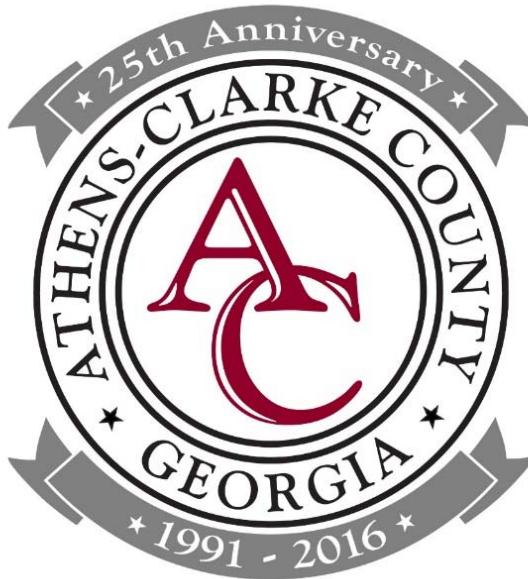


**THE UNIFIED GOVERNMENT OF  
ATHENS-CLARKE COUNTY**

**FY17**

**BUDGET IN BRIEF**



**ANNUAL OPERATING  
& CAPITAL BUDGET**

**JULY 1, 2016 - JUNE 30, 2017**

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCUG) Operating and Capital Budgets for Fiscal Year 2017 (July 1, 2016 – June 30, 2017).

A more detailed copy of the FY17 Budget can be viewed at Athens-Clarke County's website

<http://www.athensclarkecounty.com/budget>.

Or at the Clerk of Commission's Office, Room 204 of City Hall, or the Athens Regional Library on Baxter Street.

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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**

<b>Mayor</b>	<b>Nancy Denson</b>
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
<b>Manager</b>	<b>Blaine H. Williams</b>

## 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:	123,912 (2015 US Census Bureau Estimate)
UGA Enrollment:	34,895 (Spring 2016)
Land Area:	122 square miles or 78,080 acres
Median Age:	26.2 (2015 US Census Bureau Estimate)
Median Household Income:	\$33,430 (2015 US Census Bureau Estimate)

### **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	9,800
Athens Regional Medical Center	3,500
Clarke County School District	2,800
Pilgrim's Pride Poultry Company	1,800
Athens-Clarke County Government	1,600
Caterpillar	1,500
St. Mary's Health Care System	1,000

## **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 -   Manager and Mayor meet with Department and Constitutional Officials to review Budget requests.
- March
- 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.

## **FY17 Significant Budget Issues**

- For the fourth year in a row, this budget maintains the current property tax millage rate of 13.95. The homeowner of an average 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.
- The FY17 Budget continues to plan for and support SPLOST funded facilities, in particular the new Jail that opened in FY16. The Budget includes an additional \$251,200 to fund a full year of positions partially funded in FY16 and to fund ongoing maintenance support for the new Jail. The Budget also includes a total of \$123,800 in additional operating support for other SPLOST projects.
- This Budget includes \$308,200 to support the new fourth Superior Court judgeship. Included in this amount is \$110,200 in Superior Court for court costs, local supplements and operating support and \$198,000 in the District Attorney's Office for two additional Assistant District Attorneys and one additional investigator.
- In support of the Mayor and Commission Goals and Objectives, the following initiatives are included in the current budget plan: Downtown Public Health Assessment (\$75,000), Mayor's Youth Development Task Force (\$22,000), West Broad Corridor Revitalization (\$15,000) and Free Transit Ridership for the Great Promise Partnership in cooperation with the Clarke County School District (\$10,000).
- This Budget includes a total of 1,633 full-time authorized positions, which is a net increase of twelve full-time authorized position compared to the current level. The authorized level of full-time positions will remain below 14 per thousand of ACC population, as it has for the last ten years. These additional positions include the three positions in the District Attorney's Office as mentioned above, a new

Treasurer position in the Finance Department (\$0 net cost), a Public Information Media Analyst in the Manager's Office (\$62,200), a Downtown Litter Technician position in Solid Waste (\$52,000), a Senior Case Management Specialist for Superior Court (\$0 net cost), and the conversion of ten part-time Transit Driver positions to five full-time (\$19,000 net cost).

- The FY17 Budget includes funding in support of the Mayor and Commission Goal to attract, retain, and reward talented employees. Across all funds, the Budget includes \$1.8 million (\$1.4 million in the General Fund) to provide a 2% market and pay table adjustment. The budget includes an increase in both the employee and employer contribution to the Employee Health Insurance program. These increases are needed to keep pace with the current cost and utilization of ACCUG's health insurance programs. In addition, this Budget continues to fund ACCUG's current commitments for pension and health care obligations for retirees.
- The FY17 Budget includes \$250,000 to fund a comprehensive pay study to re-evaluate pay grades for positions throughout ACCUG. This will be the first comprehensive pay study for ACCUG since 1994.
- To maintain a balanced budget, some fees and rates will increase. These are:
  - Parking rates - the Downtown Development's (ADDA) proposal to equalize hourly rates between decks and on-street parking by lowering deck rates and increasing the on-street parking rate (last increased in July 2011).
  - Alcohol beverage license fees, which have only been adjusted twice in the last 16 years (2002 and 2010).
  - Occupation Tax (Business Licenses) rates, which have only been adjusted once in last 16 years (2010).

## 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 **8** and **9**.

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 FY17 General Fund Operating Budget totals \$121.0 million, and the General Fund Budget for Capital Projects is \$4.5 million. In addition, the FY17 Budget includes a one-time contribution of \$1.0 million from available General Fund balance to the Employee Health Insurance Fund. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages **10** and **11**.

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 FY17 total \$11.9 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 FY17 total \$6.2 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 FY17 total \$84.4 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 FY17 total \$23.5 million.

