

THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY

FY23

BUDGET IN BRIEF



JULY 1, 2022 - JUNE 30, 2023

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2023 (July 1, 2022 – June 30, 2023).

A more detailed copy of the FY23 Budget can be viewed at the Athens-Clarke County website <http://www.ACCGov.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

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 Planning Dept. Estimate)
UGA Enrollment:	38,091 (Fall 2021)
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	1,769
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 - 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 budget for next fiscal year and establishes the property tax millage rate.
- July Budget for next fiscal year begins on July 1.

FY23 Significant Budget Issues

Initiatives that pursue broad and deep public engagement include:

- A new Digital Services Coordinator position in the Public Information Office is funded for the fourth quarter of FY23. This position will focus on online engagement and outreach initiatives, shoring-up our communication needs in an environment in which traditional media is less active. (\$20,000)
- Implementation of a more modern and responsive work order system for both the Mayor & Commission and the public in general. (\$50,000)
- Return to a higher level of Community Events Programs in Partnership with the Athens Downtown Development Authority, as shared time in public events is a health enhancing element of Athens' social and cultural scene. (\$90,000 total via Hotel-Motel revenue)

There are a number of initiatives that continue to emphasize ACCGov's commitment to sustainability and livability:

- The budget includes funding for a Comprehensive Plan Administrator in a re-organized Planning Department, which will allow more consistent focus on Special Projects and Initiatives, such as revamped code sections and geographically-focused initiatives that are a consistent interest area for community members. (\$90,000)
- Extension of previously initiated Managed Forest and Restore Our Rivers projects. (\$77,000)
- Operational support for the SPLOST Beech Haven Park project for six months. (\$77,800)
- Development of a Leisure Services Master Plan to ensure adequate attention to the broad range of facilities and programs across the department. (\$200,000 in FY23 and \$250,000 in FY24)
- Stormwater improvements of \$800,000 to ensure that we manage flood resilience and water quality (\$600,000 above FY22 level).

- Repair and maintenance of existing parks facilities at \$2.174 million, nearly \$2 million above the capital budget amount in FY22.
- Media Arts partnerships (music and film) to enhance the strength of the arts community. (\$50,000)
- This budget includes \$75,000 to begin funding of a “Clean Tools” initiative to replace ACCGov’ s gas powered tools with electric powered tools, as recommended by the Legislative Review Committee.

Public Safety initiatives that provide dignity to the public and improve safety continue as a key consideration:

- To provide support for returning residents from the Department of Corrections, the community beautification work begun as the Athens Community Corps to provide employment for those challenged by the pandemic is shifting to hire those in Transition Center placements, who can be paid a full living wage. In addition, those serving the remainder of their sentence as Corrections Trustees can also be a part of a new beautification crew that will be supported by a Central Services position. This provides a continuum of support through the latter months of incarcerated person’s sentences. (\$324,000)
- A Police Youth Cadet Corps will be instituted to provide a pipeline to employment in the Police Department for local high school students. All departments, most of all the Police Department, should strive to reflect the community, and this early engagement will support this goal. Fulltime staffing for the program will come from existing authorized personnel. The program will be evaluated for potential growth in future years. (\$120,000)
- A Vision Zero Coordinator in Transportation & Public Works will extend and expand the collaboration with the Georgia Department of Transportation to make targeted recommendations to reduce traffic accidents and fatalities. (Approximately \$80,000 including salary and operating expenses)

- Addition of an Emergency Medical Services (EMS) Training Lieutenant position in the Fire Department to ensure a more responsive EMS apparatus and transition to Emergency Medical Dispatch ability (\$70,000). The budget also includes \$30,000 in capital funding for the purchase of two Cardiac Monitors for training and eventual delivery of EMT Basic level of care.
- Salary and benefit adjustments supporting the Public Defender's Office totaling \$86,000.

Community needs supports include:

- The partnership with the Athens Area Homeless Shelter begun in FY22 is extended to ensure that families will experience continuity of care. (\$220,000)
- Continuing the community wellness work conducted by the Athens Wellbeing Project, which will allow wellbeing data to be verified down to the elementary school zone level. (\$40,000)
- A re-organization of the Housing and Community Development Department, including three new positions, to ensure optimal attention to the range of youth, housing, homeless and related needs that the department supports. (\$218,000)
- Funding for the Athens Regional Library will increase \$514,800 in FY23 to raise staff hourly rate minimums to \$15 per hour and to provide other staff salary increases to address the resulting wage compression.
- \$1,032,700 is budgeted in Housing and Community Development Department to continue the Neighborhood Leaders Program provided by Family Connection/Community In Schools.

Broad-based support for a high quality Athens-Clarke County Unified Government workforce continues:

- Employee compensation is targeted for a 7% market increase, as well as additional funds to reduce compression in pay given the strengthened pay floor, along with up to a 2% pay for performance opportunity for each employee in the Unified Plan (non-public safety). A pay table increase of 4% is also planned to improve recruitment by increasing pay for new hires. In addition, the continued implementation of the structured Public Safety Step Plan is funded with a 6% pay table increase, and funding to implement a lateral transfer element.
- An increase to the Pension Fund to cover a monthly pension payment increase of \$75 for current retirees is included to assist retirees in this high inflation environment (\$864,000).
- \$7,000 has been added to fund a targeted compensation study to examine differences in pay scales between Sheriff's Office and peer agencies.

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 **10** and **11**.

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 FY23 General Fund operating budget totals \$153.1 million, and the General Fund Budget for capital projects is \$13.3 million for a total of \$166.4 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages **12** and **13**.

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 FY23 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 FY23 total

\$11.3 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 FY23, 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 FY23 total \$105.2 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 FY23 total \$32.7 million.

**SUMMARY FY23 BUDGET
ALL FUNDS**

	FY22 Budget	FY23 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	73,982,850	83,924,250	13.4%	25.0%
Sales Tax	25,900,000	29,900,000	15.4%	8.9%
Other Taxes	25,555,000	28,359,000	11.0%	8.4%
Licenses & Permits	2,503,082	2,616,000	4.5%	0.8%
Intergovernmental Revenues	8,664,295	11,084,166	27.9%	3.3%
Charges For Services	114,634,438	124,324,108	8.5%	37.0%
Fines & Forfeitures	2,156,693	2,341,000	8.5%	0.7%
Other Revenues	1,908,157	1,845,558	-3.3%	0.5%
Other Financing Sources	14,787,709	22,205,407	50.2%	6.6%
Total Revenues	\$270,092,224	\$306,599,489	13.5%	91.3%
Use of Fund Balance	8,504,751	8,715,132	2.5%	2.6%
Use of Unrestricted Net Position	33,860,021	20,318,968	-40.0%	6.1%
Total Revenue & Other Sources	\$312,456,996	\$335,633,589	7.4%	100.0%
Less Interfund Transfers (1)	(37,865,965)	(47,207,738)	24.7%	
Total Revenue - All Sources	\$274,591,031	\$288,425,851	5.0%	
Expenditures (By Fund):				
General Fund	\$148,452,784	\$166,432,222	12.1%	49.7%
Special Revenue Funds:				
Emergency Telephone System (E911)	3,725,223	4,083,774	9.6%	1.2%
Hotel/Motel Tax Fund	2,700,000	4,294,720	59.1%	1.3%
American Rescue Plan Act Fund	2,220,880	0	-100.0%	0.0%
Special Programs & Initiatives Fund	2,088,490	1,548,544	-25.9%	0.5%
Building Inspection Fund	1,634,643	1,949,167	19.2%	0.6%
Community Dev. Block Grant (CDBG)	1,363,769	1,428,300	4.7%	0.4%
HUD HOME Grant Fund	691,534	637,399	-7.8%	0.2%
Tax Allocation Districts (Includes 6 TADs)	494,000	999,000	102.2%	0.3%
Grants Fund	450,321	361,161	-19.8%	0.1%
Supportive Housing Grant Fund	322,943	322,943	0.0%	0.1%
Alternative Dispute Resolution Prgm	217,228	228,960	5.4%	0.1%
Affordable Housing Fund	213,487	175,000	-18.0%	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	\$16,242,518	\$16,148,968	-0.6%	4.8%

