

**THE UNIFIED GOVERNMENT OF  
ATHENS-CLARKE COUNTY**

**FY16**

**BUDGET IN BRIEF**



**ANNUAL OPERATING  
& CAPITAL BUDGET**

**JULY 1, 2015 - JUNE 30, 2016**

This *Budget in Brief* has been produced to provide an overview of the Unified Government of Athens-Clarke County's (ACCUG) Annual Operating and Capital Budget for Fiscal Year 2016 (July 1, 2015 – June 30, 2016). This document provides a brief and understandable summary of the FY16 Budget. We hope that you find this document a helpful tool in understanding the financial plan for Athens-Clarke County for the upcoming year.

A more detailed copy of the FY16 Budget can be viewed at the Clerk of Commission's Office, Room 204 of City Hall, the Athens Regional Library on Baxter Street, or at Athens-Clarke County's website <http://www.athensclarkecounty.com/budget>.

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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

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## **Mayor and Commission**

Mayor	Nancy Denson
Commissioner - District 1	Sharyn Dickerson
Commissioner - District 2	Harry Sims
Commissioner - District 3	Melissa Link
Commissioner - District 4	Allison Wright
Commissioner - District 5	Jared Bailey
Commissioner - District 6	Jerry NeSmith
Commissioner - District 7	Diane Bell
Commissioner - District 8	Andy Herod
Commissioner - District 9	Kelly Girtz
Commissioner - District 10	Mike Hamby
Manager	Alan Reddish

## **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: 120,310  
UGA Enrollment: 34,536 (Fall 2013)  
Land Area: 122 square miles or 78,000 acres  
Median Age: 25.7 (2010 US Census Bureau)  
Median Household Income: \$30,880 (2010 US Census Bureau)

### **Major Attractions:**

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

### **Principal Employers:**

University of Georgia  
Athens Regional Medical Center  
Clarke County School District  
Pilgrim's Pride Poultry Company  
Athens-Clarke County Government  
St. Mary's Health Care System

Median Price of an Existing Home (Owner Occupied):  
\$175,000 (2014 – Board of Assessors)

Estimated Property Taxes for a \$175,000 home in 2014 (with Standard Homestead Exemption):

ACCUG	\$ 837	41%
School	\$ 1,200	58.8%
State	<u>\$ 3</u>	<u>0.02%</u>
Total	\$ 2,040	100%

## **Annual Budget Development Process**

The Annual Operating and Capital Budget is the financial plan for raising revenues and expending funds for all Athens-Clarke County departments, offices and constitutional officials.

The process to develop the Annual Operating and Capital Budget begins about nine months prior to the beginning of the fiscal year. Departments and Constitutional Officials submit Operating and Capital Budget requests for review by the Manager and the Mayor. 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 5 year Capital Improvement Plan (CIP).
January	Departments Submit Operating Budget Requests.
February	Mayor & Commission review Budget Requests from Independent Agencies.
February - March	Manager and Mayor meet with Department and Constitutional Officials to review Budget requests.
April	Mayor sends Recommended Budget to Commission.
May	Commission reviews Mayor Recommended Budget.
June	Commission adopts Budgets for next fiscal year and establishes the property tax millage rate.
July	Budget for next fiscal year begins on July 1.

## **FY16 Significant Budget Issues**

- This budget maintains the current property tax millage rate of 13.95. The homeowner of a median priced home in Athens-Clarke County will continue to pay similar or lower property taxes than many neighboring communities and similar sized communities in the state.
- This Budget includes the following increases to support new initiatives:
  - Sunday Bus Service: An additional \$293,000 in General Fund Support, along with \$71,000 of anticipated farebox revenue, to cover the expense (\$364,000) of a pilot program to provide Sunday Transit service from approximately 8 a.m. to 10 p.m.
  - Police On-Officer Cameras: This Budget includes \$50,000 in additional operating expenditures and \$50,000 in added capital funding to support the on-officer camera program launched in FY15. The operating expenses will fund annual data storage and maintenance for the 142 officer-worn cameras. The capital funding will provide a source for future replacements of cameras.
  - Citizen Surveys: \$15,000 is included for participation in the NCS program to gather citizen opinions across a wide range of community livability issues in order to strengthen service delivery, strategic planning and budgeting.
  - Additional Superior Court Judge: Operating funding of \$51,300 is included for an additional Superior Court Judge. For FY16, the state has approved an additional Superior Court Judge position for the Western Judicial Circuit (which includes Athens-Clarke and Oconee Counties) to take office April 1, 2016.
- Economic Development: The FY16 Budget includes an additional \$350,000 in annual support for Economic Development projects. The Mayor and Commission are currently reviewing an opportunity

to partner with a local company to significantly expand their operations which will increase employment and the tax base in the coming years.

- This Budget includes operating support for the following SPLOST funded facilities:
  - New Jail Opens Fall of 2015: The FY16 Budget continues to plan for and support SPLOST funded facilities, in particular the new Jail set to be in operation in the fall of 2015. The Budget includes the addition of \$336,000 to fund operating costs and six positions (five in Sheriff, one Central Services) for nine months to support and maintain the new Jail. This is in addition to fully funding eleven positions approved in FY15 and seven positions approved in FY14.
  - The Budget also includes a total of \$57,000 in operating support for other SPLOST projects, such as the Integrated Public Safety/Judicial Information System, the Greenspace Acquisition Program, the Ware-Lyndon House Historic Garden, the Police Evidence Facility, the Animal Shelter Expansion, Satterfield Park renovations, North Oconee River and Pulaski Creek Greenways, and Rails to Trails Network Project.
- In support of the Mayor and Commission goals, the FY16 Budget includes funding to continue to recruit, retain, and reward ACCUG employees. Across all funds, the Budget includes \$1.9 million to provide a 2.25% market and pay table adjustment to recruit and retain employees whose work performance meets or exceed job requirements. For the FY16 Budget, no funding is included for the Performance Management Program component of ACCUG's pay plan. This Budget will continue to fully fund ACCUG's commitment to employee and retiree pension and health care obligations.



- This Budget includes a total of 1,619 full-time authorized positions, which is a net increase of one full-time authorized position compared to the current level. The authorized level of full-time positions will remain around 14 per thousand of ACC population, as it has since 1991.

## **Mayor and Commission Goals and Objectives for FY16**

Goals and objectives reviewed by the Mayor and Commission on January 13, 2015 and adopted on March 3, 2015, helped to guide the development of the FY16 Budget. Resources have been set aside for some of the objectives. However, many of the objectives are operational and will be achieved with the resources established in this budget.

### **A. Engage the community in visioning the future of Athens-Clarke County.**

#### *Short Term Strategy:*

- In FY16, research best practices and assess the status and progress of past visioning efforts to glean lessons learned.
- Participate in the National Citizen Survey.
- Develop a dashboard system to track goals and strategies and implementation status of various plans.

FY16 Budget: The FY16 Budget includes \$15,000 in the Manager's Office to participate in the National Citizen Survey (NCS) program which gathers resident opinion across a range of community livability issues. Communities using the NCS have reported that the tool improved service delivery, strengthened communications with community stakeholders and helped leaders identify clear priorities for use in strategic planning and budget setting.

#### *Long Term Strategy:*

- Engage the community in a visioning process rather than announcing the M&C's plan. Use such a process and initiative to create a long-term plan that utilizes community buy-in and coordinates more effectively with other community institutions.

**B. Provide infrastructure that is supportive of sustainable growth, is environmentally sensitive, and is fiscally sound.**

**Objectives**

**Energy Conservation:**

*Short Term Strategy:*

- Research feasibility of solar and other alternative/renewable energy sources in high energy consumption facilities.
- Evaluate and create a phased implementation plan for energy conservation measures where practical in all Unified Government operations in conjunction with life-cycle replacement programs and capital renovations and improvements for the purpose of reducing energy consumption by 15% per square foot as compared to FY07.

FY16 Budget: Funds \$20,000 from the Capital Budget to implement proven energy saving measures and an audit to identify other potential energy saving measures. This funding is in addition to the \$970,000 approved in the SPLOST 2011 program for Energy Sustainability projects.

**Water Supply:**

*Short Term Strategy:*

- In FY16, educate citizens and constituents on conservation and protection efforts.
- In FY15, identify additional water supply resources and begin preliminary evaluation of those resources.

*Long Term Strategy:*

- Explore reuse opportunities for commercial and residential users.
- Survey old sewer lines and develop replacement strategies with funding options.

## Solid Waste Management:

### *Short Term Strategy:*

- In FY16, maintain reductions of not less than 45% per capita in the amount (measured in pounds), of Athens-Clarke County community generated solid waste directed toward landfills compared to such volumes in FY10 and continue positive efforts in support of achieving 2018 reduction goals.
- Implement the Center for Hard to Recycle Materials (CHaRM) facility.
- More aggressively pursue partnerships and educational opportunities with multi-family housing complexes.

FY16 Budget: In addition to SPLOST funded equipment to operate the CHaRM facility, an additional \$50,000 is funded in the Capital Budget for site improvements. As this project further develops and site costs are finalized, the remaining funding gap (approx. \$200,000) could be appropriated from reprogrammed SPLOST funds as they become available. The FY16 Landfill Budget fully funds operating expenses for the CHaRM facility in the coming year.

