds are included in the ACFR. Not all funds are included in the budget. Budgets are not prepared for fiduciary funds and internal service funds, except for the Vehicle/Equipment fund.
2. Depreciation and amortization expense for proprietary funds are included in the ACFR. These are not included in the budget.
3. Enterprise funds use the accrual basis of accounting in the ACFR and use the cash basis in the budget.
4. The results of operations of component units are included in the ACFR. These are not included in the budget.

FAYETTE COUNTY, GEORGIA BUDGET AMENDMENTS

Each year, an annual budget is formulated which represents the County's plan for expending its anticipated revenues during the upcoming fiscal period. When the budget is adopted at the end of June each year, it is at that point in time, management's best estimate as to the most efficient allocation of financial resources to meet the service needs of the community. Even then it is recognized that amounts originally adopted can be affected by the occurrence of unanticipated revenues and/or expenditures or the need to transfer appropriations among funds or among departments. Original appropriations are then amended by transferring funds. This will bring line-items within a new "Revised" budget amount.

There are two classes of budget adjustments: ***amendments*** that need to be approved by the Board of Commissioners and ***transfers*** between line-items that only need approval by county management.

Budget Amendments need to be approved by the Board of Commissioners:

1. Changes in revenue or expenditure appropriations that increase or decrease the adopted budget for a fund or a department (the legal level of control) shall require the approval of the Board of Commissioners.
2. Changes in appropriations of capital projects shall require the approval of the Board of Commissioners.
3. Any transfer of appropriations from/to salary, benefits and or contingency line-items (if used) shall require the approval of the Board of Commissioners.

Procedure for amendments – the requesting department will prepare a Consent Agenda Item to be presented to the Board of Commissioners for approval. After approval by the Board of Commissioners, the Finance Department will enter the budget amendment in the financial system.

Budget transfers need only approval by county management:

1. Reassignment of resources among line-item expenditures (except salary, benefits, and contingency) within a department's approved budget requires only approval by the Department Manager and the Finance department. This reassignment of funds cannot change the department's total adopted budget.

Procedure for transfers – the department that is requesting the transfer needs to submit a Budget Transfer Request form to the Finance department. The transfer form lists the line-item(s) from where the funds will be transferred and the line item(s) to where the funds will be transferred, the amount of the transfer, and a justification for the transfer. After approval by Finance Management, the transfer is entered in the financial system and the requesting department is informed that the transfer is complete.

Budget amendments and transfers change original line-item appropriations. The net effect of increases and decreases to the adopted budget results in a new "Revised" budget amount.

**FAYETTE COUNTY, GEORGIA
FUNDS INCLUDED IN THE ANNUAL ADOPTED BUDGET**

Governmental Funds

100 – General Fund

Special Revenue Funds

- 205 – Law Library Surcharge
- 214 – Accountability State Court
- 215 – 911 Communications
- 216 – Jail Surcharge
- 217 – Juvenile Supervision Surcharge
- 218 – Victims Assistance Surcharge
- 219 – Drug Abuse & Treatment
- 270 – Fire Services
- 271 – Street Lights
- 272 – Emergency Medical Services
- 291 – Animal Control Spay Neuter

Capital Projects Funds

- 372 – Capital Projects
- 375 – Capital Improvement Program

Enterprise Funds

- 505 – Water System
- 507 – Water System CIP Projects
- 540 – Solid Waste

Internal Service Funds

610 – Vehicle/Equipment

FAYETTE COUNTY, GEORGIA FUND TYPES

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (i.e., special revenue funds). Governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types use the modified accrual basis of accounting. Governmental funds include the ***General Fund***, ***Special Revenue Funds***, and ***Capital Projects Funds***.

1. ***General Fund*** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, sales & use taxes, and charges for services. Primary expenditures are for public safety, general government, judicial system, and public works.

2. ***Special Revenue Funds*** account for resources legally restricted to expenditures for specified current operating purposes. The focus of Special Revenue Fund accounting is on sources and uses of "available spendable resources" rather than on costs of services. They are accounted for on a spending measurement focus using the modified accrual basis of accounting. The following are Special Revenue Funds used by the County:

a) ***911 Communications*** – to account for revenues generated by a telephone usage surcharge used to operate and maintain an emergency 911 telephone communications and dispatch center.

b) ***American Rescue Plan Act (ARPA) Fund*** – accounts for the proceeds of direct funding through the American Rescue Plan Act (ARPA).

c) ***Emergency Medical Services*** – to account for emergency services provided within the EMS tax district. Financing is derived principally from a special tax levy against property owners.

d) ***Fire Services*** – to account for fire protection provided within the fire district. Financing is derived principally from a special tax levy against property owners.

e) Other Special Revenue Funds derive their revenue from fees and fines surcharges that are broken down into various specific County functions including ***Law Library Surcharge, Accountability State Court, Jail Surcharge, Juvenile Supervision Surcharge, Victims Assistance Surcharge, Drug Abuse and Treatment, and Animal Control Spay Neuter***.

f) ***Law Enforcement Confiscated Monies (L.E.C.M.)*** – to account for monies confiscated under Federal and Georgia law by Fayette law enforcement officers related to controlled substance offenses. The Federal monies come from both the Department of Justice and Department of the Treasury. This money is restricted and must be used to enhance law enforcement efforts such as to defray the costs of complex investigations, to purchase equipment and to fund training for staff of the Sheriff's department.

g) ***Street Lights*** – to account for revenues generated by user charges for maintaining street lights.

h) ***Hotel/Motel Excise Tax Fund*** – to account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions, and trade shows in the County.

i) ***Opioid Settlement Fund*** – to account for the County's share of the proceeds of

the opioid settlement funds which is restricted for approved uses.

j) ***Sheriff Programs Fund*** – to account for the monies collected from inmates for the purchase of supplies. The profit from these sales is used for the benefit of the general inmate population.

k) ***Court Programs Fund*** – to account for monies collected in the Clerk of Courts office for technology, imaging and preservation.

3. ***Capital Projects Funds*** – to account for the acquisition of fixed assets or construction of capital projects not being financed by proprietary fund types. These are discussed in detail in the Capital Budget section of this document.

Proprietary funds are used to account for activities similar to those found in the private sector. Proprietary funds use the accrual basis of accounting. There are two types of proprietary funds: ***Enterprise funds*** and ***Internal Service funds***.

1. ***Enterprise Funds*** are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Fayette County uses the following Enterprise Funds:

a) ***Water System Fund*** – The County uses a Water System Enterprise Fund to account for the provision of water services to the residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and debt service, and billing and collection.

b) ***Solid Waste*** – The Georgia Comprehensive Solid Waste Management Act requires the County to report to the Department of Community Affairs the total cost of providing solid waste management services and to disclose this information to the public. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and landfill charges.

2. ***Internal Service Funds*** are used to account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. Fayette County uses the following Internal Service Funds:

a) ***Vehicle/Equipment Fund*** – used to account for the acquisition of vehicles, heavy equipment, and similar assets.

b) ***Worker's Compensation Self-Insurance*** – used to provide resources for payment of workers' compensation claims of County employees.

c) ***Dental/Vision Self-Insurance*** – used to provide resources for payment of employee dental/vision claims.

d) ***Medical Self- Insurance*** – used to provide resources for the payment of medical claims, the cost of the Employee Assistance Program (EAP), and the annual flu shots.

Fiduciary funds are used to account for resources held in a trustee capacity for the benefit of parties principally outside the government. These funds are not reflected in the Government-Wide Financial statements because the resources of fiduciary funds are not available to support the County's own programs. The County holds funds on a trustee capacity or as an agent for the following: Tax Commissioner; Sheriff's Office, Superior Court, State Court, Magistrate Court, Juvenile Court, Probate Court, and Griffin Judicial Circuit.

Budgeted - Fund Types, Funds, Functional Areas, and Departments

Fund Type	Fund	Function	Department
Governmental Fund	100 - General Fund	10 - General Government	Administration
			Buildings & Grounds Maint
			Commissioners
			Contingency
			Elections
			Engineering Office
			Finance
			Human Resources
			Information Systems
			Law Department
			Non-Departmental - General Government
			Purchasing
			Tax Assessor
			Tax Commissioner
Governmental Fund	100 - General Fund	20 - Judicial System	Board Of Equalization
			Clerk Of State Court
			Clerk Of Superior Court
			District Attorney
			GJC Juvenile Court
			GJC Superior Court
			Juvenile Court
			Magistrate Court
			Non-Departmental - Judicial
			Probate Court
			Public Defender
			State Court Judge
			State Court Solicitor
			Superior Court Judges
Governmental Fund	100 - General Fund	30 - Public Safety	Animal Control
			County Coroner
			Emergency Management
			Non-Departmental - Public Safety
			Sheriff - Criminal Investigations
			Sheriff - Field Operations
			Sheriff - Jail Operations
			Sheriff - Special Operations
Governmental Fund	100 - General Fund	40 - Public Works	Environmental Management
			Fleet Maintenance
			Non-Departmental - Public Works
			Public Works Administration
			Road Department
Governmental Fund	100 - General Fund	50 - Health and Welfare	Dept Of Family & Children
			Fayette Community Options
			Fayette Counseling Center
			Non-Departmental - Health & Welfare
			Public Health
			Senior Citizens Center
Governmental Fund	100 - General Fund	60 - Culture & Recreation	WIC - Women Infants & Children
			Libraries
			Non-Departmental - Culture & Recreation
			Recreation

Budgeted - Fund Types, Funds, Functional Areas, and Departments

Fund Type	Fund	Function	Department
Governmental Fund	100 - General Fund	70 - Planning & Development	Building Safety
			Code Enforcement Section
			County Extension
			Development Authority
			Georgia Forestry Commission
			Non-Departmental - Planning & Development
			Planning & Zoning
Governmental Fund	100 - General Fund	80 - Debt Service	Criminal Justice Center Debt
Governmental Fund	100 - General Fund	90 - Other Financing Uses	Transfer To Other Funds
Governmental Fund	205 - Law Library Surcharge	20 - Judicial System	Law Library
	206 - Sheriff Programs	30 - Public Safety	Sheriff - Jail Operations
	207 - Court Programs	20 - Judicial System	Clerk of Superior Court Program
	210 - Confiscated Property - State	30 - Public Safety	Confiscated Property
	211 - Confiscated Property - US Customs	30 - Public Safety	Confiscated Property
	212 - Confiscated Property - Federal	30 - Public Safety	Confiscated Property
	213 - Opioid Settlements	30 - Public Safety	Sheriff/Fire Services/Emergency Medical Services
	214 - Accountability State Court	20 - Judicial System	Accountability State Court
	215 - 911 Communications	30 - Public Safety	911 Communications
	216 - Jail Construction Surcharge	30 - Public Safety	Jail Surcharge
	217 - Juvenile Supervision Surcharge	20 - Judicial System	Juvenile Supervision
	218 - Victims' Assistance Surcharge	50 - Health and Welfare	Victim'S Assistance
	219 - Drug Abuse & Treatment	50 - Health and Welfare	Drug Abuse & Treatment
	230 - American Rescue Plan Act of 2021	Various functions	Various Departments
	270 - Fire Services	30 - Public Safety	Fire Services
	271 - Street Lights	40 - Public Works	Street Lights
	272 - Emergency Medical Services	30 - Public Safety	Emergency Medical Services
	275 - Hotel/Motel Tax	<i>Only revenue</i>	<i>Proceeds transferred to Geneal Fund annually</i>
	291 - Animal Control Spay Neuter	30 - Public Safety	Animal Control Spay Neuter
Capital Fund	372 - Capital Projects	Various functions	Various Departments
	375 - Capital Improvement Program	Various functions	Various Departments
Enterprise Fund	505 - Water System	Water System	Administrative - Debt/FA
			Customer Service
			Field Operations
			Reservoir Management
			Water Admin
			Water Billing
			Water Crosstown
			Water Lab & Compliance
			Water Maintenance
			Water Marshal
			Water So Fayette
	507 - Water System CIP	Water System	Water System
Enterprise Fund	540 - Solid Waste	Solid Waste	Solid Waste & Recycling
Internal Service Fund	610 - Vehicle/Equipment	Various functions	Various Departments

FUNDS REPORTED IN ANNUAL COMPREHENSIVE FINANCIAL REPORT (AUDITED)	FUNDS INCLUDED IN ANNUAL ADOPTED BUDGET
100 - General Fund	100 - General Fund
101 - Griffin Judicial Circuit	
205 - Law Library Surcharge Fund	205 - Law Library Surcharge Fund
206 - Sheriff Operations	
207 - Court Programs	
210 - State Confiscated Property Fund	
211 - US Customs Fund	
212 - Federal Confiscated Property Fund	
213 - Opioid Settlements Fund	
214 - Accountability State Court	214 - Accountability State Court
215 - 911 Communications	215 - 911 Communications
216 - Jail Surcharge Fund	216 - Jail Surcharge Fund
217 - Juvenile Supervision Surcharge Fund	217 - Juvenile Supervision Surcharge Fund
218 - Victims Assistance Surcharge Fund	218 - Victims Assistance Surcharge Fund
219 - Drug Abuse & Treatment Superior Court	219 - Drug Abuse & Treatment Superior Court
230 - American Rescue Plan Act 2021	
270 - Fire Services Fund	270 - Fire Services Fund
271 - Street Lights Fund	271 - Street Lights Fund
272 - Emergency Medical Services	272 - Emergency Medical Services
275 - Hotel/Motel Tax	
291 - Animal Control Spay Neuter	291 - Animal Control Spay Neuter
321 - Splost Roads County-Wide	
322 - 2017 Splost Voter Approved	
327 - 2023 Splost Voter Approved	
372 - Capital Projects	372 - Capital Projects
375 - Capital Improvement Program	375 - Capital Improvement Program
505 - Water System Fund	505 - Water System Fund
507 - Water System CIP	507 - Water System CIP
540 - Solid Waste Fund	540 - Solid Waste Fund
545 - Solid Waste CIP	545 - Solid Waste CIP
601 - Workers' Compensation Fund	
602 - Dental/Vision Self-Insurance Fund	
603 - Major Medical Self-Insurance Fund	
610 - Vehicle/Equipment Fund	610 - Vehicle/Equipment Fund

FAYETTE COUNTY, GEORGIA CAPITAL BUDGET

Policies and Procedures

The **Capital Budget** is part of the Fayette County annual budget and serves as a guide for efficiently and effectively undertaking capital projects for the construction and improvement of infrastructure and public facilities, promote economic development, improve the delivery of services, and the orderly replacement of existing assets.

As part of the Capital Budget process, Fayette County prepares a **Capital Improvement Program (CIP) Plan**. The CIP plan is a five-year schedule of major capital projects. It includes the funds required for the completion of the projects and the sources for funding these projects. The Capital Improvement Program (CIP) was adopted to assist the county in complying with the Georgia Code. Georgia Code 36-81-3 (b) (2) states that:

Each unit of local government shall adopt and operate under a **project-length balanced budget** for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-length balanced budget shall appropriate total expenditures for the duration of the capital project.

The first year of the Capital Improvement Program (CIP) is part of the Capital Budget.

Once the Capital Budget is adopted, the approved appropriation for each capital project is retained, from fiscal year to fiscal year, until the appropriation is expended, the project is completed, or the Board of Commissioners amends the appropriation and approves to transfer the funding to other project(s) or to fund balance. Projects in the remaining four years of the five-year CIP plan are for planning purposes only and are authorized, but not budgeted, until included in an adopted Capital Budget. The five-year Capital Improvement Program (CIP) plan is revised annually to include new projects and revisions to existing projects.

The Capital Budget is part of the annual balanced budget that is adopted by the Board of Commissioners by resolution and becomes effective with the start of the new fiscal year on July 1st.

Process of How Capital Projects are Identified, Prioritized, and Selected

The first criteria for identifying and selecting capital projects is their alignment with the county's long-term goals and objectives. Long-term goals and objectives of the governmental unit are set to fulfill the needs of the citizens. Also, capital projects might arise because of requirements imposed by federal, state, regional, or local mandates.

Needs can be identified thru citizen surveys, local advisory committees/boards, needs assessment studies, federal/state suggested guidelines, transportation plans, a task force created

to study a particular problem, etc. After identifying needs, a course of action is established to address these needs.

Departments submit capital projects request forms as part of the annual budget process. The request forms include a detailed description of the project, justification of the project, the estimated total cost of the project, and the estimated start and completion dates of the project. Project requests are categorized as new projects or continuation of existing projects. The \$ impact of the project on future operating budgets is also included. Specific funding sources for the projects are specified.

The initial prioritization of the projects is assigned to the department heads. Department heads are well acquainted with the capital needs in their respective responsibility areas. Meetings between department heads and county administration take place. Priority is given to capital projects in the following categories: required by mandate or legal requirement, capital projects to address high risk health and safety issues, and capital projects required for asset preservation based on asset life cycles. Capital projects requests that are not in the previous categories are given less priority and their selection is based on the availability of funding.

County administration determines which projects are selected to be recommended for approval by the county governing board. The effect of capital projects on future operating budgets is quantified. Also, funding sources from all funding alternatives are considered. As a county policy, the total funding needed to cover the total estimated cost of the entire 5-year CIP plan is assigned in fund balance for governmental funds.

Capital Expenditures - definition.

Capital expenditures are defined as *outlays of at least \$5,000 that result in the acquisition of, construction of, or addition to a capital asset.* Capital assets include different types of property that are owned and used in the operations of the County. Capital expenditures are **assigned unique project numbers** and/or **accounted in a separate fund** to ensure accurate reporting of funding and expenditures for each individual capital outlay.

Classification of Projects

Capital project – the acquisition of any asset or construction project with an anticipated cost of \$5,000 to \$49,999 and an estimated useful life of three years or more. Capital projects usually do not require multi-year funding. If a construction project, construction is usually completed within the fiscal year that the project was approved.

CIP project – is a major capital project with an anticipated cost of at least \$50,000 and a long estimated useful life. Projects that require multi-year funding are classified as CIP projects. If a construction project, its completion usually takes multiple years.

Funding of Capital/CIP Projects

Fayette County usually funds capital/CIP projects included in the annual budget in the following ways:

- 1) **Pay-as-you-go** philosophy that often results in transfers of monies from operating funds as needed on an annual basis,

- 2) **use of a specific source of revenue other than general revenues** such as grants or donations, or the Special Purpose Local Option Sales Tax (S.P.L.O.S.T.),
- 3) **capital projects and CIP projects residual funding** from previously approved projects that have been already completed, from current projects that can be delayed to a future year, or projects that are deemed as no longer needed. The funding in these projects can then be transferred to fund other current projects or future projects,
- 4) with money within the CIP fund that has been designated as **Contingency** funding for capital projects.

Funds

Fayette County utilizes separate funds to account for capital/CIP projects. These funds are multi-year funds where appropriations are approved for the length of each project. Operating transfers from the various operating funds are made annually, as needed, to these funds. The following are the funds that are used to account for capital/CIP projects:

Capital Projects Fund – used to account for approved **capital projects**. Each project is assigned a unique project number.

Capital Improvement Program Fund – used to account for approved **CIP projects**. Each project is assigned a unique project number.

Other Funds – Water System projects are accounted for in the **Water System CIP Projects** fund and Solid Waste projects are accounted for in the **Solid Waste CIP** fund. The Water System and Solid Waste are enterprise funds that generate their own revenues and fund their own projects. The **Vehicle/Equipment** fund, an Internal Service Fund, accounts for the acquisition of vehicles and certain types of equipment that are assigned a unique project number. The project number serves as a “cost center” to properly account for all expenditures incurred in acquiring and getting the vehicle or the piece of equipment ready for its intended use.

Funds for Projects outside the annual budget process – there are projects that are part of a one-time occurrence, not part of the annual budget process. These are projects that were approved as part of the following: 2017 SPLOST, American Rescue Plan Act of 2021, and 2023 SPLOST. These are explained in more detail later in this section.

Financial Impact on the Operating Budget

The potential operating impact of capital projects is carefully considered during the Capital Budget process. Requests for capital and CIP projects from the departments should include the estimated impact that these projects will have, if any, on current and future operating budgets. The initial acquisition cost of the project plus any operating expenditures to be incurred over the lifetime of the facility or equipment are reviewed and taken into consideration during the process of budget recommendations, budget proposal, and final budget approval by the Board of Commissioners.

Capital projects that are intended for repairs and/or minor improvements of existing facilities or equipment usually do not carry significant operating impacts. Major capital and CIP projects that are intended for the construction of new facilities, major renovation projects, or the acquisition of expensive equipment, may require additional maintenance and operating expenses, the hiring of new personnel, or the issuance and repayment of debt.

The impact on operations (net of measurable savings) of approved capital and CIP projects was included by the county departments in their operating budget requests and the final FY 2026 approved operating budget (**see table of Effect of Non-recurring Capital Projects on Operating Budgets at the end of this section**).

**Capital Budget
Expenditures and Funding
FY 2024 – FY 2026**

--Expenditures by Fund--

Fund	Approved FY 2024	Approved FY 2025	Approved FY 2026
911 Communications	\$ -	\$ 500,000	\$ 49,450
Capital Projects Fund	\$ 326,169	\$ 666,415	\$ 347,494
Capital Improvement Program Fund	2,239,482	2,168,016	2,366,109
Water System CIP Projects Fund	3,441,345	3,240,467	3,627,930
Solid Waste Fund	-	47,300	-
Vehicle/Equipment Fund	2,338,430	1,281,531	1,216,139
Total Capital Budget	\$ 8,345,426	\$ 7,903,729	\$ 7,607,122

--Funding by Source--

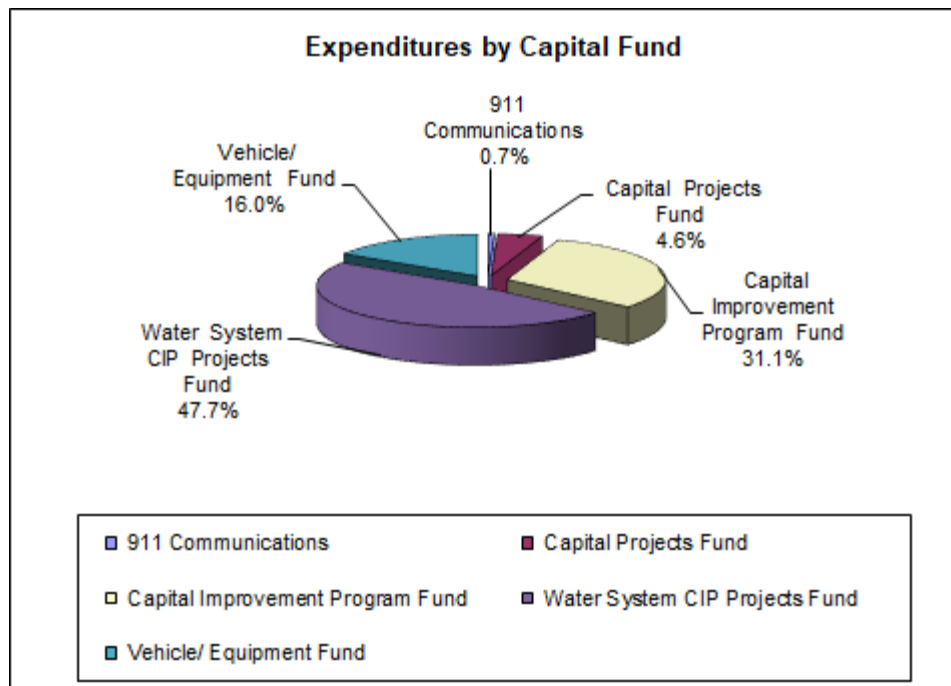
Funding Source	Approved FY 2024	Approved FY 2025	Approved FY 2026
General Fund	\$ 2,274,751	\$ 2,423,353	\$ 2,666,729
911 Communications Fund	43,300	500,000	49,450
Fire Services Fund	229,600	332,078	40,000
Emergency Medical Services Fund	18,000	79,000	6,874
Water System Fund	3,441,345	3,240,467	3,627,930
Solid Waste Fund	-	47,300	-
Vehicle/Equipment Fund	2,338,430	1,281,531	1,216,139
Total Capital Budget	\$ 8,345,426	\$ 7,903,729	\$ 7,607,122

--Expenditures by Function--

Function	Approved FY 2024	Approved FY 2025	Approved FY 2026
General Government	\$ 1,209,527	\$ 917,758	\$ 387,999
Judicial	7,813	-	-
Public Safety	2,820,094	2,318,070	1,653,829
Public Works	516,717	647,912	1,211,409
Culture and Recreation	315,597	661,000	700,955
Planning & Development	34,333	71,222	25,000
Water System	3,441,345	3,240,467	3,627,930
Solid Waste	-	47,300	-
Total Capital Budget	\$ 8,345,426	\$ 7,903,729	\$ 7,607,122

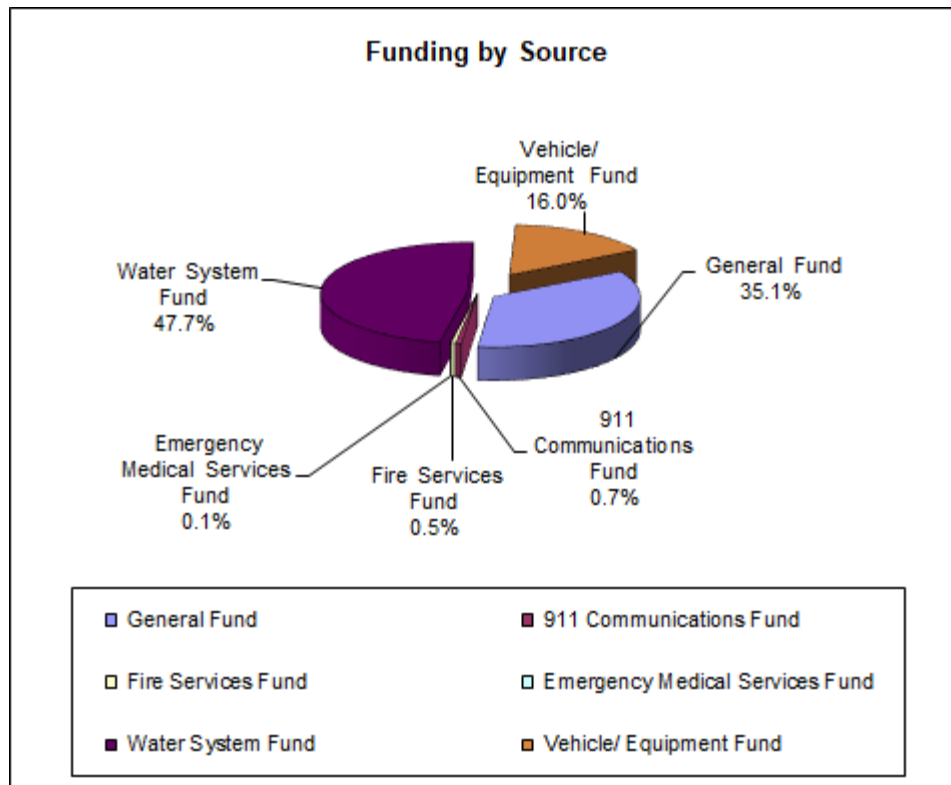
Capital Budget Fiscal Year 2026 Expenditures by Capital Fund

Expenditures by Capital Fund	Amount	%
911 Communications	\$ 49,450	0.7
Capital Projects Fund	347,494	4.6
Capital Improvement Program Fund	2,366,109	31.1
Water System CIP Projects Fund	3,627,930	47.7
Vehicle/ Equipment Fund	1,216,139	16.0
Total Capital Budget	\$ 7,607,122	



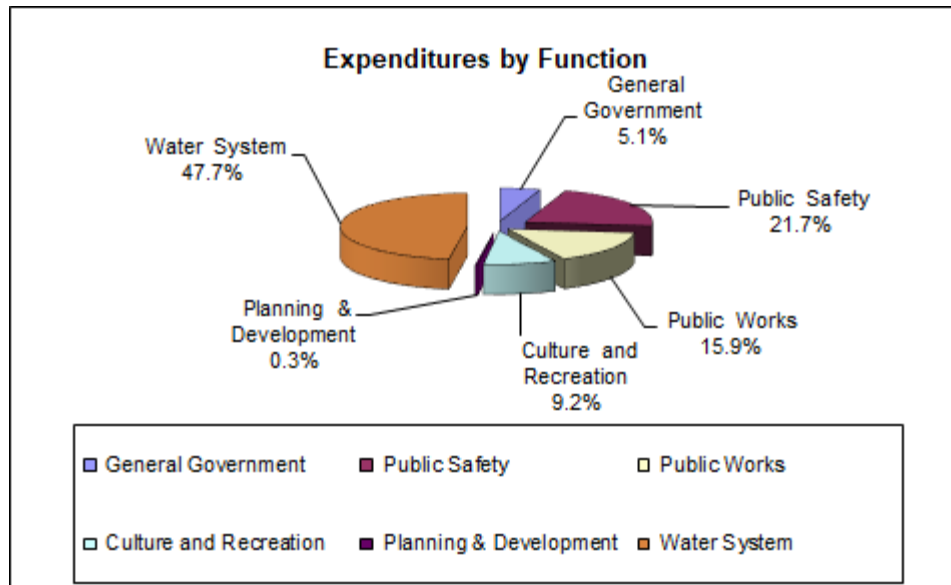
Capital Budget Fiscal Year 2026 Funding by Source

Funding by Source	Amount	%
General Fund	\$ 2,666,729	35.1
911 Communications Fund	49,450	0.7
Fire Services Fund	40,000	0.5
Emergency Medical Services Fund	6,874	0.1
Water System Fund	3,627,930	47.7
Vehicle/ Equipment Fund	1,216,139	16.0
Total Capital Budget	\$ 7,607,122	



Capital Budget Fiscal Year 2026 Expenditures by Function

Expenditures by Function	Amount	%
General Government	\$ 387,999	5.1
Public Safety	1,653,829	21.7
Public Works	1,211,409	15.9
Culture and Recreation	700,955	9.2
Planning & Development	25,000	0.3
Water System	3,627,930	47.7
Total Capital Budget	\$ 7,607,122	



**Capital Budget
Fiscal Year 2026
Projects by Function
Total - \$7,607,122**

Function: General Government

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
Buildings & Grounds	251AJ	Roof Replacement- Justice Center	154,465
	261AA	2025 Ford F-250	58,534
	Total		212,999
Information Systems	211AG	Systemwide Consolidate/Redesign	175,000
	Total		175,000
Total General Government			\$ 387,999

Function: Public Safety

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
911 Emergency	243KU	911 Kitchen Upgrade	49,450
	Total		49,450
Animal Control	263AA	2025 Ford F-250 with Animal Control Box	77,605
	263AF	2025 Shadow 16' Stock Bumper Pull Trailer	11,795
	Total		89,400
Emergency Management	263AB	2025 Ford Explorer	58,000
	Total		58,000
Emergency Medical Services	263AH	Portable Ventilator	6,874
	Total		6,874
Fire Services	263AC	2025 Ford Explorer (2)	116,000
	263AG	Trailer Storage Building	40,000
	Total		156,000
Sheriff's Office	213AB	Taser Replacements	103,834
	253AQ	Replacement Body & Dash Camera Systems	503,475
	263AD	2025 Chevrolet Tahoe (5) for Uniform Patrol	343,398
	263AE	2025 Chevrolet Tahoe (5) for Special Operations	343,398
	Total		1,294,105
Total Public Safety			\$ 1,653,829

Function: Public Works

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
Environmental Management	194.AA	County Wide Non-2017 SPLOST Pipe Replacements	250,000
		Total	250,000
Fleet Maintenance	264.AA	2025 Ford F-550 Service Truck	\$ 178,000
		Total	178,000
Public Works	264AD	Lake Horton Trail Rebuild - Water System \$100k Contribution	\$ 736,000
		Total	736,000
Road Department	264AB	Warren AC240-10 Salt Spreader	15,580
	264AC	Exmark 60 Lazer S Series Mower	13,829
	264AE	Traffic Signal Back Up Power	18,000
		Total	47,409
		Total Public Works	\$ 1,211,409

Function: Culture and Recreation

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
Library	266.AA	Large Meeting Room AV Upgrade	\$ 48,620
		Total	48,620
Recreation	256AH	Tennis and Basketball Court Resurfacing	10,000
	256AM	Field Fencing Replacements at Brooks Park	43,335
	256AP	McCurry Park Parking Lot Striping	10,000
	256AQ	McCurry Park Softball and Football Entrance Resurfacing	15,000
	256AS	South McCurry Park Walking Trails Refurbishment	30,000
	266AB	Scoreboard Replacement-Brooks	22,000
	266AC	East Fayette Gym tree Removal	12,000
	266AD	Kiwanis Park Walking Path Refurbishment	55,000
	266AE	Temporary Repair of South McCurry Park Parking lot	55,000
	7110E	Park Playground Upgrades	400,000
		Total	652,335
		Total Culture & Recreation	\$ 700,955

Function: Planning and Development

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
Code Enforcement	257AB	Security Camera Revitalization	\$ 25,000
		Total	\$ 25,000
		Total Planning & Development	\$ 25,000

Function: Water System

<u>Department</u>	<u>Project #</u>	<u>Project Title</u>	<u>Amount</u>
Water System	20WSF	Sodium Hypochlorite Crosstown	\$ 1,279,086
	22WSC	Electrical Upgrades & Generator Match (10%)	399,300
	23WSA	Fluoride Upgrade Crosstown	685,577
	23WSH	Trilith Storage Tank and Pump	439,171
	24WSG	Tank Maintenance & Repair	268,000
	25WSD	Dams Structural Rehabilitation	169,191
	26WSA	Crosstown Lagoon Cleaning	125,000
	26WSB	Particle Counter Project	128,840
	8WTEX	Waterline Extensions	25,000
	9WSPR	Pump Refurbishment Program	108,765
		Total Water System	\$ 3,627,930

Total FY 2026 Capital Budget	\$ 7,607,122
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**Capital Improvement Program (CIP) Plan
Fiscal Year 2026 – Fiscal Year 2030
Projects Funding Summary**

The Capital Improvement Program (CIP) plan includes a five-year schedule of capital projects and major equipment purchases. It also identifies funding sources for these capital projects and major equipment purchases. An additional column labeled Future includes any projects identified beyond the five-year period. The first year of the CIP plan is part of the adopted capital budget. The CIP plan is updated every year during the annual budget process.