SUMMARY FY23 BUDGET ALL FUNDS

	FY22 Budget	FY23 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	5,651,000	10,808,483	91.3%	3.2%
Public Facilities Authority Fund	0	0	--	0.0%
Econ. Dev. Capital Project Fund	0	500,000	--	0.1%
Subtotal Capital Project Funds	\$5,651,000	\$11,308,483	100.1%	3.4%
Debt Service Funds:				
SPLOST Debt Service Fund	\$3,074,275	\$3,069,150	-0.2%	0.9%
Enterprise Funds:				
Water & Sewer Fund	82,237,458	76,499,781	-7.0%	22.8%
Transit Fund (Less Depreciation)	7,277,617	7,946,523	9.2%	2.4%
Stormwater Utility Fund	5,478,275	6,544,705	19.5%	2.0%
Landfill Fund	6,010,841	5,981,601	-0.5%	1.8%
Solid Waste Collection Fund	4,418,457	5,014,132	13.5%	1.5%
Airport Fund	3,124,252	3,239,423	3.7%	1.0%
Subtotal Enterprise Funds	\$108,546,900	\$105,226,165	-3.1%	31.4%
Internal Service Funds:				
Health Insurance Fund	17,730,539	19,002,069	7.2%	5.7%
Fleet Management Fund	2,734,556	3,049,265	11.5%	0.9%
Insurance & Claims Fund	3,698,693	3,828,383	3.5%	1.1%
Internal Support Fund	2,022,511	2,030,705	0.4%	0.6%
Fleet Replacement Fund	3,943,000	4,809,100	22.0%	1.4%
Subtotal Internal Service Funds	\$30,129,299	\$32,719,522	8.6%	9.8%
Total Expenditures & Other Financing Uses	\$312,096,776	\$334,904,510	7.3%	100.0%
Less Interfund Transfers (1)	(37,865,965)	(47,207,738)	24.7%	
Total Operating & Capital Expenditures	\$274,230,811	\$287,696,772	4.9%	
Designated for Future Capital & Debt Service Requirements (2)	360,220	729,079	102.4%	
Total Expenditures & Designations	\$274,591,031	\$288,425,851	5.0%	

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.

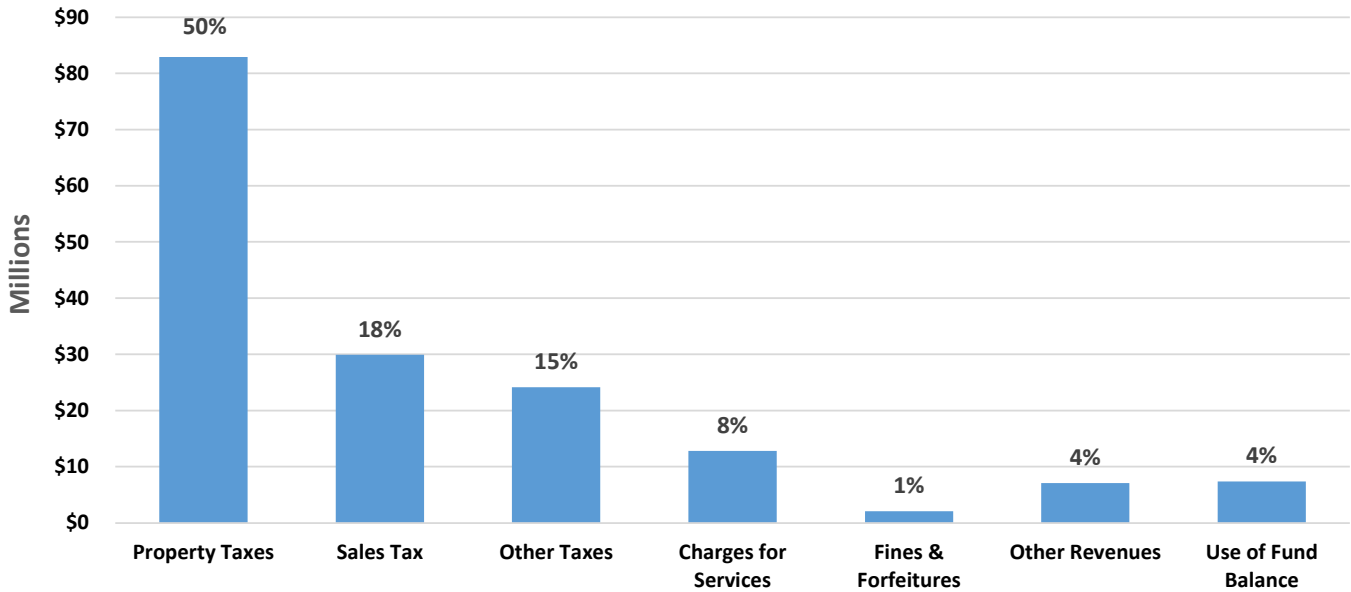
SUMMARY FY23 BUDGET GENERAL FUND

	FY22 Budget	FY23 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	73,488,850	82,925,250	12.8%	49.8%
Sales Tax	25,900,000	29,900,000	15.4%	18.0%
Other Taxes	22,955,000	24,159,000	5.2%	14.5%
Licenses Permits	865,880	916,000	5.8%	0.6%
Intergovernmental Revenues	1,204,790	1,234,360	2.5%	0.7%
Charges For Services	11,992,685	12,838,182	7.1%	7.7%
Fines & Forfeitures	1,896,943	2,095,000	10.4%	1.3%
Other Revenues	716,325	809,792	13.0%	0.5%
Transfers In From Other Funds	3,850,175	4,154,638	7.9%	2.5%
Total Revenues	\$142,870,648	\$159,032,222	11.3%	95.6%
Use Of Fund Balance	5,582,136	7,400,000	32.6%	4.4%
Total Revenue & Other Sources	\$148,452,784	\$166,432,222	12.1%	100.0%
Expenditures (By Department):				
Mayor & Commission	677,142	667,788	-1.4%	0.4%
Manager	3,031,319	3,267,920	7.8%	2.0%
Attorney	746,031	839,899	12.6%	0.5%
Operational Analysis	303,025	146,029	-51.8%	0.1%
Finance	2,508,275	2,556,689	1.9%	1.5%
Human Resources	1,907,928	2,057,859	7.9%	1.2%
Tax Commissioner	1,532,610	1,427,315	-6.9%	0.9%
Board of Tax Assessors	1,124,680	1,124,847	0.0%	0.7%
Board of Elections	1,008,473	1,366,540	35.5%	0.8%
Information Technology	3,786,219	4,457,500	17.7%	2.7%
Other General Administration	15,176,345	19,108,906	25.9%	11.5%
Total General Government	\$31,802,047	\$37,021,292	16.4%	22.2%
Superior Courts	3,486,925	3,421,834	-1.9%	2.1%
Clerk of Courts	1,610,329	1,580,403	-1.9%	0.9%
State Court	837,952	855,198	2.1%	0.5%
Solicitor General	1,304,796	1,402,360	7.5%	0.8%
District Attorney	1,409,956	1,436,340	1.9%	0.9%
Juvenile Court	622,312	629,179	1.1%	0.4%
Magistrate'S Court	900,530	871,849	-3.2%	0.5%
Coroner	83,663	93,085	11.3%	0.1%
Probate Court	471,502	511,463	8.5%	0.3%
Municipal Court	714,640	723,036	1.2%	0.4%
Total Judicial	\$11,442,605	\$11,524,747	0.7%	6.9%