### *Long Term Strategy:*

- Achieve reductions of not less than 60% by 2018, and 75% by 2020 per capita in the amount (measured in pounds) of Athens-Clarke County community generated solid waste directed toward landfills compared to such volumes in FY10.

## Greenway Master Plan:

### *Short Term Strategy:*

- In FY16, submit a comprehensive update to the Greenway Master Plan and Level 1 and Level 2 maps.

*Long Term Strategy:*

- Continue to develop and implement the Greenway Master Plan and Rail to Trail Corridor.

Sustainability Plan:

*Short Term Strategy:*

- In FY16, work with community environmental and transportation groups and Unified Government staff, define the major components of a sustainability plan, and identify benchmarks for success.

**C. Enhance and sustain the quality of life in Athens-Clarke County.**

**Objectives**

Reverse the deterioration of multi-family housing:

*Short Term Strategy:*

- In FY16, engage housing partners to discuss issues identified in the multi-family housing inventory/survey, as well as strategies recommended in the Workforce Housing Study.
- Apply for the Georgia Initiative for Community Housing (GICH) grant program.
- Work with the state to develop incentives for public/private solutions.
- Evaluate and report the impact of implementing principles of inclusionary zoning to new developments.

*Long Term Strategy:*

- Integrate an improvement strategy into land use planning processes, considering the strategies recommended from the Workforce Housing Study.

## Improve multi-transportation programs in ACC:

### *Short Term Strategy:*

- In FY16, complete study of local transportation systems to identify potential efficiency improvements.
- In FY16, identify and evaluate the cost and benefits of additional alternative transportation options that could be accelerated within the SPLOST program.
- Continue to explore options for traffic calming, pedestrian safety measures, and sidewalk projects and sidewalk installations to include amending ordinance language as necessary to encourage more sidewalk development.
- Implement a Complete Streets Ordinance applicable to all development.

FY16 Budget: The Budget includes a pilot program to expand Transit Services to Sunday (net cost of \$293,000). Also, an increase of \$139,000 of General Fund support totaling \$2,037,000, to match the estimated FY16 Federal Operating Assistance Grant and maintain current services. The Capital Budget funds \$54,000 in local grant match for facility improvements and maintenance. Finally, the Capital Budget includes \$180,000 in FY16 to fund pedestrian and bicycle safety projects, as well as traffic calming improvements throughout Athens-Clarke County.

### *Long Term Strategy:*

- Evaluate different opportunities to increase the frequency and scope of transit service.
- Seek funding to preserve and protect current transportation infrastructure.
- Implement strategies and track progress of recommendations from completed Transit Development Plans.

## Planning Special Works Projects:

### *Short Term Strategy:*

- Allocate resources for the development and implementation of the Planning Department special works programs as approved and scheduled (Infill development, Prince and Oak/Oconeec Corridor studies, etc.)
- Conduct a study recommending improvements of downtown design guidelines.

FY16 Budget: The Budget includes the addition of one full-time Planner position to support the Planning Department's ongoing and special work programs.

## Workforce Housing Assessment:

### *Short Term Strategy:*

- In FY16, complete a workforce housing needs assessment to identify deficiencies within the existing housing stock and development strategies to encourage housing diversity.

## Community Internet Access Assessment:

### *Short Term Strategy:*

- Explore the status of internet access in rural areas to determine potential opportunities for providing broadband and fiber in underserved areas.

**D. Recruit and retain a workforce with the skills to meet the diverse needs of the Athens Clarke County community.**

**Objectives**

Pension Benefits:

*Long Term Strategy:*

- Amend the Defined Benefit Pension Plan to provide incentives for retaining long-term employees.

Compensation and Benefits Plan:

*Short Term Strategy:*

- Examine ongoing education opportunities for current employees (i.e. tuition reimbursement program) to enhance career training.

FY16 Budget: The Budget adds \$65,000 to the Human Resources Operating Budget for a tuition assistance program for ACCUG employees. The program will be developed for implementation during the FY16 fiscal year.

*Long Term Strategy:*

- Annually adopt, as part of the budget process, adjustments to the Unified Government's compensation and benefits plan to retain a competitive compensation position with peer communities.

FY16 Budget: This Budget provides funding for a 2.25% market and pay table increase.

**E. Establish more efficient criminal justice processes.**

*Short Term Strategy:*

- In FY16, appoint a Criminal Justice Coordinating Committee to identify any remaining Criminal Justice Task Force recommendations that should be implemented; to define and track



measurable objectives using data throughout the local criminal justice system; and to seek input from the system's key agency officials on a quarterly basis to promote continuous process improvements and reduce recidivism.

- Examine findings and identify potential strategies from research performed by the Youth Development-Gang Prevention initiative.

**F. Develop and implement corridor plans for areas such as Prince Avenue, Jefferson Road, Lexington Highway, and Atlanta Highway which are expected to experience heavy growth over the next 20 years.**

### **Objectives**

#### **Corridor Plans:**

##### *Short Term Strategy:*

- In FY16, identify and select the next corridors, or business district, for study under ACCUG gateway and corridor program.
- Identify funding and partnership opportunities to implement corridor study recommendations.

##### *Long Term Strategy:*

- Work with the State of Georgia to identify tax incentives to retain existing jobs and business along commercial corridors.

**G. Ensure continued efficiency and effectiveness of ACC Government Departments, Offices, and Agencies**

##### *Short Term Strategy:*

- Examine the Economic Development Department to determine need for small business development support staff.
- Explore different models for program delivery for Leisure Services activities and programs.

- Better define economic development incentives and outreach strategies that would be responsive to industry and small business needs for use by the Economic Development Department.
- Review the annual distribution of Hotel/Motel Tax funds and develop a plan for future distribution of these funds.

FY16 Budget: The Budget provides funding (\$42,500) to the Internal Auditor (Office of Operational Analysis) to engage a consultant to review organizational structures for Leisure Services.

## **Structure of Budgets**

The ACCUG Budget is split into a number of Funds, or separate units for accounting and 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 18 and 19.

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 FY16 General Fund Operating Budget totals \$113.3 million, and the General Fund Budget for Capital Projects is \$5.1 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages 20 and 21.

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 and others. Budgets for Special Revenue Funds in FY16 total \$11.3 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 FY16 total \$5.7 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 FY16 total \$71.7 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 FY16 total \$21.6 million.

# SUMMARY FY2016 BUDGET ALL FUNDS

	<u>FY15 BUDGET</u>	<u>FY16 BUDGET</u>	<u>% INC/ (DEC)</u>	<u>% OF TOTAL</u>
<b>REVENUES:</b>				
PROPERTY TAXES	\$49,631,400	\$50,451,800	1.7%	22.1%
SALES TAX	\$20,500,000	\$22,350,000	9.0%	9.8%
OTHER TAXES	\$22,297,500	\$23,247,500	4.3%	10.2%
LICENSES & PERMITS	\$2,274,000	\$2,312,000	1.7%	1.0%
INTERGOVERNMENTAL REVENUES	\$5,530,836	\$6,269,391	13.4%	2.7%
CHARGES FOR SERVICES	\$92,246,024	\$96,839,005	5.0%	42.4%
FINES & FORFEITURES	\$4,181,100	\$4,426,100	5.9%	1.9%
OTHER REVENUES	\$1,065,374	\$952,123	-10.6%	0.4%
TRANSFERS IN FROM OTHER FUNDS	<u>\$7,873,006</u>	<u>\$9,323,310</u>	18.4%	4.1%
<b>TOTAL REVENUES</b>	\$205,599,240	\$216,171,229	5.1%	94.6%
USE FUND BALANCE	\$5,521,472	\$6,787,495	22.9%	3.0%
USE OF NET ASSETS BALANCE	<u>\$11,724,236</u>	<u>\$5,531,565</u>	-52.8%	2.4%
 SUB-TOTAL REVENUE & OTHER SOURCES	\$222,844,948	\$228,490,289	2.5%	100.0%
LESS INTERFUND TRANSFERS (1)	<u>(\$23,790,806)</u>	<u>(\$26,410,799)</u>	11.0%	
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u><b>\$199,054,142</b></u>	<u><b>\$202,079,490</b></u>	1.5%	
 <b>EXPENDITURES (BY FUND):</b>				
GENERAL FUND	\$112,819,864	\$118,225,757	4.8%	51.7%
 <u>SPECIAL REVENUE FUNDS:</u>				
EMERGENCY TELEPHONE SYSTEM (E911)	\$2,464,905	\$2,527,169	2.5%	1.1%
HOTEL/MOTEL TAX FUND	\$2,250,000	\$2,645,000	17.6%	1.2%
SPECIAL PROGRAMS & INITIATIVES FUND	\$1,457,113	\$1,775,329	21.8%	0.8%
COMMUNITY DEV. BLOCK GRANT (CDBG)	\$1,269,701	\$1,208,687	-4.8%	0.5%
GRANTS FUND	\$994,759	\$1,091,813	9.8%	0.5%
BUILDING INSPECTION FUND	\$815,861	\$920,346	12.8%	0.4%
SUPPORTIVE HOUSING GRANT FUND	\$405,334	\$400,000	-1.3%	0.2%
HUD HOME GRANT FUND	\$244,250	\$362,341	48.3%	0.2%
ALTERNATIVE DISPUTE RESOLUTION PRGM	\$187,201	\$192,079	2.6%	0.1%
SHERIFF INMATE FUND	\$70,000	\$70,000	0.0%	0.0%
CORRECTIONS INMATE FUND	<u>\$15,000</u>	<u>\$15,000</u>	0.0%	0.0%
SUB-TOTAL SPECIAL REVENUE FUNDS	\$10,174,124	\$11,207,764	10.2%	4.9%
 <u>CAPITAL PROJECT FUNDS:</u>				
GENERAL CAPITAL PROJECTS FUND	\$4,125,700	\$5,077,300	23.1%	1.9%
PUBLIC FACILITIES AUTHORITY FUND	\$547,847	\$546,135	-0.3%	0.2%
ECON. DEV. CAPITAL PROJECT FUND	\$44,500	\$44,500	0.0%	0.0%
DEV. AUTH. CAPITAL PROJECTS FUND	<u>\$19,500</u>	<u>\$19,500</u>	0.0%	0.0%
SUB-TOTAL CAPITAL PROJECT FUNDS	\$4,737,547	\$5,687,435	20.1%	2.1%

