

THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY

FY2025 ANNUAL OPERATING & CAPITAL BUDGET

Budget in Brief



JULY 1, 2024 – JUNE 30, 2025

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2025 (July 1, 2024 – June 30, 2025).

A more detailed copy of the FY25 Budget can be viewed at the Athens-Clarke County website <http://www.ACCGov.com/budget>.

On the Cover:

Top left: Inside view of the City Hall clocktower

Middle: Homebound Program

Bottom right: Bridge on Carr's Creek segment of the North Oconee River Greenway

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**ATHENS-CLARKE COUNTY
MISSION STATEMENT**

**Athens-Clarke County,
an open and responsive government,**

**facilitating a positive environment
for individuals to obtain a high quality of life
and local organizations to achieve success**

**by providing innovative, high quality services and
responsible stewardship of the community's resources,
to benefit current and future generations.**

Adopted November 4, 1997

Mayor and Commission

Mayor

Commissioner - District 1

Commissioner - District 2

Commissioner - District 3

Commissioner - District 4

Commissioner - District 5

Commissioner - District 6

Commissioner - District 7

Commissioner - District 8

Commissioner - District 9

Commissioner - District 10

Manager

Kelly Girtz

Patrick Davenport

Melissa Link

Tiffany Taylor

Allison Wright

Dexter Fisher

Jesse Houle

John Culpepper

Carol Myers

Ovita Thornton

Mike Hamby

Blaine H. Williams

Athens-Clarke County at a Glance

Form of Government: Commission-Manager
Mayor and Ten Commissioners.
(Mayor elected at large and Commissioners elected by district).

Population: 127,981
UGA Enrollment: 39,538 (Fall 2023)
Land Area: 122 square miles or 78,080 acres
Median Household Income: \$46,523 (2022 Census American Survey)

Major Attractions:

University of Georgia
State Botanical Garden
Georgia Museum of Art
Downtown Athens
Morton Theatre
Classic Center (Convention Center & Theater)
Historic Homes

Principal Employers:

University of Georgia	11,968
Piedmont Athens Regional	3,300
Clarke County School District	2,350
St. Mary's Health Care System	1,863
Athens-Clarke County Government	1,796
Caterpillar	1,500
Pilgrim's	1,300

Annual Budget Development Process

The Annual Operating and Capital Budget is the financial plan for raising revenues and expending funds for the Unified Government of Athens-Clarke County (ACCGov) departments, Appointed Officials, and Constitutional Officials (hereafter referred to as Departments).

The Annual Operating and Capital Budget process begins about nine months prior to the beginning of the fiscal year. Departments, Appointed Officials and Constitutional Officials submit operating and capital budget requests for Manager and Mayor review. No later than the end of April, the Mayor must submit a recommended budget to the Commission for review. The Commission will review the Mayor's recommended budget and make any adjustments they feel are necessary prior to adopting it in June. Major steps in the annual budget development process include:

- November Mayor & Commission establish budget goals.
- November Departments submit capital project requests and updates to five year Capital Improvement Plan (CIP).
- January Departments submit operating budget requests.
- February Mayor & Commission review budget requests from other agencies.
- February - March Manager and Mayor meet with Departments to review budget requests.
- April Mayor sends recommended budget to Commission.
- May Commission reviews Mayor Recommended Budget.
- June Commission adopts budget for next fiscal year and establishes the property tax millage rate.
- July Budget for next fiscal year begins on July 1.

FY25 Significant Budget Issues

Broad-based support for a high-quality Athens-Clarke County Unified Government workforce continues:

- Employee compensation is targeted for a 4% market increase for each employee in the Unified Plan (non-public safety). In addition, the structured Public Safety Step Plan is funded with a 4% pay table increase and an additional \$711k to fund pay increases for scheduled step increases. \$1.2 million has also been added for increased Public Safety overtime needs.
- \$545k has been budgeted for a Public Safety pay study focused on Sheriff positions and its possible salary budget impact.
- For the second year in a row, ACCGov will hold constant employee contributions to the health insurance program. ACCGov's contribution to annual funding for employee benefits includes General Fund increases of approximately \$554k for Health Insurance, \$50k for Retiree Health and \$1.6M for Pension funding.

Budget items with attention to the goal of maintaining our current services and facilities:

- Central Services – Facilities Rehab Crew: \$241K for one additional Facilities Maintenance Supervisor, part-time hours, and equipment and supplies. This initiative will incorporate three correctional diversion participants trained for painting and general maintenance in ACCGov buildings, which will reduce capital needs and costs in the future.
- Information Technology - \$198K of additional funding has been included to cover the increased costs of software licensing and maintenance agreements.
- Transportation & Public Works – \$100K has been added to cover the increased costs of streetlight electricity.
- Grants & Community Impact Coordinator – Sustainability Office: \$79k (9 months) to pursue and manage grants and funding

opportunities in pursuit of M&C sustainability goals, including the 2035 (ACCGov) / 2050 (Community) 100% Clean and Renewable Energy Commitments.

- Federal Affairs Consultant - \$75k in the Manager's Office for professional services in support of ACCGov in seeking federal funding and support.
- Transportation & Public Works – \$59K is included for an additional Traffic Engineering Tech Position needed to deal with the high demand for traffic studies, speed studies, pedestrian counts, etc.
- Tax Assessor – An additional Appraiser position (\$72K) has been added as recommended by the recent audit by Operational Analysis.
- Municipal Court – An additional Court Clerk position (\$56K) is included to deal with a backlog of online payments. Additional revenue collected by reducing the backlog will cover the cost of the position for FY25.
- Probate Court – A part-time Staff Attorney (\$34K for 6 months) is included to address a backlog of required fiduciary filings.
- Manager's Office – An additional Assistant Manager position (\$52K for 3 months) is included for the last quarter of FY25.
- Animal Services – An additional \$67K is included for increased maintenance needs and medical services and supplies.

Public Safety initiatives that provide dignity to the public and improve

- \$700k has been budgeted across Public Safety departments (primarily the Fire Department) to fund items that were included in the first ACCGov/Fire Union collective bargaining agreement.
- Police – Alternative Response Team: \$500K has been added to the General Fund budget to continue the program that began as a local ARPA program.
- Police – Youth Cadet Corps: \$90K to expand the program and add ten cadets (for a total of 20).
- Firefighters/EMT's for Ladder Trucks: \$162k adds three fulltime positions to increase staffing on ladder trucks to national standards.

This is the second year of a three-year phase-in to add a total of nine positions to support ACCGov's three ladder trucks.

- Fire – Emergency Management Coordinator: \$92k for a position assist in the oversight, planning, organization, and administration of the ACCGov Emergency Management Program.
- Sheriff – An additional \$153,000 in the Sheriff's Jail budget for Medical Services for In-Custody Residents. This funding is to account for the annual cost for the new contract approved by the
- Commission on February 7, 2023.
- Corrections – Similarly, \$50K of additional funding is included for the health care contract for returning citizens.

In an effort to address one of our community's most pressing issues, this budget commits over \$5M to address affordable housing. The General Fund will transfer \$4.0 million of fund balance to the Affordable Housing Fund for gap financing (\$2.0 million) and single-family affordable housing (\$2 million) programs. The Affordable Housing Fund also includes \$1.0M of its own funding as a "strike fund" project to purchase properties for permanent affordability pursuing forthcoming Land Bank Authority recommendations from the Government Operations Committee.