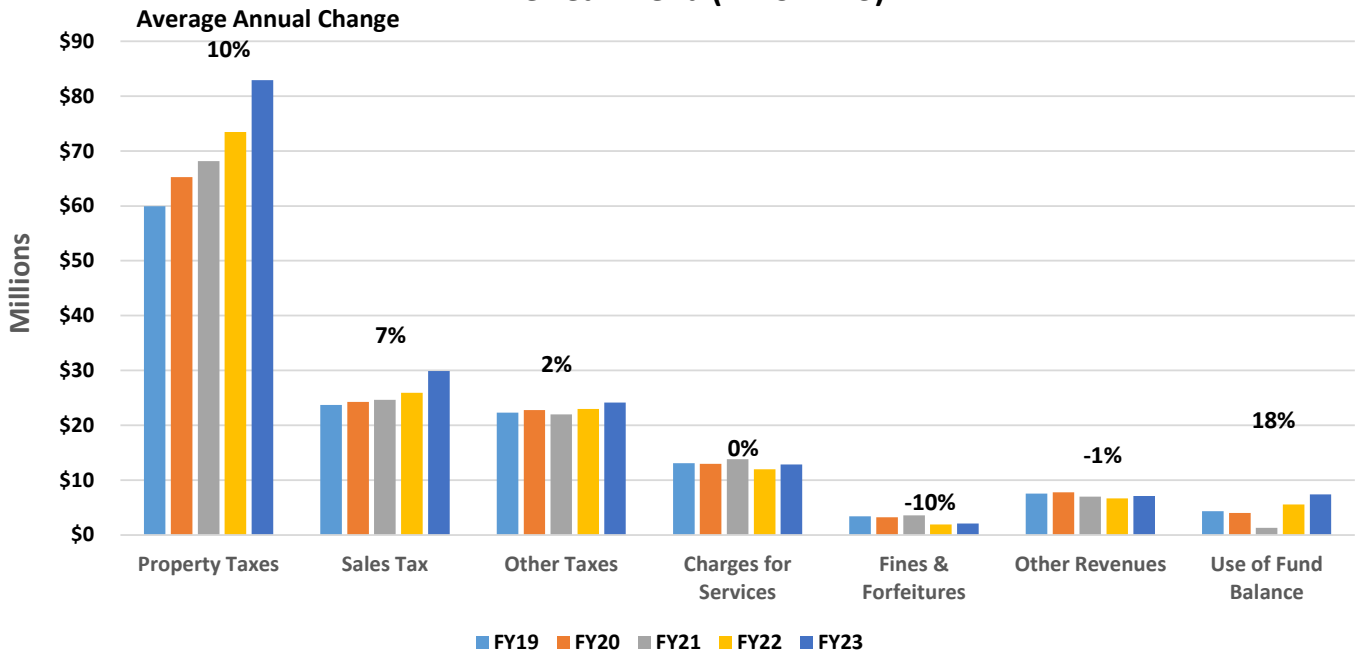
**SUMMARY FY23 BUDGET
GENERAL FUND**

Expenditures (By Department):	FY22 Budget	FY23 Budget	% Inc/ (Dec)	% of Total
Police Services	23,264,737	25,244,998	8.5%	15.2%
Fire Services	14,862,157	15,736,463	5.9%	9.5%
Corrections	4,208,946	4,045,940	-3.9%	2.4%
Animal Services	1,225,614	1,216,428	-0.7%	0.7%
Sheriff	18,067,908	16,817,630	-6.9%	10.1%
Total Public Safety	\$61,629,362	\$63,061,459	2.3%	37.9%
Transportation & Public Works	4,794,406	4,858,740	1.3%	2.9%
Solid Waste	1,319,873	1,745,453	32.2%	1.0%
Central Services	10,322,053	10,948,132	6.1%	6.6%
Total Public Works	\$16,436,332	\$17,552,325	6.8%	10.5%
Leisure Services	8,499,761	9,425,097	10.9%	5.7%
Total Culture & Recreation	\$8,499,761	\$9,425,097	10.9%	5.7%
Housing & Community Development	697,932	2,129,257	205.1%	1.3%
Economic Development	624,109	595,649	-4.6%	0.4%
Planning & Zoning	1,184,835	1,304,917	10.1%	0.8%
Building Inspection (Cmty Protection Div)	924,329	837,592	-9.4%	0.5%
Cooperative Extension Service	231,150	251,829	8.9%	0.2%
Total Housing and Development	\$3,662,355	\$5,119,244	39.8%	3.1%
Independent Agencies	5,936,922	6,564,986	10.6%	3.9%
Debt Service	1,315,141	1,316,453	0.1%	0.8%
Total Expenditures	\$140,724,525	\$151,585,603	7.7%	91.1%
Other Financing Uses/Transfers Out	2,077,259	1,488,136	-28.4%	0.9%
Transfers for Capital	5,651,000	13,358,483	136.4%	8.0%
Total Other Financing Uses	\$7,728,259	\$14,846,619	92.1%	8.9%
Total Expenditures & Uses	\$148,452,784	\$166,432,222	12.1%	100.0%

