



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

**Budget in Brief**

**FY11 ANNUAL OPERATING  
& CAPITAL BUDGET**

**JULY 1, 2010 - JUNE 30, 2011**

This *Budget in Brief* has been produced to provide an overview of the Unified Government of Athens-Clarke County's (ACCUG) Annual Operating and Capital Budget for Fiscal Year 2011 (July 1, 2010 – June 30, 2011). This document provides a brief and understandable summary of the FY11 Budget. We hope that you find this document a helpful tool in understanding the financial plan for Athens-Clarke County for the upcoming year.

A more detailed copy of the FY11 Budget can be viewed at the Clerk of Commission's Office, Room 204 of City Hall, the Athens Regional Library on Baxter Street, or at Athens-Clarke County's website

[www.athensclarkecounty.com/documents](http://www.athensclarkecounty.com/documents)

(scroll down the page to the Finance Department heading).

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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

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## **Mayor and Commission**

Mayor	Heidi Davison
Commissioner - District 1	Doug Lowry
Commissioner - District 2	Harry Sims
Commissioner - District 3	George Maxwell
Commissioner - District 4	Alice Kinman
Commissioner - District 5	David Lynn
Commissioner - District 6	Ed Robinson
Commissioner - District 7	Kathy Hoard
Commissioner - District 8	Andy Herod
Commissioner - District 9	Kelly Girtz
Commissioner - District 10	Mike Hamby
Manager	Alan Reddish

## **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:	114,737 (2008 US Census Bureau)
UGA Enrollment:	34,885 (Fall 2009)
Land Area:	122 square miles or 78,000 acres
Median Age:	26.8 (2008 US Census Bureau)
Median Household Income:	\$36,254 (2008 US Census Bureau)

### **Major Attractions:**

University of Georgia  
State Botanical Gardens  
Georgia Museum of Art  
Downtown Athens  
Morton Theatre  
Classic Center (Convention Center & Theater)  
Historic Homes

### **Principal Employers:**

University of Georgia  
Athens Regional Medical Center  
Clarke County School District  
Pilgrims Pride Poultry Company  
Athens-Clarke County Government  
St. Mary's Health Care System

Median Price of an Existing Home (Owner Occupied):  
\$161,000 (2008 US Census Bureau)

Estimated Property Taxes for a \$161,000 home in 2010 (with  
Homestead Exemption):

ACCUG	\$ 745	40%
School	\$ 1,088	59%
State	<u>\$ 14</u>	<u>1%</u>
Total	\$ 1,847	100%

## **Annual Budget Development Process**

The Annual Operating and Capital Budget is the financial plan for raising revenues and expending funds for all Athens-Clarke County departments, offices and constitutional officials.

The process to develop the Annual Operating and Capital Budget begins about nine months prior to the beginning of the fiscal year. Departments and Constitutional Officials submit Operating and Capital Budget requests for review by the Manager and the Mayor. 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 5 year Capital Improvement Plan (CIP).
January	Departments Submit Operating Budget Requests.
February	Mayor & Commission review preliminary Capital Budget and CIP.
February	Mayor & Commission review Budget Requests from Independent Agencies.
February - March	Manager and Mayor meet with Department and Constitutional Officials 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.

## **FY11 Significant Budget Issues**

- This budget includes a 0.50 mill increase in the property tax rate from 13.20 to 13.70 mills. For the owner of a home valued at \$150,000, this 0.50 mill increase would add \$25.00 to the annual property tax payment for Unified Government of Athens-Clarke County services. At this level, Athens-Clarke County homeowners still continue to pay lower property taxes than many other surrounding counties and other similar sized communities in Georgia.
  
- This budget includes the following increases to maintain current services:
  - The Budget includes \$1.3 million to operate the Jail Advance Housing Facility expected to be operational in early 2011. This facility will allow the Sheriff's Office to address the lack of space in the current jail rather than housing some of the 140 inmates a day now housed in other jails.
  - This Budget includes funding for the Health Insurance Program for employees and retirees. For FY11, this Program will transition from the current HMO/PPO structure to a Point of Services (POS) structure. The benefits provided in the POS plan are very similar to the current plan and will result in future savings in the overall cost of employee and retiree health care. In FY11, ACCUG, employees and retirees will contribute more for health insurance over the FY10 level. ACCUG will contribute an additional \$300,000 from the General Fund. The government-wide increase for health insurance is estimated to be \$600,000.
  
- This Budget includes limited additional funding to support new initiatives and SPLOST funded facilities:
  - One additional position in Superior Court/Probation to begin implementing a pre-trial release program to reduce jail admissions and jail length of stay of arrestees prior to trial.
  - This Budget provides funding for all current positions and includes an additional Clerk Court position in the Clerk of Courts Office to support current case loads in the State Court.

- Additional funding of \$73,000 in the Leisure Services Department to support two SPLOST project improvements – Rocksprings Park improvements and ENSAT expansion – scheduled for completion during FY11.
- To balance the FY11 Budget and minimize the increase in the property tax millage rate, reductions of roughly \$800,000 in the General Fund have been initiated. The major reductions in FY11 include:
  - The FY11 Budget includes the reduction of \$330,000 in the General Fund and \$450,000 government-wide to implement two (2) unpaid furlough days for all employees.
  - A reduction of \$139,500 in Transportation and Public Works by shifting the cost of two positions from the Operating Budget to Capital Project funding.
  - Reduction of \$90,300 in support to the Transit operation as a result of lower fuel prices.
  - A reduction of \$58,600 in Leisure Services programs and services.
  - For the second consecutive year, no funding is included in the FY11 Budget to provide pay raises for employees.
- This Budget includes a total of 1,559 full-time positions, which includes the addition of two positions in FY11. Based on these changes, the authorized level of full-time positions will remain about 14 per thousand of ACC population, as it has since 1991.

## **Mayor and Commission Goals and Objectives for FY11**

Goals and Objectives reviewed by the Mayor and Commission on December 1, 2009 helped to guide the development of the FY11 Budget.

**A. Goal: INFRASTRUCTURE - Provide infrastructure that is supportive of sustainable growth, is environmentally sensitive, and is fiscally sound.**

### **Objectives:**

- **Energy Conservation** – By FY11, reduce the Unified Government’s use of all forms of conventional energy resources by 15% compared to consumption during FY07 through an aggressive program of education, policy changes, and facility modifications.
- **Water Supply** – Continue the water conservation program which would include examining peaking factors when no water use restrictions are in place and monitor impact of conservation efforts on future water rates.
- **Solid Waste Management** – By the end of FY11, achieve a reduction of not less than 25% per capita in the amount (measured in pounds) of Athens-Clarke County community generated solid waste directed toward landfills compared to such volumes in FY06.
- **Greenway Master Plan** – Fully develop the Greenway Master Plan.
- **Community Infrastructure** – Include sufficient funding in the SPLOST 2011 Program to maintain the community’s infrastructure investments.

