

THE UNIFIED GOVERNMENT OF
ATHENS-CLARKE COUNTY

FY21

BUDGET IN BRIEF



JULY 1, 2020 - JUNE 30, 2021

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2021 (July 1, 2020 – June 30, 2021).

A more detailed copy of the FY21 Budget can be viewed at the Athens-Clarke County website <http://www.ACCTechGov.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

Mayor and Commission

Mayor	Kelly Girtz
Commissioner - District 1	Patrick Davenport
Commissioner - District 2	Mariah Parker
Commissioner - District 3	Melissa Link
Commissioner - District 4	Allison Wright
Commissioner - District 5	Tim Denson
Commissioner - District 6	Jerry NeSmith
Commissioner - District 7	Russell Edwards
Commissioner - District 8	Andy Herod
Commissioner - District 9	Ovita Thornton
Commissioner - District 10	Mike Hamby
Manager	Blaine H. Williams

Athens-Clarke County at a Glance

Form of Government:	Commission-Manager Mayor and Ten Commissioners. (Mayor elected at large and Commissioners elected by district).
Population:	130,551 (2020 Estimate)
UGA Enrollment:	38,920 (Fall 2019)
Land Area:	122 square miles or 78,080 acres
Median Household Income:	\$36,637 (2019 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	10,700
Piedmont Athens Regional	3,300
Clarke County School District	2,400
St. Mary's Health Care System	2,090
Athens-Clarke County Government	1,729
Pilgrim's	1,350

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 independent agencies.
- February - March Manager and Mayor meet with Departments to review budget requests.
- April Mayor sends recommended budget to Commission.
- May - June 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.

FY21 Significant Budget Issues

- In an effort to reduce the financial burden on citizens and business in Athens-Clarke County during our current economic uncertainty, this Budget includes several rate adjustments:
 - A millage rate reduction of 0.25 mills. This will reduce property tax revenue by approximately \$1,150,000.
 - A reduction in Alcohol License Fees resulting in a revenue reduction of \$475,000, with anticipation of a modest increase in FY22 (but below current fee levels) if health circumstances allow full operation of pouring establishments by that point.
 - A revision of the water and sewer rate structure that results in lower rates for users at an estimated total of \$4 million from previous estimates for FY21.
- The FY21 Budget includes funding for efforts to improve public safety and engagement between the Police Department and the community:
 - \$612,000 to add ten new Communications Officer positions to begin implementation of an enhanced Emergency Medical Dispatch program, with continued work to ensure full Central Communications integration and EMS dispatching.
 - \$430,000 for Health, Mental Health and Social Services Enhancement including an additional Mental Health Co-Responder Team in the Police Department (\$141,000) and a new Social Worker position in the Public Defender's Office (\$61,900).
 - \$350,000 for Public Safety and Community Building including a new Public Safety Community Communications Liaison position in the Police Department.
 - \$77,100 for three additional Corrections Officer positions for increased participation at the Diversion Center.
- The FY21 Budget includes \$400,000 to begin a Build Strong Youth Opportunities program in the Leisure Services Department.

- The Budget also includes continuation of initiatives begun in FY20:
 - \$750,000 is allocated to continue funding for the Neighborhood Leaders program that began in FY20 as part of the Prosperity Package.
 - \$150,000 is also included to continue funding for two Grant Specialist positions in the Housing and Community Development Department that also began as part of the Prosperity Package.
 - This Budget allocates \$150,000 for the Workforce Development Program started last year. This includes a fulltime position in Economic Development (added in FY20), 50% of the cost of a Fleet Maintenance Trainer position and \$60,000 to be added to already-appropriated funds to partner with other agencies to create a training curriculum for targeted individuals that will help them gain employment.
 - \$150,000 to continue an offender incentive program to support and train state inmates as they perform labor on behalf of ACCGov.
- Beginning in January 2021, Transit will offer fare free service on weeknights and weekends.
- In order to bring financial stability to the Landfill Fund, the FY21 Budget will begin moving the cost of recycling education and administration to the General Fund. This Budget includes \$300,000 to shift the Keep Athens-Clarke County Beautiful function to the General Fund.
- The Budget also includes funding for several equity, inclusion and diversity initiatives including:
 - \$100,000 in the Human Resources Department for enhanced minority employee recruitment efforts.
 - \$80,000 for a Minority Business Purchasing position in the Finance Department.
 - Funding support for an Urban Renewal Impact Committee (\$20,000) and an Athens Equity Citizens Committee (\$20,000).

- \$30,000 for Communications Strategist position in the Inclusion Office for the second half of FY21.
- \$26,000 for civic engagement programming in the Inclusion Office.
- The FY21 Budget includes funding in support of the Mayor and Commission goal to attract, retain, and reward talented employees.
 - Across all funds, the Budget includes approximately \$1.3 million (\$1.0 million in the General Fund) for the Performance Management Program (PMP) to encourage retention and reward active general and public safety employees who meet the highest levels of performance. The \$1.3 million total is equivalent to 1.5% of pay and related benefits and will be added to departmental budgets based on their proportional share of total salaries. Individual pay increases for general and public safety employees will depend on performance.
 - The Budget includes approximately \$750,000 (\$620,000 in the General Fund) to provide a 1% market based adjustment for general and public safety employees.
 - Also, the Budget includes \$960,000 for implementation of a revised pay plan (currently in the developmental stages) for public safety employees, anticipated to be implemented sometime in the fiscal year alongside enhanced behavioral health and community engagement efforts within the Police Department.
- The Budget includes an increase in both the employee and employer contributions to the Employee Health Insurance program. These increases are needed to keep pace with the cost of health insurance programs. In addition, the Budget continues to fund commitments for pension and retiree health care obligations.

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 FY21 General Fund operating budget totals \$138 million, and the General Fund Budget for capital projects is \$2.5 million for a total of \$140.5 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages **11** and **12**.

Special Revenue Funds are established to account for specific revenue sources that are legally restricted such as designated taxes, grants or other restricted revenue sources. Funds included in this group are the Community Development Block Grant (CDBG), the Hotel/Motel Excise Tax, Building Inspection, the Grants Fund and others. Budgets for Special Revenue Funds in FY21 total \$13.5 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 FY21 total

\$3.1 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 FY21, 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 \$3.7 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 FY21 total \$110.3 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 FY21 total \$26.2 million.

