

THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY

FY22

BUDGET IN BRIEF



JULY 1, 2021 - JUNE 30, 2022

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2022 (July 1, 2021 – June 30, 2022).

A more detailed copy of the FY22 Budget can be viewed at the Athens-Clarke County website <http://www.ACCGov.com/budget>.

TABLE OF CONTENTS

Athens-Clarke County Mission Statement	1
Athens-Clarke County Mayor & Commission.....	1
Athens-Clarke County at a Glance	2
Annual Budget Development Process	3
FY22 Significant Budget Issues.....	4
Structure of Budgets.....	10
Summary of FY22 Budget – All Funds	12
Summary of FY22 Budget – General Fund	14
FY22 General Fund Revenue Charts.....	16
FY22 General Fund Expenditure Charts	17
General Fund Revenues and Expenditures Per Capita.....	18
Understanding Property Taxes	19
Comparative Property Taxes	20
Understanding Sales Taxes	21
FY22 Capital Budget.....	22
Budget History and Trends	23
Fulltime Employee: Trends and Comparisons.....	24
FY22 Fulltime Employees by Function & Department	26
Legal and Charter Requirements for Annual Budget	28
FY22 Mayor & Commission Strategic Commitments	29

**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	Jesse Houle
Commissioner - District 7	Russell Edwards
Commissioner - District 8	Carol Myers
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:	131,857 (2021 Estimate)
UGA Enrollment:	37,283 (Fall 2020)
Land Area:	122 square miles or 78,080 acres
Median Household Income:	\$38,311 (2020 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	10,800
Piedmont Athens Regional	3,300
Clarke County School District	2,350
St. Mary's Health Care System	1,863
Athens-Clarke County Government	1,744
Caterpillar	1,500
Pilgrim's	1,300

Annual Budget Development Process

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

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

- November Mayor & Commission establish budget goals.
- November Departments submit capital project requests and updates to five year Capital Improvement Plan (CIP).
- January Departments submit operating budget requests.
- February Mayor & Commission review budget requests from independent agencies.
- February - Manager and Mayor meet with Departments
March 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.

FY22 Significant Budget Issues

With attention to the goal, ***Informed and Engaged Residents***, we are beginning to build the capacity for broad and deep public engagement pursued with:

- A new Community Engagement Coordinator position in the Public Information Office. This position would focus on citizen interaction and engagement initiatives, including assisting with public meetings and outreach, collecting community data and enhancing outreach practices. (\$90,000 salary, benefits and operating).
- An External Relations position in the District Attorney's Office to bring in resources for innovative prosecution strategies, maintaining an open dialogue with community members through public information and education, and ensuring that the community is a true partner for public safety via outreach initiatives (\$33,000 for six months).
- Continuance of Clearpoint Performance Management and Open Data initiatives in order to provide data on programs and services and to bolster public trust and confidence (\$32,000).
- Walk of Remembrance: this budget includes \$50,000 in capital funding based on the work coming out of the Athens Justice and Memory Committee.

There are a number of initiatives that continue to emphasize our commitment to a ***Healthy, Livable and Sustainable*** Athens-Clarke County:

- Athens Transit will remain fare-free and expand to the pre-pandemic complement of routes with the support of American Rescue Plan, Federal Transit Administration funds. This entirely relieves the General Fund of this operational need, and is intended to continue in FY23 and serve as a bridge to sustained maintenance and operations funding through the next TSPLOST referendum. (approximately \$3.4 million annually).

- The budget includes funding for a full-time Energy Program and Conservation Coordinator in the Sustainability Office to better enhance the commitments that we have made to renewable energy and energy efficiency. This position will accelerate the energy program that has already resulted in \$400,000 in annual energy savings for ACCGov. This position becomes effective mid-year in FY22.
- Sustainability outcomes can also be found in new purchase of leaf vacuums and shifting county operations to battery operated leaf blowers (\$75,000 in capital).
- \$36,000 of funding has been added for camera systems to deter illegal dumping that has become a problem in several areas of the county.
- Gateway and Corridor Maintenance: this budget includes two additional landscape maintenance positions to improve gateway and corridor appearances, beginning the 2nd quarter of FY22 (\$100,000).

Youth activities and family supports are also a key element of a ***Healthy, Livable and Sustainable Community***. The FY22 budget prioritizes this focus area, including continuation of the Neighborhood Leaders program, the Youth Commission, the Grand Slam summer youth program and a host of other activities including:

- The three-year pilot of Young Urban Builders is extended, given the great success of the program and opportunity to both provide trade skills to high school youth and support home repair needs of those in Athens without the means to provide for their homes' ideal physical upkeep (\$100,000).
- "Counselors In Training", providing summer employment for up to 23 teens ages 15-18 which will develop self-esteem, peer relations, interpersonal skills, and leadership qualities while working in our summer camp programs (\$60,000).
- Continued renovations to both Lay Park and East Athens Park centers to include art rooms and programming equipment software to

include video production/editing, graphic design, and robotics (\$190,000).

- \$100,000 has been budgeted for additional youth development programming that will be more clearly defined and implemented during FY22.
- Juneteenth educational events to include community education culminating in Athens' first community-wide celebration event for Juneteenth, with local youth involved in both visual and performing arts (\$20,000).
- \$50,000 of capital funding has been budgeted for an environmental study of the Dunlap and Pittard Road areas.

Public Safety initiatives, focused on becoming a ***Safe and Prepared Community***, provide dignity to the public and improve safety continue as a key considerations:

- As the Department of Corrections continues to enhance employment skills and life skills supports for those incarcerated individuals, including with the transition of 10 more beds for the Transition Center program in which inmates work for pay in the community, there is the addition of a part-time social worker to support personal development, rehabilitative needs and recidivism reduction. Success measures in these areas will be tracked (\$30,000).
- The Jerry Nesmith Co-Responder Unit will be bolstered with four additional Licensed Clinical Social Workers who will be paired with re-deployed ACCPD officers – creating a total of seven units. This also lends itself to the development of a more thorough front-line behavioral health emergency response program through collaboration between the Safety and Justice Committee and other partner entities, and using emerging funding streams (\$336,000).
- An initiative to partner with an external agency to create an Alternative Crisis Response Team beginning the second quarter of FY22 (\$277,000).