**B. Goal: NEIGHBORHOODS – Enhance and sustain quality of life in Athens-Clarke County Neighborhoods**

**Objectives:**

- **Traffic Calming** – Include specific funding in the SPLOST 2011 Program and/or other capital programs to develop additional “traffic calming” projects in neighborhoods and other residential areas.

**C. Goal: WORKFORCE – Recruit and retain a workforce with the skills to meet the diverse needs of the Athens-Clarke County Community**

**Objectives:**

- **Pension Benefits** - By the end of FY10, amend the Defined Benefit Pension Plan to provide incentives for retaining long-term employees.
- **Wage Plan** – Annually adopt, as part of the budget process, adjustments to the ACCUG’s wage plan to retain a competitive compensation position with peer communities.

**D. Goal: YOUTH DEVELOPMENT – Focus on life skills that will contribute to academic success and lifetime employability.**

**Objective:**

- **Youth Employment** – Develop internships and youth employment opportunities for at-risk youth using CDBG program funds an incentive.

**E. Goal: CRIMINAL JUSTICE – Establish more efficient criminal justice processes.**

## **Objectives:**

- **Police Staffing** – Authorize appropriate staffing of the Athens-Clarke County Police Department relative to community demographics and work load standards.
- **Integrated Criminal Justice Information System** – Improve criminal justice system coordination and operating efficiency of all criminal justice agencies by implementing an integrated criminal justice information system that will facilitate electronic sharing of information among all ACCUG criminal justice system agencies.

## **Structure of Budgets**

The ACCUG Budget is split into a number of Funds, or separate units for accounting and 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 11 and 12.

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 FY11 General Fund Operating Budget totals \$104.7 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages 13 and 14.

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 FY11 total \$10.4 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 FY11 total \$2.8 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 FY11 total \$56.4 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 FY11 total \$20.2 million.

## SUMMARY FY2011 BUDGET ALL FUNDS

	<u>FY10 BUDGET</u>	<u>FY11 BUDGET</u>	<u>% INC/ (DEC)</u>	<u>% OF TOTAL</u>
<b>REVENUES:</b>				
PROPERTY TAXES	\$48,044,500	\$48,613,300	1.2%	25%
SALES TAX	\$20,300,000	\$20,000,000	-1.5%	10%
OTHER TAXES	\$21,953,500	\$20,894,500	-4.8%	11%
LICENSES & PERMITS	\$2,189,300	\$1,760,500	-19.6%	1%
INTERGOVERNMENTAL REVENUES	\$5,621,265	\$5,926,703	5.4%	3%
CHARGES FOR SERVICES	\$83,756,548	\$83,146,881	-0.7%	42%
FINES & FORFEITURES	\$3,933,500	\$4,497,100	14.3%	2%
OTHER REVENUES	\$2,301,750	\$1,086,225	-52.8%	1%
TRANSFERS IN FROM OTHER FUNDS	<u>\$5,041,419</u>	<u>\$5,592,068</u>	10.9%	3%
<b>TOTAL REVENUES</b>	\$193,141,782	\$191,517,277	-0.8%	97%
USE FUND BALANCE	\$4,253,762	\$3,363,172	-20.9%	2%
USE OF NET ASSETS BALANCE	<u>\$1,046,691</u>	<u>\$2,203,491</u>	110.5%	1%
 SUB-TOTAL REVENUE & OTHER SOURCES	\$198,442,235	\$197,083,940	-0.7%	100%
LESS INTERFUND TRANSFERS (1)	<u>(\$23,619,061)</u>	<u>(\$23,356,996)</u>	-1.1%	
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$174,823,174</u></b>	<b><u>\$173,726,944</u></b>	-0.6%	
 <b>EXPENDITURES (BY FUND):</b>				
GENERAL FUND	\$106,896,952	\$106,793,709	-1.4%	54%
 <u>SPECIAL REVENUE FUNDS:</u>				
EMERGENCY TELEPHONE SYSTEM (E911)	\$2,275,054	\$2,242,431	-1.4%	1%
HOTEL/MOTEL TAX FUND	\$2,045,400	\$1,858,980	-9.1%	1%
COMMUNITY DEV. BLOCK GRANT (CDBG)	\$1,474,817	\$1,641,834	11.3%	1%
GRANTS FUND	\$717,166	\$761,114	6.1%	0%
BUILDING INSPECTION FUND	\$1,152,995	\$840,075	-27.1%	1%
HUD HOME GRANT FUND	\$973,993	\$967,551	-0.7%	0%
SPECIAL PROGRAMS & INITIATIVES FUND	\$1,713,387	\$1,423,647	-16.9%	1%
SUPPORTIVE HOUSING GRANT FUND	\$242,825	\$325,549	34.1%	0%
ALTERNATIVE DISPUTE RESOLUTION PRGM	\$236,141	\$229,523	-2.8%	0%
SHERIFF INMATE FUND	\$35,000	\$35,000	0.0%	0%
ECONOMIC DEVELOPMENT FUND	\$0	\$55,000	--	0%
CORRECTIONS INMATE FUND	<u>\$10,000</u>	<u>\$15,000</u>	50.0%	0%
SUB-TOTAL SPECIAL REVENUE FUNDS	\$10,876,778	\$10,395,704	-4.4%	
 <u>CAPITAL PROJECT FUNDS:</u>				
GENERAL CAPITAL PROJECTS FUND	\$2,727,500	\$2,126,500	-22.0%	1.3%
PUBLIC FACILITIES AUTHORITY FUND	<u>\$600,800</u>	<u>\$709,900</u>	18.2%	0.1%
SUB-TOTAL CAPITAL PROJECT FUNDS	\$3,328,300	\$2,836,400	-14.8%	