Funding Sources

Funding Sources:	<u>5-Year CIP plus Future</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>5-Year CIP Plan</u>	<u>Future</u>
General Fund	11,052,551	2,666,729	1,231,831	1,477,997	877,997	877,997	7,132,551	3,920,000
Fire Services Fund	40,000	40,000	0	0	0	0	40,000	0
Emergency Medical Services Fund	6,874	6,874	0	0	0	0	6,874	0
Water System Fund	35,062,529	3,627,930	3,529,305	3,594,720	3,296,835	3,412,589	17,461,379	17,601,150
911 Communications - Fund 215	49,450	49,450	0	0	0	0	49,450	0
Total	46,211,404	6,390,983	4,761,136	5,072,717	4,174,832	4,290,586	24,690,254	21,521,150

The total funding of the 5-Year Capital Improvement Program for all governmental funds is assigned within the fund balance of each of the funds. This intentional constraint placed on fund balance by the county administration means that the entire 5-year CIP program is already funded, and it does not depend on funding to be generated in future years. It assures that the multi-year capital plan is fiscally sustainable.

**Capital Improvement Program (CIP) Plan
Fiscal Year 2026 – Fiscal Year 2030
Projects Cost Summaries by Department**

Project #	Project Description	<u>5-Year CIP plus Future</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>5-Year CIP Plan</u>	<u>Future</u>
251AJ	Roof Replacement- Justice Center	154,465	154,465					154,465	
	Total - Bldg. & Grounds	154,465	154,465	0	0	0	0	154,465	0
194AA	County Wide Non-2017 SPLOST Pipe Replacements	1,250,000	250,000	250,000	250,000	250,000	250,000	1,250,000	
	Total - Environmental Management	1,250,000	250,000	250,000	250,000	250,000	250,000	1,250,000	0
211AG	Systemwide Consolidate/Redesign	875,000	175,000	175,000	175,000	175,000	175,000	875,000	
	Total - Info Systems	875,000	175,000	175,000	175,000	175,000	175,000	875,000	0
266AA	Large Meeting Room AV Upgrade	48,620	48,620					48,620	
	Total - Library	48,620	48,620	0	0	0	0	48,620	0
264AD	Lake Horton Trail Rebuild - Water System \$100k Contribution	736,000	736,000					736,000	
	Total - Public Works	736,000	736,000	0	0	0	0	736,000	0
257AB	Camera Surveillance Systems Countywide	150,000	25,000	25,000	25,000	25,000	25,000	125,000	25,000
	Total - Marshal (Code Enforcement)	150,000	25,000	25,000	25,000	25,000	25,000	125,000	25,000

**Capital Improvement Program (CIP) Plan
Fiscal Year 2026 – Fiscal Year 2030
Projects Cost Summaries by Department**

Project #	Project Description	5-Year CIP plus Future	FY2026	FY2027	FY2028	FY2029	FY2030	5-Year CIP Plan	Future
7110E	Park Playground Upgrades	550,000	400,000	150,000				550,000	
256AM	Field Fencing Replacements at Brooks Park	43,335	43,335					43,335	
256AH	Tennis and Basketball Court Resurfacing	10,000	10,000					10,000	
266AB	Scoreboard Replacement-Brooks	22,000	22,000					22,000	
266AC	East Fayette Gym tree Removal	12,000	12,000					12,000	
FY2027	McCurry Park Pickleball Courts, Parking Lot and Restroom	700,000		100,000	600,000			700,000	
FUTURE	Kiwanis Park Restroom Installation	250,000						0	250,000
256AP	McCurry Park Parking Lot Striping	10,000	10,000					10,000	
266AD	Kiwanis Park Walking Path Refurbishment	55,000	55,000					55,000	
256AQ	McCurry Park Softball and Football Entrance Resurfacing	15,000	15,000					15,000	
256AR	North McCurry Park Walking Trails	145,000	0					0	145,000
256AS	South McCurry Park Walking Trails Refurbishment	30,000	30,000					30,000	
266AE	Temporary Repair of South McCurry Park Parking lot	55,000	55,000					55,000	
FUTURE	Storage Building at Kiwanis Park	150,000	0					0	150,000
	Total - Recreation	2,047,335	652,335	250,000	600,000	0	0	1,502,335	545,000
FUTURE	Road Department Warehouse, Sign Shop and Crew Offices	2,500,000						0	2,500,000
264AE	Traffic Signal back up Power	18,000	18,000					18,000	
	Total - Road Department	2,518,000	18,000	0	0	0	0	18,000	2,500,000
213AB	Taser Replacements	207,668	103,834	103,834				207,668	
243AE	Roofing Replacement for all Sheriff's Office Facilities	850,000						0	850,000
253AQ	Replacement Body and Dash Camera Systems	2,215,463	503,475	427,997	427,997	427,997	427,997	2,215,463	
	Total - Sheriff's Office	3,273,131	607,309	531,831	427,997	427,997	427,997	2,423,131	850,000

**Capital Improvement Program (CIP) Plan
Fiscal Year 2026 – Fiscal Year 2030
Projects Cost Summaries by Department**

Project #	Project Description	5-Year CIP plus Future	FY2026	FY2027	FY2028	FY2029	FY2030	5-Year CIP Plan	Future
263AG	Trailer Storage Building	40,000	40,000					40,000	
	Total - Fire Services	40,000	40,000	0	0	0	0	40,000	0
263AH	Portable Ventilator	6,874	6,874					6,874	
	Total - EMS	6,874	6,874	0	0	0	0	6,874	0
20WSF	Sodium Hypochlorite Crosstown	2,633,136	1,279,086	677,025	677,025			2,633,136	
22WSC	Electrical Upgrades & Generator Match (10%)	3,343,300	399,300	424,700	500,000	1,150,000	434,650	2,908,650	434,650
22WSK	Distribution Water Quality & Redundancy Improvements	425,000		75,000	75,000	75,000	100,000	325,000	100,000
23WSA	Fluoride Upgrade Crosstown	685,577	685,577					685,577	
23WSB	Fluoride & Na2MnO4 Upgrade South Fayette	1,512,490		756,245	756,245			1,512,490	
23WSH	Trilith Storage Tank and Pump	439,171	439,171					439,171	
24WSG	Tank Maintenance & Repair	1,764,000	268,000	268,000	225,000	225,000	268,000	1,254,000	510,000
25WSA	Carbon System Improvements	400,000		200,000	200,000			400,000	
6SCAD	SCADA	5,401,240			352,240	738,000	974,500	2,064,740	3,336,500
8WTEX	Waterline Extensions	4,850,000	25,000	75,000	75,000	75,000	100,000	350,000	4,500,000
9WSPR	Pump Refurbishment Program	783,765	108,765	125,000	125,000	125,000	150,000	633,765	150,000
FY2027	Tigert Storage Tank - Hwy 74	1,750,005		583,335	583,335	583,335		1,750,005	
FUTURE	Drying Bed Replacement - Crosstown	1,000,000						0	1,000,000
25WSD	Dams Structural Rehabilitation	469,191	169,191	300,000				469,191	
FY2027	Crack Repair For Basins, Filters, Rapid Mix, & Pipe Gallery	96,375		45,000	25,875	25,500		96,375	
FY2029	Sedimentation Basin Plate Settlers- Crosstown	300,000				300,000		300,000	
FY2030	South Fayette Power Cable Upgrade	1,600,000					1,000,000	1,000,000	600,000
FY2030	Lake Horton Paths	385,439					385,439	385,439	

**Capital Improvement Program (CIP) Plan
Fiscal Year 2026 – Fiscal Year 2030
Projects Cost Summaries by Department**

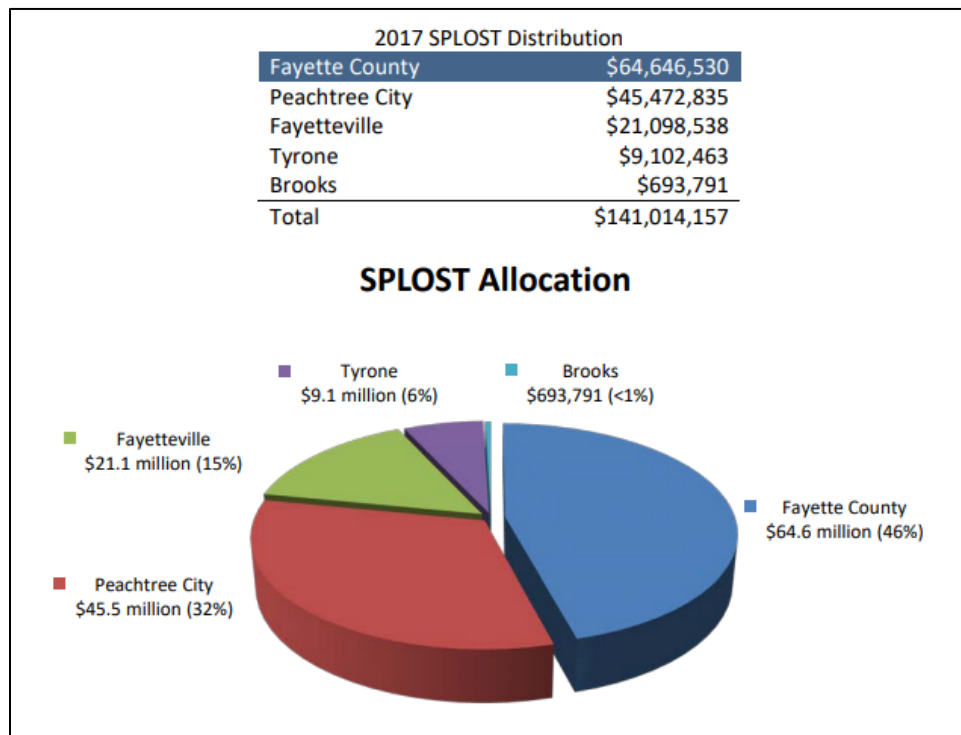
<u>Project #</u>	<u>Project Description</u>	<u>5-Year CIP plus Future</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>5-Year CIP Plan</u>	<u>Future</u>
FUTURE	Sludge Thickener-Crosstown	2,150,000						0	2,150,000
FUTURE	Granular Activation Carbon System - South Fayette	850,000						0	850,000
FUTURE	Granular Activation Carbon System - Crosstown	970,000						0	970,000
26WSA	Crosstown Lagoon Cleaning	1,125,000	125,000					125,000	1,000,000
26WSB	Particle Counter Project	1,128,840	128,840					128,840	1,000,000
FUTURE	Drying Bed Replacement - South Fayette	1,000,000						0	1,000,000
	Total - Water System	35,062,529	3,627,930	3,529,305	3,594,720	3,296,835	3,412,589	17,461,379	17,601,150
243KU	911 Kitchen upgrade	49,450	49,450					49,450	
	Total - 911 Communications	49,450	49,450	0	0	0	0	49,450	0
	Total Cost - Capital Improvement Program (CIP) Plan	46,211,404	6,390,983	4,761,136	5,072,717	4,174,832	4,290,586	24,690,254	21,521,150

Capital Projects Outside the Annual Budget Process

Besides the capital projects included in the annual budget process and the 5-Year Capital Improvements Plan (CIP) that is updated annually during the budget process, Fayette County also has projects funded and accounted for in the following: 2017 SPLOST, American Rescue Plan Act of 2021, and 2023 SPLOST.

2017 SPLOST

Fayette County's Board of Commissioners approved a referendum for a one-cent special purpose local option sales tax (SPLOST) to fund transportation, stormwater infrastructure, public safety, and facilities. The Fayette County voters approved the 2017 SPLOST on March 21, 2023. The tax to be collected from July 1, 2017, to June 30, 2023, a period of six years. Estimated collections to be shared among unincorporated Fayette County and its municipalities based on population.



Of the estimated \$141,014,157 total collections, \$64,646,530 would be distributed to Fayette County.

2017 SPLOST—Fayette County		
Category	Number of Projects	Total Cost
Stormwater	238	\$23,741,641
Category I—Flooding and Safety	20	\$6,451,657
Category II—Stormwater Infrastructure Preservation	65	\$14,145,522
Category II—Tier 1	14	\$3,705,373
Category II—Tier 2	51	\$10,440,149
Category III—Stormwater Infrastructure Preservation	153	\$1,651,211
Category IV—Stormwater Improvement Projects	N/A	\$1,493,251
Transportation	20	\$19,520,353
Public Safety Radio System	1	\$18,211,536
Fire and Emergency Services	3	\$2,950,000
Woolsey	1	\$223,000
Total	263	\$64,646,530

On 6/13/2024, the Board of Commissioners approved to reallocate funding within the 2017 SPLOST. This reallocation distributes earned interest of \$4,926,983 and excess collections of \$17,842,344; also redistributes remaining funds from completed projects. This fully funds remaining projects within the 2017 SPLOST, plus it funds projects in the 2023 SPLOST. This allows 2023 SPLOST funds of \$17M to be re-allocated withing the 2023 SPLOST.

Fund 322 – 2017 SPLOST
Active Projects as of 06-30-25

PROJECT	PROJECT DESCRIPTION	BUDGET	ACTUAL EXPENSES	ENCUMBRANCES	AVAILABLE BUDGET
17PAA	TRUNKED PUBLIC SAFETY RADIO SYSTEM	16,650,000.00	8,874,622.17	176,682.10	7,598,695.73
17PAB	BUILDINGS & GROUNDS RADIOS	71,316.00	0.00	0.00	71,316.00
17PAC	EMA RADIOS	29,800.00	4,986.12	0.00	24,813.88
17PAD	ROADS RADIO REPLACEMENTS	142,091.00	0.00	0.00	142,091.00
17PAE	SHERIFF MOBILE RADIO REPLACEMENTS	944,700.00	14,248.70	0.00	930,451.30
17PAF	SHERIFF PORTABLE RADIO REPLACEMENTS	1,058,829.00	0.00	0.00	1,058,829.00
17PAG	FIRE RADIO REPLACEMENTS	562,300.00	15,586.38	0.00	546,713.62
17PAH	EMS RADIO REPLACEMENTS	252,500.00	6,713.63	0.00	245,786.37
17SAC	514 AVALON DRIVE	169,118.00	0.00	0.00	169,118.00
17SAD	215 BRANDON MILL CR-SOUTH	760,000.00	11,277.33	30,500.00	718,222.67
17SAE	266 CALLAWAY ROAD	963,052.00	23,052.08	0.00	939,999.92
17SAF	364 CHAPPEL ROAD	714,003.00	54,002.90	0.00	660,000.10
17SAG	120 DEER FOREST TRAIL	265,000.00	0.00	0.00	265,000.00
17SAL	199 ROBERTS ROAD	193,861.00	0.00	0.00	193,861.00

PROJECT	PROJECT DESCRIPTION	BUDGET	ACTUAL EXPENSES	ENCUMBRANCES	AVAILABLE BUDGET
17SAM	160 SCOTT BLVD	99,114.00	0.00	0.00	99,114.00
17SAO	503 WESTBRIDGE DRIVE	25,000.00	14,311.47	11,675.00	-986.47
17SAP	517 WESTBRIDGE DR	93,082.00	16,566.94	22,925.00	53,590.06
17SAQ	CATEGORY II	3,216,724.00	0.00	0.00	3,216,724.00
17SAR	CATEGORY III	1,976,536.43	0.00	0.00	1,976,536.43
17SAS	STORMWATER IMPROVEMENT PLANS	4,356,088.66	177,754.82	7,815.00	4,170,518.84
17SAU	165 GRANDCHESTER WAY	276,192.69	36,192.69	0.00	240,000.00
17SAW	380 SHERWOOD RD	7,853.00	2,784.24	0.00	5,068.76
17SAY	325 SHERWOOD RD	7,696.00	0.00	0.00	7,696.00
17SAZ	310 SHERWOOD RD	7,908.00	1,228.80	0.00	6,679.20
17SBB	185 BROOKSHIRE DR	9,147.00	3,085.60	0.00	6,061.40
17SBC	115 HORSESHOE CIRCLE	9,059.00	3,085.60	0.00	5,973.40
17TAC	PAVED & GRAVEL ROADS, BRIDGES	1,070,479.36	73,925.21	0.00	996,554.15
17TAD	SR 279 AND CORINTH ROAD	3,919,275.71	474,156.49	41,931.81	3,403,187.41
17TAF	SR 74 CORRIDOR STUDY	2,657.10	475.30	0.00	2,181.80
17TAG	INTERSECTION IMPROVEMENTS	4,868,551.57	85,229.24	0.00	4,783,322.33
17TAH	REDWINE ROAD MULTI USE PATH	1,209,512.49	865,052.75	3,351.25	341,108.49
17TAI	STARR'S MILL SCHOOL TUNNEL	4,765,037.45	1,275,659.98	3,107,969.46	381,408.01
17TAJ	BIKE LANES & MULTI USE PATHS	3,503,690.00	3,690.00	0.00	3,500,000.00
17TAK	PLANNING STUDIES	1,000,000.00	0.00	0.00	1,000,000.00
17TAN	EBENEZER CH, EBENEZER &	695,550.00	540,514.96	49,044.00	105,991.04
17TAR	LEES MILL, NEW HOPE, KENWOOD PLANNING	76,600.00	605.81	0.00	75,994.19
17TAS	INMAN ROAD PLANNING STUDY	59,000.00	0.00	0.00	59,000.00
19SBI	223 CEDAR TRAIL	211,000.62	194,178.72	0.00	16,821.90
19SBJ	130 DARREN DRIVE	1,578,363.07	88,149.73	31,058.75	1,459,154.59
19SBK	110 MARK LANE	436,607.12	59,624.97	0.00	376,982.15
19SBL	130 MATTHEW WAY	748,763.76	62,347.89	2,237.00	684,178.87
19SBN	120 SHOAL CREEK ROAD	1,008,092.12	64,154.67	0.00	943,937.45
19SBO	118 DAVIS ROAD	203,173.00	0.00	0.00	203,173.00
19SBP	145 MILLERS OAK WAY	202,401.00	0.00	0.00	202,401.00
19SBR	110 BRANCHWOOD COURT	165,225.85	49,451.50	3,980.75	111,793.60
19SBS	170 ANGELA DRIVE	59,084.00	39,967.53	2,959.75	16,156.72
19TAD	COUNTY WIDE BRIDGE MAINTENANCE	230,000.00	3,063.32	0.00	226,936.68
20SAE	220 OLD IVY	304,148.17	71,477.79	102,735.00	129,935.38
20SAF	275 CARROLLS WAY	8,072.00	0.00	0.00	8,072.00
20SAJ	170 CARROLLS WAY	6,278.00	0.00	0.00	6,278.00
20SAK	235 CARROLLS WAY	8,072.00	0.00	0.00	8,072.00
20SAL	130 DEERFIELD LANE	98,924.00	2.55	0.00	98,921.45
20SAM	161 DEERFIELD LANE	100,012.00	2.55	0.00	100,009.45
20SAN	271 GINGERCake TRAIL	19,650.00	9.18	0.00	19,640.82
20SAO	171 TALL PINE DRIVE	19,549.00	6.12	0.00	19,542.88
20SAP	190 PONDEROSA DRIVE	104,203.00	10.20	0.00	104,192.80
20SAQ	161 GINGERCake TRAIL	19,650.00	9.18	0.00	19,640.82
20SAR	243 MCBRIDE ROAD	120,000.00	0.00	0.00	120,000.00
20TAA	CAMP CREEK TIMBER BRIDGE REPAIRS	230,000.00	0.00	0.00	230,000.00

PROJECT	PROJECT DESCRIPTION	BUDGET	ACTUAL EXPENSES	ENCUMBRANCES	AVAILABLE BUDGET
21SAE	135 BENZ COURT	19,399.00	0.00	0.00	19,399.00
21SAG	105 BERRY RIDGE ROAD	8,712.00	3,085.60	0.00	5,626.40
21SAH	130 RUSTIC MILL LANE	11,254.00	0.00	0.00	11,254.00
21SAI	150 RUSTIC MILL LANE	13,971.00	0.00	0.00	13,971.00
21SAJ	168 CROSS CREEK TRAIL	780,781.02	41,575.93	33,478.75	705,726.34
21SAL	165 NORTH BEND CT	282,167.00	50,556.87	232,695.02	-1,084.89
21SAM	125 RIDGE BROOK CT	387,560.86	38,451.25	0.00	349,109.61
21SAO	584 LEES MILL ROAD	7,739.00	1,428.36	0.00	6,310.64
21SAT	178 CRABAPPLE LANE	650,000.00	0.00	48,200.00	601,800.00
21SAU	460 BERNHARD ROAD	8,808.00	0.00	0.00	8,808.00
21TAA	TYRONE RD & SR54 INTERSECTION IMPROVEMENT	36,511.66	39,708.82	0.00	-3,197.16
21TAC	FY22 RESURFACING PROJECT	877,512.77	87,129.65	806,498.56	-16,115.44
22SAA	105 CHEROKEE PLACE	8,072.00	0.00	0.00	8,072.00
23TAA	HELMER BRIDGE OVER CAMP	77,000.00	75,059.37	0.00	1,940.63
24SAA	105 GENTLE DOE DRIVE	17,241.00	19,748.45	0.00	-2,507.45
24SAB	160 LOFTY EAGLE LANE	17,725.00	20,302.84	0.00	-2,577.84
24SAC	130 GREENFIELD CIRCLE	98,969.00	0.00	0.00	98,969.00
24SAD	250 GREENFIELD CIRCLE	100,073.00	20,076.24	4,520.00	75,476.76
25SAB	130 LADY HELEN COURT	34,182.00	1,534.92	0.00	32,647.08
25SAC	391 GRANT ROAD	76,779.00	15,439.21	25,975.00	35,364.79
25SAD	250 GRANT ROAD	76,779.00	11,116.23	27,000.00	38,662.77
25SAE	671 KENWOOD ROAD	96,178.00	19,418.50	25,820.00	50,939.50
25SAF	375 BENJAMIN CIRCLE	18,905.57	4,548.52	0.00	14,357.05
25SAG	140 BRANDON MILL CIR EAST	269,895.00	12,002.31	31,125.00	226,767.69
25SAH	115 BRANDON MILL CIR NORTH	187,332.00	9,505.18	25,150.00	152,676.82
25SAI	225 BRANDON MILL CIR SW	369,852.00	11,760.65	32,050.00	326,041.35
25SAJ	295 BRANDON MILL CIR WEST	230,615.00	14,687.39	23,325.00	192,602.61
25SAK	105 BRANDON MILL CIR	18,555.00	0.00	0.00	18,555.00
25SAL	120 HERITAGE WAY NORTH	240,898.00	0.00	17,500.00	223,398.00
25SAM	115 HERITAGE WAY	20,626.00	0.00	0.00	20,626.00
25TAA	SAFE STREETS (SS4A) PLAN	78,000.00	86,848.57	9,650.00	-18,498.57
25TAB	SANDY CREEK & ELLISON RD	8,000.00	3,049.57	0.00	4,950.43
25TAC	PEDESTRIAN SAFETY IMPROV	150,000.00	0.00	0.00	150,000.00
25TAD	CTP TRANSPORTATION STUDY	48,000.00	0.00	0.00	48,000.00
5509C	Kozisek Dam	172,814.20	179,044.73	22,904.55	-29,135.08
5509F	Longview Dam-Margaret Ph	2,208,665.10	1,047,416.86	5,250.00	1,155,998.24
5509H	330 Oak Street	380,434.68	161,782.99	4,367.50	214,284.19
	ACTIVE PROJECTS - TOTAL	68,002,600.03	15,186,544.12	4,970,374.25	47,845,681.66

American Rescue Plan Act of 2021 (ARPA)

On March 11, 2021, the American Rescue Plan Act of 2021, was signed into law providing \$350 billion in funding for state and county governments. As members of the National Association of Counties (NACo), Fayette County's estimated share in direct federal aid was \$22,191,248 based on population. On May 13, 2021, the Board of Commissioners approved the allocation of the ARPA funds to the following projects:

Sheriff Office		FY2021	FY2022
Final Buildout Training Facility	1,603,967	801,983	801,984
National Incident Ballistics (ATF)	314,754	314,754	
Firearms & Driving Simulator	301,361	301,361	
Fire & EMS			
Fire Training Building/Tower	1,650,000	825,000	825,000
Fire Classrooms & Training Facility	1,500,000	1,500,000	
Pumper/Aerial Driver Training Course	665,000	665,000	
Health Department			
Projected Building Shortfall	6,956,166	3,478,083	3,478,083
Water System			
Advanced Metering Infrastructure	9,200,000	3,209,443	5,990,557
Grand Total	22,191,248	11,095,624	11,095,624

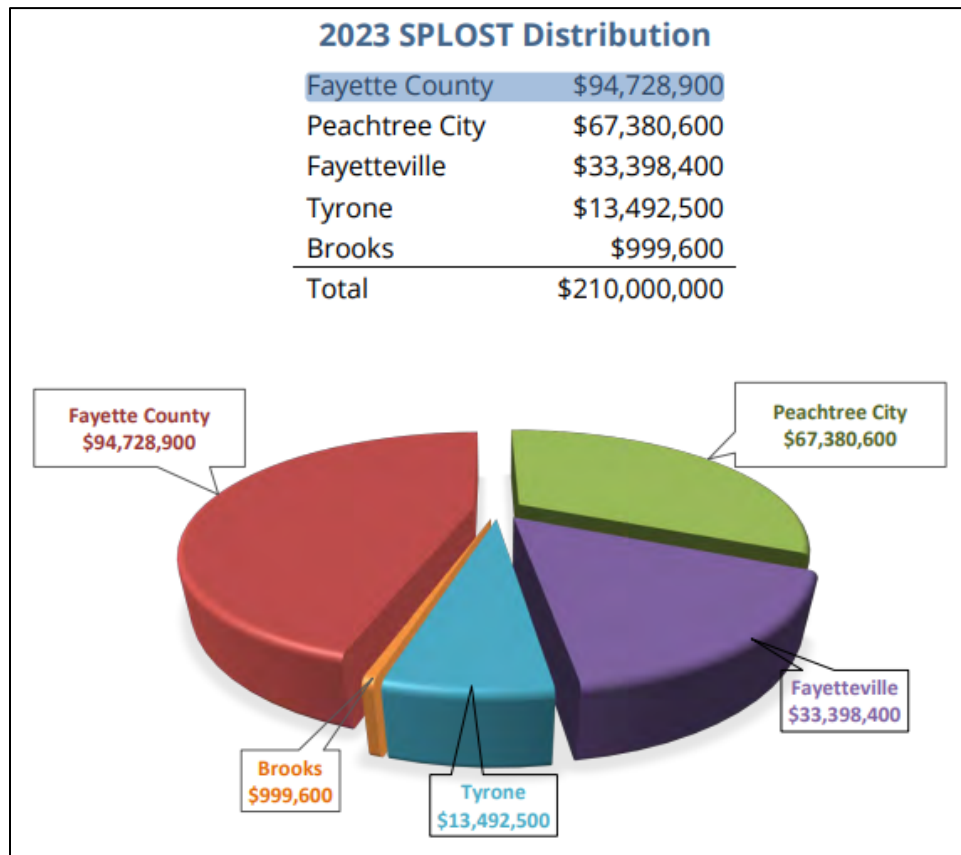
Fayette County received two payments, October 2021 and June 2022, totaling \$22,224,938. The excess of \$33,690 was allocated to the Public Health Department project.

Fund 230 – ARPA (American Rescue Plan Act of 2021)

As of the start of FY 2025, Unearned Revenue had a balance of \$4,423,239. These are the proceeds from ARPA that have not been earned (spent). During FY 2025, Fayette County incurred expenses for project 214BA Advance Metering Infrastructure. As of the end of FY 2025, the Unearned Revenue balance is zero. All ARPA funds have been spent. There are no active projects as of 06-30-25.

2023 SPLOST

Fayette County's Board of Commissioners approved a referendum for a one-cent special purpose local option sales tax (SPLOST) to fund the Justice Center Renovation, Public Safety, Parks, Recreation, Human Services, Stormwater Infrastructure, and Transportation projects. The Fayette County voters approved the 2023 SPLOST on March 21, 2023. The tax is to be collected from July 1, 2023, to June 30, 2029, a period of six years. Estimated collections to be shared among unincorporated Fayette County and its municipalities based on population.



Of the estimated \$210,000,000 total collections, \$94,728,900 would be distributed to Fayette County.

Following is the list of approved projects within the 2023 SPLOST:

Projects	Cost Estimate
Justice Center Renovation - 3rd Floor Buildout	\$14,500,000
Justice Center Renovation - 3rd Floor Buildout	\$14,500,000
Public Safety	\$15,350,000
Fire/EMS Training Center Buildout	\$2,000,000
Quint Replacement - 2 units	\$3,250,000
Rescue Vehicle Replacement	\$1,900,000
Self-Contained Breathing Apparatus Replacement	\$2,000,000
Ambulance Replacement - 3	\$900,000
Backup 911 center and EOC at South Fayette Treatment Plant	\$1,500,000
Watch Office Reconfiguration with System-wide camera upgrades	\$1,300,000
Sheriff Tactical Driving Course & Mock Village	\$2,500,000
Parks, Recreation and Human Services	\$16,750,000
Recreational Multiuse Facility	\$14,000,000
Senior Services Enhancements - Transport Vehicles, Café & Meals on Wheels	\$1,250,000
Starr's Mill Education Facility	\$1,000,000
Walking Trails and Livestock Building	\$500,000
Stormwater Improvement Projects	\$21,628,900
Category I- Flooding and Safety	\$3,638,000
Category II - Stormwater Infrastructure Preservation	\$17,990,900
Transportation Improvements	\$26,500,000
Infrastructure Preservation and Improvements	\$5,700,000
Corridor Improvements/New Road Construction/Capacity Projects	\$4,000,000
Intersection Improvements	\$11,400,000
Pedestrian, Bicycle, and Multi-Use Path Projects	\$4,400,000
Planning Studies / Concept Reports	\$1,000,000
Grand Total	\$94,728,900

On 6/13/2024, the Board of Commissioners approved to reallocate funding within the 2023 SPLOST. Funds from the 2017 SPLOST were re-allocated to fund projects in the 2023 SPLOST, thus freeing \$17M in 2023 SPLOST funds. With additional \$6M being reallocated from the Unincorporated County/County-wide Roads funds, the \$23M total funds will be used to increase funding to individual projects within the 2023 SPLOST.

