

Athens-Clarke County Unified Government

FY2026 ANNUAL OPERATING & CAPITAL BUDGET

BUDGET IN BRIEF

JULY 1, 2025 - JUNE 30, 2026

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2026 (July 1, 2025 – June 30, 2026).

A more detailed copy of the FY26 Budget can be viewed at the Athens-Clarke County website <http://www.ACCGov.com/budget>.

On the Cover:

Photos by the Athens-Clarke County Unified Government showing various department facilities, services, and equipment.

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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	Kelly Girtz
Commissioner - District 1	Patrick Davenport
Commissioner - District 2	Melissa Link
Commissioner - District 3	Tiffany Taylor
Commissioner - District 4	Allison Wright
Commissioner - District 5	Dexter Fisher
Commissioner - District 6	Stephanie Johnson
Commissioner - District 7	John Culpepper
Commissioner - District 8	Carol Myers
Commissioner - District 9	Ovita Thornton
Commissioner - District 10	Mike Hamby
Manager	Robert Cowell

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: 128,423 (2023 Census American Survey)
UGA Enrollment: 40,675 (Fall 2023)
Land Area: 122 square miles or 78,080 acres
Median Household Income: \$53,775 (2023 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	12,083
Piedmont Athens Regional	3,300
Clarke County School District	2,350
St. Mary's Health Care System	1,863
Athens-Clarke County Government	1,820
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.

FY26 Significant Budget Issues

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

- Employee compensation is targeted for a 3% pay table increase to ensure competitive recruitment, along with 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 3% pay table increase and an additional \$740k to fund pay increases for scheduled step increases.
- For the third 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 \$377k for Pension funding and holds steady for Health Insurance and Retiree Health.
- Salary equity adjustments of \$1.3 million of additional funding are included for in the Sheriff's Office, the Corrections Department and Probation.

Budget items have been included with attention to the goal of maintaining and enhancing our current services and facilities:

- Central Services - \$90k has been included for additional right-of-way mowing.
- Information Technology - \$60k of additional funding for an Assistant Director position (6 months) with a focus on enhanced cyber security.
- Public Utilities – \$147k is included for two additional positions (Public Utilities Engineer and Maintenance Mechanic) to assist with project development and equipment maintenance.
- Solid Waste - \$50k of additional funding for CHaRM processing fees to ensure the safe processing of materials; and \$214k (6 months) to increase Leaf & Limb pickup frequency to every four weeks.

- Transportation & Public Works – \$90k has been added to cover the increased costs of streetlight electricity.

Public Safety initiatives that provide dignity to the public and improve safety continue as a key consideration:

- Firefighters/EMTs: \$122k adds three fulltime positions for six months to increase staffing on ladder trucks to national standards. This is the third and final year of a phase-in plan to add a total of nine positions to support ACCGov's three ladder trucks.
- Fire Lieutenant/Fire Marshal: \$96k for a position in the Building Inspections Fund to assist with increased demands and complexity for plans review along with new commercial project inspections.
- Fire: \$40k is included for mattresses and computers per the Collective Bargaining Agreement.
- Police – Real Time Crime Center: \$419k is included in the General Fund Budget for four new Analyst positions and one Supervisor position to enhance staffing in the unit.
- Sheriff: an additional \$177k in the Jail budget for In-Custody Resident Medical Services. This funding is to account for the annual cost of the new contract approved by the Commission on February 7, 2023.

Initiatives to address areas of concern with court and administrative process:

- District Attorney - \$200k is included for an additional Attorney position and two additional Investigator positions to partially make up for the loss of several grant positions over the past year.
- Elections - \$41k for an additional Elections Assistant II (6 months) to ensure compliance with Title 21 of the Georgia Code, focusing on voter registration, absentee voting and election procedures.
- Human Resources – Safety & Risk – an additional \$66k is budgeted for increased cyber security insurance.

- Probate Court - \$165k has been included for an Associate Judge position to help address the backlog of legally required fiduciary filings.
- Superior Court – creation of a Treatment Services division (cost neutral) to consist of all Treatment and Accountability Courts as well as Probation Services.
- Superior Court - \$40k of funding for Electronic Monitoring for Probation Services (\$20k) and Court Reporters (\$20k).
- Tax Commissioner - \$15k is included to convert two part-time Motor Vehicle Registrar positions to a fulltime position.

In an effort to address one of our community's most pressing issues, the General Fund will transfer \$1.0 million of fund balance to the Affordable Housing Fund.

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 FY26 General Fund operating budget totals \$198.2 million, and the General Fund Budget for capital projects is \$3.8 million for a total of \$202.0 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 Building Inspection, the Community Development Block Grant (CDBG), the Grants Fund, the Hotel/Motel Excise Tax Fund, Tax Allocation Districts (TADs), the Transit System (The Bus), and others. Budgets for Special Revenue Funds in FY26 total \$30.5 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 FY26 total \$3.8 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 FY26, 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 \$15.0 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 Airport, Landfill, the Solid Waste Collection operation, the Stormwater Utility Program, and the Water & Sewer operation. Enterprise fund budgets in FY26 total \$99.2 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 FY26 total \$41.2 million.