**SUMMARY FY2017 BUDGET  
ALL FUNDS**

	<b>FY16 BUDGET</b>	<b>FY17 BUDGET</b>	<b>% INC/ (DEC)</b>	<b>% OF TOTAL</b>
<b>REVENUES:</b>				
PROPERTY TAXES	\$50,451,800	\$52,282,000	3.6%	20.7%
SALES TAX	\$22,350,000	\$22,980,000	2.8%	9.1%
OTHER TAXES	\$23,247,500	\$24,943,700	7.3%	9.9%
LICENSES & PERMITS	\$2,312,000	\$2,756,400	19.2%	1.1%
INTERGOVERNMENTAL REVENUES	\$6,269,391	\$6,246,459	-0.4%	2.5%
CHARGES FOR SERVICES	\$96,839,005	\$102,480,503	5.8%	40.6%
FINES & FORFEITURES	\$4,426,100	\$4,138,500	-6.5%	1.6%
OTHER REVENUES	\$952,123	\$1,200,560	26.1%	0.5%
TRANSFERS IN FROM OTHER FUNDS	<u>\$12,089,710</u>	<u>\$12,062,111</u>	-0.2%	4.8%
<b>TOTAL REVENUES</b>	<b>\$218,937,629</b>	<b>\$229,090,233</b>	<b>4.6%</b>	<b>90.7%</b>
USE FUND BALANCE	\$6,787,495	\$8,589,680	26.6%	3.4%
USE OF NET ASSETS BALANCE	<u>\$5,531,565</u>	<u>\$14,840,186</u>	168.3%	5.9%
<b>SUB-TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$231,256,689</b>	<b>\$252,520,099</b>	<b>9.2%</b>	<b>100.0%</b>
LESS INTERFUND TRANSFERS (1)	<u>(\$29,177,199)</u>	<u>(\$33,856,250)</u>	16.0%	
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$202,079,490</u></b>	<b><u>\$218,663,849</u></b>	<b>8.2%</b>	
<b>EXPENDITURES (BY FUND):</b>				
GENERAL FUND	\$120,992,157	\$126,536,976	4.6%	50.1%
<b>SPECIAL REVENUE FUNDS:</b>				
EMERGENCY TELEPHONE SYSTEM (E911)	\$2,527,169	\$2,594,951	2.7%	1.0%
HOTEL/MOTEL TAX FUND	\$2,645,000	\$3,079,402	16.4%	1.2%
SPECIAL PROGRAMS & INITIATIVES FUND	\$1,775,329	\$1,976,534	11.3%	0.8%
COMMUNITY DEV. BLOCK GRANT (CDBG)	\$1,208,687	\$1,232,503	2.0%	0.5%
GRANTS FUND	\$1,091,813	\$913,403	-16.3%	0.4%
BUILDING INSPECTION FUND	\$920,346	\$945,520	2.7%	0.4%
SUPPORTIVE HOUSING GRANT FUND	\$400,000	\$400,000	0.0%	0.2%
HUD HOME GRANT FUND	\$362,341	\$394,218	8.8%	0.2%
ALTERNATIVE DISPUTE RESOLUTION PRGM	\$192,079	\$197,739	2.9%	0.1%
SHERIFF INMATE FUND	\$70,000	\$70,000	0.0%	0.0%
CORRECTIONS INMATE FUND	<u>\$15,000</u>	<u>\$45,000</u>	200.0%	0.0%
<b>SUB-TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$11,207,764</b>	<b>\$11,849,270</b>	<b>5.7%</b>	<b>4.7%</b>
<b>CAPITAL PROJECT FUNDS:</b>				
GENERAL CAPITAL PROJECTS FUND	\$5,077,300	\$4,965,000	-2.2%	2.0%
PUBLIC FACILITIES AUTHORITY FUND	\$546,135	\$538,945	-1.3%	0.2%
ECON. DEV. CAPITAL PROJECT FUND	\$44,500	\$650,600	1362.0%	0.3%
DEV. AUTH. CAPITAL PROJECTS FUND	<u>\$19,500</u>	<u>\$0</u>	-100.0%	0.0%
<b>SUB-TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$5,687,435</b>	<b>\$6,154,545</b>	<b>8.2%</b>	<b>2.4%</b>

**SUMMARY FY2017 BUDGET  
ALL FUNDS**

	<b>FY16 BUDGET</b>	<b>FY17 BUDGET</b>	<b>% INC/ (DEC)</b>	<b>% OF TOTAL</b>
<b><u>ENTERPRISE FUNDS:</u></b>				
WATER & SEWER FUND	\$49,889,874	\$62,908,423	26.1%	24.9%
TRANSIT FUND (less depreciation)	\$6,016,618	\$6,075,915	1.0%	2.4%
STORMWATER UTILITY FUND	\$4,668,178	\$3,759,236	-19.5%	1.5%
LANDFILL FUND	\$4,728,701	\$4,926,646	4.2%	2.0%
SOLID WASTE COLLECTION FUND	\$3,448,759	\$4,028,637	16.8%	1.6%
AIRPORT FUND	<u>\$2,842,282</u>	<u>\$2,731,618</u>	-3.9%	1.1%
SUB-TOTAL ENTERPRISE FUNDS	\$71,594,412	\$84,430,475	17.9%	33.5%
<b><u>INTERNAL SERVICE FUNDS:</u></b>				
SELF FUNDED HEALTH INSURANCE FUND	\$12,727,053	\$14,504,299	14.0%	5.7%
FLEET MANAGEMENT FUND	\$2,520,617	\$2,565,018	1.8%	1.0%
SELF FUNDED INSURANCE & CLAIMS FUND	\$3,390,524	\$3,159,363	-6.8%	1.3%
INTERNAL SUPPORT FUND	\$1,674,960	\$1,919,751	14.6%	0.8%
FLEET REPLACEMENT FUND	<u>\$1,200,100</u>	<u>\$1,239,765</u>	3.3%	0.5%
SUB-TOTAL INTERNAL SERVICE FUNDS	\$21,513,254	\$23,388,196	8.7%	9.3%
SUB-TOTAL EXPENDITURES ALL FUNDS	\$230,995,022	\$252,359,462	9.2%	100.0%
LESS INTERFUND TRANSFERS (1)	<u>(\$29,177,199)</u>	<u>(\$33,856,250)</u>	16.0%	
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b>\$201,817,823</b>	<b>\$218,503,212</b>	8.3%	
DESIGNATED FOR FUTURE CAPITAL & DEBT SERVICE REQUIREMENTS (2)	\$261,667	\$160,637	-38.6%	
<b>TOTAL EXPENDITURES &amp; DESIGNATIONS</b>	<b><u>\$202,079,490</u></b>	<b><u>\$218,663,849</u></b>	8.2%	

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.