## SUMMARY FY2011 BUDGET ALL FUNDS

	<u>FY10</u> <u>BUDGET</u>	<u>FY11</u> <u>BUDGET</u>	%	%
			<u>INC/</u> <u>(DEC)</u>	<u>OF</u> <u>TOTAL</u>
<u>ENTERPRISE FUNDS:</u>				
WATER & SEWER FUND	\$37,080,368	\$36,944,955	-0.4%	18.8%
TRANSIT FUND (less depreciation)	\$5,385,831	\$5,229,364	-2.9%	2.7%
SOLID WASTE COLLECTION FUND	\$3,618,463	\$3,630,842	0.3%	1.8%
LANDFILL FUND	\$4,127,070	\$4,315,329	4.6%	2.2%
STORMWATER UTILITY FUND	\$3,678,785	\$3,603,076	-2.1%	1.8%
AIRPORT FUND	\$2,422,981	\$2,655,401	9.6%	1.4%
SUB-TOTAL ENTERPRISE FUNDS	\$56,313,498	\$56,378,967	0.1%	
 <u>INTERNAL SERVICE FUNDS:</u>				
SELF FUNDED HEALTH INSURANCE FUND	\$11,555,000	\$11,414,408	-1.2%	5.8%
FLEET MANAGEMENT FUND	\$3,055,510	\$3,033,255	-0.7%	1.5%
SELF FUNDED INSURANCE & CLAIMS FUND	\$2,817,458	\$2,818,086	0.0%	1.4%
INTERNAL SUPPORT FUND	\$1,779,751	\$1,812,261	1.8%	0.9%
FLEET REPLACEMENT FUND	\$1,530,160	\$1,150,400	-24.8%	0.6%
SUB-TOTAL INTERNAL SERVICE FUNDS	\$20,737,879	\$20,228,410	-2.5%	
SUB-TOTAL EXPENDITURES ALL FUNDS	\$198,153,407	\$196,633,190	-0.8%	100.0%
LESS INTERFUND TRANSFERS (1)	(\$23,619,061)	(\$23,356,996)	-1.1%	
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b>\$174,534,346</b>	<b>\$173,276,194</b>	-0.7%	
DESIGNATED FOR FUTURE CAPITAL & DEBT SERVICE REQUIREMENTS (2)	\$288,828	\$450,750	56.1%	
TOTAL EXPENDITURES & DESIGNATIONS	<u>\$174,823,174</u>	<u>\$173,726,944</u>	-0.6%	

NOTES: (1) - Interfund transfers represent charges and transfers between A-CC 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.

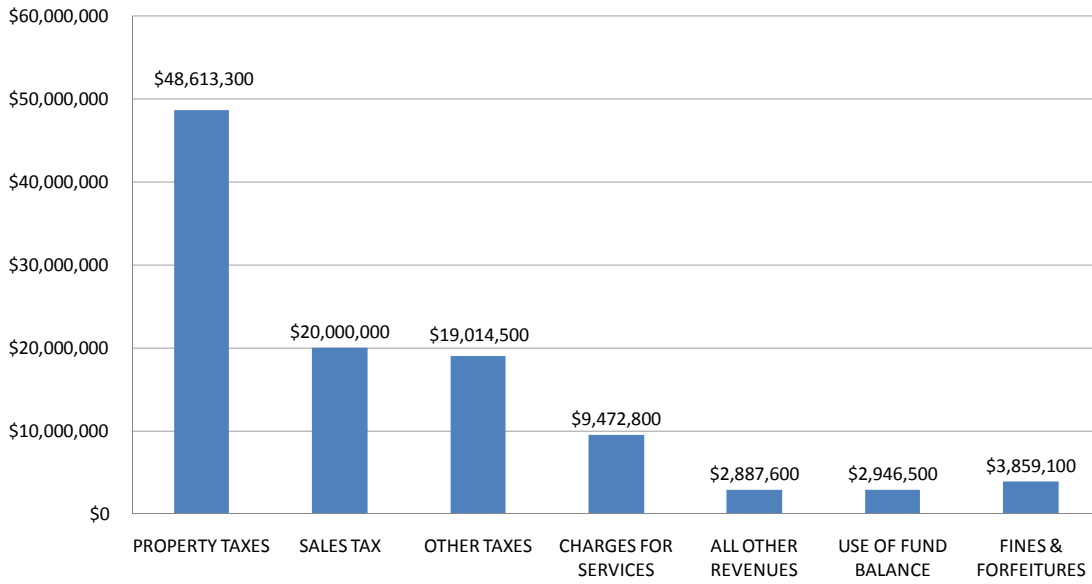
## SUMMARY FY2011 BUDGET GENERAL FUND

	<u>FY10</u> <u>BUDGET</u>	<u>FY11</u> <u>BUDGET</u>	% <u>INC/</u> <u>(DEC)</u>
<b>REVENUES:</b>			
PROPERTY TAXES	\$48,044,500	\$48,613,300	1.2%
SALES TAX	\$20,300,000	\$20,000,000	-1.5%
OTHER TAXES	\$19,873,500	\$19,014,500	-4.3%
LICENSES PERMITS	\$1,239,300	\$1,210,500	-2.3%
INTERGOVERNMENTAL REVENUES	\$1,064,100	\$961,000	-9.7%
CHARGES FOR SERVICES	\$9,476,543	\$9,472,750	0.0%
FINES & FORFEITURES	\$3,022,500	\$3,859,100	27.7%
OTHER REVENUES	\$566,750	\$701,059	23.7%
TRANSFERS IN FROM OTHER FUNDS	\$15,000	\$15,000	0.0%
USE OF FUND BALANCE	<u>\$3,294,759</u>	<u>\$2,946,500</u>	-10.6%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$106,896,952</u></b>	<b><u>\$106,793,709</u></b>	-0.1%
<b>EXPENDITURES (BY DEPARTMENT):</b>			
MAYOR AND COMMISSION MANAGER	\$694,777	\$694,005	-0.1%
ATTORNEY	\$691,571	\$689,520	-0.3%
AUDITOR	\$603,744	\$610,677	1.1%
FINANCE	\$223,962	\$222,071	-0.8%
HUMAN RESOURCES	\$2,038,494	\$2,004,497	-1.7%
TAX COMMISSIONER	\$1,383,726	\$1,338,340	-3.3%
BOARD OF TAX ASSESSORS	\$1,424,998	\$1,408,981	-1.1%
BOARD OF ELECTIONS	\$1,094,946	\$1,097,334	0.2%
HUMAN & ECONOMIC DEVELOPMENT	\$348,646	\$504,382	44.7%
GENERAL SUPPORT GROUP	\$316,441	\$282,065	-10.9%
COMPUTER INFORMATION SERVICES	\$263,800	\$262,076	-0.7%
OTHER GENERAL ADMINISTRATION	\$2,549,937	\$2,484,601	-2.6%
TOTAL GENERAL GOVERNMENT	<u>\$6,050,089</u>	<u>\$5,574,850</u>	-7.9%
	\$17,685,131	\$17,173,399	-2.9%
SUPERIOR COURTS	\$2,095,027	\$2,119,687	1.2%
CLERK OF COURTS	\$1,042,588	\$1,045,089	0.2%
STATE COURT	\$650,051	\$645,291	-0.7%
SOLICITOR GENERAL	\$962,518	\$1,002,662	4.2%
DISTRICT ATTORNEY	\$794,108	\$833,690	5.0%
SHERIFF	\$14,794,941	\$15,646,539	5.8%
JUVENILE COURT	\$373,190	\$362,239	-2.9%
MAGISTRATE'S COURT	\$696,518	\$693,095	-0.5%
CORONER	\$38,668	\$38,486	-0.5%
PROBATE COURT	\$344,148	\$342,656	-0.4%
MUNICIPAL COURT	<u>\$616,216</u>	<u>\$610,225</u>	-1.0%
TOTAL JUDICIAL	\$22,407,973	\$23,339,659	4.2%