Structure of Budgets

The ACCGov Budget is split into a number of funds or separate units for tracking the revenue and expenditure of specific activities. For example, some activities are required by law to be accounted for in a separate fund (e.g. Hotel/Motel Tax Fund and Emergency Telephone (E911) Fund), while other funds have been established by management to track specific activities (e.g. Water & Sewer Enterprise Fund and Landfill Enterprise Fund). A listing of revenues and expense budgets by fund can be found on pages **9** and **10**.

The General Fund is the largest fund and accounts for over half of government-wide revenues and expenditures. The General Fund budget supports the major portion of basic governmental services such as police, fire, judicial, planning, public works, leisure services, etc. These services are primarily supported from tax revenues such as the property tax and the sales tax. The FY25 General Fund operating budget totals \$191.0 million, and the General Fund Budget for capital projects is \$12.6 million for a total of \$203.6 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages **11** and **12**.

Special Revenue Funds are established to account for specific revenue sources that are legally restricted such as designated taxes, grants or other restricted revenue sources. Funds included in this group are the Community Development Block Grant (CDBG), the Hotel/Motel Excise Tax, Building Inspection, the Grants Fund, Tax Allocation Districts (TADs), and others. Budgets for Special Revenue Funds in FY25 total \$24.4 million.

Capital Project Funds account for financial resources used for the acquisition, construction and significant maintenance expenditures for major capital facilities and equipment (other than those financed by

enterprise funds). Budgets for the capital project funds in FY25 total \$12.6 million. (Note: Budgets for the Special Purpose Local Option Sales Tax (SPLOST) and Transportation SPLOST (TSPLOST) are established with referendum approval and are therefore not included with adoption of the annual budget).

Debt Service Funds are established to account for expenditures for debt principal and interest. For FY25, this includes the SPLOST Debt Service Fund which was established to account for debt service expenditures for the Special Purpose Local Option Sales Tax programs and totals \$15.2 million.

Enterprise Funds are used to account for operations that are similar to a private business or the governing body has identified a need to account for an operation in this manner. Funds in this group include the Water & Sewer operation, the Solid Waste Collection operation, the Landfill, the Airport, the Transit System (The Bus), and the Stormwater Utility Program. Enterprise fund budgets in FY25 total \$122.7 million.

Internal Service Funds are used to account for the operations of departments that provide goods and services to other government departments or agencies on a cost reimbursement basis. These include items such as vehicle maintenance, self-funded insurance programs, employee health insurance, and a vehicle replacement program. The budgets for internal service funds in FY25 total \$36.7 million.

**SUMMARY FY25 BUDGET
ALL FUNDS**

	FY24 Budget	FY25 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	89,722,650	98,233,650	9.5%	23.7%
Sales Tax	33,731,000	37,400,000	10.9%	9.0%
Other Taxes	30,658,000	32,302,000	5.4%	7.8%
Licenses & Permits	2,836,000	2,928,500	3.3%	0.7%
Intergovernmental Revenues	8,684,954	8,198,846	-5.6%	2.0%
Charges For Services	130,978,487	145,594,097	11.2%	35.1%
Fines & Forfeitures	1,866,000	1,945,000	4.2%	0.5%
Other Revenues	4,900,404	4,618,973	-5.7%	1.1%
Other Financing Sources	45,267,272	43,851,924	-3.1%	10.6%
Total Revenues	\$348,644,767	\$375,072,990	7.6%	90.3%
Use of Fund Balance	14,110,724	17,739,445	25.7%	4.3%
Use of Unrestricted Net Position	29,835,639	22,426,055	-24.8%	5.4%
Total Revenue & Other Sources	\$392,591,130	\$415,238,490	5.8%	100.0%
Less Interfund Transfers (1)	(56,070,571)	(55,523,754)	-1.0%	
Total Revenue - All Sources	\$336,520,559	\$359,714,736	6.9%	
Expenditures (By Fund):				
General Fund	\$186,611,509	\$203,593,882	9.1%	49.0%
Special Revenue Funds:				
Hotel/Motel Tax Fund	5,625,220	6,137,480	9.1%	1.5%
Emergency Telephone System (E911)	4,144,481	4,503,474	8.7%	1.1%
Special Programs & Initiatives Fund	1,995,955	981,534	-50.8%	0.2%
Building Inspection Fund	1,967,143	2,287,463	16.3%	0.6%
Tax Allocation Districts (Includes 6 TADs)	1,221,000	1,592,000	30.4%	0.4%
Community Dev. Block Grant (CDBG)	1,220,765	1,281,158	4.9%	0.3%
HUD HOME Grant Fund	852,608	801,030	-6.0%	0.2%
Supportive Housing Grant Fund	468,566	397,737	-15.1%	0.1%
Grants Fund	365,361	442,573	21.1%	0.1%
Alternative Dispute Resolution Prgm	236,951	274,285	15.8%	0.1%
Affordable Housing Fund	175,000	5,586,000	3092.0%	1.3%
Sheriff Inmate Fund	70,000	70,000	0.0%	0.0%
Corrections Inmate Fund	50,000	50,000	0.0%	0.0%
Subtotal Special Revenue Funds	\$18,393,050	\$24,404,734	32.7%	5.9%

SUMMARY FY25 BUDGET ALL FUNDS

	FY24 Budget	FY25 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	13,432,500	12,557,800	-6.5%	3.0%
Econ. Dev. Capital Project Fund	500,000	0	-100.0%	0.0%
Subtotal Capital Project Funds	\$13,932,500	\$12,557,800	-9.9%	3.0%
Debt Service Funds:				
SPLOST Debt Service Fund	\$15,518,900	\$15,240,400	-1.8%	3.7%
Enterprise Funds:				
Water & Sewer Fund	89,073,660	88,181,616	-1.0%	21.2%
Transit Fund (Less Depreciation)	8,838,029	9,039,218	2.3%	2.2%
Stormwater Utility Fund	6,642,744	8,658,593	30.3%	2.1%
Landfill Fund	6,564,948	6,653,582	1.4%	1.6%
Solid Waste Collection Fund	5,318,579	5,594,440	5.2%	1.3%
Airport Fund	4,181,851	4,477,393	7.1%	1.1%
Subtotal Enterprise Funds	\$120,619,811	\$122,604,842	1.6%	29.5%
Internal Service Funds:				
Health Insurance Fund	20,365,308	21,837,201	7.2%	5.3%
Fleet Replacement Fund	5,290,786	3,894,000	-26.4%	0.9%
Insurance & Claims Fund	4,691,124	5,219,135	11.3%	1.3%
Fleet Management Fund	3,407,416	3,634,348	6.7%	0.9%
Internal Support Fund	1,812,294	2,132,750	17.7%	0.5%
Subtotal Internal Service Funds	\$35,566,928	\$36,717,434	3.2%	8.8%
Total Expenditures & Other Financing Uses	\$390,642,698	\$415,119,092	6.3%	100.0%
Less Interfund Transfers (1)	(56,070,571)	(55,523,754)	-1.0%	
Total Operating & Capital Expenditures	\$334,572,127	\$359,595,338	7.5%	
Designated for Future Capital & Debt Service Requirements (2)	1,948,432	119,398	-93.9%	
Total Expenditures & Designations	\$336,520,559	\$359,714,736	6.9%	

