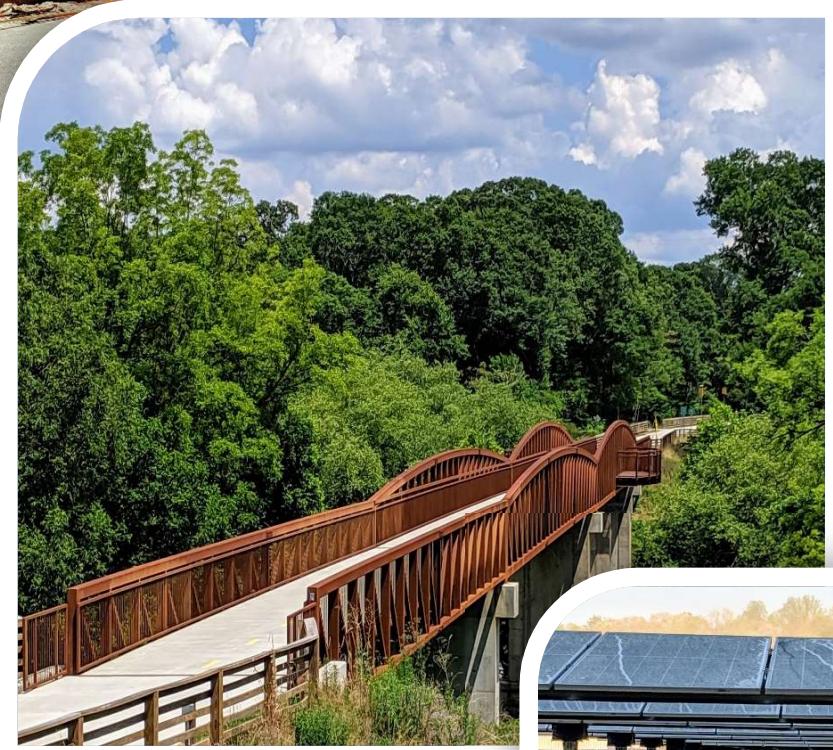


FY2020 Annual Operating & Capital Budget Budget in Brief



**The Unified Government of
Athens – Clarke County**

July 1, 2019 – June 30, 2020



This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGOV) Operating and Capital Budgets for Fiscal Year 2020 (July 1, 2019 – June 30, 2020).

A more detailed copy of the FY20 Budget can be viewed at the following:

- Athens-Clarke County's website <http://www.accgov.com/budget>.
- Clerk of Commission's Office, Room 204 of City Hall
- Athens Regional Library on Baxter Street.

On the Cover (from top to bottom)

1. Sewer line replacement at Lumpkin Street
2. Bridge near north entrance to Firefly Trail
3. Solar panels and sheep at Cedar Creek Water Reclamation Facility

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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:	127,330 (2018 Estimate)
UGA Enrollment:	37,066 (Fall 2018)
Land Area:	122 square miles or 78,080 acres
Median Age:	27.2 (2017 US Census Bureau Estimate)
Median Household Income:	\$34,258 (2017 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	1,691
Pilgrim's	1,650
Caterpillar	1,600

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 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.

FY20 Significant Budget Issues

- This Budget includes a total of ten new fulltime positions and eight fulltime positions converted from twelve part-time positions, bringing the authorized level of fulltime positions to 1,691. The authorized level of fulltime positions will remain below 14 per thousand of Athens-Clarke County population, as it has since 1991. These additional positions include:

In the General Fund

- a fulltime position for the new Inclusion Office in the Manager's Office
- conversion of two part-time positions to a fulltime Elections Coordinator position for Board of Elections
- conversion of a part-time position to a fulltime Medical Lab Assistant in Superior Court – Probation (Drug Testing Lab)
- two additional Corrections Officers for Corrections
- a fulltime Housing Coordinator position in Housing & Community Development for the final three months of FY20

Outside the General Fund

- four fulltime Transit Vehicle Operators (converted from seven part-time positions)
 - two Transit Facility Maintenance positions (converted from two part-time positions)
 - an Accounting Analyst for Public Utilities – Water Business Office
 - three fulltime positions in Public Utilities for the Phosphorus Discharge Project
 - a Public Works Inspector in Transportation & Public Works (funded from TSPLOST)
- The FY20 Budget includes several initiatives aimed at reducing poverty and increasing prosperity for citizens of Athens-Clarke County. The major initiatives are listed below.

- \$4,000,000 for a “Prosperity Package” to be invested in programs and partnerships with other agencies to reduce the poverty rate in Athens-Clarke County.
 - \$150,000 to create a Workforce Investment Program in Economic Development that will partner with other agencies to create a training curriculum for targeted individuals that will help them gain employment.
 - \$100,000 has been included for the third year of the Youth Build pilot program.
 - \$94,000 in General Fund support for the Transit fund to provide fare free service to senior and disable citizens and to offer fare free service to employees of ACCGOV.
 - \$30,000 has been budgeted to partner with local agencies to increase outreach efforts to our homeless population.
 - addition of a Housing Coordinator position to support increased creation of affordable housing throughout Athens.
- Another area of focus for the FY20 Budget was improvements to the local criminal justice systems. The budget includes funding for the following initiatives:
 - \$150,000 to begin an offender incentive program to support state inmates as they perform labor on behalf of ACCGOV.
 - \$100,100 in the Police Department to continue the Mental Health Co-Responder unit that had been grant funded and to add an additional team.
 - support for Criminal Justice System enhancements, including the creation of a system-wide Data Dashboard and a Municipal Court notification system.
 - two additional Corrections Officer positions to increase supervision and safety support needed due to the increased number of housed offenders at the Diversion Center.
 - The FY20 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 \$1.8 million (\$1.3 million in the General Fund) for the resumption of the Performance Management Program (PMP) to encourage retention and reward active employees who meet the highest levels of performance. The \$1.8 million total is equivalent to 2% of pay and related benefits and will be added to departmental budgets based on their proportional share of total salaries. Individual pay increases for employees will depend on performance.

- The Budget includes an increase in employee contributions to the Employee Health Insurance program beginning in January 2020. These increases are needed to keep pace with the cost of health insurance programs.
- In order to maintain current benefits, funding for Retiree Health Insurance and life insurance (Other Post-Employment Benefits – OPEB), will increase to almost \$6.0 million per year, a \$1.3 million increase (\$1.0 from the General Fund) over the FY19 Budget. This increase is based on a growing number of retirees compared to this time last year, current trends in claims expenses and an increase in the monthly HRA contribution for some retirees 65 and older.