SUMMARY FY21 BUDGET
ALL FUNDS

	FY20 Budget	FY21 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	65,206,378	68,175,350	4.6%	22.9%
Sales Tax	24,233,425	24,650,000	1.7%	8.3%
Other Taxes	26,529,134	25,333,500	-4.5%	8.5%
Licenses & Permits	2,690,300	2,261,310	-15.9%	0.8%
Intergovernmental Revenues	7,210,231	9,882,016	37.1%	3.3%
Charges For Services	112,041,405	111,395,484	-0.6%	37.4%
Fines & Forfeitures	4,109,982	3,912,882	-4.8%	1.3%
Other Revenues	1,642,732	1,023,931	-37.7%	0.3%
Other Financing Sources	10,110,090	11,918,545	17.9%	4.0%
Total Revenues	\$253,773,677	\$258,553,018	1.9%	86.9%
Use of Fund Balance	4,600,082	2,767,719	-13.2%	0.9%
Use of Net Assets Balance	22,635,041	36,174,244	-7.7%	12.2%
Total Revenue & Other Sources	\$281,008,800	\$297,494,981	5.9%	100.0%
Less Interfund Transfers (1)	(32,005,982)	(30,675,919)	-4.2%	
Total Revenue & Other Sources	\$249,002,818	\$266,819,062	7.2%	
Expenditures (By Fund):				
General Fund	\$140,193,030	\$140,480,552	0.2%	47.3%
Special Revenue Funds:				
Emergency Telephone System (E911)	2,896,074	3,624,346	25.1%	1.2%
Hotel/Motel Tax Fund	3,735,325	3,373,000	-9.7%	1.1%
Special Programs & Initiatives Fund	2,198,403	1,677,127	-23.7%	0.6%
Community Dev. Block Grant (CDBG)	1,255,988	1,409,876	12.3%	0.5%
Grants Fund	800,397	447,776	-44.1%	0.2%
Building Inspection Fund	1,364,114	1,497,276	9.8%	0.5%
Supportive Housing Grant Fund	322,943	322,943	0.0%	0.1%
HUD HOME Grant Fund	467,246	665,156	42.4%	0.2%
Affordable Housing Fund	159,438	161,987	1.6%	0.1%
Alternative Dispute Resolution Prgm	219,513	215,195	-2.0%	0.1%
Sheriff Inmate Fund	70,000	70,000	0.0%	0.0%
Corrections Inmate Fund	50,000	50,000	0.0%	0.0%
Subtotal Special Revenue Funds	\$13,539,441	\$13,514,682	-0.2%	4.5%
Debt Service Funds:				
SPLOST Debt Service Fund	\$0	\$3,702,160	--	1.2%

	FY20 Budget	FY21 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	2,209,500	2,381,200	7.8%	0.8%
Public Facilities Authority Fund	529,223	524,836	-0.8%	0.2%
Econ. Dev. Capital Project Fund	200,000	225,000	12.5%	0.1%
Subtotal Capital Project Funds	\$2,938,723	\$3,131,036	6.5%	1.1%
Enterprise Funds:				
Water & Sewer Fund	72,350,290	84,251,330	16.4%	28.3%
Transit Fund (Less Depreciation)	7,239,656	7,337,915	1.4%	2.5%
Stormwater Utility Fund	5,467,657	6,073,684	11.1%	2.0%
Landfill Fund	4,903,164	4,998,364	1.9%	1.7%
Solid Waste Collection Fund	4,340,987	4,361,797	0.5%	1.5%
Airport Fund	3,136,556	3,229,003	2.9%	1.1%
Subtotal Enterprise Funds	\$97,438,310	\$110,252,093	13.2%	37.1%
Internal Service Funds:				
Health Insurance Fund	15,378,013	16,367,934	6.4%	5.5%
Fleet Management Fund	2,540,648	2,729,496	7.4%	0.9%
Insurance & Claims Fund	3,363,327	3,649,172	8.5%	1.2%
Internal Support Fund	1,937,944	2,061,769	6.4%	0.7%
Fleet Replacement Fund	3,192,000	1,385,400	-56.6%	0.5%
Subtotal Internal Service Funds	\$26,411,932	\$26,193,771	-0.8%	8.8%
Total Expenditures & Other Financing Uses	\$280,521,436	\$297,274,294	6.0%	100.0%
Less Interfund Transfers (1)	(32,005,982)	(30,675,919)	-4.2%	
Total Operating & Capital Expenditures	\$248,515,454	\$266,598,375	7.3%	
Designated for Future Capital & Debt Service Requirements (2)	487,364	220,687	-54.7%	
Total Expenditures & Designations	\$249,002,818	\$266,819,062	7.2%	

NOTES: (1) - 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".