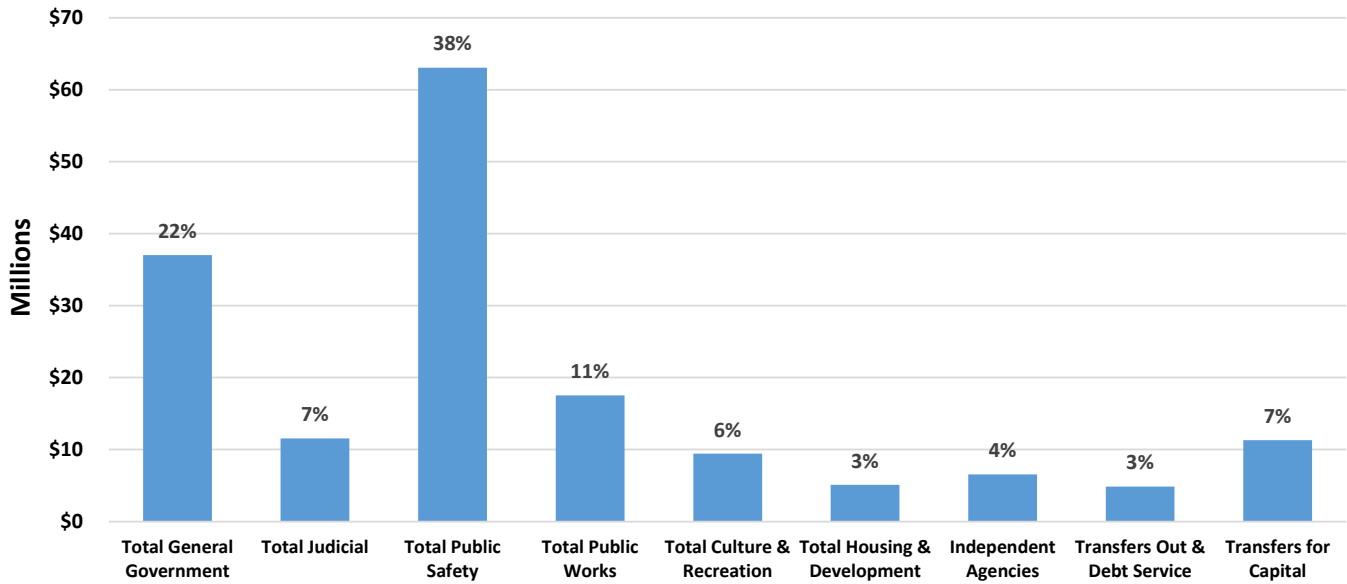
FY23 General Fund Budget Operating Revenues
\$166.4 Million
(% of Total Revenues)



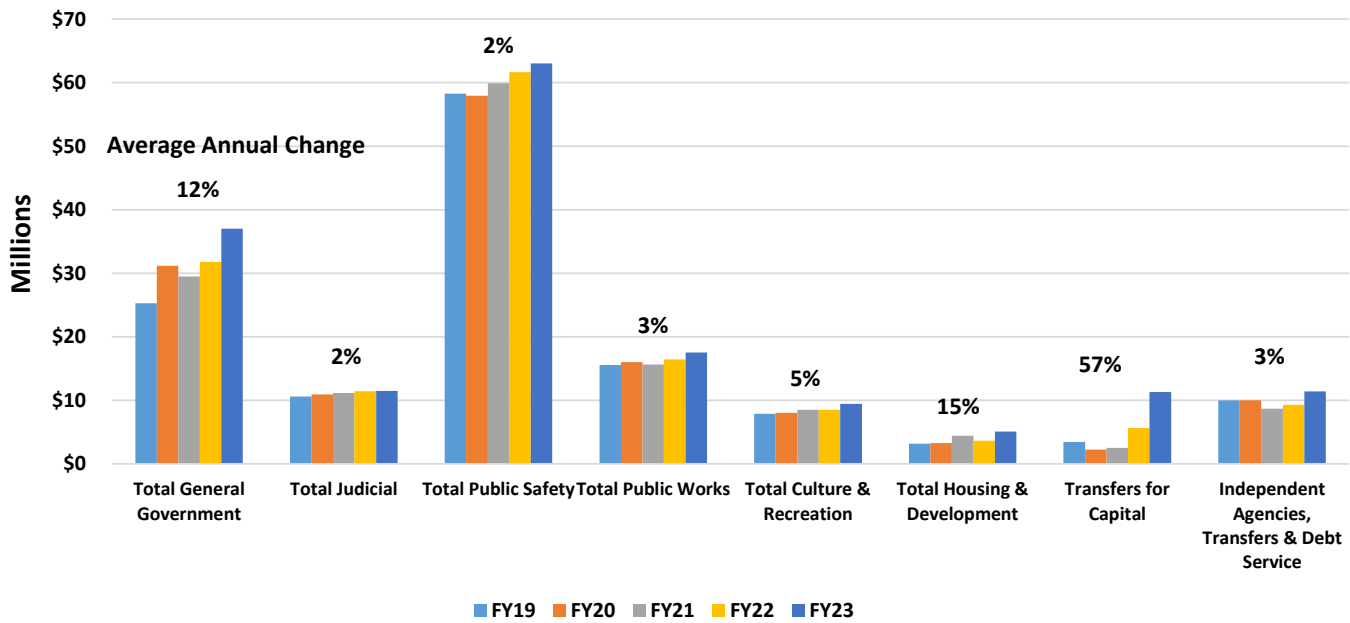
Major Revenues - General Fund Budget
Five Year Trend (FY19-FY23)



FY23 General Fund Budget Expenditures
\$166.4 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY19-FY23)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 50% or \$629 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		
	FY22	FY23
Property Taxes	\$563	\$629
Sales Tax	\$198	\$227
Other Taxes	\$176	\$183
Charges For Services	\$92	\$97
Fines & Forfeitures	\$15	\$16
Other Revenues	\$51	\$54
Use of Fund Balance	\$43	\$56
Total	\$1,137	\$1,262

General Fund Expenditures: Per capita, ACCGov budgets \$1,262 for FY23 General Fund Services. Approximately 45% of all General Fund dollars are budgeted in these two areas: 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		
	FY22	FY23
General Government	\$244	\$281
Judicial	\$88	\$87
Public Safety	\$472	\$478
Public Works	\$126	\$133
Culture & Recreation	\$65	\$71
Housing & Development	\$28	\$39
Independent Agencies	\$45	\$50
Transfers & Debt Service	\$26	\$37
Capital	\$43	\$86
Total	\$1,137	\$1,262

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 31.90 mills)



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

\$235,000 (2021 – Tax Assessor)

Average Sales Price (Owner Occupied):

