

THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY

FY2024 ANNUAL OPERATING & CAPITAL BUDGET

Budget in Brief



JULY 1, 2023 – JUNE 30, 2024

This *Budget in Brief* provides an overview for the Unified Government of Athens-Clarke County's (ACCGov) Operating and Capital Budgets for Fiscal Year 2024 (July 1, 2023 – June 30, 2024).

A more detailed copy of the FY24 Budget can be viewed at the Athens-Clarke County website <http://www.ACCGov.com/budget>.

On the Cover:

"Hot Corner: An Athens Legacy" by Elio Mercado & Broderick Flannigan

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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

Melissa Link

Commissioner - District 3

Tiffany Taylor

Commissioner - District 4

Allison Wright

Commissioner - District 5

Dexter Fisher

Commissioner - District 6

Jesse Houle

Commissioner - District 7

John Culpepper

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: 132,484 (2023 Planning Dept. Estimate)
UGA Enrollment: 38,699 (Fall 2022)
Land Area: 122 square miles or 78,080 acres
Median Household Income: \$50,447 (2021 Census American Survey)

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	11,541
Piedmont Athens Regional	3,300
Clarke County School District	2,350
St. Mary's Health Care System	1,863
Athens-Clarke County Government	1,788
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 other 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.

FY24 Significant Budget Issues

Initiatives that pursue broad and deep public engagement include:

- Continue and enhance areas for community engagement including full year funding of the Digital Services Coordinator approved in FY23 and funding (\$15,000) for Spanish language materials for the Board of Elections.
- Increase in funding for Community Events Programing, as shared time in public events is a health enhancing element of Athens' social and cultural scene. (\$250,000 total via Hotel-Motel revenue)

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

- Funding for the Neighborhood Traffic Management Program (\$420,000), along with TSPLOST and previously approved funding, to address the backlog of requests over the next couple of years.
- Additional funding of \$100k from the General Fund along with \$700,000 from ARPA funds for Live Stream Stormwater Pipe Replacement.
- Funding for Unpaved Roads (\$200,000) and Railroad Crossings (\$200,000) to address remaining county-wide needs and address safety improvements and matching any federal dollars.
- This budget continues funding (\$75,000) for the Clean Tools initiative to replace ACCGov's gas powered tools with electric powered tools and \$125,000 to continue Corridor Beautification initiatives.
- Third and final year of shifting the costs for Recycling and Waste Reduction education from the Landfill Fund to the General Fund (net cost of \$260,000).

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

- An additional \$2.1 million in the Sheriff's Jail budget for Medical Services for In-Custody Residents. This funding is to account for the annual cost for the new contract approved by the Commission on

February 7, 2023. In addition, a Medical Contract Compliance Officer position has been added in the Sheriff's Office to assist in managing this new contract.

- Police - Real Time Crime Center: \$100,000 funding of software to support analysis of law enforcement datasets, including videos, to improve investigative activities.
- Firefighters/EMT's for Ladder Trucks: \$200,000 adds three fulltime positions to increase staffing on ladder trucks to national standards. This is the first year of a three year phase-in to add a total of nine positions to support ACCGov's three ladder trucks.
- Fire – EMS Captains (3): \$148,000 (half year funding) to provide Emergency Medical Service supervision to each Fire Department shift.
- Funding an increase for the Public Defender's Office totaling \$132,600 for salary and benefit adjustments and increased operating costs.

Community needs supports include:

- Fully funds the requested increase (\$294,200) for the Athens-Clarke County Library for pay adjustments and security services.
- Continues annual funding for the Neighborhood Leaders Program of \$1.1M, an increase of \$70,000.
- Increased funding for the Homeless Street Outreach program from \$30,000 to \$130,000.
- Funding of \$100,000 in the District Attorney's Office for mental health counseling for victims of gun violence.

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

- Employee compensation is targeted for a 7% market increase along with up to a 1% pay for performance opportunity for each employee in the Unified Plan (non-public safety). For Public Safety employees, the structured Public Safety Step Plan is funded with a 7% pay table

increase and an additional \$495,000 to fund pay increases for scheduled step increases.

- Continued annual funding for employee benefits includes General Fund increases of \$1.3 million for Health Insurance, \$526,000 for Retiree Health and \$169,000 for Pension funding. In addition, this budget includes one-time support of \$750,000 to both the Health Insurance Fund for employees and the OPEB Fund (retiree health) to stabilize those fund balances.
- Increased support (\$16,000) for the Great Promises Partnership Program in conjunction with the Clarke County School District. This increase, along with existing funding, will fully support ten part time students for a full year.

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 FY24 General Fund operating budget totals \$170.7 million, and the General Fund Budget for capital projects is \$15.9 million for a total of \$186.6 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, Tax Allocation Districts (TADs), and others. Budgets for Special Revenue Funds in FY24 total \$18.4 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 FY24 total \$13.9 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).

Debt Service Funds are established to account for expenditures for debt principal and interest. For FY24, 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 \$15.5 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 FY24 total \$120.6 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 FY24 total \$35.6 million.

SUMMARY FY24 BUDGET ALL FUNDS

	FY23 Budget	FY24 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	83,924,250	89,722,650	6.9%	22.9%
Sales Tax	29,900,000	33,731,000	12.8%	8.6%
Other Taxes	28,359,000	30,658,000	8.1%	7.8%
Licenses & Permits	2,616,000	2,836,000	8.4%	0.7%
Intergovernmental Revenues	11,084,166	8,684,954	-21.6%	2.2%
Charges For Services	124,215,108	130,978,487	5.4%	33.4%
Fines & Forfeitures	2,341,000	1,866,000	-20.3%	0.5%
Other Revenues	1,954,558	4,900,404	150.7%	1.2%
Other Financing Sources	22,205,407	45,267,272	103.9%	11.5%
Total Revenues	\$306,599,489	\$348,644,767	13.7%	88.8%
Use of Fund Balance	8,715,132	14,110,724	61.9%	3.6%
Use of Unrestricted Net Position	20,318,968	29,835,639	46.8%	7.6%
Total Revenue & Other Sources	\$335,633,589	\$392,591,130	17.0%	100.0%
Less Interfund Transfers (1)	(47,207,738)	(56,070,571)	18.8%	
Total Revenue - All Sources	\$288,425,851	\$336,520,559	16.7%	
Expenditures (By Fund):				
General Fund	\$166,432,222	\$186,611,509	12.1%	47.8%
Special Revenue Funds:				
Hotel/Motel Tax Fund	4,294,720	5,625,220	31.0%	1.4%
Emergency Telephone System (E911)	\$4,083,774	4,144,481	1.5%	1.1%
Special Programs & Initiatives Fund	1,548,544	1,995,955	28.9%	0.5%
Building Inspection Fund	1,949,167	1,967,143	0.9%	0.5%
Tax Allocation Districts (Includes 6 TADs)	999,000	1,221,000	22.2%	0.3%
Community Dev. Block Grant (CDBG)	1,428,300	1,220,765	-14.5%	0.3%
HUD HOME Grant Fund	637,399	852,608	33.8%	0.2%
Supportive Housing Grant Fund	322,943	468,566	45.1%	0.1%
Grants Fund	361,161	365,361	1.2%	0.1%
Alternative Dispute Resolution Prgm	228,960	236,951	3.5%	0.1%
Affordable Housing Fund	175,000	175,000	0.0%	0.0%
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	\$16,148,968	\$18,393,050	13.9%	4.7%