**SUMMARY FY26 BUDGET
ALL FUNDS**

	FY25 Budget	FY26 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	98,233,650	103,388,300	5.2%	26.3%
Sales Tax	37,400,000	38,400,000	2.7%	9.8%
Other Taxes	32,302,000	34,113,000	5.6%	8.7%
Licenses & Permits	2,928,500	2,939,600	0.4%	0.7%
Intergovernmental Revenues	8,198,846	8,511,021	3.8%	2.2%
Charges For Services	145,594,097	158,452,704	8.8%	40.3%
Fines & Forfeitures	1,945,000	2,054,000	5.6%	0.5%
Other Revenues	4,613,973	4,930,096	6.9%	1.3%
Other Financing Sources	43,851,924	31,006,971	-29.3%	7.9%
Total Revenues	\$375,067,990	\$383,795,692	2.3%	97.7%
Use of Fund Balance	17,739,445	6,324,534	-64.3%	1.6%
Use of Unrestricted Net Position	22,426,055	2,800,325	-87.5%	0.7%
Total Revenue & Other Sources	\$415,233,490	\$392,920,551	-5.4%	100.0%
Less Interfund Transfers (1)	(55,523,754)	(46,649,313)	-16.0%	
Total Revenue - All Sources	\$359,709,736	\$346,271,238	-3.7%	
Expenditures (By Fund):				
General Fund	\$203,593,882	\$202,000,333	-0.8%	51.6%
Special Revenue Funds:				
Hotel/Motel Tax Fund	6,137,480	6,741,740	9.8%	1.7%
Emergency Telephone System (E911)	4,503,474	4,612,329	2.4%	1.2%
Special Programs & Initiatives Fund	981,534	715,774	-27.1%	0.2%
Building Inspection Fund	2,287,463	2,476,390	8.3%	0.6%
Tax Allocation Districts (Includes 6 TADs)	1,592,000	2,234,300	40.3%	0.6%
Community Dev. Block Grant (CDBG)	1,281,158	1,210,965	-5.5%	0.3%
HUD HOME Grant Fund	801,030	717,915	-10.4%	0.2%
Supportive Housing Grant Fund	397,737	457,250	15.0%	0.1%
Grants Fund	442,573	380,184	-14.1%	0.1%
Alternative Dispute Resolution Prgm	274,285	284,309	3.7%	0.1%
Affordable Housing Fund	5,586,000	1,190,000	-78.7%	0.3%
Sheriff Inmate Fund	70,000	70,000	0.0%	0.0%
Corrections Inmate Fund	50,000	50,000	0.0%	0.0%
Transit Fund (Less Depreciation)	9,039,218	9,310,970	3.0%	2.4%
Subtotal Special Revenue Funds	\$33,443,952	\$30,452,126	-8.9%	7.8%

SUMMARY FY26 BUDGET ALL FUNDS

	FY25 Budget	FY26 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	12,557,800	3,837,500	-69.4%	1.0%
Subtotal Capital Project Funds	\$12,557,800	\$3,837,500	-69.4%	1.0%
Debt Service Funds:				
SPLOST Debt Service Fund	\$15,240,400	\$14,952,775	-1.9%	3.8%
Enterprise Funds:				
Water & Sewer Fund	88,181,616	76,274,618	-13.5%	19.5%
Stormwater Utility Fund	8,658,593	7,632,413	-11.9%	1.9%
Landfill Fund	6,653,582	5,641,281	-15.2%	1.4%
Solid Waste Collection Fund	5,594,440	5,178,541	-7.4%	1.3%
Airport Fund	4,477,393	4,423,417	-1.2%	1.1%
Subtotal Enterprise Funds	\$113,565,624	\$99,150,270	-12.7%	25.3%
Internal Service Funds:				
Health Insurance Fund	21,837,201	23,943,505	9.6%	6.1%
Fleet Replacement Fund	3,894,000	4,955,350	27.3%	1.3%
Insurance & Claims Fund	5,219,135	6,465,253	23.9%	1.7%
Fleet Management Fund	3,634,348	3,751,018	3.2%	1.0%
Internal Support Fund	2,132,750	2,059,678	-3.4%	0.5%
Subtotal Internal Service Funds	\$36,717,434	\$41,174,804	12.1%	10.5%
Total Expenditures & Other Financing Uses	\$415,119,092	\$391,567,808	-5.7%	100.0%
Less Interfund Transfers (1)	(55,523,754)	(46,649,313)	-16.0%	
Total Operating & Capital Expenditures	\$359,595,338	\$344,918,495	-4.1%	
Designated for Future Capital & Debt Service Requirements	114,398	1,352,743	1082.5%	
Total Expenditures & Designations	\$359,709,736	\$346,271,238	-3.7%	

NOTE: Interfund Transfers represent charges and transfers between funds. The amount of these inter-fund charges and transfers are subtracted from the revenue and expenditure totals to avoid "double counting".