# SUMMARY FY2016 BUDGET ALL FUNDS

	<u>FY15 BUDGET</u>	<u>FY16 BUDGET</u>	<u>% INC/ (DEC)</u>	<u>% OF TOTAL</u>
<u>ENTERPRISE FUNDS:</u>				
WATER & SEWER FUND	\$51,951,912	\$49,889,874	-4.0%	21.8%
TRANSIT FUND (less depreciation)	\$5,780,377	\$6,016,618	4.1%	2.6%
STORMWATER UTILITY FUND	\$4,611,440	\$4,668,178	1.2%	2.0%
LANDFILL FUND	\$4,285,444	\$4,728,701	10.3%	2.1%
SOLID WASTE COLLECTION FUND	\$4,227,370	\$3,448,759	-18.4%	1.5%
AIRPORT FUND	<u>\$3,191,694</u>	<u>\$2,842,282</u>	-10.9%	1.2%
SUB-TOTAL ENTERPRISE FUNDS	\$74,048,237	\$71,594,412	-3.3%	31.3%
<u>INTERNAL SERVICE FUNDS:</u>				
SELF FUNDED HEALTH INSURANCE FUND	\$12,389,651	\$12,727,053	2.7%	5.6%
FLEET MANAGEMENT FUND	\$3,053,738	\$2,520,617	-17.5%	1.1%
SELF FUNDED INSURANCE & CLAIMS FUND	\$2,698,266	\$3,390,524	25.7%	1.5%
INTERNAL SUPPORT FUND	\$1,680,382	\$1,674,960	-0.3%	0.7%
FLEET REPLACEMENT FUND	<u>\$1,204,000</u>	<u>\$1,200,100</u>	-0.3%	0.5%
SUB-TOTAL INTERNAL SERVICE FUNDS	\$21,026,037	\$21,513,254	2.3%	9.4%
 SUB-TOTAL EXPENDITURES ALL FUNDS	 \$222,805,809	 \$228,228,622	 2.4%	 99.9%
 LESS INTERFUND TRANSFERS (1)	 <u>(\$23,790,806)</u>	 <u>(\$26,410,799)</u>	 11.0%	
 <b>TOTAL OPERATING &amp; CAPITAL     EXPENDITURES</b>	 <b>\$199,015,003</b>	 <b>\$201,817,823</b>	 1.4%	
 DESIGNATED FOR FUTURE CAPITAL & DEBT SERVICE REQUIREMENTS (2)	 \$39,139	 \$261,667	 568.6%	
 TOTAL EXPENDITURES & DESIGNATIONS	 <u>\$199,054,142</u>	 <u>\$202,079,490</u>	 1.5%	

NOTES: (1) - Interfund Transfers represent charges and transfers between ACCUG funds. The amount of these inter-fund charges and transfers are subtracted from the revenue and expenditure totals to avoid "double counting".

(2) - For comparison purposes, Transit depreciation expense was not included in the numbers above.

# SUMMARY FY2016 BUDGET GENERAL FUND

	<u>FY15 BUDGET</u>	<u>FY16 BUDGET</u>	<u>% INC/ (DEC)</u>	<u>% OF TOTAL</u>
<b>REVENUES:</b>				
PROPERTY TAXES	\$49,631,400	\$50,451,800	1.7%	41.1%
SALES TAX	\$20,500,000	\$22,350,000	9.0%	20.4%
OTHER TAXES	\$20,047,500	\$20,747,500	3.5%	17.9%
LICENSES PERMITS	\$1,424,000	\$1,512,000	6.2%	1.0%
INTERGOVERNMENTAL REVENUES	\$848,000	\$948,000	11.8%	1.0%
CHARGES FOR SERVICES	\$11,070,138	\$11,658,600	5.3%	7.5%
FINES & FORFEITURES	\$3,440,100	\$3,551,100	3.2%	3.0%
OTHER REVENUES	\$473,026	\$483,457	2.2%	1.2%
TRANSFERS IN FROM OTHER FUNDS	\$35,000	\$66,000	88.6%	1.5%
USE OF FUND BALANCE	<u>\$5,350,700</u>	<u>\$6,457,300</u>	20.7%	5.4%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$112,819,864</u></b>	<b><u>\$118,225,757</u></b>	<b>3.2%</b>	<b>100.0%</b>
<b>EXPENDITURES (BY DEPARTMENT):</b>				
MAYOR AND COMMISSION	\$518,091	\$521,377	0.6%	0.7%
MANAGER (1)	\$1,253,317	\$1,277,933	2.0%	0.7%
ATTORNEY	\$615,847	\$638,602	3.7%	0.6%
AUDITOR	\$229,016	\$270,079	17.9%	0.2%
FINANCE	\$1,929,333	\$1,976,820	2.5%	1.9%
HUMAN RESOURCES	\$1,125,489	\$1,185,654	5.3%	1.3%
TAX COMMISSIONER	\$1,361,011	\$1,416,428	4.1%	1.2%
BOARD OF TAX ASSESSORS	\$1,008,400	\$1,046,555	3.8%	1.0%
BOARD OF ELECTIONS	\$438,986	\$446,605	1.7%	0.3%
HUMAN & ECONOMIC DEVELOPMENT	\$303,159	\$318,285	5.0%	0.3%
COMPUTER INFORMATION SERVICES	\$2,756,916	\$2,900,396	5.2%	2.1%
ECONOMIC DEVELOPMENT	\$390,163	\$469,658	20.4%	0.0%
OTHER GENERAL ADMINISTRATION	<u>\$5,643,755</u>	<u>\$5,647,100</u>	0.1%	4.0%
TOTAL GENERAL GOVERNMENT	\$17,573,483	\$18,115,492	3.1%	14.5%
SUPERIOR COURTS	\$2,477,861	\$2,859,309	15.4%	1.1%
CLERK OF COURTS	\$1,063,362	\$1,101,101	3.5%	0.9%
STATE COURT	\$640,845	\$660,744	3.1%	0.6%
SOLICITOR GENERAL	\$1,104,882	\$1,131,617	2.4%	0.9%
DISTRICT ATTORNEY	\$934,054	\$985,345	5.5%	0.8%
SHERIFF	\$15,374,009	\$15,964,144	3.8%	12.4%
JUVENILE COURT	\$398,563	\$397,382	-0.3%	0.3%
MAGISTRATE'S COURT	\$711,085	\$734,741	3.3%	0.6%
CORONER	\$37,393	\$39,657	6.1%	0.0%
PROBATE COURT	\$430,335	\$454,826	5.7%	0.3%
MUNICIPAL COURT	<u>\$591,917</u>	<u>\$604,655</u>	2.2%	0.6%
TOTAL JUDICIAL	\$23,764,306	\$24,933,521	4.9%	18.6%