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 FY20 General Fund operating budget totals \$137.9 million, and the General Fund Budget for capital projects is \$2.3 million for a total of \$140.2 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 FY20 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 FY20 total \$2.9 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).

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 FY20 total \$97.4 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 FY20 total 26.4 million.

**SUMMARY FY20 BUDGET
ALL FUNDS**

	FY19 Budget	FY20 Budget	Inc/ (Dec)	of Total
Revenues:				
Property Taxes	59,926,533	65,206,378	8.8%	23.2%
Sales Tax	23,700,000	24,233,425	2.3%	8.6%
Other Taxes	25,728,889	26,529,134	3.1%	9.4%
Licenses & Permits	2,759,454	2,690,300	-2.5%	1.0%
Intergovernmental Revenues	7,078,599	7,210,231	1.9%	2.6%
Charges For Services	110,283,500	112,041,405	1.6%	39.9%
Fines & Forfeitures	4,342,470	4,109,982	-5.4%	1.5%
Other Revenues	1,536,483	1,642,732	6.9%	0.6%
Other Financing Sources	10,563,944	10,110,090	-4.3%	3.6%
Total Revenues	\$245,919,872	\$253,773,677	3.2%	90.3%
Use of Fund Balance	5,301,468	4,600,082	-13.2%	1.6%
Use of Net Assets Balance	24,510,085	22,635,041	-7.7%	8.1%
Total Revenue & Other Sources	\$275,731,425	\$281,008,800	1.9%	100.0%
Less Interfund Transfers (1)	(33,128,904)	(32,005,982)	-3.4%	
Total Revenue & Other Sources	\$242,602,521	\$249,002,818	2.6%	
Expenditures (By Fund):				
General Fund	\$134,294,822	\$140,193,030	4.4%	50.0%
Special Revenue Funds:				
Emergency Telephone System (E911)	2,871,258	2,896,074	0.9%	1.0%
Hotel/Motel Tax Fund	3,534,840	3,735,325	5.7%	1.3%
Special Programs & Initiatives Fund	2,093,001	2,198,403	5.0%	0.8%
Community Dev. Block Grant (CDBG)	1,187,911	1,255,988	5.7%	0.4%
Grants Fund	911,206	800,397	-12.2%	0.3%
Building Inspection Fund	981,883	1,364,114	38.9%	0.5%
Supportive Housing Grant Fund	322,943	322,943	0.0%	0.1%
HUD HOME Grant Fund	401,105	467,246	16.5%	0.2%
Affordable Housing Fund	135,000	159,438	18.1%	0.1%
Alternative Dispute Resolution Prgm	208,706	219,513	5.2%	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	\$12,767,853	\$13,539,441	6.0%	4.8%
Capital Project Funds:				
General Capital Projects Fund	3,649,200	2,209,500	-39.5%	0.8%
Public Facilities Authority Fund	533,036	529,223	-0.7%	0.2%
Econ. Dev. Capital Project Fund	225,000	200,000	-11.1%	0.1%
Subtotal Capital Project Funds	\$4,407,236	\$2,938,723	-33.3%	1.0%

SUMMARY FY20 BUDGET
ALL FUNDS

	FY19 Budget	FY20 Budget	% Inc/ (Dec)	% of Total
Enterprise Funds:				
Water & Sewer Fund	73,383,961	72,350,290	-1.4%	25.8%
Transit Fund (Less Depreciation)	6,655,947	7,239,656	8.8%	2.6%
Stormwater Utility Fund	5,264,660	5,467,657	3.9%	1.9%
Landfill Fund	4,552,906	4,903,164	7.7%	1.7%
Solid Waste Collection Fund	4,440,189	4,340,987	-2.2%	1.5%
Airport Fund	2,803,087	3,136,556	11.9%	1.1%
Subtotal Enterprise Funds	\$97,100,750	\$97,438,310	0.3%	34.7%
Internal Service Funds:				
Health Insurance Fund	16,141,507	15,378,013	-4.7%	5.5%
Fleet Management Fund	2,578,990	2,540,648	-1.5%	0.9%
Insurance & Claims Fund	3,206,918	3,363,327	4.9%	1.2%
Internal Support Fund	1,914,760	1,937,944	1.2%	0.7%
Fleet Replacement Fund	2,880,800	3,192,000	10.8%	1.1%
Subtotal Internal Service Funds	\$26,722,975	\$26,411,932	-1.2%	9.4%
Total Expenditures & Other Financing Uses	\$275,293,636	\$280,521,436	1.9%	100.0%
Less Interfund Transfers (1)	(33,128,904)	(32,005,982)	-3.4%	
Total Operating & Capital Expenditures	<u>\$242,164,732</u>	<u>\$248,515,454</u>	<u>2.6%</u>	
Designated for Future Capital & Debt Service Requirements (2)	437,789	487,364	11.3%	
Total Expenditures & Designations	<u>\$242,602,521</u>	<u>\$249,002,818</u>	<u>2.6%</u>	

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.