SUMMARY FY24 BUDGET ALL FUNDS

	FY23 Budget	FY24 Budget	% Inc/ (Dec)	% of Total
Capital Project Funds:				
General Capital Projects Fund	10,808,483	13,432,500	24.3%	3.4%
Econ. Dev. Capital Project Fund	500,000	500,000	0.0%	0.1%
Subtotal Capital Project Funds	\$11,308,483	\$13,932,500	23.2%	3.6%
Debt Service Funds:				
SPLOST Debt Service Fund	\$3,069,150	\$15,518,900	405.6%	4.0%
Enterprise Funds:				
Water & Sewer Fund	76,499,781	89,073,660	16.4%	22.8%
Transit Fund (Less Depreciation)	7,946,523	8,838,029	11.2%	2.3%
Stormwater Utility Fund	6,544,705	6,642,744	1.5%	1.7%
Landfill Fund	5,981,601	6,564,948	9.8%	1.7%
Solid Waste Collection Fund	5,014,132	5,318,579	6.1%	1.4%
Airport Fund	3,239,423	4,181,851	29.1%	1.1%
Subtotal Enterprise Funds	\$105,226,165	\$120,619,811	14.6%	30.9%
Internal Service Funds:				
Health Insurance Fund	19,002,069	20,365,308	7.2%	5.2%
Fleet Replacement Fund	4,809,100	5,290,786	10.0%	1.4%
Insurance & Claims Fund	3,828,383	4,691,124	22.5%	1.2%
Fleet Management Fund	3,049,265	3,407,416	11.7%	0.9%
Internal Support Fund	2,030,705	1,812,294	-10.8%	0.5%
Subtotal Internal Service Funds	\$32,719,522	\$35,566,928	8.7%	9.1%
Total Expenditures & Other Financing Uses	\$334,904,510	\$390,642,698	16.6%	100.0%
Less Interfund Transfers (1)	(47,207,738)	(56,070,571)	18.8%	
Total Operating & Capital Expenditures	\$287,696,772	\$334,572,127	16.3%	
Designated for Future Capital & Debt Service Requirements (2)	729,079	1,948,432	167.2%	
Total Expenditures & Designations	\$288,425,851	\$336,520,559	16.7%	

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 FY24 BUDGET GENERAL FUND

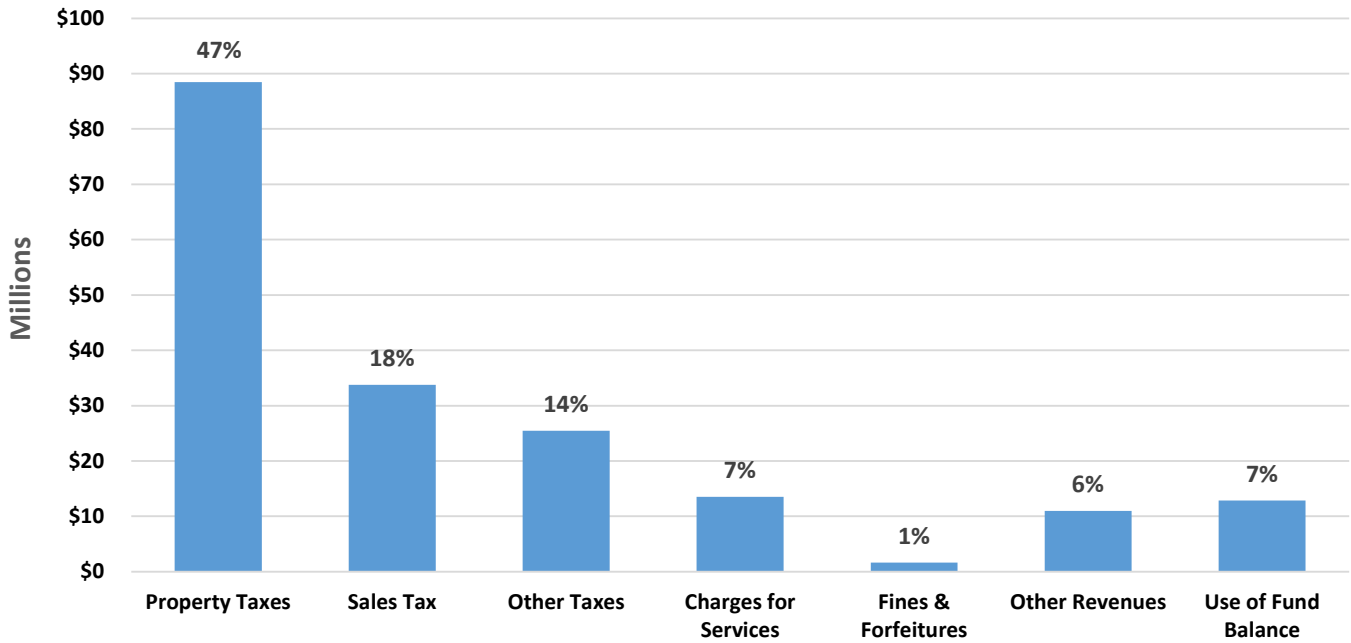
	FY23 Budget	FY24 Budget	% Inc/ (Dec)	% of Total
Revenues:				
Property Taxes	82,925,250	88,501,650	6.7%	47.4%
Sales Tax	29,900,000	33,731,000	12.8%	18.1%
Other Taxes	24,159,000	25,458,000	5.4%	13.6%
Licenses Permits	916,000	916,000	0.0%	0.5%
Intergovernmental Revenues	1,234,360	1,314,360	6.5%	0.7%
Charges For Services	12,729,182	13,507,671	6.1%	7.2%
Fines & Forfeitures	2,095,000	1,620,000	-22.7%	0.9%
Other Revenues	918,792	3,868,097	321.0%	2.1%
Transfers In From Other Funds	4,154,638	4,861,506	17.0%	2.6%
Total Revenues	\$159,032,222	\$173,778,284	9.3%	93.1%
Use Of Fund Balance	7,400,000	12,833,225	73.4%	6.9%
Total Revenue & Other Sources	\$166,432,222	\$186,611,509	12.1%	100.0%
Expenditures (By Department):				
Mayor & Commission	667,788	792,247	18.6%	0.4%
Manager	3,267,920	3,699,806	13.2%	2.0%
Attorney	839,899	760,855	-9.4%	0.4%
Operational Analysis	146,029	201,566	38.0%	0.1%
Finance	2,556,689	2,709,656	6.0%	1.5%
Human Resources	2,057,859	2,353,194	14.4%	1.3%
Tax Commissioner	1,427,315	1,656,888	16.1%	0.9%
Board of Tax Assessors	1,124,847	1,226,520	9.0%	0.7%
Board of Elections	1,366,540	1,460,283	6.9%	0.8%
Information Technology	4,457,500	4,751,489	6.6%	2.5%
Other General Administration	19,108,906	22,702,051	18.8%	12.2%
Total General Government	\$37,021,292	\$42,314,555	14.3%	22.7%
Superior Courts	3,421,834	3,905,469	14.1%	2.1%
Clerk of Courts	1,580,403	1,707,910	8.1%	0.9%
State Court	855,198	1,034,633	21.0%	0.6%
Solicitor General	1,402,360	1,589,709	13.4%	0.9%
District Attorney	1,436,340	1,312,507	-8.6%	0.7%
Juvenile Court	629,179	661,625	5.2%	0.4%
Magistrate'S Court	871,849	1,102,966	26.5%	0.6%
Probate Court	511,463	545,902	6.7%	0.3%
Municipal Court	723,036	758,474	4.9%	0.4%
Total Judicial	\$11,431,662	\$12,619,195	10.4%	6.8%