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

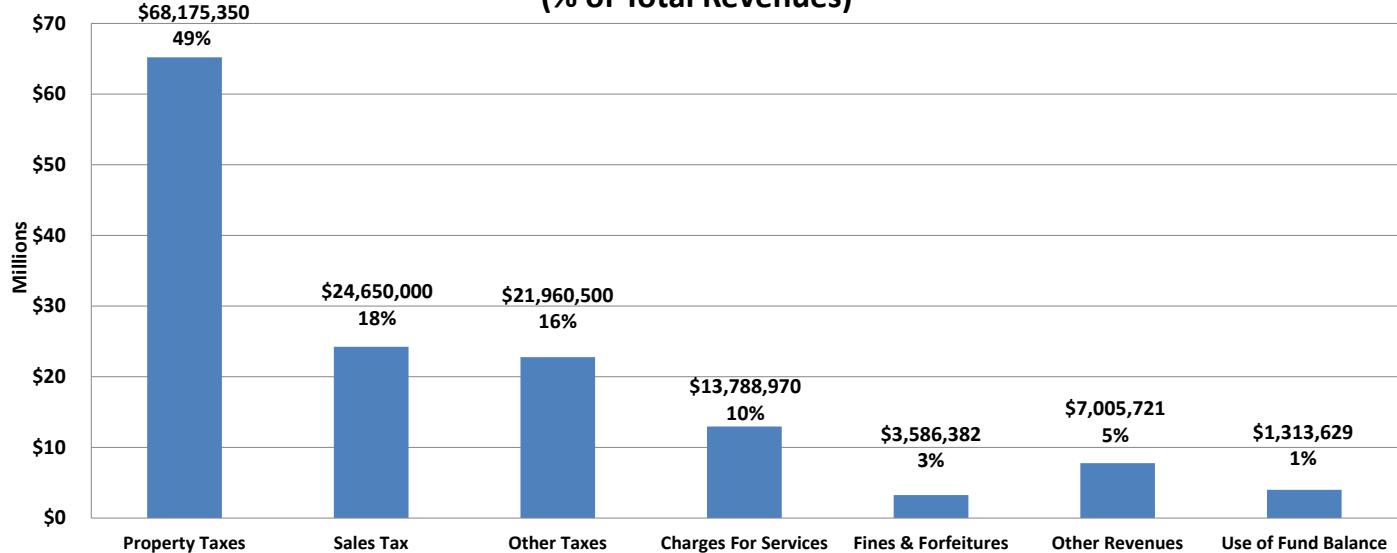
**SUMMARY FY21 BUDGET
GENERAL FUND**

	FY20 Budget	FY21 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	65,206,378	68,175,350	4.6%	48.5%
Sales Tax	24,233,425	24,650,000	1.7%	17.5%
Other Taxes	22,779,134	21,960,500	-3.6%	15.6%
Licenses Permits	1,590,300	961,310	-39.6%	0.7%
Intergovernmental Revenues	1,183,303	1,380,403	16.7%	1.0%
Charges For Services	12,954,290	13,788,970	6.4%	9.8%
Fines & Forfeitures	3,246,382	3,586,382	10.5%	2.6%
Other Revenues	1,118,206	670,725	-40.0%	0.5%
Transfers In From Other Funds	3,881,612	3,993,283	2.9%	2.8%
Total Revenues	\$136,193,030	\$139,166,923	4.8%	99.1%
Use Of Fund Balance	4,000,000	1,313,629	-7.5%	0.9%
Total Revenue & Other Sources	\$140,193,030	\$140,480,552	0.2%	100.0%
Expenditures (By Department):				
Mayor & Commission	625,558	669,402	7.0%	0.5%
Manager	2,273,472	2,552,973	12.3%	1.8%
Attorney	691,955	723,257	4.5%	0.5%
Operational Analysis	289,870	323,869	11.7%	0.2%
Finance	2,287,026	2,464,952	7.8%	1.8%
Human Resources	1,510,436	1,768,629	17.1%	1.3%
Tax Commissioner	1,540,102	1,525,628	-0.9%	1.1%
Board Of Tax Assessors	1,129,298	1,111,580	-1.6%	0.8%
Board Of Elections	748,635	859,488	14.8%	0.6%
Information Technology	3,441,293	3,622,546	5.3%	2.6%
Other General Administration	16,650,455	13,885,781	-16.6%	9.9%
Total General Government	\$31,188,100	\$29,508,105	-5.4%	21.0%
Superior Courts	3,238,406	3,324,224	2.7%	2.4%
Clerk Of Courts	1,471,687	1,558,216	5.9%	1.1%
State Court	805,751	827,330	2.7%	0.6%
Solicitor General	1,272,128	1,287,876	1.2%	0.9%
District Attorney	1,382,120	1,387,359	0.4%	1.0%
Juvenile Court	618,815	607,152	-1.9%	0.4%
Magistrate'S Court	874,903	882,053	0.8%	0.6%
Coroner	58,736	56,992	-3.0%	0.0%
Probate Court	508,263	529,549	4.2%	0.4%
Municipal Court	700,457	702,324	0.3%	0.5%
Total Judicial	\$10,931,266	\$11,163,075	2.1%	7.9%