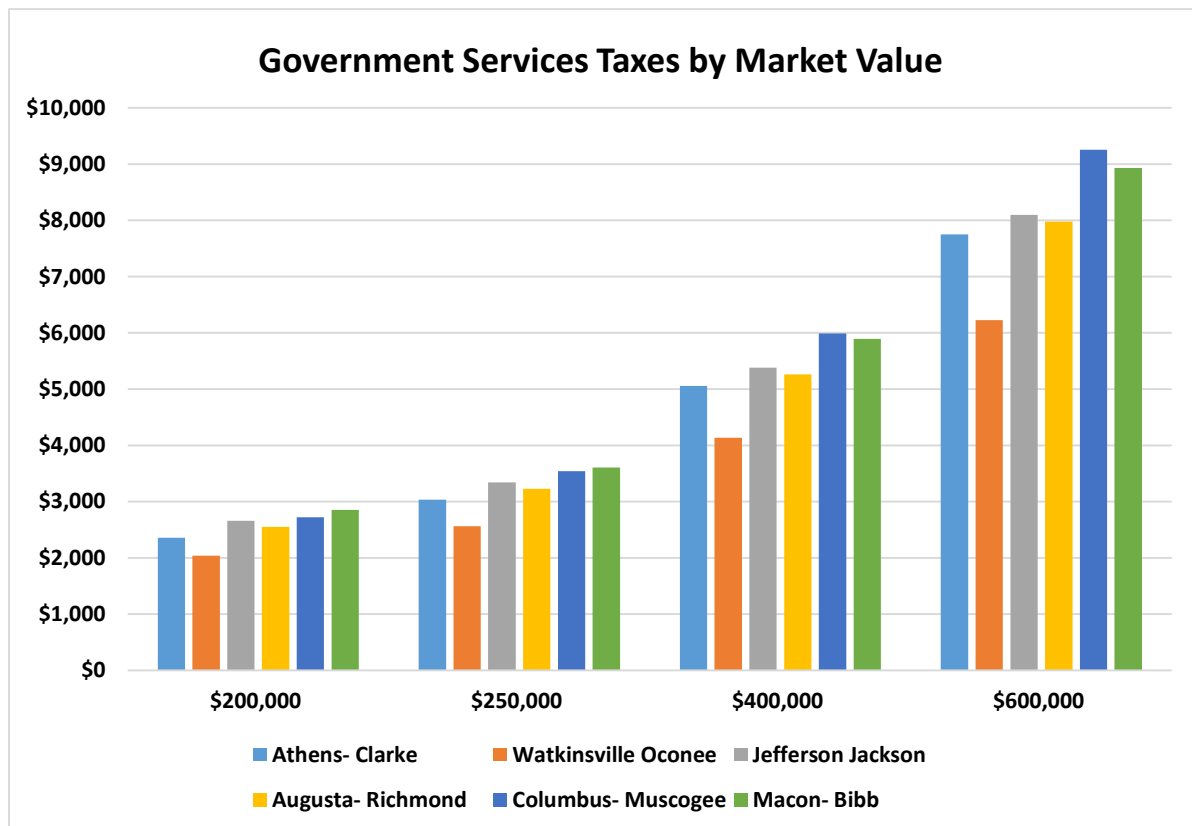
\$305,762 (2021- Tax Assessor)

Estimated Property Taxes for a \$250,000 home in 2022 (with Standard Homestead Exemption):

ACCGov	\$ 1,179	41%
School	<u>\$ 1,692</u>	<u>59%</u>
Total	\$ 2,871	100%

Comparative Government Services Property Taxes

Using the prior year's property tax bill for comparison, the taxes on a \$250,000 home in Athens-Clarke County for government services (13.10 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

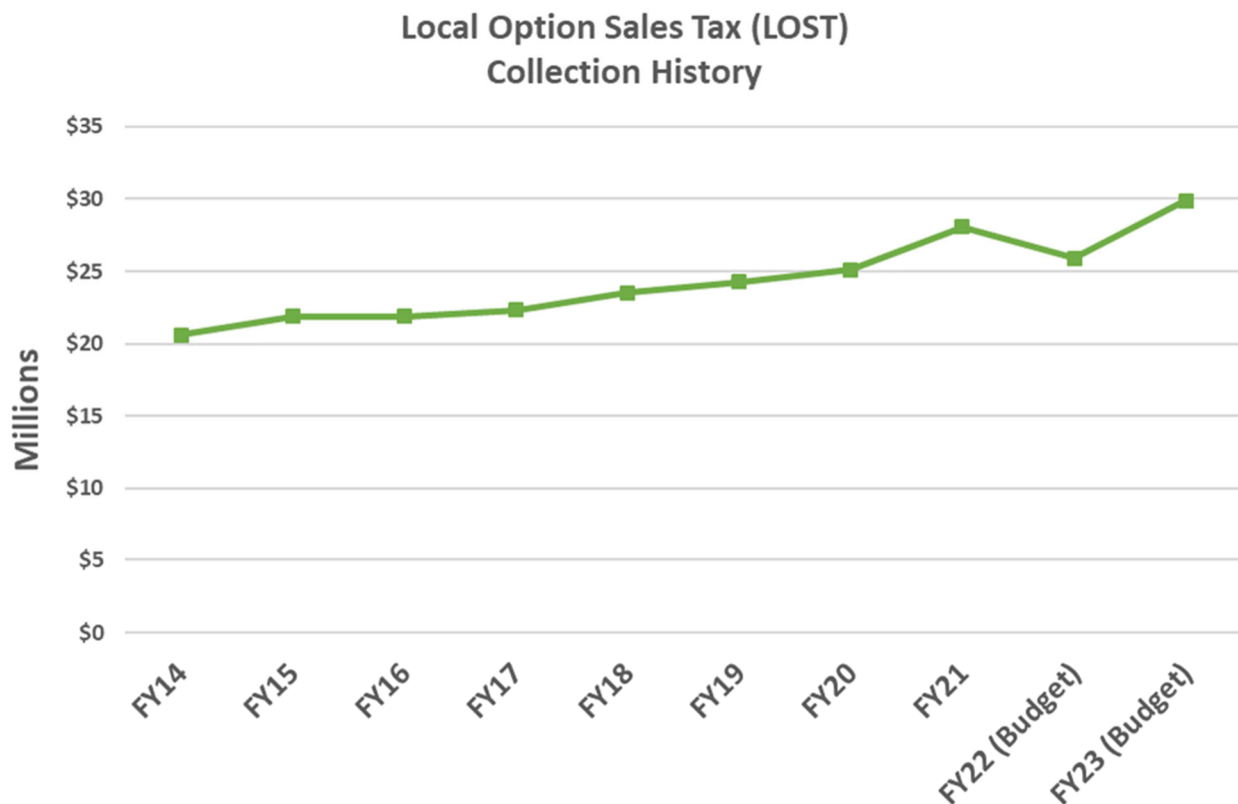
\$0.01 SPLOST (Special Purpose Local Option Sales Tax) Capital Projects

\$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 FY23 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 FY23 Capital Budget for all funds totals \$45.9 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 FY23 include:

General Capital Projects Fund

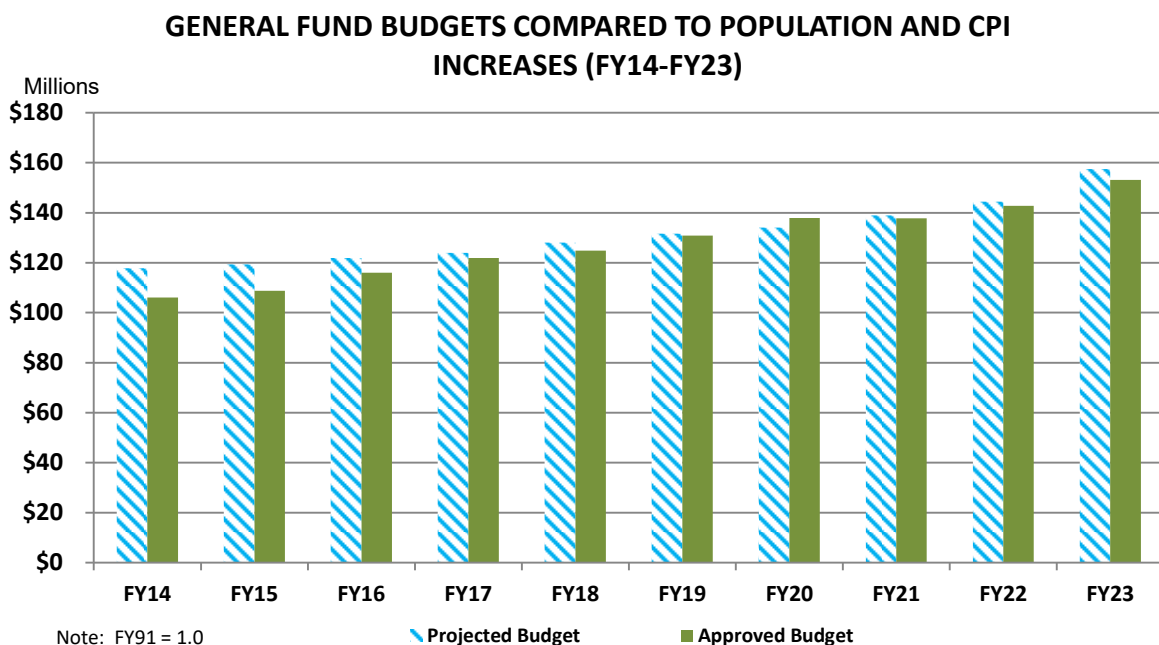
Parks - R&M Existing Facilities	\$2,174,000
Facilities Life Cycle Maintenance Program	\$1,000,000
Pavement Maintenance Program	\$1,000,000
IT Equipment Replacement Program.	\$400,000
All Other Projects	\$6,234,483
Subtotal:	<u>\$10,808,483</u>