Fund 327 – 2023 SPLOST
Active Projects as of 06-30-25

PROJECT	PROJECT DESCRIPTION	BUDGET	ACTUAL EXPENSES	ENCUMBRANCES	AVAILABLE BUDGET
J23AA	JUSTICE CENTER RENOVATION	16,000,000.00	676,387.94	777,261.75	14,546,350.31
P23AA	FIRE/EMS TRAINING CENTER BUILDOUT	2,392,171.00	2,247,956.29	3,324.00	140,890.71
P23AB	FIRE QUINT REPLACEMENTS	2,908,372.00	729.92	2,619,660.00	287,982.08
P23AC	FIRE/EMS HEAVY RESCUE VEHICLE	1,900,000.00	364.95	1,145,135.00	754,500.05
P23AD	FIRE/EMS SCBA REPLACEMENT	2,500,000.00	0.00	0.00	2,500,000.00
P23AE	EMS AMBULANCE REPLACEMENT	2,349,457.00	1,244,467.08	0.00	1,104,989.92
P23AF	BACKUP E911 CENTER AND EOC	2,000,000.00	0.00	25,000.00	1,975,000.00
P23AG	WATCH OFFICE RECONFIGURATION	1,300,000.00	1,283,106.17	4,369.42	12,524.41
P23AH	SHERIFF TAC DRV COURSE & MOCK VILLAGE	4,585,024.00	2,285,903.32	1,562,690.81	736,429.87
R23AA	RECREATIONAL MULTI-PURPOSE FACILITY	24,053,000.00	1,063,858.05	19,847,646.31	3,141,495.64
R23AB	SENIOR SERV TRANSPORT VEHICLES (4)	675,000.00	310,422.00	0.00	364,578.00
R23AC	SENIOR SERVICES CAFE	825,000.00	0.00	78,048.80	746,951.20
R23AD	SENIOR SERVICES MEALS ON WHEELS	250,000.00	0.00	0.00	250,000.00
R23AE	STARRS MILL EDUCATIONAL FACILITY	1,500,000.00	707,852.30	0.00	792,147.70
R23AF	WALKING TRAILS & LIVESTOCK BLDG	2,200,000.00	74,857.20	203,267.22	1,921,875.58
S23AC*	CATEGORY II TIER I	1,265,784.78	0.00	0.00	1,265,784.78
S23AD*	CATEGORY II TIER II	11,201,106.09	0.00	0.00	11,201,106.09
S23AE*	CATEGORY II TIER III	3,428,976.13	0.00	0.00	3,428,976.13
S25AA	503 WESTBRIDGE ROAD	205,870.00	0.00	13,350.00	192,520.00
S25AB	114 LOWERY ROAD	22,166.00	30,911.66	0.00	-8,745.66
S25AC	100 HARTFORD PL	251,997.00	0.00	0.00	251,997.00
T23AA	ROAD MAINTENANCE	7,900,000.00	528,799.34	0.00	7,371,200.66
T23AE	CREEK ROAD-NEW CONSTRUCTION	1,500,000.00	4,198.02	0.00	1,495,801.98
T23AK	INTERSECTION IMPROVEMENTS	3,600,000.00	0.00	0.00	3,600,000.00
	ACTIVE PROJECTS - TOTAL	94,813,924.00	10,459,814.24	26,279,753.31	58,074,356.45
<p><i>* These Stormwater CATEGORY II projects are major buckets of funding for smaller projects subcategorized as follows:</i> TIER I (8 projects): In need of immediate attention TIER II (42 projects): In need of replacement soon TIER III (115 projects): Exhibits damage affecting drainage capacity or overall function</p>					

Active Non-recurring Capital Projects \$1,000,000 and over									
<u>Department</u>	<u>Project Name</u>	<u>Project #</u>	<u>Previous Funding</u>	<u>FY 2026 Funding</u>	<u>FY 2027 Funding</u>	<u>FY 2028 - FY 2030 Funding</u>	<u>Total Funding</u>	<u>Actual Expenses (6/30/25)</u>	<u>Available Funding</u>
911 Communications	Public Safety Radio System	17PAA	16,650,000	-	-	-	16,650,000	9,051,304	7,598,696
	To improve the current Motorola 800MHZ Astro Simulcast radio system with a state of the art system. The current system contains many components that are nearing their end-of-life. Phase I of the project is to hire a consultant to assist the County in deciding if replacing and/or upgrading the radio system is the best approach.								
	Purpose: approach.								
	Funding source: 2017 SPLOST								
	Estimated start: July 2018								
	Estimated completion: Unknown								
Animal Control	Walking Trails & Livestock Building	R23AF	2,200,000	-	-	-	2,200,000	271,281	1,928,719
	Phase II of the new Animal Control building originally included funding of \$500,000 for walking trails and a livestock building. After citizens input, an additional \$1.7M was approved. The updated phase II plan includes: 24 new kennels, a livestock barn, walking trails, pavilions, benches, multi purpose fenced areas, and landscaping.								
	Purpose: landscaping.								
	Funding source: 2023 SPLOST								
	Estimated start: January 2025								
	Estimated completion: June 2026								
Judicial - Non Dept	Justice Center Renovation	J23AA	16,000,000	-	-	-	16,000,000	676,388	15,323,612
	Due to increased case load in all the courts and population growth, it is necessary to improve the existing 1st and 2nd floors of the Justice Center, and also buildout of the 3rd floor that is currently unfinished. When finished, the 47,000 sq ft 3rd floor will include: Public Defender auxiliary office, District Attorney office, 3 standard courtrooms, 1 large courtroom, 1 flex courtroom, judges chambers (6), and mediation suites. This project will include updates to cellular and WIFI coverage, security systems, voice & data cabling, and furniture/fixtures & equipment.								
	Purpose: coverage, security systems, voice & data cabling, and furniture/fixtures & equipment.								
	Funding source: 2023 SPLOST								
	Estimated start: Currently in pre-construction phase								
	Estimated completion: June 2027								
Public Safety	Self-Contained Breathing Apparatus Replacement	P23AD	2,500,000	-	-	-	2,500,000	-	2,500,000
	Self-Contained Breathing Apparatus (SCBA) will reach their suggested end-of-life at the end of calendar year 2026. These apparatus are used by fire personnel to enter areas that are noted as Immediately Dangerous to Life and Health. These areas are spaces with atmospheric concentrations of toxic, corrosive, or asphyxiant substances, ie structure fires, vehicle fires, gas leaks, confined space rescues, etc.								
	Purpose: substances, ie structure fires, vehicle fires, gas leaks, confined space rescues, etc.								
	Funding source: 2023 SPLOST								
	Estimated start: July 2026								
	Estimated completion: September 2026								
Public Safety	Backup 911 Center & Emergency Operations Center at South Fayette Treatment Plant	P23AF	2,000,000	-	-	-	2,000,000	25,000	1,975,000
	Fayette County 911 is currently co-located with the Emergency Operations Center (EOC). This project provides funding for a backup location for 911 operations and the Emergency Operations Center should an event occur which impacted the current building. Emergency operations to the citizens of Fayette County would not be interrupted. The proposed backup location will include consoles equipped to replicate all major functions available in the 911 center and space to house EOC operations.								
	Purpose: operations.								
	Funding source: 2023 SPLOST								
	Estimated start: Pre-construction phase								
	Estimated completion: June 2027								

<u>Department</u>	<u>Project Name</u>	<u>Project #</u>	<u>Previous Funding</u>	<u>FY 2026 Funding</u>	<u>FY 2027 Funding</u>	<u>FY 2028 - FY 2030 Funding</u>	<u>Total Funding</u>	<u>Actual Expenses (6/30/25)</u>	<u>Available Funding</u>
Recreation	Recreational Multi-Purpose Building	R23AA	24,053,000	-	-	-	24,053,000	1,063,175	22,989,825
Purpose:	The primary goal of the project is to provide s new multi-purpose facility which will replace the existing Kiwanis Park facility. The new 33,000 sq ft facility will include sports courts, walking/jogging track, community kitchen, meeting rooms, multipurpose rooms, offices, locker rooms and restrooms, and support spaces. The citizens of Fayette County will be able to improve their well-being by having access to multiple recreation programs in one single location. Additional recreation programming revenue will help offset some of the costs of the new facility.								
Funding source:	2023 SPLOST								
Estimated start:	October 2024 (pre-construction)								
Estimated completion:	January 2027								
Water System	Sodium Hypochlorite Crosstown/South Fayette	20WSF	251,703	1,279,086	677,025	677,025	2,884,839	239,907	2,644,932
Purpose:	The Fayette County Water System operates two water treatment plants. Both plants use a chlorine gas system for drinking water disinfection. There are health and safety concerns with chlorine gas systems for workers and neighboring residents. Chlorine gas can be lethal when inhaled. While the risk of exposure is low when following standard operating procedures, the risk can be completely eliminated by switching to a liquid form of chlorine. Phase one of this project is for the evaluation of two widely accepted alternative technologies for liquid chlorine. Once the alternative technology is selected, phase two includes the construction/upgrades costs (mechanical, structural, HVAC, electrical, etc.).								
Funding source:	Water System Fund								
Estimated start:	October 2022								
Estimated completion:	June 2028								
Water System	Fluoride & Na2MnO4 Upgrade South Fayette	23WSB	57,240	-	756,245	756,245	1,569,730	-	1,569,730
Purpose:	South Fayette water plant chemical feed and sample pump systems are in need of improvements. The feed equipment currently requires addition of a dry product. The upgraded system will use liquid fluorosilicic acid which is more widely available and presents fewer safety and handling concerns for plant operators. Project includes construction of the chemical feed system on-site.								
Funding source:	Water System Fund								
Estimated start:	May 2023 (pre-construction)								
Estimated completion:	December 2027								
Water System	Trilith Storage Tank and Pump	23WSH	4,446,646	439,171	-	-	4,885,817	3,133,387	1,752,430
Purpose:	The town of Trilith and Fayette County have partnered to build a water storage tower on a donated parcel within the Trilith movie studio property. The purpose is to increase water pressure to the Piedmont Fayette Hospital and to add water capacity to the surrounding areas of Trilith that are seing an increase in population density.								
Funding source:	Water System Fund and \$1.659M contribution from Trilith								
Estimated start:	August 2023								
Estimated completion:	June 2026								
Water System	SCADA Upgrade	6SCAD	1,452,635	-	-	2,064,740	3,517,375	595,817	2,921,558
Purpose:	The SCADA systems at the two Fayette County water treatment plants need system upgrades and modifications. A SCADA (Supervisory Control and Data Acquisition) system controls processes and machinery at the treatment plants. System improvements include: cable replacement with fiber optics, replacing and adding PLC nodes, upgrade and modification of workstations and control software, network server rack systems and security upgrades, and upgrade of sensors and instrumentation.								
Funding source:	Water System Fund								
Estimated start:	September 2022								
Estimated completion:	June 2030								

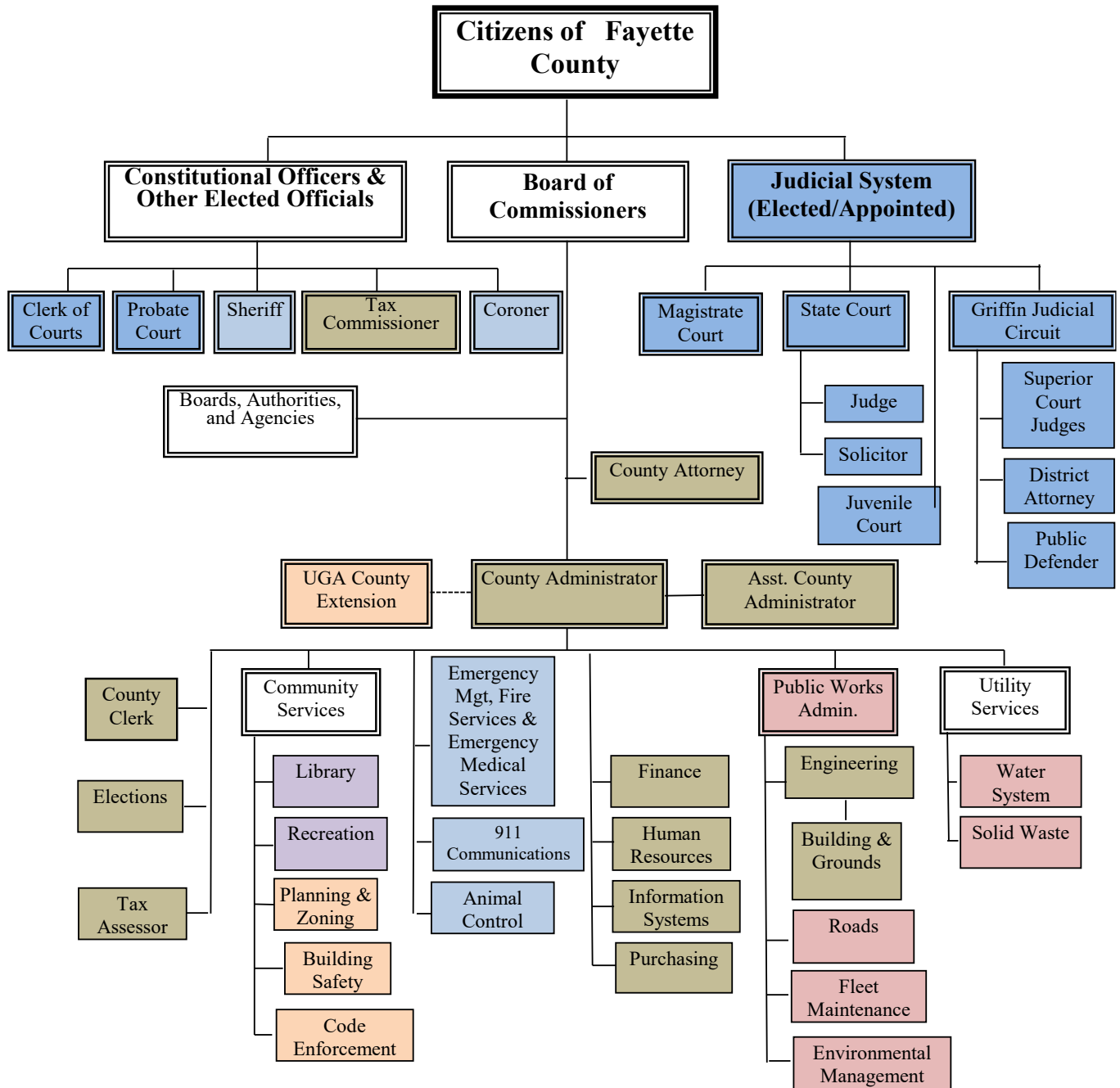
<u>Department</u>	<u>Project Name</u>	<u>Project #</u>	<u>Previous Funding</u>	<u>FY 2026 Funding</u>	<u>FY 2027 Funding</u>	<u>FY 2028 - FY 2030 Funding</u>	<u>Total Funding</u>	<u>Actual Expenses (6/30/25)</u>	<u>Available Funding</u>
Water System	Water Storage Tank - Hwy 74 & Jenkins Road	25WSB	125,739	-	583,335	5,416,670	6,125,744	-	6,125,744
Purpose:	Additional water storage capacity is needed in the north west portion of the county to increase pressures and provide peak water flow during high demand. Fayette County entered into an agreement with the City of Fairburn to share costs on a 1 million gallon storage tank in exchange for water supplied to Fairburn. Fayette County's contribution is 1/3 of total cost, up to \$2.5 million. Fairburn's contribution is 1/3 of total cost, up to \$2.5 million. Fayette County Development Authority has agreed to contribute \$2.5 million. The estimated total cost of the storage tank is \$6 million.								
Funding source:	Water System Fund up to \$2.5M, City of Fairburn up to \$2.5M, and Fayette County Development Authority \$2.5M								
Estimated start:	January 2026								
Estimated completion:	June 2029								
Water System	South Fayette Power Cable Upgrade	FUTURE	-	-	-	1,000,000	1,000,000	-	1,000,000
Purpose:	Megger testing indicates low insulation resistance for the two sets of 500 MCM cables that run from the main switchgear to the electrical room in the filter building at the South Fayette Water Treatment Plant. These cables are about 2,000 feet in length. Low insulation resistance indicates that the cable insulation is deteriorating and can cause permanent cable failure or electrical fault. The purpose is to upgrade to 750 MCM cables with 4" conduit (protective tube). Upsizing the power cables will correct voltage drop to National Electrical Code Standard of <5%.								
Funding source:	Water System Fund								
Estimated start:	July 2029								
Estimated completion:	June 2031								
Water System/ Recreation	Starr's Mill Education Facility	R23AE	1,500,000	-	-	-	1,500,000	707,853	792,147
Purpose:	The purpose of this project is to buy the 5 acre parcel of land known as 115 Waterfall Way and to build the Starr's Mill Environmental Education Center. This center will house exhibits and displays highlighting our region's efforts to conserve, manage and enhance our water resources. Efforts will be made with Line Creek Nature Preserve and the Fayette County School System to conduct educational classes on water ways and their importance to our community. It will include public restrooms to serve the public attending meetings and events.								
Funding source:	2023 SPLOST								
Estimated start:	June 2025 (purchase of land)								
Estimated completion:	December 2026								
	Total		71,236,963	1,718,257	2,016,605	9,914,680	84,886,505	15,764,112	69,122,393

Effect on Operating Budgets of Non-recurring Capital Projects \$1,000,000 and over									
Department	Project Name	Project #	Previous Funding	FY 2026 Funding	FY 2027 Funding	FY 2028 Funding	FY 2029 Funding	FY 2030 Funding	Total Funding
Animal Control	New Modern Animal Shelter	203AR	3,443,397	-	-	-	-	-	3,443,397
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			280,540	285,540	290,540	295,540	300,540	1,452,700
	Salaries/benefits for 2 new full-time Animal Control Officer positions and 1 full-time Kennel Supervisor position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; disposal services; building & grounds maintenance costs; and other miscellaneous expenses. Building completion - October 2024.								
Animal Control	Walking Trails & Livestock Building	R23AF	2,200,000	-	-	-	-	-	2,200,000
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			-	9,000	10,200	11,400	12,600	43,200
	Electric, heat, and water utilities; security monitoring system; disposal services; building & grounds maintenance costs; and other miscellaneous expenses. Estimated completion - June 2026.								
Fire / EMS	Fire/EMS Training Center (training building/tower, and classrooms)	193AH/ 21AR4/ 21AR5/ P23AA	9,354,112	-	-	-	-	-	9,354,112
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			270,989	280,989	290,989	300,989	310,989	1,454,945
	Salaries/benefits for 2 full-time Fire Lieutenant positions and 1 full-time Custodian position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Building completion - May 2025.								
Health Department	Public Health Building	205AA	15,839,301	-	-	-	-	-	15,839,301
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			180,000	186,000	192,000	198,000	204,000	960,000
	Salaries/benefits for 2 full-time Custodian positions and 1 full-time Building Maintenance Tech position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Building completion - March 2025.								
Judicial - Non Dept	Justice Center Renovation	J23AA	16,000,000	-	-	-	-	-	16,000,000
	Effect on Operating Budget: personnel, maintenance, utilities, & other.					258,800	270,800	282,800	812,400
	Salaries/benefits for 2 full-time Judicial Staff positions and 1 full-time Custodian position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Estimated completion - June 2027.								
Public Safety	Backup 911 Center & Emergency Operations Center at South Fayette Treatment Plant	P23AF	2,000,000	-	-	-	-	-	2,000,000
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			-	-	190,000	196,000	202,000	588,000
	Electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Estimated completion - June 2027.								
Recreation	Recreational Multi-Purpose Building	R23AA	24,053,000	-	-	-	-	-	24,053,000
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			-	262,071	524,142	534,142	544,142	1,864,497
	Less: Recreation Programming Revenue				(200,000)	(400,000)	(410,000)	(420,000)	(1,430,000)
	Net Effect on Operating Budget			-	62,071	124,142	124,142	124,142	434,497
	Salaries/benefits for 2 full-time Recreation Staff positions, 2 full-time Custodian positions, 2 full-time Building Maintenance positions, and 4 part-time Recreation Staff positions; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; sports supplies; equipment maintenance costs; and other miscellaneous expenses. Estimated completion - December 2026.								

Effect on Operating Budgets of Non-recurring Capital Projects \$1,000,000 and over									
Department	Project Name	Project #	Previous Funding	FY 2026 Funding	FY 2027 Funding	FY 2028 Funding	FY 2029 Funding	FY 2030 Funding	Total Funding
Sheriff	Sheriff Training Center (training facility, tactical driving course, and mock village)	21AR1 5565H P23AH	9,523,848	-	-	-	-	-	9,523,848
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			-	366,483	376,483	386,483	396,483	1,525,932
	Salaries/benefits for 3 full-time Sheriff Lieutenant positions and 1 full-time Custodian position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Building completion - June 2026.								
Water System	Trilith Storage Tank and Pump	23WSH	4,446,646	439,171					4,885,817
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			-	-	62,500	125,000	135,000	322,500
	Tank maintenance, chemicals, testing, site maintenance, etc. Estimated completion - December 2027								
Water System / Recreation	Starr's Mill Education Facility	R23AE	1,500,000	-	-	-	-	-	1,500,000
	Effect on Operating Budget: personnel, maintenance, utilities, & other.			52,500	105,000	110,000	115,000		382,500
	Salaries/benefits for 1 additional full-time staff position and 1 part-time Custodian position; electric, heat, and water utilities; security monitoring system; internet/phone service costs; trash pickup; building & grounds maintenance costs; and other miscellaneous expenses. Estimated completion - December 2026.								

FAYETTE COUNTY, GEORGIA

ORGANIZATIONAL CHART



Fayette County functions:

General Government
Judicial
Public Safety

Public Works
Culture & Recreation
Planning & Development

Health & Welfare are carried out by Outside Agencies to which the county provides funding.

FAYETTE COUNTY, GEORGIA

Elected Officials

Board of Commissioners – 770.305.5200

Lee Hearn, Chairman
Edward Gibbons, Vice Chairman
Charles W. Oddo
Eric K. Maxwell
Charles Rousseau

Clerk of Courts – Sheila Studdard, 770.716.4290

Coroner – W. Bee Huddleston, 770.305.5359

District Attorney – Marie G. Broder, 770.716.4250

Magistrate Court Judges – 770.716.4230

Robert A. Ruppenthal, Chief
Christy Dunkelberger
David R. Moore
Kathy Brown-Valencia

Probate Court Judge - Angela Landgaard, 770.716.4220

Sheriff – Barry H. Babb, 770.461.6353

State Court Judge – Jason B. Thompson, 770.716.4270

State Court Solicitor - Jamie Inagawa, 770.716.4260

Superior Court Judges – 770.716.4280

Scott Ballard, Chief Judge
W. Fletcher Sams
Ben Coker
Ben Miller, Jr.
Rhonda Kreuziger

Tax Commissioner – Kristie King, 770.461.3652

Judicially Appointed Officials

Juvenile Court Judges – 770.716.4210

Stephen D. Ott, Presiding Judge
Natalie Ashman, Associate Judge

Public Defender – William Imhoff, 770.716.4340

Fayette County Administration

County Administrator – Steve Rapson, 770.305.5100

County Attorney – Dennis Davenport, 770.305.5200

County Clerk – Tameca Smith, 770.305.5103

Main County Number: 770.305.5400

Division Directors/Department Heads

Elections – Brianna Garrett, 770.305.5408

Finance – Sheryl Weinmann, 770.305.5413

Human Resources – Lewis Patterson, 770.305.5418

Information Systems – Rob McCool, 770.305.5406

Purchasing – Ted Burgess, 770.305.5420

Tax Assessor – Lee Ann Bartlett, 770.305.5402

Water System – Vanessa Tigert, 770.461.1146

Community Services Division – Deborah Bell, Director, 770.305.5421

Code Enforcement – Chief Marshal Lem Miller, 770-305-5417

Library – Michelle Bennett-Copeland, 770.461.8841

Building Safety – Leslie Nieber, 770.305.5131

Planning & Zoning – Deborah Bell, 770.305.5421

Recreation – Anita Godbee, 770.716.4321

Fire & Emergency Services – Jeff Hill, Fire Chief, 770.305.5414

911 Communications – Katye Vogt, 770.320.6053

Animal Control – Tracy Thompson, 770.631.7210

Public Works Division – Phil Mallon, Director, 770.320.6010

Building & Grounds – Larry Mitchell, 770.320.6004

Engineering – Phil Mallon, P.E., 770.320.6010

Environmental Management & Solid Waste – Bryan Keller, 770.305.5410

Fleet Maintenance – Bill Lackey, 770.320.6014

Road Department – Steve Hoffman, 770.320.6012

Outside Agencies

County Extension – 770.305.5412

Fayette County Development Authority – Rosie Matta, 770.461.5253

Family & Children's Services – Holly Line, 770.460.2555

Georgia Forestry Commission – 770-254-7217

Fayette Community Options (McIntosh Trail) – Kenyatta Walker, 770.358.5252

Fayette Counseling Center (McIntosh Trail) – Kenyatta Walker, 770.358.5252

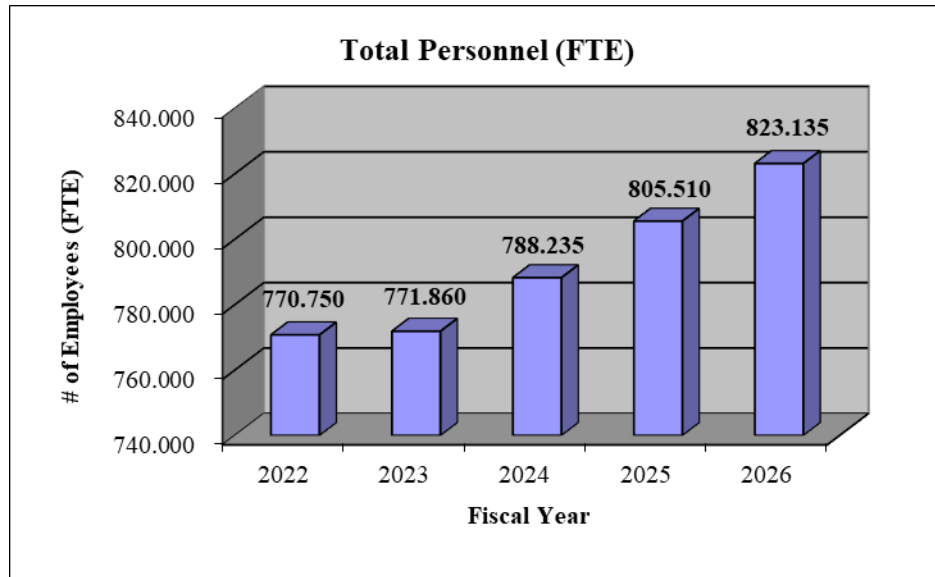
Health Department: Physical Health – 770.305.5416

Environmental Health – 943.209.8057

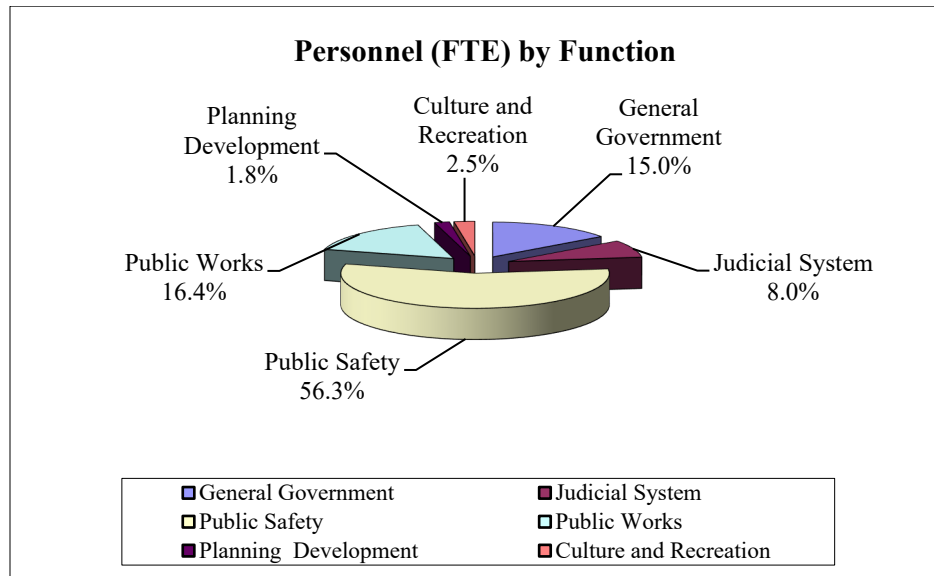
Senior Citizens Center – Nancy Meaders, 770.461.0813

SUMMARY OF PERSONNEL - FULL-TIME EQUIVALENTS (FTE)									
Function	FY 2022	Change	FY 2023	Change	FY 2024	Change	FY 2025	Change	FY 2026
General Government									
Administration	2.000	1.000	3.000	1.000	4.000	-	4.000	-	4.000
Buildings and Grounds Maint	27.600	-	27.600	-	27.600	3.625	31.225	4.000	35.225
Commissioners	7.000	-	7.000	-	7.000	-	7.000	-	7.000
Elections	5.500	0.625	6.125	0.375	6.500	-	6.500	-	6.500
Engineering	2.000	-	2.000	-	2.000	-	2.000	-	2.000
Finance	15.650	-	15.650	-	15.650	-	15.650	-	15.650
Human Resources	6.000	-	6.000	-	6.000	1.000	7.000	-	7.000
Information Systems	10.000	-	10.000	-	10.000	-	10.000	-	10.000
Purchasing	4.000	-	4.000	-	4.000	-	4.000	-	4.000
Tax Assessor	15.725	-	15.725	-	15.725	-	15.725	1.000	16.725
Tax Commissioner	16.000	-	16.000	-	16.000	-	16.000	(1.000)	15.000
Total General Government	111.475	1.625	113.100	1.375	114.475	4.625	119.100	4.000	123.100
Judicial System									
Clerk of State Court	5.000	-	5.000	-	5.000	-	5.000	-	5.000
Clerk of Superior Court	25.435	(0.530)	24.905	-	24.905	-	24.905	-	24.905
Juvenile Court	4.625	-	4.625	-	4.625	-	4.625	-	4.625
Magistrate Court	7.000	-	7.000	-	7.000	-	7.000	-	7.000
Probate Court	8.125	-	8.125	-	8.125	-	8.125	0.625	8.750
State Court Judge	3.625	-	3.625	-	3.625	-	3.625	2.000	5.625
State Court Solicitor	8.700	-	8.700	-	8.700	-	8.700	1.000	9.700
Total Judicial System	62.510	(0.530)	61.980	-	61.980	-	61.980	3.625	65.605
Public Safety									
Animal Control	8.000	-	8.000	-	8.000	1.000	9.000	3.000	12.000
County Coroner	3.625	-	3.625	-	3.625	-	3.625	-	3.625
911 Communications	36.985	0.015	37.000	-	37.000	-	37.000	-	37.000
EMS	33.000	-	33.000	3.000	36.000	-	36.000	6.000	42.000
Fire Services	116.000	-	116.000	7.000	123.000	6.000	129.000	-	129.000
Emergency Management	3.000	-	3.000	-	3.000	-	3.000	-	3.000
Sheriff's - Support Services	30.000	-	30.000	-	30.000	4.000	34.000	-	34.000
Sheriff's - CID	41.000	-	41.000	3.000	44.000	(15.000)	29.000	-	29.000
Sheriff's - Field Operations	64.000	-	64.000	-	64.000	(10.000)	54.000	-	54.000
Sheriff's - Jail Operations	96.000	-	96.000	-	96.000	(2.000)	94.000	-	94.000
Sheriff's - Special Operations	-	-	-	-	-	27.000	27.000	-	27.000
Sheriff's Office - Total	231.000	-	231.000	3.000	234.000	4.000	238.000	-	238.000
Total Public Safety	431.610	0.015	431.625	13.000	444.625	11.000	455.625	9.000	464.625
Public Works									
Environmental Management	10.000	-	10.000	-	10.000	1.000	11.000	-	11.000
Fleet Maintenance	9.000	-	9.000	-	9.000	-	9.000	-	9.000
Public Works Administration	3.000	-	3.000	-	3.000	-	3.000	(1.000)	2.000
Road Department	36.000	-	36.000	-	36.000	-	36.000	1.000	37.000
Solid Waste Management	1.000	-	1.000	1.000	2.000	-	2.000	-	2.000
Water System	72.000	-	72.000	0.625	72.625	-	72.625	1.000	73.625
Total Public Works	131.000	-	131.000	1.625	132.625	1.000	133.625	1.000	134.625
Planning Development									
Building Safety	9.000	-	9.000	-	9.000	-	9.000	-	9.000
Planning & Zoning	3.625	-	3.625	0.375	4.000	-	4.000	-	4.000
Code Enforcement Section	2.000	-	2.000	-	2.000	-	2.000	-	2.000
Total Planning Development	14.625	-	14.625	0.375	15.000	-	15.000	-	15.000
Culture and Recreation									
Recreation	7.000	-	7.000	-	7.000	-	7.000	-	7.000
Library	12.530	-	12.530	-	12.530	0.650	13.180	-	13.180
Total Culture and Recreation	19.530	-	19.530	-	19.530	0.650	20.180	-	20.180
		-		-		-		-	
Total Personnel	770.750	1.110	771.860	16.375	788.235	17.275	805.510	17.625	823.135

**FAYETTE COUNTY, GEORGIA
TOTAL PERSONNEL (FTE) - APPROVED**



**FY 2026 BUDGET - PERSONNEL (FTE)
BY FUNCTION**



FTE (Full-Time Equivalent) – Uniform basis used to measure approved positions. The number of positions is determined based on the total average weekly hours worked in relation to the total work hours in a full work week. Example: a position that works 20 hours per week is equivalent to 0.50 FTE (20 hours worked divided by 40 hours for a full work week).

FY 2026 BUDGET - POSITIONS (FTE)				
FUNCTION	ADDED	ELIMINATED	TRANSFER	NET CHANGE
GENERAL GOVERNMENT	5.000	(1.000)	-	4.000
JUDICIAL	3.625	-	-	3.625
PUBLIC SAFETY	11.000	(2.000)	-	9.000
PUBLIC WORKS*	2.000	(1.000)	-	1.000
HEALTH & WELFARE	-	-	-	-
CULTURE & RECREATION	-	-	-	-
PLANNING & DEVELOPMENT	-	-	-	-
TOTAL	21.625	(4.000)	-	17.625
*Includes the Water System.				

Positions Added

General Government function, 5.000 FTE – 2 new full time Building Maintenance Techs, 2 new full time Custodians, and 1 new full time Administrative Assistant positions were added.

Judicial System function, 3.625 FTE – 1 new full time Assistant Solicitor, 1 new full time Case Manager, 1 new full time Accountability Court Coordinator, and 1 part time Deputy Clerk position was added.

Public Safety function, 11 FTE – 2 new full time Animal Control Officers, 1 new Kennel Supervisor, 1 New Animal Control Field Operations Supervisor, 6 new full time Firefighter/AEMT positions, and 1 new full time Jail Operations Captain position was added.

Public Works function, 2 FTE – 1 new full time Water Quality Tech. and 1 new full time Asst. Water System Director was added.

Positions Eliminated

General Government function, 1.000 FTE – 1 full time Tag Clerk position eliminated

Public Safety function, 2.000 FTE - 1 Asst Animal Control Director position and 1 full time Deputy position was eliminated.

Public Works function, 1 FTE – 1 full time Professional Engineer position was eliminated.

Positions Transferred

Public Works function, 1 full time Admin. Specialist was transferred from Public Works Administration to Road Department.

Department:	Administration	Cost Center:	10010320
Function:	General Government	Fund:	General

Mission Statement

The County Administrator is appointed by the Board of Commissioners and is responsible for seeing that the decisions of the Board are administered and successfully carried out throughout the organization on a day-to-day basis. The Administrator has direct responsibility over all county government departments other than those headed by one of the County's elected Constitutional Officers.

Major Department Functions

- ◇ Implement policies set by the Board of Commissioners and ensure organizational compliance.
- ◇ Maintain effective communication and working relationships with Constitutional Officers.
- ◇ Responsible for the development of the annual operating budget and capital budget programs.

Major Goals

- ◇ Research the feasibility of the development and implementation of performance measures throughout the organization.
- ◇ Developing long range plans and goals; directing the development of ordinances, resolutions and Commission.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 597,189	\$ 784,613	\$ 679,463	\$ 884,692
Operating	32,084	328,839	111,821	300,342
Capital Outlay				13,680
Total Appropriations	\$ 629,273	\$ 1,113,452	\$ 791,284	\$ 1,198,714

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	3.00	4.00	4.00	4.00

WORKLOAD INDICATORS	FY 2023	FY 2024	FY 2025	FY 2026
County Work Force	771.860	788.235	805.510	823.135
General Fund Operating Budget:				
Expenditures	\$ 75,706,270	\$ 74,824,645	\$ 79,963,238	\$ 84,480,657
	2022	2023	2024	2025
Meetings	24	28	22	22

Department:	Administration	Cost Center:	10010320
Function:	General Government	Fund:	General

PERFORMANCE MEASURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Citizen complaint response time. Goal: Within 8 hours.	100%	100%	100%	100%
Employee issue response time. Goal: Within 8 hours.	100%	100%	100%	100%
Inquiries resolved within 2 weeks. Goal: 100%.	100%	100%	100%	100%
Meet with department directors weekly to discuss issues of concern, policy changes, and maintain open lines of communication.	100%	100%	98%	98%
Project Management/ Update/ Completion	100%	100%	100%	100%

Department:	Buildings & Grounds Maintenance	Cost Center:	10010565
Function:	General Government	Fund:	General

Mission Statement

The mission of the Building and Grounds Department seeks to provide a safe, clean attractive environment in and on most county-owned buildings and parks. Staff members are dedicated to providing an aesthetically pleasing and healthy work environment for over 700,000 square feet of office, customer service areas, courtrooms, storage spaces along with maintaining approximately 90 acres parks and recreational areas. We strive to be a friendly and responsive department and the measure of our success is directly proportional to the success of the people we serve - those who serve Fayette County, GA

Major Department Functions

The major functions of this Department is to maintain to a high quality standard towards the upkeep of the County's buildings, structures, landscaping and turf care throughout all County owned property. Provide effective support to all County Departments for various tasks through our work order system.