SUMMARY FY24 BUDGET GENERAL FUND

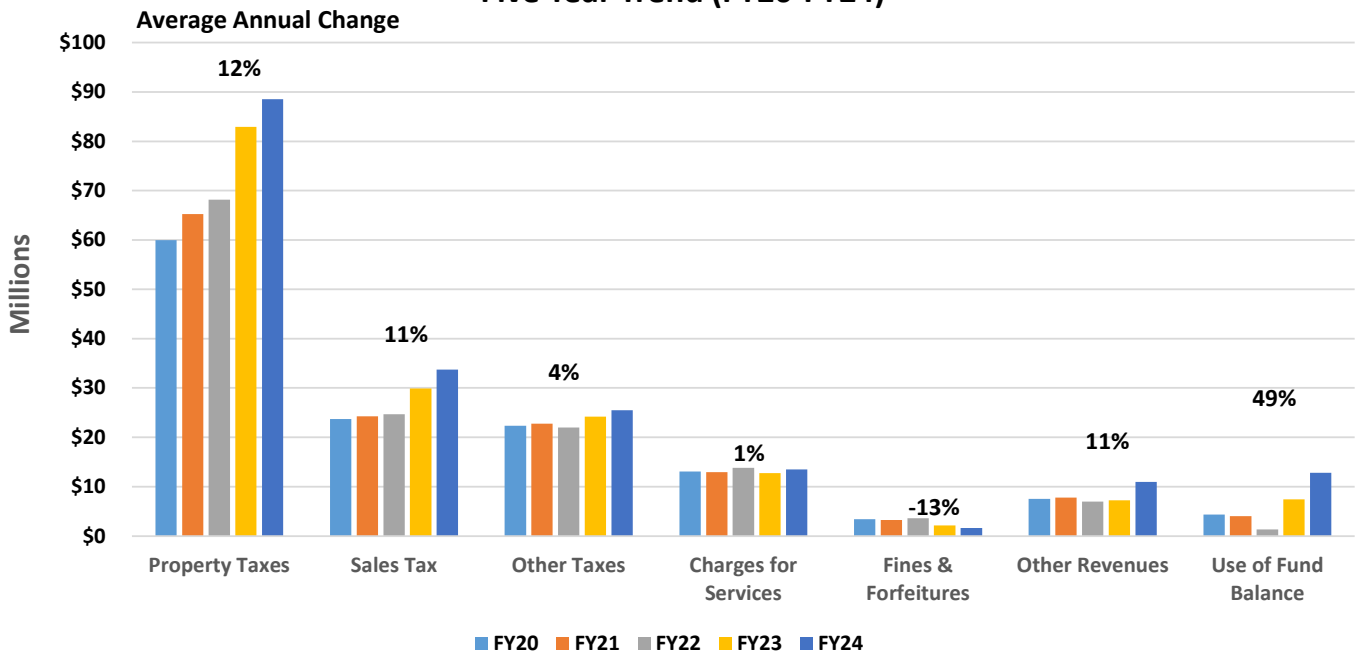
Expenditures (By Department):	FY23 Budget	FY24 Budget	% Inc/ (Dec)	% of Total
Police Services	25,244,998	26,972,423	6.8%	14.5%
Fire Services	15,736,463	17,074,046	8.5%	9.1%
Corrections	4,045,940	4,075,459	0.7%	2.2%
Animal Services	1,216,428	1,395,887	14.8%	0.7%
Sheriff	16,817,630	19,624,363	16.7%	10.5%
Coroner	93,085	121,938	31.0%	0.1%
Total Public Safety	\$63,154,544	\$69,264,116	9.7%	37.1%
Transportation & Public Works	4,858,740	5,505,127	13.3%	3.0%
Solid Waste	1,745,453	2,376,787	36.2%	1.3%
Central Services	10,948,132	11,570,468	5.7%	6.2%
Total Public Works	\$17,552,325	\$19,452,382	10.8%	10.4%
Leisure Services	9,425,097	9,837,892	4.4%	5.3%
Total Culture & Recreation	\$9,425,097	\$9,837,892	4.4%	5.3%
Housing & Community Development	2,129,257	2,216,275	4.1%	1.2%
Economic Development	595,649	818,087	37.3%	0.4%
Planning & Zoning	1,304,917	1,262,315	-3.3%	0.7%
Building Inspection (Cmty Protection Div)	837,592	993,001	18.6%	0.5%
Cooperative Extension Service	251,829	265,287	5.3%	0.1%
Total Housing and Development	\$5,119,244	\$5,554,965	8.5%	3.0%
Other Agencies	6,564,986	6,968,316	6.1%	3.7%
Debt Service	1,316,453	1,317,622	0.1%	0.7%
Total Expenditures	\$151,585,603	\$167,329,043	10.4%	89.7%
Other Financing Uses/Transfers Out	1,488,136	3,349,966	125.1%	1.8%
Transfers for Capital	13,358,483	15,932,500	19.3%	8.5%
Total Other Financing Uses	\$14,846,619	\$19,282,466	29.9%	10.3%
Total Expenditures & Uses	\$166,432,222	\$186,611,509	12.1%	100.0%