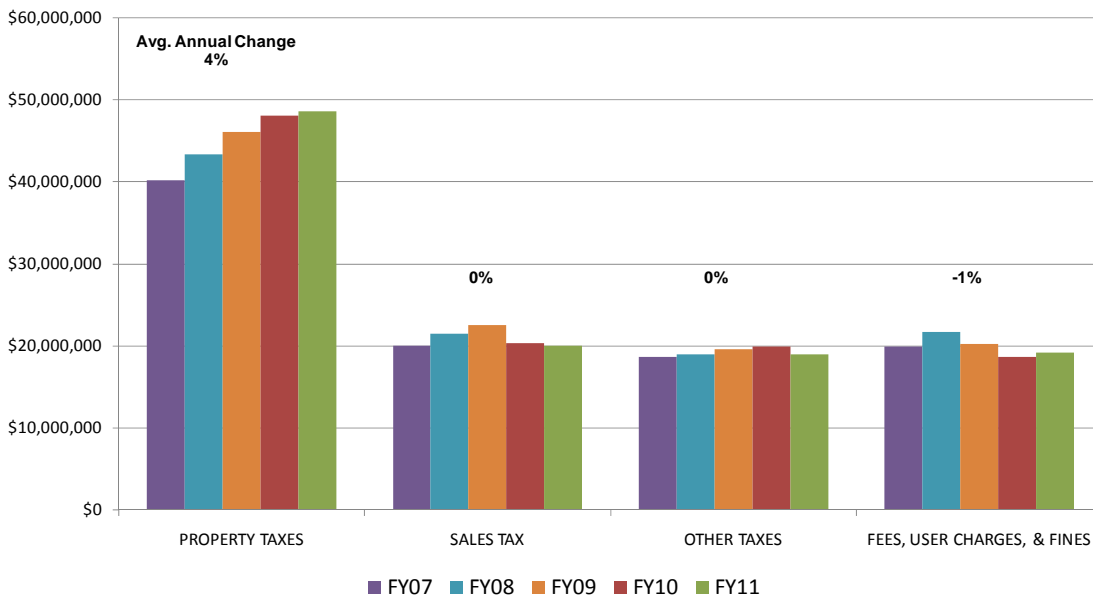
## SUMMARY FY2011 BUDGET GENERAL FUND

<b>EXPENDITURES (BY DEPARTMENT):</b>	<b>FY10 <u>BUDGET</u></b>	<b>FY11 <u>BUDGET</u></b>	<b>% INC/ <u>(DEC)</u></b>
POLICE SERVICES	\$19,574,794	\$19,225,340	-1.8%
FIRE SERVICES	\$13,330,214	\$13,049,442	-2.1%
CORRECTIONS	<u>\$2,296,100</u>	<u>\$2,268,786</u>	-1.2%
TOTAL PUBLIC SAFETY	\$35,201,108	\$34,543,568	-1.9%
TRANSPORTATION & PUBLIC WORKS	\$4,179,832	\$3,988,327	-4.6%
SOLID WASTE	\$718,438	\$696,514	-3.1%
PLANNING & ZONING	\$1,181,189	\$1,186,322	0.4%
BUILDING INSPECTION (Community Protection Div)	\$789,609	\$782,049	-1.0%
CENTRAL SERVICES	<u>\$6,957,978</u>	<u>\$7,017,908</u>	0.9%
TOTAL PUBLIC WORKS	\$13,827,046	\$13,671,120	-1.1%
LEISURE SERVICES	\$7,668,362	\$7,473,381	-2.5%
COOPERATIVE EXTENSION SERVICE	<u>\$153,780</u>	<u>\$152,880</u>	-0.6%
TOTAL CULTURE & RECREATION	\$7,822,142	\$7,626,261	-2.5%
INDEPENDENT AGENCIES	\$4,706,933	\$4,641,500	-1.4%
DEBT SERVICE	\$353,200	\$354,134	0.3%
TRANSFERS OUT TO OTHER FUNDS	\$2,545,919	\$3,397,568	33.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$104,549,452</b>	<b>\$104,747,209</b>	<b>0.2%</b>
CAPITAL FOR CURRENT SERVICES	\$1,752,500	\$1,651,500	-5.8%
CAPITAL FOR ADDITIONS & IMPROVEMENTS	<u>\$595,000</u>	<u>\$395,000</u>	-33.6%
<b>TOTAL CAPITAL</b>	<b>\$2,347,500</b>	<b>\$2,046,500</b>	<b>-12.8%</b>
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b><u>\$106,896,952</u></b>	<b><u>\$106,793,709</u></b>	<b>-0.1%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	

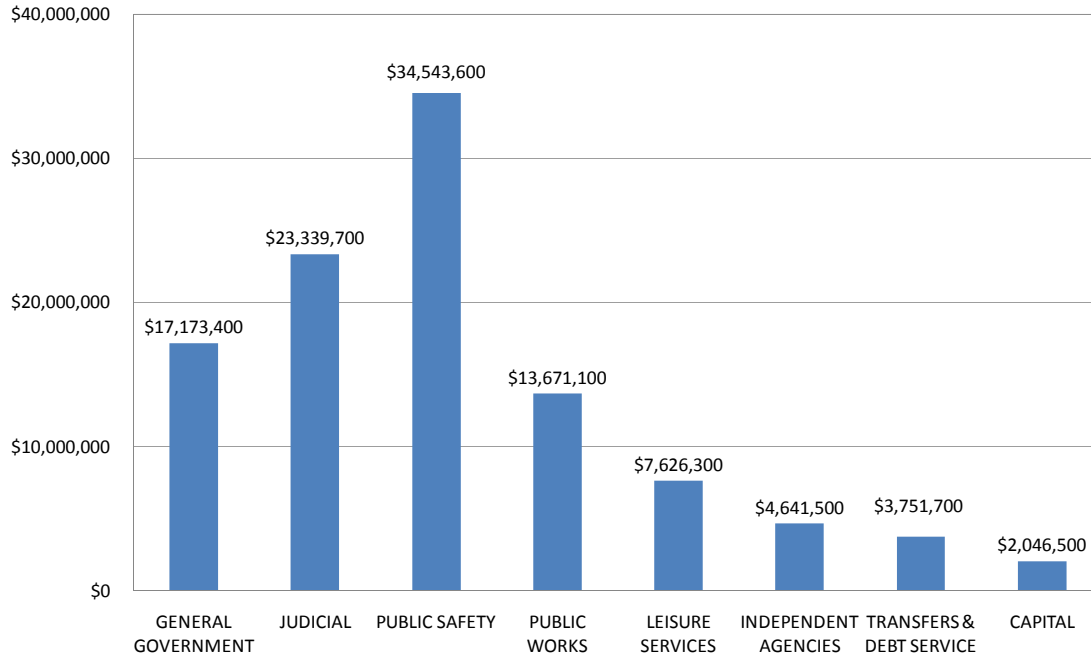
## FY11 GENERAL FUND BUDGET REVENUES \$106.8 Million