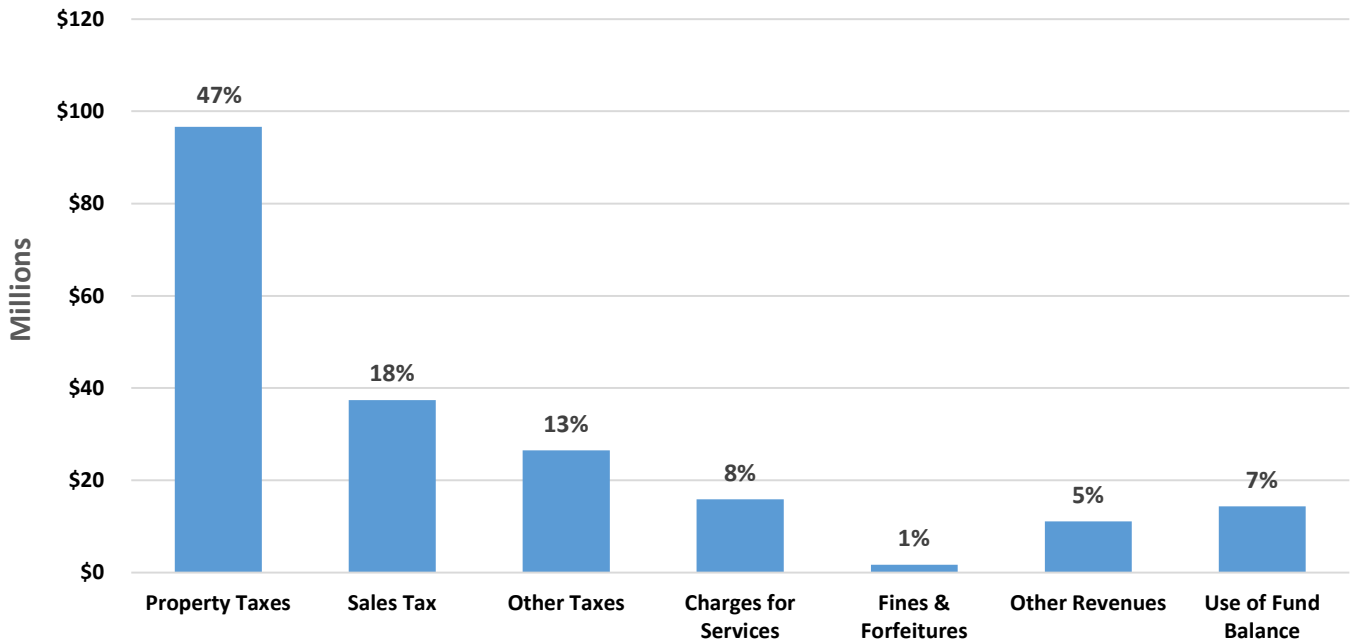
SUMMARY FY25 BUDGET GENERAL FUND

	FY24 Budget	FY25 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	88,501,650	96,641,650	9.2%	47.5%
Sales Tax	33,731,000	37,400,000	10.9%	18.4%
Other Taxes	25,458,000	26,502,000	4.1%	13.0%
Licenses Permits	916,000	928,500	1.4%	0.5%
Intergovernmental Revenues	1,314,360	1,519,050	15.6%	0.7%
Charges For Services	13,507,671	15,894,830	17.7%	7.8%
Fines & Forfeitures	1,620,000	1,706,000	5.3%	0.8%
Other Revenues	3,868,097	3,417,000	-11.7%	1.7%
Transfers In From Other Funds	4,861,506	5,245,178	7.9%	2.6%
Total Revenues	\$173,778,284	\$189,254,208	8.9%	93.0%
Use Of Fund Balance	12,833,225	14,339,674	11.7%	7.0%
Total Revenue & Other Sources	\$186,611,509	\$203,593,882	9.1%	100.0%
Expenditures (By Department):				
Mayor & Commission	792,247	907,773	14.6%	0.4%
Manager	997,666	1,280,860	28.4%	0.6%
Attorney	760,855	1,036,879	36.3%	0.5%
Operational Analysis	201,566	404,419	100.6%	0.2%
Finance	2,709,656	2,510,330	-7.4%	1.2%
Human Resources	2,353,194	2,432,404	3.4%	1.2%
Tax Commissioner	1,656,888	1,756,056	6.0%	0.9%
Board of Tax Assessors	1,226,520	1,398,357	14.0%	0.7%
Board of Elections	1,460,283	1,491,280	2.1%	0.7%
Budget & Strategic Analysis	592,108	1,068,602	80.5%	0.5%
Information Technology	4,751,489	5,409,011	13.8%	2.7%
Organizational Development	388,719	507,241	30.5%	0.2%
Communications	596,139	706,629	18.5%	0.3%
Sustainability	614,865	713,266	16.0%	0.4%
People & Belonging	456,594	751,088	64.5%	0.4%
Capital Projects Department	53,715	53,275	-0.8%	0.0%
Other General Administration	22,702,051	20,089,123	-11.5%	9.9%
Total General Government	\$42,314,555	\$42,516,593	0.5%	20.9%