In addition to activities through the SPLOST program and partnerships, we are developing ***Shared Prosperity*** through housing and homeless supports:

- ACCGov is moving forward to establish a minimum wage of \$15 per hour for all county employees and become a leader in the community by providing a living wage to all employees (\$750,000).
- A Disparity Study to determine if inequities exist (or have existed) regarding contracting and procurement activities and to identify opportunities to encourage the participation of underrepresented businesses in government contracting (\$400,000).
- An initiative to partner with an external agency for programing in support of homeless residence throughout the community (\$220,000).
- A new position in Housing and Community Development funded with “CARES-CV CDBG” funds to consolidate tasks previously fractured throughout the organization, such as coordinating ACCGov work with homeless encampments, facilitating the “Coordinated Entry System” that matches households with appropriate programs, and other tasks. FY22 will also allow for a homeless support “gap analysis” through rigorous engagement with homeless service providers and observation of community dynamics to identify the under-supported needs in this area for enhanced long-term commitment. The recently released Rescue Act HOME funds can be directed toward this area moving forward from this discovery period.
- As the Inclusionary Zoning Working Group completes their current work, an Inclusionary Zoning monitoring program is included in the Affordable Housing Special Revenue Fund as we more broadly support the development of affordable and workforce housing (\$120,000) and funding (\$30,000) for a study to analyze building and zoning codes.

Broad-based support for a high quality ***Accountable and Responsive*** Athens-Clarke County Unified Government workforce that is representative of the community continues:

- Employee compensation is targeted for a 2% increase for non-public safety employees. (\$627,000) In addition, the continued implementation of the structured Public Safety Pay Plan is funded (\$1.9 million).
- A feasibility study for an employee health clinic or similar partnership opportunity to offer the greatest possible access to care (\$40,000).
- Diversity, Equity and Inclusion training which began for subsets of ACCGov employees in FY21 will be expanded to the entire ACCGov workforce in FY22 (\$135,000).
- A Human Resources Generalist focused on Minority Recruitment to work with the Office of Inclusion, Economic Development, and other ACCGov Departments on pathways for diversity in employment (\$80,000)
- Workforce Development for high-demand ACCGov careers will continue through the work of the Athens Community Corps program once initial funding from the Athens Resiliency Package is exhausted in FY22 (\$250,000 for a partial year).

Other broad budgetary issues and opportunities include:

- The FY22 General Fund Budget plans the use of \$5.6 million in available fund balance, an increase use of \$4.3 million compared to the FY21 Adopted Budget. Even with this planned use of fund balance, the General Fund Balance should retain an amount sufficient to operate for two months, in compliance with current fiscal policy (\$24.8 million which represents 16.7% of the budget).
- Use of these funds also allows targeted capital expenditures totaling approximately \$5.7M, and increase after the reductions of FY20 and FY21, and intended to extend the life of existing assets and program areas. This is particularly focused on lifecycle maintenance for our existing parks and facilities.

- To avoid drawing down additional fund balance or raising the millage rate, this budget includes funding of approximately \$2.2 million from the American Rescue Plan, State and Local Fiscal Recovery Funds grant. The Mayor & Commission have designated \$400,000 for development of additional youth programming and \$150,000 for development of a municipal garden program, leaving the balance of the \$2.2 million in ARP funds to offset existing budgetary items.

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 **12** and **13**.

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 FY22 General Fund operating budget totals \$142.8 million, and the General Fund Budget for capital projects is \$5.7 million for a total of \$148.5 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages **14** and **15**.

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 FY22 total \$16.2 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 FY22 total

\$5.7 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 FY22, 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 \$3.1 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 FY22 total \$108.5 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 FY22 total \$30.1 million.

SUMMARY FY22 BUDGET ALL FUNDS

	FY21 Budget	FY22 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	68,175,350	73,982,850	8.5%	23.7%
Sales Tax	24,650,000	25,900,000	5.1%	8.3%
Other Taxes	25,333,500	25,555,000	0.9%	8.2%
Licenses & Permits	2,261,310	2,503,082	10.7%	0.8%
Intergovernmental Revenues	9,882,016	8,664,295	-12.3%	2.8%
Charges For Services	111,395,484	114,634,438	2.9%	36.7%
Fines & Forfeitures	3,912,882	2,156,693	-44.9%	0.7%
Other Revenues	1,023,931	1,908,157	86.4%	0.6%
Other Financing Sources	11,918,545	14,787,709	24.1%	4.7%
Total Revenues	\$258,553,018	\$270,092,224	4.5%	86.4%
Use of Fund Balance	2,767,719	8,504,751	207.3%	2.7%
Use of Net Assets Balance	36,174,244	33,860,021	-6.4%	10.8%
Total Revenue & Other Sources	\$297,494,981	\$312,456,996	5.0%	100.0%
Less Interfund Transfers (1)	(33,128,904)	(37,865,965)	14.3%	
Total Revenue & Other Sources	\$264,366,077	\$274,591,031	3.9%	
Expenditures (By Fund):				
General Fund	\$140,480,402	\$148,452,784	5.7%	45.2%
Special Revenue Funds:				
Emergency Telephone System (E911)	3,624,346	3,725,223	2.8%	1.1%
Hotel/Motel Tax Fund	3,373,000	2,700,000	-20.0%	0.8%
American Recovery Act Fund	0	2,220,880	--	0.7%
Special Programs & Initiatives Fund	1,677,127	2,088,490	24.5%	0.6%
Building Inspection Fund	1,497,276	1,634,643	9.2%	0.5%
Community Dev. Block Grant (CDBG)	1,409,876	1,363,769	-3.3%	0.4%
HUD HOME Grant Fund	665,156	691,534	4.0%	0.2%
Tax Allocation Districts	0	494,000	--	0.2%
Grants Fund	447,776	450,321	0.6%	0.1%
Supportive Housing Grant Fund	322,943	322,943	0.0%	0.1%
Alternative Dispute Resolution Prgm	215,195	217,228	0.9%	0.1%
Affordable Housing Fund	161,987	213,487	31.8%	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	\$13,514,682	\$16,242,518	20.2%	4.9%

	FY21 Budget	FY22 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	2,381,200	5,651,000	137.3%	1.8%
Public Facilities Authority Fund	524,836	0	-100.0%	0.0%
Econ. Dev. Capital Project Fund	225,000	0	-100.0%	0.0%
Subtotal Capital Project Funds	\$3,131,036	\$5,651,000	80.5%	1.8%
Debt Service Funds:				
SPLOST Debt Service Fund	\$3,702,160	\$3,074,275	-17.0%	1.0%
Enterprise Funds:				
Water & Sewer Fund	84,251,330	82,237,458	-2.4%	26.3%
Transit Fund (Less Depreciation)	7,337,915	7,277,617	-0.8%	2.3%
Stormwater Utility Fund	6,073,684	5,478,275	-9.8%	1.8%
Landfill Fund	4,998,364	6,010,841	20.3%	1.9%
Solid Waste Collection Fund	4,361,797	4,418,457	1.3%	1.4%
Airport Fund	3,229,003	3,124,252	-3.2%	1.0%
Subtotal Enterprise Funds	\$110,252,093	\$108,546,900	-1.5%	34.8%
Internal Service Funds:				
Health Insurance Fund	16,367,934	17,730,539	8.3%	5.7%
Fleet Management Fund	2,729,496	2,734,556	0.2%	0.9%
Insurance & Claims Fund	3,649,172	3,698,693	1.4%	1.2%
Internal Support Fund	2,061,769	2,022,511	-1.9%	0.6%
Fleet Replacement Fund	1,385,400	3,943,000	184.6%	1.3%
Subtotal Internal Service Funds	\$26,193,771	\$30,129,299	15.0%	9.7%
Total Expenditures & Other Financing Uses	\$297,274,144	\$312,096,776	5.0%	100.0%
Less Interfund Transfers (1)	(33,128,904)	(37,865,965)	14.3%	
Total Operating & Capital Expenditures	\$264,145,240	\$274,230,811	3.8%	
Designated for Future Capital & Debt Service Requirements (2)	220,687	360,220	63.2%	
Total Expenditures & Designations	\$264,365,927	\$274,591,031	3.9%	

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.