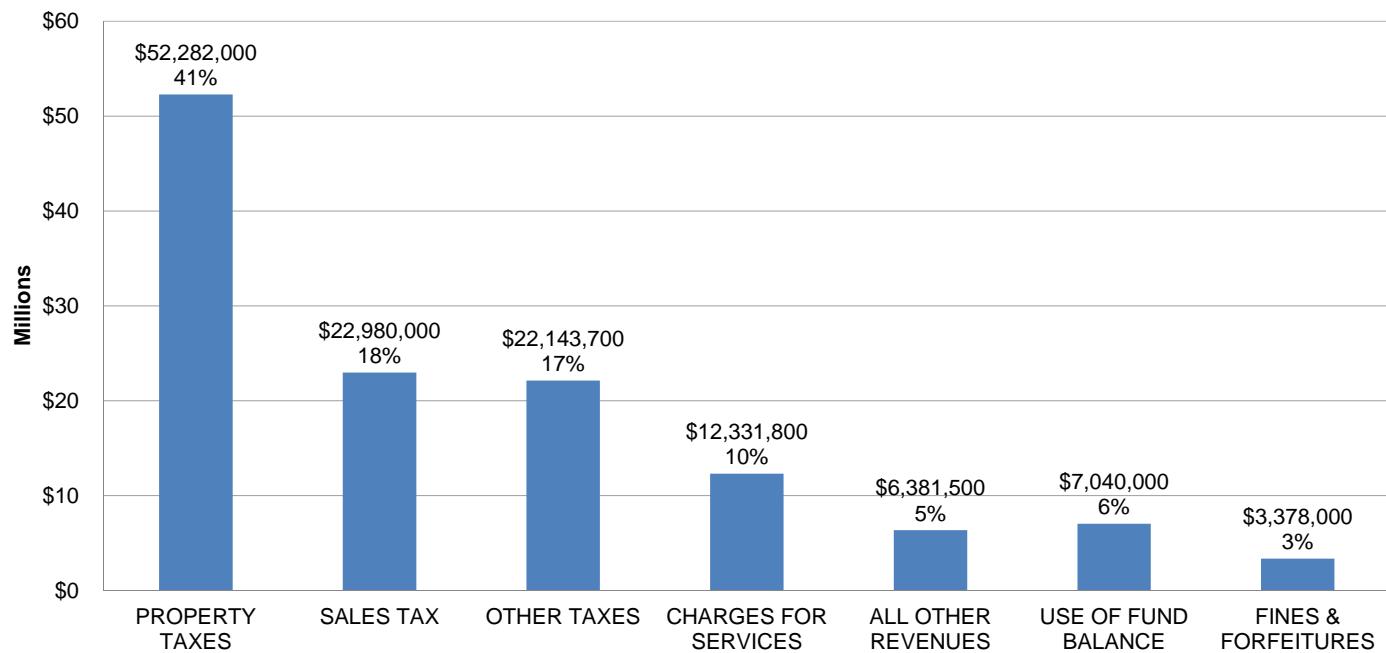
**SUMMARY FY2017 BUDGET  
GENERAL FUND**

	<u><b>FY16 BUDGET</b></u>	<u><b>FY17 BUDGET</b></u>	<u><b>INC/ (DEC)</b></u>	<u><b>% OF TOTAL</b></u>
<b>REVENUES:</b>				
PROPERTY TAXES	\$50,451,800	\$52,282,000	3.6%	41.3%
SALES TAX	\$22,350,000	\$22,980,000	2.8%	18.2%
OTHER TAXES	\$20,747,500	\$22,143,700	6.7%	17.5%
LICENSES PERMITS	\$1,512,000	\$1,831,400	21.1%	1.4%
INTERGOVERNMENTAL REVENUES	\$948,000	\$977,000	3.1%	0.8%
CHARGES FOR SERVICES	\$11,658,600	\$12,331,800	5.8%	9.7%
FINES & FORFEITURES	\$3,551,100	\$3,378,000	-4.9%	2.7%
OTHER REVENUES	\$483,457	\$677,864	40.2%	0.5%
TRANSFERS IN FROM OTHER FUNDS	\$2,832,400	\$2,895,212	2.2%	2.3%
USE OF FUND BALANCE	<u>\$6,457,300</u>	<u>\$7,040,000</u>	9.0%	5.6%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$120,992,157</u></b>	<b><u>\$126,536,976</u></b>	<b>4.6%</b>	<b>100.0%</b>
<b>EXPENDITURES (BY DEPARTMENT):</b>				
MAYOR AND COMMISSION	\$521,377	\$558,060	7.0%	0.4%
MANAGER	\$1,277,933	\$1,395,157	9.2%	1.1%
ATTORNEY	\$638,602	\$647,731	1.4%	0.5%
OPERATIONAL ANALYSIS	\$270,079	\$233,929	-13.4%	0.2%
FINANCE	\$1,976,820	\$2,129,924	7.7%	1.7%
HUMAN RESOURCES	\$1,185,654	\$1,228,482	3.6%	1.0%
TAX COMMISSIONER	\$1,416,428	\$1,480,084	4.5%	1.2%
BOARD OF TAX ASSESSORS	\$1,046,555	\$1,089,810	4.1%	0.9%
BOARD OF ELECTIONS	\$446,605	\$600,331	34.4%	0.5%
INFORMATION TECHNOLOGY	\$2,900,396	\$3,157,128	8.9%	2.5%
OTHER GENERAL ADMINISTRATION	<u>\$8,413,500</u>	<u>\$7,743,412</u>	-8.0%	6.1%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$20,093,949</b>	<b>\$20,264,048</b>	<b>0.8%</b>	<b>16.0%</b>
SUPERIOR COURTS	\$2,859,309	\$3,133,142	9.6%	2.5%
CLERK OF COURTS	\$1,101,101	\$1,095,915	-0.5%	0.9%
STATE COURT	\$660,744	\$821,245	24.3%	0.6%
SOLICITOR GENERAL	\$1,131,617	\$1,172,796	3.6%	0.9%
DISTRICT ATTORNEY	\$985,345	\$1,239,501	25.8%	1.0%
SHERIFF	\$15,964,144	\$16,773,746	5.1%	13.3%
JUVENILE COURT	\$397,382	\$563,785	41.9%	0.4%
MAGISTRATE'S COURT	\$734,741	\$774,194	5.4%	0.6%
CORONER	\$39,657	\$40,504	2.1%	0.0%
PROBATE COURT	\$454,826	\$469,099	3.1%	0.4%
MUNICIPAL COURT	<u>\$604,655</u>	<u>\$635,720</u>	5.1%	0.5%
<b>TOTAL JUDICIAL</b>	<b>\$24,933,521</b>	<b>\$26,719,647</b>	<b>7.2%</b>	<b>21.1%</b>