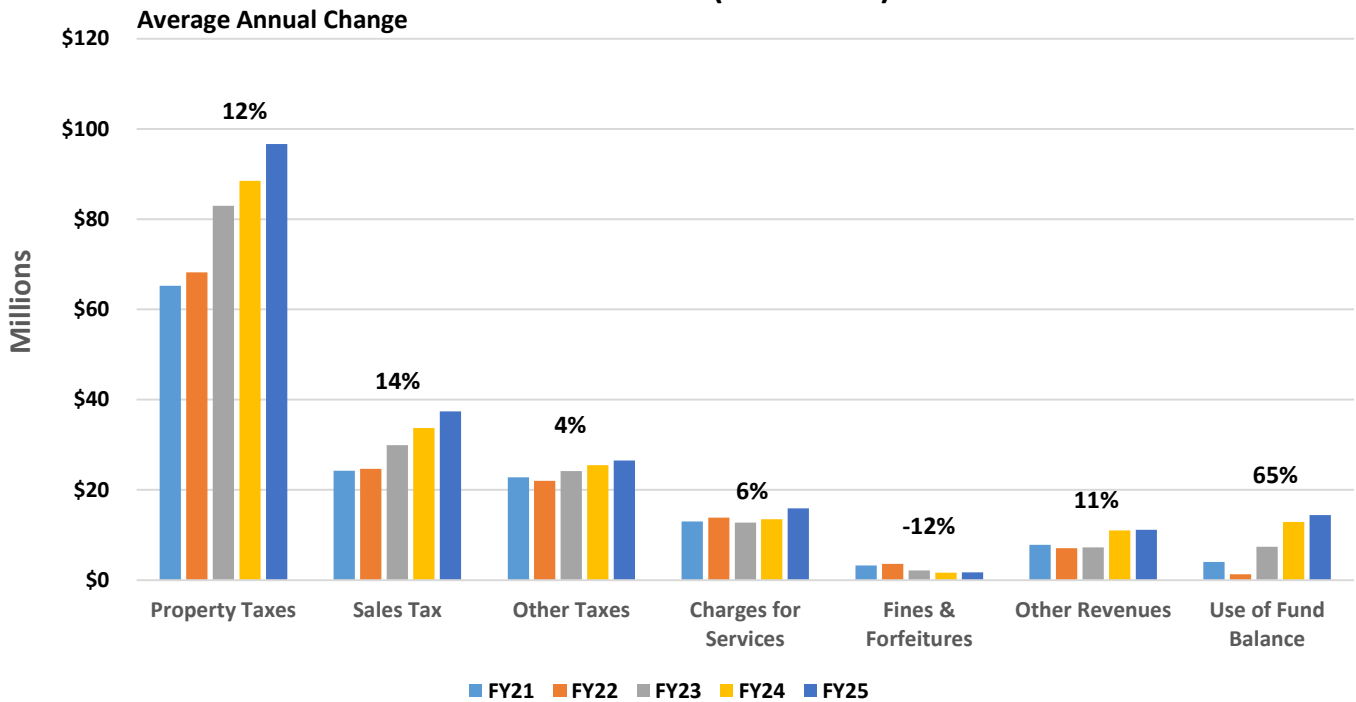
**SUMMARY FY25 BUDGET
GENERAL FUND**

Expenditures (By Department):	FY24 Budget	FY25 Budget	% Inc/ (Dec)	% of Total
Superior Courts	3,905,469	4,157,873	6.5%	2.0%
Clerk of Courts	1,707,910	1,906,921	11.7%	0.9%
State Court	1,034,633	1,317,731	27.4%	0.6%
Solicitor General	1,589,709	1,901,114	19.6%	0.9%
District Attorney	1,312,507	2,071,744	57.8%	1.0%
Juvenile Court	661,625	684,607	3.5%	0.3%
Magistrate'S Court	1,102,966	972,646	-11.8%	0.5%
Probate Court	545,902	637,603	16.8%	0.3%
Municipal Court	758,474	883,762	16.5%	0.4%
Total Judicial	\$12,619,195	\$14,534,001	15.2%	7.1%
Police Services	26,972,423	31,601,786	17.2%	15.5%
Fire Services	17,074,046	19,547,392	14.5%	9.6%
Corrections	4,075,459	4,779,628	17.3%	2.3%
Animal Services	1,395,887	1,574,487	12.8%	0.8%
Sheriff	19,624,363	22,587,668	15.1%	11.1%
Coroner	121,938	166,075	36.2%	0.1%
Total Public Safety	\$69,264,116	\$80,257,036	15.9%	39.4%
Transportation & Public Works	5,505,127	5,999,745	9.0%	2.9%
Solid Waste	2,376,787	2,905,119	22.2%	1.4%
Central Services	11,570,468	13,258,681	14.6%	6.5%
Total Public Works	\$19,452,382	\$22,163,545	13.9%	10.9%
Leisure Services	9,837,892	10,506,447	6.8%	5.2%
Total Culture & Recreation	\$9,837,892	\$10,506,447	6.8%	5.2%
Housing & Community Development	2,216,275	3,003,466	35.5%	1.5%
Economic Development	818,087	853,030	4.3%	0.4%
Planning & Zoning	1,262,315	1,404,096	11.2%	0.7%
Building Inspection (Cmty Protection Div)	993,001	1,219,433	22.8%	0.6%
Cooperative Extension Service	265,287	288,661	8.8%	0.1%
Total Housing and Development	\$5,554,965	\$6,768,686	21.8%	3.3%
Other Agencies	6,968,316	7,325,295	5.1%	3.6%
Debt Service	1,317,622	1,314,022	-0.3%	0.6%
Total Expenditures	\$167,329,043	\$185,385,625	10.8%	91.1%
Other Financing Uses/Transfers Out	3,349,966	5,650,457	68.7%	2.8%
Transfers for Capital	15,932,500	12,557,800	-21.2%	6.2%
Total Other Financing Uses	\$19,282,466	\$18,208,257	-5.6%	8.9%
Total Expenditures & Uses	\$186,611,509	\$203,593,882	9.1%	100.0%

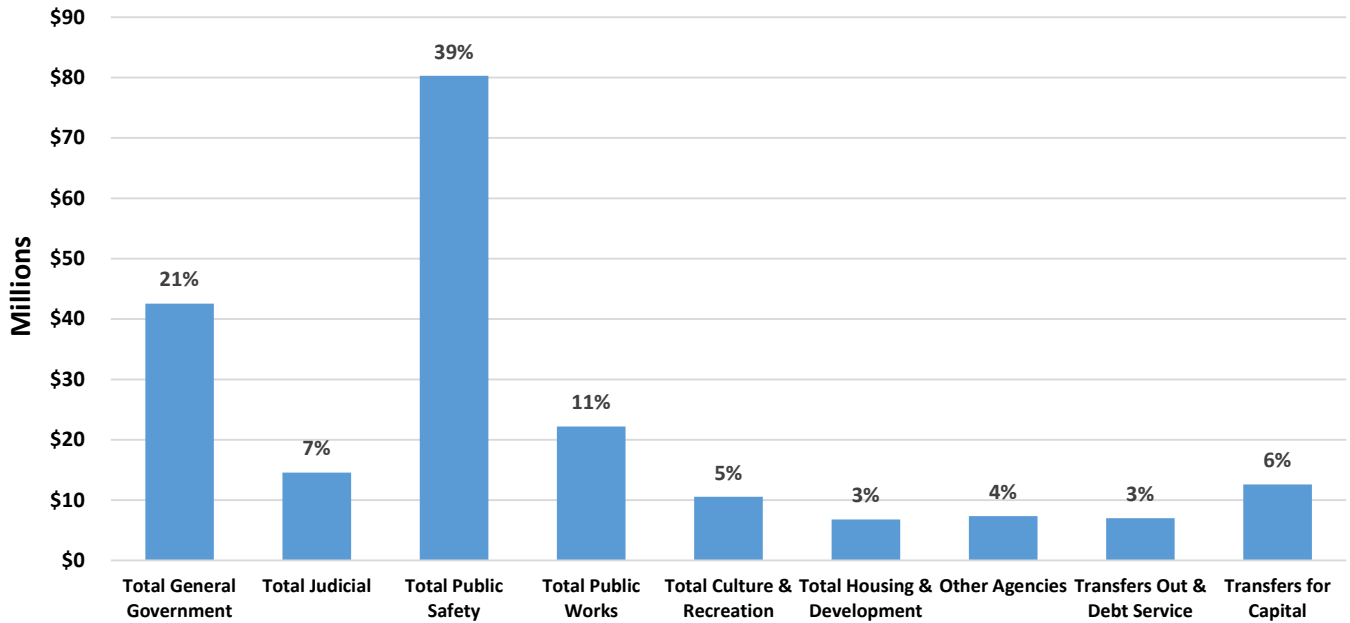
FY25 General Fund Budget Operating Revenues
\$203.6 Million
(% of Total Revenues)