All Other Funds

Rehabilitate and Replace Sewers	\$10,000,000
Fleet Replacement Program	\$ 4,719,100
Replace and Upgrade Facilities and Equipment	\$3,450,000
Rehabilitate and Replace Water Lines	\$3,000,000
Water Transmission Grid Improvements	\$2,100,000
Improve Water Supply Reliability	\$2,000,000
WRF Phosphorous Improvements	\$2,000,000
All Other Projects	\$7,801,600
Subtotal:	\$35,070,700
 Total Capital Budget - All Funds	 \$45,879,183

Budget History and Trends

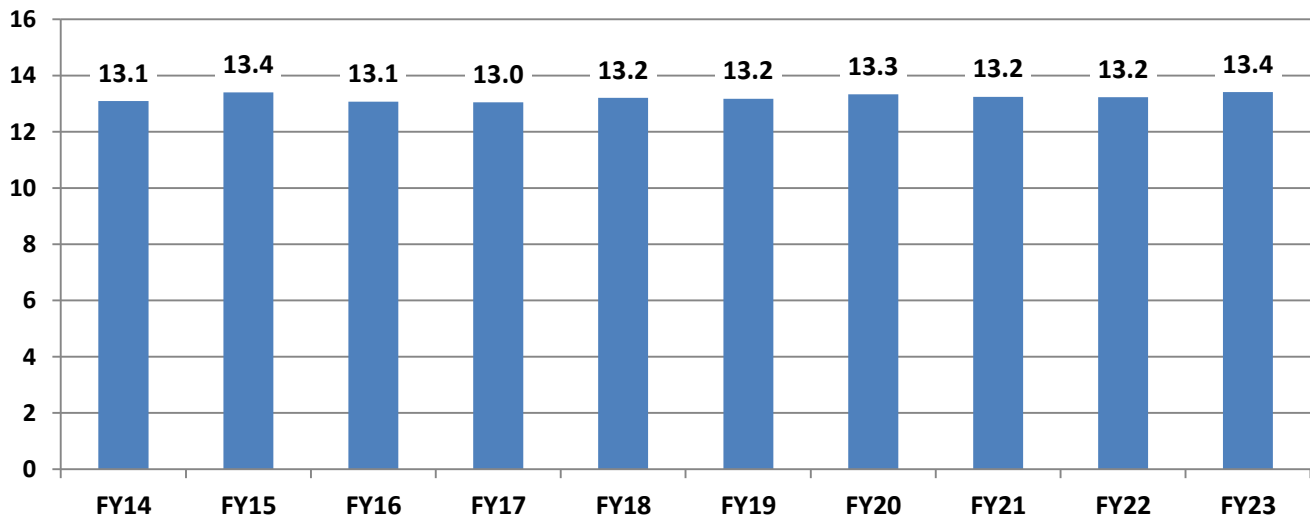
The FY23 General Fund Operating Budget (not including capital) is \$153.1 million, 7.2% higher than the FY22 Budget. Over the last several budget years, the General Fund Operating Budget has grown at a rate lower than the combined annual change of the Consumer Price Index (CPI) and population, which continues for FY23.



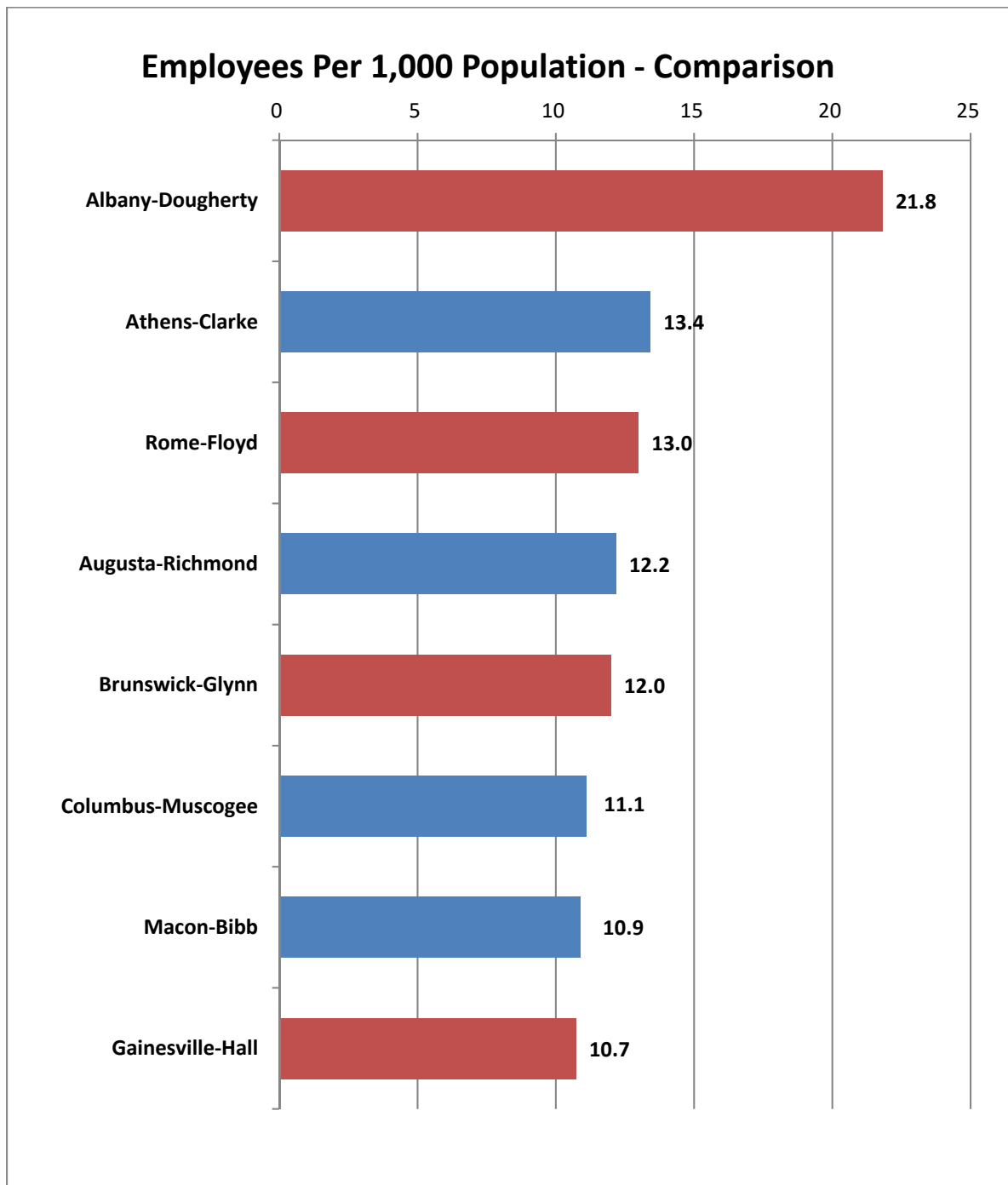
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,769 fulltime authorized employee positions, an increase of 24 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
(FY14-FY23)**