FY24 General Fund Budget Operating Revenues

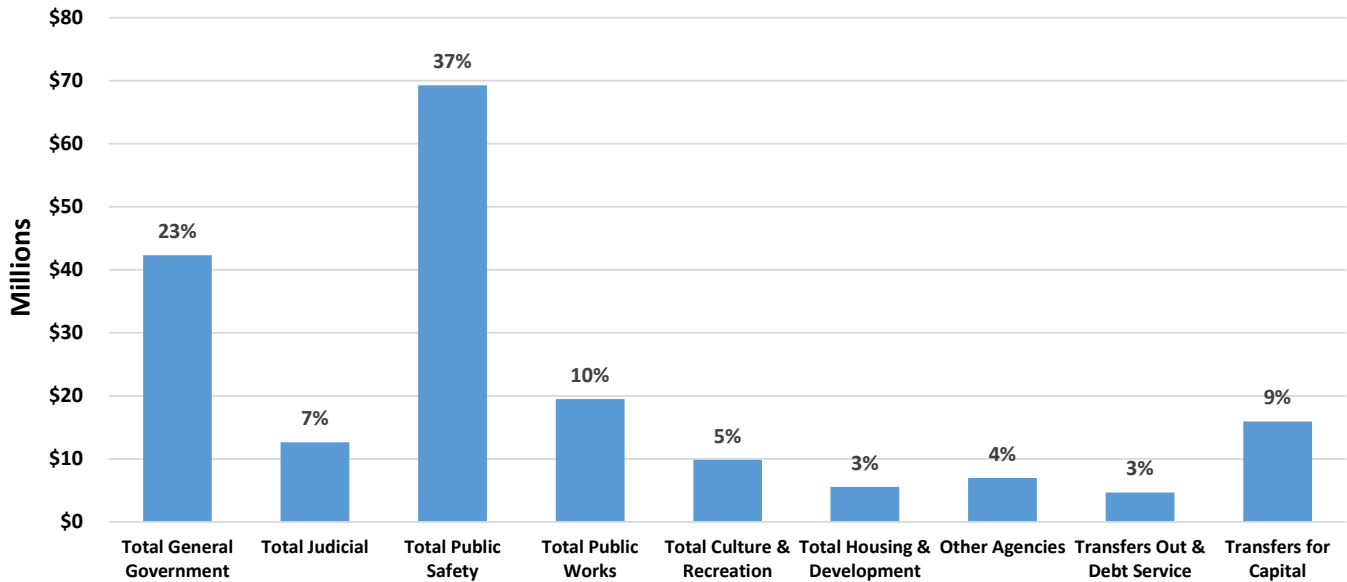
\$186.6 Million
(% of Total Revenues)



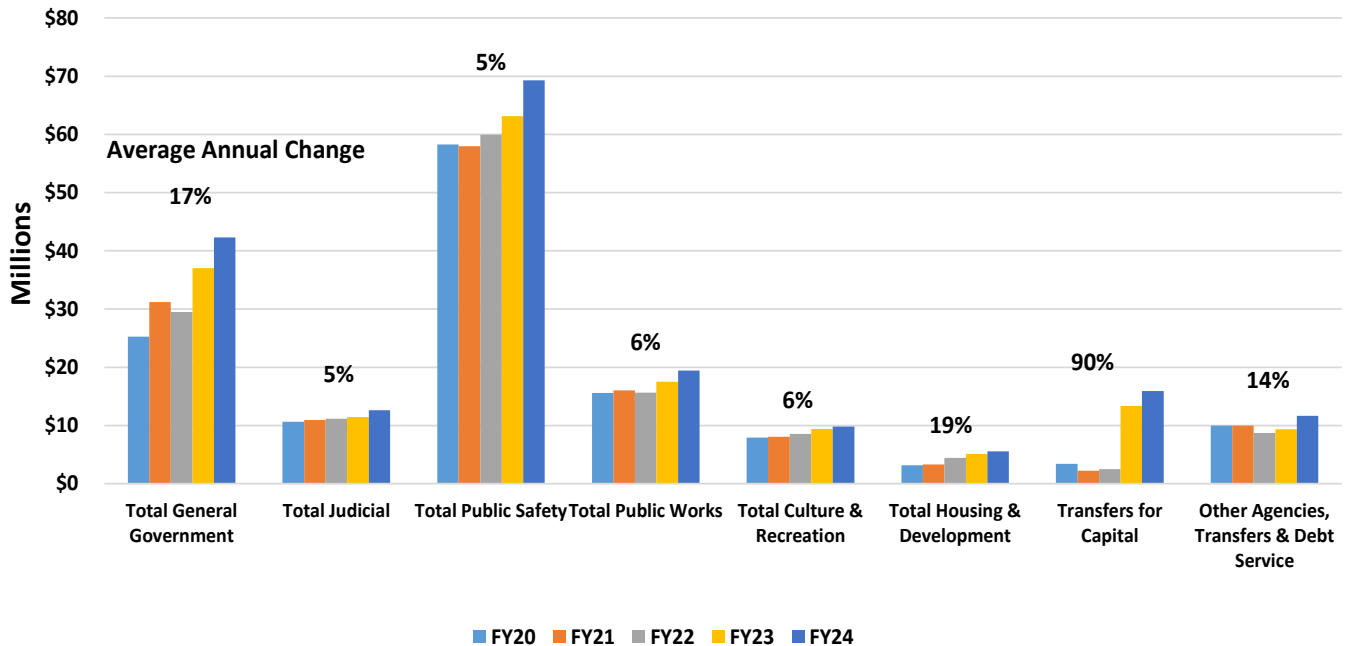
Major Revenues - General Fund Budget Five Year Trend (FY20-FY24)



FY24 General Fund Budget Expenditures
\$186.6 Million
(% of Total Expenditures)



Expenditures - General Fund Budget
5 Year Trend (FY20-FY24)



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 47% or \$668 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 79% of all General Fund revenues.

