

**THE UNIFIED GOVERNMENT OF  
ATHENS-CLARKE COUNTY**

**FY04  
BUDGET IN BRIEF**



**ANNUAL OPERATING  
& CAPITAL BUDGET**

**JULY 1, 2003 - JUNE 30, 2004**

# **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 by the Mayor and Commission  
November 4, 1997

## Athens-Clarke County Mayor and Commission

Mayor	Heidi Davison
Commissioner - District 1	Charles Carter
Commissioner - District 2	Harry Sims
Commissioner - District 3	George Maxwell
Commissioner - District 4	John Barrow
Commissioner - District 5	David Lynn
Commissioner - District 6	Carl Jordan
Commissioner - District 7	Kathy Hoard
Commissioner - District 8	States McCarter
Commissioner - District 9	Tom Chasteen
Commissioner - District 10	Cardee Kilpatrick

This *Budget in Brief* has been produced to provide an overview of the Unified Government of Athens-Clarke County's Annual Operating and Capital Budget for Fiscal Year 2004 (July 1, 2003 – June 30, 2004). The intent of this document is to provide a brief and understandable summary of the FY04 Budget. We hope that you find this document a helpful tool in understanding the annual financial plan for Athens-Clarke County.

A more detailed copy of the FY04 Budget can be viewed at the Clerk of Commission's Office, Room 204 of City Hall, the Athens Regional Library on Baxter Street, or the Athens-Clarke County website at [www.athensclarkecounty.com/documents](http://www.athensclarkecounty.com/documents).

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## **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: 101,489 (2000 Census)

UGA Enrollment: 32,500

Land Area: 121 square miles (77,300 acres)

Median Age: 25.6

Median Household Income: \$30,664

Major Attractions:

University of Georgia

State Botanical Gardens

Historic Homes

Downtown Athens

Morton Theater

Georgia Museum of Art

Classic Center (Convention Center & Theater)

Principal Employers:

University of Georgia

Athens Regional Medical Center

Clarke County School System

Con Agra Poultry Company

St. Mary's Health Care System

Gold Kist, Inc.

Median Sale Price of an Existing Home: \$111,300

Estimated Property Taxes for a \$111,300 home in 2003:

A-CC \$ 363

School \$ 510

State \$ 9

Total \$ 882

## **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.

## **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.

## **Structure of Budgets**

The A-CC Budget is split into a number of Funds, or separate units for accounting for 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 Debt Service 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 8 and 9.

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 FY04 General Fund Budget totals \$83.6 million. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages 10 and 11.

Special Revenue Funds are established to account for specific revenue sources that are usually 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 FY04 total \$8.8 million.

The Debt Service Fund accounts for accumulation of resources for, and the payment of, general long-term debt principal and interest. (It should be noted that specific debt backed by specific revenue sources such as water & sewer fees and landfill fees are accounted for in the Enterprise Funds for those services.) The Budget for the Debt Service Fund in FY04 totals \$127,100.

Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds). Budgets for the Capital Project Funds in FY04 total \$5,174,900.

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 and the Transit System (The Bus). Budgets for Enterprise Funds in FY04 total \$42.8 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. Budgets for Internal Service Funds in FY04 total \$16.2 million

### **FY04 Significant Budget Issues**

- For the sixth year in a row, the property tax millage rate will remain 13.70 mills ensuring that the property taxes paid by homeowners in Athens-Clarke County compares favorably to the surrounding counties and to other similar sized counties in Georgia.
- This Budget includes an Operating Budget for the General Fund of \$79 million in FY04, an increase of 7%, and a Capital Budget of \$4.7 million. The total General Fund Operating & Capital Budget for FY04 is \$83.6 million, an increase of 8% over the previous year.
- The Operating Budget for all Other Funds totals \$36 million, after deducting for interfund transfers. The Capital Budget for all Other Funds totals \$13.9 million, slightly less than the FY03 Budget. The total Operating & Capital Budget for All Funds in FY04 Budget is \$133.6 million, an increase of \$7.3 million or 5.7%.
- This Budget includes a net increase of 29 full-time positions bringing the total full-time authorized positions to 1,432 in FY04. Additional positions for new or expanded programs include the following:
  - ◆ Fifteen (15) additional firefighters and funding to open and operate a new fire station on Jefferson Road – Fire Station #8 – have been added to the budget. The new fire station is being constructed

from proceeds of the Special Purpose Local Option Sales Tax (SPLOST) 2000 program.