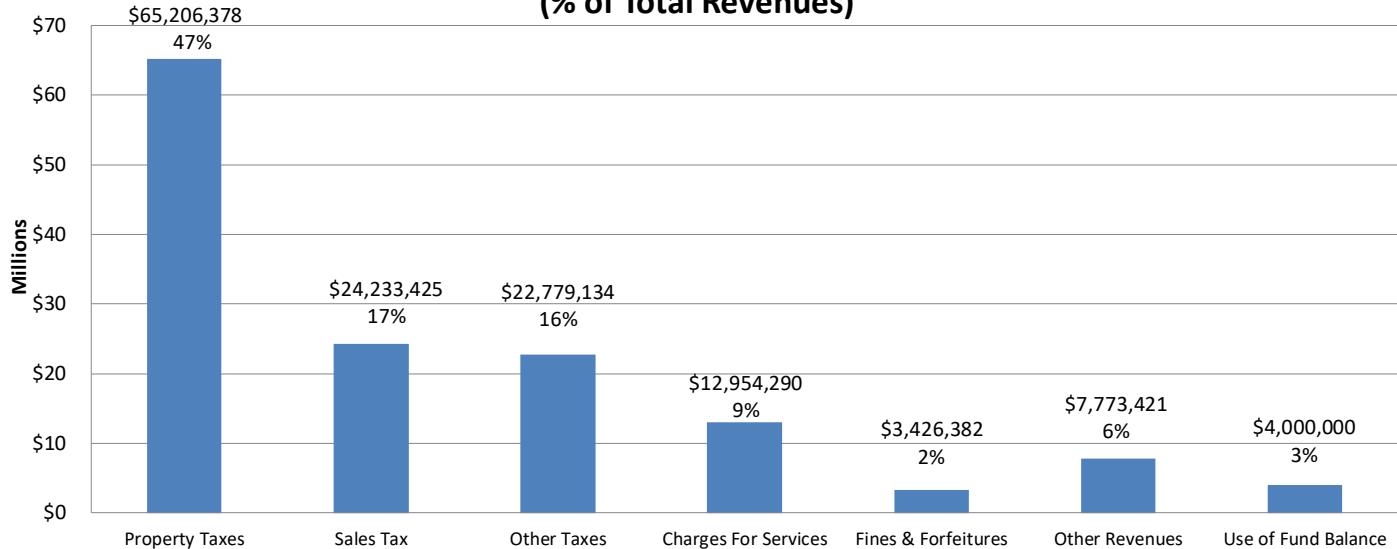
**SUMMARY FY20 BUDGET
GENERAL FUND**

	FY19 Budget	FY20 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	59,926,533	65,206,378	8.8%	46.5%
Sales Tax	23,700,000	24,233,425	2.3%	17.3%
Other Taxes	22,328,889	22,779,134	2.0%	16.2%
Licenses Permits	1,759,454	1,590,300	-9.6%	1.1%
Intergovernmental Revenues	1,189,663	1,183,303	-0.5%	0.8%
Charges For Services	13,071,260	12,954,290	-0.9%	9.2%
Fines & Forfeitures	3,389,770	3,246,382	-4.2%	2.3%
Other Revenues	1,086,123	1,118,206	3.0%	0.8%
Transfers In From Other Funds	3,520,086	3,881,612	10.3%	2.8%
Total Revenues	\$129,971,778	\$136,193,030	4.8%	97.1%
Use Of Fund Balance	4,323,044	4,000,000	-7.5%	2.9%
Total Revenue & Other Sources	\$134,294,822	\$140,193,030	4.4%	100.0%
Expenditures (By Department):				
Mayor & Commission	631,023	625,558	-0.9%	0.4%
Manager	1,878,806	2,273,472	21.0%	1.6%
Attorney	689,171	691,955	0.4%	0.5%
Operational Analysis	280,691	289,870	3.3%	0.2%
Finance	2,230,518	2,287,026	2.5%	1.6%
Human Resources	1,444,040	1,510,436	4.6%	1.1%
Tax Commissioner	1,534,680	1,540,102	0.4%	1.1%
Board Of Tax Assessors	1,117,454	1,129,298	1.1%	0.8%
Board Of Elections	594,081	748,635	26.0%	0.5%
Information Technology	3,401,131	3,441,293	1.2%	2.5%
Other General Administration	11,467,819	16,650,455	45.2%	11.9%
Total General Government	\$25,269,414	\$31,188,100	23.4%	22.2%
Superior Courts	3,037,521	3,238,406	6.6%	2.3%
Clerk Of Courts	1,479,608	1,471,687	-0.5%	1.0%
State Court	794,478	805,751	1.4%	0.6%
Solicitor General	1,251,875	1,272,128	1.6%	0.9%
District Attorney	1,315,134	1,382,120	5.1%	1.0%
Sheriff	17,618,653	17,819,259	1.1%	12.7%
Juvenile Court	652,381	618,815	-5.1%	0.4%
Magistrate'S Court	863,907	874,903	1.3%	0.6%
Coroner	48,949	58,736	20.0%	0.0%
Probate Court	514,605	508,263	-1.2%	0.4%
Municipal Court	653,184	700,457	7.2%	0.5%
Total Judicial	\$28,230,295	\$28,750,525	1.8%	20.5%