Per Capita Revenue by Type		
	FY23	FY24
Property Taxes	\$629	\$668
Sales Tax	\$227	\$255
Other Taxes	\$183	\$192
Charges For Services	\$97	\$102
Fines & Forfeitures	\$16	\$12
Other Revenues	\$55	\$83
Use of Fund Balance	\$56	\$97
Total	\$1,262	\$1,409

General Fund Expenditures: Per capita, ACCGov budgets \$1,409 for FY24 General Fund Services. Approximately 44% 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 11 and 12.

Per Capita Expenditure by Function		
	FY23	FY24
General Government	\$281	\$319
Judicial	\$87	\$95
Public Safety	\$479	\$523
Public Works	\$133	\$147
Culture & Recreation	\$71	\$74
Housing & Development	\$39	\$42
Other Agencies	\$50	\$53
Transfers & Debt Service	\$21	\$35
Capital	\$101	\$120
Total	\$1,262	\$1,409

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 2023 Rate 31.25 mills)



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

\$253,372 (2022– Tax Assessor)

Average Sales Price (Owner Occupied):

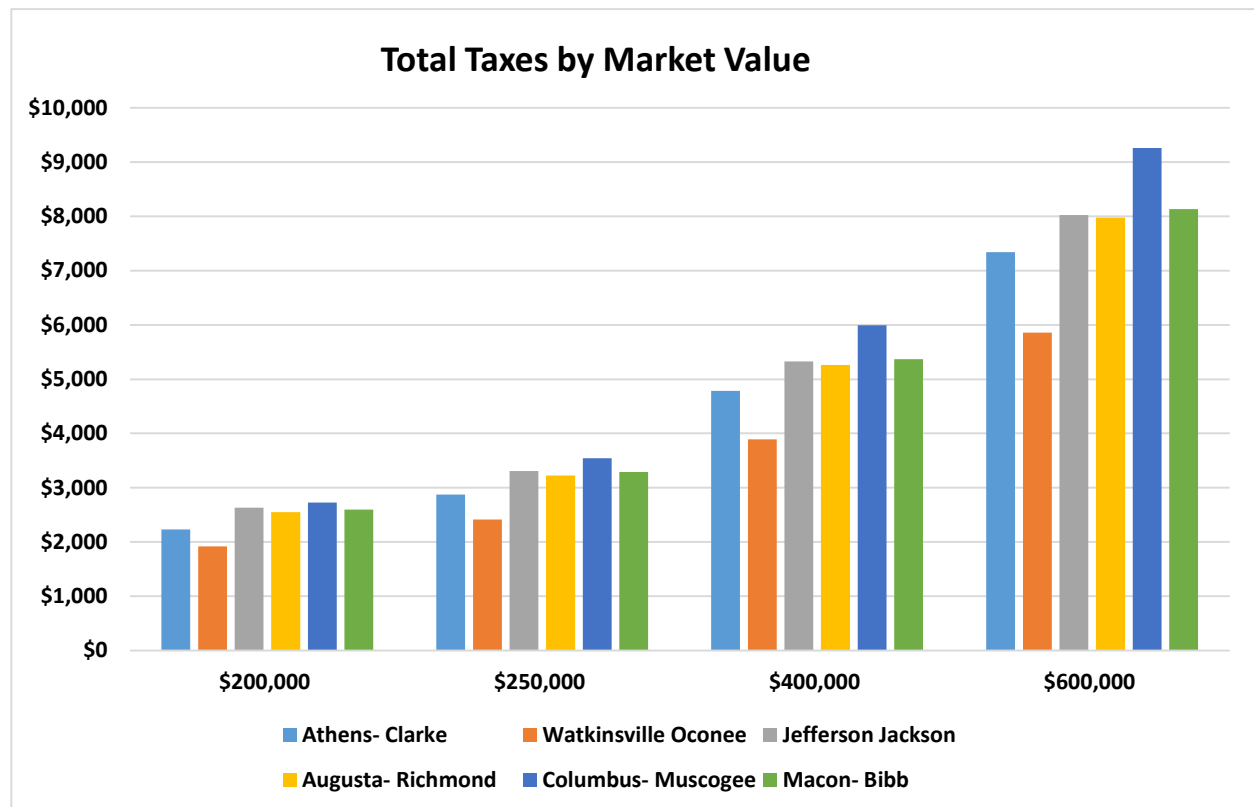
\$308,634 (2022- Tax Assessor)