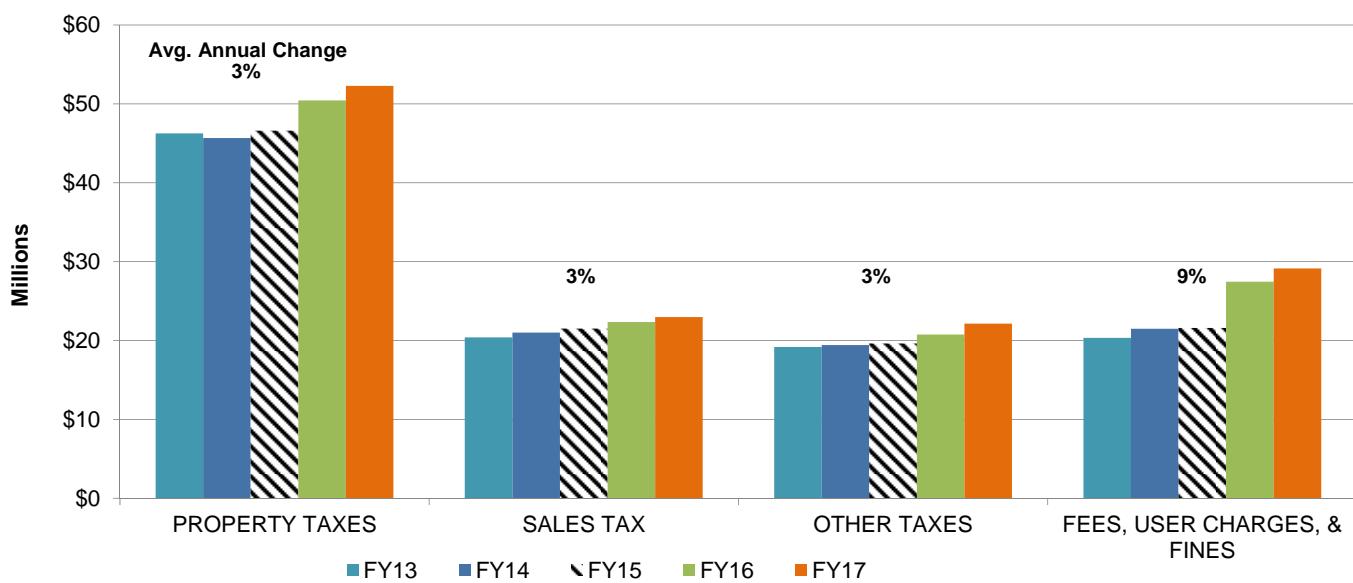
**SUMMARY FY2017 BUDGET  
GENERAL FUND**

<b>EXPENDITURES (BY DEPARTMENT):</b>	<b>FY16 BUDGET</b>	<b>FY17 BUDGET</b>	<b>% INC/ (DEC)</b>	<b>% OF TOTAL</b>
POLICE SERVICES	\$20,543,413	\$21,387,771	4.1%	16.9%
FIRE SERVICES	\$12,913,743	\$13,483,410	4.4%	10.7%
CORRECTIONS	<u>\$3,406,175</u>	<u>\$3,494,200</u>	2.6%	2.8%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$36,863,331</b>	<b>\$38,365,381</b>	<b>4.1%</b>	<b>30.3%</b>
TRANSPORTATION & PUBLIC WORKS	\$3,939,403	\$4,126,051	4.7%	3.3%
SOLID WASTE	\$768,181	\$879,518	14.5%	0.7%
CENTRAL SERVICES	<u>\$9,027,074</u>	<u>\$9,612,559</u>	6.5%	7.6%
<b>TOTAL PUBLIC WORKS</b>	<b>\$13,734,658</b>	<b>\$14,618,128</b>	<b>6.4%</b>	<b>11.6%</b>
LEISURE SERVICES	<u>\$7,315,022</u>	<u>\$7,587,851</u>	3.7%	6.0%
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$7,315,022</b>	<b>\$7,587,851</b>	<b>3.7%</b>	<b>6.0%</b>
HOUSING & COMMUNITY DEVELOPMENT	\$318,285	\$369,341	16.0%	0.3%
ECONOMIC DEVELOPMENT	\$469,658	\$491,907	4.7%	0.4%
PLANNING & ZONING	\$1,263,816	\$1,327,336	5.0%	1.0%
BUILDING INSPECTION (Cmtv Protection Div)	\$757,364	\$799,156	5.5%	0.6%
COOPERATIVE EXTENSION SERVICE	<u>\$166,566</u>	<u>\$181,008</u>	8.7%	0.1%
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b>\$2,975,689</b>	<b>\$3,168,748</b>	<b>6.5%</b>	<b>2.5%</b>
INDEPENDENT AGENCIES	\$4,983,835	\$5,176,936	3.9%	4.1%
DEBT SERVICE	\$1,134,342	\$771,338	-32.0%	0.6%
TRANSFERS OUT TO OTHER FUNDS	\$4,000,510	\$5,324,899	33.1%	4.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$116,034,857</b>	<b>\$121,996,976</b>	<b>5.1%</b>	<b>96.4%</b>
CAPITAL FOR CURRENT SERVICES	\$4,128,500	\$3,506,000	-15.1%	2.8%
CAPITAL FOR ADDITIONS & IMPROVEMENT	<u>\$828,800</u>	<u>\$1,034,000</u>	24.8%	0.8%
<b>TOTAL CAPITAL</b>	<b>\$4,957,300</b>	<b>\$4,540,000</b>	<b>-8.4%</b>	<b>3.6%</b>
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b><u>\$120,992,157</u></b>	<b><u>\$126,536,976</u></b>	<b>4.6%</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>		

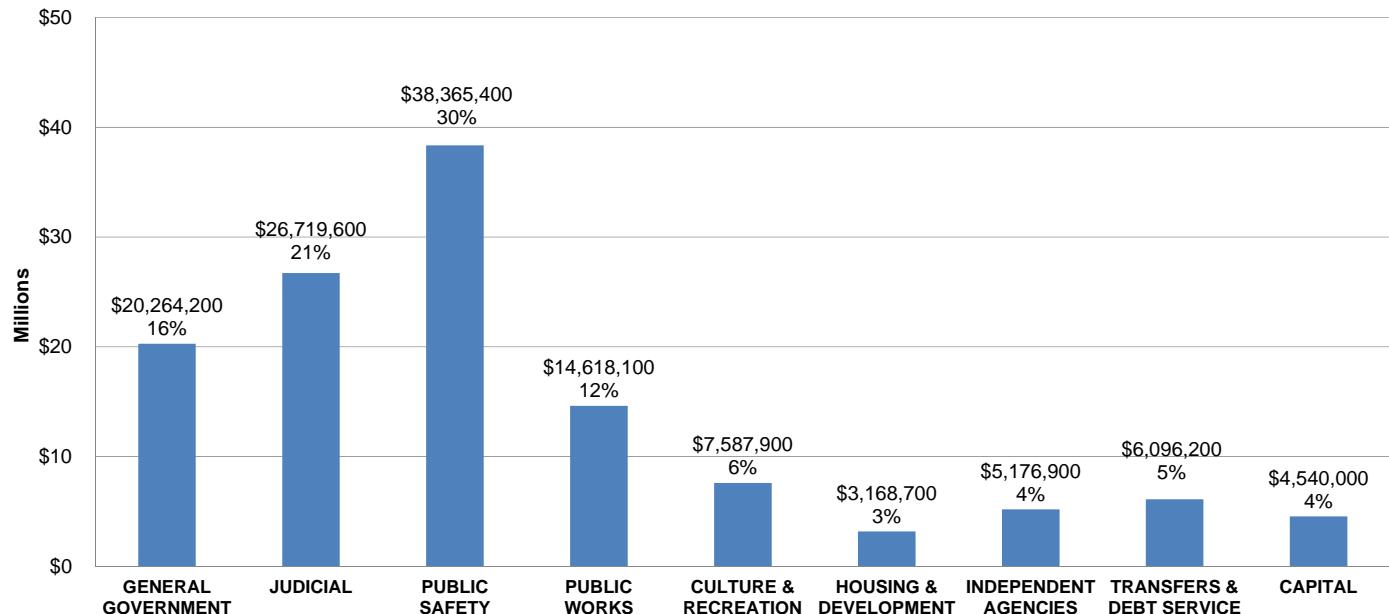
**FY17 GENERAL FUND BUDGET REVENUES**  
**\$126.5 Million**