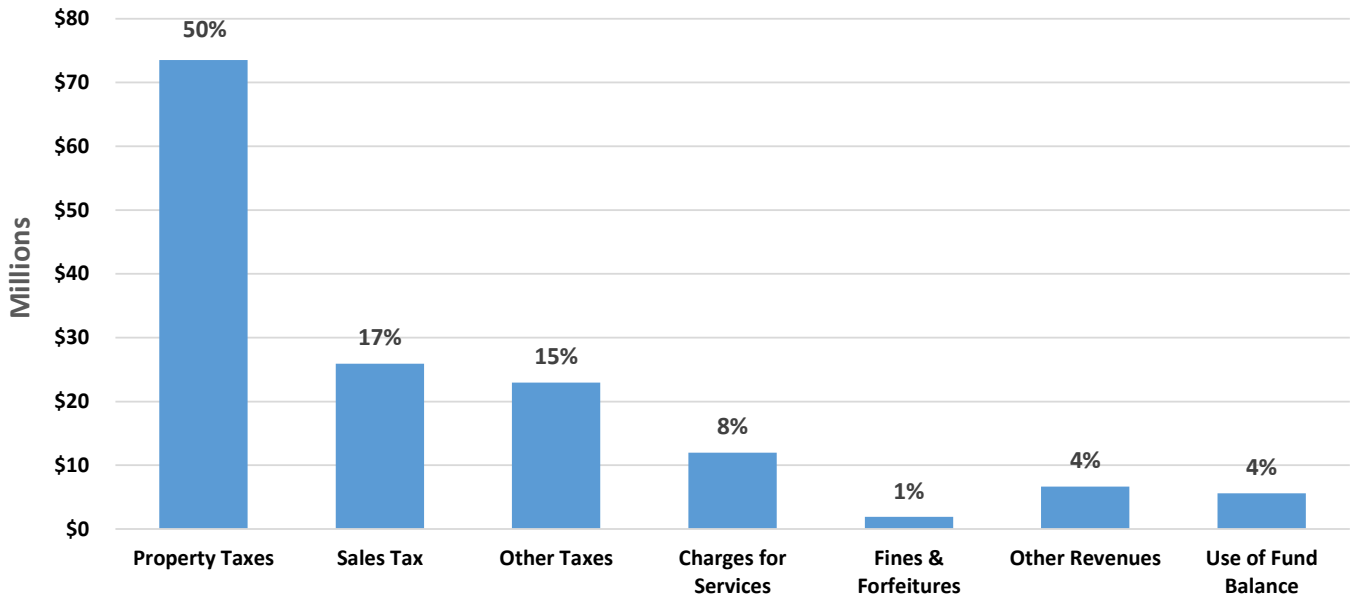
SUMMARY FY22 BUDGET GENERAL FUND

	FY21 Budget	FY22 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	68,175,350	73,488,850	7.8%	49.5%
Sales Tax	24,650,000	25,900,000	5.1%	17.4%
Other Taxes	21,960,500	22,955,000	4.5%	15.5%
Licenses Permits	961,310	865,880	-9.9%	0.6%
Intergovernmental Revenues	1,380,403	1,204,790	-12.7%	0.8%
Charges For Services	13,788,970	11,992,685	-13.0%	8.1%
Fines & Forfeitures	3,586,382	1,896,943	-47.1%	1.3%
Other Revenues	670,725	716,325	6.8%	0.5%
Transfers In From Other Funds	3,993,283	3,850,175	-3.6%	2.6%
Total Revenues	\$139,166,923	\$142,870,648	2.7%	96.2%
Use Of Fund Balance	1,313,479	5,582,136	325.0%	3.8%
Total Revenue & Other Sources	\$140,480,402	\$148,452,784	0.2%	100.0%
Expenditures (By Department):				
Mayor & Commission	669,402	677,142	1.2%	0.5%
Manager	2,552,973	3,031,319	18.7%	2.0%
Attorney	723,257	746,031	3.1%	0.5%
Operational Analysis	323,869	303,025	-6.4%	0.2%
Finance	2,464,952	2,508,275	1.8%	1.7%
Human Resources	1,768,629	1,907,928	7.9%	1.3%
Tax Commissioner	1,525,628	1,532,610	0.5%	1.0%
Board of Tax Assessors	1,111,580	1,124,680	1.2%	0.8%
Board of Elections	859,488	1,008,473	17.3%	0.7%
Information Technology	3,622,546	3,786,219	4.5%	2.6%
Other General Administration	13,885,781	15,176,345	9.3%	10.2%
Total General Government	\$29,508,105	\$31,802,047	7.8%	21.4%
Superior Courts	3,324,224	3,486,925	4.9%	2.3%
Clerk of Courts	1,558,216	1,610,329	3.3%	1.1%
State Court	827,330	837,952	1.3%	0.6%
Solicitor General	1,287,876	1,304,796	1.3%	0.9%
District Attorney	1,387,359	1,409,956	1.6%	0.9%
Juvenile Court	607,152	622,312	2.5%	0.4%
Magistrate'S Court	882,053	900,530	2.1%	0.6%
Coroner	56,992	83,663	46.8%	0.1%
Probate Court	529,549	471,502	-11.0%	0.3%
Municipal Court	702,324	714,640	1.8%	0.5%
Total Judicial	\$11,163,075	\$11,442,605	2.5%	7.7%