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

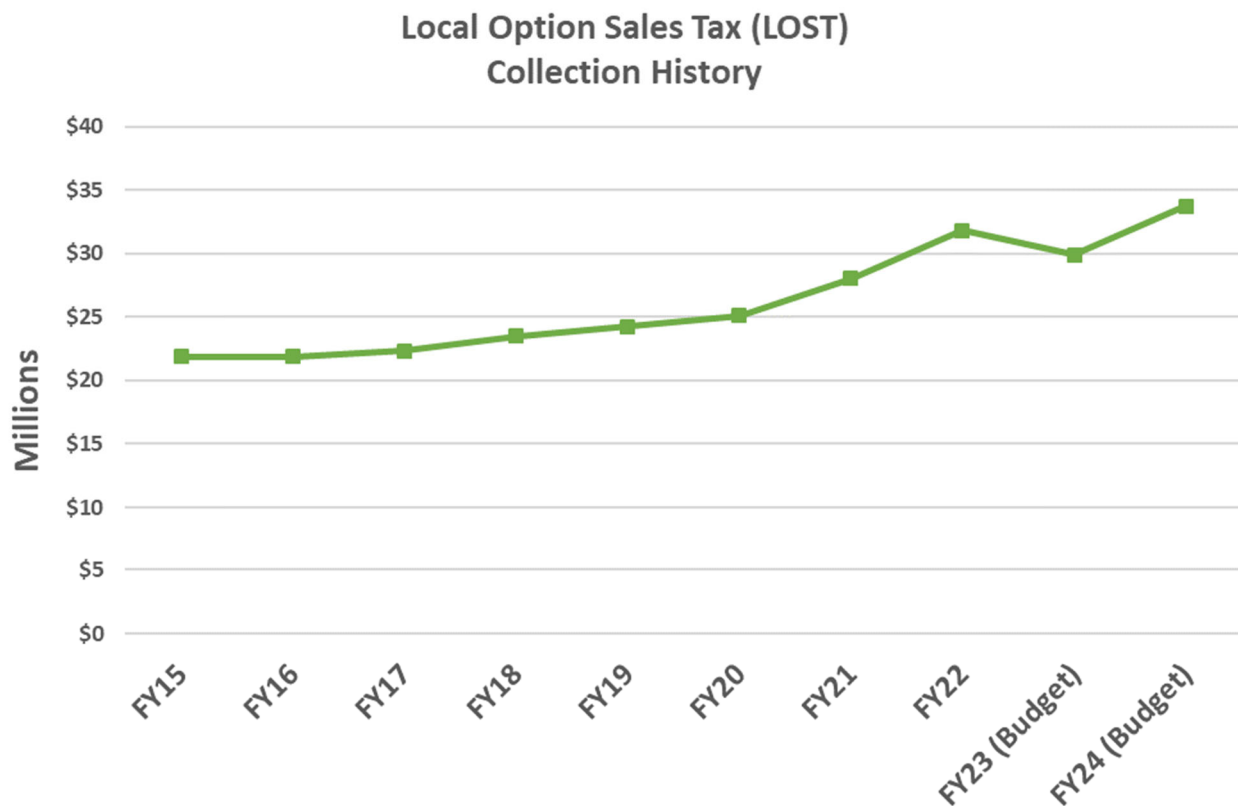
\$0.01 SPLOST (Special Purpose Local Option Sales Tax) Capital Projects

\$0.01 TSPLOST (Transportation SPLOST) Capital Projects

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

\$0.08 Total Sales Tax

The one penny 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 2023) was approved in May 2022 and collections of the tax began in October of 2022. The referendum funds a diverse list of 34 transportation improvement projects over five years totaling \$150 million. The planning, design and construction of the TSPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

The FY24 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 FY24 Capital Budget for all funds totals \$59.7 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 FY24 include:

General Capital Projects Fund

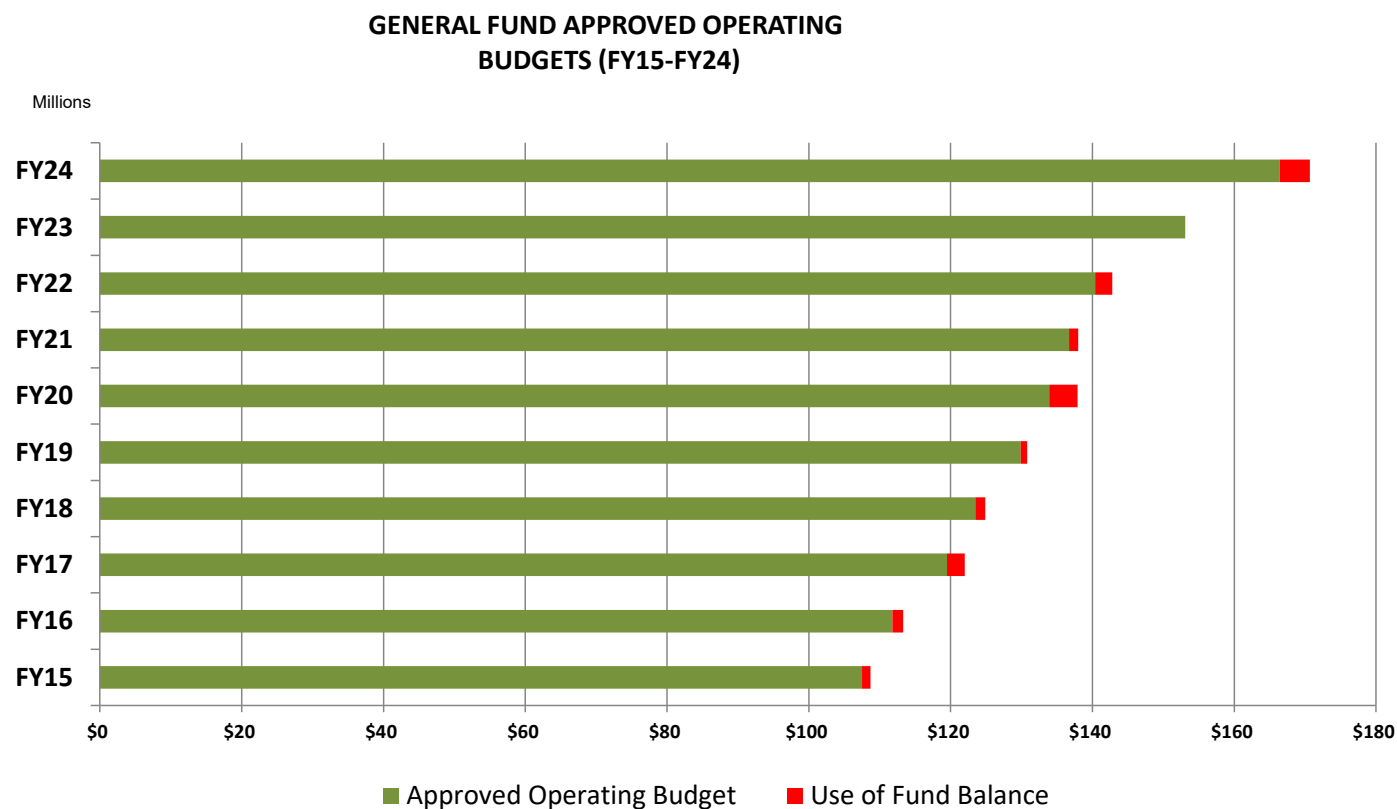
Facilities Life Cycle Maintenance Program	\$3,000,000
Pavement Maintenance Program	\$2,400,000
Parks - R&M Existing Facilities	\$1,000,000
Neighborhood Traffic	\$420,000
All Other Projects	\$6,612,500
Subtotal:	<u>\$13,432,500</u>