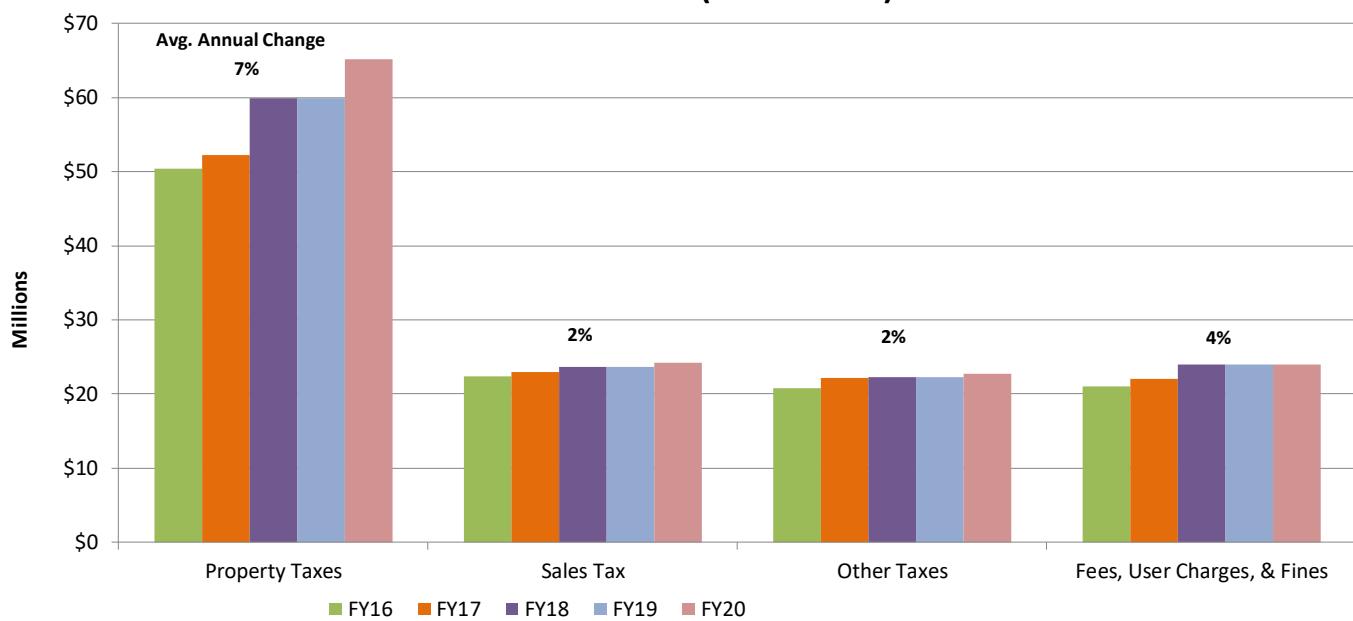
**SUMMARY FY20 BUDGET
GENERAL FUND**

Expenditures (By Department):	FY19	FY20	% Inc/ (Dec)	% of Total
	Budget	Budget		
Police Services	22,688,986	21,929,255	-3.3%	15.6%
Fire Services	14,230,712	14,246,379	0.1%	10.2%
Corrections	3,745,928	3,949,066	5.4%	2.8%
Total Public Safety	\$40,665,626	\$40,124,700	-1.3%	28.6%
Transportation & Public Works	4,408,739	4,505,587	2.2%	3.2%
Solid Waste	944,371	969,083	2.6%	0.7%
Central Services	10,239,634	10,569,087	3.2%	7.5%
Total Public Works	\$15,592,744	\$16,043,757	2.9%	11.4%
Leisure Services	7,902,488	8,060,667	2.0%	5.7%
Total Culture & Recreation	\$7,902,488	\$8,060,667	2.0%	5.7%
Housing & Community Development	482,500	531,171	10.1%	0.4%
Economic Development	486,315	454,126	-6.6%	0.3%
Planning & Zoning	1,176,779	1,186,094	0.8%	0.8%
Building Inspection (Cmty Protection Div)	824,519	873,112	5.9%	0.6%
Cooperative Extension Service	205,444	255,002	24.1%	0.2%
Total Housing And Development	\$3,175,557	\$3,299,505	3.9%	2.4%
Independent Agencies	5,497,269	5,574,443	1.4%	4.0%
Debt Service	1,052,561	1,057,855	0.5%	0.8%
Total Expenditures	\$127,385,954	\$134,099,552	5.3%	95.7%
Other Financing Uses/Transfers Out	3,457,268	3,848,478	11.3%	2.7%
Transfers for Capital	3,451,600	2,245,000	-35.0%	1.6%
Total Other Financing Uses	\$6,908,868	\$6,093,478	-11.8%	4.3%
Total Expenditures & Uses	\$134,294,822	\$140,193,030	4.4%	100.0%

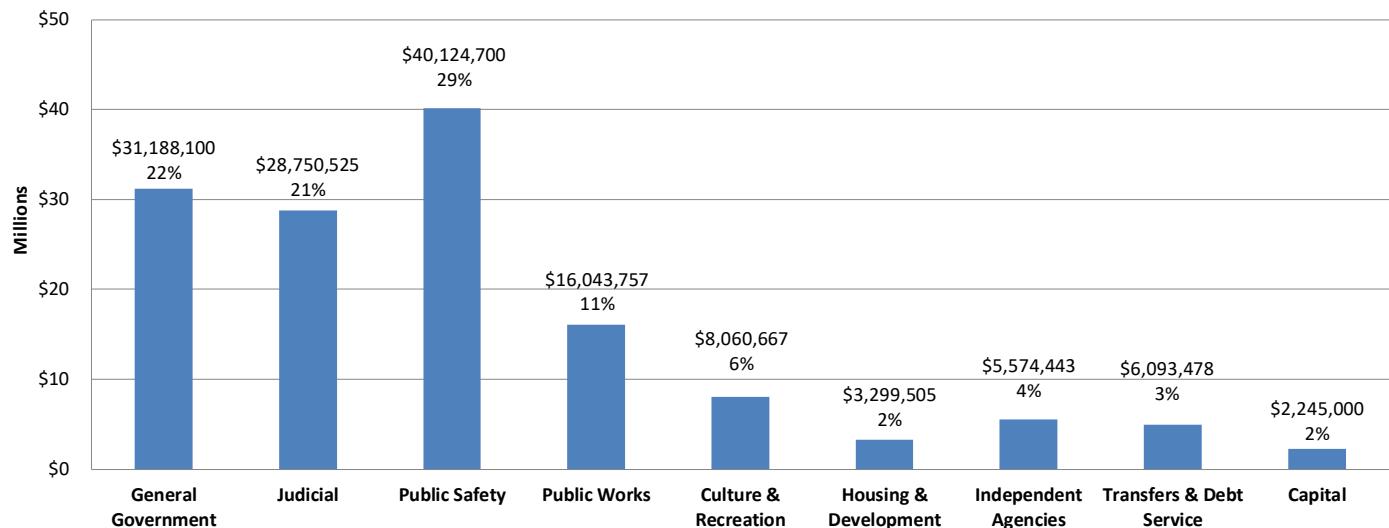
FY20 General Fund Budget Operating Revenues
\$140.2 Million
(% of Total Revenues)



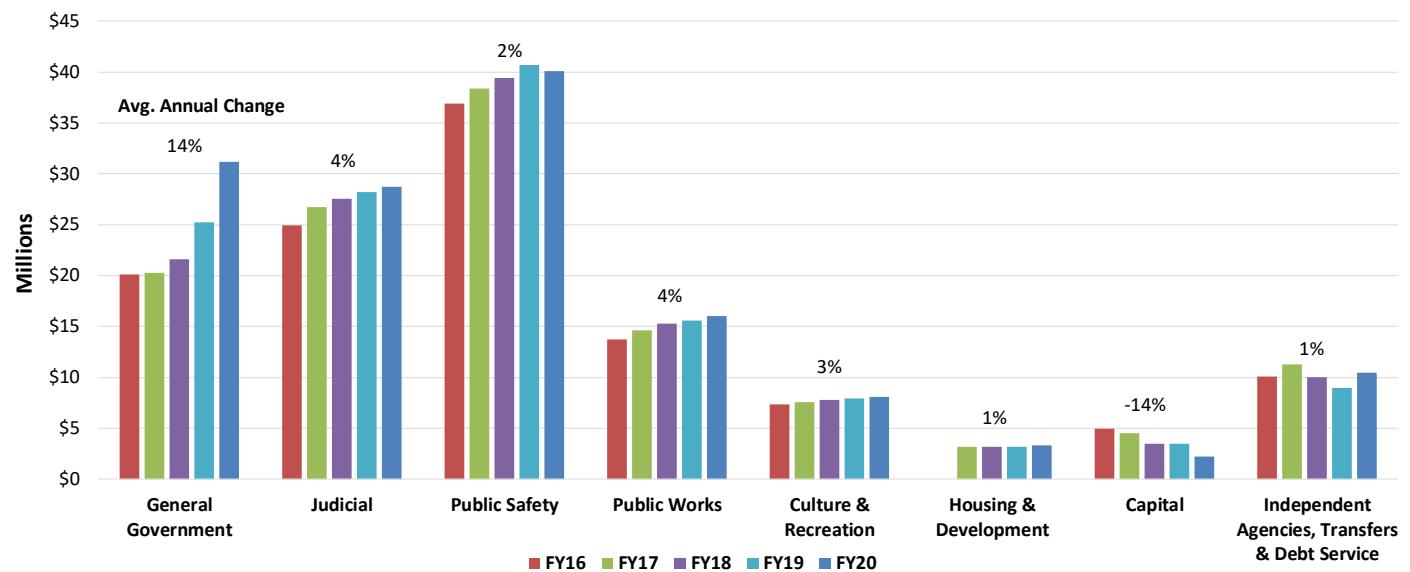
Major Revenues - General Fund Budget
Five Year Trend (FY16 - FY20)



FY20 General Fund Budget Expenditures
\$140.2 Million
(% of Total Expenditures)



Expenditures- General Fund Budget
Five Year Trend (FY16-FY20)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 47% or \$512 per capita - in the General Fund. The \$0.01 Local Option Sales Tax (LOST) accounts for approximately one-fifth of General Fund revenues. All tax revenues - property, sales and other - account for about 80% of all General Fund revenues.