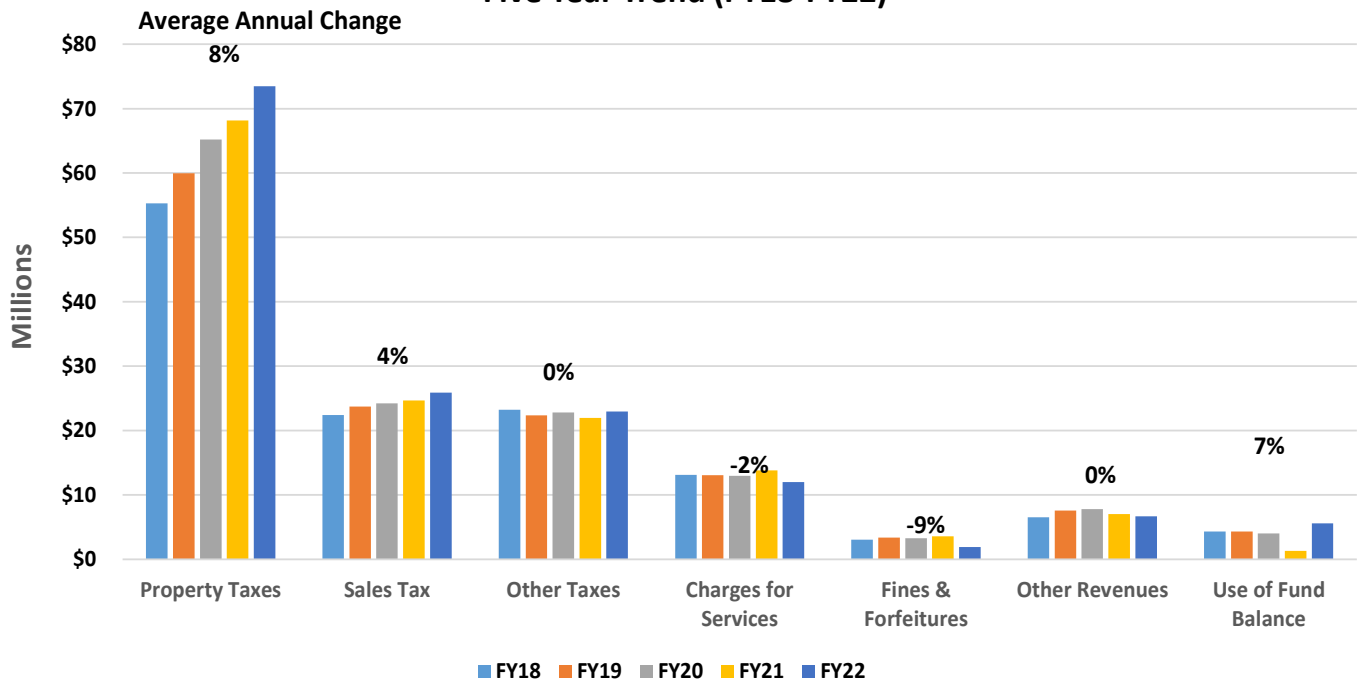
SUMMARY FY22 BUDGET GENERAL FUND

Expenditures (By Department):	FY21 Budget	FY22 Budget	% Inc/ (Dec)	% of Total
Police Services	22,513,278	23,264,737	3.3%	15.7%
Fire Services	14,477,207	14,862,157	2.7%	10.0%
Corrections	4,025,093	4,208,946	4.6%	2.8%
Animal Services	1,148,337	1,225,614	6.7%	0.8%
Sheriff	17,762,584	18,067,908	1.7%	12.2%
Total Public Safety	\$59,926,499	\$61,629,362	2.8%	41.5%
Transportation & Public Works	4,547,823	4,794,406	5.4%	3.2%
Solid Waste	1,206,652	1,319,873	9.4%	0.9%
Central Services	9,925,816	10,322,053	4.0%	7.0%
Total Public Works	\$15,680,291	\$16,436,332	4.8%	11.1%
Leisure Services	8,534,958	8,499,761	-0.4%	5.7%
Total Culture & Recreation	\$8,534,958	\$8,499,761	-0.4%	5.7%
Housing & Community Development	1,585,864	697,932	-56.0%	0.5%
Economic Development	551,102	624,109	13.2%	0.4%
Planning & Zoning	1,172,946	1,184,835	1.0%	0.8%
Building Inspection (Cmty Protection Div)	891,717	924,329	3.7%	0.6%
Cooperative Extension Service	238,954	231,150	-3.3%	0.2%
Total Housing and Development	\$4,440,583	\$3,662,355	-17.5%	2.5%
Independent Agencies	5,826,343	5,936,922	1.9%	4.0%
Debt Service	1,312,446	1,315,141	0.2%	0.9%
Total Expenditures	\$136,392,300	\$140,724,525	3.2%	94.8%
Other Financing Uses/Transfers Out	1,576,102	2,077,259	31.8%	1.4%
Transfers for Capital	2,512,000	5,651,000	125.0%	3.8%
Total Other Financing Uses	\$4,088,102	\$7,728,259	89.0%	5.2%
Total Expenditures & Uses	\$140,480,402	\$148,452,784	5.7%	100.0%

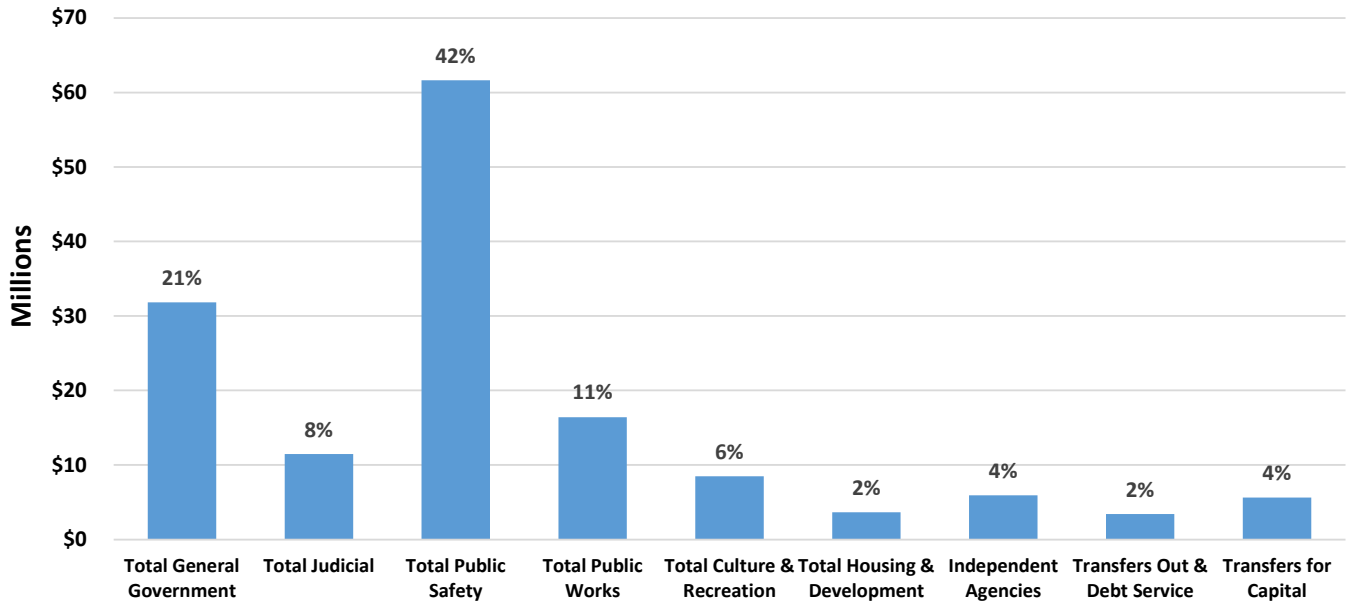
FY22 General Fund Budget Operating Revenues
\$148.5 Million
(% of Total Revenues)