Goals and Objectives

One goal of the Building & Grounds Department is to operate more efficiently and productively towards the completion of all work orders and assigned Capital Projects. To ensure that all buildings and grounds maintenance staff are qualified, knowledgeable and properly trained to perform all departmental functions by providing education & training opportunities for staff to stay informed of ever changing regulations, products, methods, etc. We propose to foster positive change by partnering with each department, association and/or citizen to quickly identify need(s), determine the scope and efficiently complete the intended objectives with the least amount of disruption. Our objectives will be realized as we see the results and receive feedback from our citizens, employees and associations that utilize our facilities.

Workload for Building Maintenance

Buildings staff has the task of providing the maintenance & upkeep for over 141 County owned Buildings totaling in excess of 700,000sf. With 8 maintenance technicians we typically are issued and complete more than 2,000 work orders each year, averaging more than 167 work orders per month. We have 3 custodial staff that maintains the cleanliness and upkeep of our Administrative and Justice Center Buildings. It is essential that we have a flexible, knowledgeable and qualified staff as our facility responsibilities include varying tasks some of which are highly technical. To name a few, we set up tables & chairs, paint, repair air conditioning systems, pour concrete, remodel, refurbish and assist the associations with their requests. Maintain same day work order completion and work closely with the recreation department to keep their facilities operating optimally. Since all the work we do is typically visible to the public our work success is evident by regular facility inspections, in addition to comments received from our recreational associations, employees and citizens.

Department:	Buildings & Grounds Maintenance	Cost Center:	10010565
Function:	General Government	Fund:	General

Workload for Grounds Maintenance

Grounds staff has the primary task of cutting & maintaining approximately 90 acres of County owned property on a weekly or regular basis. This includes managing and coordinating the grass cutting of 78- acres done by contractors. We also provide the daily cleanup and maintenance of ±25-restroom facilities within all Fayette County Parks. In addition to the above noted task, our staff of 12 grounds people are issued and completes approximately 400 work orders per year. Work entails cutting grass, pruning, ball field preparation, setting up meeting rooms for county functions, landscape design, planting, assisting associations with their requests and working closely with the recreation department to develop a plan for the quality maintenance and professional upkeep of our fields within County Parks. Our success is closely monitored by the comments we get from the community and daily inspections of our parks.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,841,418	\$ 2,123,891	\$ 1,961,671	\$ 2,513,469
Operating	241,484	325,211	239,630	290,432
Capital Outlay	14,088	5,600	33,742	10,000
Total Appropriations	\$ 2,096,990	\$ 2,454,702	\$ 2,235,042	\$ 2,813,901

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	27.600	27.600	31.225	35.225

Department:	County Commission	Cost Center:	10010110
Function:	General Government	Fund:	General

Mission Statement

Our mission is to provide all who need our services with prompt and accurate information about Fayette County government's services in general and the actions, decisions, and activities of the Board of County Commissioners in particular.

Major Functions

- ◇ Prepare the Board of Commissioners for open, public business meetings, through the use of a formal agenda.
- ◇ Ensure the public's awareness/notification of meetings of the Board of Commissioners, in accordance with Georgia's "Open Meetings Act".
- ◇ Provide the members of the board of Commissioners with information and research to assist them in making sound decisions.
- ◇ Provide the members of the Board of Commissioners with information and assistance with responding to, meeting with, or other interaction with the public and others.
- ◇ Create, disseminate and maintain complete and accurate records from meetings and activities of the Board of Commissioners.
- ◇ Comply with all deadlines and requirements of Georgia's "Open Records Act".
- ◇ Official custodian of all records, including but not limited to correspondence, contracts, agreements and other documents related to the decisions, actions and activities of the Board of Commissioners.
- ◇ Assist all Departments and Elected Officials with information in a timely manner, including but not limited to dissemination of information immediately following Board meetings.
- ◇ Assist members of the Board of Commissioners with issues and relationships with other governments and officials at every level.
- ◇ Assist members of the Board of Commissioners with training and educational opportunities and requirements and ensure appropriate training for the Department's staff.

Major Goals

- ◇ Maintain a balanced operating budget by keeping current expenses in line with current revenues.
- ◇ Enhance the services provided to the citizens of Fayette County.
- ◇ Develop a systematic process for record maintenance and retention.

Department:	County Commission	Cost Center:	10010110
Function:	General Government	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 482,305	\$ 481,126	\$ 502,918	\$ 516,322
Operating	266,178	303,028	271,296	274,267
Capital Outlay	341	2,000	-	2,000
Total Appropriations	\$ 748,823	\$ 786,154	\$ 774,213	\$ 792,589

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	7.000	7.000	7.000	7.000

WORKLOAD INDICATORS	2022	2023	2024	2025
Fayette County Population - ARC annual estimates	120,681	122,684	124,284	126,284
Commission Meetings	27	25	24	22

Department:	Contingency	Cost Center:	10010599
Function:	General Government	Fund:	General

Major Department Functions

◇ Cost center that includes moneys approved by the Board for unforeseen occurrences.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Contingency	\$ -	\$ 1,422,095	\$ -	\$ 1,495,296
Total Appropriations	\$ -	\$ 1,422,095	\$ -	\$ 1,495,296

Department:	Elections	Cost Center:	10010400
Function:	General Government	Fund:	General

Mission Statement

To conduct fair, secure, and transparent elections while providing exceptional customer service to the citizens of Fayette County. The Elections Department is committed to maintaining the integrity of the electoral process through accurate voter registration, efficient election management, and public education, fostering confidence in the democratic process.

Major Department Functions

- Administer federal, state, and local elections in compliance with Georgia Election Code and State Election Board rules.
- Maintain and update voter registration records in accordance with federal and state mandates.
- Recruit, train, and manage poll workers to effectively operate elections.
- Oversee absentee voting processes including mail-out ballots and in-person advance voting.
- Provide voter education, outreach, and public information services to promote civic engagement.
- Manage election equipment, technology, and election-specific software systems (EMS, GARVIS, EasyVote).

Major Goals

1. Conduct all elections with accuracy, transparency, and security.
2. Ensure compliance with all applicable laws, rules, and procedures.
3. Provide excellent customer service to voters and stakeholders.
4. Expand voter education and outreach efforts to reach underserved populations.
5. Recruit, train, and retain a knowledgeable and diverse poll worker workforce.
6. Enhance operational efficiency through improved technology and resource management.
7. Ensure adequate staffing and retention of election records per legal requirements.

Department:	Elections	Cost Center:	10010400
Function:	General Government	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,074,073	\$ 969,829	\$ 945,747	\$ 1,273,298
Operating	154,573	200,560	132,485	152,596
Capital Outlay	4,161	-	-	1,500
Total Appropriations	\$ 1,232,808	\$ 1,170,389	\$ 1,078,232	\$ 1,427,394

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	6.125	6.500	6.500	6.500

Workload Indicators

The projections are based on a 2% annual growth rate applied to the FY2025 actual figure of 57,914. This consistent rate was used to estimate increases through FY2026 and FY2027, reflecting a modest and reasonable expectation of voter participation growth in upcoming cycles.

Indicator	FY2025 Estimate	FY2026 Estimate	FY2027 Projection
Registered Voters	103361	105500	107500
Absentee Ballots Issued (By Mail)	5162	5300	5400
Absentee Ballots Issued (In-person)	57914	59000	61000
New Voter Registrations Processed	7205	7300	7500
Public Records Requests Processed	35	40	45
Election Equipment Deployments	1250+	1250+	1250+

Department:	Elections	Cost Center:	10010400
Function:	General Government	Fund:	General

Performance Results Measurements

These measurements reflect the Fayette County Elections Department's commitment to continuous improvement, public trust, and operational excellence:

1. Community Outreach & Voter Education

- Result Measurement: Number of outreach events held annually and percentage increase in community engagement (e.g., event attendance or voter education material distribution).
- Target: Conduct 12 outreach events per year (1 per month) and increase engagement by 10% year-over-year.
- Tied To Goal: *"Expand voter education and outreach efforts to reach underserved populations."*

2. Absentee Ballot Processing Efficiency

- Result Measurement: % of absentee ballots processed and ready for mailing within 48 hours of receipt during active legality period.
- Target: 85% processed within 48 hours, with exception tracking for ballots requiring voter action (e.g., cure letters).

3. Poll Worker Training & Performance Quality

- Result Measurement: Quality of training assessed through (a) reduction in Election Day procedural errors, (b) poll manager feedback, and (c) post-election poll worker surveys.
- Target:
 - Decrease in common procedural paperwork errors by 15% compared to previous elections.
 - At least 85% of poll managers report satisfactory or above-average performance from assigned workers.
 - At least 80% of poll workers report clarity and confidence in training material (via post-training survey).

4. Operational Space & Election Integrity Access

- Result Measurement: Improved operational flow, workspace functionality, and compliance with statutory observer access due to warehouse and office expansion.
- Target: Maintain full compliance with poll watcher access requirements without disrupting voting operations. Ensure dedicated workspace for Logic and Accuracy testing and absentee processing, with clearly separated public viewing areas. Prevent the use of retention-designated space for operations. Leverage newly acquired office expansion space for secure equipment storage and overflow functions to support smoother Election Day and office operations.

Department:	Engineering	Cost Center:	10010575
Function:	General Government	Fund:	General

Mission Statement - Environmental Management (Engineering) Department

The Fayette County Environmental Management Department is charged to protect public health and safety and the environment by providing fair and consistent implementation of applicable County, State and Federal regulations. Environmental Management strives to improve Fayette County through careful supervision of these concerns and analyzing the future impacts of current decisions.

Major Department Functions

The Engineering Department 1) interprets and enforces Articles within the County's Development Regulations; 2) provides in-house design, permitting and construction oversight services; 3) acquires and maintains documentation of right-of-way; 4) manages utility permitting within County right-of-way; and 4) implements the County's Special Purpose Local Option Sales Tax (SPLOST) program.

Goals and Objectives for FY 2026

- ◇ Implement SPLOST 2017/2023 - Enable SPLOST Staff to effectively and efficiently utilize SPLOST dollars to execute repair on voter approved projects.
- ◇ NPDES Annual Report - Submit an annual report with limited comments from the GAEPD.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 206,637	\$ 205,770	\$ 207,646	\$ 201,167
Operating	11,163	18,375	12,231	15,726
	\$ 217,800	\$ 224,145	\$ 219,877	\$ 216,893

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	2.000	2.000	2.000	2.000

Department:	Engineering	Cost Center:	10010575
Function:	General Government	Fund:	General

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 YTD
Plan Review				
<u>Initial Review/Resubmittals</u>				
Preliminary Plats	4/8	2/2	2	1/4
Final Plats	45/50	25	22	6
Non-Residential Site Plans	19/25	14	7	11
Subdivision Construction Plans	4/10	3	2	2
Erosion Control Plans	113	48	113	40
Rezoning Requests / Zoning Appeals	10/21	14/52	22/31	12/2
Annexation Requests	1	3	5	1
Land Disturbance Permits	191	124	159	92
Stormwater Inspections	31	55	69	67

Field Inspectors				
Customer Service Requests	334	127	82	100
E&SC Inspections	1,161	1,038	1335	683
Notice of Violations	59	30	30	5
Stop Work Orders	34	72	38	5
Preconstruction Meetings	6	7	7	2

Effectiveness Measures				
Disturbed Area Approved	157	239	228	190
Linear Feet of New Road	2,817	12,576	9,652	2,219

Department:	Finance	Cost Center:	10010510
Function:	General Government	Fund:	General

Mission Statement

The mission of Finance is to provide timely, accurate, relevant, and accessible financial data, services, analysis, and guidance to our customers and to promote confidence in these products as sound foundations for effective management of County resources.

Major Department Functions

- ◇ Accounting: record activity to general ledger for revenues collected, receivables billed, payables processed, and occupational tax certificates issued.
- ◇ Annual Audit: perform fiscal year end close of the accounting records conforming to Generally Accepted Accounting Principles (GAAP) and create work papers with supporting documentation for the auditors.
- ◇ Budget: prepare balanced annual Operating and Capital budgets in accordance with management parameters and administer adopted budgets in accordance with the budgetary laws of the State of Georgia.
- ◇ Financial Reporting: prepare and submit monthly reports of financial results and the Annual Comprehensive Financial Report (ACFR), which clearly and accurately articulates the county's financial position.
- ◇ Investments: maintain bank reconciliations and meet disbursement obligations while maximizing interest earning
- ◇ Payroll: transmit direct deposits, report liabilities to appropriate agency, and file W-2's, 1099's, and IRS returns
- ◇ Purchasing Card: oversee the county's program and monitor activity for compliance with adopted policy.
- ◇ Special Projects: complete research and analysis to address questions raised by the Board of Commissioners and the general public.

Major Goals

- ◇ Monitor staff responsibilities and continue to update all procedures, including procedures for audit schedules and reports produced in Finance.
- ◇ Review and update policies related to the Finance processes including Budget, CIP, and Asset Management.
- ◇ Continue the process of automating and integrating the county's financial software with the county's purchasing card vendor.
- ◇ Work with the county's financial software to ensure a smooth transition to upgraded system hardware and software.
- ◇ Continue to monitor and streamline the tracking, reconciliation, and reporting process for all CIP projects, including SPLOST.

Department:	Finance	Cost Center:	10010510
Function:	General Government	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,419,004	\$ 1,442,691	\$ 1,458,865	\$ 1,512,963
Operating	\$ 104,658	\$ 140,929	\$ 111,425	\$ 139,353
Total Appropriations	\$ 1,523,662	\$ 1,583,620	\$ 1,570,290	\$ 1,652,316

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	15.650	15.650	15.650	15.650

WORKLOAD INDICATORS	FY 2022	FY 2023	FY 2024	FY 2025
County Work Force (full-time equivalent)	770.75	771.86	788.24	-
Accounts payable checks processed	7,632	8,196	8,715	-
Accounts payable invoices	13,730	14,083	15,722	-
ACH - Utility payments	4,324	5,221	5,332	-
Budget Amendments/Transfers	59	74	99	-
New Occupational Tax Certificates	1,732	1,660	1,703	-
G/L Journals	3,191	3,197	3,350	-
Travel requests processed	296	443	383	-
P-Card Transactions	4,632	5,482	5,423	-
Receipts	9,819	10,860	8,572	-

RESULTS MEASURES	FY 2022	FY 2023	FY 2024	FY 2025
Bond Credit rating:				
Moody's Highest quality)	Aaa	Aaa	Aaa	Aaa
M&O Millage Rate	4.034	4.034	3.763	3.763
Financial Reporting Achievement Award (ACFR) received	Yes	Yes	Yes	Yes

Department:	Human Resources	Cost Center:	10010540
Function:	General Government	Fund:	General

Mission Statement

The mission of Human Resources is to provide timely, accurate, relevant, and easily accessible human resource data, services, analysis, and guidance to our customers and to promote confidence in these products as sound foundations for effective management of County Human Resources.

Major Departmental Functions

- ◇ Provide administrative and technical assistance to employees in the areas of policy development and compliance; recruitment and selection; classification and compensation; employee development; employee relations, employee recognition and employee performance appraisal.
- ◇ Administer a comprehensive employee benefits program including health, dental and vision reimbursement plans, wellness, retirement, life insurance, workers' compensation, deferred compensation, deferred compensation and disability.
- ◇ Payroll administration.
- ◇ Maintain employee master files.

Major Goals

- ◇ Continually maintain and update Employee Self Service with pertinent employee and applicant information in order to promote employee comfort level with system utilization
- ◇ Continue to utilize Munis Workflow for personnel requisitions
- ◇ Utilize TCM with Munis Workflow to convert file storage from paper to electronic
- ◇ Implement Kronos timekeeping software in all departments

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 642,607	\$ 727,927	\$ 680,741	\$ 762,635
Operating	124,493	196,259	144,845	197,065
Capital Outlay	-	-	2,786	-
Total Appropriations	\$ 767,101	\$ 924,186	\$ 828,372	\$ 959,700

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	6.000	6.000	7.000	7.000

Department:	Human Resources	Cost Center:	10010540
Function:	General Government	Fund:	General

WORKLOAD INDICATORS	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
County Work Force	786	788	806	816
Personnel Requisitions	94	88	119	119
Job Applications	1871	1894	1901	1900
Classification Changes	164	147	150	166
Vision Reimbursement Claims	395	413	348	425
Workers Comp Claims	85	86	82	83

Department:	Information Systems	Cost Center:	10010535
Function:	General Government	Fund:	General

Mission Statement

Ensure the effective, efficient, and secure use of technology by County Departments to facilitate delivery of services to citizens.

Major Department Functions

◇ Fayette County IT is committed to effectively providing IT service, infrastructure management, Geographic Information Systems (GIS) and telecommunications, and information security to county departments and the constituents they serve.

Network Operations

◇ Network infrastructure, connectivity and voice/telephone services.

IT Service delivery and Management

◇ Supply reliable, high quality IT Services, emphasizing effectiveness, and a customer focus.

IT Systems

◇ Provide system design, baseline standards and build, deployment, and support services for on premise and cloud based critical infrastructure.

Data Management and Protection

◇ Manage backup processes and implement effective methodologies to maintain data integrity.

Business Continuity and Disaster Recovery Planning

◇ Establish procedures ensuring vital County operations continue in the event of a disaster.

Data Center Planning

◇ Design, build, and maintain state-of-the-art data centers supporting the County's current and future.

Mission Critical Support

◇ Maintain Enterprise Infrastructure on a 24x7 basis running mission critical applications for Jail, 911-dispatch and connected public safety agencies operating in the county.

Wireless Technologies

◇ Enhances the County's data and voice connectivity through the strategical use of reliable, resilient, and secure wireless technologies.

IT Security and Governance

◇ Assures the IT decision-making process considers the County's mission including effective strategy alignment, risk management, compliance and value delivery.

Enterprise Application Services

◇ Create technical solutions by designing, developing and supporting applications meeting the business needs of all County departments.

Web and New Media Operations

◇ Develops new and innovative methods for deploying Web and new media tools for outreach and citizen engagement.

Strategic Technology Development

◇ Work closely with executive management to ensure IT investments support business objectives.

Department:	Information Systems	Cost Center:	10010535
Function:	General Government	Fund:	General

Project Management

- ◇ Manage diverse portfolio of technology projects.

Vendor Management

- ◇ Confirms the county is receiving the level of quality and value expected from the vendor community.

Strategic Partnerships and Business development

- ◇ Use technology to enhance collaboration and communication between the public and private sector.

Geographic Information Systems (GIS)

- ◇ Visualize, question, analyze, and interpret geographic data to understand relationships, patterns and trends.

Community Cyber Security and Preparedness

- ◇ Develop a whole community approach increasing resilience against cyber-attacks and better managing cyber incidents, as directed in Presidential Policy Directive 8.

Department Goals

- ◇ Ensure that IT initiatives directly support and advance the county's overall strategic objectives.
- ◇ Review and enhance the Enterprise Risk Management (ERM) strategy to proactively identify and mitigate IT-related risks.
- ◇ Implement advanced network technologies and security measures to ensure optimal performance and protect sensitive data.
- ◇ Revitalize data center physical access controls and implement advanced monitoring systems.
- ◇ Proactively address vulnerabilities by remediating end-of-life software and hardware identified through risk analysis.
- ◇ Maintain the integrity and security of public safety systems by rigorously testing and applying E911 system updates.
- ◇ Refine backup systems and strategies to ensure rapid recovery and minimal disruption of critical services.
- ◇ Revitalize Enterprise data architecture to support increase in storage of digital content.
- ◇ Establish and enforce data governance policies to ensure data integrity, security, and accessibility.
- ◇ Migrate on-premise telecommunication servers to a virtualized environment to improve efficiency and reduce costs.
- ◇ Collaborate cross-functionally with county departments to upgrade legacy technologies and improve operational efficiency.

Department:	Information Systems	Cost Center:	10010535
Function:	General Government	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,056,634	\$ 1,064,758	\$ 1,058,222	\$ 1,056,916
Operating	254,514	379,360	197,388	526,175
Capital Outlay	959	2,500	40	4,000
Total Appropriations	\$ 1,312,107	\$ 1,446,618	\$ 1,255,650	\$ 1,587,091

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	10.000	10.000	10.000	10.000

WORKLOAD INDICATORS	FY 2022	FY 2023	FY 2024	FY 2025
Total Work Orders	6,497	6,597	6,617	6,693

PERFORMANCE MEASURES	FY 2022	FY 2023	FY 2024	FY 2025
Hardware:				
Work Days (260 days less vacation and holidays)	250	250	250	250
Closed Work Orders	1,617	1,652	1,566	1,574
Average Closed Per Day	6.5	6.6	6.3	6.3
Percent of Total Work Orders	24.51%	24.97%	23.70%	23.50%
Software:				
Work Days	250	250	250	250
Closed Work Orders	1,344	1,289	1,657	1,661
Average Closed Per Day	5.4	5.2	6.6	6.6
Percent of Total Work Orders	20.37%	19.48%	25.00%	24.80%
Phones				
Work Days	250	250	250	250
Closed Work Orders	626	587	654	582
Average Closed Per Day	2.5	2.3	2.6	2.3
Percent of Total Work Orders	9.49%	8.87%	9.90%	8.70%
Network/Internet				
Work Days	250	250	250	250
Closed Work Orders	774	631	641	851
Average Closed Per Day	3.1	2.5	2.6	3.4
Percent of Total Work Orders	11.73%	9.54%	9.70%	12.70%
Security:				
Work Days	250	250	250	250
Closed Work Orders	2,136	2,438	2,099	2,025
Average Closed Per Day	8.5	9.8	8.4	8.1
Percent of Total Work Orders	32.38%	36.84%	31.70%	30.3
Total Closed per Day	26.0	26.4	26.5	26.7

Department:	Law Department	Cost Center:	10010530
Function:	General Government	Fund:	General

Mission Statement

The Law Department is a cost center that accounts for legal services provided by the County Attorney and for expenditures arising from litigation.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	278,330	355,600	235,294	286,100
Total Appropriations	\$ 278,330	\$ 355,600	\$ 235,294	\$ 286,100

Department:	General Government Non Departmental	Cost Center:	10010090
Function:	General Government	Fund:	General

Major Department Functions

This is a cost center used to account for expenditures not allocated to individual General Government departments

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 156,369	\$ 315,057	\$ 315,057	\$ 397,342
Operating	\$ 543,584	\$ 554,845	\$ 561,005	\$ 590,438
Capital Outlay	-	-	-	-
Total Appropriations	\$ 699,954	\$ 869,902	\$ 876,062	\$ 987,780

Department:	Purchasing	Cost Center:	10010517
Function:	General Government	Fund:	General

Mission Statement

To partner with county departments, vendors, and stakeholders in order to acquire the most appropriate goods and services at the best value for taxpayers and other citizens.

Major Department Functions

- ◇ Procure goods and services that meet the needs of county departments through appropriate solicitation and competitive selection processing.
- ◇ Allow vendors equal access to county business through Georgia Procurement Registry, adequate advertising of business opportunities, and transparent processes.
- ◇ Dispose of surplus county property through public auction, internet sales, or other approved methods.

Major Goals

- ◇ Continue to develop processes for enhancement of the purchasing function locally and statewide by working with vendors, procurement associations, and other organizations on local and state-wide issues.
- ◇ Work with Departments to implement newly-passed legislation that pertains to contracting or procurement.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 373,375	\$ 397,137	\$ 375,589	\$ 389,541
Operating	14,646	19,557	11,709	21,022
Total Appropriations	\$ 388,021	\$ 416,694	\$ 387,297	\$ 410,563

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	4.00	4.00	4.00	4.00

Department:	Purchasing	Cost Center:	10010517
Function:	General Government	Fund:	General

WORKLOAD MEASURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Purchase Orders Issued	456	387	401	425
Invitation for Bids Released	13	11	20	24
Request for proposals released	8	6	5	7
Request for quotes released	49	57	69	72
Items/lots of surplus sold	29	21	15	18

RESULTS MEASURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Avg. # of days to process sealed bids	120	76	89	85
Avg. # of days to process request for proposals	100	88	111	100
Avg. # of days to process request for quotes	49	59	60	60
Amount of revenue from sale of surplus	\$49,701.00	\$7,060.00	\$20,302.00	\$16,925.00

Department:	Tax Assessor	Cost Center:	10010550
Function:	General Government	Fund:	General

Mission Statement

Secure a just valuation for ad valorem tax purposes of all real and personal property, provide for uniform assessment of these properties and administer exemptions pursuant to Georgia law.

Major Department Functions

- ◇ Ensure that all taxable property within the County is returned and assessed for taxes at its fair market value and that each taxpayer shall pay only his proportionate share of taxes.
- ◇ Maintain all tax records and maps for the County including, but not limited to, the mapping, platting, cataloging, and indexing of all real and personal property in the County.

Goals & Objectives

- ◇ Discover, research, and assess all real property in Fayette County.
- ◇ Discover, research, and assess all tangible personal property in Fayette County including business, furniture, fixtures, machinery, equipment and inventory, golf carts, boats, airplanes, heavy duty equipment and mobile homes.
- ◇ Physically inspect, for accuracy, all real property in the county on a 3-year cycle as required by the Department of Revenue.
- ◇ Administer Homestead Exemption, verifying qualifications and approving or disapproving exemptions based on Georgia statute.
- ◇ Administer Current Use Covenant assessments, verifying qualifications and approving or disapproving exemptions based on Georgia statute.
- ◇ Administer Freeport Exemption and Pollution Control Equipment Exemption, verifying qualifications and approving or disapproving exemptions based on Georgia statute.
- ◇ Send notices to all property owners and implement review/appeal process.
- ◇ Conduct individual assessment review for Value, Taxability, Uniformity and Denial of exemption, presenting a preponderance of evidence to the Board of Equalization and Superior Court.
- ◇ Continue working on the GIS base layers.
- ◇ Keep up with a highly inflated and rapidly increasing real estate market.

Department:	Tax Assessor	Cost Center:	10010550
Function:	General Government	Fund:	General

Budget Summary	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,363,429	\$ 1,404,671	\$ 1,423,050	\$ 1,567,936
Operating	220,811	\$ 238,292	168,193	\$ 251,519
Capital Outlay	6,753	1,450	290	1,450
Total Appropriations	\$ 1,590,992	\$ 1,644,413	\$ 1,591,533	\$ 1,820,905

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	15.725	15.725	15.725	16.725

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Real Estate Parcels assessed	44,824	45,879	47,086	47,434
Personal Property Accounts assessed	7,556	7,714	5,734	5,800
Mobile Homes assessed	1,256	1,348	1,384	1,420
Real Estate Parcels mapped	550	312	368	370
Deeds & PT-61 (Real Estate Transfer Declaration) forms researched and entered in database	5298	5351	4,001	4200
Homestead Exemptions reviewed & placed on digest	30,625	30,931	29,239	29,531
Current Use Assessments reviewed & placed on digest	639	650	625	635
Freeport Exemptions reviewed & assessed	89	91	82	85
Pollution Control Exemptions reviewed & assessed	1	1	1	1
Assessment Notices generated & mailed for Real Estate Parcels	44,824	45,879	47,086	47,434
Assessment Notices generated & mailed for personal property accounts	1,350	1,230	1,376	1,400

PERFORMANCE MEASURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
# of Real Estate parcels inspected	3,000	3,000	3,000	3,000
# of appeals as a % of taxable real estate parcels	5.00%	5.00%	5.00%	5.00%
# of appeals as a % of taxable personal property accounts	2.00%	2.00%	2.00%	2.00%
Net reduction in tax base due to appeals as a % of Total Market Value appealed	8.00%	6.00%	6.00%	6.00%

Department:	Tax Commissioner	Cost Center:	10010545
Function:	General Government	Fund:	General

Major Department Functions

- ◇ Administer the ad valorem tax collection function for the County.
- ◇ Disburse tax collections to governing authorities of the state, county, school system and municipalities.

Major Goals

- ◇ Collect at a minimum 98 percent of the property taxes levied in the upcoming year.
- ◇ Continue the efforts to reduce the amount of delinquent property taxes outstanding.
- ◇ Implement on line payment system for auto registration and property tax.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,135,570	\$ 1,135,314	\$ 1,069,803	\$ 1,101,697
Operating	234,769	220,577	254,040	224,077
Capital Outlay	-	-	-	-
Total Appropriations	\$ 1,370,339	\$ 1,355,891	\$ 1,323,843	\$ 1,325,774

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	16.000	16.000	16.000	15.000

Department:	Accountabilty State Court	Cost Center:	21420330
Function:	Judicial	Fund:	Special Rev

Mission Statement

Identify and educate those with addictions through accountability and treatment to strengthen our community in a collaborative court setting.

Major Department Functions

The Accountabilty State Court is a team concept involving Judge(s), the Solicitor-General, Law Enforcement, the Public Defender's Office, private attorney, Probation Officers, licensed substance abuse treatment professionals, testing professionals, community liaisons, pharmacist and court coordinator. All Team members work together to support each participant in addressing and combating the substance abuse issues that brought them into the criminal justice system. The Team meets twice a month to review the progress of every participant. Also, twice a month participants attend DUI court to meet with the Team and receive an update on their progress.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 145,934	151,258	\$ 119,637	62,750
Operating	237,106	186,813	216,503	213,720
Capital Outlay	-	-	2,620	-
Other Cost	-	4,601	-	6,937
Other Financing Uses	8,348	893	-	-
Total Appropriations	\$ 391,388	\$ 343,565	\$ 338,761	\$ 283,407

Department:	Board of Equalization	Cost Center:	10020185
Function:	Judicial	Fund:	General

Mission Statement

The mission of the Board of Equalization is to provide the citizens of Fayette County a fair and open forum to appeal property tax assessments. To effectively provide citizens a true, correct and comprehensive record of tax assessments appeals and other official documents in an expedient approach through the automation and computerization of indexes and digitized legal documents. To increase operational efficiencies of the Office by providing access to the services of the Clerk's Office with transparency and integrity. To help maintain public confidence in the tax appeal process and to provide administrative and case management support to the Board of Equalization and to provide innovative use of human talent, initiative and technology to advance the appeal process.

Major Department Functions

- Attend ALL sessions and hearings as mandated by law.
- Ensure ALL Board members are appointed and trained as mandated by Georgia law.
- Record and maintain a complete and accurate record of all court cases and proceedings.
- Calendar ALL cases as pursuant to Georgia law within the mandated time frames.
- Administrative Division: To accurately and timely balance reports; Ensure confidentiality of personnel records and payroll. Prepare budget and reconcile expenditures.
- Ensure the cooperation with other agencies.

Major FY2026 Goals

- To effectively manage the Clerk's Office on a REDUCED budget for the benefit of all County Departments.
- To provide fair and impartial hearings to all property owners.
- To provide timely notice of hearings pursuant to GA law.
- Cross train employees to improve efficiency.
- Create a more comprehensive decision form for commercial property.
- To implement an efilings system for the Tax Assessor to file tax appeals.

Major Goals Completed in FY2025

- Managed the BOE on a REDUCED budget for the benefit of all County Departments.
- Maintained a full compliment of Board members.
- Cross trained employees to improve efficiency.

Department: Board of Equalization	Cost Center: 10020185
Function: Judicial	Fund: General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 6,940	\$ 7,599	\$ 10,120	\$ 7,599
Total Appropriations	\$ 8,029	\$ 11,667	\$ 7,659	\$ 10,686
Total Appropriations	\$ 14,969	\$ 19,266	\$ 17,779	\$ 18,285

WORKLOAD INDICATORS	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals
Number of Cases Filed	477	640	797	510
Number of Cases Processed	477	640	797	510
Number of No Show Cases	32	67	82	97
Scanned Proceedings	2,607	4,868	2,889	972
Scanned Pages	4,128	6,693	5,525	1,335
Number of Calendars	14	25	18	16
Number of Hearings	83	182	143	177

Department:	Clerk of State Court	Cost Center:	10020310
Function:	Judicial	Fund:	General

Mission Statement

The mission of the Office of the State Court Clerk is to be the guardian and accountable custodian of Fayette County's court and land records and trustworthy fiscal steward of the Court's funds while ensuring financial accuracy. To increase operational efficiencies of the Office by providing access to the services of the Clerk's Office with transparency and integrity. To help maintain public confidence in the judiciary and to provide administrative and case management support to the Court and preserve the integrity of jury management through the strategic, innovative use of human talent, initiative and technology.

Major Department Functions

- ◇ **Attend sessions** of court ensuring compliance of all jury management and court records.
- ◇ **Record and maintain** a complete and accurate record of all court cases and proceedings.
- ◇ **Civil Division:** Ensure compliance of civil documents; assess and collect costs; issue summons and subpoenas; administer the Jury selection process.
- ◇ **Criminal Division:** To maintain criminal files; collect fines and forfeitures; prepare final disposition; electronically transmit to Georgia Crime Information Center and Department of Drivers Services.
- ◇ **Traffic Division:** Ensure timely filing of all traffic citations once approved by the Solicitor for filing. Ensure court forms are filed within mandates; collect fines and forfeitures on citations; electronically transmit to Department of Drivers Services; and ensure the filing of all ordinance cases.
- ◇ **Administrative Division:** To accurately and timely balance reports; make deposits and disperse monies. Ensure confidentiality of personnel records and payroll. Prepare budget and reconcile expenditures. Ensure the cooperation with other agencies.

Major FY2026 Goals

- ◇ To effectively manage the Clerk's Office within or under budget for the benefit of all County Departments.
- ◇ Implement Criminal Judicial Data Exchange beyond the arrest warrant phase, to include filing an accusation or indictment and traffic data with the Sheriff's Office. Major Goal Continued from FY2025.
- ◇ Include Solicitor General and Public Defender's Offices and GCIC to the current arrest warrant exchange. Major Goals Continued from FY2025.
- ◇ Bonding all Deputy Clerks that make bank deposits.

Major FY2025 Goals Achieved

- ◇ Completed the platform for criminal Esearch warrants.
- ◇ Implemented Criminal Efiling.
- ◇ Work with PAC to include Solicitor's Office in the efiling portal.