All Other Funds

Rehabilitate and Replace Sewers	\$20,000,000
Fleet Replacement Program	\$ 5,200,786
Replace and Upgrade Facilities and Equipment	\$3,549,600
Improve Water Supply Reliability	\$3,000,000
WRF Phosphorous Improvements	\$2,000,000
W&S Lines – Additions & Improvements	\$1,024,335
Utility Billing System	\$1,000,000
All Other Projects	\$10,492,238
Subtotal:	\$46,266,959
Total Capital Budget - All Funds	\$59,699,459

Budget History and Trends

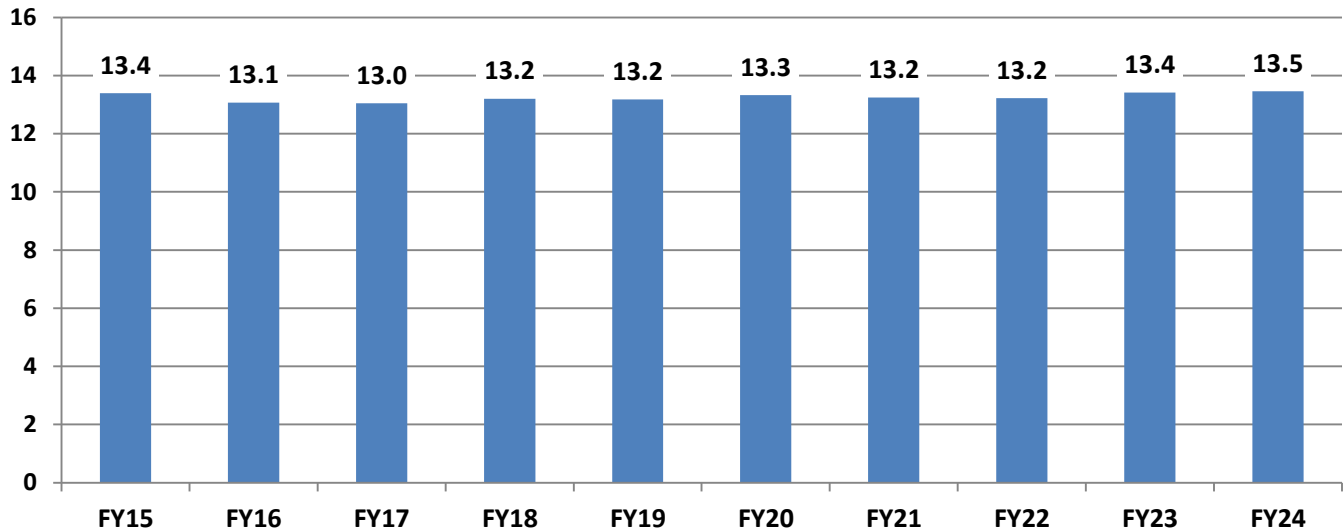
The FY24 General Fund Operating Budget (not including capital) is \$170.7 million, 12% higher than the FY23 Budget. Below is a comparison of operating budgets and the use of fund balance.



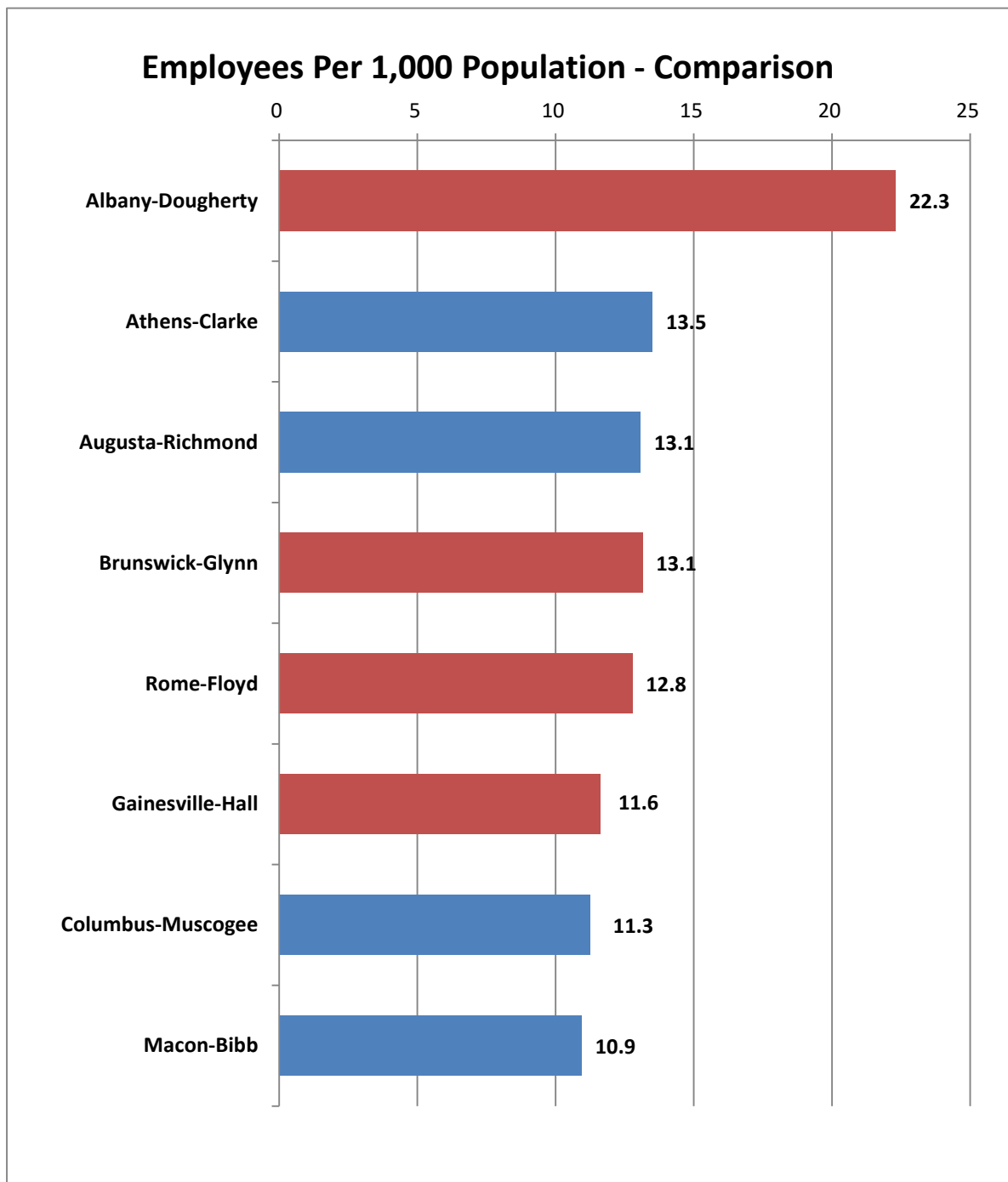
Fulltime Employees: Trends and Comparisons