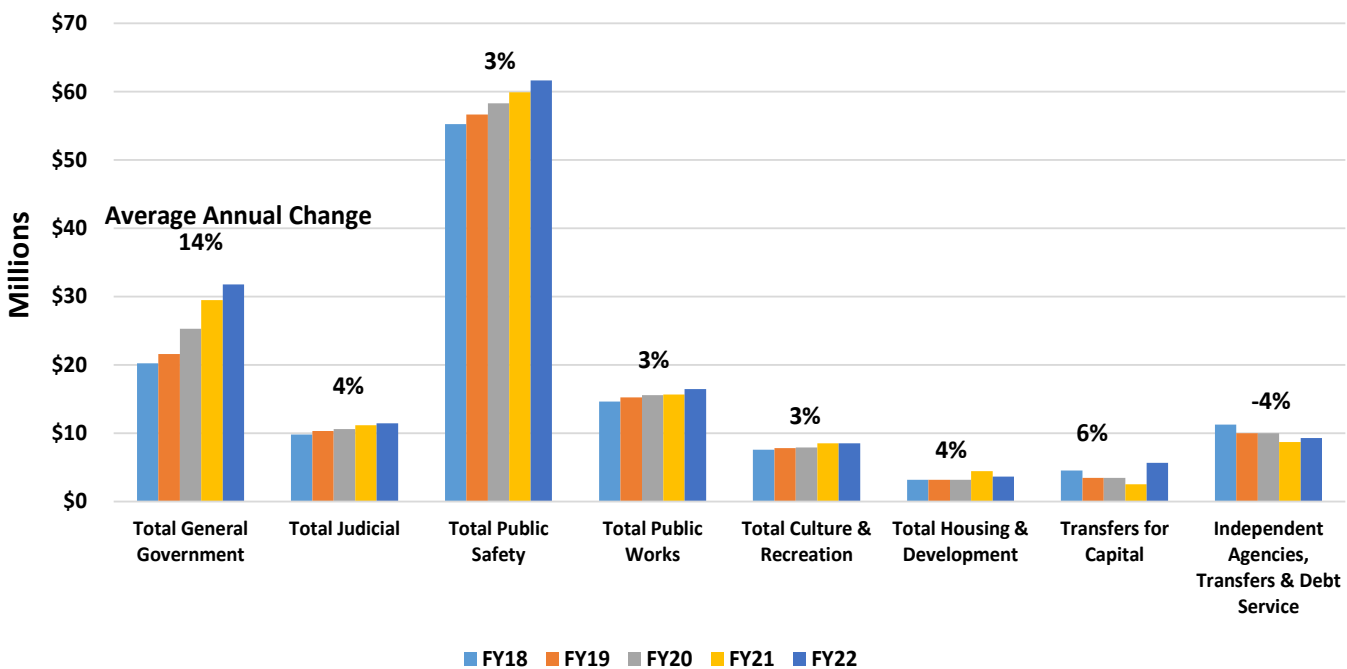
Major Revenues - General Fund Budget
Five Year Trend (FY18-FY22)



FY22 General Fund Budget Expenditures
\$148.5 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY18-FY22)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 50% or \$557 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 82% of all General Fund revenues.

Per Capita Revenue by Type		
	FY21	FY22
Property Taxes	\$522	\$557
Sales Tax	\$189	\$196
Other Taxes	\$168	\$174
Charges For Services	\$106	\$91
Fines & Forfeitures	\$27	\$14
Other Revenues	\$54	\$50
Use of Fund Balance	\$10	\$42
Total	\$1,076	\$1,126

General Fund Expenditures: Per capita, ACCGov budgets \$1,126 for FY22 General Fund Services. 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). Departments included in each functional area (Public Works, General Government, etc.) can be found on page 14 and 15.

Per Capita Expenditure by Function		
	FY21	FY22
General Government	\$226	\$241
Judicial	\$86	\$87
Public Safety	\$459	\$467
Public Works	\$120	\$125
Culture & Recreation	\$65	\$64
Housing & Development	\$34	\$28
Independent Agencies	\$45	\$45
Transfers & Debt Service	\$22	\$26
Capital	\$19	\$43
Total	\$1,076	\$1,126

Understanding Property Taxes

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

Fair Market Value X 40% = Assessed Value

Assessed Value – Exemptions = Taxable Value

Taxable Value X Tax Rate = Amount of Tax Bill

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



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

\$212,000 (2020 – Tax Assessor)

Average Sales Price (Owner Occupied):