Department:	Clerk of State Court	Cost Center:	10020310
Function:	Judicial	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 392,946	\$ 399,924	\$ 407,765	\$ 399,600
Operating	40,346	45,488	46,092	48,376
Capital Outlay	-	-	-	-
Total Appropriations	\$ 433,292	\$ 445,412	\$ 453,857	\$ 447,976

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	5.000	5.000	5.000	5.000

WORKLOAD INDICATORS	2021 Actual	2022 Actual	2023 Actual	2024 Actuals
Civil Cases processed	765	706	815	855
Criminal Cases processed	4,562	10,701	21,712	13,419
Traffic Cases processed	6,014	5,585	7,788	9,825
Ordinances Cases processed	254	272	424	653
Revocation Cases processed	146	528	857	768
DPS Case Notices processed	329	348	867	780
Total Cases Filed	12,070	18,140	32,463	26,300
Number of Civil Proceedings	10,485	10,325	13,477	14,718
Number of Criminal Proceedings	29,375	37,345	48,634	45,765
Number of Traffic Proceedings	15,151	14,945	19,633	24,160
Number of Ordinance Proceedings	1,922	1,477	3,221	2,933
Total Number of Proceedings	56,933	64,092	84,965	87,576
Number of Civil Scanned Pages	36,941	35,205	46,829	55,241
Number of Criminal Scanned Pages	41,142	55,416	69,441	64,042
Number of Traffic Scanned Pages	12,996	13,148	16,975	20,828
Number of Ordinance Scanned Pages	2,154	1,673	4,066	3,577
Number of Peach court Image Transfers	16,383	16,383	17,818	19,533
Total Number of Scanned Pages	109,616	121,825	155,129	163,221
Total Minute Book Pages Recorded	-	9,217	1,500	6,527
Total Final Minutes Pages	109,616	131,042	156,629	169,748
Court days scheduled	194	229	319	228
Calendars generated	301	402	486	450
Civil Hearings and Trials Scheduled	20	61	44	39
Criminal Hearings and Trials Scheduled	179	217	243	219
Traffic Hearings and Trials Scheduled	44	64	100	96

Department:	Clerk of State Court	Cost Center:	10020310
Function:	Judicial	Fund:	General

WORKLOAD INDICATORS (con't)	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Special Set and Revocation Hearings	26	39	49	36
Ordinance Hearings and Trials Scheduled	12	8	14	24
Drug Screening Hearings	14	9	7	3
Alternative Language Hearings (started 07-01-08)	6	4	4	11
Drug Court Hearings	14	9	7	3
DUI Court Hearings	18	16	7	22
Total Scheduling	333	429	475	453

Cases with Self represented litigants	4865	3366	6013	5532
Cases with Interpreters	13	16	45	89

Department:	Clerk of Superior Court	Cost Center:	10020180
Function:	Judicial	Fund:	General

Mission Statement

The mission of the Office of the Superior Court Clerk is to be the guardian and accountable custodian of Fayette County's court and land records and trustworthy fiscal steward of the Court's funds while ensuring financial accuracy. To increase operational efficiencies of the Office by providing access to the services of the Clerk's Office with transparency and integrity. To help maintain public confidence in the judiciary and to provide administrative and case management support to the Court and preserve the integrity of jury management through the strategic, innovative use of human talent, initiative and technology.

Major Department Functions

- ◇ **Attend ALL sessions** of court ensuring compliance of all jury management and court records.
- ◇ **Record and maintain** a complete and accurate record of all court cases and proceedings.
- ◇ **Civil Division:** Calendar cases as pursuant to Georgia Code, USCR and standing order. Ensure compliance of civil documents; assess, collect and disburse all fees; approve applications and issue notary public certificates; process adoptions; issue summons and subpoenas; administer the Jury selection process and to file and transmit financing statements. Run publications as mandated.
- ◇ **Criminal Division:** Calendar cases as pursuant to Georgia code, USCR and standing order. To maintain criminal files; collect fines and forfeitures; report felony convictions to the Department of Corrections; prepare final dispositions; Electronically transmit to Georgia Information Crime Center and Department of Drivers Services and disburse monies according to Georgia Statute. Run publications as mandated.
- ◇ **Real Estate Division:** Preserve and index all deeds, mortgages, plats, liens and other real estate documents mandated by law that relates to real property ownership and the timely transmit of data to the State Index.
- ◇ **Administrative Division:** To accurately and timely balance reports; make Deposits; and disburse monies according to Georgia law. Ensure confidentiality of personnel records and payroll. Prepare budget and reconcile expenditures. Ensure the cooperation with other agencies.

Major FY 2026 Goals

- ◇ To effectively manage the Clerk's Office within or under budget for the benefit of all County Departments.
- ◇ Implement Criminal Judicial Data Exchange beyond the arrest warrant phase, to include filing an accusation or indictment. Major Goal Continued from FY2025.
- ◇ Include District Attorney and Public Defender's Offices & GCIC to the current arrest warrant exchange.
- ◇ Bonding all Deputy Clerks that make bank deposits.
- ◇ Evaluate computer needs for Clerks Office and replace as needed.

Department:	Clerk of Superior Court	Cost Center:	10020180
Function:	Judicial	Fund:	General

Major Goals Completed in FY2025

- ◇ Evaluate computer needs for Clerk's Office and replace as needed.
- ◇ Implement a web-based jury portal for citizen access. Major Goals Continued from FY2024

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 1,845,059	\$ 1,915,878	\$ 1,888,360	\$ 2,066,754
Operating	357,868	309,666	322,804	310,633
Capital Outlay	2,675	-	-	-
Total Appropriations	\$ 2,205,602	\$ 2,225,544	\$ 2,211,164	\$ 2,377,387

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	25.435	24.905	24.905	24.905

WORKLOAD INDICATORS	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Total Civil and Domestic Files Closed	1,234	1,342	1,438	1,440
Total Civil Cases Opened	1,543	1,337	1,408	1,410
Total Number of Proceeding Entries	15,773	17,755	17,633	17,635
Total Number of Pages Scanned	54,877	62,688	66,296	66,300
Total Civil Minute Book Pages Recorded	2,922	2,914	2,930	2,950
Total Adoption Minute Pages Recorded	-	6,690	6,690	6,695

Self Represented Litigants	302	1,205	1,332	1,335
Paupers Cases Filed	8	12	20	25
New Attorney	7	6	7	10
Total Number of Adoptions Filed	34	20	25	28

Applications for Trade Names Processed	152	180	171	175
Notary Public Applications Processed	445	439	450	456

Military Discharges Processed	1	2	10	12
Total Applications Processed	598	621	631	642
Total Application Pages Recorded	1,488	1,499	2,668	3,210

Department:	Clerk of Superior Court	Cost Center:	10020180
Function:	Judicial	Fund:	General

WORKLOAD INDICATORS (con't)	2022 Actual	2023 Actual	2024 Actual	2025 Projected
E-filed Subsequent Documents	13,546	13,390	23,544	23,550
E-filed Child Support Cases	73	149	154	155
E-filed Child Support Documents	712	29	-	-
Total Financing Statements	3,316	2,623	2,358	2,360
Total Real Estate Instruments	18,804	18,770	18,117	18,120
Total Hospital Liens	461	541	n/a	n/a
Total General Execution Instruments	5,353	5,032	4,840	4,845
Total Real Estate Plats	124	121	126	128
Total Real Estate Pages Scanned	110,312	91,476	91,167	91,170
Total Number of Grantors Indexed	36,348	31,800	31,152	31,160
Total Number of Grantees Indexed	35,593	32,182	30,873	30,875
Total Intangible Tax Forms Processed	4,200	2,577	2,625	2,630
Total Transfer Tax Forms	5,323	4,189	3,889	3,890
Total Number of Criminal Cases Filed	512	565	565	570
Total Number of Criminal Cases Closed	954	924	817	820
Total Number of Proceeding Entries	26,781	26,198	27,207	27,210
Total Number of Pages Scanned	62,097	64,882	60,220	60,225
Total Criminal Minute Pages Recorded	921	1,896	1,137	1,140
Total Number of Drug Court Hearings	24	24	24	25
Total Number of Drug Court Cases	11	30	18	20
Probation Revocations	281	359	368	370
Georgia Crime Information Transmittals	1,255	1,247	1,886	1,890
Georgia Dept. of Motor Vehicle Service Forms	141	76	84	85
Notices of Appeals Filed	9	7	10	12
Total Number of Calendars Generated	206	189	300	310
Total Court Days Scheduled (Five Judges)		229	238	240
Total Civil Cases for Hearings and Trials	1,513	1,542	1,618	1,620
Total Criminal Cases for Hearings and Trials	2,302	2,672	3,846	3,850
Total Special Set Cases	92	90	87	90
Total Number of Jurors Summoned	9,437	10,535	7,349	7,350

Department:	District Attorney	Cost Center:	10020200
Function:	Judicial	Fund:	General

Mission Statement

The duties of the District Attorney are established by legislative action and are outlined in the Official Code of Georgia (O.C.G.A) section 15-18-6. The District Attorney is required to attend all sessions of the Superior courts within the Griffin Judicial Circuit. The circuit is comprised of Fayette, Pike, Spalding, and Upson County.

Major Department Functions

The District Attorney's office represents the State of Georgia and victims of crime in prosecutions in Superior Court and in Probate Court in those counties which do not have State Court.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 511,678	\$ 593,657	\$ 579,009	\$ 583,530
Operating	31,163	30,202	33,239	32,206
District Attorney Contract Services	1,107	-	2,557	500
Total Appropriations	\$ 543,948	\$ 623,859	\$ 614,805	\$ 616,236

Department:	Drug Abuse and Treatment	Cost Center:	21920160
Function:	Health and Welfare	Fund:	Special Rev

Major functions

Outside agency partially funded by Fayette County.

Collection of fines that are imposed as an additional penalty of 50 percent of the original fine for offenses that are related to certain activities regarding marijuana, controlled substances , and non-controlled substances. Moneys collected in the County Drug Abuse and Treatment and Education fund shall be expended solely and exclusively for drug abuse treatment and education programs relating to controlled substances and marijuana; and to fund the expenses for salaries, equipment, services, and supplies incurred in the implementation of the Drug Court division.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 279,971	\$ 283,515	\$ 281,603	\$ 292,507
Operating Expenses	\$ 249,077	\$ 262,508	\$ 254,181	\$ 274,946
Capital Outlays	\$ -	\$ -	\$ 5,253	\$ -
Other Cost	\$ -	\$ 8,045	\$ -	\$ 8,045
Other Fin Uses - Transfers-Out	\$ -	\$ 2,027	\$ -	\$ -
Total Appropriations	\$ 529,048	\$ 556,095	\$ 541,037	\$ 575,498

Department:	Juvenile Court	Cost Center:	10020600
Function:	Judicial	Fund:	General

Mission Statement

- ◇ To interpret and enforce existing statutes in a way that provides due process, fair treatment and justice to all persons appearing before this court.
- ◇ To provide or arrange for appropriate services for those persons appearing before the court.
- ◇ To create and maintain a feeling of respect in the court system on the part of the citizens that it serves so they support and assist the court in its efforts.
- ◇ To maximize, to the extent possible, the development and job satisfaction of court employees so that the court is able to attract, secure and retain the commitment of the kinds and numbers of people necessary to accomplish the court's mission and goals.
- ◇ To create and maintain a feeling of confidence in and support for the court on the part of the other organizations with which it comes in contact, particularly those organizations that are a part of the total criminal justice system.
- ◇ To ensure that the taxpayers of Fayette County receive the greatest benefits for the dollars expended for court services.

Major Department Functions

- ◇ To docket and set calendars for cases concerning allegations of deprivation, delinquency, unruly conduct and traffic offenses involving children within our jurisdiction. Parameters of mandated time frames will be the standard. Guidelines and operating procedures set by judges will be utilized on each individual case incorporating applicable Official Codes of Georgia Annotated.
- ◇ To liaison with the State of Georgia's Department of Human Resources, i.e.: Department of Family and Children Services and Department of Juvenile Justice to ensure that the mandates under which the court must operate are compatible with the policies of these two departments.
- ◇ To ensure the rights of victims and offenders are protected under the law as well as court preparation, including scheduling of cases, investigation, conducting trials, preparation of court orders, collection of fees and fines, filing of documents and record retention.
- ◇ To seek treatment and rehabilitation of delinquent children.
- ◇ To seek reunification with parents and children who are separated by judicial intervention.
- ◇ To cooperate and work closely with the law enforcement agencies to ensure citizens rights are protected as

Major Goals

- ◇ Maintain proactive initiative on office space and future needs of the Juvenile Court.
- ◇ To assign, train, and delineate duties for the staff to maximize efficiency.
- ◇ No significant changes

Department:	Juvenile Court	Cost Center:	10020600
Function:	Judicial	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 350,548	\$ 374,099	\$ 364,584	\$ 390,870
Operating	188,344	205,154	144,997	212,742
Capital Outlay	418	-	-	1,200
Total Appropriations	\$ 539,310	\$ 579,253	\$ 509,582	\$ 604,812

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	4.625	4.625	4.625	4.625

WORKLOAD INDICATORS	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
New juvenile cases docketed/filed	660	650	608	650
Judges in Fayette Court (two needed occasionally on same day)	99	109	97	100
Juvenile cases disposed	636	568	633	650

PERFORMANCE MEASURES	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
Juvenile Cases closed	636	568	633	650
Fines/Fees/Restitution disbursed to agencies/individuals	\$ 2,335	\$ 3,255	\$ 3,744	\$ 3,000

Department:	Juvenile Court - Griffin Judicial Circuit	Cost Center:	10020601 *
Function:	Judicial	Fund:	General

Major Department Function

This cost center accounts for the expenditures of the GJC Juvenile Court Judges and staff.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	-	-	-	394,517
Operating Expenses	-	-	-	2,247
Total Appropriations	-	-	-	396,764

* Newly created Cost Center

Department:	Juvenile Supervision	Cost Center:	21720610
Function:	Judicial	Fund:	Special Rev

Mission Statement

- ◇ To promote a safe and secure community, the Juvenile Court of Fayette County will utilize prevention and treatment services in collaboration with families and other organizations to encourage the physical emotional, psychological, educational, and moral well-being of children throughout the County to prevent and treat delinquency and unruly behavior.
- ◇ The prevention programs offered will be funded under the guidelines of the official Code of Georgia 15-11-71, the Juvenile Proceedings Codes and the parameters described therein.
- ◇ Further this court will diligently seek and implement grants offered for delinquency prevention and treatment through Federal funding as well as corporate partners.

Major Department Functions

- ◇ To allocate funding collected to provide supervision and rehabilitation services for those juveniles in the court system.
- ◇ To enhance the training of all court personnel, law enforcement, educators, and helping agencies to focus on the rehabilitation of juveniles through awareness of the problems of delinquent children and related issues.
- ◇ To present seminars to various agencies focusing on rehabilitation utilizing funding available through court imposed fees.
- ◇ Expand programs on delinquency utilizing court fees which are collected under 15-11-71 and are funded without tax dollars or expenditures from the operating budget of the Court.

Major Goals

- ◇ To seek new innovative programs focusing on rehabilitation through government grants and funding through collection of supervision fees under OCGA 15-11-71.
- ◇ To identify and enhance programs such as the MRT, Breaking the Chains, Vista and Tomorrow's Man court ordered to rehabilitate Fayette County delinquents and incorporate scholarship awards to children who meet financial hardship criteria for these programs.
- ◇ Allocate funds for teaching seminars to be given to appropriate local agencies with appropriate themes.
- ◇ Assist and support the DART program for drug and alcohol rehabilitation of children
- ◇ Allocate funds for psychological evaluations under collected supervision fees with indigent guidelines to be used for qualification.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	9,195	15,000	-	10,000
Total Appropriations	\$ 9,195	\$ 15,000	\$ -	\$ 10,000

Department:	Law Library	Cost Center:	20520750
Function:	Judicial	Fund:	Special Rev

Mission Statement

Effectively provide citizens with access to the most current legislation through hardback legal texts and internet access services

Major Department Functions

- ◇ Acquire and maintain materials for the County law library by utilizing monies collected from a surcharge on all cases.
- ◇ To provide Fayette County citizens an atmosphere that is conducive to legal research

Major Goals

- ◇ Provide the Fayette County general public with the most current legislation. Access will be provided in hardback legal texts and up-to-the-minute on-line services.
- ◇ To improve efficiency with additional computers and printers to maximize access to on-line services for citizens.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Operating	\$ 35,465	\$ 50,000	\$ 31,011	\$ 48,120
Total Appropriations	\$ 35,465	\$ 50,000	\$ 31,011	\$ 48,120

Department:	Magistrate Court	Cost Center:	10020400
Function:	Judicial	Fund:	General

Mission Statement

To operate as a Magistrate Court pursuant to Georgia law consistent with the highest standards and best practices while being responsible to Fayette Citizens and taxpayers. In addition, we will provide an impartial forum to deliver timely, neutral, and just resolutions of civil and criminal cases through uniform and coherent application of the US Constitution and the laws of the State of Georgia. The Judges, Constables, and staff are committed to strengthen and uphold our participation in the Judicial Process by ensuring compliance with statutes and to facilitate interaction between the Public, Judges, Attorneys, parties and other governmental agencies.

Major Department Functions

Judge Functions:

- ◇ Preside over all sessions of court ensuring compliance Georgia Law and Court Rules.
- ◇ To receive evidence and testimony and make judgments concerning all civil and criminal matters brought before the Fayette Magistrate Court.
- ◇ To issue and sign arrest warrants, search warrants, citizen applications and warrants, set bonds, and set special conditions of bond.
- ◇ To issue and sign Temporary Protective Orders pursuant to the authority delegated by the Superior Court.
- ◇ To enter Orders on Garnishments, Dispossessories, Abandon Vehicles, Foreclosure of Personal Property, and all other general civil matters.
- ◇ To review and authorize the setting of calendar.
- ◇ To Order the disbursement of funds in the Registry of the Court.
- ◇ To consider and enter Orders on all Motions or other requests made by any Party to the Court.
- ◇ To coordinate operations with the Clerk, Court Services, Prosecutors, Public Defenders, Parties, and Attorneys.
- ◇ To communicate and coordinate with all other Fayette County, Georgia, and Federal departments and agencies on issues related to Magistrate functions.
- ◇ To represent the Fayette Magistrate Court at all times with the highest standards of professionalism, ethics, and courtesy to all citizens and individuals of all government departments.

Administrative Functions by the Judges and Staff:

- ◇ Administrative Division: To accurately and timely balance reports. Ensure confidentiality of personnel records and payroll. Prepare budget and reconcile expenditures. Ensure cooperation with all other agencies.
- ◇ Attend all sessions of Magistrate Court ensuring compliance of all Georgia statutes and Court rules.
- ◇ Ensure compliance of civil & criminal documents; and assist judges with research and preparation of Orders and Judgments.
- ◇ To represent the Fayette Magistrate Court at all times with the highest standards of professionalism, ethics, and courtesy to all citizens and individuals of all government departments.

Department:	Magistrate Court	Cost Center:	10020400
Function:	Judicial	Fund:	General

- ◇ Constable Division: Receive and process large volume of Civil papers (civil, claims, dispossessories, garnishments, etc.) for legal service and to serve daily to all parts of the county. Schedule, coordinate, and oversee evictions for multiple locations to ensure a safe and lawful process. Assist citizens encountering mechanical breakdown by providing safety until assistance arrives.
- ◇ To maintain proof of all service of documents for every civil matter.
- ◇ To maintain status as sworn officers in Georgia.
- ◇ To represent the Fayette Magistrate Court at all times with the highest standards of professionalism, ethics, and courtesy to all citizens and individuals of all government departments.

Major Goals

- ◇ To operate the Court and manage the Judicial Office on a Budget.
- ◇ To handle the projected increase in workload efficiently and professionally.
- ◇ To smoothly implement improvements to systems and operations consistent with the law and Magistrate

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Personal Services	\$ 532,709	\$ 524,092	\$ 547,706	\$ 548,962
Operating	26,125	30,631	34,354	45,237
Capital Outlay	-	-	-	500
Total Appropriations	\$ 558,834	\$ 554,723	\$ 582,060	\$ 594,699

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Chief Deputy Court Clerk	1.00	1.00	1.00	1.00
Chief Magistrate	1.00	1.00	1.00	1.00
WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
CRIMINAL				
Criminal Cases Filed	3,768	4767	46689	4690
Number of Criminal Proceedings	n/a	n/a	n/a	n/a
Number of Criminal Scanned Pages	n/a	n/a	n/a	n/a
Felony Warrants Issued	1,700	2,177	2155	2160
Misdemeanor Warrants Issued	802	1,056	1081	1,085
Bond Hearings	1,577	1,759	1946	1,950
Preliminary Hearings	616	590	612	614
Preissuance Hearings	54	48	38	40
Bad Check Hearings	1	-	-	-

Department:	Magistrate Court	Cost Center:	10020400
Function:	Judicial	Fund:	General

WORKLOAD INDICATORS (Con't)	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
TOTAL NUMBER OF HEARINGS	2,248	2,397	2,596	2,604

<u>CIVIL</u>				
Civil Cases Processed	5,173	6,078	7,072	7,075
Civil Cases Filed	2,904	3,548	4,218	4,220
Civil Cases Disposed	2,269	2,530	2,854	2,855
Number of Civil Proceedings	18,561	21,985	24,608	24,610
Number of Civil Scanned Pages	56,206	69,549	87,520	87,525
Number of Civil Hearings Scheduled	866	1,043	1,200	1,205
Number of Civil Bench Trials Scheduled	107	154	162	165
Number of Calendars Generated	63	57	52	55
TOTAL HEARINGS AND TRIAL SCHEDULED	1,036	1,254	1,414	1,425
Self represented litigants	698	1,469	1,085	100
Interpreters	22	21	35	38

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Civil Cases processed	6,707	4,440	3,773	3,800

Department:	Judicial Non - Departmental	Cost Center:	10020090
Function:	Judicial	Fund:	General

Major Department Functions

This is a cost center used to account for expenditures not allocated to individual Judicial System departments

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	73,228	144,016	144,016	206,843
Operating	\$ 300,220	\$ 370,080	\$ 293,555	\$ 317,819
Total Appropriations	\$ 373,448	\$ 514,096	\$ 437,571	\$ 524,662

Department:	Probate Court	Cost Center:	10020450
Function:	Judicial	Fund:	General

Mission Statement

To provide Probate Court services to the public as mandated by Georgia Law

Major Department Functions

◇ Descendant's estates, guardianships and conservatorships of minors and adults, issuance of marriage licenses, issuance of orders for involuntary evaluation due to mental illness, drug use or alcohol use, issuance of weapons carry licenses, issuance of fireworks display permits, issuance of certificates of residence, issuance of birth and death certificates for GA Dept. of Vital Records, acceptance of passport application for US Dept. of State and other miscellaneous duties as required by Georgia Law.

Major Goals

◇ To provide thorough, competent, efficient service to the citizens of Fayette County.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 622,150	\$ 632,003	\$ 646,119	\$ 688,295
Operating	\$ 45,827	\$ 49,141	\$ 46,430	\$ 54,647
Capital Outlay	\$ 633	\$ 3,900	\$ 3,017	\$ 1,000
Total Appropriations	\$ 668,610	\$ 685,044	\$ 695,565	\$ 743,942

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	8.125	8.125	8.125	8.750

Department:	Public Defender	Cost Center:	10020800
Function:	Judicial	Fund:	General

Major Department Function

◇ The State of Georgia passed the Georgia Indigent Defense Act of 2003. The provision of this act were implemented beginning July 1, 2004 with the hiring of a Public Defender for each Judicial Circuit of Georgia. The office became fully operational on January 1, 2005. It serves the following counties: Fayette, Spalding, Pike and Upson.

◇ The contract with the Public Defenders Office and Fayette County is for handling Superior Court and Juvenile Delinquency cases.

◇ The County additionally has contracted with this office to handle State Court, Juvenile Deprivations and Magistrate Court.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Personal Services	\$ 4,797	\$ 1,630	\$ 1,599	\$ -
Operating	\$ 1,036,465	\$ 1,068,138	\$ 1,049,779	\$ 1,067,403
Total Appropriations	\$ 1,041,262	\$ 1,069,768	\$ 1,051,377	\$ 1,067,403

Department:	State Court Judge	Cost Center:	10020330
Function:	Judicial	Fund:	General

Mission Statement

It is the mission of the State Court of Fayette County to:

1. Uphold and defend the Constitution and laws of the State of Georgia and these United States, as well as the ordinances duly passed by the Fayette County Commission;
2. Treat with fairness and dignity all persons coming before the Court, no matter their station or circumstances in life;
3. Administer justice uniformly and impartially, without prejudice or favor to any party;
4. Provide an open forum for the redress of grievances, both public and private;
5. Maintain the highest standards of judicial ethics and conduct;
6. Efficiently and effectively dispose of all cases on the State Court's civil and criminal dockets in a timely manner and in accordance with the law;
7. Through the DUI/Drug Court, to identify and educate those with addictions through accountability and treatment to strengthen our community in a collaborative court setting;
8. Through the Veterans Treatment Court, to identify and assist those in our community who have served our country and now need assistance and treatment while navigating their legal issues.

Major Department Functions

- ◇ The State Court has jurisdiction, within the territorial limits of the county, over all criminal matters below the grade of felony, including misdemeanors, traffic violations, and county ordinance violations.
- ◇ The State Court has jurisdiction over all civil matters, without regard to the amount in controversy, concurrent with the Superior Courts, unless the Superior Courts have exclusive jurisdiction (i.e. disputes concerning title to land, divorce, child custody, etc.).
- ◇ The State Court also has jurisdiction over the review of decisions of other courts as provided by law.

Major Goals

- ◇ Significantly expedite the handling of civil cases in Fayette County by providing an alternative to Superior Court for filing these actions.
- ◇ Effectively administrate traffic violation cases, which is anticipated to increase due to the adoption of an electronic citation program by the Sheriff's Department.
- ◇ Improve the efficiency of the State Court through the use of technology, (i.e. calendaring and docketing, electronic communication with the public)

Department:	State Court Judge	Cost Center:	10020330
Function:	Judicial	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 420,400	\$ 436,923	\$ 443,514	\$ 619,437
Operating	104,691	109,780	144,488	117,370
Capital Outlay	4,990	-	1,622	-
Total Appropriations	\$ 530,081	\$ 546,703	\$ 589,624	\$ 736,807

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	3.625	3.625	3.625	5.625

Department:	State Court Solicitor	Cost Center:	10020320
Function:	Judicial	Fund:	General

Mission Statement

The mission of the Office of the Solicitor General of the State Court of Fayette County is to investigate, charge, and prosecute misdemeanor violations of Georgia Statutes and County Ordinances that occur in Fayette County. The Solicitor General is charged with ensuring that all misdemeanor cases occurring in Fayette County are handled in a manner that guarantees an efficient and equitable administration of justice. The Solicitor General ensures that all persons involved in the criminal process are treated in a courteous and professional manner.

Major Department Functions

- ◇ The State Court Solicitor-General serves as the prosecutor in: misdemeanor, traffic and ordinance cases in Fayette County State Court.
- ◇ The State Court Solicitor-General aids in ALS Hearings and attends motion hearings.
- ◇ The State Court Solicitor-General serves as the prosecutor in Magistrate Court.
- ◇ The State Court Solicitor-General aids with conflict cases throughout the State.
- ◇ Aid victims of misdemeanor crimes.
- ◇ Provide crisis intervention and court accompaniment.
- ◇ Provide criminal justice information and notification of hearings and outcomes of hearings.
- ◇ Assist victims in obtaining services from other agencies.

Major FY 2026 Goals

- ◇ Ensure that all misdemeanor cases occurring in Fayette County are handled in a manner that administers justice efficiently and equitably.
- ◇ Efficiently handle traffic and ordinance cases.
- ◇ To make sure that all persons involved in the criminal process are treated in a courteous and professional manner.
- ◇ To continue our assistance in Magistrate Court and with ALS hearings.
- ◇ To inform County and municipal law enforcement agencies on changes in the law and to aid them with interpretation.
- ◇ To provide the citizens of Fayette County with information on crime prevention.
- ◇ Aid in other jurisdictions when requested and appointed Solicitor General Pro Tempore.
- ◇ To reduce the amount of time between the date of the offense and the date of the disposition.
- ◇ To better serve Fayette County victims through education, intervention, case status updates, and general assistance with available programs.
- ◇ Actively support law enforcement personnel in their response to domestic violence calls through awareness programs and purchase of needed investigatory equipment.

Department:	State Court Solicitor	Cost Center:	10020320
Function:	Judicial	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Personal Services	\$ 1,023,998	\$ 1,050,570	\$ 1,089,035	\$ 1,112,218
Operating	27,672	37,929	29,570	39,480
Capital Outlay	55	55	611	910
Total Appropriations	\$ 1,051,724	\$ 1,088,554	\$ 1,119,216	\$ 1,152,608

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	8.700	8.700	8.700	9.700

PERFORMANCE MEASURES FOR COST CENTERS: 10020320	2021 Actual	2022 Actual	2023 Actual	2024 Actual
State Court Criminal	1,055	1,092	1,227	1,248
State Court Traffic	2,558	2,415	3,488	4,157
State Court Ordinance	205	260	391	403
State Court - Pre-Accusation Pre-Trial Intervention	73	88	215	211
State Court Revocations, Special Set Pleas, PTI's & Drug Ct. (calendar)	641	1,071	1,215	1,254
State Court Bench Trials (calendar)	550	457	492	548
State Court Jury Trials (Calendar Count)	504	1,431	1,715	1,659
State Court Ordinance (1st Appearance, Arraignment, Bench Trials)	329	319	556	505
Arraignment (Calendar Count)	1,209	1,063	1,220	1,330
Arraignment (Traffic Calendar Count)	2,998	2,913	3,730	4,914
Alternative Language	29	42	178	162
Miscellaneous Hearings and Bench Warrants (Calendar Count)	504	474	748	822
ALS Hearings (Calendar Count)	235	207	200	251
Juvenile Court (Calendar Count)	-	-	-	-
Special Appointments	3	3	3	2
Phone Calls, Appointments, Walk-Ins (estimate for the year)	17,000	19,500	19,500	20,000
Magistrate Court Pre-Accusation PTI's	4	-	-	-
Magistrate Court First Appearance / calendar count	-	120	125	100
Magistrate Court Arraignment / calendar count	-	-	-	-
Magistrate Court Pre-Issuance / calendar count	-	2	-	-
Magistrate Court Preliminary / calendar count	-	-	-	-
Magistrate Court Revocations / calendar count	-	-	-	-
Magistrate Court Trials / calendar count	-	-	-	-
Magistrate Court Misc. Hearings / calendar count	5	2	-	-

Department:	State Court Solicitor	Cost Center:	10020320
Function:	Judicial	Fund:	General

Victim Witness (21850553)	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Victim Assisted - Criminal Case with victims	400	580	486	468
Victim Assisted - Ordinance estimates	3	3	10	15
Victim Assisted - Traffic estimates	30	30	42	50
Victim Assisted - Magistrate estimates Hearings (Bond, Warrants, Pre-Issuance)	130	120	125	100
Speaking Engagements and Victim Impact Panel, Protocol, PD Training, DVTF	5	4	0	2
Victim Non-case walk-ins and phone consultations, emails	2,100	2,000	6,820	7020

Department:	Superior Court Judges	Cost Center:	10020151
Function:	Judicial	Fund:	General

Major Department Function

The Judges, Court Reporter cost center accounts for the following:

- ◇ Fayette County's allocation of the Griffin Judicial Circuit (Fayette, Pike, Spalding, and Upson County) Superior and Juvenile Courts expenditures.
- ◇ Expenditures of Fayette County's local superior court.

Major Goals

- ◇ Maintain a low crime rate level by administering justice to criminals in a timely manner.
- ◇ Keep the cost of the court system to a minimum.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Griffin Judicial Circuit Superior Court - Contract Services	494,426	492,841	492,841	-
Griffin Judicial Circuit Juvenile Court - Contract Services	112,531	116,210	116,210	-
Operating	101,041	78,050	73,057	95,550
Total Appropriations	707,998	687,101	682,108	95,550

Department:	Superior Court - Griffin Judicial Circuit	Cost Center:	10020152 *
Function:	Judicial	Fund:	General

Major Department Function

This cost center accounts for the expenditures of the GJC Superior Court judges and staff..

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	-	-	-	561,610
Operating Expenses	-	-	-	14,781
Total Appropriations	-	-	-	576,391

* Newly created Cost Center

Department:	Victims Assistance	Cost Center:	21820200
Function:	Health and Welfare	Fund:	Special Rev

Mission Statement

To prevent domestic violence through awareness programs, educational training, and providing safe environments for the victims and their families, utilizing legal advocacy, emergency shelters and transitional housing.

Major Department Functions

- ◇ Aid victims of misdemeanor crimes.
- ◇ Provides crisis intervention and court accompaniment.
- ◇ Provides criminal justice information and notification of hearings and outcomes of hearings.
- ◇ Assists victims in obtaining services from other agencies.

Major FY 2026 Goals

- ◇ Provide safety to victims of domestic violence by addressing safety and basic needs.
- ◇ Implement innovative programs to address housing barriers to increase housing stability as survivors exit temporary housing solutions such as the emergency shelter.
- ◇ Provide legal advocacy to victims of domestic violence by assisting victims in navigating the court processes and by increasing knowledge to victims of legal remedies available to them.
- ◇ Improve coordinated community response throughout the Griffin Judicial Circuit in conjunction with all agencies providing services to victims.
- ◇ Increase agency community presence to build awareness of domestic violence within our local faith-based and business communities.
- ◇ Build collaborative partnerships to increase services available and accessible to victims.
- ◇ Diversify our funding portfolio in the effort to fill funding gaps with the anticipated reduction in federal grant funding.

Significant Expenditures and Staffing Changes

- ◇ This program became operational in FY 1999 and is totally funded by assessments against criminal defendants and State grants.
- ◇ Additional funding began in FY 2023 for an attorney and secretary to assist the State Court Solicitor-General with victim assistance.
- ◇ Additional funding will begin in FY 2007 for an investigator to assist the Solicitor-General with victim cases.
- ◇ Funding is included for Promise Plate, which is a State certified program, who are eligible to receive Victim Assistance funds. This funding began in FY 2003.