ACCGov's 13.4 fulltime employees per 1,000 of population is comparable to most similarly sized governments in Georgia, as shown on the graph below.



-Numbers for other governments are based on latest information available.

-Unified governments are shown in blue.

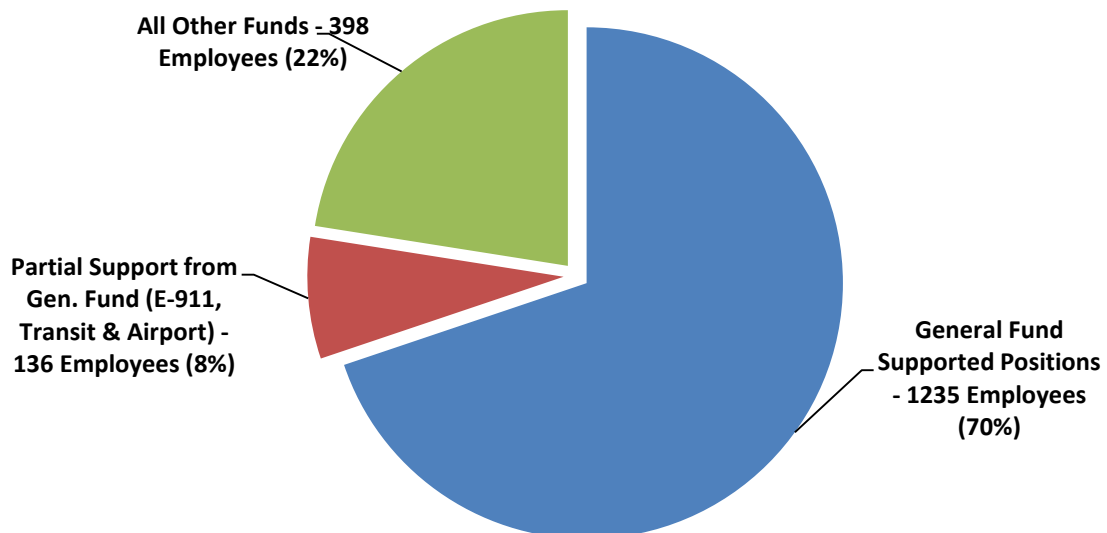
Fulltime Employees - By Function

Total of 1,769



Fulltime Employees - By Funding Source

Total of 1,769



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY22</u>	<u>FY23</u>	<u>Change From FY22 to FY23</u>
Airport	7	8	1
Animal Services	13	14	1
Attorney	6	6	0
Board of Elections	5	5	0
Building Inspections & Permits	24	24	0
Central Services	98	100	2
Clerk of Courts	22	22	0
Cooperative Extension	1	1	0
Corrections	48	48	0
District Attorney	30	30	0
Economic Development	6	6	0
Finance	29	29	0
Fire & Emergency Services	187	188	1
Housing & Economic Development	12	15	3
Human Resources	23	24	1
Information Technology	23	23	0
Juvenile Court	5	5	0
Leisure Services	74	76	2
Magistrate Court	11	11	0
Manager	5	5	0
Office of Inclusion	2	4	2
Geographic Information Office	3	4	1
Organizational Development	3	4	1
Office of Sustainability	3	3	0
Public Information	4	5	1
SPLOST Management	5	5	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	19	1
Police	332	332	0
Probate Court	6	6	0
Public Utilities	200	200	0
Sheriff	194	194	0
Solicitor General	18	18	0
Solid Waste	64	65	1
State Court	7	8	1
Superior Courts	38	38	0
Tax Assessor	13	14	1
Tax Commissioner	19	19	0
Transit	81	82	1
Transportation & Public Works	<u>90</u>	<u>93</u>	<u>3</u>
	1,745	1,769	24

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 & Commission Strategic Plan Goals, Strategies and Initiatives

Listed below are the Mayor and Commission's Strategic Plan, Goals, Strategies, and Initiatives as approved on March 1, 2022. These Strategic Commitments and Goals have been used to guide the development of budget initiatives.

Goal Area 1: Good Neighbors-

A. Work to create and implement systems to identify, acknowledge, and address racism, trauma, harm and violence in our community

1. Continue supporting the Athens Justice and Memory Project.
2. Enact the policy recommendations of the Human Relations Commission.
3. Build public awareness of ACCPD's trust-building activities.
4. Convene and help lead Juneteenth stakeholders' committee.

B. Proactively reform systems of accountability to reduce jail and supervised population and plan for transitioning and returning residents

1. Create a welcoming environment for individuals transitioning out of incarceration.
2. Provide alternative programs to arrest, such as pre-arrest diversion.

C. Decrease crime and keep residents safe through "community centric" services

1. Develop a community risk reduction plan.
2. Continue to enhance ACCGov support of Emergency Medical Service delivery.

D. Drive community transformation with a focus on creating spaces that are respectful and welcoming

1. Make improvements to College Square Plaza.

2. Expand and maintain community access to public garden spaces.
 3. Expand learning through demonstration garden and outdoor kitchen.
 4. Develop a culture of place-making through applicable projects.
- E. Support and promote healthy lifestyle choices: moving, eating, forming healthy relationships, physical and psychological care**
1. Target health and nutrition education programming to priority populations.
 2. Increase SNAP and WIC utilization.
- F. Examine, understand and improve public safety polices and processes to enhance public trust**
1. Form relationships with respected and trusted community members.
 2. Extend ACCGov's reach into the community.

Goal Area 2: Identify and Close Gaps in Partnership with the Community-

- A. Partner to develop tools and relationships to increase awareness of and access to Athens workforce and workplace development opportunities**
1. Support CCSD's Career Academy in meeting regional workforce needs.
 2. Reinvent A-Corps to an internally focused program.
- B. Build and maintain two-way information pipelines through relationship building**
1. Create internal and external cultures of shared collaboration and collective impact.
 2. Amplify partnership with Neighborhood Leaders.