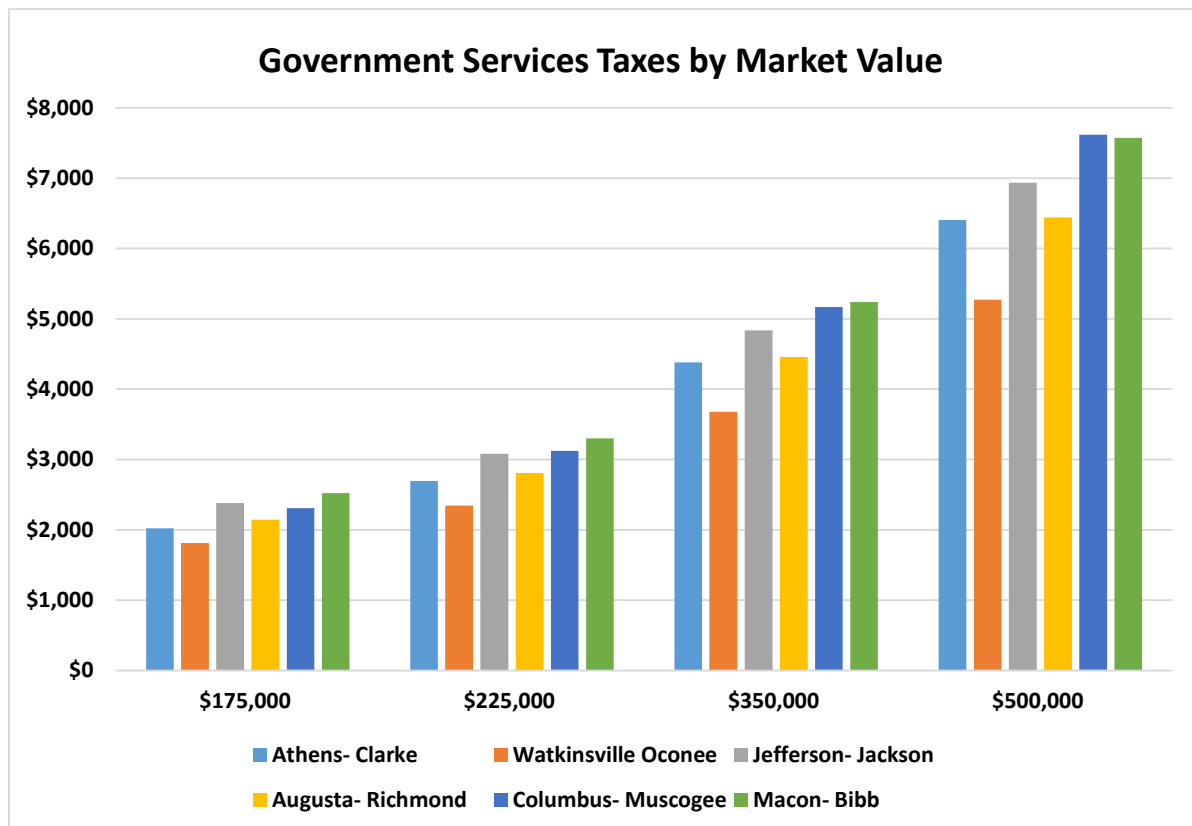
\$235,674 (2020- Tax Assessor)

Estimated Property Taxes for a \$225,000 home in 2021 (with Standard Homestead Exemption):

ACCGov	\$ 1,096	41%
School	<u>\$ 1,600</u>	<u>59%</u>
Total	\$ 2,696	100%

Comparative Government Services Property Taxes

Using the prior year's property tax bill for comparison, the taxes on a \$225,000 home in Athens-Clarke County for government services (13.70 mills) are lower than all but one of the comparison Georgia governments. ACCGov has a larger homestead exemption than the comparison governments.



Understanding Sales Taxes

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

\$0.04 State of Georgia

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

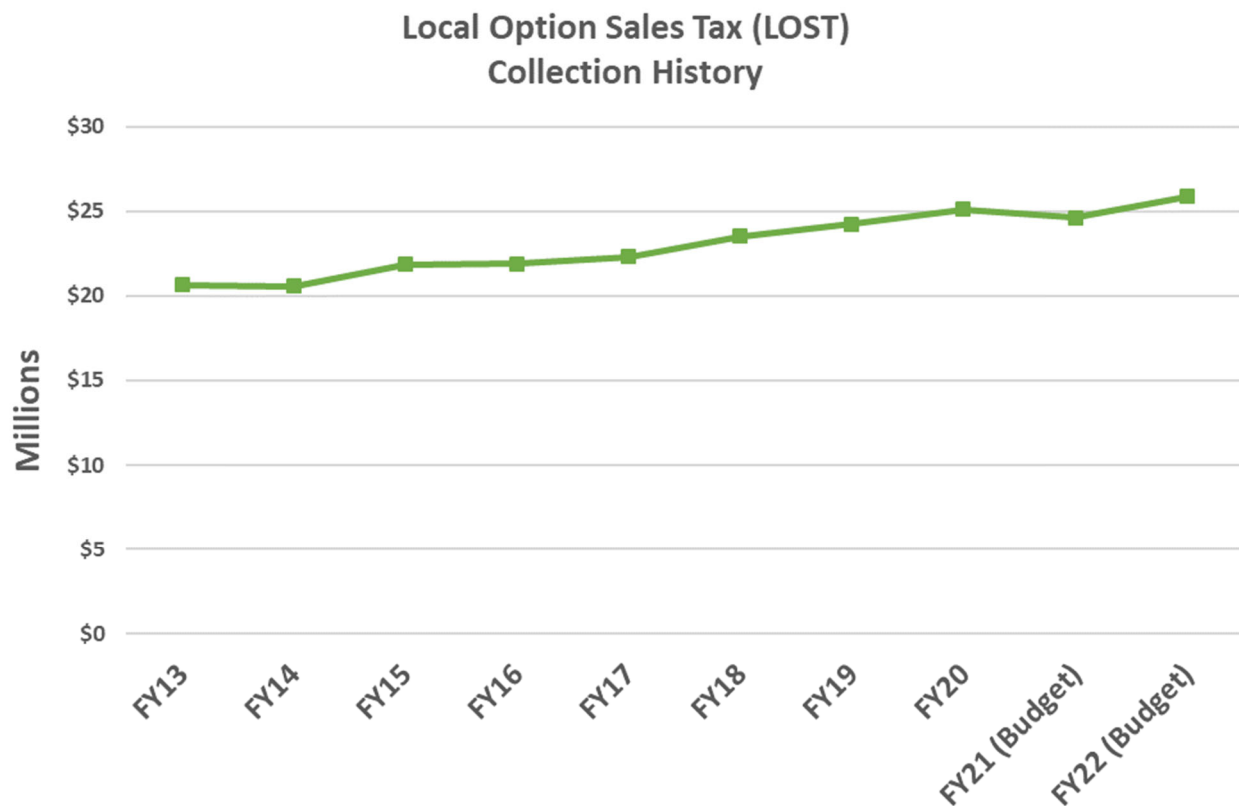
\$0.01 SPLOST (Special Purpose Local Option Sales Tax) Capital Projects

\$0.01 TSPLOST (Transportation SPLOST) Capital Projects

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

\$0.08 Total Sales Tax

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



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

The current TSPLOST (TSPLOST 2018) 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 FY22 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 FY22 Capital Budget for all funds totals \$45.8 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 FY22 include:

General Capital Projects Fund

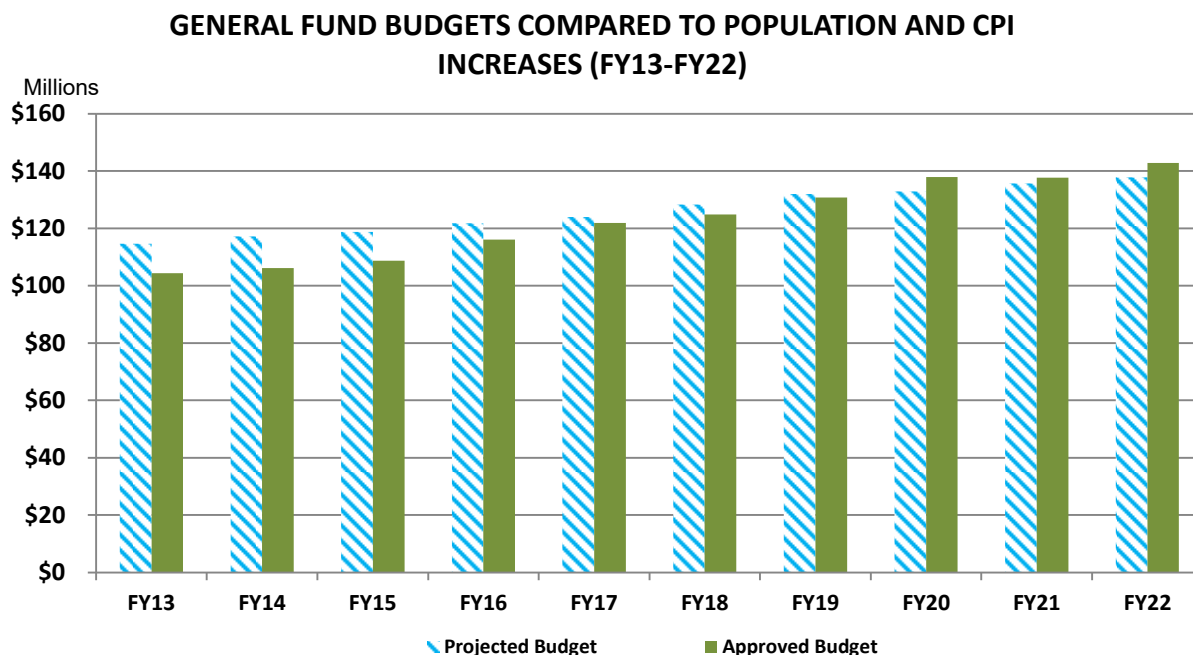
Facilities Lifecycle Maintenance Program	\$1,262,756
IT Equipment Replacement Program	\$400,000
On Officer Cameras and Data Storage	\$276,072
Replacement of Conductive Energy Devices	\$276,072
All Other Projects	<u>\$3,436,100</u>
Subtotal:	\$5,651,000

All Other Funds

Rehabilitate and Replace Sewers	\$7,500,000
Improve Water Supply Reliability	\$6,000,000
WRF Phosphorous Improvements	\$5,000,000
Manage and Reuse Residual Solids	\$4,780,000
Fleet Replacement Program	\$3,853,000
Rehabilitate and Replace Water Lines	\$3,000,000
All Other Projects	\$10,050,000
Subtotal:	\$40,183,000
Total Capital Budget - All Funds	\$45,834,000

Budget History and Trends

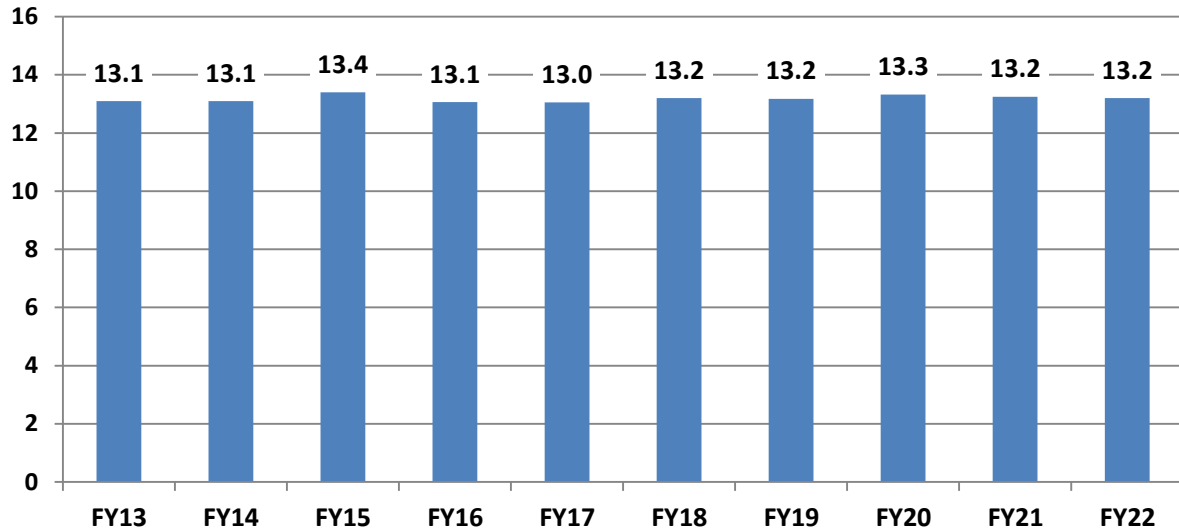
The FY22 General Fund Operating Budget (minus capital) is \$142.8 million, 0.4% higher than the FY21 Budget. For FY22, the General Fund Operating Budget has grown at a rate lower than the combined annual change of the Consumer Price Index (CPI) and population. However, the ten year trend shows the FY22 General Fund Budget slightly exceeds the CPI and population (Projected Budget) as shown in the graph below.