- ◆ An Environmental Coordinator position has been added in order to coordinate environmental planning, assessment, and regulatory compliance across departments.

- ◆ Six (6) additional positions for a program to improve enforcement of local ordinances.

- ◆ Two (2) additional positions in Transportation and Public Works to begin compliance with federal guidelines under the National Pollutant Discharge Elimination System (NPDES).

- ◆ One additional position has been added to Corrections to support a new SPLOST funded Food Prep Center anticipated to be completed by January 2004.

- This Budget includes several positions to meet increased demand for existing services. Three (3) positions in Transit to maintain current demand on existing routes, two (2) positions for a sewer maintenance crew in Public Utilities and one landscape crew leader for maintenance of right-of-ways.

- \$1.3 million for a 2% across the board pay adjustment for all ACC employees is included in this budget. In addition, \$485,000 is included to fund a 3% adjustment in pay for employees in pay grades 19 through 37 to reduce the difference between the market rate and ACC average salaries for these critical positions.

- This Budget also provides \$525,000 to maintain the Pay for Performance Program initiated in FY01. Employees with the highest levels of performance based on A-CC's performance evaluation program will receive additional pay.

- This Budget includes reductions totaling \$267,300 compared to the FY03 Budget for selected services and programs as proposed by Departments.
- This budget adds \$1.5 million of General Fund balance to the Government's operating reserve bringing the total reserve up to an amount (\$6.3 million) equal to the stated ACC Fiscal Policy goal of one month's operation. This is the first time since Unification that the operating reserve has met the fiscal policy goal.
- This budget also incorporates increases in the water & sewer rates and the solid waste collection rates for dumpster and commercial services to support the current cost to provide these services. Rates and fees for solid waste residential services, landfill services and transit services will remain at the current rates.

**SUMMARY FY2004 BUDGET  
ALL FUNDS**

	<u>FY03 BUDGET</u>	<u>FY04 BUDGET</u>	<u>% INC/ (DEC)</u>
<b>REVENUES:</b>			
PROPERTY TAXES	\$30,535,500	\$33,443,000	9.5%
SALES TAX	\$18,200,000	\$17,500,000	-3.8%
OTHER TAXES	\$16,095,000	\$16,827,500	4.6%
LICENSES & PERMITS	\$825,000	\$1,357,500	64.5%
INTERGOVERNMENTAL REVENUES	\$4,861,739	\$5,634,233	15.9%
CHARGES FOR SERVICES	\$56,394,814	\$59,220,935	5.0%
FINES & FORFEITURES	\$2,972,740	\$2,932,280	-1.4%
OTHER REVENUES	\$848,416	\$894,050	5.4%
TRANSFERS IN FROM OTHER FUNDS	\$6,957,059	\$8,150,230	17.2%
USE FUND BALANCE	\$3,014,251	\$4,451,350	47.7%
USE OF NET ASSETS BALANCE	<u>\$11,031,224</u>	<u>\$10,032,722</u>	-9.1%
SUB-TOTAL REVENUE & OTHER SOURCES	\$151,735,743	\$160,443,800	5.7%
LESS INTERFUND TRANSFERS (1)	<u>(\$21,517,787)</u>	<u>(\$23,133,300)</u>	7.5%
<b>TOTAL REVENUE &amp; OTHER     SOURCES</b>	<b><u>\$130,217,956</u></b>	<b><u>\$137,310,500</u></b>	<b>5.4%</b>
<b>EXPENDITURES (BY FUND):</b>			
GENERAL FUND	\$77,418,500	\$83,649,400	8.0%
<u>SPECIAL REVENUE FUNDS:</u>			
COMMUNITY DEV. BLOCK GRANT (CDBG)	\$1,655,000	\$1,812,000	9.5%
HOTEL/MOTEL TAX FUND	\$1,452,300	\$1,494,000	2.9%
EMERGENCY TELEPHONE SYSTEM (E911)	\$1,215,000	\$1,370,000	12.8%
GRANTS FUND	\$827,298	\$1,247,063	50.7%
HUD HOME GRANT FUND	\$764,000	\$1,004,200	31.4%
BUILDING INSPECTION FUND	\$811,551	\$868,611	7.0%
SUPPORTIVE HOUSING GRANT FUND (2)	\$0	\$357,900	---
SPECIAL PROGRAMS & INITIATIVES FUND	\$258,340	\$321,669	24.5%
ALTERNATIVE DISPUTE RESOLUTION PRGM	\$105,175	\$120,000	14.1%
SHERIFF INMATE FUND	\$170,000	\$100,000	-41.2%
ECONOMIC DEVELOPMENT FUND	\$50,000	\$50,000	0.0%
CORRECTIONS INMATE FUND	\$30,000	\$30,000	0.0%
HOSPITAL FUND	<u>\$660,000</u>	<u>\$0</u>	-100.0%
SUB-TOTAL SPECIAL REVENUE FUNDS	\$7,998,664	\$8,775,443	9.7%