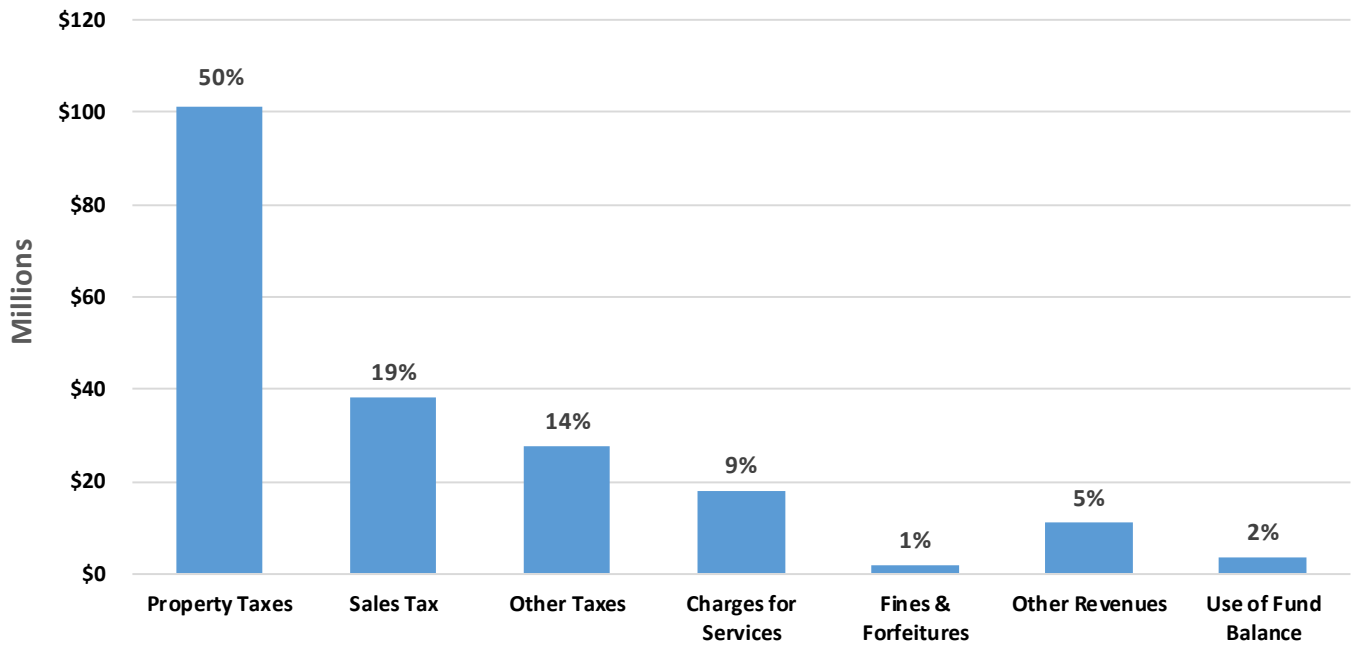
SUMMARY FY26 BUDGET GENERAL FUND

	FY25 Budget	FY26 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	96,641,650	101,154,000	4.7%	50.1%
Sales Tax	37,400,000	38,400,000	2.7%	19.0%
Other Taxes	26,502,000	27,713,000	4.6%	13.7%
Licenses Permits	928,500	951,600	2.5%	0.5%
Intergovernmental Revenues	1,519,050	1,888,748	24.3%	0.9%
Charges For Services	15,894,830	18,065,903	13.7%	8.9%
Fines & Forfeitures	1,706,000	1,911,000	12.0%	0.9%
Other Revenues	3,417,000	3,721,235	8.9%	1.8%
Transfers In From Other Funds	5,245,178	4,509,347	-14.0%	2.2%
Total Revenues	\$189,254,208	\$198,314,833	4.8%	98.2%
Use of Fund Balance	14,339,674	3,685,500	-74.3%	1.8%
Total Revenue & Other Sources	\$203,593,882	\$202,000,333	-0.8%	100.0%
Expenditures (By Department):				
Mayor & Commission	907,773	950,256	4.7%	0.5%
Manager	1,280,860	1,349,612	5.4%	0.7%
Attorney	1,036,879	1,069,087	3.1%	0.5%
Operational Analysis	404,419	448,890	11.0%	0.2%
Finance	2,510,330	2,775,404	10.6%	1.4%
Human Resources	2,432,404	2,571,766	5.7%	1.3%
Tax Commissioner	1,756,056	1,721,950	-1.9%	0.9%
Board of Tax Assessors	1,398,357	1,424,573	1.9%	0.7%
Board of Elections	1,491,280	1,601,595	7.4%	0.8%
Budget & Strategic Analysis	1,068,602	1,102,546	3.2%	0.5%
Information Technology	5,409,011	5,425,200	0.3%	2.7%
Organizational Development	507,241	536,302	5.7%	0.3%
Communications	706,629	802,455	13.6%	0.4%
Sustainability	713,266	772,311	8.3%	0.4%
People & Belonging	751,088	798,449	6.3%	0.4%
Capital Projects Department	53,275	109,808	106.1%	0.1%
Other General Administration	20,089,123	19,687,774	-2.0%	9.7%
Total General Government	\$42,516,593	\$43,147,978	1.5%	21.4%