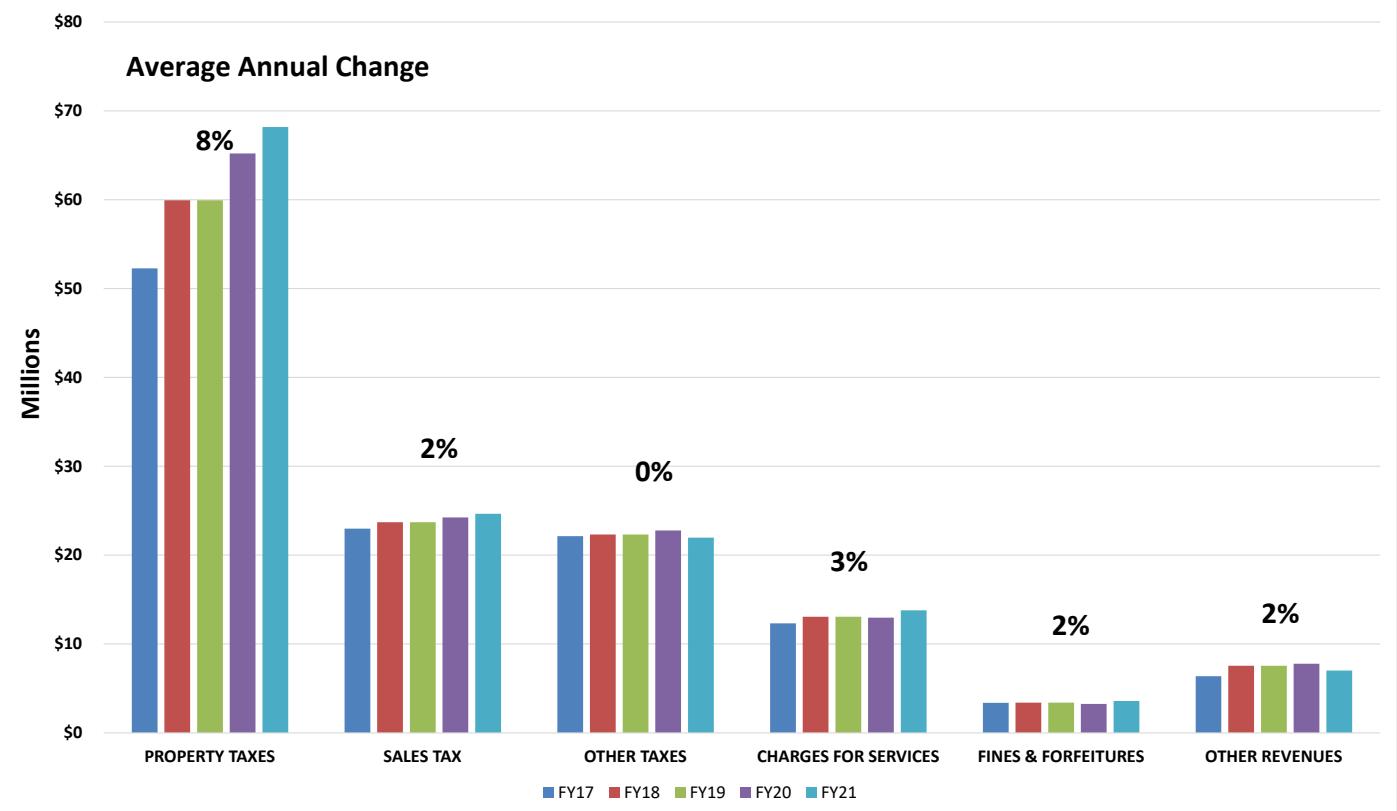
**SUMMARY FY21 BUDGET
GENERAL FUND**

Expenditures (By Department):	FY20	FY21	%	%
	Budget	Budget	Inc/ (Dec)	of Total
Police Services	21,929,255	22,513,278	2.7%	16.0%
Fire Services	14,246,379	14,477,207	1.6%	10.3%
Corrections	3,949,066	4,025,093	1.9%	2.9%
Animal Services	0	1,148,337	--	0.8%
Sheriff	17,819,259	17,762,584	-0.3%	12.6%
Total Public Safety	\$57,943,959	\$59,926,499	3.4%	42.7%
Transportation & Public Works	4,505,587	4,547,823	0.9%	3.2%
Solid Waste	969,083	1,206,652	24.5%	0.9%
Central Services	10,569,087	9,925,816	-6.1%	7.1%
Total Public Works	\$16,043,757	\$15,680,291	-2.3%	11.2%
Leisure Services	8,060,667	8,535,108	5.9%	6.1%
Total Culture & Recreation	\$8,060,667	\$8,535,108	5.9%	6.1%
Housing & Community Development	531,171	1,585,864	198.6%	1.1%
Economic Development	454,126	551,102	21.4%	0.4%
Planning & Zoning	1,186,094	1,172,946	-1.1%	0.8%
Building Inspection (Cmty Protection Div)	873,112	891,717	2.1%	0.6%
Cooperative Extension Service	255,002	238,954	-6.3%	0.2%
Total Housing And Development	\$3,299,505	\$4,440,583	34.6%	3.2%
Independent Agencies	5,574,443	5,826,343	4.5%	4.1%
Debt Service	1,057,855	1,312,446	24.1%	0.9%
Total Expenditures	\$134,099,552	\$136,392,450	1.7%	97.1%
Other Financing Uses/Transfers Out	3,848,478	1,576,102	-59.0%	1.1%
Transfers for Capital	2,245,000	2,512,000	11.9%	1.8%
Total Other Financing Uses	\$6,093,478	\$4,088,102	-32.9%	2.9%
Total Expenditures & Uses	\$140,193,030	\$140,480,552	0.2%	100.0%

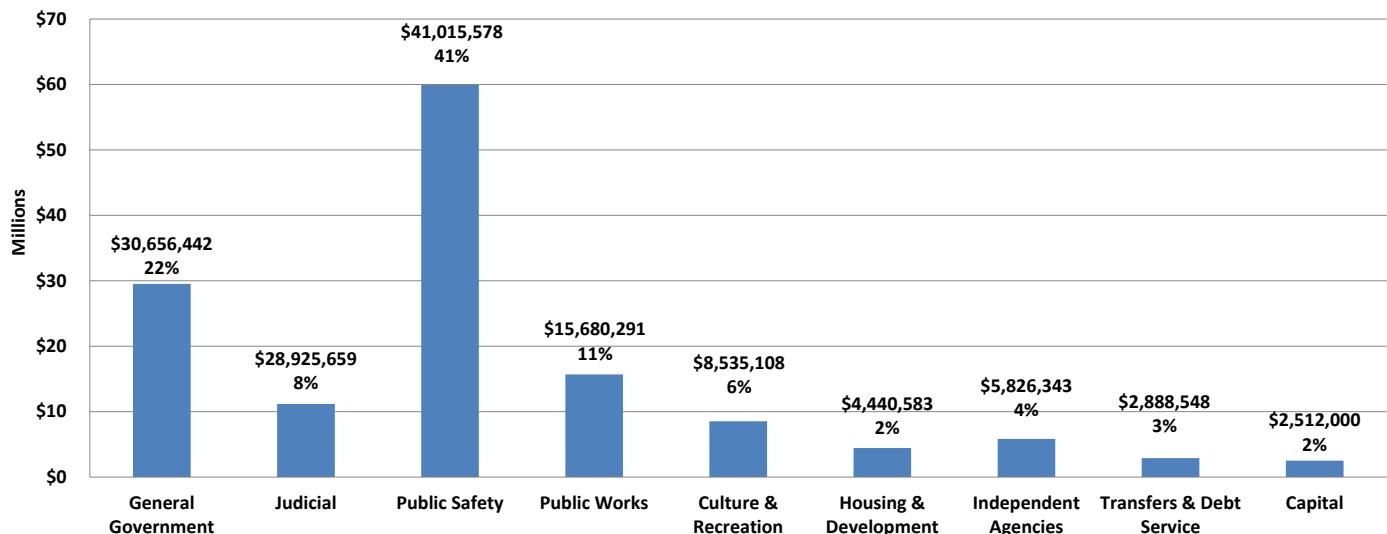
FY21 General Fund Budget Operating Revenues
\$140.5 Million
(% of Total Revenues)



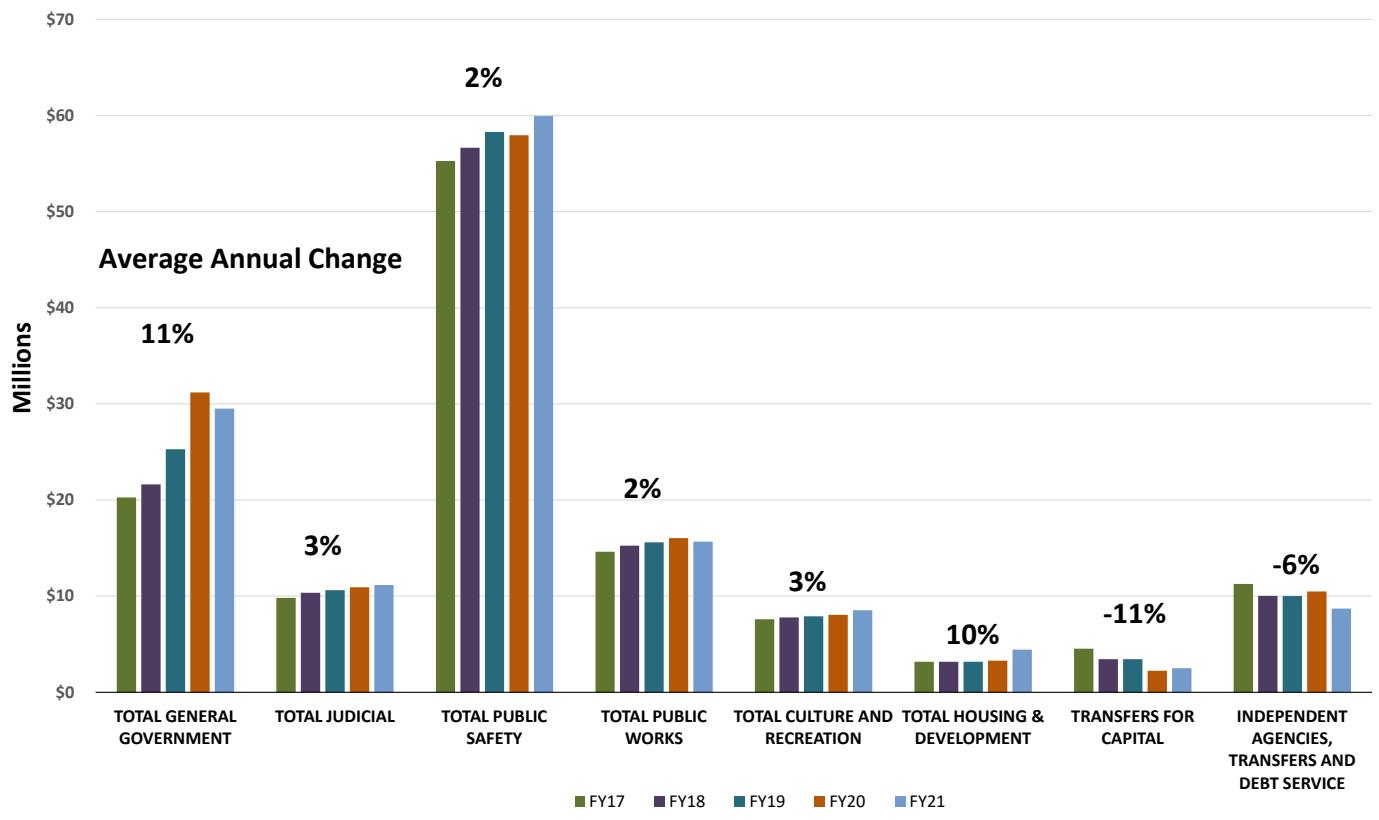
Major Revenues - General Fund Budget
Five Year Trend (FY17-FY21)