Department:	Victims Assistance	Cost Center:	21820200
Function:	Health and Welfare	Fund:	Special Rev

- ◇ Funding for the District Attorney's Victim Assistance program is included in his budget. This funding began in FY 2003.
- ◇ FY 2010 staffing changes Attorney, Investigator, and Deputy Clerk II positions were moved into Solicitor-General Budget leaving only Victim Advocate.
- ◇ FY 2014 staffing changes Victim Advocate was moved into Solicitor-General Budget.
- ◇ FY 2016 added Victim Advocate position fueled by a Federal VOCA Grant.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
District Attorney/Victims Assistance Program	135,000	143,951	143,951	106,500
Domestic Violence Services (Promise Place)	20,000	20,000	20,000	20,000
Total Appropriations	\$ 155,000	\$ 163,951	\$ 163,951	\$ 126,500

Department:	911 Communications	Cost Center:	21530800
Function:	Public Safety	Fund:	Special Rev

Mission Statement

The Fayette County 911 Communications Center is the relay point for the dissemination of information to public safety field units from the general public and between public safety field units and agencies. The relay of this information is of vital importance in the protection of life and property. The Fayette County 911 Communications Center is committed to providing efficient, effective public safety communications to the agencies it serves as well as continuing to educate the community about Next Generation 911.

Major Department Functions

- ◇ The Fayette County 911 Communications Center is committed to promoting the public health, safety and welfare by discrimination of emergency and non-emergency information between Public Safety agencies and the communities they serve.
- ◇ The center will provide continuous radio, telephone and teletype communication of both an emergency and routine nature for all the Public Safety agencies in Fayette County, 24 hours a day, seven days a week.
- ◇ Protect and maintain the confidential nature of the work conducted in the Communications center.
- ◇ Maintain Center equipment:
 - Back up Power Resources
 - Administrative and Emergency Telephone System
 - 911 Telephone Lines
 - Administrative Telephone Lines
 - Multi-channel Portable and Mobile Radio System
 - Radio and Telephone Voice recording System
 - Computer Aided Dispatch (CAD)
 - Criminal Justice Information System
- ◇ Achieve compliance with mandated certifications and standards.

Major Goals

- ◇ Complete Phase II and initiate Phase III of the Public Safety Radio System
- ◇ Complete AC system equipment room project
- ◇ Create a comprehensive 3-5 year plan for the Center (equipment and services)
- ◇ Update the COOP and the 911 Center's Emergency Evacuation Plan
- ◇ Implementation of Carbyne 911 Technology
- ◇ Implementation of FSC and LE APCO Guide Cards
- ◇ Continue education and advanced training of personnel

Department:	911 Communications	Cost Center:	21530800
Function:	Public Safety	Fund:	Special Rev

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 2,893,914	\$ 3,416,780	\$ 3,024,764	\$ 3,584,918
Operating	1,261,749	1,474,109	1,318,408	1,712,647
Capital Outlay	8,005	716,000	96,329	78,182
Interfund Charges	187,130	209,964	209,964	239,132
Other Cost	-	96,379	-	99,782
Debt Service	120,375	-	-	-
Other Financing Use	38,228	21,811	-	-
Total Appropriations	4,509,401	5,935,043	4,649,465	5,714,661

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	36.735	37.000	37.000	37.000

Department:	Animal Control	Cost Center:	10030910
Function:	Public Safety	Fund:	General

Mission Statement

Dedicated to promoting healthy relationships between the citizens of Fayette County, and companion animals and wildlife. Provide an inviting shelter environment to promote positive outcomes for the animals.

Major Department Functions

- * Enforce Federal, State, and Local laws pertaining to animal control and cruelty.
- * Educate the citizens of Fayette County and its municipalities with respect to responsible pet ownership.
- * Provide short-term sheltering and care to stray and abandoned animals and offer solutions for owners needing placement for pets due to life circumstances.
- * Create opportunities for pet adoption through shelter care and management, maintain a good working relationship with the animal rescues, sanctuaries, advocates and other organizations.
- * Monitor the community for disease outbreak. Follow proper cleaning and vaccination protocol for the health and safety of animals housed in the shelter.
- * Ensure appropriate testing and quarantine of animals suspected of infection.
- * Maintain a working relationship with local Veterinary clinic to provide proper medical care for animals coming into the facility and humane euthanasia for animals when necessary.

Major Goals

- * Enhance response time by adding more officers to staff. Conduct proactive patrols and create a visual presence where high rates of violations are occurring.
- * Manage increasing call loads efficiently and continue working with other law enforcement agencies
- * Continue cooperation with local animal rescue groups to reduce time animals spend in the shelter.
- * Create interactive programs to educate the public on proper care and treatment of animals in accordance with local and county ordinances.
- * Provide excellent customer service and care to citizens visiting the shelter.
- * Use new software to connect to animal promotions pages, raise positive outcomes with more adoptions, rescue pulls, and owner reclaim.
- * Tabling at local events to bring attention to the animals in need and the services we provide.

Department:	Animal Control	Cost Center:	10030910
Function:	Public Safety	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 491,799	\$ 646,740	\$ 549,788	\$ 841,938
Operating	101,967	147,649	275,600	235,334
Capital Outlay	-	4,760	3,654	-
Total Appropriations	\$ 593,766	\$ 799,149	\$ 829,042	\$ 1,077,272

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	8.000	8.000	9.000	12.000

WORKLOAD INDICATORS	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Animals impounded	750	765	762	750
Visitors	8,245	8,500	8,600	9,000
Court Cases	160	175	165	150
Enforcements	180	180	190	175
Complaint calls received	1,750	1,825	1,815	1,800
Vicious or biting animals calls received	45	54	54	54
Animals adopted	269	225	218	220

PERFORMANCE MEASURES	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Rabies tests	42	25	35	35
Animals sent to rescue	175	165	170	155
Animals handled	750	906	768	750
Animals adopted	218	220	245	250
Revenue collected for adoptions and reclaim fees	\$ 33,492	\$ 36,091	\$ 31,250	\$ 33,250

Department:	Animal Spay Neuter	Cost Center:	29130910
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

Cost center used to account for expenditures made for the Animal Control Sterilization Program.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating Expenses	\$ 36,064	\$ 38,000	\$ 77,474	\$ 55,000
Total Appropriations	\$ 36,064	\$ 38,000	\$ 77,474	\$ 55,000

Department:	Confiscated Property- Federal	Cost Center:	21230390
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

◇ Funds received from federal forfeitures that by law are to be used for the enhancement of law enforcement. Due to the uncertainty of the collection of funds no original budget is prepared. At year-end budget adjustments are prepared and approved by the BOC to comply with Georgia law and present a balanced budget for this fund.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	111,209	-	61,788	-
Capital Outlay	35,952	-	34,572	-
Total Appropriations	\$ 147,161	\$ -	\$ 96,360	\$ -

Department:	Confiscated Property- State	Cost Center:	21030390
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

◇ Funds received from state forfeitures that by law are to be used for the enhancement of law enforcement. The budget for this cost center is prepared by the Sheriff's Office.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	\$ 32,354	\$ -	\$ 18,221	-
Capital Outlay	\$ 20,081	\$ -	\$ 11,668	-
Total Appropriations	\$ 52,435	\$ -	\$ 29,889	\$ -

Department:	Confiscated Property- U.S. Customs	Cost Center:	21130390
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

◇ Funds received from US Customs forfeitures that by law are to be used for the enhancement of law enforcement. Due to the uncertainty of the collection of funds no original budget is prepared. At year-end budget adjustments are prepared and approved by the BOC to comply with Georgia law and present a balanced budget for this fund.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	500	-	1,525	-
Capital Outlay	27,232	-	-	-
Total Appropriations	\$ 27,732	\$ -	\$ 1,525	\$ -

Department:	Coroner	Cost Center:	10030700
Function:	Public Safety	Fund:	General

Major Department Functions

- ◇ The County Coroner investigates and establishes the cause of death for situations involving external violence, unattended death, contagious disease, sudden death or industrial accident.
- ◇ The County Coroner is responsible for issuing death certificates.
- ◇ The Coroner is compensated according to Option II of the Georgia Law section 45-16-27. Compensation is on a fee basis at a rate of \$175 per case for non jury death investigations and \$250 per case for jury death investigations.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 131,513	\$ 111,597	\$ 107,854	\$ 120,568
Operating	30,655	44,393	42,091	48,069
Total Appropriations	\$ 162,167	\$ 155,990	\$ 151,564	\$ 168,637

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	3.625	3.625	3.625	3.625

Department:	Sheriff's Office- Criminal Investigations	Cost Center:	10030321
Function:	Public Safety	Fund:	General

Mission Statement

The mission of the Fayette County Sheriff's Office Criminal Investigations Division is to serve all people within our jurisdiction with respect, fairness and compassion. We are committed to the protection of life and property. We will enforce county, state, and federal laws in a fair and impartial manner. We will strive to improve the quality of life in our county by seeking the truth, while protecting the individual rights of each of our citizens, and maintaining respect for human dignity. We will combat crime by conducting prompt, diligent and thorough investigations. Members of the Criminal Investigations Division which include General and Juvenile Investigators, School Resource Officers, and Crime Scene Investigators will strive to use all technological resources combined with traditional investigative methods to solve crimes, arrest suspects and their accomplices, locate fugitives and missing persons as well as recovering stolen property.

Major Department Functions

- ◇ Provide intensive follow-up investigations to criminal cases, which are not resolved during the initial response to the call for service.
- ◇ Provide extra support to the Field Operations Division when necessary for perimeter containment.
- ◇ To conduct detailed investigations into the flow of illegal drugs into Fayette County and to successfully prosecute the distributors, manufacturers and users of these drugs.
- ◇ To conduct the following investigations: Crimes Against the Person (Violent), Drug or Drug related Crimes, Property Crimes, White Collar Crimes, Internal Affairs, and the Identification and Recovery of Evidence.
- ◇ To serve Warrants for Arrest as well as execute Search and Seizure Warrants.
- ◇ To ensure all Sex Offenders are compliant with the law and to maintain the Sex Offender registry of Fayette County which entails updating the Offender Watch Website, posting the list in the Sheriff's Office, other main government buildings as well as providing the complete list to every school (both public and private) in Fayette County.
- ◇ To support the activities of all other Divisions of the Sheriff's Office to provide the citizens of the county with instructions as to crime prevention and assisting in Neighborhood Watch programs.
- ◇ To maintain complete thorough records of evidence both physical and photographic to be used in the prosecution of cases.
- ◇ To provide on-site security, investigation, and law enforcement engagement to every Elementary, Middle, and High School within Fayette County with the continued use of certified School Resource Officers.
- ◇ To ensure every fifth grader in Fayette County Schools is presented and graduates from the C.H.A.M.P.S. (Choosing Healthy Activities and Methods Promoting Safety) program which teaches students what they need to successfully avoid the obstacles of drugs, alcohol, and tobacco abuse; gangs and violence; peer pressure and bullying; and internet safety.

Department:	Sheriff's Office- Criminal Investigations	Cost Center:	10030321
Function:	Public Safety	Fund:	General

◇ To provide the citizens of Fayette County and other Law Enforcement Agencies or Divisions with specialized support units such as the Crime Scene Unit, the Special Operations Section (SOS), Customs/Homeland Security investigations, fugitive investigations conducted by the Southeast Regional Fugitive Task Force, and in participation with the David Wilhelm Organized Crime Drug Enforcement Task Force (OCDETF) program and the William J. Foy Transnational Organized Crime Task Force (FBI).

Major Goals and Objectives

- ◇ To maintain the current low crime rate enjoyed by the Citizens of Fayette County.
- ◇ Provide intensive follow-up investigations to criminal cases, which are not resolved during the initial response to the call for service.
- ◇ To thoroughly work investigations of crimes committed against Juveniles and crimes committed by Juveniles. Juvenile investigations will continue to be conducted with compassion and fairness for all parties involved.
- ◇ Continue to update the Automated Fingerprinting Information System (AFIS) to conduct criminal history checks through both, the Georgia Bureau of Investigations (GBI) and the FBI databases.
- ◇ Continue use and collection of data with the Integrated Ballistic Identification System (IBIS) which provides timely and actionable intelligence for the investigation of firearm-related crimes. This system is the backbone of the Bureau of Alcohol, Tobacco, Firearms and Explosives' (ATF) National Integrated Ballistic Information Network (NIBIN) which links ballistic intelligence nationwide.
- ◇ The Crime Scene Unit will also continue with its goal to arm every parent of Fayette County with the tools and information needed to identify their child in case of an emergency.
- ◇ Provide extra support to the Field Operations Division when necessary for perimeter containment.
- ◇ To receive the most up to date specialized training for investigations within the rapidly changing crimes committed through the Internet, of identity theft and financial fraud.
- ◇ To continue the acquisition of the best and most up to date data bases that provide investigators with the most accurate information available.
- ◇ To provide the citizens of Fayette County with the highest level of community oriented law enforcement.
- ◇ To continue the use of computer based programs such as Next Door, Nixle and Offender Watch which arm the citizens of Fayette County with information.
- ◇ To conduct the following investigations: Crimes Against the Person (Violent), Drug or Drug related Crimes, Property Crimes, White Collar Crimes and the Identification and Recovery of Evidence.

Department:	Sheriff's Office- Criminal Investigations	Cost Center:	10030321
Function:	Public Safety	Fund:	General

- ◇ To serve Warrants for Arrest as well as execute Search and Seizure Warrants.
- ◇ To ensure all Sex Offenders are compliant with the law and to maintain the Sex Offender registry of Fayette County which entails updating the Offender Watch Website, posting the list in the Sheriff's Office, other main government buildings as well as providing the complete list to every school (both public and private) in Fayette County.
- ◇ To support the activities of all other Divisions of the Sheriff's Office and to provide the citizens of the county with instructions as to crime prevention and assisting in Neighborhood Watch programs.
- ◇ To maintain complete and thorough records of evidence both physical and photographic to be used in the prosecution of cases.
- ◇ To provide on-site security, investigation, and law enforcement engagement to every Elementary, Middle, and High School within Fayette County with the continued use of certified School Resource Officers.
- ◇ To ensure every fifth grader in Fayette County Schools is presented and graduates from the C.H.A.M.P.S. (Choosing Healthy Activities and Methods Promoting Safety) program which teaches students what they need to successfully avoid the obstacles of drugs, alcohol, and tobacco abuse; gangs and violence; peer pressure and bullying; and internet safety.
- ◇ To provide the citizens of Fayette County and other Law Enforcement Agencies or Divisions with specialized support units such as the Crime Scene Unit, participation in Atlanta Field Office Cyber Fraud Task Force which includes and employs techniques for cellular forensics and using the IBIS system (NIBIN) to identify ammunition and weapons used in crimes.

Department:	Sheriff's Office- Criminal Investigations	Cost Center:	10030321
Function:	Public Safety	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 4,713,957	\$ 3,153,065	\$ 3,282,597	\$ 3,328,420
Operating	548,154	446,505	598,901	532,322
Capital Outlay	39,731	18,955	33,287	19,420
Total Appropriations	\$ 5,301,842	\$ 3,618,525	\$ 3,914,785	\$ 3,880,162

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	41.00	41.00	29.00	29.00

Note: The reduction in staff for FY25 was due to the creation of a new Division in the SO.

WORKLOAD INDICATORS	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Criminal Investigations				
General Investigations/Murder, Burglary, Theft & Fraud	771	945	1,050	891
Associated Investigative Tasks - Sex Offender Registry, Dept of Family & Children Services Referrals, etc.	Previously quantified in other categories.			645
Arrests	101	224	149	137
Consent Searches	1,030	1,525	1,140	954
Search Warrants Executed	354	463	380	244
Crime Scene Unit				
Persons Fingerprinted	575	575	283	292
Crime Scenes Processed -				
Accidents	41	43	28	61
Crimes against persons	113	117	94	85
Crimes against property	195	169	143	69
Miscellaneous scenes	1	-	-	-
AFIS runs	14	12	12	16
GCIC validations	239	318	210	568
Evidence Handling and Testing				
Items processed in-house	42	37	35	39
Weapons Test Fired	n/a	n/a	115	123
Casings Tested NIBINS	n/a	n/a	123	155
Items processed into evidence	2,141	2,459	5,381	2,927
Items transferred to GBI Crime Laboratory	191	241	273	302
Items of evidence destroyed	3,788	4,567	2,459	4,153
Assisting other Agencies	9	15	14	60
Special Operations *				
Crime Suppression				
Incident Reports	25	38	13	23
Cases Assigned	n/a	n/a	46	17
Arrests	37	46	25	36
Warrant Section				
Agency Criminal Arrest Warrants issued	3,680	4,261	5,080	4,541
Arrests on Warrants	153	121	150	192
Service Attempts	449	329	487	616
SERFTF (South East Regional Fugitive Task Force)				
Arrests for Agent assigned	213	79	87	97

* Special Operations newly formed, combining Tactical Narcotics and Warrant Teams

Department:	Emergency Management, EMS, Fire Services- Summary	Cost Center:	
Function:	Public Safety	Fund:	

Mission Statement

The Fayette County Department of Fire and Emergency Services is dedicated to the protection of Life, Property and the Environment through the delivery of Quality, Cost Effective and Professional Services to the citizens of Fayette County. The department is composed of Emergency Management, Emergency Medical Services and Fire Services.

Major Department Functions

- ◇ Fire & Emergency Services Operations: respond to all calls for service from the public. Extinguish fires, protect life and property, treat sick and injured. Response to community and citizen needs.
- ◇ Fire & Emergency Services Administration: Responsible for all aspects of department human resources, budget administration, Fire and Emergency Services Training, and oversight of the Emergency Medical program.
- ◇ Fire & Emergency Services Preparedness and Community Affairs: Responsible for coordinating service, repairs, and maintenance of all apparatus, vehicles, facilities, and equipment. Responsible for fire engineering, commercial building inspections, public education, and fire investigations.
- ◇ Emergency Management Agency: Serves as the point of contact with the State EMA officials (GEMA) to coordinate disaster response and recovery for the county and municipalities.

Major Goals

- ◇ Begin use of the new Fayette County Regional Fire and Emergency Services Training Center.
- ◇ Enhance response capabilities to mitigate issues caused by increased calls for service.
- ◇ Continue to improve the Community Risk Reduction programs and Public Engagement programs.
- ◇ Implement enhanced Recruitment and Retention programs.
- ◇ Implement portions of the master plan outlining the future needs of the Department.

WORKLOAD INDICATORS	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Fires	163	172	173	180
Service calls	892	1,021	1,037	1,122
Good intent calls	574	637	631	670
Inspections	578	425	914	917
Pre-plans completed	1,170	1,107	1,184	1,069
Hydrants serviced	4,296	4,296	4,306	4,349
Investigations	24	25	26	33
Safety programs	44	92	92	109
Rescue/medical incidents	8,153	8,753	8,944	9,469

Department:	Emergency Management, EMS, Fire Services- Summary	Cost Center:	
Function:	Public Safety	Fund:	

Fire loss	\$2,166,560	\$3,795,622	\$1,936,084	2,370,645
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PERFORMANCE MEASURES	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Avg response time - Fire units	5:49	5:44	4:56	5:31
NFPA standard	6:00	6:00	6:00	6:00
Avg response time - Ambulance	6:30	6:15	6:18	6:41
NFPA standard	9:20	9:20	9:20	9:20
Cardiac survival rate - Fayette County	24%	32%	27%	33%
Cardiac survival rate - National	12%	12%	12%	12%

Department:	Emergency Management	Cost Center:	10030930
Function:	Public Safety	Fund:	General

Major Department Functions

Under the umbrella of Fire and Emergency Services and funded in the General Fund.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 325,282	\$ 323,853	\$ 320,095	\$ 329,046
Operating	76,119	78,824	83,361	81,856
Capital Outlay	11,150	10,600	9,239	13,600
Total Appropriations	\$ 412,551	\$ 413,277	\$ 412,695	\$ 424,502

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	3.000	3.000	3.000	3.000

Department:	Emergency Medical Services (EMS)	Cost Center:	27230600
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

Under the umbrella of Fire and Emergency Services and funded in the Emergency Medical Services Special Revenue Fund.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 3,581,895	\$ 3,834,463	\$ 3,865,590	\$ 4,474,226
Operating	769,337	864,385	871,899	955,288
Capital Outlay	27,558	46,619	41,916	79,570
Interfund Charges	178,545	197,001	197,001	214,395
Other Cost	-	106,348	-	109,402
Other Fin. Uses - Transfers Out	564,613	449,891	429,000	381,874
Total Appropriations	\$ 5,121,948	\$ 5,498,707	\$ 5,405,406	\$ 6,214,755

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	33.00	36.00	36.00	42.00

Department:	Sheriff's Office- Field Operations	Cost Center:	10030323
Function:	Public Safety	Fund:	General

Mission Statement

The mission of the Fayette County Sheriff's Office, Field Operations Division, is to provide the highest level of safety, service, and security for the people of Fayette County. We ensure that sense of safety, service, and security by embracing the tradition of law enforcement community involvement and engagement. Our commitment to the community is evidenced by our personnel being active in not only enforcement measures, but proactive on non-enforcement measures as well.

Major Goals and Objectives

- ◇ To minimize the loss of life, personal injury, and property damage resulting from criminal activity and traffic crashes through proactive enforcement, education, and a comprehensive system of problem solving.
- ◇ To prevent and deter crime through the provisions of the Official Code of Georgia and other laws and ordinances; and the fair and impartial enforcement of the law.
- ◇ To maximize service to the public in need of aid or information, and to assist other law enforcement or public agencies when appropriate.
- ◇ To protect the public, their property, Fayette County employees, and Fayette County's infrastructure. To collaborate with municipal, county, state, and federal public safety agencies to protect Fayette County.
- ◇ Improve Divisional efficiency by continuing to look for ways to increase the efficiency and/or effectiveness of the Field Operations Division.
- ◇ Continue to improve efficiency by evaluating personnel, schedules and crime analysis to obtain maximum utilization of our human resources to meet identified needs.
- ◇ Evaluate operational strategies concerning our areas of responsibility to ensure that we maintain a proactive response posture and can confront the changing needs of our community.
- ◇ Maintain and expand partnerships and collaborative efforts that assist us in accomplishing our mission and addressing issues and concerns.
- ◇ Maintain security of the Justice Center and all individuals who are conducting business within the numerous offices and courtrooms. This would include securing inmates while awaiting and/or during hearings or trials; employees, attorney's and judges; jurors and other citizens seeking information.
- ◇ With the updated Fayette County Justice Center Security Plan, continue to address any deficiencies to include the build out of the third floor of the Justice Center and upgrades for security systems throughout the building itself.

Department:	Sheriff's Office- Field Operations	Cost Center:	10030323
Function:	Public Safety	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 6,564,602	\$ 5,764,339	\$ 5,812,049	\$ 5,698,060
Operating	1,094,178	\$ 755,358	954,497	\$ 754,710
Capital Outlay	52,823	\$ 53,980	80,587	\$ 41,528
Total Appropriations	\$ 7,711,603	\$ 6,573,677	\$ 6,847,132	\$ 6,494,298

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	64.000	64.000	54.000	54.000

Note: The reduction in staff for FY25 was due to the creation of a new Division in the SO.

WORKLOAD INDICATORS	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Dispatched calls for service	15,389	15,267	14,919	14,877
Traffic stops initiated	6,698	7,011	11,210	12,464
Deputy initiated incidents	6,153	8,787	10,289	17,377
Traffic accidents worked	1,250	1,767	1,834	1,855
Citations issued	3,634	3,720	5,489	6,189
Warnings issued	2,113	1,705	3,031	4,597
Incident reports written	3,695	2,933	3,482	3,136
Impounds (not MVA's)	261	394	565	484
Watch Office Service Calls	Not previously quantified.			2,938
Civil papers served/returned	2,060	2,144	2,685	3,178
Mailed Subpoenas	3,882	5,758	3,222	6,149
Hand Served Subpoenas	4,700	7,688	10,400	7,059
Visitors screened through the courthouse entrance	78,394	105,341	119,197	122,110
Parcels Scanned	60,282	96,742	142,102	155,504
Court Sessions Held-All Courts	1,331	1,498	1,966	1,475
Security Checks - Courthouse	510	492	498	761
Firearms Fingerprinting	510	1,077	827	969
Juvenile transports	29	99	74	63
Downloaded / Burned Videos	Not previously quantified.			1,390
Video Request for Court/ DA / Solicitor				695

Department:	Fire Services	Cost Center:	27030550
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

Under the umbrella of Fire and Emergency Services and funded in the Fire Services Special Revenue Fund.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 12,903,175	\$ 14,006,353	\$ 13,815,424	\$ 14,559,513
Operating	991,609	997,270	971,862	1,099,795
Capital Outlay	484,875	177,379	182,532	183,567
Inter-fund Charges	587,562	687,395	687,395	744,454
Other Costs	-	375,870	-	401,742
Other Financing Uses - Transfer Out	1,149,113	1,064,631	982,078	765,000
Total Appropriations	\$ 16,116,334	\$ 17,308,898	\$ 16,639,291	\$ 17,754,071

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	116.00	123.00	129.00	129.00

Department:	Jail Surcharge	Cost Center:	21630355
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

◇ Accumulate sufficient funds from a surcharge on fines and forfeitures collected by the cities and the County courts to provide funding to offset the cost of prisoners meals.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Prisoners Meals	629,118	659,207	691,354	703,159
Total Appropriations	\$ 629,118	\$ 659,207	\$ 691,354	\$ 703,159

Department:	Opioid Settlement	Cost Center:	21330XXX
Function:	Public Safety	Fund:	Special Rev

<p style="text-align: center;">Major Department Functions</p> <p style="text-align: center;">Cost center used to account for expenditures made using Opioid Settlement funding.</p>			
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BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating Expenses	\$ 59,956	\$ -	\$ 59,980	\$ -
Total Appropriations	\$ 59,956	\$ -	\$ 59,980	\$ -

Department:	Sheriff's Office All Divisions	Cost Center:	10030xxx
Function:	Public Safety	Fund:	General

Mission Statement

The mission of the Fayette County Sheriff's Office is to safeguard the lives and property of the people we serve, to reduce the incidence of crime, and to enhance public safety while working with the diverse communities to bring awareness and improve their quality of life. Our mandate is to do so with honor, integrity, loyalty and courage while at all times conducting ourselves with the highest ethical standards to maintain public confidence.

During the fiscal year of 2025 the Sheriff's Office changed from four division to five divisions which include: Support Services, Criminal Investigations, Field Operations, Special Operations and the Jail Division. Because statistical information is compiled on a calender year, statistics for the new Special Operations Division is included in its previous categories within the Field Operations and Criminal Investigations Divisions. This information will be quantified seperately within the FY 27 budgeting process.

BUDGET SUMMARY - ALL DIVISIONS	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 22,794,895	\$ 24,000,423	\$ 24,340,176	\$ 24,965,416
Operating	\$ 4,907,812	\$ 4,792,369	\$ 5,317,635	\$ 5,288,440
Capital Outlay	\$ 144,565	\$ 191,436	\$ 363,253	\$ 248,810
Total Appropriations	\$ 27,847,272	\$ 28,984,228	\$ 30,021,064	\$ 30,502,666

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Support Services	30.000	30.000	34.000	34.000
Criminal Investigations	41.000	44.000	29.000	29.000
Field Operations	64.000	64.000	54.000	54.000
Jail Operations	96.000	96.000	94.000	94.000
Special Operations	n/a	n/a	27.000	27.000
Total Personnel	231.000	234.000	238.000	238.000

Department:	Sheriff's Office- Jail Operations	Cost Center:	10030326
Function:	Public Safety	Fund:	General

Mission Statement

The mission of the Fayette County Jail is to safely and securely confine, in a manner which recognizes individual dignity and rights, persons lawfully charged with a criminal offense, pending formal release from custody.

The Jail is operated under the direction of the Sheriff of Fayette County, in accordance with the collective best interest of the County's taxpayers. The Jail is a full-service detention facility that houses inmates arrested by any law enforcement agency in Fayette County. In addition to housing local inmates, the Jail accepts individuals wanted by other county and state law enforcement agencies.

The primary function of the Jail is to confine inmates for the communities of Fayette County, including both male and female, pretrial and sentenced inmates. The philosophy of the Jail is to ensure that inmates leave the facility no worse physically, emotionally, or psychologically than when they entered. Inmates will be housed in a humane, dignified and constitutional manner until promptly adjudicated or released. Inmates will not be subject to the infliction of punishment other than loss of freedom.

Supervision consistent with the applicable Georgia Sheriff's Association and the American Correctional Association standards will be provided. The Jail will maintain a high degree of staff professionalism through training and education.

Major Goals and Objectives

◇ The Jail Division provides a safe and secure jail facility/environment for both inmates, pre-trial and sentenced, and Jail personnel. With ninety-four (94) approved staff positions, which include administrative staff, supervisors and line officers which consist of Detention Officers and Deputy Sheriff's. To confine inmates for the communities of Fayette County, including both male and female, pretrial and sentenced inmates.

◇ To maintain the facility to the highest degree with adequate personnel. To house inmates in a humane, dignified, and constitutional manner until promptly adjudicated or released.

◇ To ensure that inmates are classified and housed as necessary according to certain legal, gang affiliations and other specifications. To maintain and develop a cultural and symbolic use of language used by gang members and an intimate knowledge of gang disputes and territories. Maintain understanding of the communication used by gangs which typically uses pictures, acronyms, and sign language. Conduct thorough investigations of inmates and others, analyze findings, create dossiers, maintain intelligence software and make classification and other determinations based on collected information. To ensure that inmates are not subjected to the infliction of punishment other than loss of freedom.

◇ To conduct the most secure and cost efficient transport and pick up of inmates from various locations throughout the State of Georgia and United States which includes transport and pick up from hospitals, court, other jail facilities, and state prisons. To maintain the philosophy that inmates leave the facility no worse physically, emotionally, or psychologically than when they entered.

Department:	Sheriff's Office- Jail Operations	Cost Center:	10030326
Function:	Public Safety	Fund:	General

◇ To ensure that the Jail facility which includes housing units, the infirmary, kitchen, laundry and offices are all maintained and operational in the most sanitary, efficient and secure manner. To operate the jail under the direction of the Sheriff of Fayette County, in accordance with the collective best interests of the County's taxpayers.

◇ To provide firearm and other training as necessary to afford Detention Officers having the best chance of successfully completing mandated training to become a certified Deputy Sheriff thereby filling vacant positions within the Sheriff's Office.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	7,991,325	\$ 8,189,783	8,213,561	\$ 8,789,489
Operating	2,520,058	\$ 2,592,576	2,758,074	\$ 2,794,825
Capital Outlay	30,513	\$ 18,762	38,916	\$ 57,047
Total Appropriations	\$ 10,541,896	\$ 10,801,121	\$ 11,010,551	\$ 11,641,361

PERSONNEL - (FTE)	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted
Total Personnel	96.000	96.000	96.000	94.000

Note: The reduction in staff for FY25 was due to the creation of a new Division in the SO.

PERFORMANCE MEASURES	2021 Actual	2022 Estimate	2023 Estimate	2024 Estimate
Loss of Personnel	36.000	24.000	30.000	26.000

WORKLOAD INDICATORS	2021 Actual	2022 Actual	2023 Actual	2023 Actual
Admissions/Bookings	2,973	3,865	4,813	4,571
% of Increase or Decrease	36.2%	36.0%	24.5%	-5.0%
Average Daily Inmate Population	247	234	336	325
% of Increase or Decrease	29.0%	-5.0%	44.0%	-3.0%
Inmates - Average length of stay in days	21.09	27.38	25.39	28.40
% of Increase or Decrease	-50.0%	30.0%	-7.0%	12.0%
Releases	2,764	3,577	4,771	4,525
% of Increase or Decrease	27.4%	29.0%	33.4%	-5.0%
Transports (Medical)	43	69	44	44
Transports (Interstate Movement)	443	668	423	423
Transports (Intrastate Movement over 50 miles)	126	229	227	227

VIPER Team

Training Hours	* Not Previously Quantified	45	65
Activations	* Not Previously Quantified	4	7

Department:	Sheriff's Office- Special Operations	Cost Center:	10030350
Function:	Public Safety	Fund:	General

Mission Statement

Like other divisions of the Fayette County Sheriff's Office, the Special Operations Division's mission is to serve all people within our jurisdiction with respect, fairness and compassion. We are committed to the protection of life and property and will enforce county, state, and federal laws in a fair and impartial manner. We will strive to improve the quality of life in our county by seeking the truth, while protecting the individual rights of each of our citizens, and maintaining respect for human dignity. Members of the Special Operations Division which include Crime Suppression, Traffic Enforcement Investigators, Narcotics and Warrant Investigators will, after crime analysis conduct more proactive and targeted investigations, arrest suspects and their accomplices, and locate fugitives in a manner which recognizes individual dignity and rights, persons lawfully charged with a criminal offense, pending formal release from custody.

Major Goals and Objectives

- ◇ Provide extra support to the Field Operations and Criminal Investigations Divisions when necessary for perimeter containment or warrant execution.
- ◇ To conduct detailed investigations into the flow of illegal drugs into Fayette County and to successfully prosecute the distributors, manufacturers and users of these drugs.
- ◇ To serve Warrants for Arrest as well as execute Search and Seizure Warrants.
- ◇ To provide the citizens of Fayette County and other Law Enforcement Agencies or Divisions with specialized support units such as the Special Operations Section (SOS), Customs/Homeland Security investigations, fugitive investigations conducted by the Southeast Regional Fugitive Task Force, and in participation with the David Wilhelm Organized Crime Drug Enforcement Task Force (OCDETF) program and the William J. Foy Transnational Organized Crime Task Force (FBI).
- ◇ Through training and by working closely with other local, state and federal agencies to continue the proactive fight against illegal narcotics flowing into, being distributed to, being manufactured by and used by citizens of Fayette County.
- ◇ To continue to provide citizens with the most well trained K9 Unit for use in various operations to include searches for missing or fleeing persons, drug detection and community engagement.
- ◇ To manage traffic and emergency incidents by promoting the safe and efficient movement of people and goods throughout Fayette County, and to minimize exposure of the public to unsafe conditions resulting from emergency incidents and highway impediments.