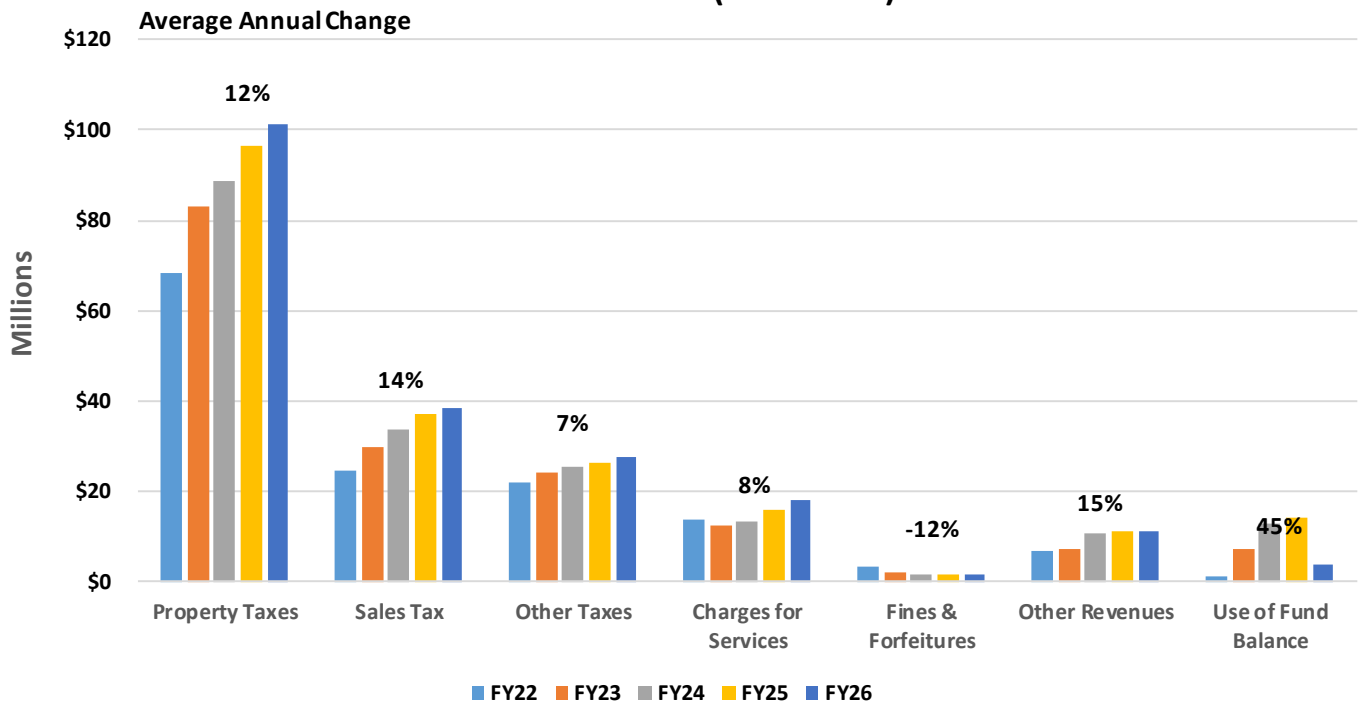
SUMMARY FY26 BUDGET GENERAL FUND

Expenditures (By Department):	FY25 Budget	FY26 Budget	% Inc/ (Dec)	% of Total
Superior Courts	4,157,873	4,770,762	14.7%	2.4%
Clerk of Courts	1,906,921	1,787,270	-6.3%	0.9%
State Court	1,317,731	1,117,400	-15.2%	0.6%
Solicitor General	1,901,114	1,797,779	-5.4%	0.9%
District Attorney	2,071,744	2,239,372	8.1%	1.1%
Juvenile Court	684,607	908,352	32.7%	0.4%
Magistrate Court	972,646	1,125,004	15.7%	0.6%
Probate Court	637,603	880,782	38.1%	0.4%
Municipal Court	883,762	832,578	-5.8%	0.4%
Total Judicial	\$14,534,001	\$15,459,299	6.4%	7.7%
Police Services	31,601,786	33,763,891	6.8%	16.7%
Fire Services	19,547,392	21,204,600	8.5%	10.5%
Corrections	4,779,628	5,670,220	18.6%	2.8%
Animal Services	1,574,487	1,677,657	6.6%	0.8%
Sheriff	22,587,668	24,088,610	6.6%	11.9%
Coroner	166,075	167,415	0.8%	0.1%
Total Public Safety	\$80,257,036	\$86,572,393	7.9%	42.9%
Transportation & Public Works	5,999,745	6,360,483	6.0%	3.1%
Solid Waste	2,905,119	3,262,983	12.3%	1.6%
Central Services	13,258,681	13,887,989	4.7%	6.9%
Total Public Works	\$22,163,545	\$23,511,455	6.1%	11.6%
Leisure Services	10,506,447	10,812,162	2.9%	5.4%
Total Culture & Recreation	\$10,506,447	\$10,812,162	2.9%	5.4%
Housing & Community Development	3,003,466	3,417,591	13.8%	1.7%
Economic Development	853,030	819,568	-3.9%	0.4%
Planning & Zoning	1,404,096	1,340,038	-4.6%	0.7%
Building Inspection (Cmty Protection Div)	1,219,433	1,260,342	3.4%	0.6%
Cooperative Extension Service	288,661	301,923	4.6%	0.1%
Total Housing and Development	\$6,768,686	\$7,139,462	5.5%	3.5%
Quasi-Governmental Agencies	7,325,295	7,712,895	5.3%	3.8%
Debt Service	1,314,022	1,315,840	0.1%	0.7%
Total Expenditures	\$185,385,625	\$195,671,484	5.5%	96.9%
Other Financing Uses/Transfers Out	5,650,457	2,491,349	-55.9%	1.2%
Transfers for Capital	12,557,800	3,837,500	-69.4%	1.9%
Total Other Financing Uses	\$18,208,257	\$6,328,849	-65.2%	3.1%
Total Expenditures & Uses	\$203,593,882	\$202,000,333	-0.8%	100.0%

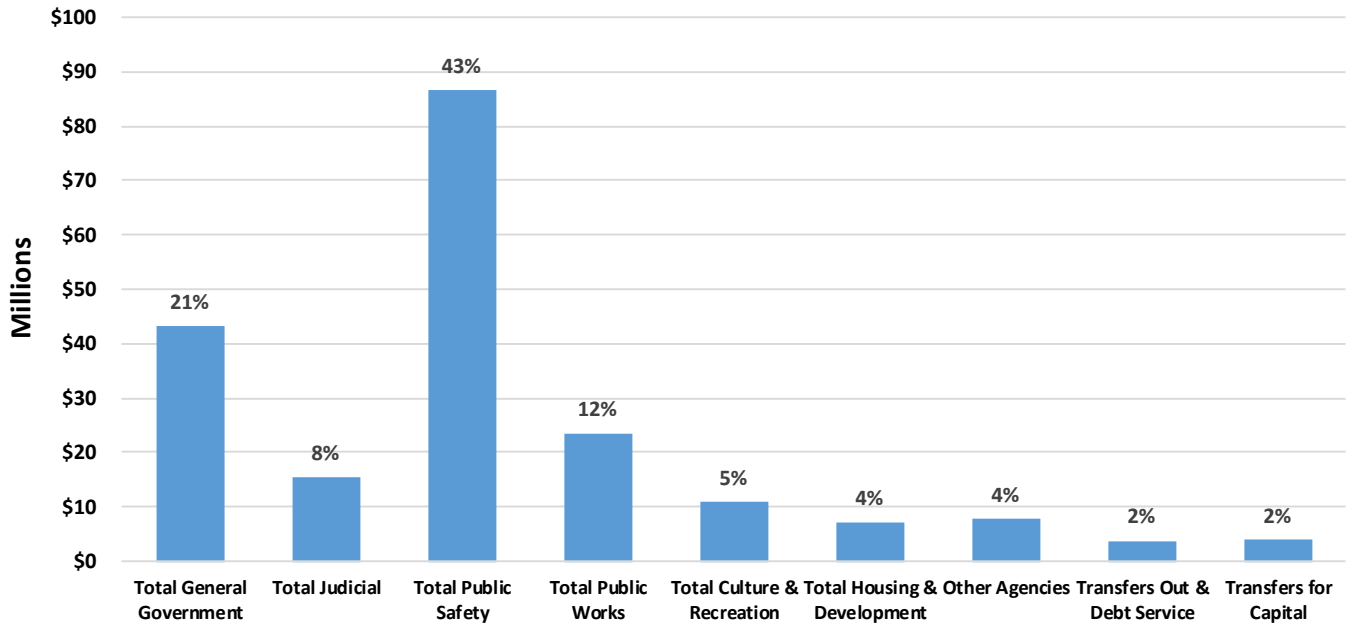
FY26 General Fund Budget Operating Revenues \$202.0 Million (% of Total Revenues)