FY21 General Fund Budget Expenditures
\$140.5 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY17-FY21)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 49% or \$522 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		
	FY20	FY21
Property Taxes	\$512	\$522
Sales Tax	\$190	\$189
Other Taxes	\$179	\$168
Charges For Services	\$102	\$106
Fines & Forfeitures	\$25	\$27
Other Revenues	\$61	\$54
Use of Fund Balance	\$31	\$10
Total	\$1,101	\$1,076

General Fund Expenditures: More than half of all General Fund dollars are budgeted in the areas of Public Safety (Police, Fire, Sheriff, Animal Services and the Correctional Institute) and Judicial services (Courts and prosecuting offices). ACCGov budgets approximately \$545 per capita for these services. On average, each ACC resident will pay \$1,076 for General Fund services in FY21. Departments included in each functional area (Public Works, General Government, etc.) can be found on page 11 and 12.

Per Capita Expenditure by Function		
	FY20	FY21
General Government	\$245	\$226
Judicial	\$86	\$86
Public Safety	\$455	\$459
Public Works	\$126	\$120
Culture & Recreation	\$63	\$65
Housing & Development	\$26	\$34
Independent Agencies	\$44	\$45
Transfers & Debt Service	\$39	\$22
Capital	\$18	\$19
Total	\$1,101	\$1,076

Understanding Property Taxes

The property tax rate or millage rate is adopted annually 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, 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 ACCGov services for FY21 is 13.70 mills, a decrease of 0.25 mills. The Clarke County School Board, which sets its millage rate separate from the ACCGov, set a rate of 20.00 mills for FY21.

Property Tax Collections For Athens-Clarke County (Total Rate 33.70 mills)

Athens-Clarke
County
Unified
Government
(13.70 mills)
41%



Clarke
County
School
District
(20.00 mills)
59%

Median Value of an Existing Home (Owner Occupied):

\$177,810 (2019 – Tax Assessor)

Average Value (Owner Occupied):

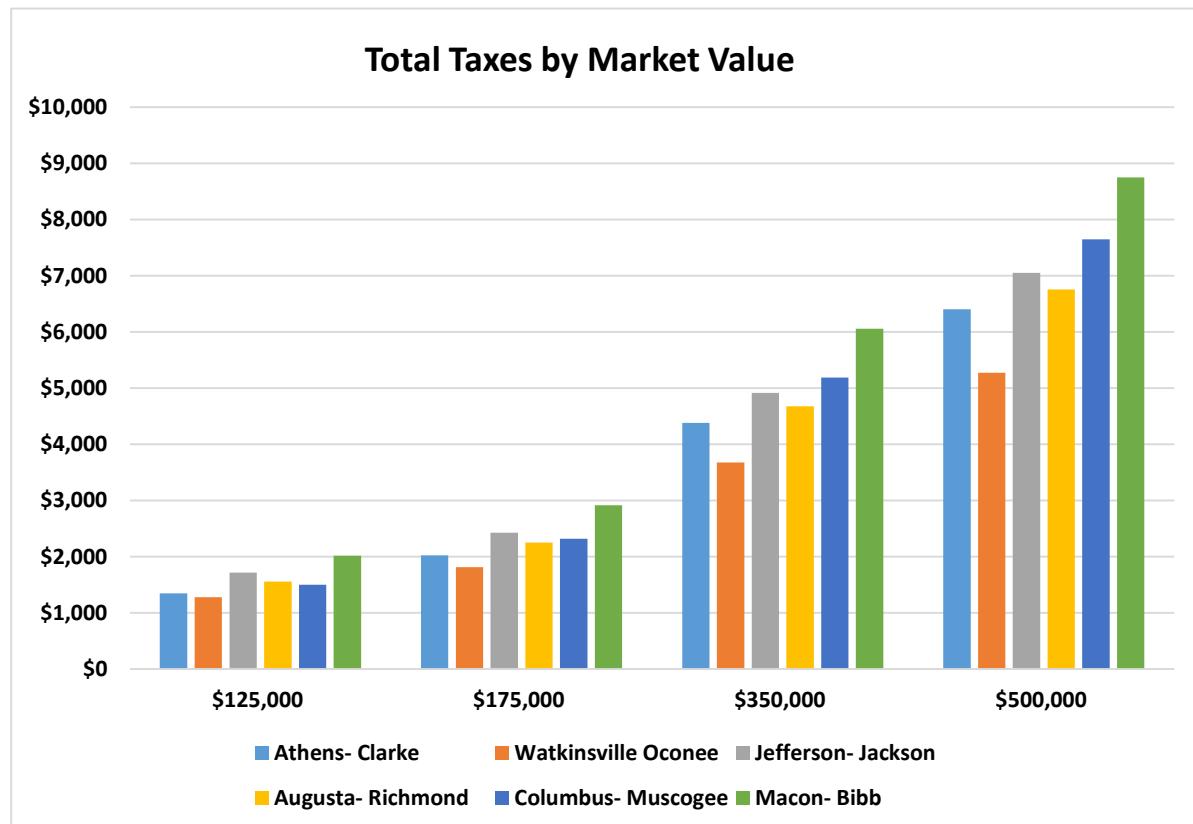
\$213,069 (2019- Tax Assessor)

Estimated Property Taxes for a \$175,000 home in 2020 (with Standard Homestead Exemption):

ACCGov	\$ 822	41%
School	<u>\$ 1,200</u>	<u>59%</u>
Total	\$ 2,022	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 (except schools) are lower than all but one of the comparison cities in the state.