Department:	Sheriff's Office- Special Operations	Cost Center:	10030350
Function:	Public Safety	Fund:	General

◇ To ensure that the Jail facility which includes housing units, the infirmary, kitchen, laundry and offices are all maintained and operational in the most sanitary, efficient and secure manner. To operate the jail under the direction of the Sheriff of Fayette County, in accordance with the collective best interests of the County's taxpayers.

◇ To provide firearm and other training as necessary to afford Detention Officers having the best chance of successfully completing mandated training to become a certified Deputy Sheriff thereby filling vacant positions within the Sheriff's Office.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	12,782	\$ 2,982,239	2,902,469	\$ 3,113,742
Operating	214	\$ 292,877	147,780	\$ 395,079
Capital Outlay	-	\$ 46,732	97,970	\$ 86,814
Total Appropriations	\$ 12,996	\$ 3,321,848	\$ 3,148,218	\$ 3,595,635

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	n/a	n/a	27.000	27.000

PERFORMANCE MEASURES	2021 Actual	2022 Estimate	2023 Estimate	2024 Estimate
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New Division to be Quantified in FY 2027

Department:	Sheriff Operations	Cost Center:	206303XX
Function:	Public Safety	Fund:	Special Rev

Major Department Functions

Cost center used to account for expenditures for Sheriff Office Programs - Commissary Commisions and the Lifesaver Program.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating Expenses	\$ 32,087	\$ -	\$ 37,270	\$ -
Capital Outlay	126,553	-	15,083	-
Total Appropriations	\$ 158,639	\$ -	\$ 52,353	\$ -

Department:	Public Safety- Non Departmental	Cost Center:	10030090
Function:	Public Safety	Fund:	General

Major Department Functions

Cost center used to account for expenditures that are not allocated to individual Public Safety departments.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 431,139	\$ 801,213	\$ 801,213	\$ 1,136,423
Operating	1,496,438	1,286,827	1,513,216	1,544,526
Total Appropriations	\$ 1,927,577	\$ 2,088,040	\$ 2,314,429	\$ 2,680,949

Department:	Sheriff's Office- Support Services	Cost Center:	10030310
Function:	Public Safety	Fund:	General

Mission Statement

To provide the highest level of service to the Sheriff, the staff of the Office of the Sheriff, and the citizens of Fayette County. This Division will always conduct business in a professional and timely manner in order to meet the needs of the citizens of Fayette County and the legal obligations imposed by the State of Georgia and the United States Government.

Major Goals

- ◇ Assist the citizens of Fayette County by providing them with the highest level of service.
- ◇ To obtain and promote the most comprehensive hiring package available to entice professional and diverse candidates for open positions with the Sheriff's Office.
- ◇ To conduct thorough background investigations to ensure the most qualified and upstanding candidates are hired for positions within the Sheriff's Office.
- ◇ Ascertain through research and training, how the Support Services Division can best improve the assistance provided to the Fayette County citizens, the Sheriff and the other Divisions of the Sheriff's Office.
- ◇ To provide the citizens of Fayette County and other Law Enforcement Agencies or Divisions with specialized support units such as the Internal Affairs, Special Weapons and Tactics (SWAT) and the Crisis Negotiations Unit.
- ◇ Fully utilize and update software and programs as necessary to accurately and efficiently provide Sheriff's Office personnel and other law enforcement agencies with reports, statistics and other pertinent information.
- ◇ Continue to provide to the citizens of Fayette County quality assistance with background checks for individuals, employers and various non-profit organizations within the County.
- ◇ Decisively meet the challenges of maintaining a balanced budget and assuring the citizens that their tax monies are being well spent.
- ◇ Continue to improve fiscal efficiency through monitoring and assessment of fiscal expenditures with additional emphasis on conservative spending.
- ◇ Professionally meet all legal obligations required of the Sheriff's Office as legislated by the State of Georgia and the United States Government.
- ◇ To maintain Agency Certification through the Georgia Chiefs of Police Association (GACP). This certification will help to ensure that Sheriff's Office practices are consistent with progressive and professional standards; the Sheriff's Office has a greater operational and administrative effectiveness; public confidence in the Sheriff's Office is built and the potential of liability is reduced.
- ◇ Provide Sheriff's Office personnel with the most up to date tools and equipment necessary to function as a modern law enforcement agency.
- ◇ To compile the most accurate and thorough inventory of items utilized by the Sheriff's Office. To establish a working schedule for coordinating the accounting of inventory between the Sheriff's Office and Fayette County.

Department:	Sheriff's Office- Support Services	Cost Center:	10030310
Function:	Public Safety	Fund:	General

- ◇ Provide the necessary training to all personnel as is mandated and expected of a modern law enforcement agency and the citizens of Fayette County.
- ◇ Citizen Engagement Specialist will continue the mission to promote and achieve a more robust, engaging and informative social media presence.
- ◇ Continue to manage and organize activities that promote community engagement, education, information and enrichment with the citizens of Fayette County and the Sheriff's Office.
- ◇ To fully implement Fayette County Sheriff's Regional Training Academy (FCSRTA) with the goal of surrounding agencies exclusively utilizing our Academy to ensure their personnel become mandated. This goal would also include offering specialized training that is normally hard to receive for smaller agencies.
- ◇ To engage with the community surrounding FCSRTA in new and more inclusive ways. Ensure that other community engagement programs are continuing which includes the ten-year anniversary of the Sheriff's Office Public Safety Fall Festival.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 3,512,230	\$ 3,910,997	\$ 4,129,500	\$ 4,035,705
Operating	745,207	705,053	858,383	811,504
Capital Outlay	21,497	53,007	112,493	44,001
Total Appropriations	\$ 4,278,934	\$ 4,669,057	\$ 5,100,377	\$ 4,891,210

PERSONNEL - (FTE)	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted
Total Personnel	27.000	30.000	34.000	34.000

WORKLOAD INDICATORS - SUPPORT SERVICES	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Accident Reports Processed	1,741	1,767	1,834	1,856
Traffic Citations Processed	3,634	3,720	5,850	6,445
Traffic Warnings Processed	2,113	1,705	3,025	4,588
Incident Reports	3,698	2,933	3,482	3,136
Civil Papers>Returns processed	1,993	2,227	2,545	3,104
Criminal Histories Processed	8,833	7,790	7,815	7,978
GCIC Entries	123,576	124,981	126,742	131,981
Employee Status Changes Processed	1,221	1,377	1,392	1,512
Employees Tested (P-1 for Detention Officers)	6	9	1	8
Employees Tested (Corporal/Sergeant Promotions)	19	15	13	20
Workers Compensation Cases Processed	34	41	33	24
FMLA Benefits Processed	8	3	8	5
Applicants Processed	154	315	367	453
Applicants Tested	6	2	128	40
Applicants Interviewed	90	108	98	101
Applicant Voice Stress Exams	80	96	83	79
Applicant Psychological Exams	48	63	40	43
Applicant Sports Physical Exams	43	50	40	74

Department:	Sheriff's Office- Support Services	Cost Center:	10030310
Function:	Public Safety	Fund:	General

Training Applications Processed	4,259	3,305	799	2,008
Federal Training Requests Processed	58	72	57	70
Total Training Hours (FCSO Employees)	11,932	14,141	19,237	19,237
Open Records Requests Processed	933	1,096	1,233	1,280
Restricted Records Processed	931	1,033	963	973

Department:	Public Works- Non Departmental	Cost Center:	10040090
Function:	Public Works	Fund:	General

Major Department Functions

Cost center used to account for expenditures that are not allocated to individual Public Works departments.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 81,278	\$ 175,594	\$ 175,594	\$ 232,896
Operating	128,027	115,009	103,967	118,553
Total Appropriations	\$ 209,305	\$ 290,603	\$ 279,561	\$ 351,449

Department:	Fleet Maintenance	Cost Center:	10040900
Function:	Public Works	Fund:	General

Mission Statement

The mission of the Fleet Maintenance Department is to ensure that the County's fleet of equipment, vehicles, and small engines are maintained in a safe and dependable working condition using a preventive maintenance program, environmentally-sustainable practices and cost-efficient operations.

Major Department Functions

- ◇ Provide preventive maintenance and repair services for County vehicles and equipment.
- ◇ Maintain inventory for fueling facilities at Public Works and the Sheriff's Office.
- ◇ Ensure that the County is in compliance with applicable regulations as related to Fleet operations.

Goals & Objectives FY 2026

- ◇ Manage the County's Fleet of vehicles and equipment in an efficient and cost-effective manner by providing an aggressive preventive maintenance program.
- ◇ Strive to develop new methods and strategies that lower overall operating cost of the Fleet.
- ◇ Reduce vehicle/equipment downtime through annual bid contracts for the procurement of certain items, parts and inventory that would otherwise require competitive bidding.
- ◇ Continue call back procedures to notify departments/customers when maintenance/repairs are complete on vehicles/equipment.
- ◇ In conjunction with processing invoices and monthly reports in a timely manner, continue monitoring inventory control measures to ensure parts are properly accounted for on each vehicle and/or equipment repair.
- ◇ Continue to provide training opportunities for Fleet Maintenance personnel including job specific safety training.
- ◇ Dispose of unserviceable assets more timely using contracted auction services.
- ◇ As County Wide Safety Director, continue to ensure safe and proficient utilization of County Vehicles and Equipment. Encourage and schedule safety training offered by our Risk Consultant and ensure monthly/quarterly safety meetings are being conducted.

Department:	Fleet Maintenance	Cost Center:	10040900
Function:	Public Works	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 669,524	\$ 734,003	\$ 773,405	\$ 821,491
Operating	78,620	\$ 91,126	95,691	\$ 86,767
Capital Outlay	-	10,000	10,000	600
Total Appropriations	\$ 748,144	\$ 835,129	\$ 879,096	\$ 908,858

PERSONNEL - (FTE)	FY 2023 Budg20	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	9.00	9.00	9.00	9.00

WORKLOAD MEASURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual
Total vehicles serviced	617	622	609	679

RESULTS MEASURES	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 YTD *
Maintenance & Repair Cost per Mile	\$ 0.14	\$ 0.19	\$ 0.22	\$ 0.20
Fuel Operating Cost per Mile	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.19

PRODUCTIVITY MEASURES	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 YTD *
Number of Work Orders Processed	2,608	2,353	2,371	1,814

*As of 4/04/25

Department:	Public Works Administration	Cost Center:	10040100
Function:	Public Works	Fund:	General

Mission Statement

The mission of Public Works is to assist in the management, coordination and long-term planning and budgeting of the Road, Fleet, Environmental Management, Solid Waste, and Building & Grounds Departments. These Departments shall operate efficiently and in a manner that serves the existing and future needs of our citizens and other County Departments.

Major Department Functions

Public Works' primary functions are: 1) to serve as liaison between County Administration and the other Departments within Public Works; 2) provide local and regional transportation planning; 3) represent Fayette County at the Atlanta Regional Commission and Georgia Department of Transportation; 4) solicit federal funding for transportation projects; 5) assist with SPLOST project delivery, and 6) coordinate Public Works operations with other organizations and County Departments.

Major Goals and Objectives

- ◇ Safety Initiative – A Safety Action Plan was completed in FY 2025. In FY 2026 Public Works plans to start implementation of recommended projects, programs, and policies.
- ◇ Federal Grants – Two federal-aid grants were awarded in FY 2025. In FY 2026 Public Works will continue delivery of the SR 279 project and start development of a Concept Report for the proposed Sandy Creek Road roundabout project.
- ◇ Project Delivery - Advance SPLOST multiple projects; start construction on the Veterans Parkway & Eastin Road roundabout; finish engineering for Banks & Ellis Road; advance design for the Kenwood Road path; complete QTS traffic signal installation; complete Hwy 85C & SR 85 traffic signal installation; and finalize design for the SR 92/Hampton Road project.
- ◇ Secure Workforce -Continue cross-training of staff, retain quality workers, keep vacancy rates to below 10%.

Department:	Public Works Administration	Cost Center:	10040100
Function:	Public Works	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 257,369	\$ 275,399	\$ 283,683	\$ 200,203
Operating	22,828	\$ 28,832	24,901	\$ 27,749
Capital Outlay	400	\$ -	-	\$ -
Total Appropriations	\$ 280,598	\$ 304,231	\$ 308,584	\$ 227,952

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	3.000	3.000	3.000	2.000

Department:	Road Department	Cost Center:	10040220
Function:	Public Works	Fund:	General

Mission Statement

Fayette County Road Department provides the best service at the lowest cost to the taxpayers making every effort to maximize the efficient, effective use of our resources in the support, maintenance and upkeep of the County's Road infrastructure, while recognizing that our employees are our most valuable asset.

Major Department Functions

Maintenance:

- ◇ Asphalt resurfacing, patching, potholes and pavement preservation
- ◇ Grass cutting in road right-of-way (State Routes and County Roads)
- ◇ Gravel road scraping and dust control
- ◇ Roadway Signage and Pavement Markings
- ◇ Tree and limb clearing in the road right-of-way
- ◇ Trash and animal clean-up
- ◇ Bridge maintenance and repairs
- ◇ Sidewalk, curb and gutter, and concrete repairs
- ◇ Roadside ditch maintenance and shoulder drop-offs
- ◇ Snow and Hazardous weather response
- ◇ Post Closure Landfill maintenance
- ◇ Inert Landfill and Mulch maintenance
- ◇ Storm water pipe replacements
- ◇ Traffic Signal maintenance

Construction:

- ◇ Safety improvements
- ◇ Drainage Projects
- ◇ CIP Projects for Parks & Rec, Water and Engineering

Inspections:

- ◇ Contractor Resurfacing
- ◇ Residential development road construction
- ◇ Assist Environmental Development as needed

Department:	Road Department	Cost Center:	10040220
Function:	Public Works	Fund:	General

Major Goals and Objectives

- ◇ Look for new ways to fill current Department asphalt vacancies and other crew vacancies with increased recruitment advertising and in-house training programs.
- ◇ Continue rebuilding the asphalt crew so that the County can realize the savings compared to paying a contractor to do these projects.
- ◇ Make sure that Fayette County's citizens perceives Road Department employees as hard-working staff that they are proud to support.
- ◇ Continue to expand pavement preservation to reduce the overall cost of road maintenance.
- ◇ Improve the right-of-way maintenance of State Routes so the citizens are unaware of the County/City lines by the appearance of the right-of-way.
- ◇ Continue replacing failing Category III drainage pipe through the 2017 & 2023 SPLOST programs.
- ◇ Increase the amount of pro-active maintenance work being performed throughout the County.
- ◇ Increase staff knowledge and retainage thru expanded training opportunities.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 2,570,908	\$ 2,900,342	\$ 2,733,992	\$ 3,256,994
Operating	4,704,155	\$ 6,848,705	6,090,433	\$ 6,497,312
Capital Outlay	25,859	\$ 20,185	20,053	\$ 9,000
Total Appropriations	\$ 7,300,923	\$ 9,769,232	\$ 8,844,477	\$ 9,763,306

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	36.000	36.000	36.000	37.000

Department:	Environmental Management	Cost Center:	10040250
Function:	Public Works	Fund:	General

Mission Statement - Environmental Management (Engineering) Department

The Fayette County Environmental Management Department is charged to protect public health and safety and the environment by providing fair and consistent implementation of applicable County, State and Federal regulations. Environmental Management strives to improve Fayette County through careful supervision of these concerns and analyzing the future impacts of current decisions.

Major Department Functions

The Environmental Management Department 1) interprets and enforces Articles within the County's Development Regulations; 2) provides in-house design, permitting and construction oversight services; 3) acquires and maintains documentation of right-of-way; 4) manages utility permitting within County right-of-way; and 5) implements the County's Purpose Local Option Sales Tax (SPLOST) program.

Goals and Objectives for FY 2026

- ◇ Implement SPLOST 2017/2023 - Enable SPLOST Staff to effectively and efficiently utilize SPLOST dollars to execute repair on voter approved projects.
- ◇ NPDES Annual Report - Submit an annual report with limited comments from the GAEPD.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 717,552.87	\$ 810,003.00	\$ 796,930	\$ 861,503
Operating	\$ 80,606.49	\$ 92,955.00	78,283	93,927
Capital Outlay	\$ -	\$ 4,000.00	3,319	1,000
Total Appropriations	\$ 798,159	\$ 906,958	\$ 878,533	\$ 956,430

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	10.00	10.000	11.00	11.00

Department:	Environmental Management	Cost Center:	10040250
Function:	Public Works	Fund:	General

WORKLOAD INDICATORS*	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 YTD
Plan Review				
<u>Initial Review / Resubmittal</u>				
Preliminary Plats	4/8	2/2	2	1/4
Final Plats	45	25	43	6
Non-Residential Site Plans	19/25	14	7	11
Subdivision Construction Plans	4	3	4	2
Erosion Control Plans	104	48	113	40
Rezoning Requests / Zoning Appeals	10/21	14/52	22/31	12/2
Annexation Requests	1	3	5	1
Land Disturbance Permits	191	124	159	92
Stormwater Inspections	31	55	69	67

Field Inspectors				
Customer Service Requests	334	127	82	100
E&SC Inspections	1161	1038	664	683
Notice of Violations	59	30	30	5
Stop Work Orders	34	72	38	5
Preconstruction meetings	6	7	7	2

Effectiveness Measures*				
Disturbed Area Approved	156.50	239.11	228.17	189.56
Linear Feet of New Road	2,817	12,576	9,652	2,219.00

Department:	Solid Waste Management	Cost Center:	54040500
Function:	Public Works	Fund:	Solid Waste

Mission Statement

The Solid Waste Department provides County citizens with a reliable, cost-competitive, and environmentally compliant option for disposing residential solid waste and yard waste. We remain committed in finding a cost effective and environmentally sustainable solution for recycling. This service is provided through an enterprise fund and thus operating costs are paid by fees collected at the County's Transfer Station.

Major FY 2026 Goal

◇ Our goal is to continue to monitor our region's demand for recycling and cost-effective ways to accept county solid waste and meet post closure requirements of the old Landfill. We also continue to look for new opportunities that can be implemented at our transfer station. Also, adjust fees accordingly to keep this facility revenue neutral.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Personal Services	152,396	149,339	149,549	124,512
Operating	218,903	\$ 247,325	207,828	\$ 258,720
Capital Outlay	-	-	3,847	-
Inter-fund Charges	11,257	12,880	12,880	13,050
Depreciation & Amortization	5,156	-	5,117	-
Other Costs	-	4,297	-	3,525
Operating Transfers Out	9,205	48,283	47,300	-
Total Appropriations	396,917	462,124	426,521	399,807

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	1.000	2.000	2.000	2.000

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 YTD
Solid Waste Tons received	33,665	50,922	50,670	59,532
Residential Yard Waste	5,183	1,850	1,350	1,262
Waste Management Payments	\$ 60,080	\$ 229,737	\$ 223,849	219,801

Department:	Street Lights	Cost Center:	27140260
Function:	Public Works	Fund:	General

Mission Statement

The mission of the Fayette County Street Light program is to illuminate the streets of participating subdivisions in accordance with standards of the American National Standard for Roadway Lighting.

Major Goals

Review existing program and revise as needed to prevent any funding requirements from the General Fund. Conduct a cost benefit analysis moving toward a 20% administration fee, prepayment of first year's fee, and a \$100 application/change fee.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
Operating	366,938	347,139	379,353	357,250
Inter-fund Charges	7,411	9,093	9,093	8,712
Other Financing Use	160,000	160,000	160,000	-
Total	\$ 534,349	\$ 516,232	\$ 548,446	\$ 365,962

Department:	Water System	Cost Center:	505
Function:	Public Works	Fund:	Water

Mission Statement

and federal guidelines for clean drinking water. We remain vigilant in meeting the challenges of source water protection, water conservation, and community education while continuing to provide safe drinking water to everyone in the community.

Major Goals

◇ Fayette County Water System (FCWS) continues to implement multi-year capital improvement projects and improve operations and maintenance functions ensuring delivery of the highest-quality, environmentally compliant drinking water in a cost-effective and efficient manner.

◇ Continue installation of water laboratory sample collection devices at a variety of new development locations throughout the distribution system. These devices allow personnel to collect water quality samples at the meter.

◇ Continue construction of Veterans Parkway water main loop that was delayed due to cast iron pipe unavailability. This loop will eliminate a dead-end line resulting in improved water quality and redundancy to this area.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	5,944,708	6,386,957	5,858,164	6,930,531
Operating	5,305,447	6,001,642	5,521,905	6,341,005
Capital Outlays	50,947	182,775	67,526	277,294
Interfund Charges	819,930	2,044,652	906,375	2,791,810
Depreciation/Amortization	5,655,174	-	5,654,758	-
Other Costs	24,956	183,299	28,773	189,747
Debt Service	182,486	3,863,865	101,480	3,860,683
Other Financing Uses - Transfers Out	126,286	3,274,003	-	3,627,930
Total Appropriations	18,109,934	21,937,193	18,138,982	24,019,000

PERSONNEL - (FTE)	FY 2023 Budg20	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	72.000	72.625	72.625	73.625

Department:	Department of Family and Children	Cost Center:	10050512
Function:	Health and Welfare	Fund:	General

Major Functions

Outside agency partially funded by Fayette County.

- ◇ The Department of Family and Children Services (DFCS) offers financial assistance and social services to protect children and strengthen families in the County.
- ◇ Their mission is to help individuals become as independent and productive as possible while enabling them to retain a sense of dignity and a decent quality of life by helping themselves.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
DFCS Services	\$ 39,325	\$ 39,325	\$ 39,325	\$ 39,325
Total Appropriations	\$ 39,325	\$ 39,325	\$ 39,325	\$ 39,325

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2025 Actual	FY 2024 Actual
Abuse/Neglect Investigations	800	782	837	836

Department:	Fayette Community Options	Cost Center:	10050514
Function:	Health and Welfare	Fund:	General

Mission Statement

Outside agency partially funded by Fayette County.

The mission of McIntosh Trail CSB (Fayette Community Options) is to offer individuals experiencing symptoms associated with mental illness, addictive disease and/or developmental disability the hope for optimal functioning by providing quality behavioral health services and support.

Major Functions

McIntosh Trail CBS (Fayette Community Options) offers services for individuals with developmental disabilities and their families in Fayette County. Services are authorized through the regional board and are based on the service descriptions identified through the NOW and COMP waivers. Individualized budgets and service plans are developed with the service coordinator, the individual and family and may include an array of services. Services provided through McIntosh Trail CSB (Fayette Community Options) include:

- ◇ **Community Access** - designed to assist individuals in acquiring, retaining or improving self-help, socialization and adaptive skills required for active participation and independent functioning outside of the home setting.
- ◇ **Supported Employment** - provides support and services to individuals engaged in competitive employment.

Major Goals

- ◇ To continue to increase the number of individuals served from 26 to 40 individuals under the Community Access and Supported Employment Service.
- ◇ To provide services which support individuals to: express their choices; direct their services; expand upon the wants and needs of individuals we serve.
- ◇ To encourage and build on existing social networks and sources of support and result in increased interdependence, contribution and inclusion in community life.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Mental Health Services	\$ 67,270	\$ 67,270	\$ 67,270	\$ 67,270
Total Appropriations	\$ 67,270	\$ 67,270	\$ 67,270	\$ 67,270

Department:	Fayette Counseling Center	Cost Center:	10050511
Function:	Health and Welfare	Fund:	General

Mission Statement

Outside agency partially funded by Fayette County.

The Fayette Counseling Center is one of many sites operated by the McIntosh Trail Community Services Board in a seven-county area. Community Service Boards are legal entities whose mission is to provide public mental health, developmental disabilities, and addictive diseases (MH/DD/AD) services.

Major Functions

◇ Fayette Counseling Center provides biopsychosocial assessments, psychiatric evaluations and medication monitoring, nursing assessments, individual therapy, family therapy/training or group therapy/training, crisis intervention, and community support services.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Mental Health Services	\$ 142,522	\$ 142,522	\$ 145,435	\$ 147,383
Total Appropriations	\$ 142,522	\$ 142,522	\$ 145,435	\$ 147,383

Department:	Non Departmental Health & Welfare	Cost Center:	10050090
Function:	Health and Welfare	Fund:	General

Major Department Functions

This is a cost center used to account for expenditures that are not allocated to individual Culture and Recreation departments.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	\$ -	\$ -	\$ 8,668	\$ 1,690
Total Appropriations	\$ -	\$ -	\$ 8,668	\$ 1,690

Department:	Public Health	Cost Center:	1050110
Function:	Health and Welfare	Fund:	General

Major Functions

Outside agency partially funded by Fayette County.

District 4 Public Health promotes wellness and protects the health and wellbeing of all people who live, work, and play in Butts, Carroll, Coweta, Fayette, Heard, Henry, Lamar, Meriwether, Pike, Spalding, Troup and Upson Counties of Georgia. Promotes and encourages healthy behaviors by providing education and counseling.

Public Health is divided into two branches:

1. Physical Health provides preventative health care and educational services to the general public. These services include, but are not limited to, monitoring and treating communicable diseases, immunizations, family planning, cancer screening, physical assessments, administering the WIC program, chronic diseases such as diabetes and hypertension, child health, and refugee services.
2. Environmental Health monitors and ensures the health and safety of the general public. These services include, but are not limited to, monitoring water supplies, food services, on-site sewage disposal, tourist accommodations, injury prevention, care homes, and inspections of pools. Environmental Health also administers the program in Fayette County dealing with the West Nile Virus and staff members teach correct child seat installation in vehicles.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating	\$ 10,749	\$ 9,340	\$ 32,177	\$ 19,464
Public Health Services	75,360	75,360	75,360	18,080
Total Appropriations	\$ 86,109	\$ 84,700	\$ 107,537	\$ 37,544

Department:	Senior Citizens Services	Cost Center:	10050520
Function:	Health and Welfare	Fund:	General

Major Functions

Outside agency partially funded by Fayette County.

◇ Assist senior citizens to remain independent as long as possible by providing a variety of services such as: Case Management, Information and Referral, Voucher and Community Transportation, Adult Day Services, Congregate and Home Delivered Meals, In-Home Services and Respite Care, and Kinship Caregivers Support.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating Expenses	\$ 9,898	\$ 11,000	\$ 11,244	\$ 11,000
Other Costs	\$ 437,803	\$ 472,803	\$ 472,803	\$ 456,604
Total Appropriations	\$ 447,701	\$ 483,803	\$ 484,047	\$ 467,604

WORKLOAD INDICATORS	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Total Number of Meals Provided	80,491	98,031	93,098	97,016
Fayette County Participants	431	519	566	603

Department:	WIC Program - Alloc. For Health Bldg. Utilities	Cost Center:	10050150
Function:	Health and Welfare	Fund:	General

Major Functions

Outside agency partially funded by Fayette County.

◇ This is a cost center used to account for the WIC Program share of the Health Building utility expenditures.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Operating Epenses	\$ -	\$ -	\$ 8,668	\$ 1,690
Total Appropriations	\$ -	\$ -	\$ 8,668	\$ 1,690

Department:	Library	Cost Center:	10060500
Function:	Culture & Recreation	Fund:	General

Mission Statement

Fayette County Public Library provides materials and services to help community residents obtain information to meet their personal, educational, and cultural needs and serves as a learning and educational center for residents. The library is committed to fostering meaningful community engagement and strives to be a responsive and inclusive resource for all citizens.

Major Department Functions

- ◇ Provide access to over 130,000 print materials, ebooks, audio books, and other resource materials to citizens.
- ◇ Provide circulation, reference and technology assistance, to all citizens.
- ◇ Provide electronic database resources to educate/support citizen's learning interests.
- ◇ Provide virtual intergenerational activities to citizens.
- ◇ Facilitate community engagement through collaborative programs, town hall-style discussions, and feedback opportunities to ensure services are aligned with community needs.
- ◇ Support equitable access and inclusion by adapting resources and services for underserved populations, including seniors, youth, and non-English speakers.

Department Goals/Objectives

◇ Goal:

Provide current, relevant information/ resources to citizens.

Objective:

Staff will stay abreast of citizens' needs and library trends by: continuously reviewing professional journals, participating in professional development training, conducting community surveys, and engaging in dialogue with citizens. Input gathered will be used to shape services and programs that reflect community interests.

◇ Goal:

Partner and build relationships with various businesses and organizations in the community to reach more citizens by conducting outreach activities, such as Library Card Drives, pop-up libraries, community storytime at local businesses, and participation in local events and festivals.

Objective:

Increase community partnerships by 20% annually.

◇ Goal:

Increase Fayette County Public Library's virtual presence with social media. Public Library to stay abreast with current trends.

Department:	Library	Cost Center:	10060500
Function:	Culture & Recreation	Fund:	General

Objective:

Virtual program staff will monitor the number of citizens participating with virtual events. Promotions/marketing will allow goals to be met/ increased by 10% annually.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 853,383	\$ 897,040	\$ 921,890	\$ 946,855
Operating	415,793	439,401	396,261	448,685
Capital Outlay	234,487	\$ 25,202	25,773	\$ 1,936
Total Appropriations	\$ 1,503,663	\$ 1,361,643	\$ 1,343,924	\$ 1,397,476

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	12.530	12.530	13.180	13.180

Department:	Non Departmental - Culture & Recreation	Cost Center:	10060090
Function:	Culture and Recreation	Fund:	General

Major Department Functions

This is a cost center used to account for expenditures that are not allocated to individual Culture and Recreation departments.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 20,935	\$ 37,120	\$ 37,120	\$ 52,934
Operating	\$ 14,733	\$ 18,505	\$ 17,711	\$ 17,531
Total Appropriations	\$ 35,668	\$ 55,625	\$ 54,831	\$ 70,465

Department:	Recreation	Cost Center:	10060110
Function:	Culture & Recreation	Fund:	General

Mission Statement

- ◇ To make visible and maintain quality park facilities and recreation programs that will meet the needs of our citizens regardless of age, sex, race, or national origin including people with disabilities.
- ◇ To make visible the Fayette County Parks and Recreation Department.
- ◇ To identify and utilize Human Resources, Physical Resources, and Professional Development Resources.
- ◇ To provide the department with staff and equipment in five divisions: Administration, Athletics, Programs, Special Events, Therapeutics.

Major Department Functions

- ◇ Improve the quality of life for all the citizens of Fayette County with diverse social, economical, cultural, educational and recreation needs by implementing and maintaining safe year round programs, classes, special events and facility usage.
- ◇ Provide quality, well maintained facilities for the citizens of Fayette County in an attractive, safe, clean and accessible condition.
- ◇ Assist local sport associations in carrying out their missions.
- ◇ Collaborate recreation services through cities, the Board of Education and private organizations.

FY 2026 Goals

- ◇ Continue to complete existing park projects while maintaining existing park facilities.
- ◇ Maintain 30% yearly net income on all Recreation sponsored programs.
- ◇ Continue with the Construction of the Multiuse Facility.
- ◇ Begin site utility map for each Park.
- ◇ Begin to compile a facility start up manual for Multiuse Facility.
- ◇ Begin to compile a staff operational manual for Multiuse Facility.

FY 2025 Significant Expenditures

- ◇ Completed Installation of fencing for fields 1 and 3 at Brooks Park.
- ◇ Began Installation of Pipe and Path at Brooks Park.
- ◇ Completed pipe replacement and parking lot installation at East Fayette Gym.
- ◇ Completed the purchase of a new indoor lift for East Fayette Gym.
- ◇ Completed the purchase of the new Christmas Tree for Heritage Park.
- ◇ Completed playground borders at Kenwood, Park and McCurry Park.
- ◇ Completed Installation of Pickleball Courts at Kiwanis Park.
- ◇ Completed McCurry Park North Soccer Parking Lot Resurfacing.
- ◇ Completed McCurry Park Picnic Restroom Refurbishment.
- ◇ Completed Installation of new scoreboards at McCurry Park Softball.

Department:	Recreation	Cost Center:	10060110
Function:	Culture & Recreation	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 632,572	\$ 632,419	\$ 654,670	\$ 676,942
Operating	925,956	1,019,290	919,199	976,655
Capital Outlay	394,215	77,825	10,716	55,100
Total Appropriations	\$ 1,952,744	\$ 1,729,534	\$ 1,584,585	\$ 1,708,697

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Adopted
Total Personnel	7.00	7.00	7.00	7.00

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Number of programs and classes offered	369	370	418	400
Reservations - Parks, Fields, and Indoor Facilities	283	266	230	250
Number of Background Checks Processed	604	699	533	450
Number of Association Meetings Attended	52	49	46	50

Department:	Building Safety	Cost Center:	10070210
Function:	Planning and Development	Fund:	General

Mission Statement

To deliver a service to the citizens of Fayette County that will verify structures are constructed in accordance with the construction codes and standards for the purposes of safeguarding the safety, health and general welfare of the public from hazards attributed to the built environment.

Major Department Functions

- ◇ **Permitting** - Includes the collection of fees, processing of requests for permits and inspections, and providing information to the public.
- ◇ **Plans examination** - Includes the review of plans and related construction documents for minimum code compliance prior to permit issuance.
- ◇ **Inspection** - Includes verification that structures are built in accordance with the approved plans, minimum construction codes and within the scope of the permit.
- ◇ **Enforcement** - Insure health, safety and welfare of citizens by enforcement of all adopted codes and ordinances.
- ◇ **Addressing** - Assigning new addresses and maintaining existing property addressing systems with support/coordination with Postal Service, Public Utility, Commercial delivery systems and Public Safety.

Major Goals

Goal: Advance the department's mission, vision, and values by providing excellent, timely, cost-effective customer service.

- Launch new outreaches, promote, and educate the citizens about Building and Safety Awareness through community outreach and other activities. Our top priority is using published resources, media, and engagement for citizen safety.
- Improve communication, collaboration, and relationships with external customers.
- Promote the efficient use of department resources by expanding technology and maximizing efficiencies of all department functions.
- Collaborate with other departments to optimize resource utilization and responsibilities as needed.
- Prepare the department for disasters or emergencies that may occur.

Goal: Create and maintain a highly qualified, professional, diverse, and responsive workforce.

- Promote professional growth and development through interoffice training opportunities, detailed inspection skills, knowledge transfer, and hands-on training.
- Encourage participation in individual goals that contribute to department goals and objectives.
- Continue transition to commercial combination inspectors through certifications and cross-training.