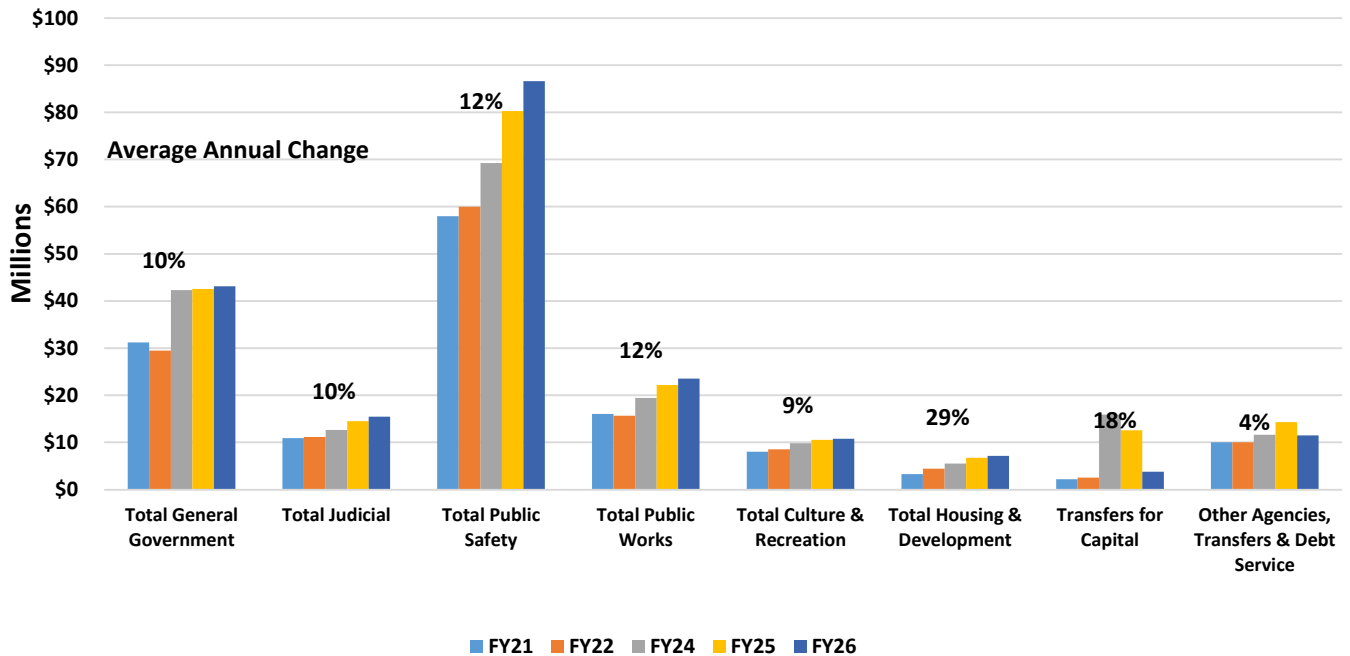
Major Revenues - General Fund Budget Five Year Trend (FY22-FY26)



FY26 General Fund Budget Expenditures
\$202.0 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY22-FY26)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 50% or \$790 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 83% of all General Fund revenues.

Per Capita Revenue by Type		
	FY25	FY26
Property Taxes	\$755	\$790
Sales Tax	\$292	\$300
Other Taxes	\$207	\$217
Charges For Services	\$124	\$141
Fines & Forfeitures	\$13	\$15
Other Revenues	\$87	\$87
Use of Fund Balance	\$112	\$29
Total	\$1,591	\$1,578

General Fund Expenditures: Per capita, ACCGov budgets \$1,578 for FY26 General Fund Services. Approximately 51% 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		
	FY25	FY26
General Government	\$332	\$337
Judicial	\$114	\$121
Public Safety	\$627	\$676
Public Works	\$173	\$184
Culture & Recreation	\$82	\$84
Housing & Development	\$53	\$56
Other Agencies	\$57	\$60
Transfers & Debt Service	\$54	\$30
Capital	\$98	\$30
Total	\$1,591	\$1,578

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 2026 Rate 31.05 mills)



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

\$314,000 (2024– Tax Assessor)

Average Sales Price (Owner Occupied):

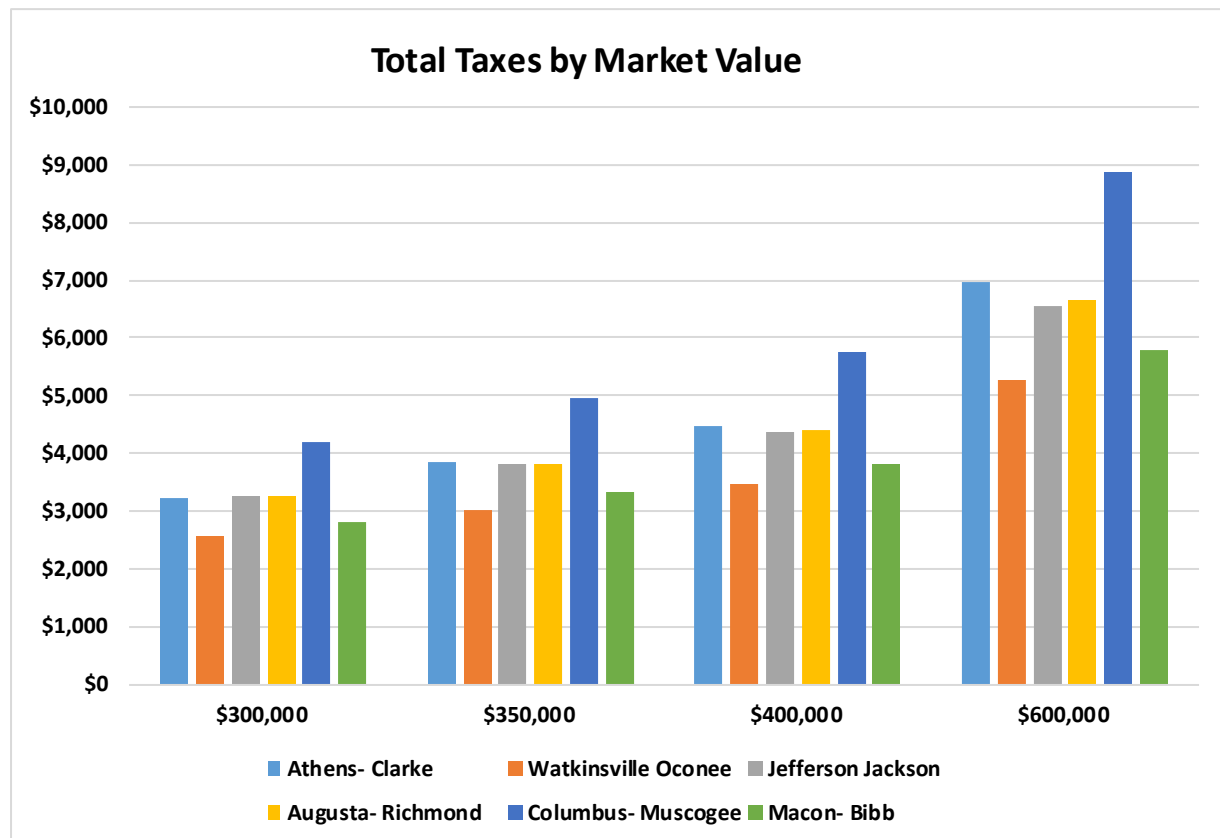
\$355,777 (2024- Tax Assessor)