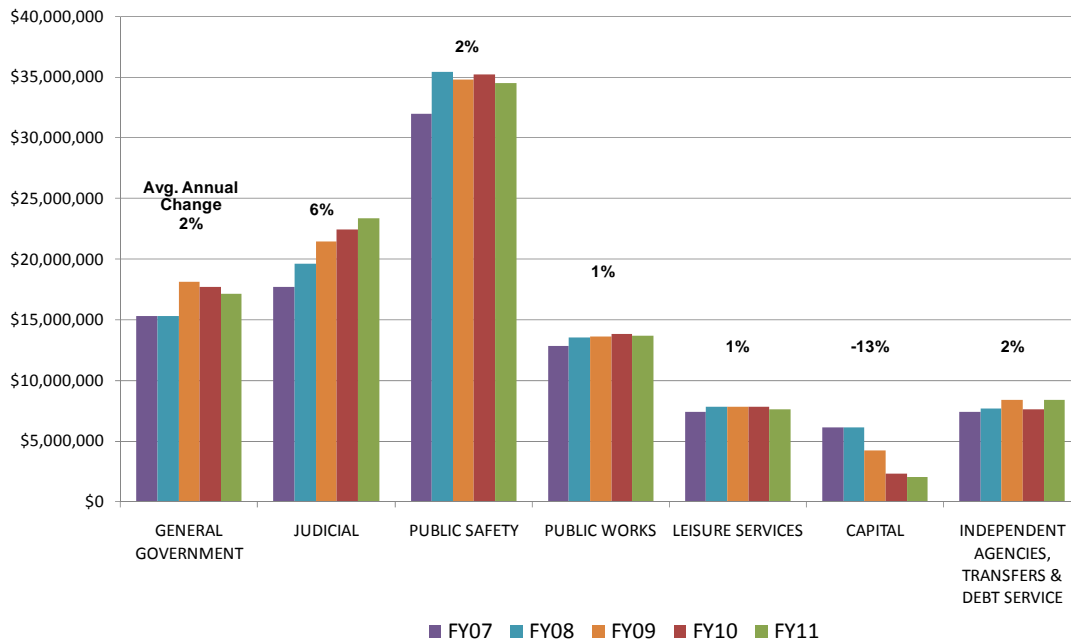
## REVENUES - GENERAL FUND BUDGET Five Year Trend (FY07 - FY11)



## FY11 GENERAL FUND BUDGET EXPENDITURES \$106.8 Million



## EXPENDITURES - GENERAL FUND BUDGET Five Year Trend (FY07 - FY11)



## General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue - 44% or \$425 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 81% of all General Fund revenues. On average, each ACC resident will pay \$934 for General Fund services in FY11.

<b>Per Capita Revenue by Type</b>		
	FY10	FY11
PROPERTY TAXES	\$425	\$425
SALES TAX	\$180	\$175
OTHER TAXES	\$176	\$166
CHARGES FOR SERVICES	\$84	\$83
ALL OTHER REVENUES	\$26	\$25
USE OF FUND BALANCE	\$29	\$26
FINES & FORFEITURES	\$27	\$34
<b>Total</b>	\$945	\$934

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). ACC expends approximately \$506 per capita for these services. Departments included in each functional area (Public Works, General Government, etc.) can be found on page 13 and 14.

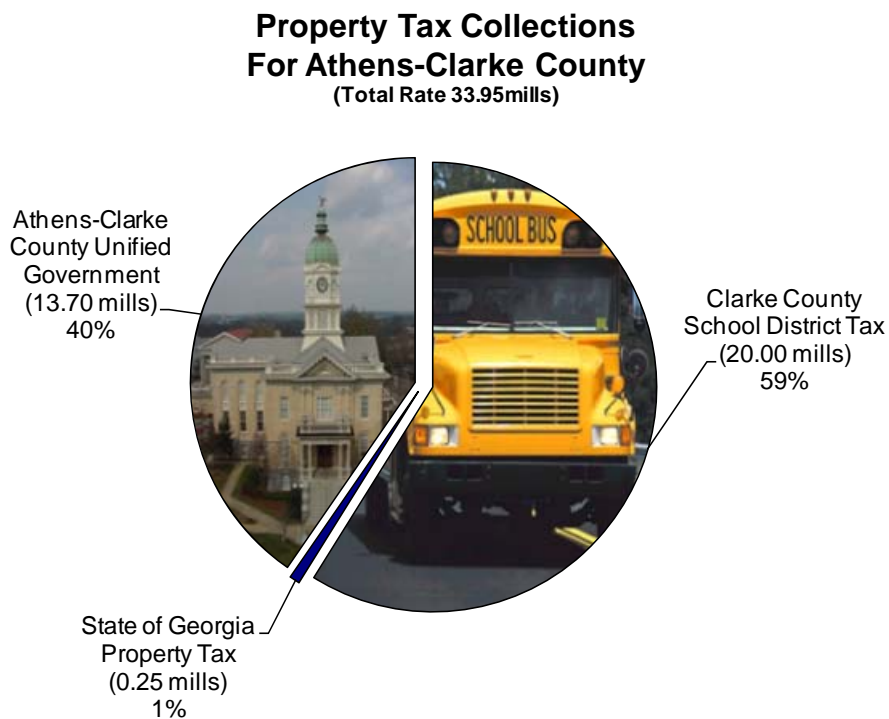
<b>Per Capita Expenditure by Function</b>		
	FY10	FY11
PUBLIC SAFETY	\$311	\$302
JUDICIAL	\$198	\$204
GENERAL GOVERNMENT	\$156	\$150
PUBLIC WORKS	\$122	\$120
LEISURE SERVICES	\$69	\$67
INDEPENDENT AGENCIES	\$42	\$41
CAPITAL	\$21	\$18
TRANSFERS & DEBT SERVICE	\$26	\$33
<b>Total</b>	\$945	\$934

## Understanding Property Taxes

The property tax rate or millage rate is adopted annually for the Unified Government 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