Department:	Building Safety	Cost Center:	10070210
Function:	Planning and Development	Fund:	General

Goal: Develop Key Performance Indicators and measurements for Permitting, Plan Review, and Inspections.

- Perform all building inspections on the scheduled date 90% of the time.
- The number of re-inspections shall not exceed 30 % of all inspections requested.
- Perform initial Residential Plan Reviews within five business days of routing to Plans Examiner 90% of the time.
- Develop and implement additional system reports to measure our success and identify opportunities for improvement.

Goal: Provide tools and process improvements to support the department's efforts in delivering a positive and efficient customer experience.

- Department participation in outreach and cross-jurisdictional knowledge-sharing events.
- Invest in the consistent update/redesign of the department website and Sages Help screens to enhance the customer experience.
- Invest in improvements that enhance productivity and quality of service by adding more "Most Common Inspection Turndown" cards and other tools for our customers.
- Implement Virtual Inspection tools to provide cost efficiencies for HVAC, Plumbing, Electrical E-Permits, and Standalone Permits.
- Implement NFPA Link and other tools to enhance inspection efficiency and workflow.
- Develop efficient and automated DBS Pre-Construction project meetings, including customer "Pre-Con packets."
- Develop and implement "Inspector packets" that can be delivered by inspectors in the field to customers.

Goal: Provide creative and consistent leadership to the department

- Grow the department through creative workforce utilization and cross-functional staff utilization as needed.
- Redesign department functions and processes, including streamlining and enhancing the Stop Work Orders, Notices of Violations, and Enforcement processes.
- Evaluate current permit and inspection types and modify any that are inefficient for DBS or our customers as necessary.
- Create and manage the department budget effectively.
- Communicate regularly with staff on policy changes, updates, new information, and goals.
- Provide training tools and support necessary for staff to complete projects and achieve goals.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 652,364	\$ 774,357	\$ 826,734	\$ 868,922
Operating	115,529	164,125	105,420	177,161
Capital Outlay	2,500	7,550	449	7,550
Total Appropriations	\$ 770,393	\$ 946,032	\$ 932,603	\$ 1,053,633

Department:	Building Safety	Cost Center:	10070210
Function:	Planning and Development	Fund:	General

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	9.00	9.00	9.00	9.00
WORKLOAD INDICATORS	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Permitting				
Building permits issued	1,927	1,927	2,117	2,200
Amount of revenue collected	\$ 1,097,940	\$ 1,097,940	\$ 1,120,890	\$ 1,200,000
Inspections processed	10,183	10,183	9,612	9,700
Permits closed & C.O. issued	682	682	871	890
Plan Examination				
Residential & commercial plan cases completed	1,867	1,867	1,899	1,900
Revisions reviewed	366	366	422	500
Inspections				
Scheduled inspections performed	10,183	10,183	9,612	9,700
% on-time inspections performed	98	98	98	98
Enforcement				
Complaints received	75	63	75	80
Site verifications	81	33	42	49
Notices of violations & stop orders issued	76	34	102	113
Disaster assessments performed	17	617	13	17

Department:	Code Enforcement	Cost Center:	10070483
Function:	Planning and Development	Fund:	General

Mission Statement

Provide enforcement of all county codes to maintain the quality of life for the citizens of Fayette County.

Departmental Functions

The Code Enforcement Division of the Fayette County Marshal's Office has the primary responsibility of ensuring compliance with the County's various land use codes and regulations ranging from abandoned vehicles, unkempt premises to illegal signs, noise and unpermitted structures.

- ◇ Enforcement:
 - Code of Ordinances - Fayette County and Town of Tyrone
 - Zoning Codes
 - Sign Ordinance
 - Building Codes
 - Environmental Health
 - Environmental Management
- ◇ Serve Citations for county departments
- ◇ Investigate citizen complaints
- ◇ Issue permits
 - Alcohol
 - Licenses
 - Employee Permits
 - Personal Care Homes
 - Licenses
 - Employee backgrounds
 - Noise Permits
 - Tourist Accommodations
 - Pawn Shops
 - Canvassers and Solicitor Permits
 - Amusement Activities
- ◇ Maintain County Codes for current compliance with state laws
- ◇ Maintain registry and compliance of Vacant Property Registration List
- ◇ Attend seminars and programs to maintain a proficient level of knowledge
- ◇ Other duties as assigned.

Department:	Code Enforcement	Cost Center:	10070483
Function:	Planning and Development	Fund:	General

Major FY 2026 Goals

Breath-Alcohol Certification –All members of the Marshal’s Office staff will complete initial or continued training as BATs. We will continue to maintain our certifications at a substantially lower cost based on in-house training and testing. Having an in-house trainer will provide immediate certifications in the event we experience any turnover in the future.

Other Departmental Assistance – The Marshal’s Office will continue to assist other departments within the county through conflict resolution, citation service, and investigations. We will also continue to work toward maintaining safety and security within Fayette County. We will work with all applicable departments to make the necessary updates and changes to our current Code of Ordinances.

Marshal's Office Code Enforcement Website - We are in constant update mode in this area. When items change or new trends develop, we add or subtract.

Security/Awareness Training - Our Terminal Agency Coordinator (TAC) will ensure that CE, Marshals and IT employees maintain the necessary level of certification training to perform maintenance on computers which have access to Criminal Justices Information Systems.

POST Training – All Marshal’s Office staff will maintain their GAPOST required training as well as any specialty training needed for job specific functions. There is currently only 1 GAPOST certified firearms instructor. There are plans to send one additional officer to become a firearms instructor in order to have a back up instructor and not rely on other agencies to perform annual qualification for the current instructor.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 184,022	\$ 185,364	\$ 195,657	\$ 198,630
Operating	22,711	25,800	22,811	28,584
Capital Outlay	-	3,300	1,756	1,500
Total Appropriations	\$ 206,733	\$ 214,464	\$ 220,225	\$ 228,714
PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Adopted
Total Personnel	2.000	2.000	2.000	2.000

Department:	County Extension	Cost Center:	10070130
Function:	Planning and Development	Fund:	General

Mission Statement

The mission of the Fayette County Cooperative Extension office is to extend lifelong learning to the people of Fayette County through research-based education in agriculture, the environment, communities, youth, and families. We respond to people's needs and interests through outreach programs including seminars, workshops, demonstrations, and youth development. Fayette County Extension is a collaboration between the University of Georgia, Fayette County, and the United States Department of Agriculture for providing educational programs, information, and assistance to the citizens of Fayette County.

Major Department Functions:

The Fayette County Cooperative Extension, backed by the resources of Fayette County, the University of Georgia, Fort Valley State University and the Department of Agriculture provides educational programs, information, materials, and actual assistance to citizens of the County. Education and information is provided to citizens by telephone consultation, site visits, newsletters, news articles, publications, website, laboratory services, radio and collaboration with other community agencies. The basic goal of Fayette County Extension is to provide information that will contribute to learning for life; which, helps citizens make informed decisions with research-based information. The ability to make these decisions improves quality of life. Youth programming through 4-H helps develop and guide youth to become contributing citizens. We are also Fayette County's gateway to the knowledge and resources offered by the University of Georgia.

Major Goals

- ◇ Continue development and utilize an active and efficient Leadership System, made up of adults and youth that will help give direction and focus to future program efforts and ideas as well as increase our programming scope and outreach.
- ◇ Increase educational programming to landscape professionals for pesticide re-certification credits.
- ◇ Continue the organization and utilization of our Master Gardeners through educational programs and plant clinics allowing them to share their knowledge and passions to the people of the County.
- ◇ Plan, coordinate and offer seasonal and timely programs on landscape management, garden utilization, and horticulture education. These programs will reach over 500 people annually.
- ◇ Increase certified and active volunteers in the youth programs by 10%
- ◇ Increase youth participation in 4-H Youth Development Programs.
- ◇ Increase our presence in schools to assist in promoting science-based learning.
- ◇ Develop a 4-H Advisory Board consisting of youth, community leaders, parents and interested citizens to promote positive youth development in the most effective way.
- ◇ Increase the number of newsletters and articles produced to help educate citizens.

Department:	County Extension	Cost Center:	10070130
Function:	Planning and Development	Fund:	General

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Contract for Services/University of Georgia	97,248	169,856	176,533	177,704
Operating	16,428	12,464	8,515	12,464
Total Appropriations	\$ 113,676	\$ 182,320	\$ 185,049	\$ 190,168

PERSONNEL - (FTE)*	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted	FY 2026 Budget
Total Personnel	0.000	0.000	0.000	0.000

*Extension office positions are fully covered by a Contract executed between Fayette County and the University of Georgia Cooperative Extension Service. They are not included in the Fayette County FTE employee counts.

WORKLOAD INDICATORS	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Phone Calls & Emails Answered	4,491	3,841	3,000	3,000
Face to Face Contact & Education Program Participants	9,624	13,763	7,500	7,500
Volunteer Hours (Calendar Year)	4,211	5,138	5,000	5,000
4-H Enrollment	1,123	1,845	2,000	2,100
Publications Distributed*	37,000	25,000	40,000	40,000
Soil Samples Performed	560	526	600	600
Water Samples	69	48	80	80
Microbiology Samples	4	2	30	30
Plant Tissue Samples	-	-	5	5
Radon Kits	5	N/A	N/A	N/A
Nematode Assays	-	-	5	5
Elemental Analysis	6	1	5	5
Feed and Forage Analysis	-	-	1	5
Home Site Visits	21	11	25	25
P.A.R. Produce Generated for Calendar Year (lbs.)@	16,608	51,528	60,000	60,000

Water Use Registrants based from drought restrictions. Further registrants are based on future drought and drought restrictions.

*We do not currently have a way to accurately monitor these numbers. Numbers provided are estimated based on materials given out at homeowner programs/events, 4H events, and clients coming into the office

@ A73Numbers include produce from Plant A Row in Fayette County as well as produce gleaned from other farms and distributed by the Master Gardener Extension Volunteer program.

Department:	Development Authority	Cost Center:	10070510
Function:	Planning and Development	Fund:	General

Mission Statement

Outside agency partially funded by Fayette County.

The Fayette County Development Authority (FCDA) was established by resolution of the Fayette County Board of Commissioners on April 10, 1986 to “develop and promote trade, commerce, industry and employment opportunities” for Fayette County.

Major Department Functions

The Fayette County Development Authority (FCDA) is the lead economic development entity for Fayette County, Georgia. FCDA focuses on recruitment, retention and expansion of major industry and corporate office operations as well as workforce issues, primarily in the cities of Fayetteville, Peachtree City and Tyrone.

Major Goals

- ◇ Purchase and implementation of state-of-the-art economic development software, enabling the Authority to generate detailed monthly lead development and project reporting to our investors
- ◇ Identification and marketing of several hundred acres of new sites to state-wide project managers and site consultants
- ◇ Creation of an updated targeted industry list and tax plan
- ◇ Economic development training programs for our local community leadership
- ◇ Initiation of an all new marketing and lead development program designed to showcase Fayette County to statewide project managers, site consultants and global targeted industries.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Utilities	12,434	\$ 15,000	3,741	\$ -
Total Appropriations	\$ 12,434	\$ 15,000	\$ 3,741	\$ -

Department:	GA Forestry Commission	Cost Center:	10070140
Function:	Planning and Development	Fund:	General

Major Department Functions

Outside agency partially funded by Fayette County.

Funding provided to the Georgia Forestry Commission in order to participate in forest wildfire protection program. The payment is based on the amount of four cents (10¢) per acre of privately owned timberland in the county. The acreage shall be determined from the most recent U.S. Forest Service Survey for Georgia.

37,220 acres @ \$0.10/per acre = \$3,722 annually

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Forest Wildfire Protection	\$ 3,530	\$ 3,722	\$ 3,722	\$ 3,722
Total Appropriations	\$ 3,530	\$ 3,722	\$ 3,722	\$ 3,722

Department:	Housing and Development - Non Depart	Cost Center:	10070090
Function:	Planning and Development	Fund:	General

Major Department Functions

This is a cost center used to account for expenditures that are not allocated to individual Culture and Recreation departments.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 23,233	\$ 36,512	\$ 36,512	\$ 60,641
Operating	\$ 16,803	18,691	18,109	17,616
Total Appropriations	\$ 40,036	\$ 55,203	\$ 54,621	\$ 78,257

Department:	Planning and Zoning	Cost Center:	10070411
Function:	Planning and Development	Fund:	General

Mission Statement

Planning Functions: To carry out the policies and visions of the Fayette County Comprehensive Plan to integrity, fiscal health and quality. to ensure that we maintain and enhance the County's orderly growth, economic prosperity, environmental environmental integrity, fiscal health and quality.

Zoning Functions: To promote the physical and economic development of Fayette County and foster the use and enjoyment of property within the unincorporated areas of the County in a manner consistent with the Comprehensive Plan, regulations and policies, and effective management practices.

Major Department Functions

- ◇ Prepare, review and maintain the Fayette County Comprehensive Plan, including data collection, mapping, analysis, and goal and policy formulation.
- ◇ Prepare, review and maintain plans for special study areas and/or topics. Participate in studies, committees, and surveys involved with County-wide and regional planning activities.
- ◇ Provide public education and information on planning issues, needs and long-range proposals through provisions of demographic information, brochures, annual reports and presentations to local neighborhood and civic groups.
- ◇ Serve as census coordinator and census depository for Fayette County.
- ◇ Serve as Impact Fee coordinator for Fayette County.
- ◇ Process applications for public hearing requests for rezoning's, preliminary plats, variances, telecommunication towers, revised final subdivision plats, revised development plans, and new alcoholic beverages coordinate multi-departmental reviews (Technical Review Committee, Annexation Requests), receive comments from departments, and prepare staff reports with analysis and recommendation for public hearing requests.
- ◇ Administer and interpret the Zoning and Sign Ordinances, and sections of the Subdivision regulations, the Development regulations and the County code.
- ◇ Provide technical support to the Planning Commission, the Zoning Board of Appeals, and Board of Commissioners in development related matters.
- ◇ Review/approve nonresidential site plans, landscape plans, final subdivision plats, preliminary plats, and issue Conditional Use Approvals and Certificates of Zoning Compliance.
- ◇ Coordinate and monitor interdepartmental administrative review of nonresidential site plans, preliminary plats, and final subdivision plats.
- ◇ Perform administrative review/approval and issuance of permits for signs, temporary trailers, alcoholic beverage licenses, administrative variances and administrative re-zonings.
- ◇ Perform administrative review and approval of residential building permits for compliance with zoning regulations.

Department:	Planning and Zoning	Cost Center:	10070411
Function:	Planning and Development	Fund:	General

Major Goals

- ◇ Continue with Comprehensive Plan, Zoning Ordinance and County Code amendments as needed.
- ◇ Work with Marshals/Code Enforcement to aid with regulation.
- ◇ Continue to work with applicable County departments to improve efficiency with paperless review procedure with the implementation of the Sages software.
- ◇ Update annually the Short-Term Work Program and Capital Improvement Element of the Fayette County Comprehensive Growth Management Plan for the imposition of Fire Service impact fees. This is a consolidated plan that includes Brooks, Tyrone and Woolsey and requires a coordinated effort.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Personal Services	\$ 387,489	\$ 411,988	\$ 432,802	\$ 444,493
Operating	91,126	48,752	66,286	52,358
Capital Outlay	-	-	1,014	-
Total Appropriations	\$ 478,615	\$ 460,740	\$ 500,101	\$ 496,851

PERSONNEL - (FTE)	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Total Personnel	3.625	4.000	4.000	4.000

WORKLOAD INDICATORS	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Rezoning petitions	17	14	24	21
Site plans	14	14	14	14
Preliminary plats	4	2	2	2
Final Plats	22	22	22	22
Number of variances (ZBA)	49	53	31	31
Businesses (non-home occupations) per occupation tax records	103	103	103	103
Home occupations per occupation tax records	310	352	352	352

PERFORMANCE MEASURES	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Available residential building lots (platted)	450	400	450	450
Acres zoned for nonresidential use	2020	2010	1577	1577
Acres under conservation easement for permanent protection	650	464	500	500

Department:	Criminal Justice Center	Cost Center:	10080191
Function:	Debt Service	Fund:	General

Major Department Functions

◇ Provide for the annual payment of the debt service on the revenue bonds issued by the Public Facilities Authority for the purpose of constructing the Criminal Justice Center.

BUDGET SUMMARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget
APPROPRIATIONS				
Principal Payments	\$ 2,830,000	\$ 2,890,000	\$ 2,890,000	\$ 2,950,000
Interest Payments	\$ 428,453	\$ 368,708	\$ 368,707	\$ 307,703
Bank Service Fees	\$ 30	\$ -	\$ 30	\$ -
Paying Agent Fees	\$ -	\$ 1,300	\$ -	\$ 1,300
Total Appropriations	\$ 3,258,483	\$ 3,260,008	\$ 3,258,737	\$ 3,259,003

LEGAL DEBT MARGIN

GENERAL OBLIGATION DEBT FOR THE FISCAL YEAR ENDED JUNE 30, 2026

Article 9, Section 5, Paragraph I of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent (10%) of the assessed value of all taxable property located within that particular entity.

As indicated by the calculation in the table below, the legal debt margin of Fayette County at the beginning of the 2026 fiscal year is \$1,149,627,336. It is based on the latest tax digest (2025 calendar year) and the fact that there is no general obligation debt outstanding.

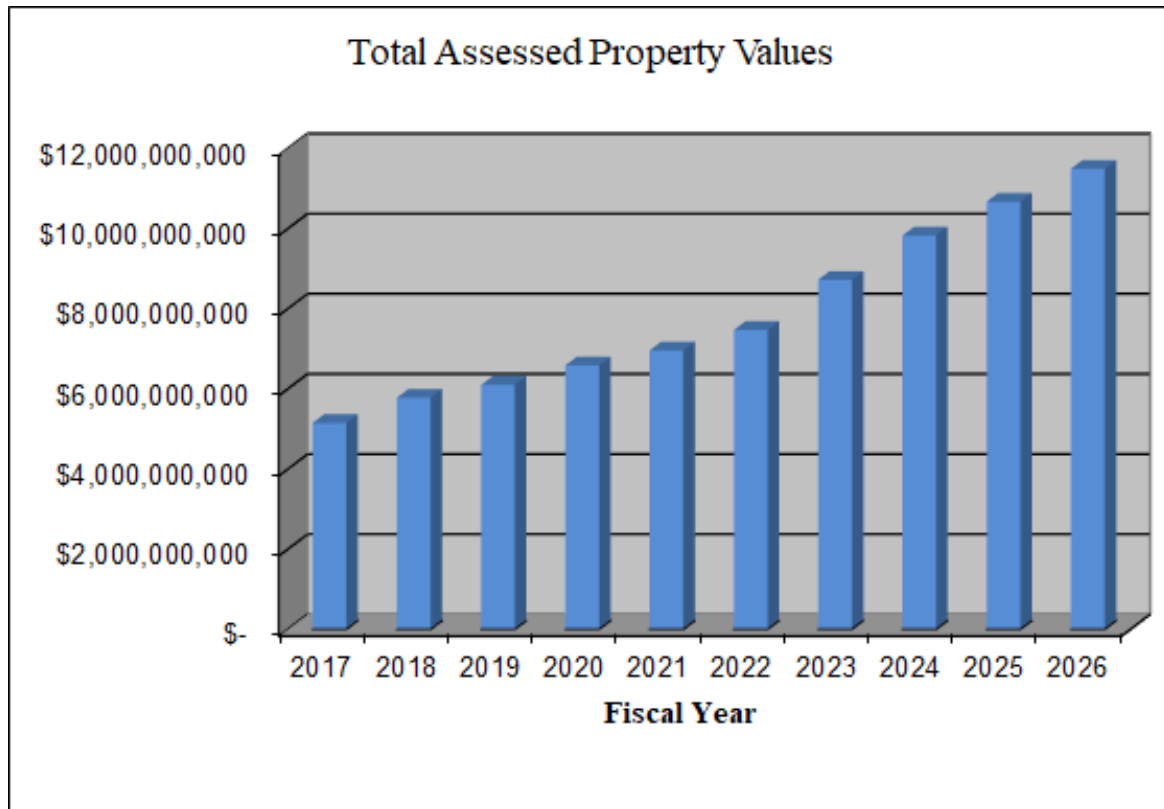
The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the County through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In layman's terms, when the majority of voters in a county approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

<u>TAX YEAR</u>	<u>ASSESSED VALUE</u>	<u>APPLICABLE PERCENTAGE</u>	<u>DEBT LIMIT</u>	<u>CURRENT G.O. DEBT</u>	<u>LEGAL DEBT MARGIN</u>
2025	\$11,496,273,355	10.00%	\$1,149,627,336	\$0	\$1,149,627,336

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. This means that Fayette County has no outstanding general obligation bond indebtedness and has the entire 100% percent of its legal debt capacity available. With the annual budgeted appropriations in the General Fund being estimated at approximately \$87.1 million for FY 2026, there is more than sufficient debt capacity available to the County.

Fayette County and its component units also issue revenue bonds. As provided by law, the issuance of revenue bonds does not count against the legal debt margin.

STATEMENT OF LEGAL DEBT MARGIN LAST TEN FISCAL YEARS					
<u>Fiscal Year</u>	<u>Assessed Property Values</u>	<u>Percentage</u>	<u>Debt Service Monies Debt Limit</u>	<u>Net Bonded Debt</u>	<u>Legal Debt Margin</u>
2017	\$ 5,158,116,129	10.00%	\$ 515,811,613	-	\$ 515,811,613
2018	\$ 5,785,493,247	10.00%	\$ 578,549,325	-	\$ 578,549,325
2019	\$ 6,108,161,373	10.00%	\$ 610,816,137	-	\$ 610,816,137
2020	\$ 6,593,185,713	10.00%	\$ 659,318,571	-	\$ 659,318,571
2021	\$ 6,967,532,050	10.00%	\$ 696,753,205	-	\$ 696,753,205
2022	\$ 7,478,217,442	10.00%	\$ 747,821,744	-	\$ 747,821,744
2023	\$ 8,728,907,267	10.00%	\$ 872,890,727	-	\$ 872,890,727
2024	\$ 9,835,827,426	10.00%	\$ 983,582,743	-	\$ 983,582,743
2025	\$ 10,675,916,891	10.00%	\$ 1,067,591,689	-	\$ 1,067,591,689
2026	\$ 11,496,273,355	10.00%	\$ 1,149,627,336	-	\$ 1,149,627,336



LONG-TERM DEBT AS OF JUNE 30, 2025

General Obligation Bonds – Fayette County could issue general obligation bonds to provide funds for the acquisition and construction of major general government capital facilities. General obligation (G.O.) bonds are direct obligations and thus represent a pledge of the full faith, credit, and taxing power of the government. Fayette County currently has no general obligation bonds outstanding.

Revenue Bonds - The County and its component units also issue bonds where the issuer pledges income derived from the acquired or constructed assets to pay debt service.

Fayette County Public Facilities Authority (a blended component unit) – In November of 2019, the Public Facilities Authority (PFA) issued \$29.12 million of series 2019 refunding revenue bonds with an interest rate of 2.10%. The proceeds along with \$565,003 in cash were used to advance refund \$27.8 million of outstanding series 2011 refunding revenue bonds which had interest rates ranging from 2.00% to 5.00%. The advance refunding was done to reduce debt service payments by \$3,084,936 and to obtain an economic gain, difference between the present values of the debt service payments on the old and new debt, of \$2,948,150. The County's obligation is to make semiannual payments on December 1 and January 1 of principal and interest on the bonds. The remaining semiannual installments of principal range from \$1,475,000 to \$1,605,000 through June 1, 2030; with an interest of 2.1%.

As of June 30, 2025, the Fayette County Public Facilities Authority was obligated to make combined payments of principal and interest on its outstanding revenue debt as follows:

Fiscal Year	Principal	Interest	Debt Service
2026	2,950,000	307,703	3,257,703
2027	3,015,000	245,385	3,260,385
2028	3,075,000	181,755	3,256,755
2029 - 2030	6,350,000	167,423	6,517,423
Totals	\$ 15,390,000	\$ 902,265	\$ 16,292,265

Fayette County Water System Enterprise Fund – The Water System issues revenue bonds for the purpose of refunding debt and paying the costs of making additions, extensions, and improvements to the County's water system.

On March 25, 2021, the Board of Commissioners approved a staff recommendation to refinance and restructure all the Fayette County Water System's outstanding revenue bonds. In July of 2021, the Water System issued \$18.9 million of Series 2021A and Series 2021B refunding revenue bonds with blended interest rate of 1.32%. The proceeds were used to advance refund outstanding series 2009, series 2012A, series 2012B, and series 2016 refunding revenue bonds with blended interest rate of 3.02%. The existing bonds carried a debt service reserve fund (DSRF). The DSRF cash balance of \$5.5M, is not required by the new series 2021 bonds. This

was also used to pay down debt. The advance refunding, besides paying a lower interest rate and being able to use the existing bonds debt service reserve fund (DSRF) cash balance to pay down debt, will allow the Water System to pay its debt three years early and increase the Water System's annual cash flow.

As of June 30, 2025, the Fayette County Water System's currently outstanding revenue bonds can be described as follows:

\$7,645,000 outstanding – **Series 2021A**, due in installments of \$3,805,000 to \$3,840,000 through October 1, 2026; and an interest of 1.156%

The **Series 2021B** has no outstanding balance. The last payment of principal and interest was on October 1, 2024.

As of June 30, 2025, the Fayette County Water System Enterprise Fund was obligated to make combined payments of principal and interest on its outstanding revenue debt as follows:

Fiscal Year	Principal	Interest	Total Debt Service
2026	3,805,000	51,683	3,856,683
2027	3,840,000	17,280	3,857,280
Total	\$ 7,645,000	\$ 68,963	\$ 7,713,963

2023 SPLOST – On March 21, 2023, the voters of Fayette County approved a one-cent SPLOST (2023 SPLOST). The one-cent SPLOST is imposed for a period not to exceed six years to raise an estimated \$210 million, of which \$94,728,900 is to be distributed to Fayette County to fund projects. Of these projects, it was determined that projects totaling \$35 million could be completed within the first three years of the six-year 2023 SPLOST collection period. This meant that there would not be sufficient funds collected to start and finish these projects. On November 9, 2023, the Fayette County Board of Commissioners authorized staff to proceed with a bond issuance with proceeds to be used to fund the 2023 SPLOST projects to be completed within a 3-year period.

Fayette County Public Facilities Authority (a blended component unit) – On January 11, 2024, the Public Facilities Authority (PFA) issued \$31.775 million of series 2024 revenue bonds with an interest rate of 5.0%. Net proceeds from the bond issuance to be used to fund projects that can be completed within the first three years of the six-year 2023 SPLOST collection period. The County's obligation is to make semiannual payments on January 1 and July 1 of principal and interest on the bonds. The series 2024 revenue bonds will be paid off within the six-year 2023 SPLOST collection period with the SPLOST collections.

As of June 30, 2025, the Fayette County Public Facilities Authority was obligated to make combined payments of principal and interest on the series 2024 revenue bonds as follows:

Fiscal Year	Principal	Interest	Total Debt Service
2026		1,568,750	1,568,750
2027		1,568,750	1,568,750
2028	2,000,000	1,528,750	3,528,750
2029-2030	29,775,000	1,506,875	31,281,875
Total	31,775,000	6,173,125	37,948,125

BOND RATINGS

Bond ratings are a representation of the creditworthiness of government issued bonds. They provide an evaluation of a bond issuer's financial strength and capacity to repay the bond's principal and interest. Bonds that are rated higher usually pay lower rates of interest. Investors are willing to receive lower interest when purchasing higher quality bonds. Paying lower interest on bonds represents cost savings to the issuer. Moody's Investor Services is one of the three main independent bond rating agencies. Following are the Moody's bond ratings for Fayette County GA and Fayette County GA Water System.

*Fayette County, GA, rating of **Aaa Stable*** – in March 2025, Moody's Investor Services reaffirmed the highest bond rating of Aaa to Fayette County. Fayette County's rating is above the US counties median rating of Aa2. The debt that is issued by the county is subject to the lowest level of credit risk to investors. Fayette County can negotiate the lowest possible interest rates, and this represents savings in issuance costs.

Ratings rationale used by Moody's to assign the highest rating to Fayette County are exceptionally low debt and pension liabilities, a strong financial position, and a robust tax base.

*Fayette County GA Water System, rating of **Aa2 Stable*** – the Water System received a rating that is very strong.

Ratings rationale used by Moody's to assign a very strong rating to Fayette County Water System are a prosperous service area, a negligible debt profile, and robust liquidity.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

Accruals – are adjustments for 1) revenues that have been earned but are not yet recorded, and 2) expenses that have been incurred but are not recorded.

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

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

Annual Comprehensive Financial Report (ACFR) – an annual report that provides a detailed presentation of a government's financial condition.

Appropriation - an authorization made by the Board of Commissioners which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

Assessed Value (or assessment) – in Georgia, it is 40% of the fair market value of property. The Board of Assessors in each county assesses property values.

Atlanta Regional Commission (ARC) – is the regional planning and intergovernmental coordination agency for the 10-county Atlanta region.

Balanced Budget – a budget is defined as being balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations for each fund.

Blended Component Unit – is a component unit that is so intertwined with the primary government that it is, in substance, the same as the primary government.

Board of Commissioners - the governing authority of the County. It consists of five members that serve on a part-time basis and are elected to staggered terms of four years.

Bond – a debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate.

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

Budget Amendment - a legal procedure utilized by County staff to revise budget appropriations. County administration staff have authorization to adjust line item expenditures within a

departmental budget but the County Commission must approve any increase in the total budget for a department.

Capital Improvement Program (CIP) - a five-year plan of major capital projects. It includes the funds required for the completion of the projects and the sources for funding these projects.

Capital Project - a capital outlay for the acquisition of any asset or construction project with an anticipated cost of \$5,000 to \$49,999 and an estimated useful life of three or more years.

Cash basis – the basis of accounting under which revenue is recognized when received and expenditures are recognized when paid.

CIP Project - is a major capital project with an anticipated cost of at least \$50,000 and an estimated useful life of at least three years.

Capital Outlay - includes expenditures that result in the acquisition of or addition to fixed assets that have an estimated useful life greater than one year.

Contingency - a budgetary reserve set aside for emergencies or unforeseen expenditures not included in the budget.

Cost Center - an operating unit within the County for which an annual budget is approved by the County Commission.

Debt Service Fund - a fund used to account for resources intended for the payment of principal, interest, and any service charges on long-term debt.

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

Depreciation – the systematic allocation of a tangible asset's cost to expense over the life of the asset. Example, depreciation of equipment and buildings.

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

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

Fiscal Year - period designated by the County signifying the beginning and ending period for recording financial transactions. Fayette County has specified July 1 to June 30 as its fiscal year.

Fiscal Policies – guidelines that provide a framework as to how the financial responsibilities associated to the operation of the County are to be carried out.

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

Full-Time Equivalent (FTE) - uniform basis used to measure approved positions. The number of positions is determined based on the total average weekly hours worked in relation to the total work hours in a full work week. Example: a position that works 20 hours per week is equivalent to 0.50 FTE (20 hours worked divided by 40 hours for a full week).

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

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

GAAP (Generally Accepted Accounting Principles) – is a set of standardized rules and guidelines that govern financial reporting.

GASB (Governmental Accounting Standards Board) – is a private non-governmental organization that establishes accounting and financial reporting standards for U.S. state and local governments.

General Fund - it is the principal operating fund for the County. It is used to record all resource inflows and outflows that are not associated with special-purpose funds.

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

Georgia Code – officially known as the Official Code of Georgia Annotated (O.C.G.A.), is the comprehensive collection of all laws in the State of Georgia.

GFOA (Government Finance Officers Association) – founded in 1906, it represents public finance officials throughout the United States and Canada.

Governmental Fund - used to account for all or most of a government's general activities. The measurement focuses on source and use of resources.

Griffin Judicial Circuit (GJC) – is one of the judicial circuits in Georgia, each circuit serving as a jurisdiction for the superior courts. It serves the following counties: Fayette, Spalding, Upson, and Pike.

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

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

Interest Income - revenue earned for the use of idle monies.

Internal Service Fund - a fund used to account for operations that provide services to other departments or agencies of the governmental unit on a cost-reimbursement basis.

L.E.C.M. – Law Enforcement Confiscated Monies.

Legal Debt Margin - the net amount of external financing resources that is available to the County through the issuance of general obligation bonds. For Fayette County, it is limited to an amount equal to 10% of the assessed value of all taxable property located within the county, less any current general obligation bond debt.

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

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

Local Maintenance & Improvement Grant (LMIG) – a grant program for Georgia local governments for the maintenance and improvement of roads and bridges. A 30% match is required to obtain LMIG grant funds.

Local Option Sales Tax (L.O.S.T.) – is a sales tax administered by a local government (county or city). These can also be administered by school districts and special local government divisions.

M&O – Maintenance and Operations

MARTA – Metropolitan Atlanta Rapid Transit Authority

Mill – a tax rate of one *mill* represents a tax liability of one dollar per \$1,000 of assessed value.

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

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

Moody's - a credit rating agency which performs international financial research and analysis on commercial and government entities.

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

Other Financing Sources – monies transferred-in from other funds.

Other Financing Uses – monies transferred-out to other funds.

Pay for Performance Plan – a method of compensation where workers are paid based on productivity, as opposed to a set salary.

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

Per Capita Personal Income – is the total income of all persons living in a community divided by the population of that community.

Property Tax - revenue generated from the annual levy of taxes on property owners.

Refunding bonds – “refinancing” bonds. It is used by governments most frequently to achieve debt service savings on outstanding (not yet paid back) bonds.

Revenue - the term designates an increase to fund assets that do not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Revenue Bond – a special type of bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds.

Sales and Use Tax - a percentage tax imposed upon the sale or consumption of goods and/or services.

Special Revenue Fund – a fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

S.P.L.O.S.T. – Special Purpose Local Option Sales Tax.

Tax digest – value of property within each taxing jurisdiction.

Taxable digest – the taxable value or assessed value of property. In Georgia, it is 40% of the fair market value of the property.

Title Ad Valorem Tax (TAVT) – is a one-time tax paid at the time a vehicle is titled. TAVT proceeds are distributed to the State and to local governments.

YTD – Year to Date.