Estimated Property Taxes for a \$350,000 home in 2024 (with Standard Homestead Exemption - \$25,000 for ACCGov & \$10,000 for CCSD):

ACCGov	\$ 1,408	37%
School	<u>\$ 2,444</u>	<u>63%</u>
Total	\$ 3,852	100%

Comparative Government Services Property Taxes

Using the prior year’s property tax bill for comparison, the combined taxes on a \$350,000 home in Athens-Clarke County for government services (31.05 mills) are the second highest compared to other 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

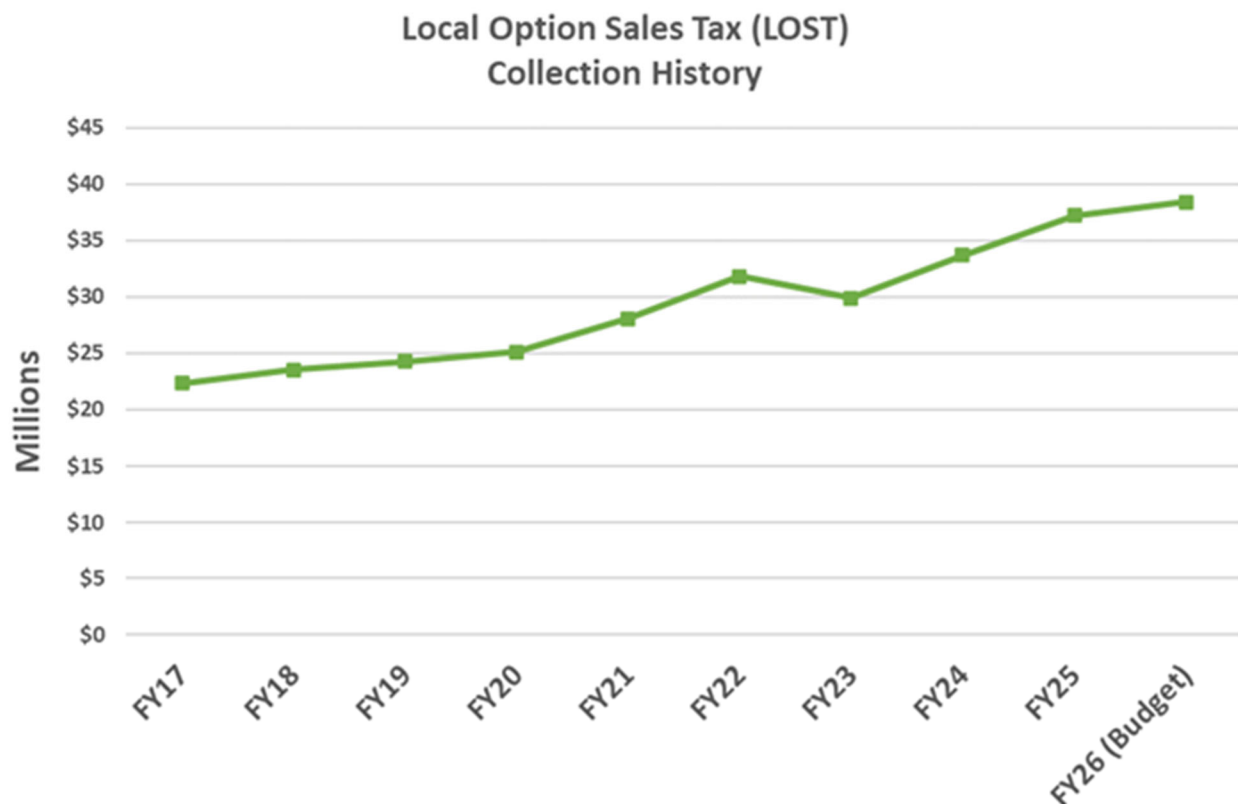
\$0.01 SPLOST (Special Purpose Local Option Sales Tax) Capital Projects

\$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 FY26 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 FY26 Capital Budget for all funds totals \$45.6 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 FY26 include:

General Capital Projects Fund

Facilities Life Cycle Maintenance Program	\$2,500,000
IT Equipment Replacement Program	\$400,000
Self-Contained Breathing Apparatuses (SCBAs)	\$300,000
All Other Projects	\$ 197,500
Subtotal:	<u>\$3,837,500</u>