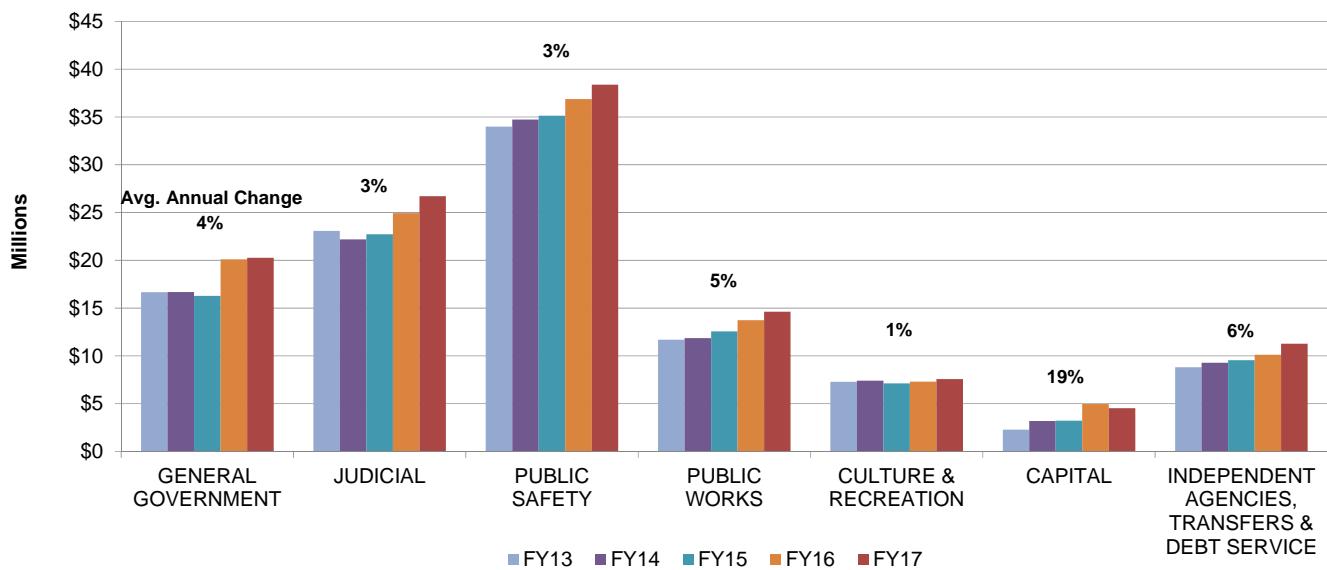
**MAJOR REVENUES - GENERAL FUND BUDGET**  
**Five Year Trend (FY13 - FY17)**



**FY17 GENERAL FUND BUDGET EXPENDITURES**  
**\$126.5 Million**



**EXPENDITURES - GENERAL FUND BUDGET**  
**Five Year Trend (FY13 - FY17)**



## General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 41% or \$418 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 77% of all General Fund revenues. On average, each ACC resident will pay \$1,011 for General Fund services in FY17.

Per Capita Revenue by Type		
	FY16	FY17
PROPERTY TAXES	\$407	\$418
SALES TAX	180	184
OTHER TAXES	167	177
CHARGES FOR SERVICES	94	99
ALL OTHER REVENUES	47	51
USE OF FUND BALANCE	52	56
FINES & FORFEITURES	\$29	\$27
<b>Total</b>	<b>\$976</b>	<b>\$1,011</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 \$520 per capita for these services. Departments included in each functional area (Public Works, General Government, etc.) can be found on page **10** and **11**.

Per Capita Expenditure by Function		
	FY16	FY17
PUBLIC SAFETY	\$297	\$307
JUDICIAL	201	213
GENERAL GOVERNMENT	162	162
PUBLIC WORKS	111	117
CULTURE & RECREATION	59	61
HOUSING & DEVELOPMENT	24	25
INDEPENDENT AGENCIES	40	41
CAPITAL	40	36
TRANSFERS & DEBT SERVICE	\$41	\$49
<b>Total</b>	<b>\$976</b>	<b>\$1,011</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 FY17 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 FY17. The State of Georgia millage rate was eliminated in FY17.