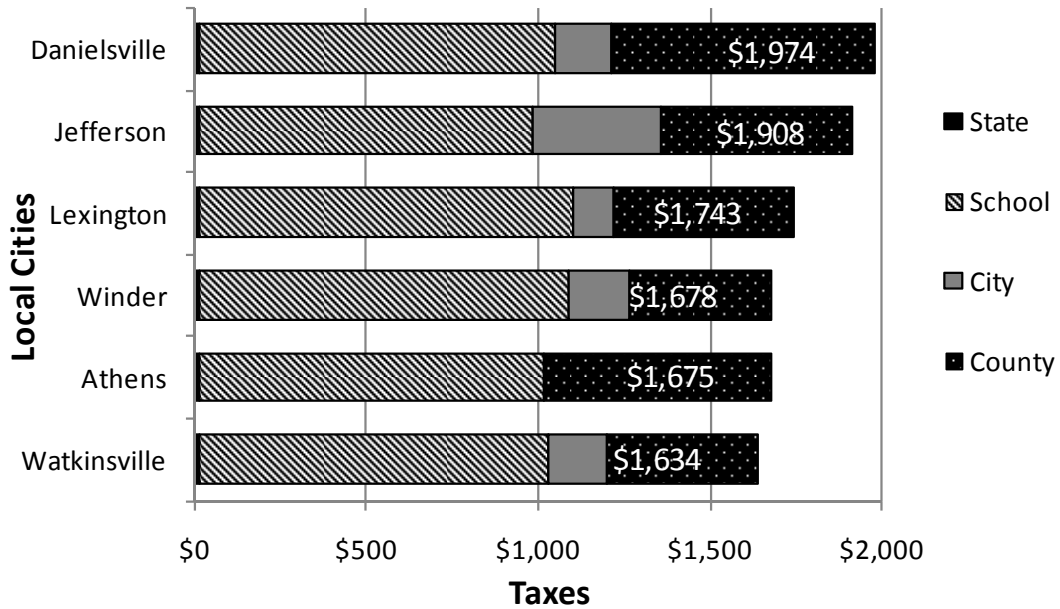
The millage rate for Athens-Clarke County governmental services is the same as it was 10 years ago, 13.70 mills. The Clarke County School Board, which sets its millage rate separate from the ACCUG, set a rate of 20.00 mills for FY11. The State of Georgia levies a rate of 0.25 mills.



## Comparative Property Taxes for a \$150,000 Home

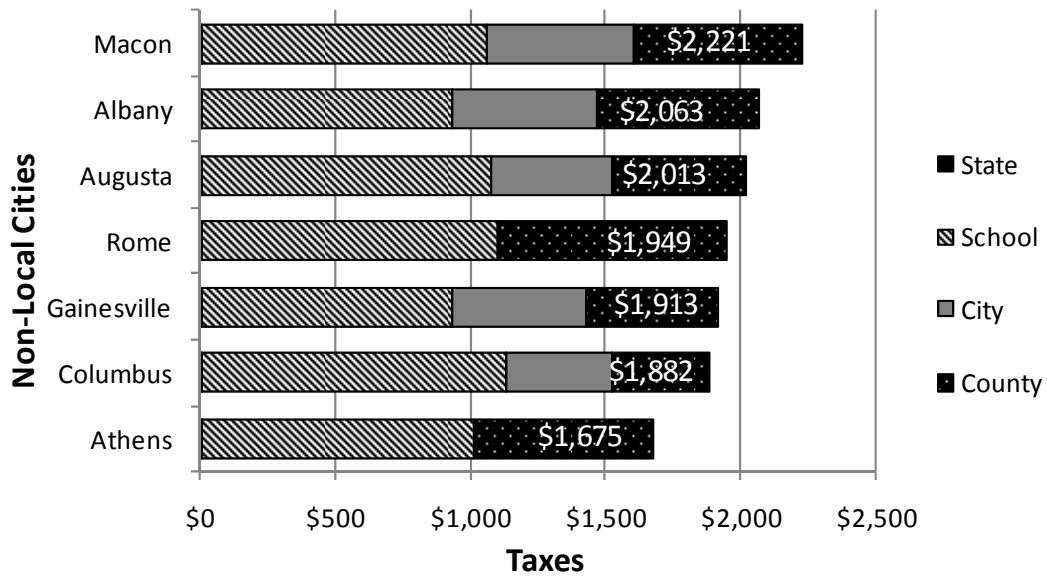
Using the prior year's property tax bill for comparison, the taxes on a \$150,000 home in Athens-Clarke County for government services and the school system are lower than all but one of the surrounding cities and counties.

### Tax Comparison On A \$150,000 Home



In addition, a comparison of similar size cities and counties throughout Georgia shows that Athens-Clarke County property taxes on a \$150,000 home are the lowest.

### Tax Comparison On A \$150,000 Home



## Understanding Sales Taxes

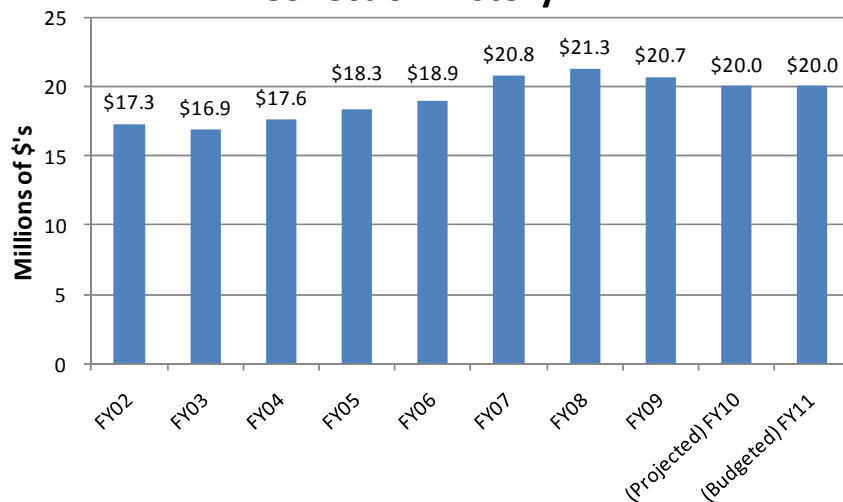
The tax rate on retail sales in Clarke County is \$0.07 for every \$1.00 of sales, similar to most Georgia counties. The \$0.07 sales tax is divided as follows:

- \$0.04 State of Georgia
- \$0.01 LOST (Local Option Sales Tax) ACCUG General Fund
- \$0.01 SPLOST (Special Purpose Local Option Sales Tax) Projects
- \$0.01 ELOST (Education Special Purpose L.O.S.T.) Projects
- \$0.07 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 revenues are accounted for separately and can only be used for capital projects approved by a voter referendum. 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 was approved in November 2004 and collections of the tax begun in April of 2005. The referendum funds a diverse list of 33 community improvement projects over six years totaling \$122 million. The planning, design and construction of the SPLOST projects are reviewed and approved by the Mayor and Commission at regularly scheduled meetings.