Per Capita Revenue by Type		
	FY19	FY20
Property Taxes	\$472	\$512
Sales Tax	\$187	\$190
Other Taxes	\$176	\$179
Charges For Services	\$103	\$102
Fines & Forfeitures	\$27	\$25
Other Revenues	\$59	\$61
Use of Fund Balance	\$34	\$31
Total	\$1,057	\$1,101

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). ACCGOV expends approximately \$541 per capita for these services. On average, each ACC resident will pay \$1,101 for General Fund services in FY20. Departments included in each functional area (Public Works, General Government, etc.) can be found on page 11 and 12.

Per Capita Expenditure by Function		
	FY19	FY20
Public Safety	\$320	\$315
Judicial	\$222	\$226
General Government	\$199	\$245
Public Works	\$123	\$126
Culture & Recreation	\$62	\$63
Housing & Development	\$25	\$26
Independent Agencies	\$43	\$44
Capital	\$27	\$18
Transfers & Debt Service	\$35	\$39
Total	\$1,057	\$1,101

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 FY20 is 13.95 mills. The Clarke County School Board, which sets its millage rate separate from the ACCGOV, set a rate of 20.00 mills for FY20.

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



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

\$165,000 (2018 – Tax Assessor)

Average Sales Price (Owner Occupied):

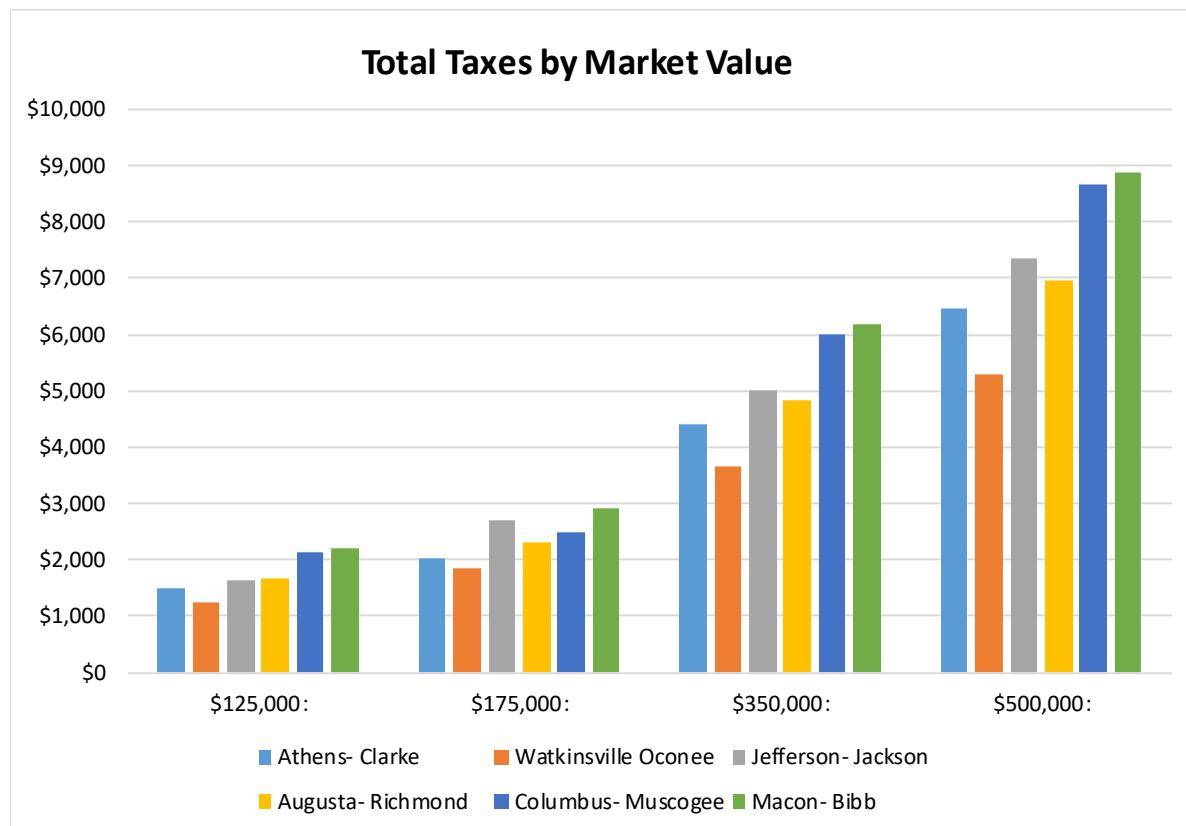
\$193,500 (2018- Tax Assessor)

Estimated Property Taxes for a \$175,000 home in 2018 (with Standard Homestead Exemption):

ACCGOV	\$ 837	41%
School	<u>\$ 1,200</u>	<u>59%</u>
Total	\$ 2,037	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.