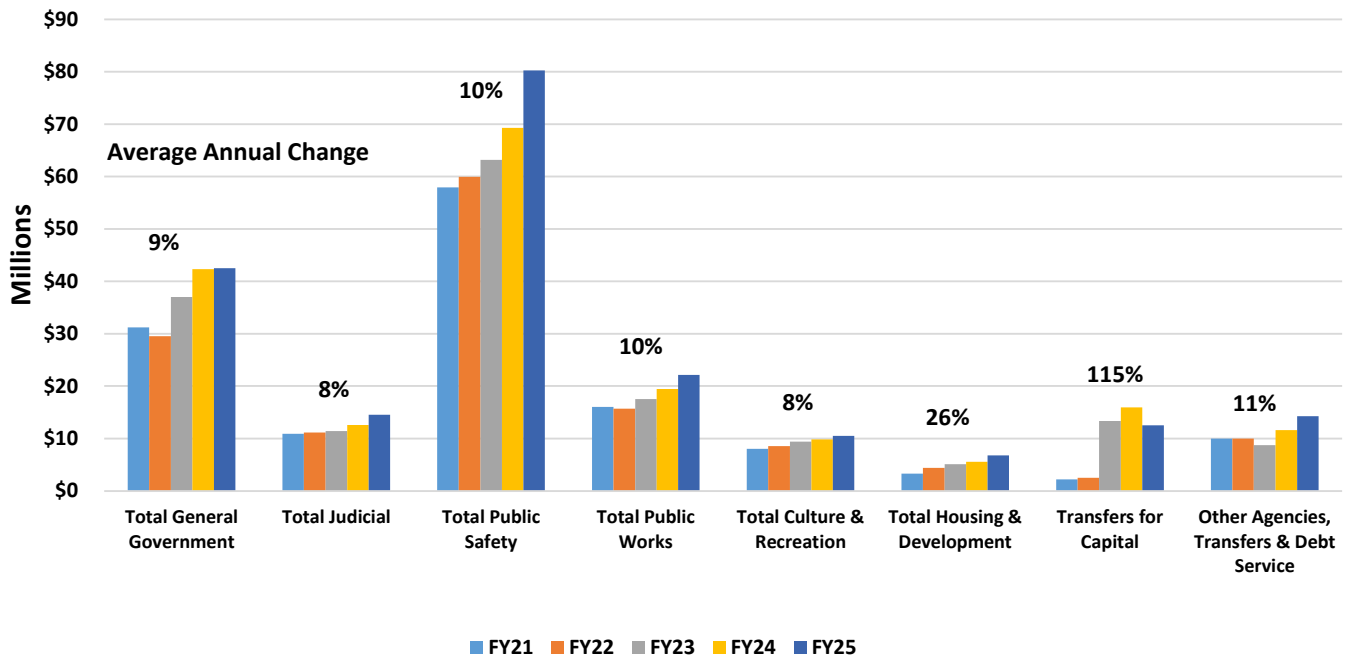
Major Revenues - General Fund Budget
Five Year Trend (FY21-FY25)



FY25 General Fund Budget Expenditures
\$203.6 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY21-FY25)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 47% or \$755 per capita - in the General Fund. The \$0.01 Local Option Sales Tax (LOST) accounts for approximately one-fifth of General Fund revenues. All tax revenues - property, sales and other - account for about 79% of all General Fund revenues.

Per Capita Revenue by Type		
	FY24	FY25
Property Taxes	\$692	\$755
Sales Tax	\$264	\$292
Other Taxes	\$199	\$207
Charges For Services	\$106	\$124
Fines & Forfeitures	\$13	\$13
Other Revenues	\$86	\$87
Use of Fund Balance	\$100	\$112
Total	\$1,458	\$1,591

General Fund Expenditures: Per capita, ACCGov budgets \$1,591 for FY25 General Fund Services. Approximately 47% of all General Fund dollars are budgeted in these two areas: Public Safety (Police, Fire, Sheriff, Animal Services and the Correctional Institute) and Judicial services (Courts and prosecuting offices). Departments included in each functional area (Public Works, General Government, etc.) can be found on page 11 and 12.

Per Capita Expenditure by Function		
	FY24	FY25
General Government	\$331	\$332
Judicial	\$99	\$114
Public Safety	\$541	\$627
Public Works	\$152	\$173
Culture & Recreation	\$77	\$82
Housing & Development	\$43	\$53
Other Agencies	\$54	\$57
Transfers & Debt Service	\$36	\$54
Capital	\$124	\$98
Total	\$1,458	\$1,591

Understanding Property Taxes

Annually, property tax rate or millage rates are adopted separately for ACCGov and the Clarke County School System. A tax rate of one mill is equal to a tax of \$1 for every \$1,000 of assessed property value. (Note: the assessed property value is equal to 40% of a property's fair market value). Taxes may be reduced further by certain exemptions such as the Homestead Exemption. In general, property taxes would be calculated as follows:

Fair Market Value X 40% = Assessed Value

Assessed Value – Exemptions = Taxable Value

Taxable Value X Tax Rate = Amount of Tax Bill

Property Tax Collections For Athens-Clarke County (Total 2024 Rate 31.25 mills)



Median Sales Price of an Existing Home (Owner Occupied):

\$270,000 (2022– Tax Assessor)

Average Sales Price (Owner Occupied):

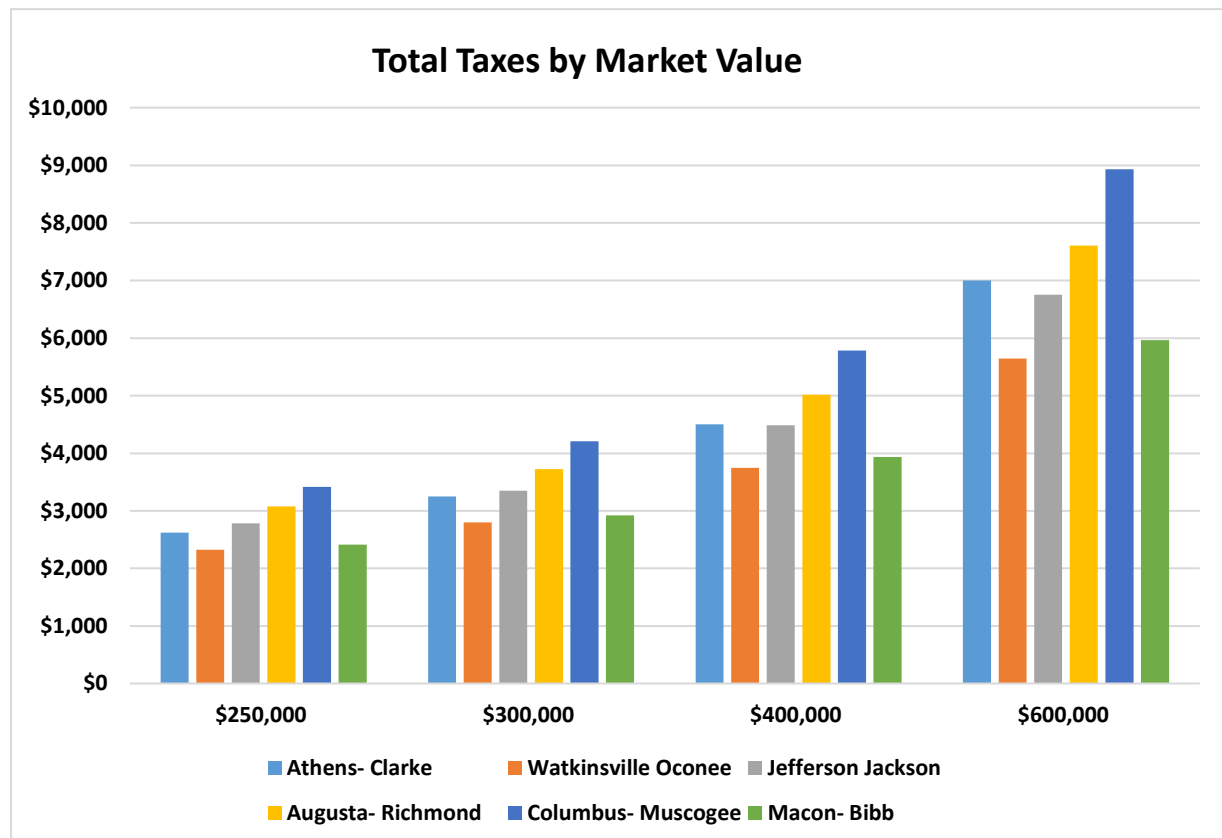
\$308,634 (2022- Tax Assessor)

Estimated Property Taxes for a \$250,000 home (with Standard Homestead Exemption - \$25,000 for ACCGov & \$10,000 for CCSD):

ACCGov	\$ 934	36%
School	<u>\$ 1,692</u>	<u>64%</u>
Total	\$ 2,626	100%

Comparative Government Services Property Taxes

Using the prior year's property tax bill for comparison, the combined taxes on a \$250,000 home in Athens-Clarke County for government services (31.25mills) are lower than all but two of the comparison Georgia governments. ACCGov has a larger homestead exemption than the comparison governments.