- C. Identify ways to address unaddressed community needs and develop programs, policies, and processes to facilitate community transformation**
 - 1. Humanize community data.
 - 2. Partner directly with and listen to residents at the neighborhood level.
- D. Effective and accessible social service delivery, nonprofit capacity building, and problem solving with connected community partners: Ensure existing resources reach marginalized people and those most in need**
 - 1. Promote and provide technical assistance for nonprofit capacity building.
 - 2. Explore potential avenues for supporting the creation of a usable nonprofit directory.
 - 3. Develop and implement Advantage Alternative Response Team pilot program.
- E. Support diverse, innovative and creative economy**
 - 1. Bring together cross-departmental and external resources at Costa building to support diverse entrepreneurs.
 - 2. Identify needs of underserved entrepreneurs and employees in Athens-Clarke County.
 - 3. Assess ways to assist low-wage workers.

Goal Area 3: Organizational Improvement-

- A. Develop strategies to recruit, reward, and retain high performing employees, both internally and externally, including individuals coming out of the justice system**
 - 1. Meet current and future workforce needs.
 - 2. Become an employer of choice in the community.
 - 3. Encourage employee health and work life balance.

4. Prepare employees for their next job through succession planning, developing a clear path for growth/development.
- B. Create a culture for high performance: increase interdepartmental collaboration, events, better cross-departmental workforce strategy**
1. Develop training for employees based on identified needs to deliver exceptional services.
 2. All ACCGov departments develop a departmental strategic plan with associated performance metrics.
 3. Develop a career pipeline at ACCGov for returning-residents.
 4. Expand Blue Level Inclusion, Diversity and Equity (IDE) training to all staff and Board, Authority and Commission (BAC) members.
- C. Improve programs, processes, policies and communication external and internal, assess how resources are allocated to meet existing and future needs for better service delivery and what we deliver**
1. Develop an Equity Toolkit to help departments operationalize equity.
 2. Create a Technology Governance structure to prioritize systems and coordinate software improvements.
 3. Provide the tools staff need to improve their daily work and deliver better service to residents.
 4. Build capacity for continuous organizational improvement.
- D. Increase resident engagement in the decision-making process to give greater emphasis to information and power sharing, mutual respect and reciprocity between residents and their government**
1. Create an ACCGov community engagement playbook.
 2. Improve residents experience with public engagement and public-facing digital services.

3. Support BACs as vehicles for education, information sharing, and engagement in decision-making.
4. Develop common practices, policies, and procedures and train all BAC members and department liaisons.

Goal Area 4: Quality, Stable, Affordable Housing for All-

A. Support home ownership by increasing opportunities for low and middle income people to own a home, help people retain and remain in homes

1. Study potential to freeze property taxes for groups of homeowners.
2. Make current and prospective homeowners aware of home affordability programs.

B. Update development codes, zoning, and funding/resources resulting in diverse, affordable housing options to meet community needs

1. Prioritize Planning Commission recommendations assigned by the Mayor.
2. Equip Neighborhood Leaders with in-field fair housing education materials.
3. Create more flexible housing options in all zones of the County.
4. Encourage mixed-income development and measure density bonus effectiveness.
5. Revisit rural future land use classification and associated zoning within comprehensive plan update.
6. Define areas where housing expansion is and is not appropriate.
7. Improve resident access to solar and weatherization programs.

C. Preserve and increase the supply of affordable rental housing

1. Acquire apartment complex to preserve supply of affordable housing.

2. Incentivize green building updates while preserving or improving affordability.
- D. Prevent and reduce homelessness by enabling supportive housing options that meet a variety of needs**
1. Expand the emergency shelter supply.
 2. Help households exit homelessness.
 3. Complete homelessness strategic plan.
 4. Sanctioned structured temporary homeless encampment.
- E. Improve equitable housing opportunities in identified disinvested or underinvested areas**
1. Use land bank authority to curb gentrification.
 2. Encourage reinvestment and improvement of housing stock through effective deployment of Neighborhood Revitalization Strategy Areas.
 3. Investigate expansion of sewer service.
- F. Provide support to tenants to improve quality of life**
1. Partnership with Magistrate court to prevent tenant evictions.
 2. Benchmark how other communities are protecting fair housing rights.

Goal Area 5: Safely Move Around Athens-

- A. Improve, expand and maintain sidewalks, shared-use paths, and bike facilities to provide greater opportunities for residents to use active transportation safely**
1. Determine gaps in and need for active transportation infrastructure throughout the community.
 2. Develop a comprehensive pedestrian routing map.
- B. Pursue inter-city travel options to connect Athens with other cities**
1. Connect to fixed and express service routes.

2. Pursue regional bike routes and Greenway network expansion.
3. Connect to regional bus service.

C. Expand multi-modal Transit access to reduce auto-dependency and provide greater mobility for Athens residents

1. Use transfer centers to expand rideshare, park/ride and direct service routes.
2. Explore opportunities to bridge Transit service gaps using customer-informed micro-transit service.
3. Identify strategies to provide financially sustainable fare free Transit service.
4. Encourage more integrated Transit-centric areas.
5. Investigate on and off-street and study parking deck effectiveness.

D. Create more usable and aesthetically pleasing corridor connections between residential and commercial areas

1. Expand beautification efforts and programs to mitigate litter and discourage illegal dumping.
2. Re-examine county-wide paving schedule.
3. Quantify accessory infrastructure needed in traditionally underserved areas as primary services.

E. Enhance safety for all modes of transportation

1. Support Vision Zero community strategies to reduce traffic fatalities.

Goal Area 6: Built and Natural Infrastructure-

A. Well planned new infrastructure according to future land use values and framework

1. Develop and implement technology standards with built-in resiliency and redundancy guidelines.

2. Verify existing rights-of-way (ROW), standardize ROW data management processes, and conduct future ROW need-based mapping.
3. Work with industries and large organizations to adopt technologies which reduce and shift water demand.
4. Develop timeline to have quarry online.

B. Ensure equitable access to infrastructure to enhance safety and identity

1. By FY2023, leverage in-field audits to collect information that would benefit all departments via a reporting tool.
2. Complete a comprehensive inventory of all lead service lines in the county.
3. Develop and implement a phased plan for decommissioning oxidation ponds.

C. Adequate funding for maintenance of existing and newly constructed infrastructure

1. Account for data-informed life cycle costs when budgeting for new infrastructure.
2. Improve communication and processes for departments interested in pursuing grant funding.
3. Tax Allocation District (TAD) implementation.

D. Follow through on commitment to 100% Clean and Renewable Energy resolution

1. Develop action items and processes needed to implement Tier 1 recommendations from the adopted 100% Clean and Renewable Energy Action Plan.
2. Embed recommendations from the adopted 100% Clean and Renewable Energy Action Plan into a new sustainability ordinance, or into existing ordinances where applicable.
3. Promote adoption of electric vehicle technology.

4. Expand the use of solar in order to reduce reliance on non-renewable energy sources.
5. Assess feasibility of renewable or regenerative deployments for ACCGov facilities.

E. Address ecosystem health, infrastructure sustainability and resilience

1. Initiate an annual "State of the Environment" review.
2. Evaluate greenspace and wildlife corridors for function, with an emphasis on conserving habitat connectivity and ecosystem services.
3. Promote creation of native habitat and incentivize removal of invasive plant species.
4. Develop at least two water trail access points, along with other diverse opportunities to engage with nature.

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