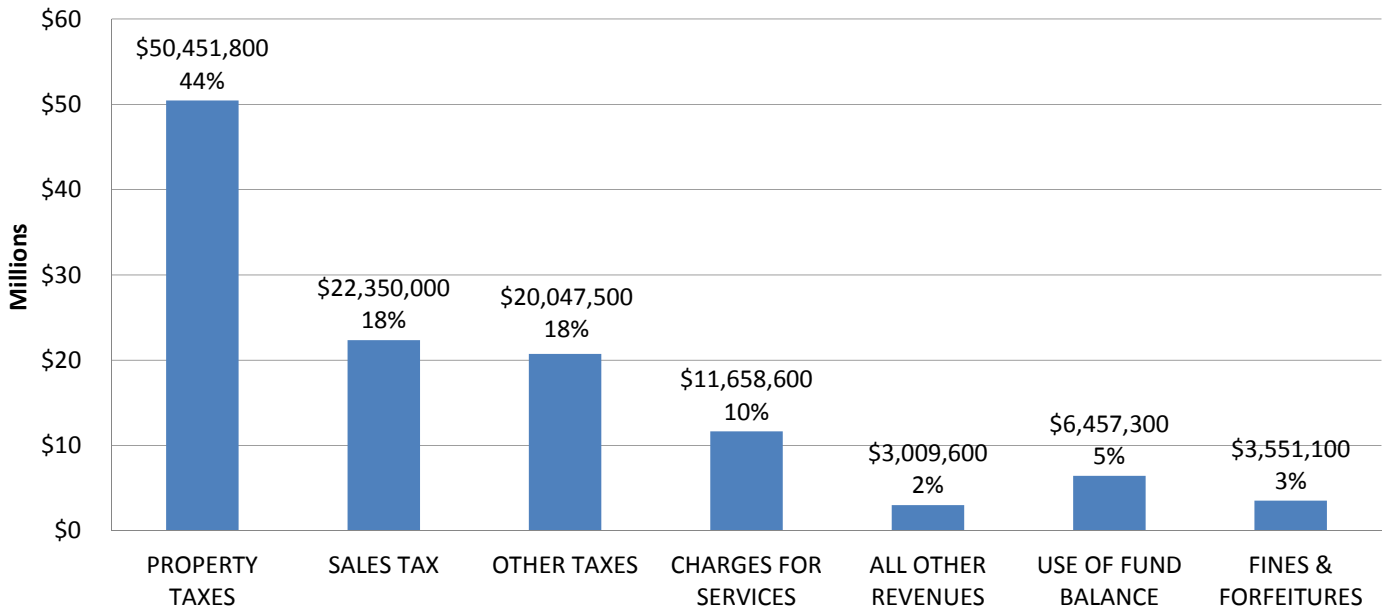
# SUMMARY FY2016 BUDGET GENERAL FUND

<b>EXPENDITURES (BY DEPARTMENT):</b>	<b>FY15 <u>BUDGET</u></b>	<b>FY16 <u>BUDGET</u></b>	<b>% INC/ (DEC)</b>	
POLICE SERVICES	\$20,045,160	\$20,543,413	2.5%	19.3%
FIRE SERVICES	\$12,702,079	\$12,913,743	1.7%	12.3%
CORRECTIONS	<u>\$3,317,829</u>	<u>\$3,406,175</u>	2.7%	2.1%
TOTAL PUBLIC SAFETY	\$36,065,068	\$36,863,331	2.2%	33.6%
 TRANSPORTATION & PUBLIC WORKS	 \$3,838,439	 \$3,939,403	 2.6%	 4.0%
SOLID WASTE	\$706,185	\$768,181	8.8%	0.7%
PLANNING & ZONING	\$1,170,846	\$1,263,816	7.9%	0.7%
BUILDING INSPECTION (Community Protection)	\$739,349	\$757,364	2.4%	1.1%
CENTRAL SERVICES	<u>\$8,361,204</u>	<u>\$9,027,074</u>	8.0%	6.2%
TOTAL PUBLIC WORKS	\$14,816,023	\$15,755,838	6.3%	12.8%
 LEISURE SERVICES	 \$7,156,679	 \$7,315,022	 2.2%	 7.3%
COOPERATIVE EXTENSION SERVICE	<u>\$154,285</u>	<u>\$166,566</u>	8.0%	0.1%
TOTAL CULTURE & RECREATION	\$7,310,964	\$7,481,588	2.3%	7.4%
 INDEPENDENT AGENCIES	 \$4,930,034	 \$4,983,835	 1.1%	 4.2%
DEBT SERVICE	\$676,480	\$1,134,342	67.7%	0.3%
TRANSFERS OUT TO OTHER FUNDS	\$3,532,806	\$4,000,510	13.2%	2.7%
 <b>TOTAL OPERATING EXPENDITURES</b>	 <b>\$108,669,164</b>	 <b>\$113,268,457</b>	 <b>4.2%</b>	 <b>94.2%</b>
 CAPITAL FOR CURRENT SERVICES	 \$3,166,000	 \$4,128,500	 30.4%	 3.5%
CAPITAL FOR ADDITIONS & IMPROVEMENT	<u>\$984,700</u>	<u>\$828,800</u>	-15.8%	2.4%
 <b>TOTAL CAPITAL</b>	 <b>\$4,150,700</b>	 <b>\$4,957,300</b>	 <b>19.4%</b>	 <b>5.8%</b>
 <b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	 <b><u>\$112,819,864</u></b>	 <b><u>\$118,225,757</u></b>	 <b>4.8%</b>	 <b>100.0%</b>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>		