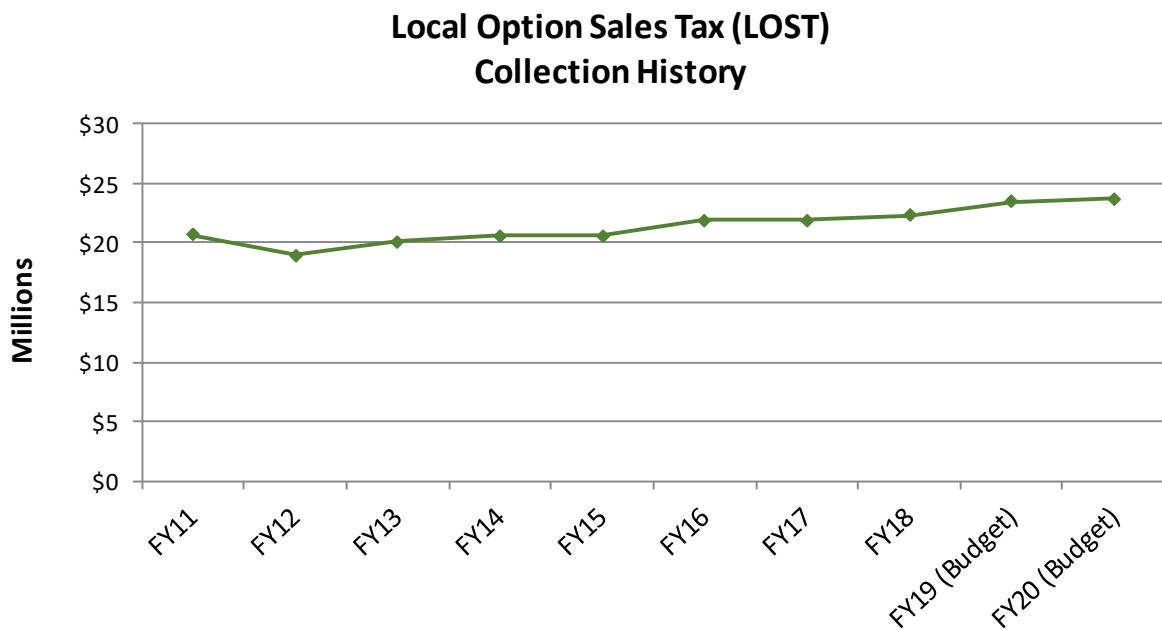


Understanding Sales Taxes

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) Projects
\$0.01 TSPLOST (Transportation SPLOST) Projects
\$0.01 ELOST (Education Special Purpose LOST) 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 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 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 FY20 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 FY20 Capital Budget for all funds totals \$35.2 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 FY20 include:

General Capital Projects Fund

Information Technology Equipment Replacement	\$400,000
Police On-Officer Cameras & Data Storage	\$250,000
Talent Management Software	\$165,000
Upgrade Overhead Street Name Signs	\$150,000
All Other Projects	<u>\$1,244,500</u>
Subtotal:	\$2,209,500

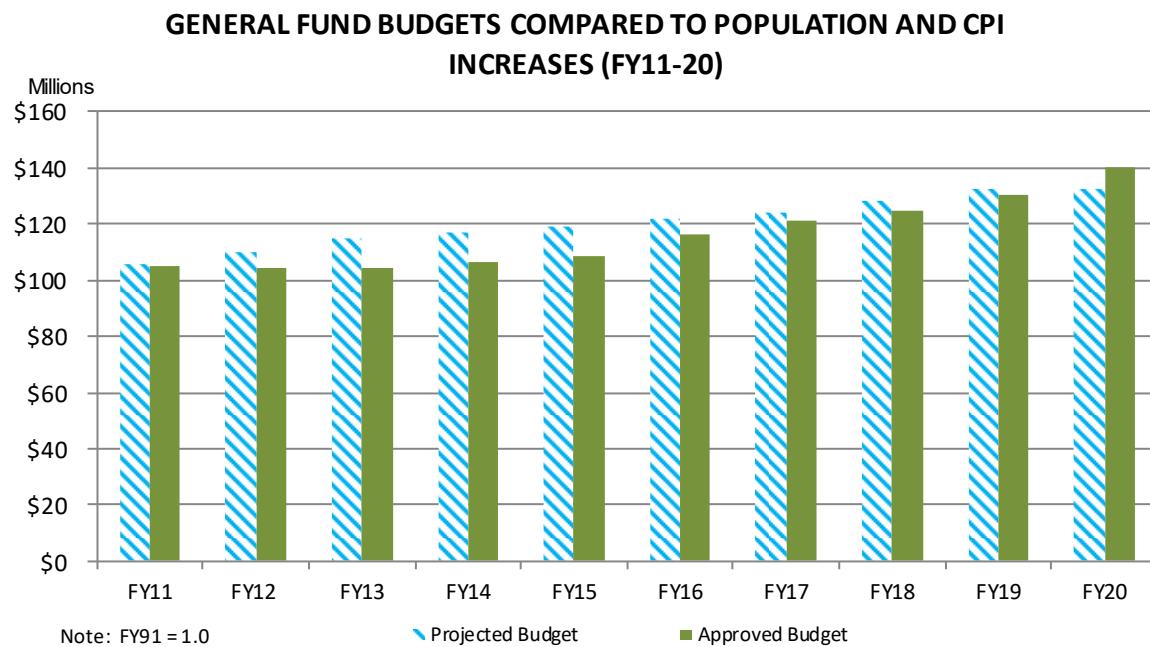
All Other Funds

Rehabilitate and Replace Sewers	\$9,951,800
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Replace and Upgrade W&S Facilities and Equip.	\$5,300,000
Improve Water Supply Reliability	\$3,500,000
Fleet Replacement Program	\$3,102,000
Rehabilitate and Replace Water Lines	\$2,750,000
Water Transmission Grid Improvements	\$2,000,000
All Other Projects	<u>\$6,435,000</u>
Subtotal:	\$33,038,800
Total Capital Budget - All Funds	\$35,248,300

Budget History and Trends

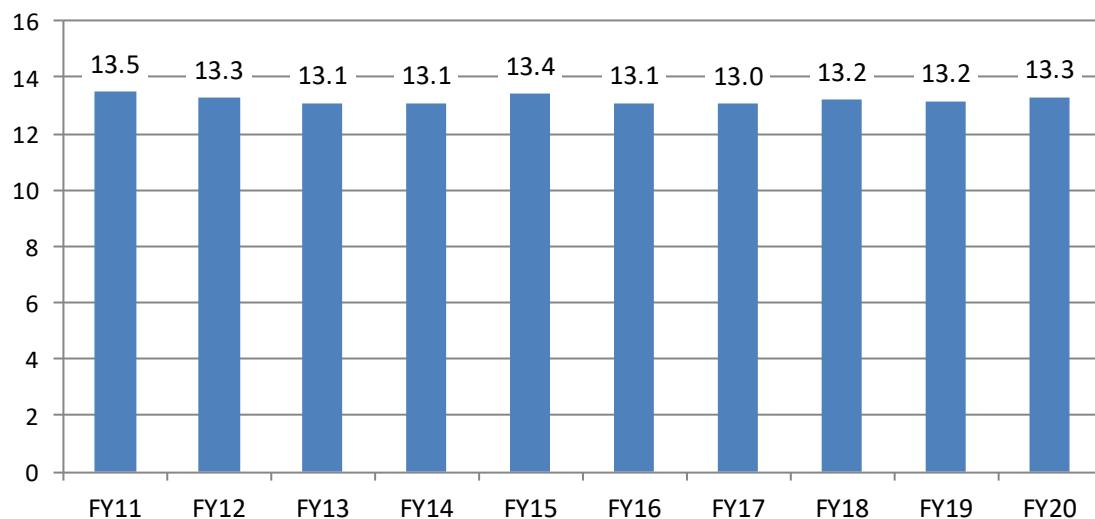
The FY20 General Fund Operating Budget is \$138.0 million, 5.4% higher than the FY19 Budget. Over the last several budget years, the General Fund Operating Budget has grown at a rate lower than the combined annual change of the Consumer Price Index (CPI) and population. However, for FY20 the growth rate in the General Fund has exceeded the CPI and population (Projected Budget) as shown in the graph below.