This Budget is based on 1,788 fulltime authorized employee positions, an increase of 18 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
(FY15-FY24)**



ACCGov's 13.5 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.

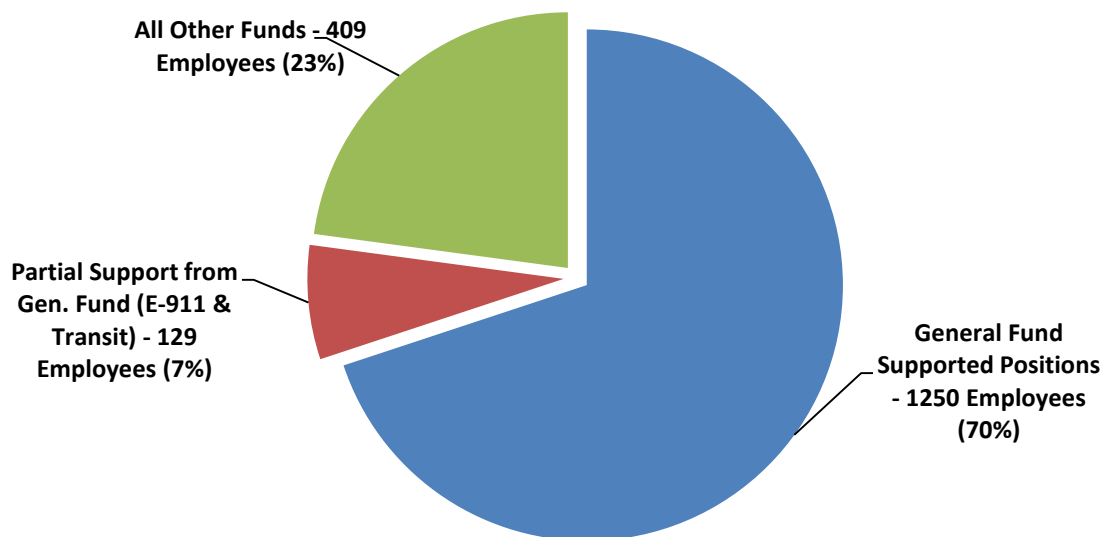
Fulltime Employees - By Function

Total of 1,788



Fulltime Employees - By Funding Source

Total of 1,788



FULLTIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY23</u>	<u>FY24</u>	<u>Change From FY23 to FY24</u>
Airport	8	8	0
Animal Services	14	16	2
Attorney	6	6	0
Board of Elections	5	5	0
Building Inspections & Permits	24	24	0
Central Services	100	100	0
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	188	194	6
Housing & Economic Development	15	15	0
Human Resources	24	25	1
Information Technology	23	23	0
Juvenile Court	5	5	0
Leisure Services	76	76	0
Magistrate Court	11	12	1
Manager	5	5	0
Office of Inclusion	5	5	0
Geographic Information Office	4	4	0
Organizational Development	4	4	0
Office of Sustainability	3	3	0
Public Information	5	5	0
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	19	19	0
Police	332	332	0
Probate Court	6	6	0
Public Utilities	200	201	1
Sheriff	194	195	1
Solicitor General	18	20	2
Solid Waste	65	65	0
State Court	8	8	0
Superior Courts	38	40	2
Tax Assessor	14	14	0
Tax Commissioner	19	19	0
Transit	82	83	1
Transportation & Public Works	<u>93</u>	<u>94</u>	<u>1</u>
	1,770	1,788	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 fulltime authorized positions cannot increase without Mayor and Commission approval.

Mayor & Commission Strategic Plan Goals, Strategies and Initiatives

Listed below is the Mayor and Commission's Strategic Plan for FY23-FY25 approved on March 1, 2022. This plan has 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
- B. Proactively reform systems of accountability to reduce jail and supervised population and plan for transitioning and returning residents
- C. Decrease crime and keep residents safe through "community centric" services
- D. Drive community transformation with a focus on creating spaces that are respectful and welcoming
- E. Support and promote healthy lifestyle choices: moving, eating, forming healthy relationships, physical and psychological care
- F. Examine, understand and improve public safety policies and processes to enhance public trust

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
- B. Build and maintain two-way information pipelines through relationship building

- C. Identify ways to address unaddressed community needs and develop programs, policies, and processes to facilitate community transformation
- 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
- E. Support diverse, innovative and creative economy

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
- B. Create a culture for high performance: increase interdepartmental collaboration, events, better cross-departmental workforce strategy
- 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
- 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

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

- B. Update development codes, zoning, and funding/resources resulting in diverse, affordable housing options to meet community needs
- C. Preserve and increase the supply of affordable rental housing
- D. Prevent and reduce homelessness by enabling supportive housing options that meet a variety of needs
- E. Improve equitable housing opportunities in identified disinvested or underinvested areas
- F. Provide support to tenants to improve quality of life

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
- B. Pursue inter-city travel options to connect Athens with other cities
- C. Expand multi-modal Transit access to reduce auto-dependency and provide greater mobility for Athens residents
- D. Create more usable and aesthetically pleasing corridor connections between residential and commercial areas
- E. Enhance safety for all modes of transportation

Goal Area 6: Built and Natural Infrastructure-

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

- B. Ensure equitable access to infrastructure to enhance safety and identity
- C. Adequate funding for maintenance of existing and newly constructed infrastructure
- D. Follow through on commitment to 100% Clean and Renewable Energy resolution
- E. Address ecosystem health, infrastructure sustainability and resilience

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