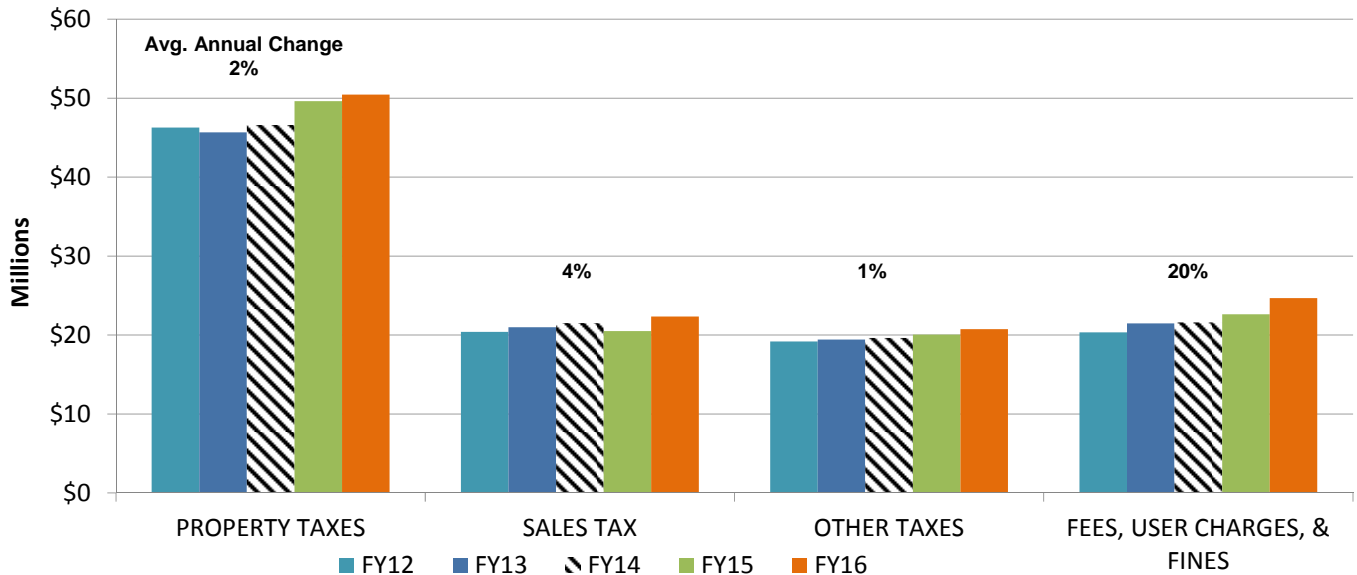
## FY16 GENERAL FUND BUDGET REVENUES

### \$118.2 Million



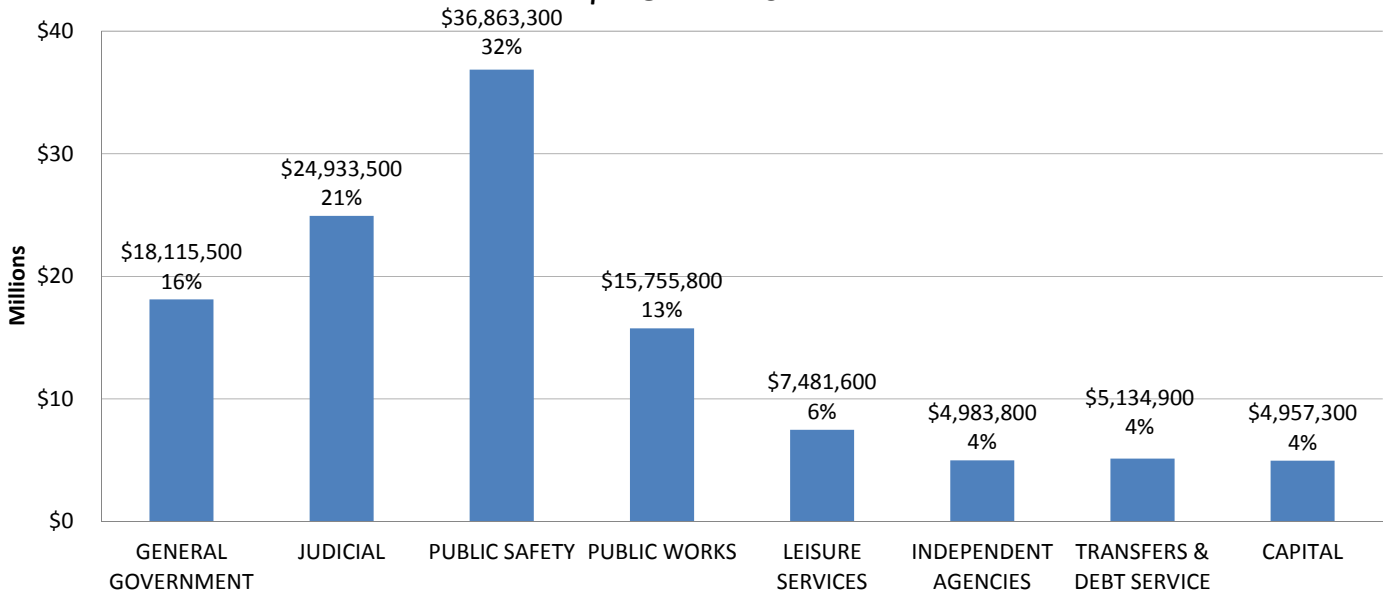
## MAJOR REVENUES - GENERAL FUND BUDGET

### Five Year Trend (FY12 - FY16)



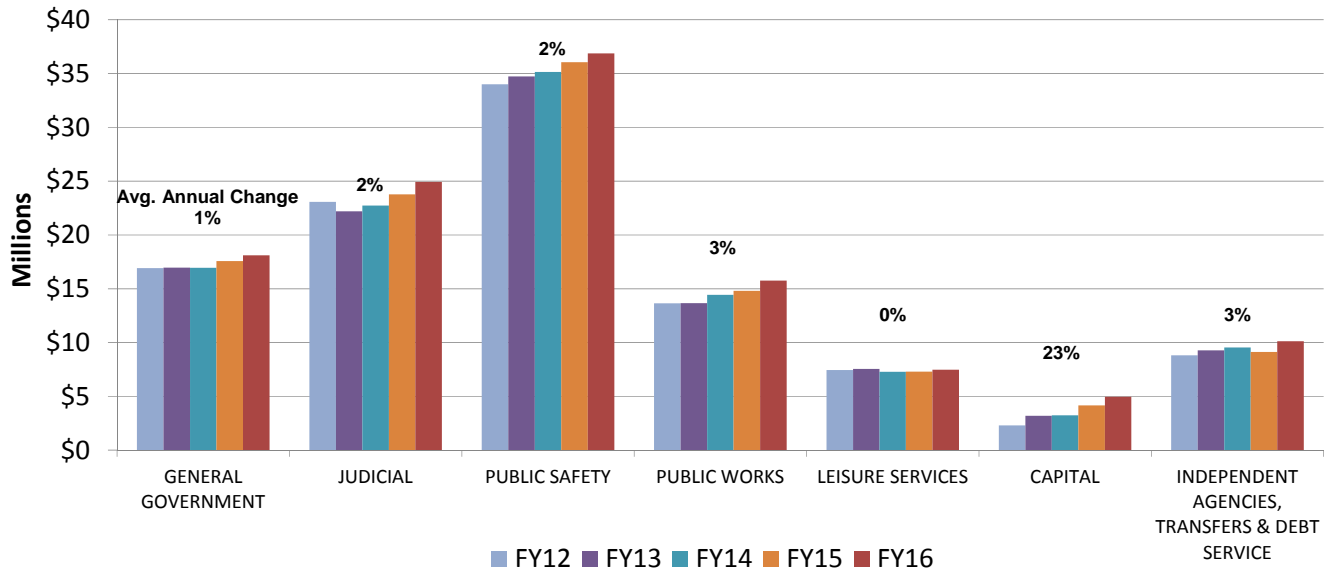
## FY16 GENERAL FUND BUDGET EXPENDITURES

### \$118.2 Million



## EXPENDITURES - GENERAL FUND BUDGET

### Five Year Trend (FY12 - FY16)



## **General Fund Revenues and Expenditures Per Capita**

**General Fund Revenues:** Property taxes account for the largest source of revenue - 44% or \$419 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 80% of all General Fund revenues. On average, each ACC resident will pay \$983 for General Fund services in FY16.

<b>Per Capita Revenue by Type</b>		
	<b>FY15</b>	<b>FY16</b>
PROPERTY TAXES	\$413	\$419
SALES TAX	170	186
OTHER TAXES	167	172
CHARGES FOR SERVICES	92	97
ALL OTHER REVENUES	23	25
USE OF FUND BALANCE	44	54
FINES & FORFEITURES	\$29	\$30
<b>Total</b>	<b>\$938</b>	<b>\$983</b>

**General Fund Expenditures:** More than half of all General Fund dollars are expended in the areas of Public Safety (Police, Fire and the Correctional Institute) and Judicial services (Sheriff, Jail, Courts and prosecuting offices). ACCUG expends approximately \$513 per capita for these services. Departments included in each functional area (Public Works, General Government, etc.) can be found on page 20 and 21.

<b>Per Capita Expenditure by Function</b>		
	<b>FY15</b>	<b>FY16</b>
PUBLIC SAFETY	\$300	\$306
JUDICIAL	198	207
GENERAL GOVERNMENT	146	151
PUBLIC WORKS	123	131
LEISURE SERVICES	61	62
INDEPENDENT AGENCIES	41	41
CAPITAL	35	41
TRANSFERS & DEBT SERVICE	\$35	\$43
<b>Total</b>	<b>\$938</b>	<b>\$983</b>

## Understanding Property Taxes

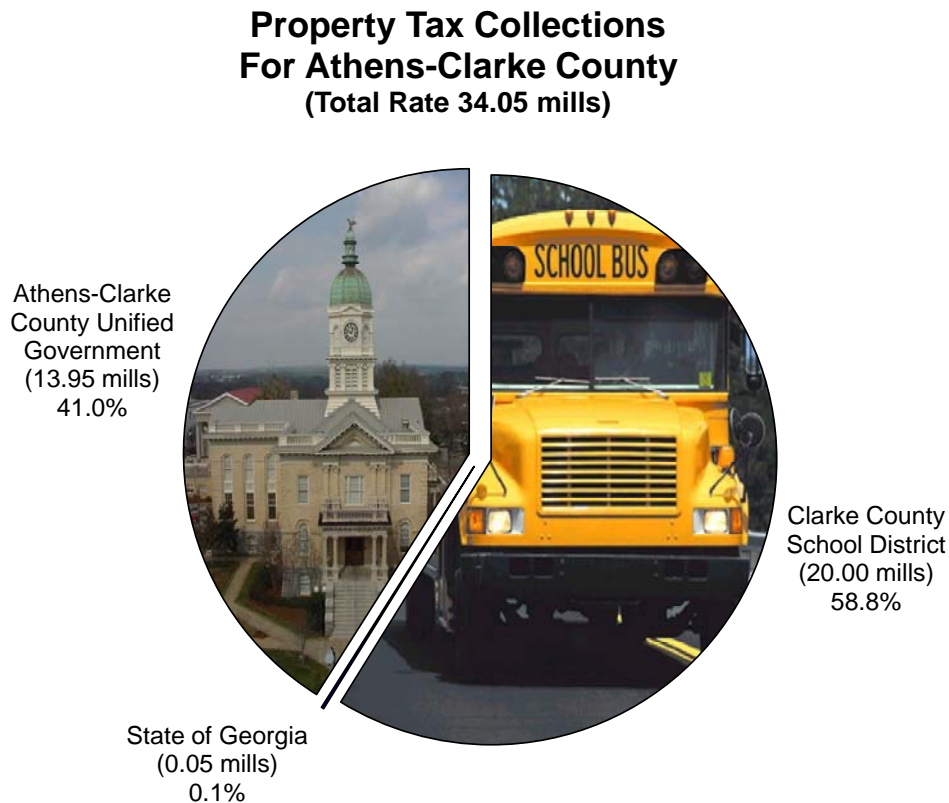
The property tax rate or millage rate is adopted annually for the Unified Government and the Clarke County School System. A tax rate of one mill is equal to a tax of \$1 for every \$1,000 of assessed property value. (Note: the assessed property value is equal to 40% of a property's fair market value).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

Fair Market Value X 40% = Assessed Value

Assessed Value – Exemptions = Taxable Value

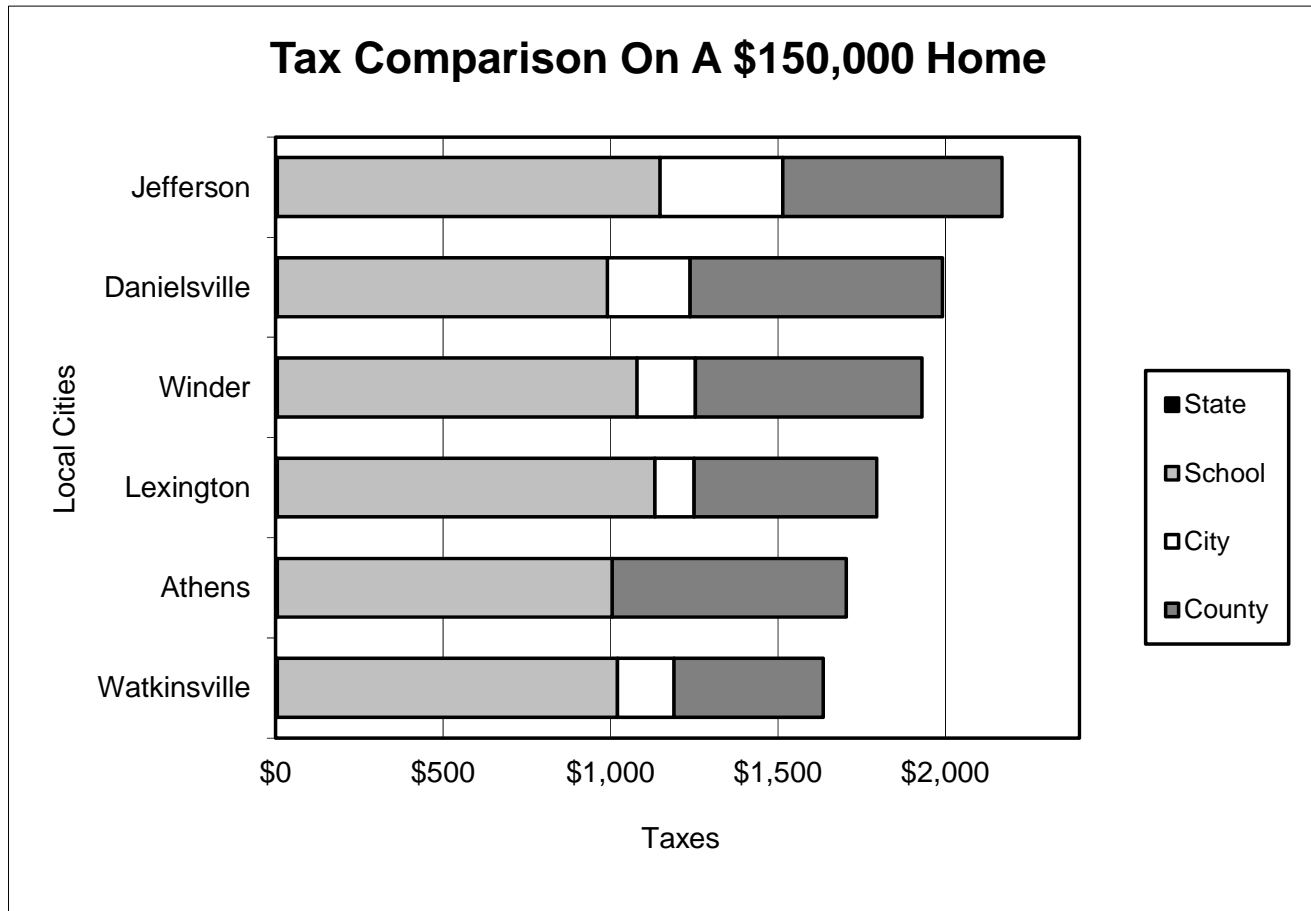
Taxable Value X Tax Rate = Amount of Tax Bill