Understanding Sales Taxes

The tax rate on retail sales in Clarke County is \$0.08 for every \$1.00 of sales. The \$0.08 sales tax is divided as follows:

\$0.04 State of Georgia

\$0.01 LOST (Local Option Sales Tax) ACCGov General Fund

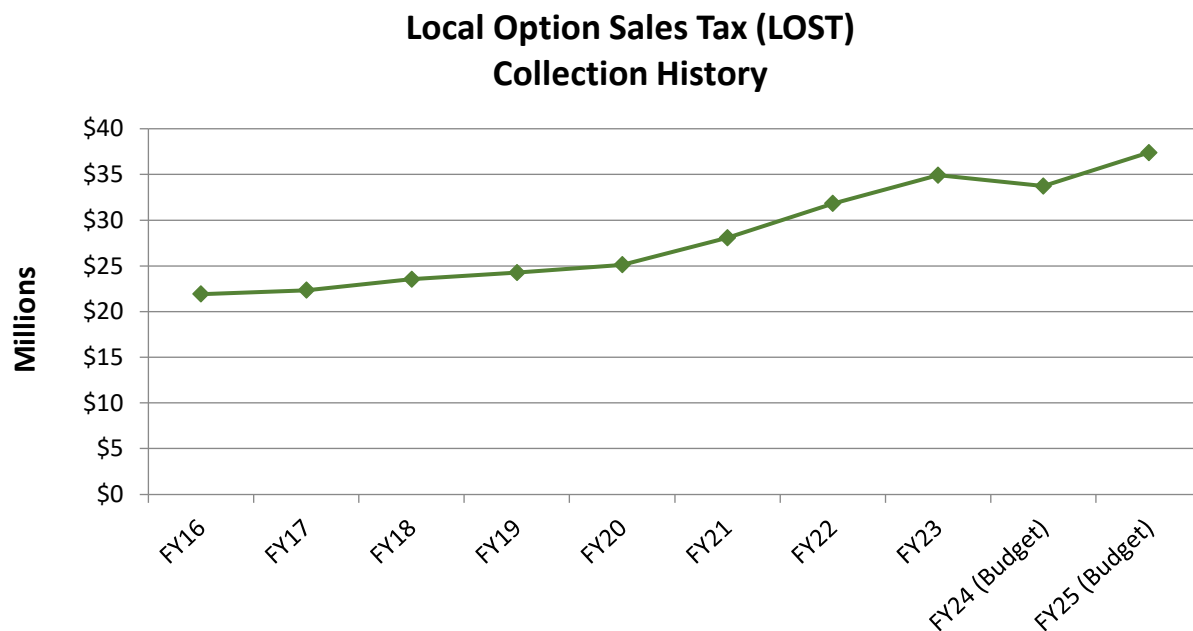
\$0.01 SPLOST (Special Purpose Local Option Sales Tax) Capital Projects

\$0.01 TSPLOST (Transportation SPLOST) Capital Projects

\$0.01 ELOST (Education Special Purpose LOST) School Capital Projects

\$0.08 Total Sales Tax

The one penny LOST tax is the only sales tax revenue that goes into the Athens-Clarke County General Fund to fund ongoing operating expenditures. The SPLOST and TSPLOST revenues go to ACCGov, Winterville, and Bogart and are accounted for separately and can only be used for capital projects approved by a voter referendum and not for operating expenses. The ELOST revenues go to the Clarke County School System and can only be used for school system capital projects approved by a voter referendum.



The current SPLOST (SPLOST 2020) was approved in November 2019 and collections of the tax began in April of 2020. The referendum funds a diverse list of 37 community improvement projects over twelve years totaling \$314 million. The planning, design and construction of the SPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

The current TSPLOST (TSPLOST 2023) was approved in May 2022 and collections of the tax began in October of 2022. The referendum funds a diverse list of 34 transportation improvement projects over five years totaling \$150 million. The planning, design and construction of the TSPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

The FY25 Capital Budget

A capital project is defined as an individual asset or project of at least \$30,000 and includes facilities, equipment, vehicles, infrastructure repairs and improvements. The FY25 Capital Budget for all funds totals \$51.6 million. In addition to the Capital Budget adopted each year, the Budget includes a five-year Capital Improvement Plan to guide and prepare for future capital improvements. Some of the major capital projects budgeted in FY25 include:

General Capital Projects Fund

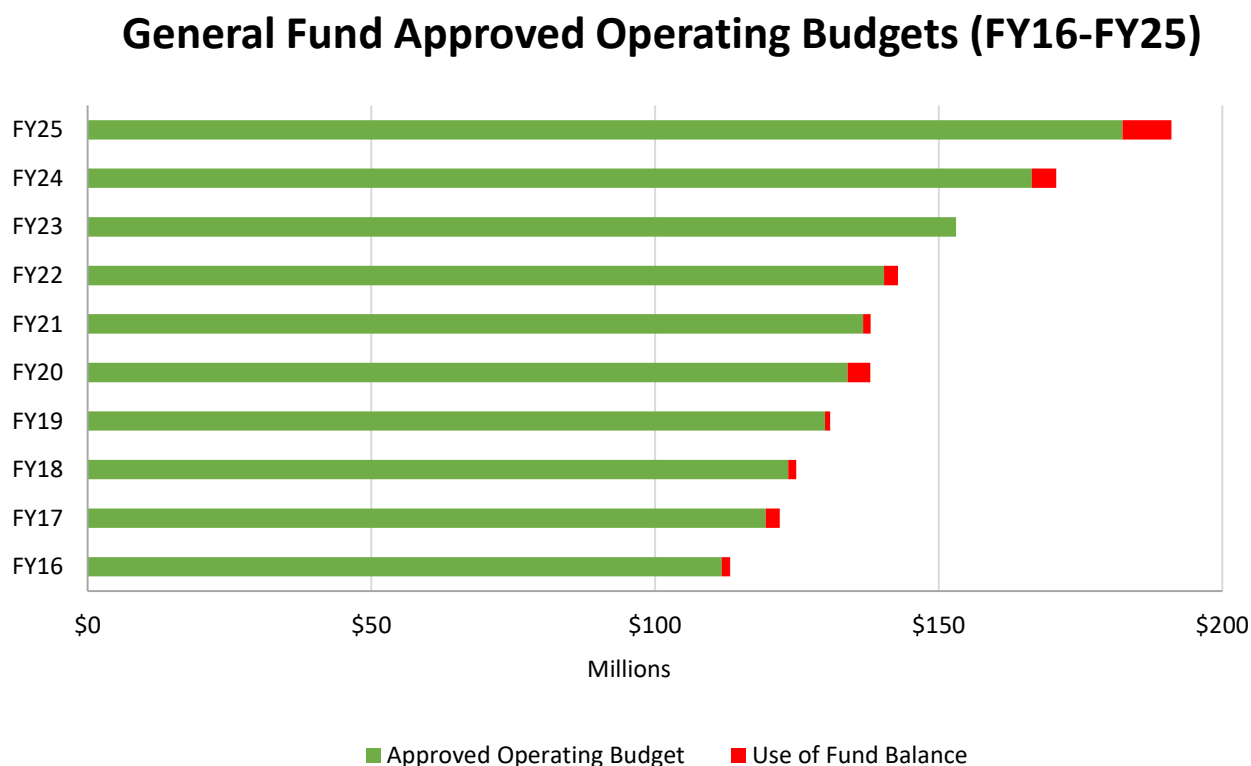
Pavement Maintenance Program	\$ 2,496,000
Facilities Life Cycle Maintenance Program	\$2,000,000
SCBAs	\$500,000
Parks - R&M Existing Facilities	\$500,000
All Other Projects	\$ 7,061,800
Subtotal:	<u>\$12,557,800</u>