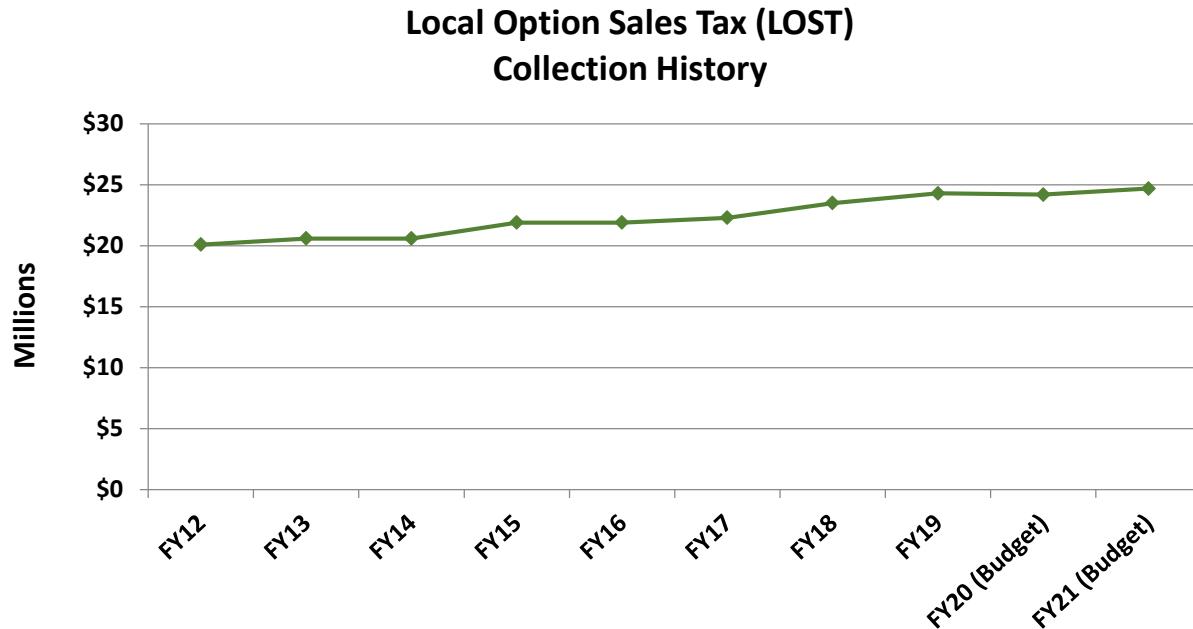


Understanding Sales Taxes

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) Capital Projects
\$0.08 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 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 eleven 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 2017) was approved in November 2017 and collections of the tax began in April of 2018. The referendum funds a diverse list of 19 transportation improvement projects over five years totaling \$109.5 million. The planning, design and construction of the TSPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

The FY21 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 FY21 Capital Budget for all funds totals \$42.5 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 FY21 include:

General Capital Projects Fund

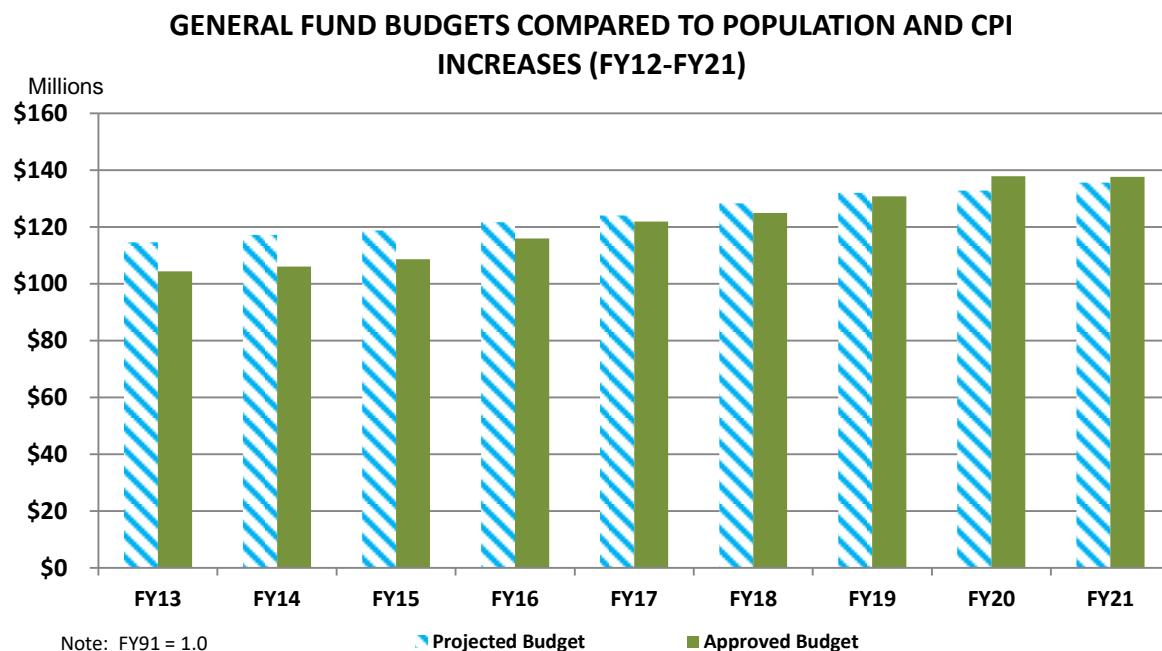
Information Technology Equipment Replacement	\$350,000
Police On-Officer Cameras & Data Storage	\$230,000
Police Replacement of Conductive Energy Devices	\$228,200
Replacement of Traffic Signals	\$200,000
All Other Projects	<u>\$1,373,000</u>
Subtotal:	\$2,381,200

All Other Funds

Water Reclamation Facility Improvements	\$9,000,000
Manage and Reuse Residual Solids	\$6,380,000
Rehabilitate and Replace Sewers	\$5,000,000
Improve Water Supply Reliability	\$4,479,000
Replace and Upgrade Facilities & Equipment	\$3,300,000
Relocate Water & Sewer Lines for DOT Projects	\$2,000,000
All Other Projects	<u>\$9,921,289</u>
Subtotal:	\$40,080,289
Total Capital Budget - All Funds	\$42,461,489