The millage rate for Athens-Clarke County governmental services for FY16 is 13.95 mills. The Clarke County School Board, which sets its millage rate separate from the ACCUG, set a rate of 20.00 mills for FY16. The State of Georgia rate for FY16 is 0.05 mills.

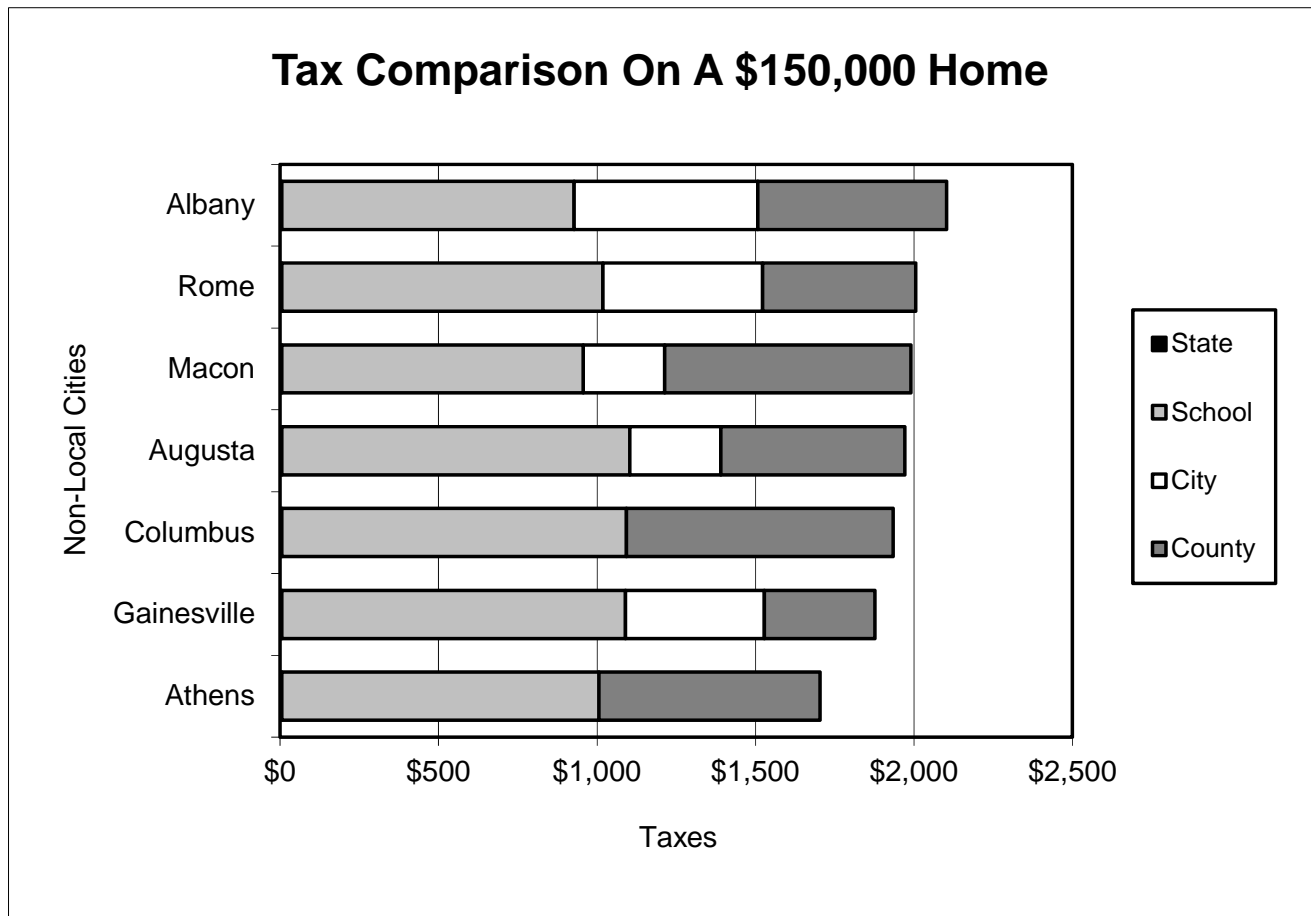


## Comparative Property Taxes for a \$150,000 Home

Using the prior year's property tax bill for comparison, the taxes on a \$150,000 home in Athens-Clarke County for government services and the school system are lower than all but one of the surrounding cities and counties.



In addition, a comparison of similar size cities and counties throughout Georgia shows that Athens-Clarke County property taxes on a \$150,000 are the lowest of the group.



## Understanding Sales Taxes

The tax rate on retail sales in Clarke County is \$0.07 for every \$1.00 of sales, similar to most Georgia counties. The \$0.07 sales tax is divided as follows:

\$0.04 State of Georgia

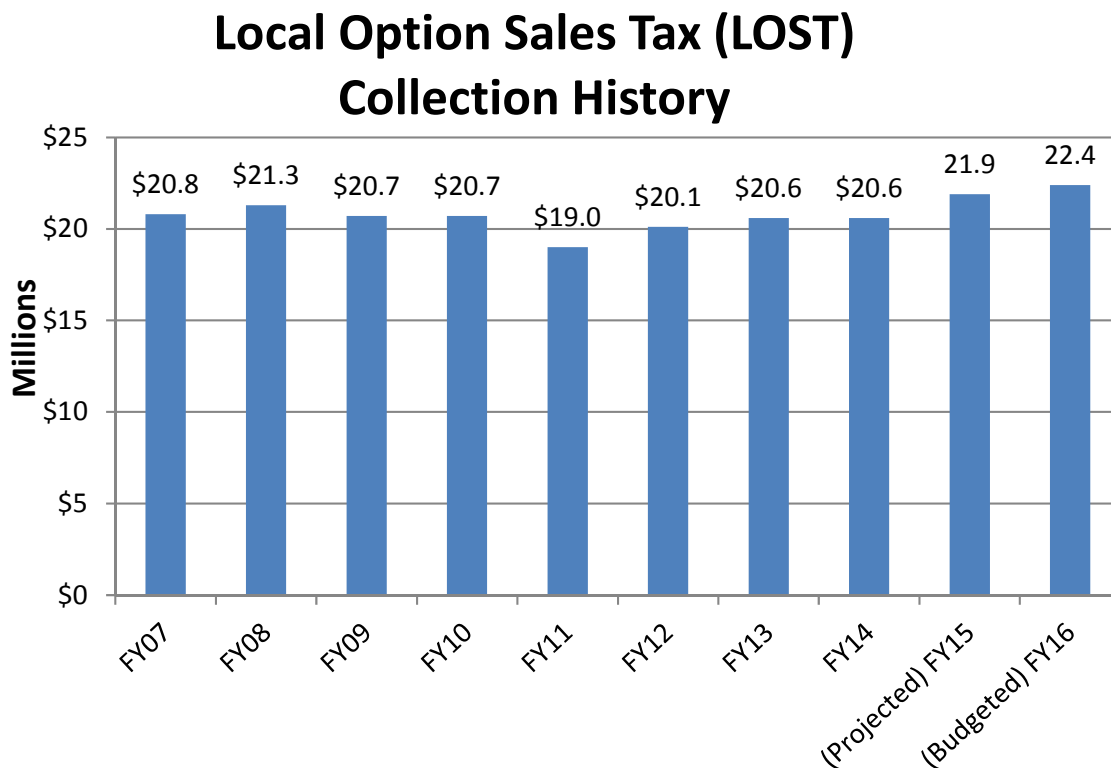
\$0.01 LOST (Local Option Sales Tax) ACCUG General Fund