### **Local Option Sales Tax (LOST) Collection History**



## **The FY11 Capital Budget**

A capital project is defined as an individual asset or project of at least \$20,000 and includes facilities, equipment, vehicles, infrastructure repairs and improvements. The FY11 Capital Budget for all Funds totals is \$5,818,500. 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 FY11 include:

### **General Capital Projects Fund**

CIS - Equipment & Software Replacement	\$200,000
Fire - Replace Pumper Truck Station #2 (3/3 yrs)	\$173,500
CS - Facilities Life Cycle Maintenance Prog	\$300,000
T&PW - Pavement Maintenance Program	\$600,000
T&PW - Local Roads - Traffic Improvements (TIP)	\$200,000
Other General Fund	<u>\$653,000</u>

Subtotal \$2,126,500

### **All Other Funds**

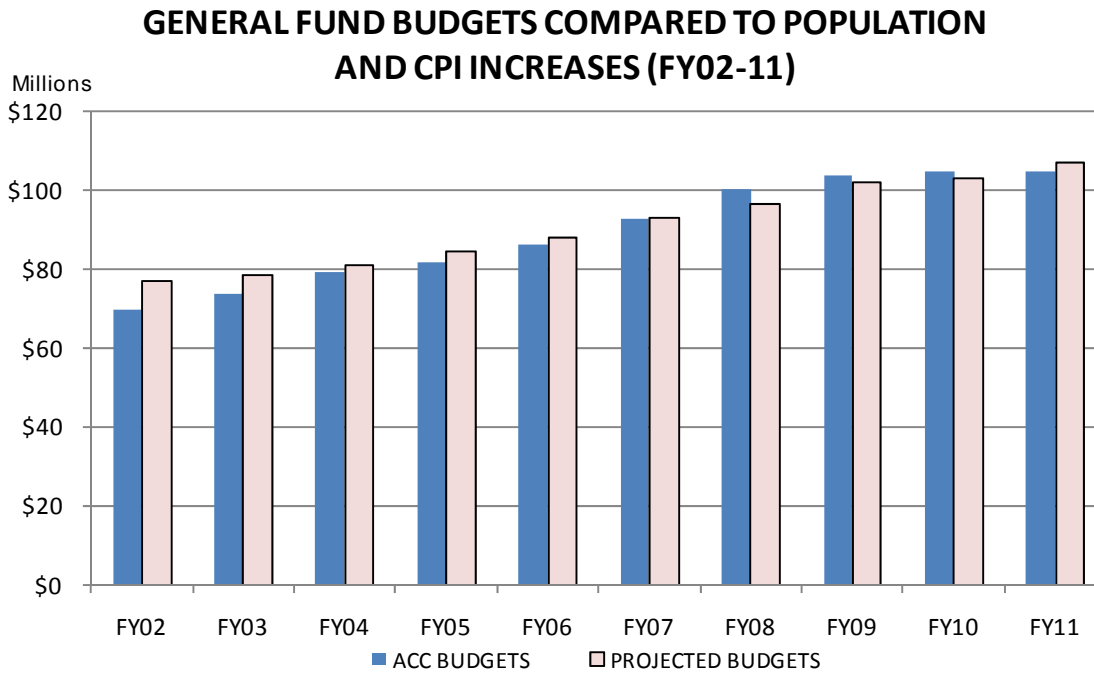
PU - Meter Replacement Program	\$365,000
PU - W&S Additions & Improvements	\$841,500
PU - Meter and W&S Stub Additions	\$445,100
PU - W&S Additions Mgmt. & Inspect. of Donated	\$202,800
T&PW - Stormwater System Improvement	\$200,000
T&PW - Vehicle & Equipment Replacement	\$1,060,400
All Other Projects	<u>\$577,200</u>

Subtotal \$3,692,000

Total Capital Budget - All Funds \$5,818,500

## Budget History and Trends

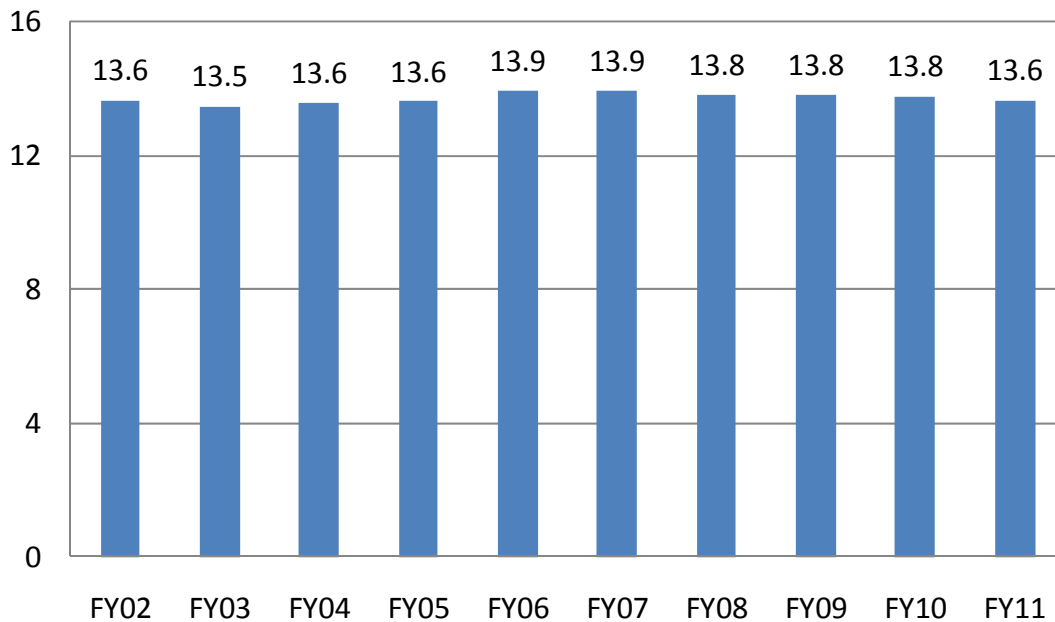
The FY11 General Fund Operating Budget is \$104.7 million, an increase of 0.2% over FY10. Over the past 2 years, the General Fund Operating Budget has grown at a rate less than the combined current annual change of the CPI (2.5%) and population increase for the last year (nearly 1.1%) as shown in the graph below.