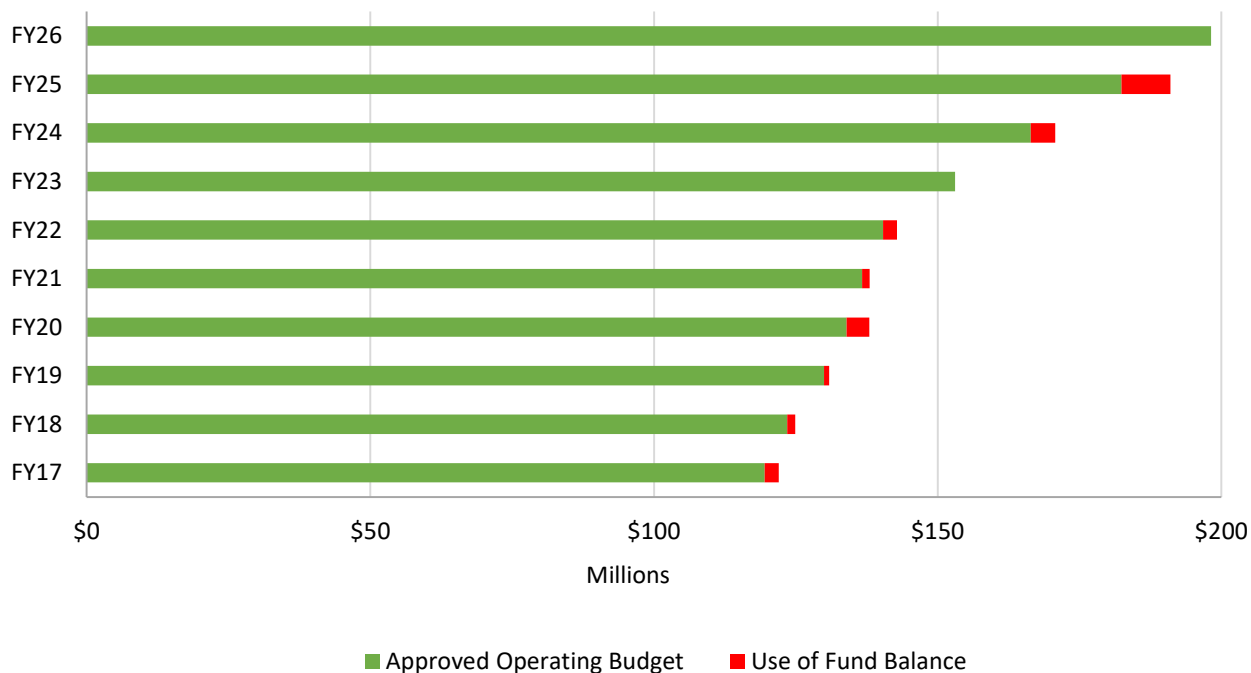
All Other Funds

Rehabilitate and Replace Sewers	\$23,900,000
Fleet Replacement Program	\$4,865,350
Replace and Upgrade Facilities and Equipment	\$4,513,923
Renovate W&S/Meter Mgt Construction Facility	\$3,000,000
Stormwater Improvement Prog / Areawide	\$1,236,000
All Other Projects	\$ 4,284,500
Subtotal:	<u>\$41,799,773</u>
Total Capital Budget - All Funds	\$45,637,273

Budget History and Trends

The FY26 General Fund Operating Budget (not including capital) is \$198.2 million, 3.7% higher than the FY25 Budget. Below is a comparison of operating budgets and the use of fund balance.

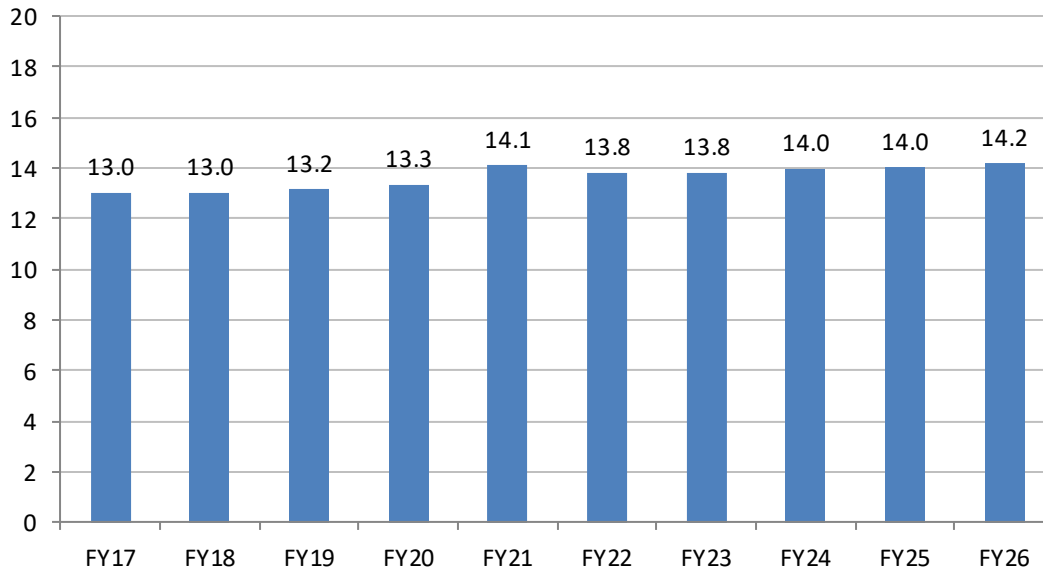
General Fund Approved Operating Budgets (FY17-FY26)



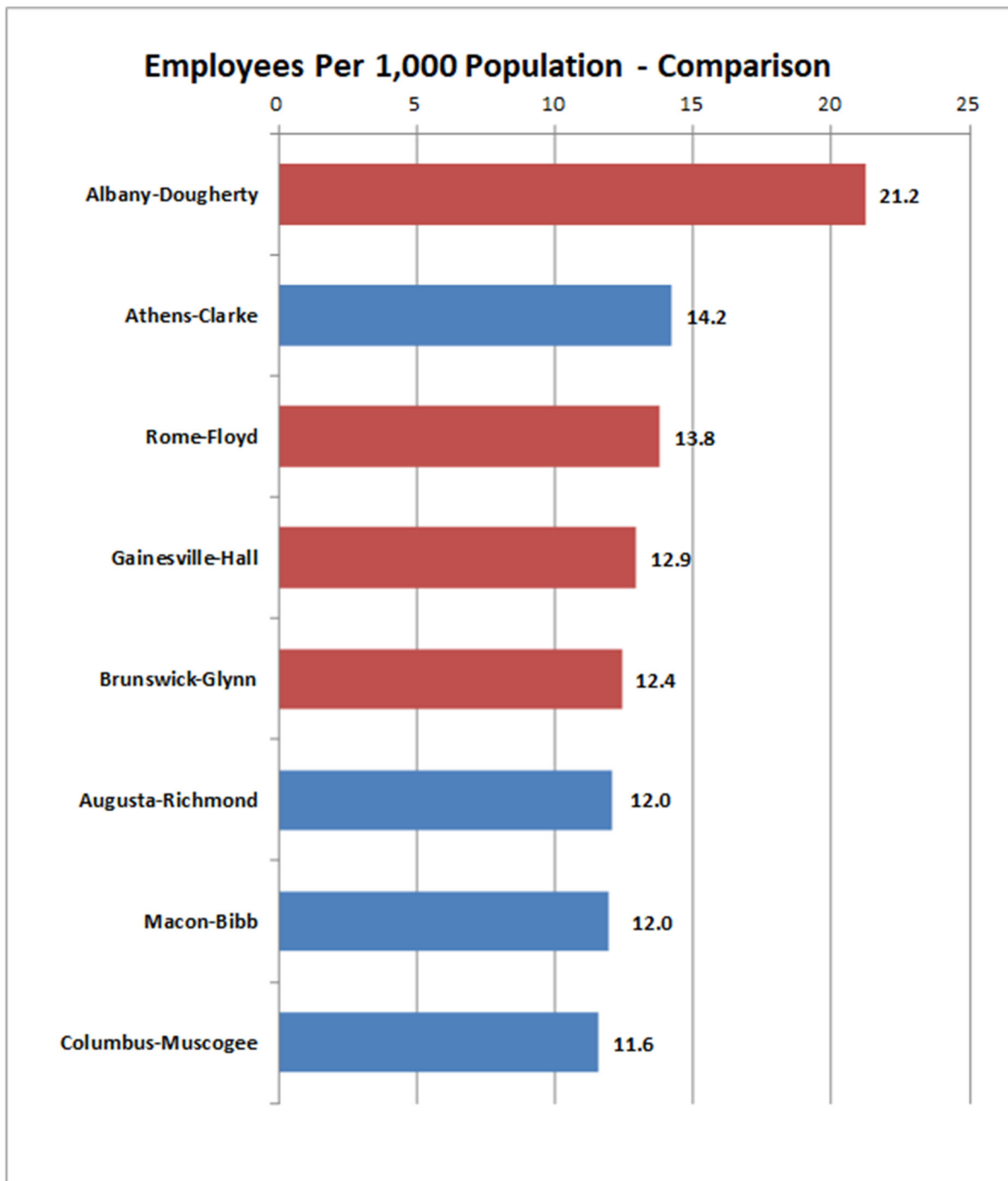
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,820 fulltime authorized employee positions, an increase of 23 positions compared to the current level.