All Other Funds

Rehabilitate and Replace Sewers	\$20,000,000
Replace and Upgrade Facilities and Equipment	\$3,942,107
Fleet Replacement Program	\$3,804,000
Stormwater Improvement Prog / Areawide	\$1,200,000
W&S Lines - Additions and Improvements	\$ 1,055,065
All Other Projects	<u>\$ 9,055,055</u>
Subtotal:	\$39,056,227
 Total Capital Budget - All Funds	 \$51,614,027

Budget History and Trends

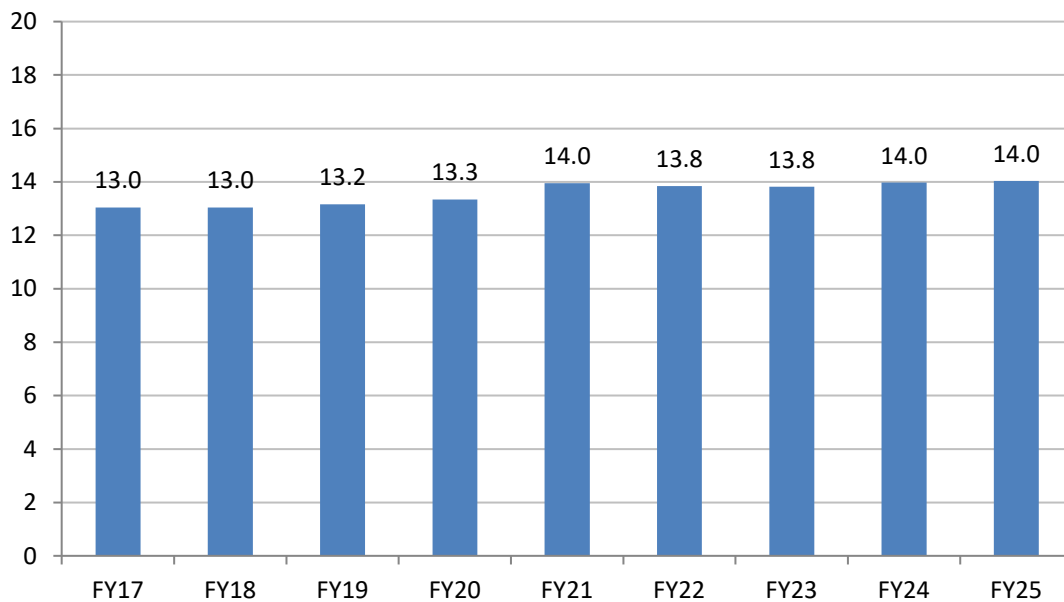
The FY25 General Fund Operating Budget (not including capital) is \$191.0 million, 12% higher than the FY24 Budget. Below is a comparison of operating budgets and the use of fund balance.



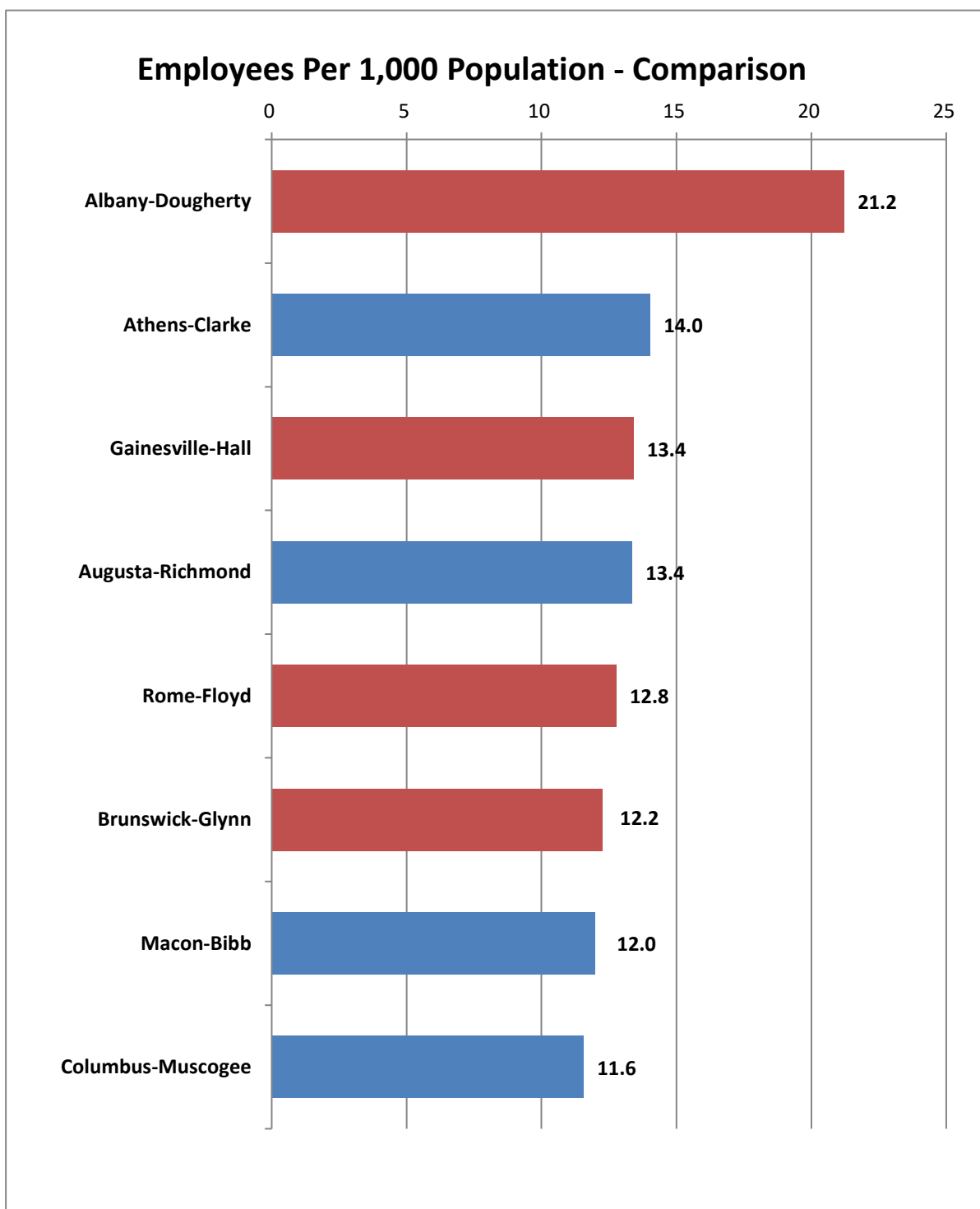
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,796 fulltime authorized employee positions, an increase of 19 positions compared to the current level. ACCGov continues to maintain the number of fulltime employees per thousand residences at or below 14 for over 10 years.

**ACC FULL-TIME EMPLOYEES PER 1,000
RESIDENTS (FY16-FY25)**



ACCGov's 14.0 fulltime employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.