### **Property Tax Collections For Athens-Clarke County (Total Rate 33.95 mills)**



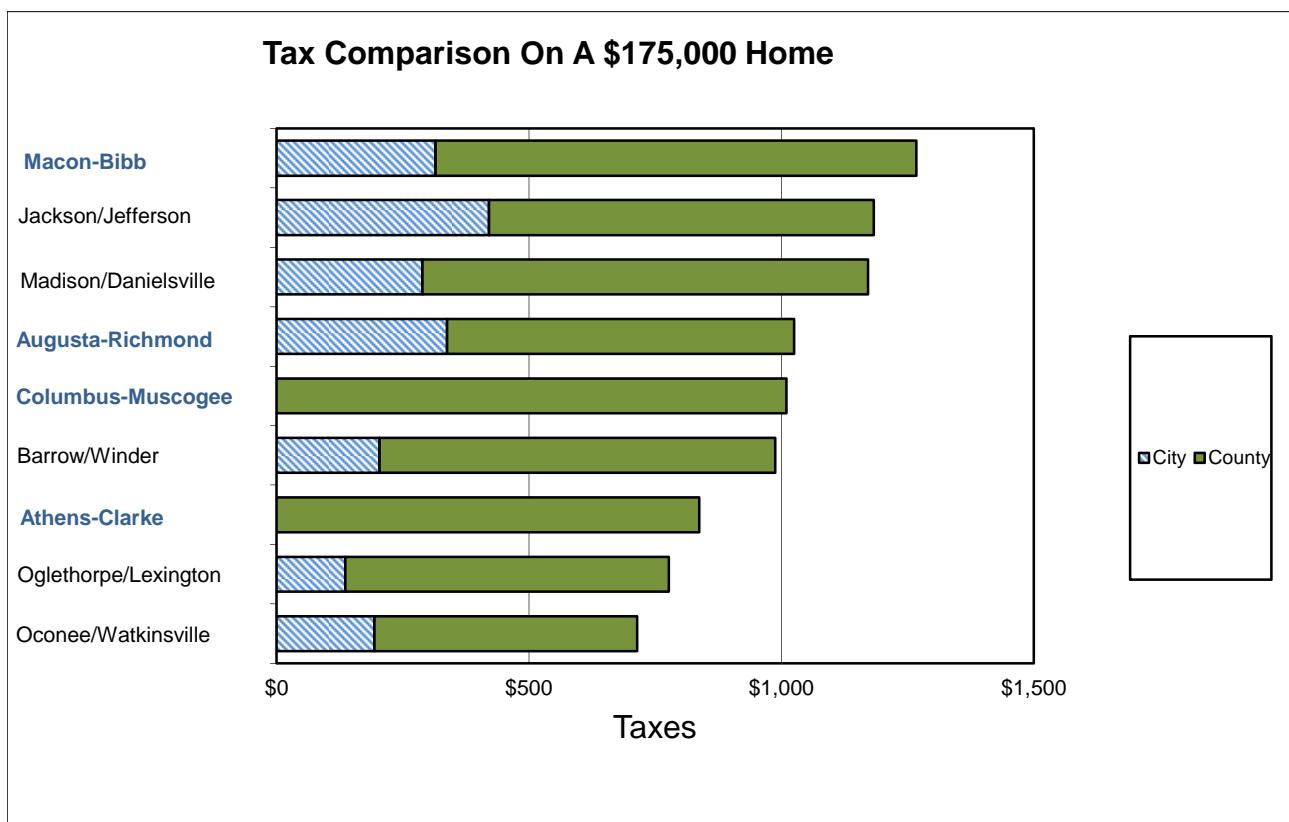
Median Sales Price of an Existing Home (Owner Occupied):  
\$159,500 (2016 – Board of Assessors)

Estimated Property Taxes for a \$175,000 home in 2016 (with Standard Homestead Exemption):

ACCUG	\$ 751	41%
School	<u>\$ 1,076</u>	<u>59%</u>
Total	\$ 1,827	100%

## **Comparative Property Taxes for a \$175,000 Home**

Using the prior year's property tax bill for comparison, the taxes on a \$175,000 home in Athens-Clarke County for government services are lower than all but one of the surrounding cities and counties.

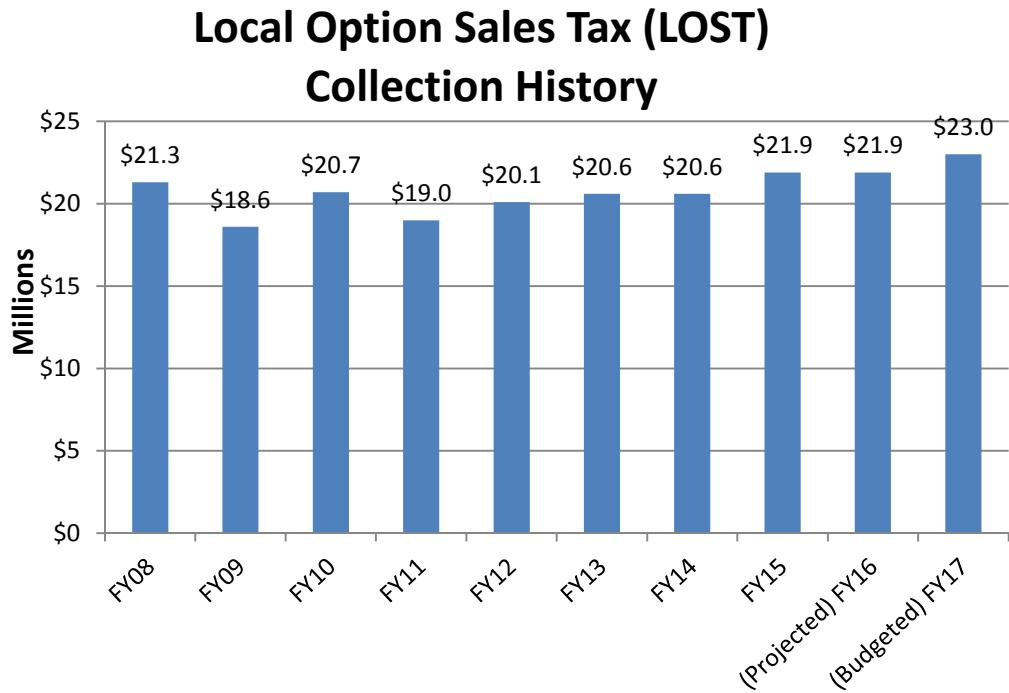


## Understanding Sales Taxes

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 tax 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 35 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 FY17 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 FY17 Capital Budget for all Funds totals \$27.8 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 FY17 include:

### **General Capital Projects Fund**

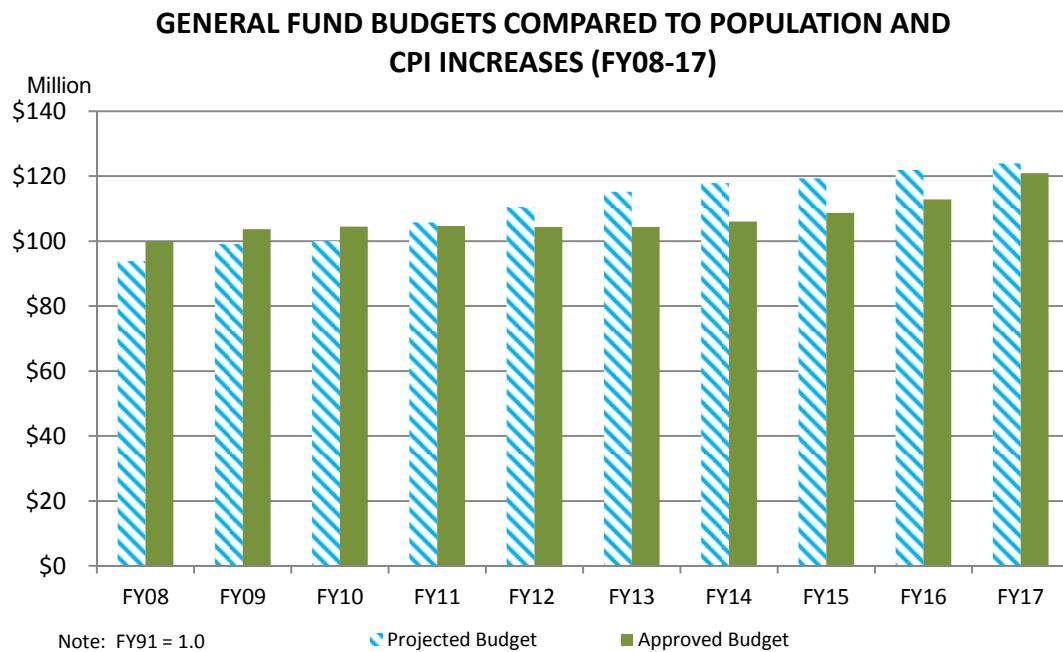
Pavement Maintenance Program	\$800,000
Computer Equipment & Software Replacement	\$600,000
Computer Aided Dispatch & Record Mgt System	\$450,000
Facilities Life Cycle Maintenance Program	\$300,000
All Other Projects	<u>\$2,815,000</u>
Subtotal	<u>\$4,965,000</u>