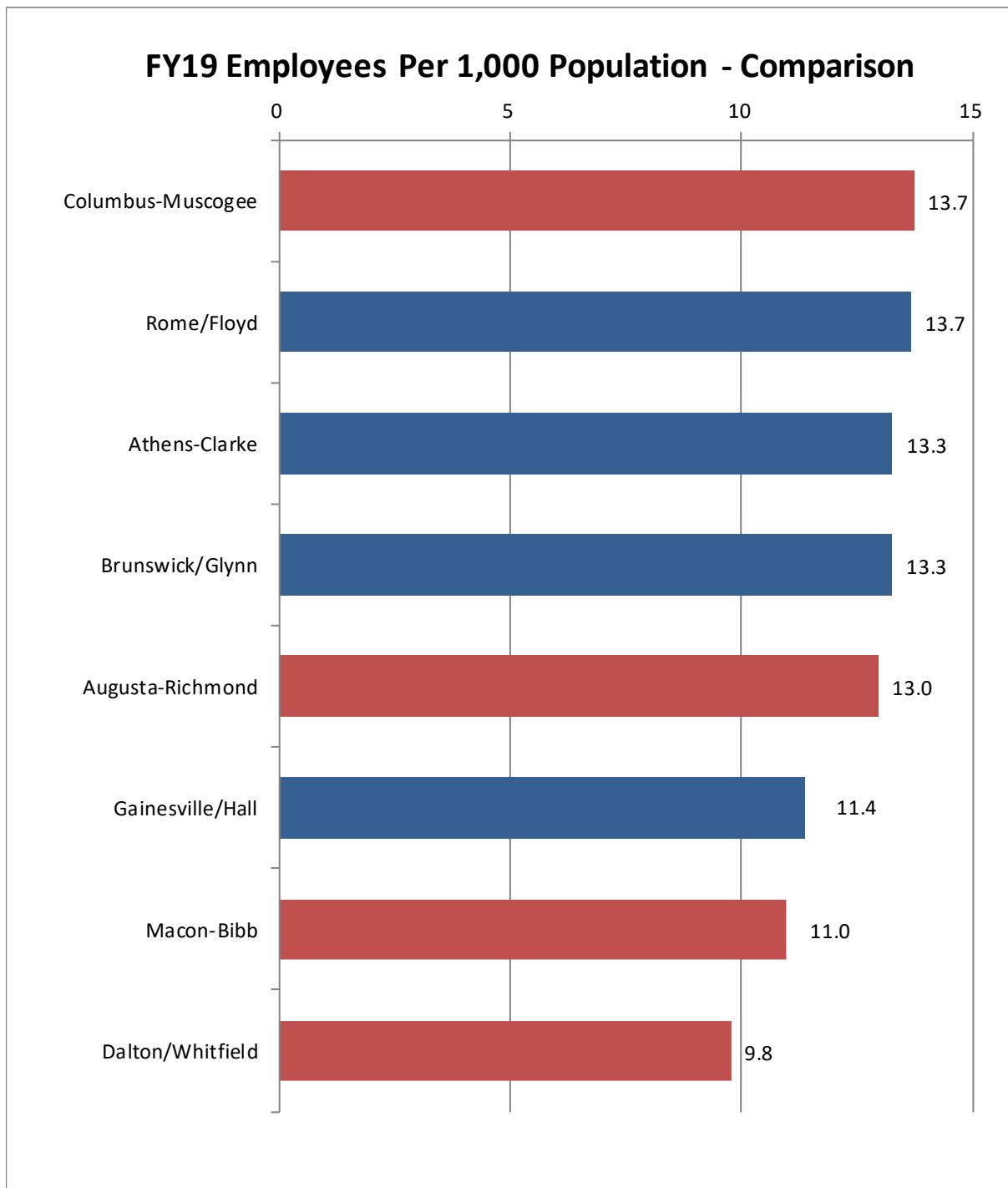
Full-time Employees: Trends and Comparisons

This Budget is based on 1,691 full-time authorized employee positions, an increase of 18 positions compared to the current level. ACCGOV 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
(FY11-FY20)**