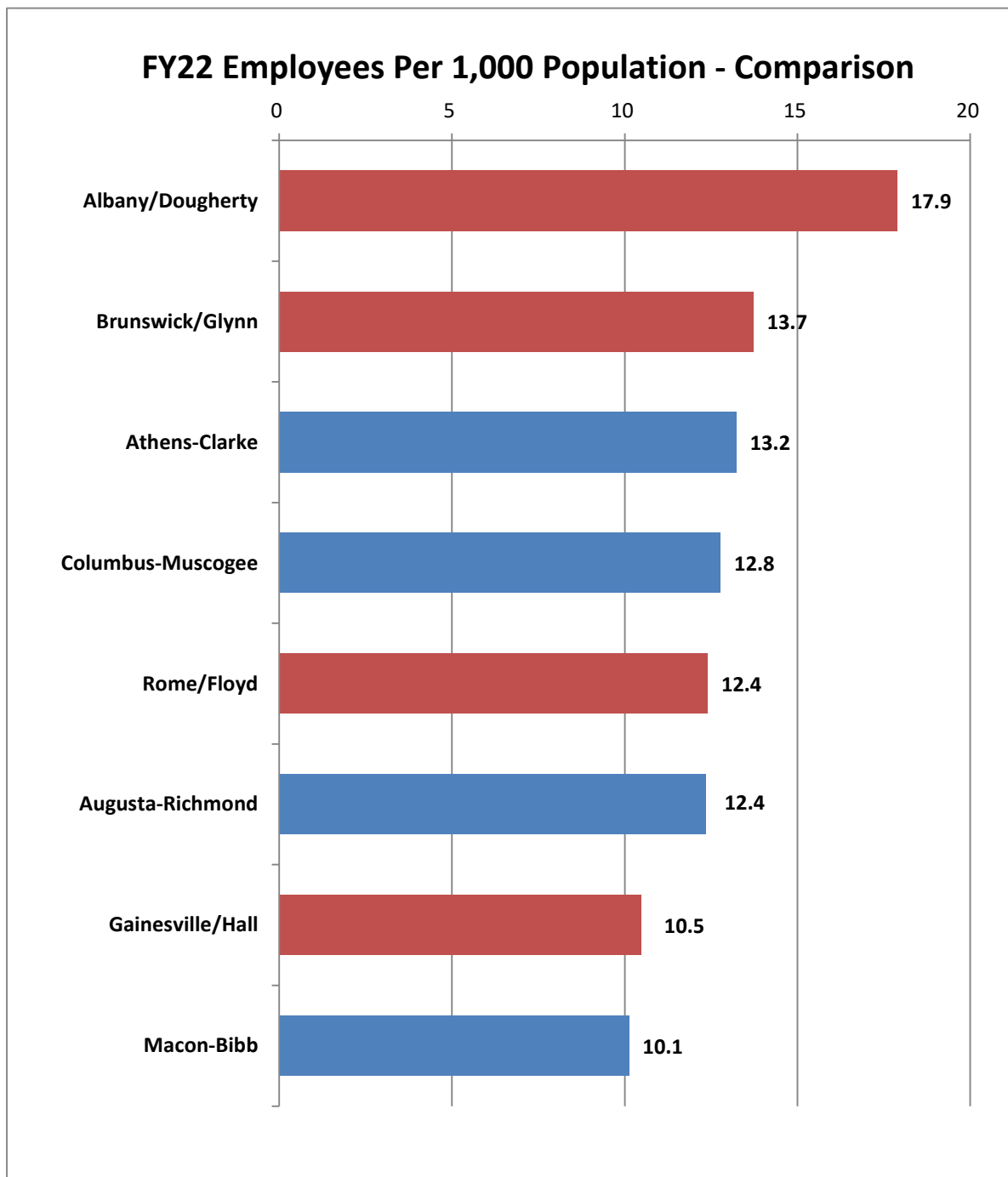
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,744 fulltime authorized employee positions, an increase of 15 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
(FY13-FY22)**



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.

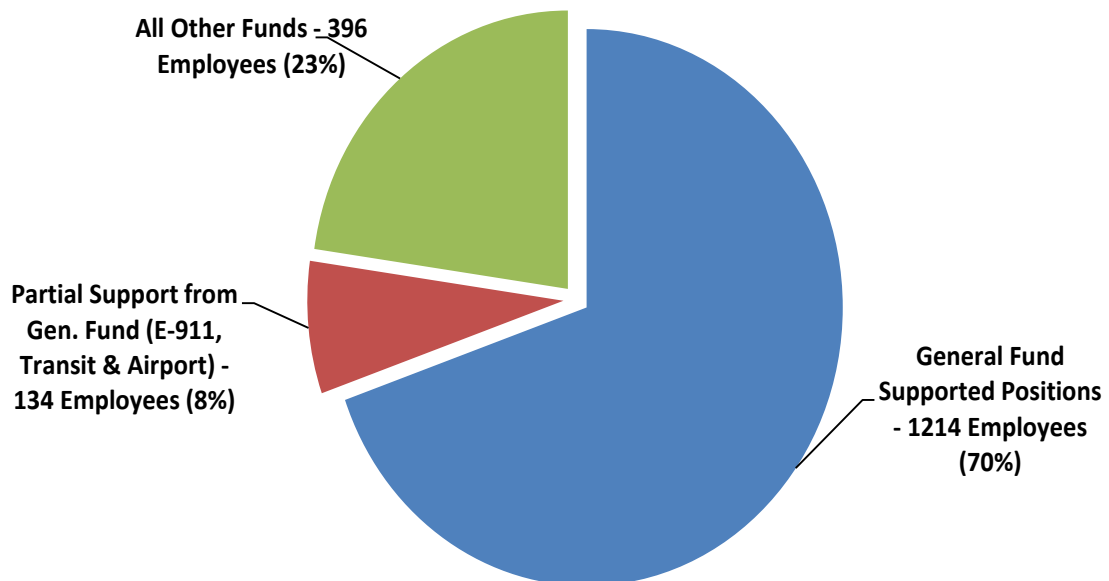


-Unified governments are shown in blue.

Fulltime Employees - By Function Total of 1,744



Fulltime Employees - By Funding Source Total of 1,744



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY21</u>	<u>FY22</u>	<u>Change From FY21 to FY22</u>
Airport	7	7	0
Animal Services	13	13	0
Attorney	6	6	0
Board of Elections	4	5	1
Building Inspections & Permits	24	24	0
Central Services	96	98	2
Clerk of Courts	22	22	0
Cooperative Extension	1	1	0
Corrections	48	48	0
District Attorney	28	30	2
Economic Development	5	6	1
Finance	29	29	0
Fire & Emergency Services	187	187	0
Housing & Economic Development	11	12	1
Human Resources	22	23	1
Information Technology	23	23	0
Juvenile Court	5	5	0
Leisure Services	74	74	0
Magistrate Court	11	11	0
Manager	7	7	0
Office of Inclusion	2	2	0
Geographic Information Office	3	3	0
Organizational Development	3	3	0
Office of Sustainability	2	3	1
Public Information	3	4	1
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	332	332	0
Probate Court	6	6	0
Public Utilities	198	200	2
Sheriff	194	194	0
Solicitor General	18	18	0
Solid Waste	63	64	1
State Court	7	7	0
Superior Courts	37	37	0
Tax Assessor	13	13	0
Tax Commissioner	19	19	0
Transit	79	81	2
Transportation & Public Works	<u>90</u>	<u>90</u>	<u>0</u>
	1,729	1,744	15

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.

Strategic Plan for FY22

The Management Team will work with employees and the Mayor and Commission to define priorities and strategies through a two year organization-wide strategic plan spanning fiscal years 2022 and 2023. Staff will look at existing public input and bring to light known organizational strengths, weaknesses, opportunities and threats.

This work will help to better identify and maintain what is working well, and focus effort on areas in need of improvement. This plan will fit in with the long term strategies identified and set out in other documents, including the Comprehensive Plan.

A yearlong dialog among more than 700 ACCGov employees has yielded a set of Core Values, and a third-party polling organization will soon have the results of an impartial, statistically robust community survey that will be helpful in examining alignment with resident needs over time.

These tools, along with renewed examination of mission and vision statements, will serve as guides for developing the projects and doing the work necessary to reach stated goals. In tandem with departmental strategic plans, the organizational plan will build on successes while mitigating threats. Periodic communication about progress toward measures of performance will be delivered to the community, and used in deciding how to efficiently allocate resources.

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