## Full-time Employees: Trends and Comparisons

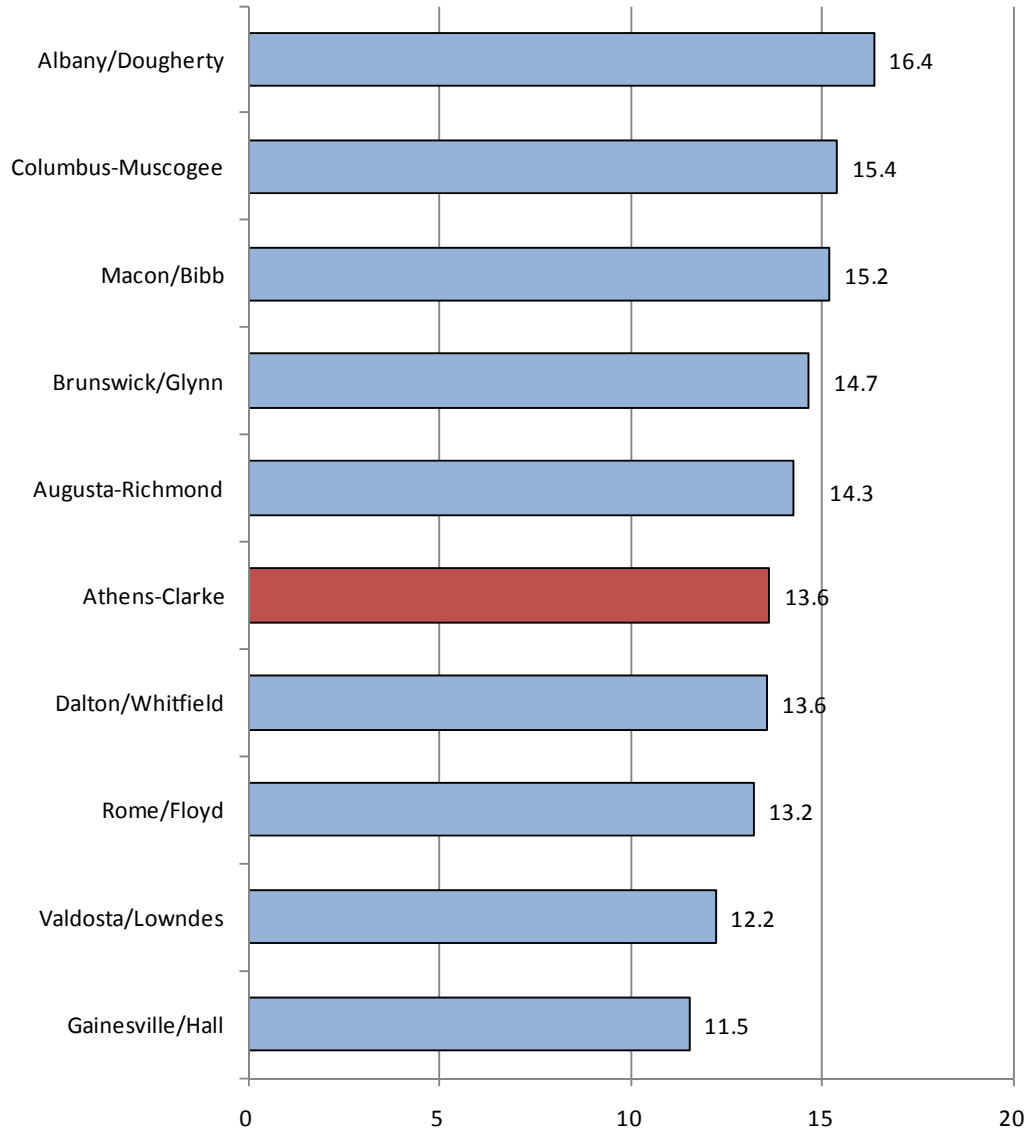
This Budget will raise the number of full-time authorized employee positions to 1,559, an increase of 2 compared to the FY09 level of 1,557. This increase still maintains the number of full-time employees per thousand residences below 14. The 10-year trend of full-time employees per thousand residents has remained just below 14.

### **EMPLOYEES PER 1,000 RESIDENTS FY02 - FY11**



Athens-Clarke County's 13.6 full-time employees per 1,000 of population is comparable to most similarly sized governments in Georgia as shown on the graph below.

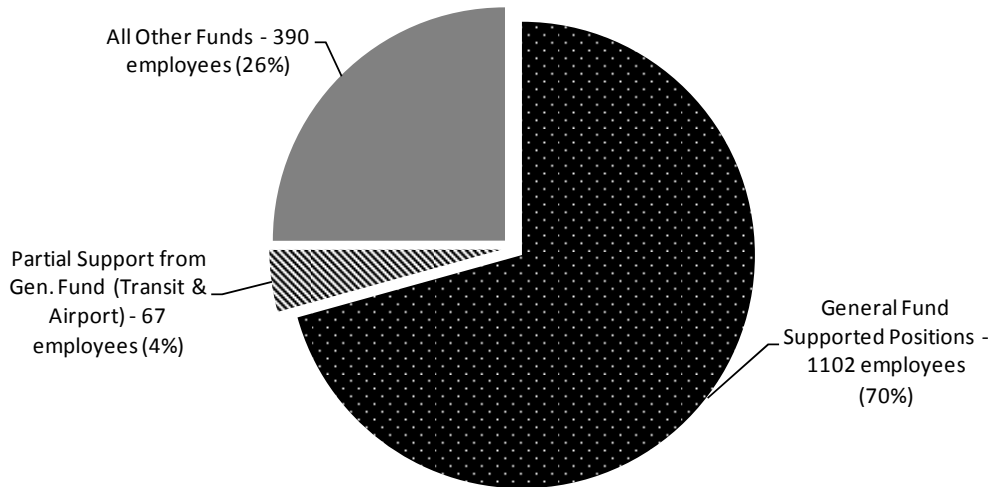
### Employees Per 1,000 Population - Comparison



## Full-Time Employees - By Function Total of 1,559



## Full-Time Employees - By Funding Source Total of 1,559



## FULL-TIME AUTHORIZED POSITIONS

<u>Department or Office</u>	<u>FY11</u>	<u>Change From FY10 to FY11</u>
Airport	7	-
Attorney	6	-
Auditor	3	-
Board of Elections	3	-
Building Inspections & Permits	24	-
Central Services	77	-
Clerk of Courts	18	1
Computer Information Services	18	-
Cooperative Extension	1	-
Corrections	29	-
District Attorney	13	-
Finance	28	-
Fire & Emergency Services	190	-
General Support Group: Organizational Development	3	-
Human & Economic Development	10	-
Human Resources	20	-
Juvenile Court	4	-
Leisure Services	78	-
Magistrate Court	10	-
Manager	5	-
SPLOST Management	3	-
Mayor and Commission	1	-
Clerk of Commission	2	-
Public Information	2	-
Municipal Court	10	-
Planning	21	-
Police	292	-
Probate Court	4	-
Public Utilities	195	-
Sheriff	176	-
Solicitor General	15	-
Solid Waste	65	-
State Court	10	-
Superior Courts	26	1
Tax Assessor	14	-
Tax Commissioner	19	-
Transit	60	-
Transportation & Public Works	<u>97</u>	<u>-</u>
	1,559	2

## **Legal and Charter Requirements for the Annual Budget**

There are several requirements under Georgia Law and the Unified Government's Charter that must be met as a part of preparing and adopting the Annual Budget. Some of these requirements include:

- 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.

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