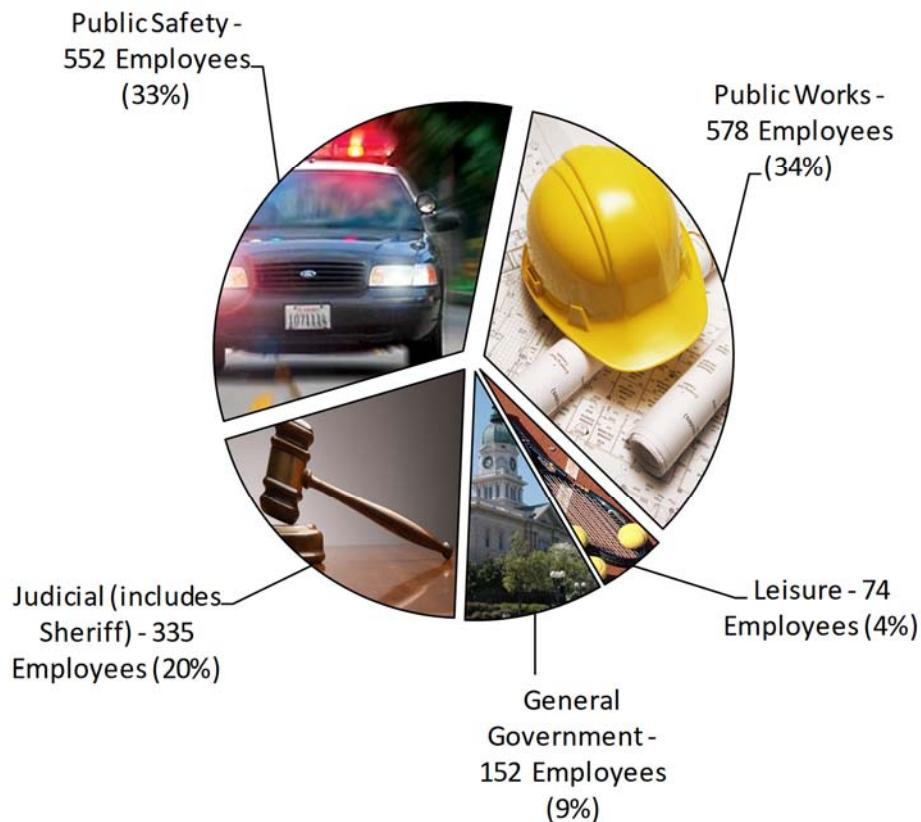


ACCGOV's 13.0 full-time employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.



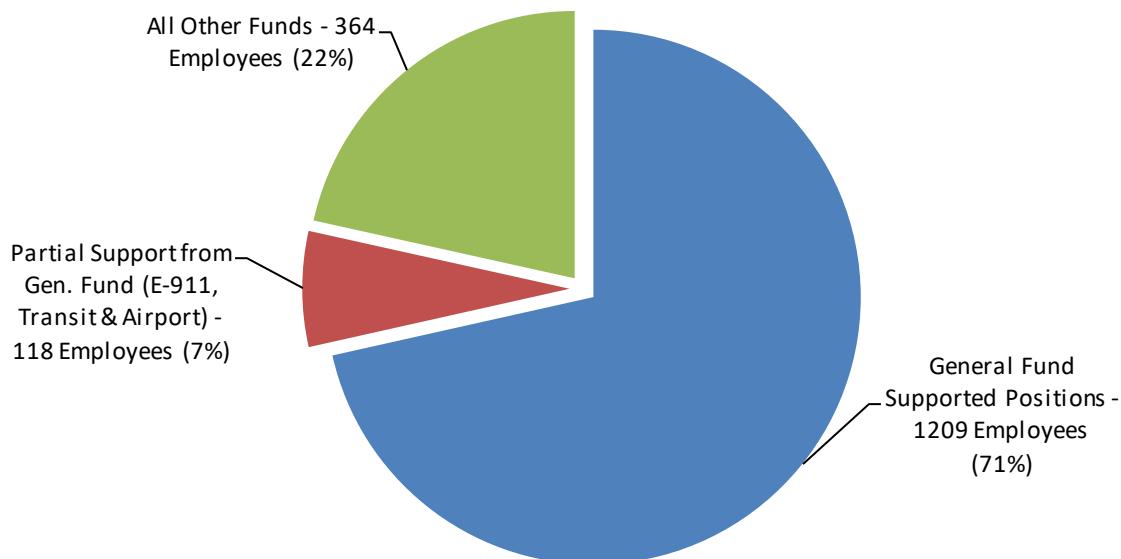
Full-Time Employees - By Function

Total of 1,691



Full-Time Employees - By Funding Source

Total of 1,691



FULL-TIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY19</u>	<u>FY20</u>	<u>Change From FY19 to FY20</u>
Airport	7	7	0
Attorney	6	6	0
Board of Elections	3	4	1
Building Inspections & Permits	24	24	0
Central Services	103	103	0
Clerk of Courts	21	21	0
Cooperative Extension	1	1	0
Corrections	43	45	2
District Attorney	28	28	0
Economic Development	4	4	0
Finance	28	28	0
Fire & Emergency Services	187	187	0
Housing & Economic Development	8	9	1
Human Resources	21	21	0
Information Technology	23	23	0
Juvenile Court	5	5	0
Leisure Services	73	73	0
Magistrate Court	11	11	0
Manager	5	5	0
Office of Inclusion	0	1	1
Geographic Information Office	2	2	0
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	319	320	1
Probate Court	6	6	0
Public Utilities	194	198	4
Sheriff	194	194	0
Solicitor General	18	18	0
Solid Waste	62	62	0
State Court	7	7	0
Superior Courts	34	35	1
Tax Assessor	13	13	0
Tax Commissioner	19	19	0
Transit	71	77	6
Transportation & Public Works	<u>88</u>	<u>89</u>	<u>1</u>
	1,673	1,691	18

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

Mayor and Commission Strategic Commitments & Goals for FY20

Listed below are the Mayor and Commission's six Strategic Commitments and Goals as approved on April 2, 2019. These Strategic Commitments and Goals have been used to guide the development of budget initiatives.

Healthy, Livable, Sustainable Athens-Clarke County

1. Invest in human infrastructure by collaborating with stakeholders in education, health and economic development to increase upward economic mobility for all.
2. Create Mixed Income, Mixed Use neighborhoods, while transforming the most challenged neighborhoods.
3. ACCGOV to aim for 100% clean and renewable energy by 2035 and develop and implement equitable strategies to do so by April 2020.
4. Manage environmentally damaging septic tanks and attention to targeting areas of need.
5. Create a welcoming, inclusive, and prosperous downtown.

Transportation Mobility and Connectivity

1. 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.
2. Fare Free Transit - Moving in a tiered fashion towards Fare-Free Transit System as we approach the end of life cycle for our fare box system.
3. Enhanced Mobility Corridor Aesthetics - Easy connections between residential and commercial, county-wide. Start this theme in redevelopment areas and then expand outward.

Shared Prosperity

1. Corridor Redevelopment
2. Develop Economic Development Strategy & 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.
3. Municipal Mobile Network - Ensure wireless high speed broadband access for all parts of the county, stimulate economic development, enhance educational experience, improve services provided by ACCGOV through higher bandwidths.

Safe and Prepared Community

1. Criminal Justice initiatives:
 - a. Explore avenues to decriminalize marijuana.
 - b. 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.
 - c. Criminal Justice Outcomes Enhancement: reduction of recidivism, enhanced public safety, reduce jail-nights and greater support for paths away from criminality.
2. 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
3. Rehabilitation of Offenders - Promote education, work skills, improved social and life skills under strict supervision to promote a positive transition for offenders back into the community.

4. 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.
5. Improving water supply resiliency and reliability

Informed and Engaged Citizens

1. 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)
2. 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

1. Re-examine Athens Clarke County pay plan
2. Film Guide & Updated Film Procedures - Develop a guide to filming in Athens-Clarke County and update related filming procedures

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