Budget History and Trends

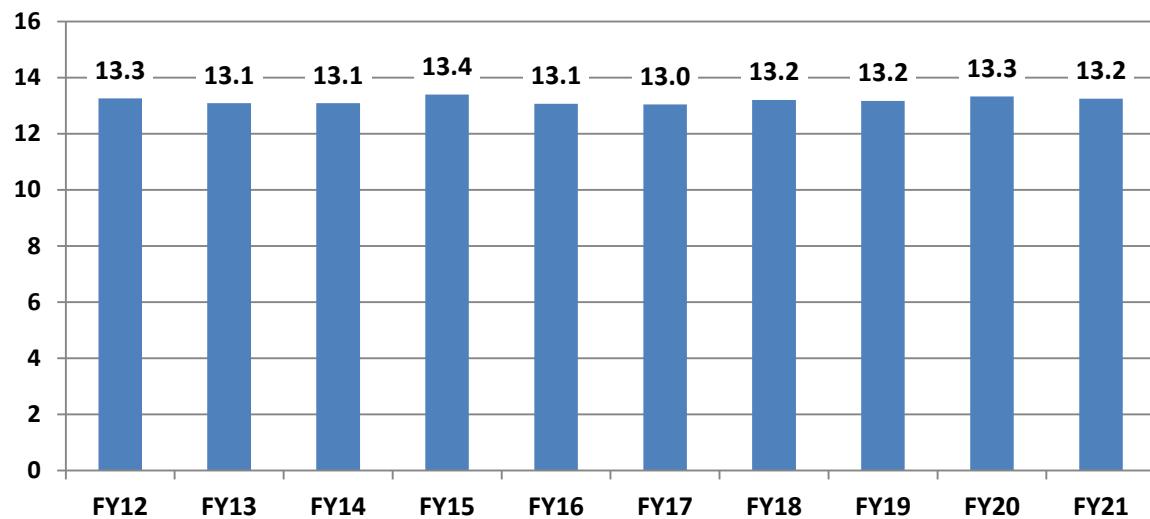
The FY21 General Fund Operating Budget is \$140.5 million, 0.2% higher than the FY20 Budget. For FY21, the General Fund Operating Budget has grown at a rate lower than the combined annual change of the Consumer Price Index (CPI) and population. However, the ten year trend shows the FY21 General Fund Budget slightly exceeds the CPI and population (Projected Budget) as shown in the graph below.



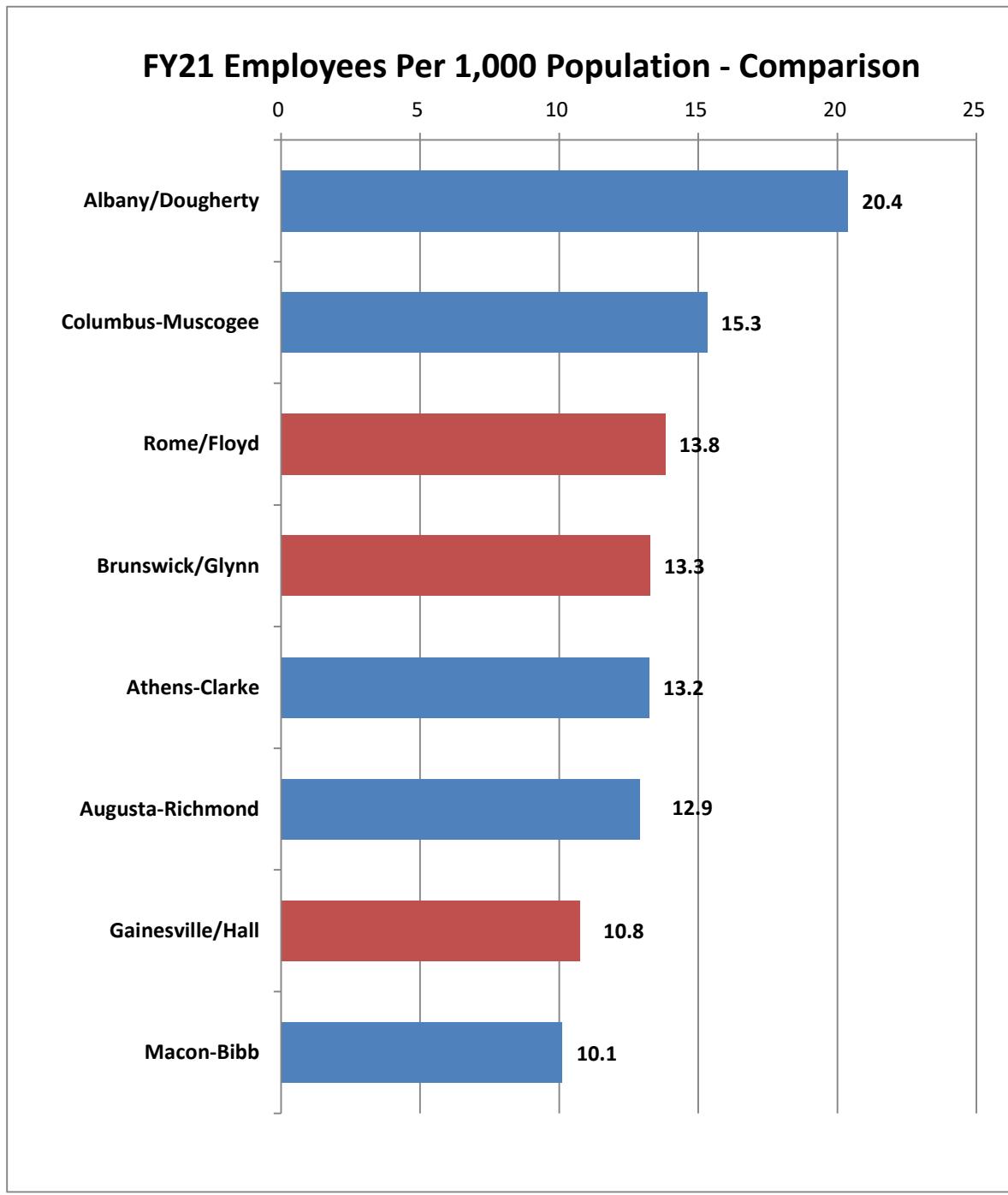
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,729 fulltime authorized employee positions, an increase of 31 positions compared to the current level. ACCGov continues to maintain the number of fulltime employees per thousand residences below 14 for over 10 years.

**ACCGov Fulltime Employees Per 1,000 Residents
(FY12-FY21)**



ACCGov's 13.2 fulltime employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.



-Unified governments are shown in blue.