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

\$0.01 ELOST (Education Special Purpose L.O.S.T.) Projects

\$0.07 Total Sales Tax

The LOST is the only sales tax revenue that goes into the Athens-Clarke County General Fund to fund ongoing operating expenditures. The SPLOST revenues 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 2011) was approved in November 2010 and collections of the tax began in April of 2011. The referendum funds a diverse list of 33 community improvement projects over nine years totaling \$195 million. The planning, design and construction of the SPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

### **The FY16 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 FY16 Capital Budget for all funds totals \$14.6 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 FY16 include:

#### **General Capital Projects Fund**

Facilities Life Cycle Maintenance Program	\$950,000
Pavement Maintenance Program	\$650,000
Computer Equipment & Software Replacement	\$600,000
Pedestrian, Bicycle, and Traffic Safety Imprvmnts	\$180,000
All Other Projects	<u>\$2,722,300</u>
Subtotal	\$5,102,300

#### **All Other Funds**

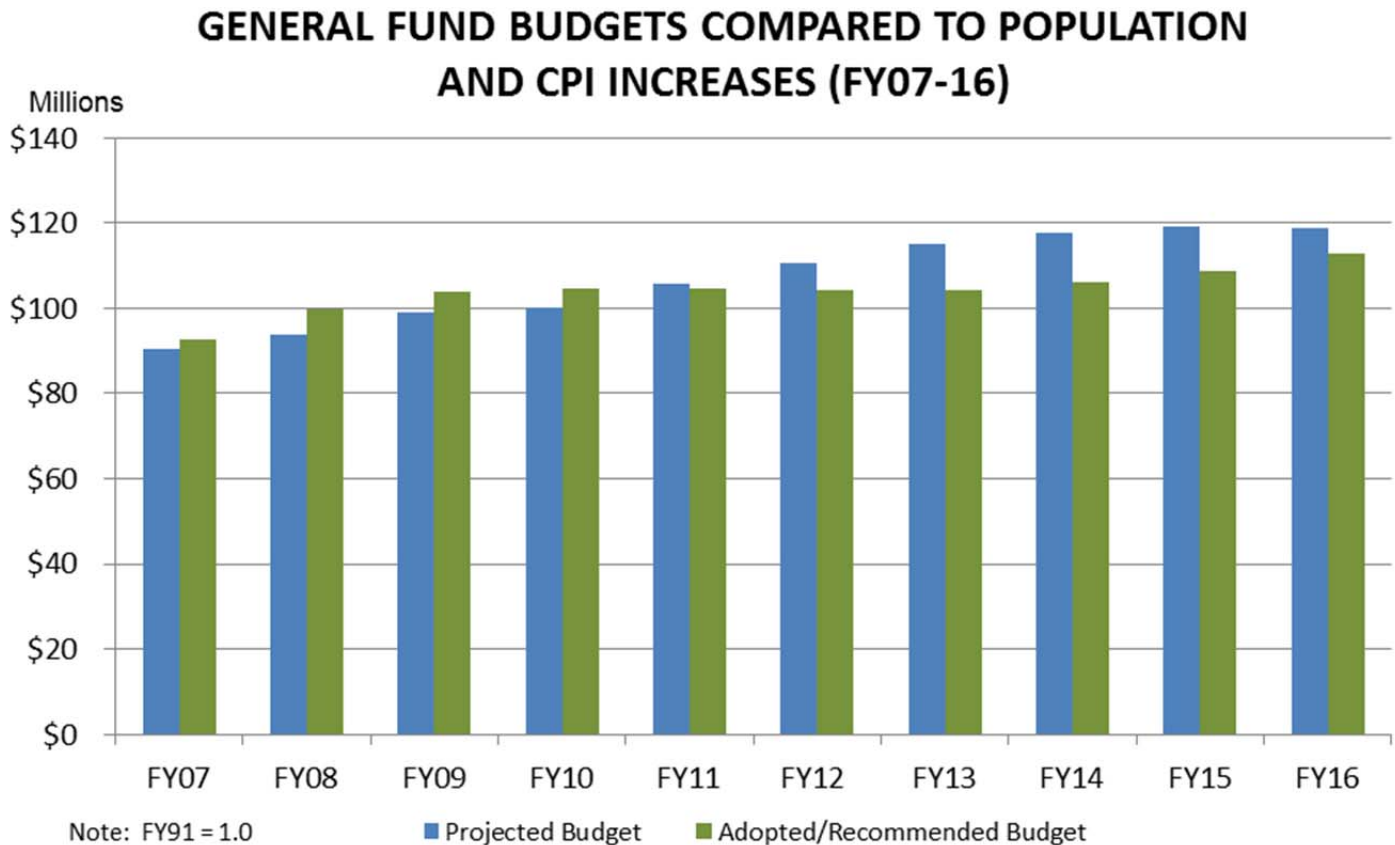
Water/Sewer Equip/Facilities Replacement Prog.	\$1,867,300
Storm Water System Improvement Program	\$1,200,000
Vehicle & Equipment Replacement	\$1,110,100
Water/Sewer Additions & Improvements	\$865,300
Evaluate & Rehabilitate Sewer Lines	\$632,700
All Other Projects	<u>\$3,853,100</u>
Subtotal	\$9,528,500

Total Capital Budget - All Funds	\$14,630,800
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## **Budget History and Trends**

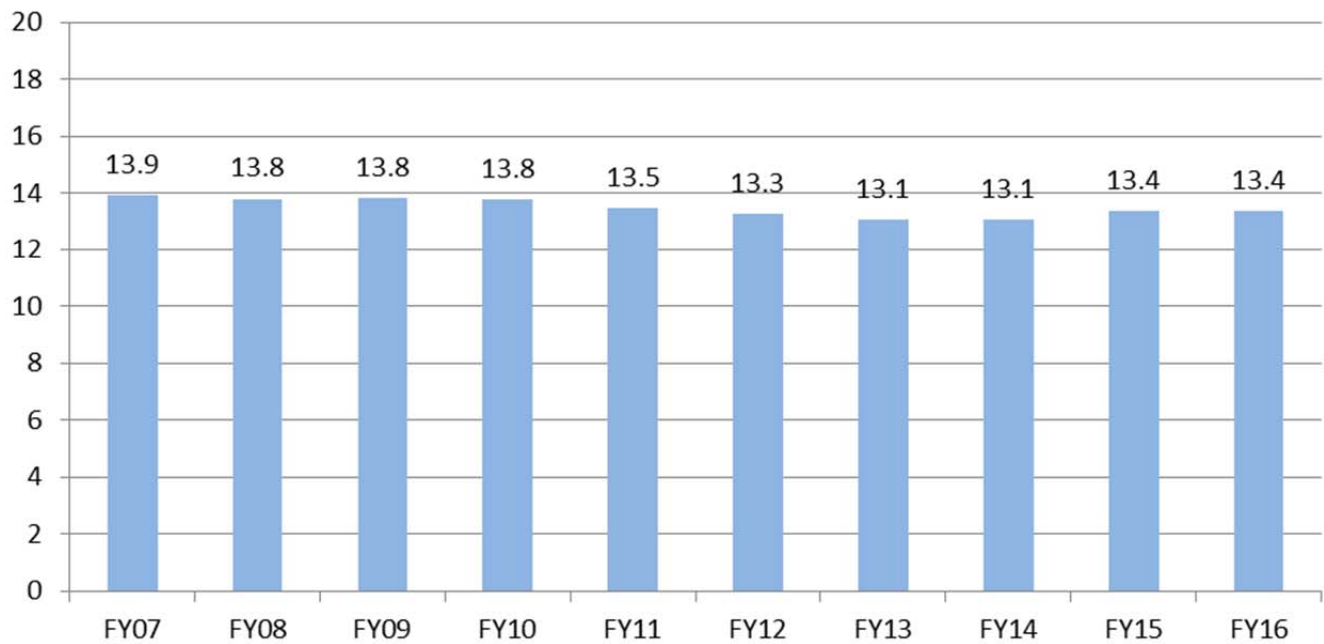
The FY16 General Fund Operating Budget is \$113.3 million, 4.2% higher than the FY15 Budget. Over the last five budget years, the General Fund Operating Budget has grown at a rate lower than the combined annual change of the Consumer Price Index (CPI) and population, as shown in the graph below.