### **All Other Funds**

Evaluate & Rehabilitate Sewer Lines	\$10,243,400
Water/Sewer Equip/Facilities Replacement Prog.	\$2,475,800
Vehicle & Equipment Replacement	\$1,149,800
Wastewater Collection Sys Improvement Program	\$1,020,000
Targeted Infiltration & Inflow	\$1,000,000
Cedar Creek Water Recl. Fac. - Solar Energy	\$1,000,000
All Other Projects	<u>\$5,905,200</u>
Subtotal	<u>\$22,794,200</u>
 Total Capital Budget - All Funds	 \$27,759,200

## Budget History and Trends

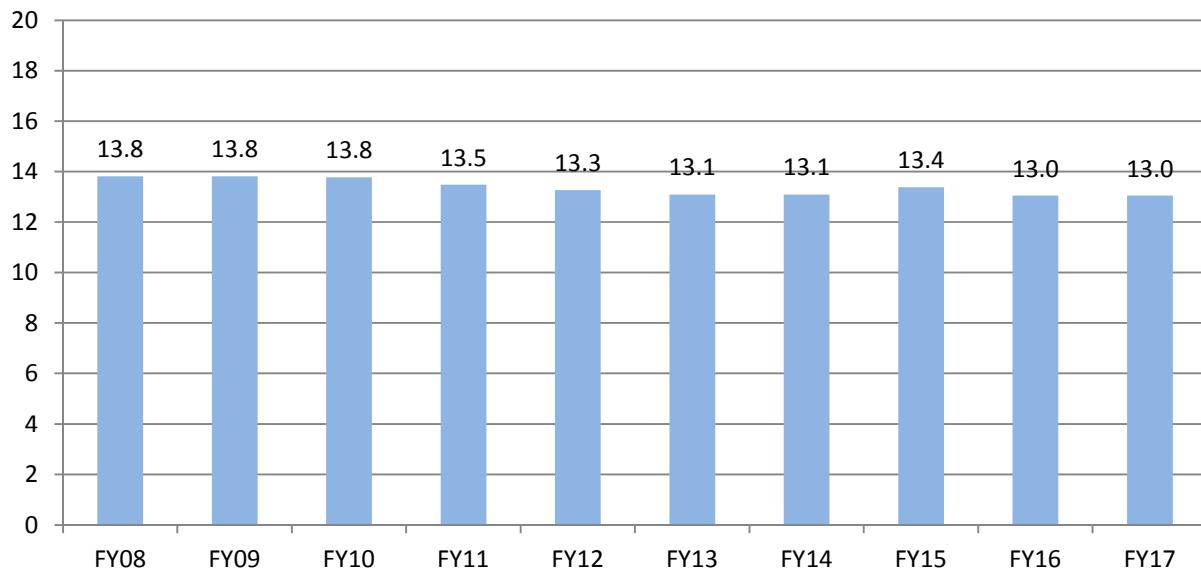
The FY17 General Fund Operating Budget is \$121.0 million, 4.3% higher than the FY16 Budget. Over the last six budget years, the General Fund Operating Budget has grown at a rate lower than the combined annual increase of the CPI (0.7%) and population increase for the last year (2%) as shown in the graph below.



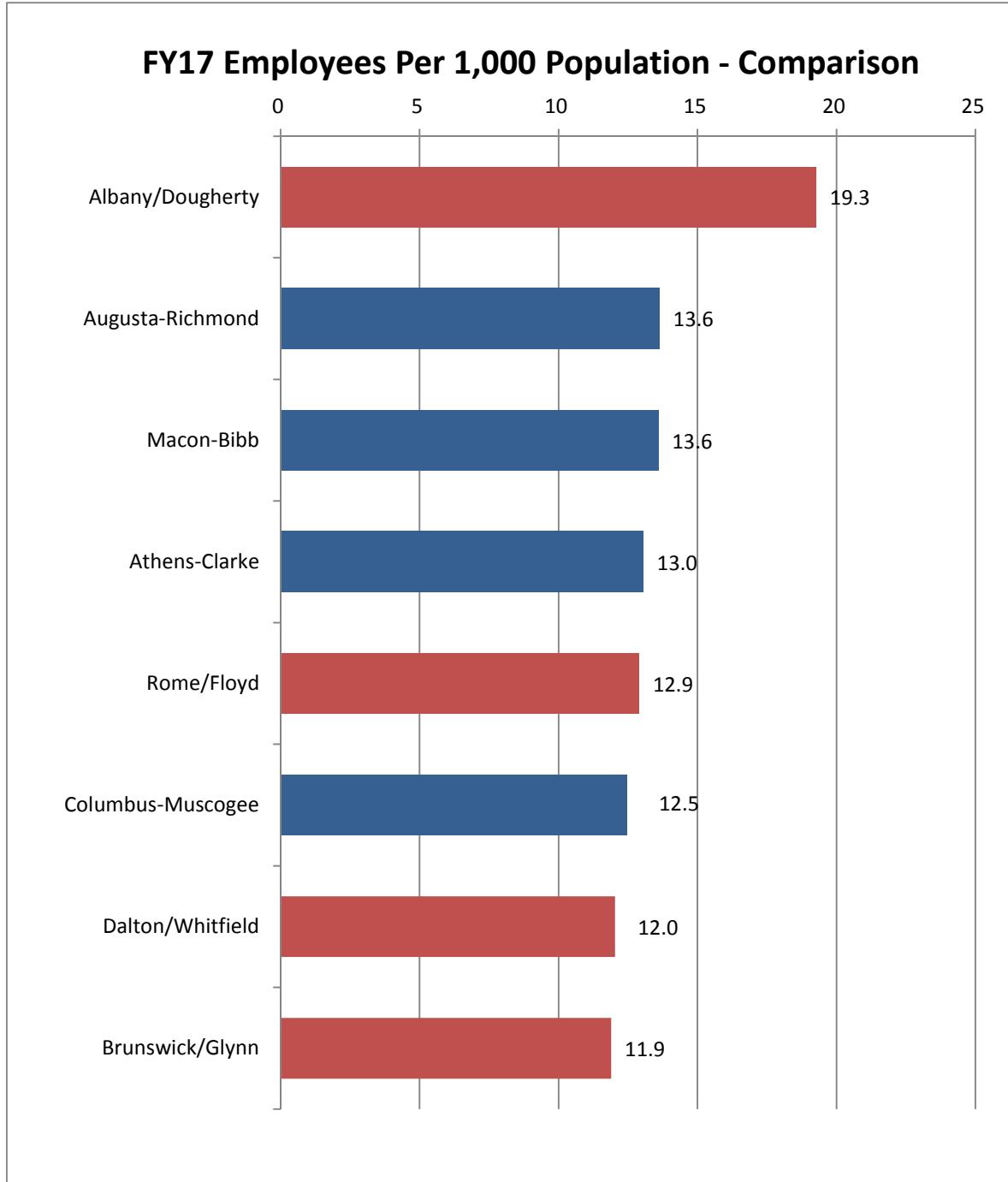
## **Full-time Employees: Trends and Comparisons**