ACC FULL-TIME EMPLOYEES PER 1,000 RESIDENTS (FY17-FY26)



ACCGov's 14.2 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.

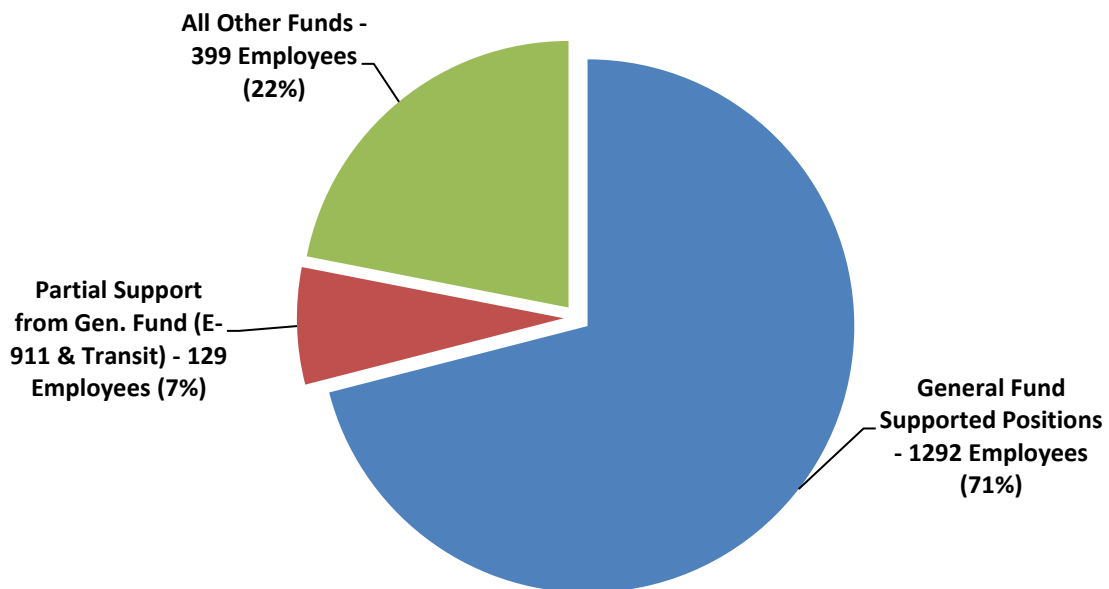
Fulltime Employees - By Function

Total of 1,820



Fulltime Employees - By Funding Source

Total of 1,820



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY25</u>	<u>FY26</u>	<u>Change From FY25 to FY26</u>
Airport	8	8	0
Animal Services	16	16	0
Budget & Strategic Analysis	9	9	0
Attorney	6	6	0
Elections	5	6	1
Building Inspections & Permits	25	26	1
Capital Projects Department	5	5	0
Central Services	103	103	0
Communications	5	5	0
Clerk of Courts	22	22	0
Cooperative Extension	1	1	0
Corrections	48	48	0
District Attorney	23	26	3
Economic Development	6	6	0
Finance	25	25	0
Fire & Emergency Services	198	202	4
Housing & Community Development	17	17	0
Human Resources	25	26	1
Information Technology	24	25	1
Juvenile Court	6	6	0
Leisure Services	76	76	0
Magistrate Court	12	12	0
Manager	6	5	(1)
Mayor and Commission	1	1	0
Clerk of Commission	2	2	0
Municipal Court	11	11	0
Organizational Development	4	4	0
Operational Analysis	4	4	0
People & Belonging	6	6	0
Planning	19	19	0
Police	320	325	5
Probate Court	6	7	1
Public Utilities	202	204	2
Sheriff	195	195	0
Solicitor General	20	20	0
Solid Waste	69	73	4
State Court	8	6	(2)
Superior Courts	40	42	2
Sustainability	4	4	0
Tax Assessor	15	15	0
Tax Commissioner	19	20	1
Transit	83	83	0
Transportation & Public Works	<u>98</u>	<u>98</u>	<u>0</u>
	1,797	1,820	23

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 Budget & Strategic Analysis Department. 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

Goal Area 1: Good Neighbors

- A. Proactively reform systems of accountability to reduce jail recidivism rates and plan for transition and returning residents

- B. Decrease crime and enhance public trust through collaborative strategies between the police and the community, especially to target a reduction in gang activity
- C. Use funds from National Opioids Settlement and other resources to reduce negative effects of drug use on the community

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

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

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

- A. Implement recommendations from the 2023 Minority and Women-Owned Business Enterprise Disparity Study
- 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 housing, and improve equitable housing opportunities in identified disinvested or underinvested areas

Goal Area 5: Safely Move around Athens

- A. Expand multi-modal Transit access to reduce auto dependency and provide greater mobility for Athens residents
- B. 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. Follow through on the commitment to 100% Clean and Renewable Energy resolution