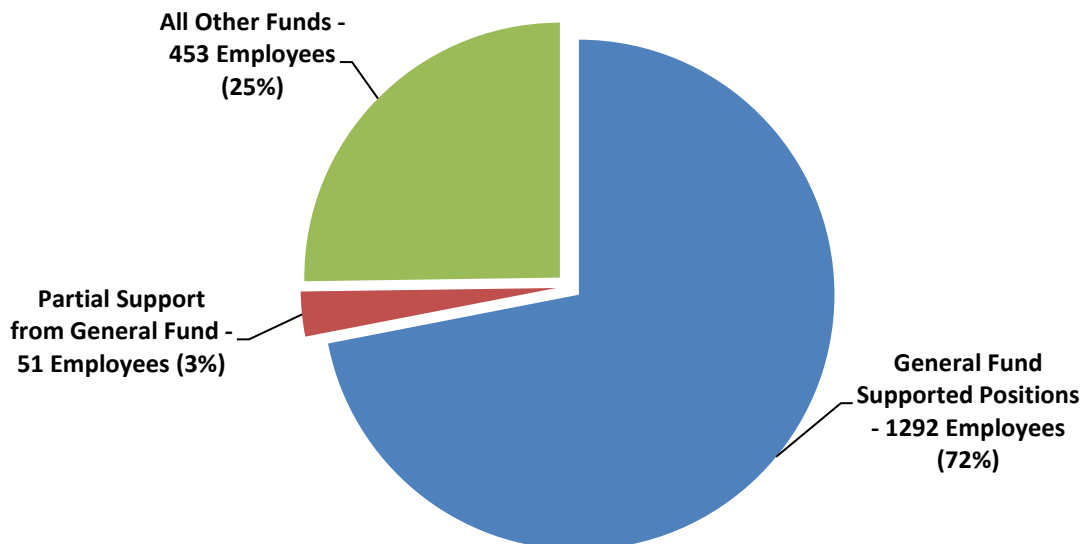


-Numbers for other governments are based on latest information available.
-Unified governments are shown in blue.

Fulltime Employees - By Function Total of 1,796



Fulltime Employees - By Funding Source Total of 1,796



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY24</u>	<u>FY25</u>	<u>Change From FY24 to FY25</u>
Airport	8	8	0
Animal Services	16	16	0
Budget & Strategic Analysis	4	9	5
Attorney	6	6	0
Board of Elections	5	5	0
Building Inspections & Permits	24	25	1
Capital Projects Department	5	5	0
Central Services	100	103	3
Communications	5	5	0
Clerk of Courts	22	22	0
Cooperative Extension	1	1	0
Corrections	48	48	0
District Attorney	30	23	(7)
Economic Development	6	6	0
Finance	29	25	(4)
Fire & Emergency Services	194	198	4
Housing & Community Development	15	17	2
Human Resources	25	25	0
Information Technology	24	24	0
Juvenile Court	5	5	0
Leisure Services	76	76	0
Magistrate Court	12	12	0
Manager	5	6	1
Mayor and Commission	1	1	0
Clerk of Commission	2	2	0
Municipal Court	10	11	1
Organizational Development	4	4	0
Operational Analysis	3	4	1
People & Belonging	5	6	1
Planning	19	19	0
Police	320	320	0
Probate Court	6	6	0
Public Utilities	201	202	1
Sheriff	195	195	0
Solicitor General	20	20	0
Solid Waste	65	69	4
State Court	8	8	0
Superior Courts	40	40	0
Sustainability	3	4	1
Tax Assessor	14	15	1
Tax Commissioner	19	19	0
Transit	83	83	0
Transportation & Public Works	<u>94</u>	<u>98</u>	<u>4</u>
	1,777	1,796	19

Legal and Charter Requirements for the Annual Budget

There are several requirements under Georgia Law (O.C.G.A, Chapters 36-81) and the ACCGov Charter (Chapter 7) that must be met:

- Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances.
- Budgets must be provided at least at the department level and be separated by fund.
- A separate operating and capital budget must be submitted and adopted.
- The Mayor's Recommended Budget must be submitted to the Commission at least 60 days prior to beginning of the fiscal year.
- At the time the Recommended Budget is provided to the Commission, it shall be made available for public review.
- Public hearings must be held to receive public input on the proposed budget at least one week prior to the budget being adopted.
- Public hearings must be held to receive public input if the proposed budget will include an increase in the property tax millage rate.

During the fiscal year, the Mayor and Commission may change the Budget as needed through the adoption of a budget ordinance identifying the change. Also, departments can transfer budget funds between line items within their department's budget to cover unanticipated expenses with approval of the Finance Director. However, the department's total budget or fulltime authorized positions cannot increase without Mayor and Commission approval.

Mayor & Commission Strategic Plan Goals, Strategies and Initiatives

Listed below is the Mayor and Commission's Strategic Plan for FY23-FY25 approved on March 1, 2022 and updated on May 7, 2024. This plan has been used to guide the development of budget initiatives.

Goal Area 1: Good Neighbors-

- A. Work to create and implement systems to identify, acknowledge, and address racism, trauma, harm, and violence in our community
- B. Proactively reform systems of accountability to reduce jail and supervised population and plan for transitioning and returning residents
- C. Decrease crime and enhance public trust through collaborative strategies between the police and the community
- D. Propel community transformation by prioritizing the development of inclusive and inviting spaces that promote both physical and psychological well-being

Goal Area 2: Identify and Close Gaps in Partnership with the Community-

- A. Partner to develop tools and relationships to increase awareness of and access to Athens workforce and workplace development opportunities
- B. Build and maintain two-way information pipelines through relationship building and resident engagement
- C. Identify ways to address unaddressed community needs and develop programs, policies, and processes to facilitate community transformation

- D. existing resources reach marginalized people and those most in need through effective and accessible social service delivery, nonprofit capacity building, and problem solving with connected community partners
- E. Support diverse, innovative, and creative economy

Goal Area 3: Organizational Improvement-

- A. Develop strategies to recruit, reward, and retain high performing employees, both internally and externally, including individuals coming out of the justice system
- B. Create a culture for high performance: increase interdepartmental collaboration, events, better cross-departmental workforce strategy
- C. Improve internal programs, processes, policies and communication, while assessing how resources are allocated to meet existing and future needs for better service delivery and what we deliver

Goal Area 4: Quality, Stable, Affordable Housing for All-

- A. Support home ownership by increasing opportunities for low- and middle- income people to own a home and help people retain and remain in homes
- B. Update zoning code and development standards to enable diverse, affordable housing options that meet community needs, and identify funding/resources to support these efforts
- C. Preserve and increase the supply of affordable rental housing
- D. Coordinate and implement the plan to Reduce and Prevent Homelessness alongside our partners

- E. Improve equitable housing opportunities in identified disinvested or underinvested areas
- F. Provide support to tenants to improve quality of life

Goal Area 5: Safely Move Around Athens-

- A. Improve, multi-modal travel options to provide safe opportunities for active transportation
- B. Provide enhanced public transportation through inter-city travel options to connect Athens residents with the surrounding region
- C. Expand multi-modal Transit access to reduce auto dependency and provide greater mobility for Athens residents
- D. Create more usable and aesthetically pleasing corridor connections between residential and commercial areas
- E. Enhance safety for all modes of transportation

Goal Area 6: Built and Natural Infrastructure-

- A. Adequately plan infrastructure to support our community in the future
- B. Use equitable and sustainable infrastructure to enhance safety, identity, and a healthy environment
- C. Leverage local resources in stewardship of infrastructure
- D. Follow through on commitment to 100% Clean and Renewable Energy resolution