This Budget is based on 1,633 full-time authorized employee positions, an increase of 12 positions compared to FY16. 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 (FY08-FY17)**



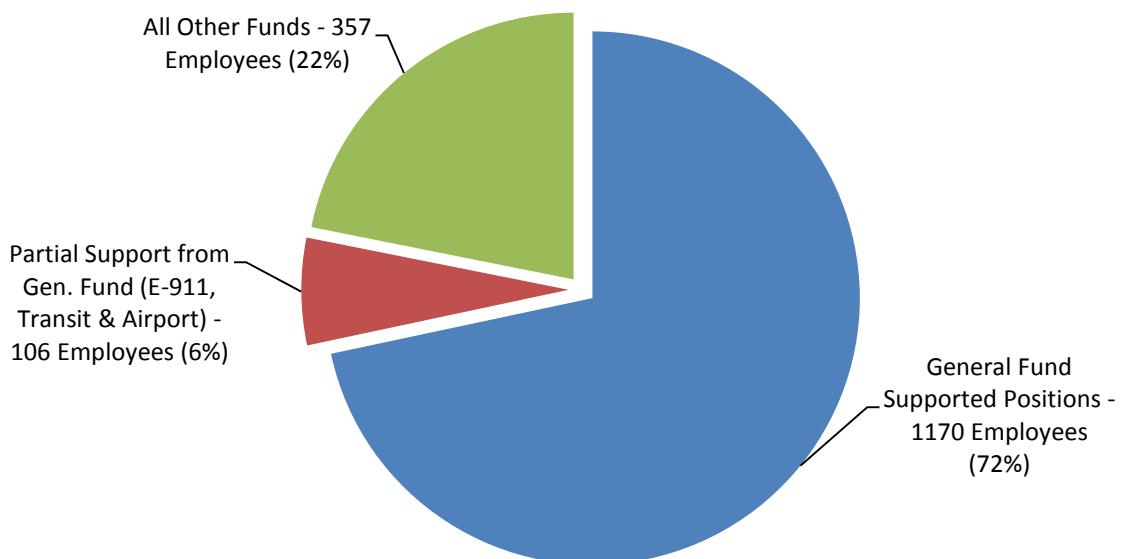
Athens-Clarke County's 13.0 full-time employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.



## Full-Time Employees - By Function Total of 1,633



## Full-Time Employees - By Funding Source Total of 1,633



**FULL-TIME AUTHORIZED POSITIONS**

<b><u>Department or Office</u></b>	<b><u>FY16</u></b>	<b><u>FY17</u></b>	<b><u>Change From FY16 to FY17</u></b>
Airport	7	7	-
Attorney	6	6	-
Board of Elections	3	3	-
Building Inspections & Permits	23	23	-
Central Services	91	91	-
Clerk of Courts	19	19	-
Computer Information Services	19	19	-
Cooperative Extension	1	1	-
Corrections	43	43	-
District Attorney	21	24	3
Economic Development	4	4	-
Finance	27	28	1
Fire & Emergency Services	186	186	-
General Support Group: Organizational Development	0	0	-
Housing & Economic Development	8	8	-
Human Resources	21	21	-
Juvenile Court	4	4	-
Leisure Services	73	73	-
Magistrate Court	11	11	-
Manager	5	5	-
Emergency Management	1	1	-
Organizational Development	3	3	-
SPLOST Management	3	3	-
Public Information	2	3	1
Mayor and Commission	1	1	-
Clerk of Commission	2	2	-
Municipal Court	10	10	-
Operational Analysis	3	3	-
Planning	21	21	-
Police	307	307	-
Probate Court	6	6	-
Public Utilities	195	195	-
Sheriff	194	194	-
Solicitor General	17	17	-
Solid Waste	60	61	1
State Court	7	7	-
Superior Courts	32	33	1
Tax Assessor	13	13	-
Tax Commissioner	19	19	-
Transit	61	66	5
Transportation & Public Works	<u>92</u>	<u>92</u>	<u>-</u>
	1,621	1,633	12

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

There are several requirements under Georgia Law (O.C.G.A, Chapters 36-81) 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.

## **Mayor and Commission Goals and Objectives for FY17**

Goals and Objectives adopted by the Mayor and Commission on March 1, 2016, helped to guide the development of the FY17 Budget.

### **Goal: Human and Economic Development**

1. Encourage human and cultural development opportunities
2. Support human and cultural development through community partnerships and collaborative activities
3. Cultivate an environment conducive to business prosperity and the creation of jobs.
4. Work with community partners to develop and maintain a strong, diverse workforce.

### **Goal: Public Safety**

1. Enhance diversion and offender community re-entry programs.
2. Collaborate with community partners to address crime prevention, recidivism, and emergency response.
3. Develop and strengthen existing public safety and judicial operations.

### **Goal: Quality of Place**

1. Preserve water resources through practical conservation and other methods.
2. Provide and maintain a high quality system of rails, trails, parks and open spaces.
3. Pursue energy conservation strategies and evaluate and implement alternative energy projects where appropriate.
4. Develop, provide and maintain environmentally sensitive infrastructure systems.
5. Protect our environment through improved recycling and waste reduction.
6. Provide a safe, reliable, accessible, well-planned and pedestrian-friendly transportation network.

7. Support the development of alternative transportation mobility options for the community.
8. Provide an accessible and sustainable transit system to provide connectivity options to all modes of transportation to our citizens.
9. Enact code and ordinance changes to improve and protect the quality of neighborhoods.
10. Explore and implement programs for affordable housing that address diverse housing needs.
11. Develop methods to evaluate the available and proposed housing inventory and programs.

### **Goal: Efficient, Transparent, and Responsive Government**

1. Attract, retain, and reward talented employees.
2. Promote transparency through improved access to information.
3. Improve internal efficiency and effectiveness.
4. Create empowered and engaged employees.

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