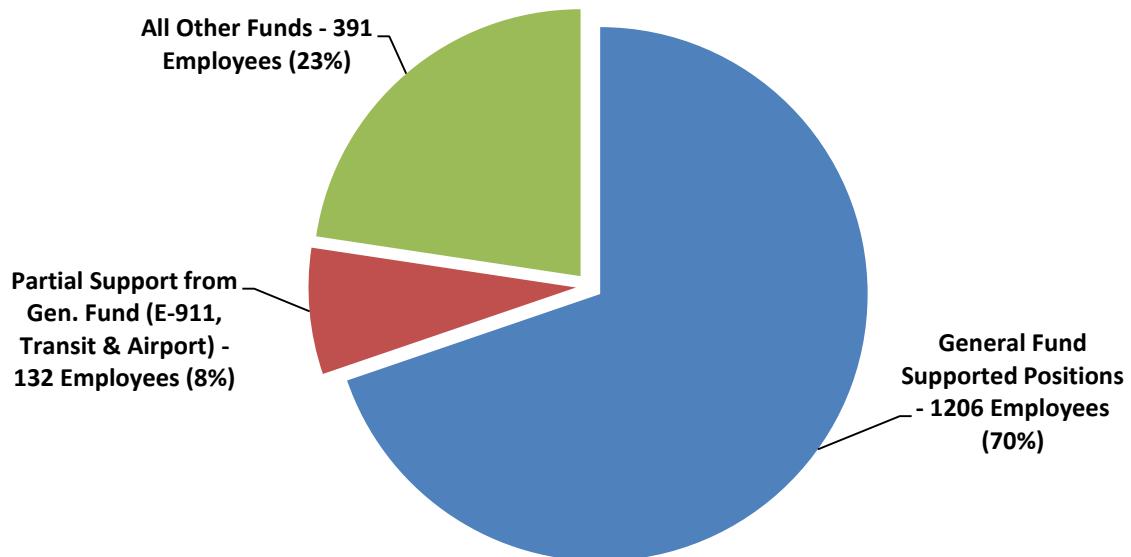
Fulltime Employees - By Function

Total of 1,729



Fulltime Employees - By Funding Source

Total of 1,729



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY20</u>	<u>FY21</u>	<u>Change From FY20 to FY21</u>
Airport	7	7	0
Animal Services	12	13	1
Attorney	6	6	0
Board of Elections	4	4	0
Building Inspections & Permits	24	24	0
Central Services	94	96	2
Clerk of Courts	21	22	1
Cooperative Extension	1	1	0
Corrections	45	48	3
District Attorney	29	29	0
Economic Development	5	5	0
Finance	28	29	1
Fire & Emergency Services	187	187	0
Housing & Economic Development	11	11	0
Human Resources	21	22	1
Information Technology	23	23	0
Juvenile Court	5	5	0
Leisure Services	73	74	1
Magistrate Court	11	11	0
Manager	5	6	1
Office of Inclusion	1	2	1
Geographic Information Office	2	3	1
Organizational Development	3	3	0
Office of Sustainability	2	2	0
Public Information	3	3	0
SPLOST Management	3	3	0
Mayor and Commission	1	1	0
Clerk of Commission	2	2	0
Municipal Court	10	10	0
Operational Analysis	3	3	0
Planning	18	18	0
Police	320	332	12
Probate Court	6	6	0
Public Utilities	198	198	0
Sheriff	194	194	0
Solicitor General	18	18	0
Solid Waste	62	63	1
State Court	7	7	0
Superior Courts	35	37	2
Tax Assessor	13	13	0
Tax Commissioner	19	19	0
Transit	77	79	2
Transportation & Public Works	89	90	1
	1,698	1,729	31

Legal and Charter Requirements for the Annual Budget

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

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

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

Mayor and Commission Strategic Commitments & Goals for FY21

Listed below are the Mayor and Commission's Strategic Commitments and Goals as developed during their retreat December 6 & 7, 2019. These Strategic Commitments and Goals have been used to guide the development of budget initiatives.

Healthy, Livable, Sustainable Athens-Clarke County

- Invest in Human Infrastructure – Invest in human infrastructure by collaborating with stakeholders in education, health and economic development to increase upward economic mobility for all.
- Create Mixed Income, Mixed Use Neighborhoods – Create Mixed Income, Mixed Use neighborhoods, while transforming the most challenged neighborhoods.
- ACCGov to Aim for 100% Clean and Renewable Energy by 2035 and develop and implement equitable strategies to do so by April 2020.
- Care for Aging Infrastructure to Limit Environmental Impacts from Sewer Overflows and Damaged Septic Tanks - Manage environmentally damaging septic tanks and attention to targeting areas of need.
- Create a Welcoming, Inclusive, and Prosperous Downtown.

Transportation Mobility and Connectivity

- Air Service Incentive Plan – Encourage new nonstop air service and competition by providing temporary assistance to an airline beginning new nonstop service to an approved destination.
- Fare Free Transit – Move in a tiered fashion towards a Fare-Free Transit System as we approach the end of life cycle for our fare box system.
- Enhanced Mobility Corridor Aesthetics – Create easy connections between residential and commercial, county-wide. Start this theme in redevelopment areas and then expand outward.

Shared Prosperity

- Corridor Redevelopment – Upgrade the experience of travelers into Athens-Clarke County by creating easier transitions between residential and commercial areas through scaling and softening speeds in transitions from arterial corridors (45/50 mph) to residential next door (20/25 mph).
- Economic Development Strategy – Develop Economic Development Strategy and Framework- Assess economic conditions, consider trends and research, evaluate SWOTs, address weakness and opportunities, determine focus. Filter this all through lens of equity and diversity.
- Municipal Mobile Network – Ensure wireless high-speed broadband access for all parts of the county, stimulate economic development, enhance educational experience, and improve services provided by ACCGov through higher bandwidths.

Informed and Engaged Citizens

- Direct Citizen Engagement – Directly engaging citizens on the front end of ACCGov processes. Developing ownership in "their" County Government, through new and varied forms of public input (written input on agendas, regular town halls).
- Law Enforcement Advisory Panel – Law Enforcement Advisory Panel- to advise the Chief of Police in matters of community issues, review potential policies and procedures, and provide guidance to the Chief on service and police related issues.

Accountable and Responsive Government

- Re-examine ACCGov Pay Plan – Develop and adopt competent strategies for pay, benefits, and retirement that are sustainable options to offer optimum balance of Total Compensation for ACCGov employees.
- Film Guide & Procedures – Film Guide & Updated Film Procedures- Develop a guide to filming in Athens-Clarke County and update related filming procedures.

Safe and Prepared Community

- Explore Avenues to Decriminalize Marijuana
- Foster a criminal justice system focused on rehabilitation and prevention, both in collaboration with community partners, rather than incarceration. This could involve changing policy around arrests for low-level crime, eliminating cash bail, phasing out inmate labor-for-free program, expanding accountability courts, and matching funding (from grants) to programs serving youth and people with behavior disorders.
- Reduce Recidivism and Increase Support for Paths Away From Criminality – Criminal Justice Outcomes Enhancement: reduction of recidivism, enhanced public safety, reduce jail-nights and greater support for paths away from criminality.
- Justice and Mental Health Collaborative Grant – Identify programs to improve outcomes and coordinate service delivery amongst community partners involved with mental health and substance abuse.
- Promote a Positive Transition for Offenders Back into the Community – Promote education, work skills, improved social and life skills under strict supervision to promote a positive transition for offenders back into the community.
- Policing Transparency Initiative – Develop and enhance the Transparency in Policing link on the ACCPD website, which includes

information on Departmental demographics, complaints, use of force, discipline, etc.

- Improving Water Supply Resiliency and Reliability – Ensure that infrastructure and supply is sufficient and reliable to meet current and future needs.

Mailing Address:
Athens-Clarke County Finance Department
Management & Budget Division
375 Satula Avenue
Athens, Georgia 30601
Phone number: (706) 613-3040
Website: www.ACCGov.com/budget