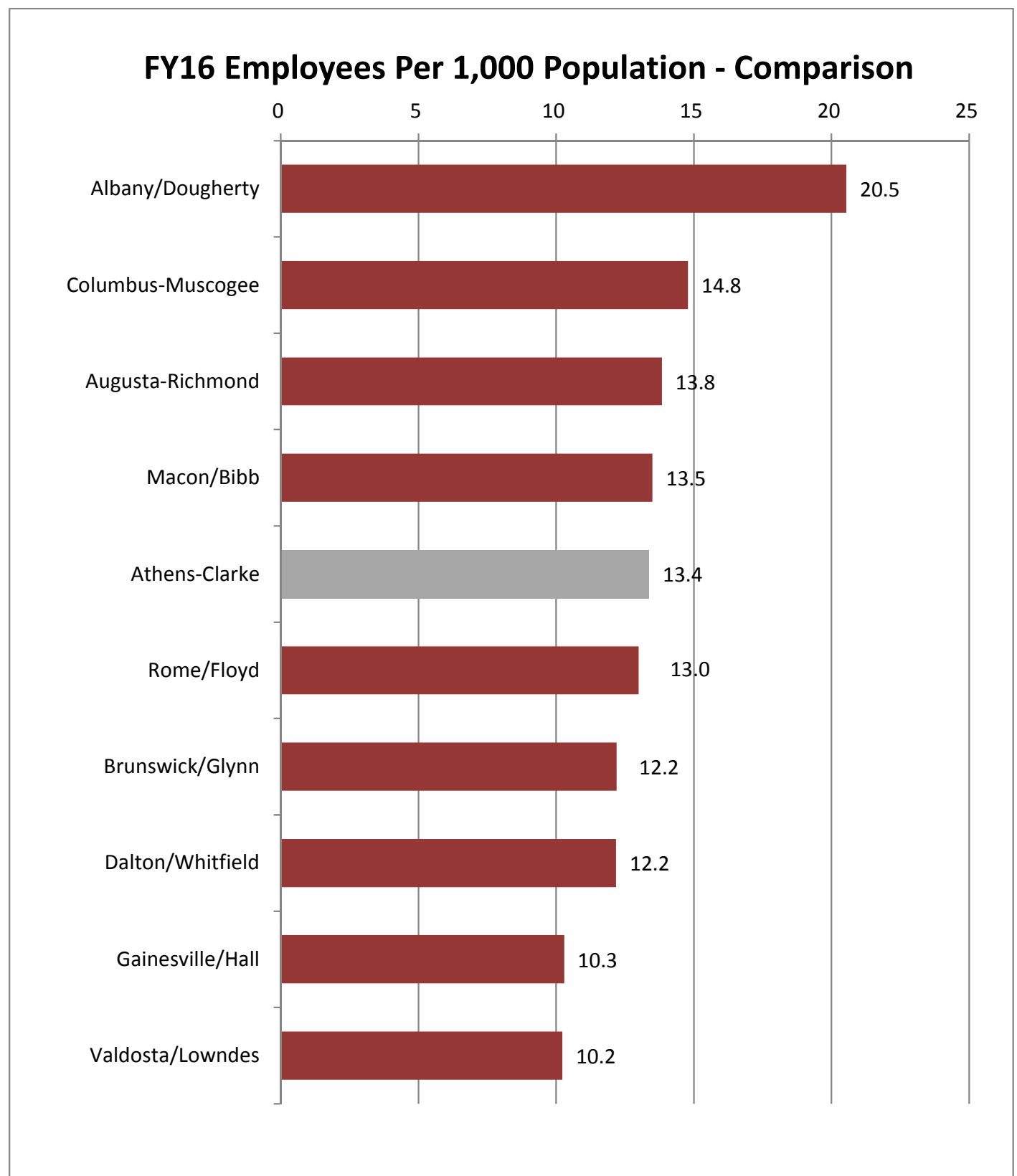
## **Full-time Employees: Trends and Comparisons**

This Budget is based on 1,619 full-time authorized employee positions, a decrease of one position compared to FY15. ACCUG continues to maintain the number of full-time employees per thousand residences below 14 for over 10 years.

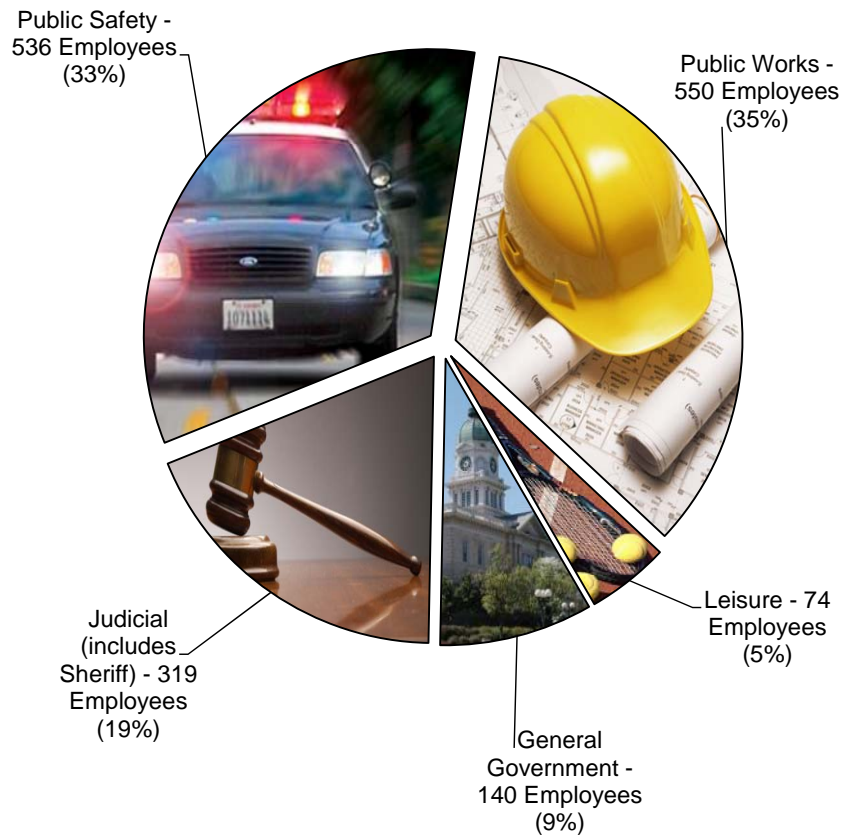
### **ACC FULL-TIME EMPLOYEES PER 1,000 RESIDENTS (FY07-FY16)**



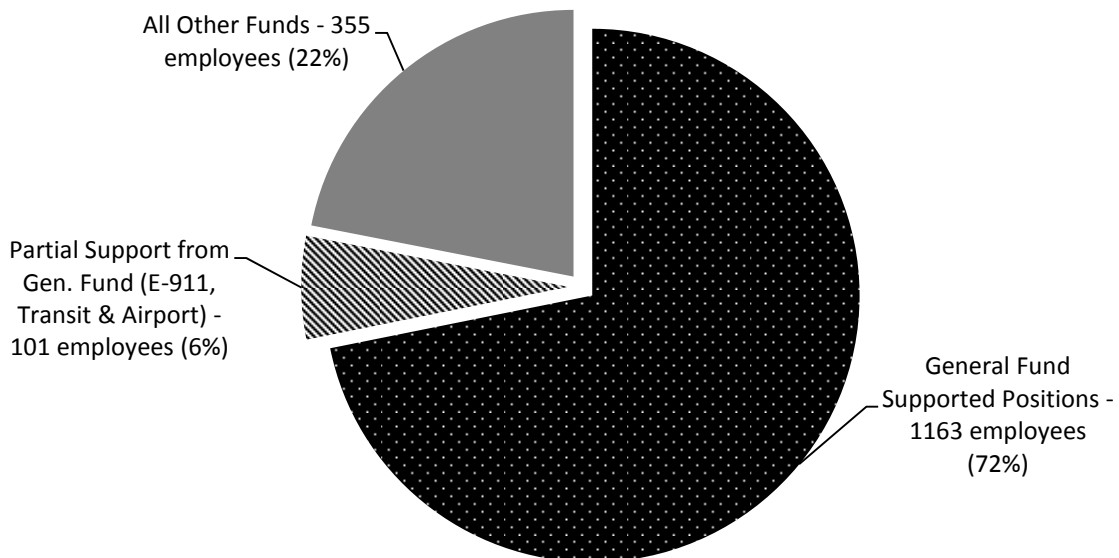
Athens-Clarke County's 13.4 full-time employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.



## Full-Time Employees - By Function Total of 1,619



## Full-Time Employees - By Funding Source Total of 1,619



**FULL-TIME AUTHORIZED POSITIONS**

<b><u>Department or Office</u></b>	<b><u>FY15</u></b>	<b><u>FY16</u></b>	<b><u>Change From FY15 to FY16</u></b>
Airport	7	7	-
Attorney	6	6	-
Auditor	3	3	-
Board of Elections	3	3	-
Building Inspections & Permits	23	23	-
Central Services	88	91	3
Clerk of Courts	19	19	0
Computer Information Services	19	19	-
Cooperative Extension	1	1	-
Corrections	43	43	-
District Attorney	13	20	-
Economic Development	3	4	-
Finance	27	27	-
Fire & Emergency Services	186	186	0
General Support Group: Organizational Development	0	0	0
Human & Economic Development	8	8	-
Human Resources	21	21	0
Juvenile Court	4	4	-
Leisure Services	73	73	-
Magistrate Court	11	11	-
Manager	5	5	-
Emergency Management	1	1	0
Organizational Development	3	3	0
SPLOST Management	3	3	-
Public Information	2	2	-
Mayor and Commission	1	1	-
Clerk of Commission	2	2	-
Municipal Court	10	10	-
Planning	20	21	-
Police	307	307	0
Probate Court	6	6	0
Public Utilities	195	195	-
Sheriff	191	194	3
Solicitor General	16	16	0
Solid Waste	68	60	(8)
State Court	8	7	(1)
Superior Courts	30	32	2
Tax Assessor	13	13	-
Tax Commissioner	19	19	-
Transit	60	61	1
Transportation & Public Works	<u>92</u>	<u>92</u>	<u>-</u>
	1,610	1,619	9

## **Legal and Charter Requirements for the Annual Budget**

There are several requirements under Georgia Law and the Unified Government's Charter that must be met as a part of preparing and adopting the Annual Budget. Some of these requirements include:

- 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 full-time authorized positions cannot increase without Mayor and Commission approval.

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