**SUMMARY FY2004 BUDGET  
ALL FUNDS**

	<b><u>FY03</u> <u>BUDGET</u></b>	<b><u>FY04</u> <u>BUDGET</u></b>	<b><u>%</u> <u>INC/ (DEC)</u></b>
DEBT SERVICE FUND	\$130,500	\$127,100	-2.6%
<b><u>CAPITAL PROJECT FUNDS:</u></b>			
GENERAL CAPITAL PROJECTS FUND	\$3,685,100	\$4,632,100	25.7%
PUBLIC FACILITIES AUTHORITY FUND	<u>\$613,900</u>	<u>\$542,800</u>	-11.6%
SUB-TOTAL CAPITAL PROJECT FUNDS	\$4,299,000	\$5,174,900	20.4%
<b><u>ENTERPRISE FUNDS:</u></b>			
WATER & SEWER FUND	\$32,057,147	\$31,312,625	-2.3%
LANDFILL FUND	\$2,929,397	\$3,357,700	14.6%
TRANSIT FUND	\$2,889,300	\$3,231,943	11.9%
SOLID WASTE COLLECTION FUND	\$2,854,914	\$3,041,764	6.5%
AIRPORT FUND	<u>\$1,614,216</u>	<u>\$1,869,200</u>	15.8%
SUB-TOTAL ENTERPRISE FUNDS	\$42,344,974	\$42,813,232	1.1%
<b><u>INTERNAL SERVICE FUNDS:</u></b>			
SELF FUNDED HEALTH INSURANCE FUND	\$8,748,300	\$8,909,500	1.8%
FLEET MANAGEMENT FUND	\$1,980,328	\$1,928,900	-2.6%
SELF FUNDED INSURANCE & CLAIMS FUND	\$1,857,224	\$2,000,022	7.7%
FLEET REPLACEMENT FUND	\$1,645,600	\$1,798,700	9.3%
INTERNAL SUPPORT FUND	<u>\$1,425,700</u>	<u>\$1,550,700</u>	8.8%
SUB-TOTAL INTERNAL SERVICE FUNDS	\$15,657,152	\$16,187,822	3.4%
SUB-TOTAL EXPENDITURES ALL FUNDS	\$147,848,790	\$156,727,897	6.0%
LESS INTERFUND TRANSFERS (1)	<u>(\$21,517,787)</u>	<u>(\$23,133,300)</u>	7.5%
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b>\$126,331,003</b>	<b>\$133,594,597</b>	<b>5.7%</b>
DESIGNATED FOR FUTURE CAPITAL & DEBT SERVICE REQUIREMENTS	\$3,886,953	\$3,715,903	-4.4%
<b>TOTAL EXPENDITURES &amp; DESIGNATIONS</b>	<b><u>\$130,217,956</u></b>	<b><u>\$137,310,500</u></b>	<b>5.4%</b>

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) - The Supportive Housing Grant was received in past years but was not included in the FY03 Original Budget.

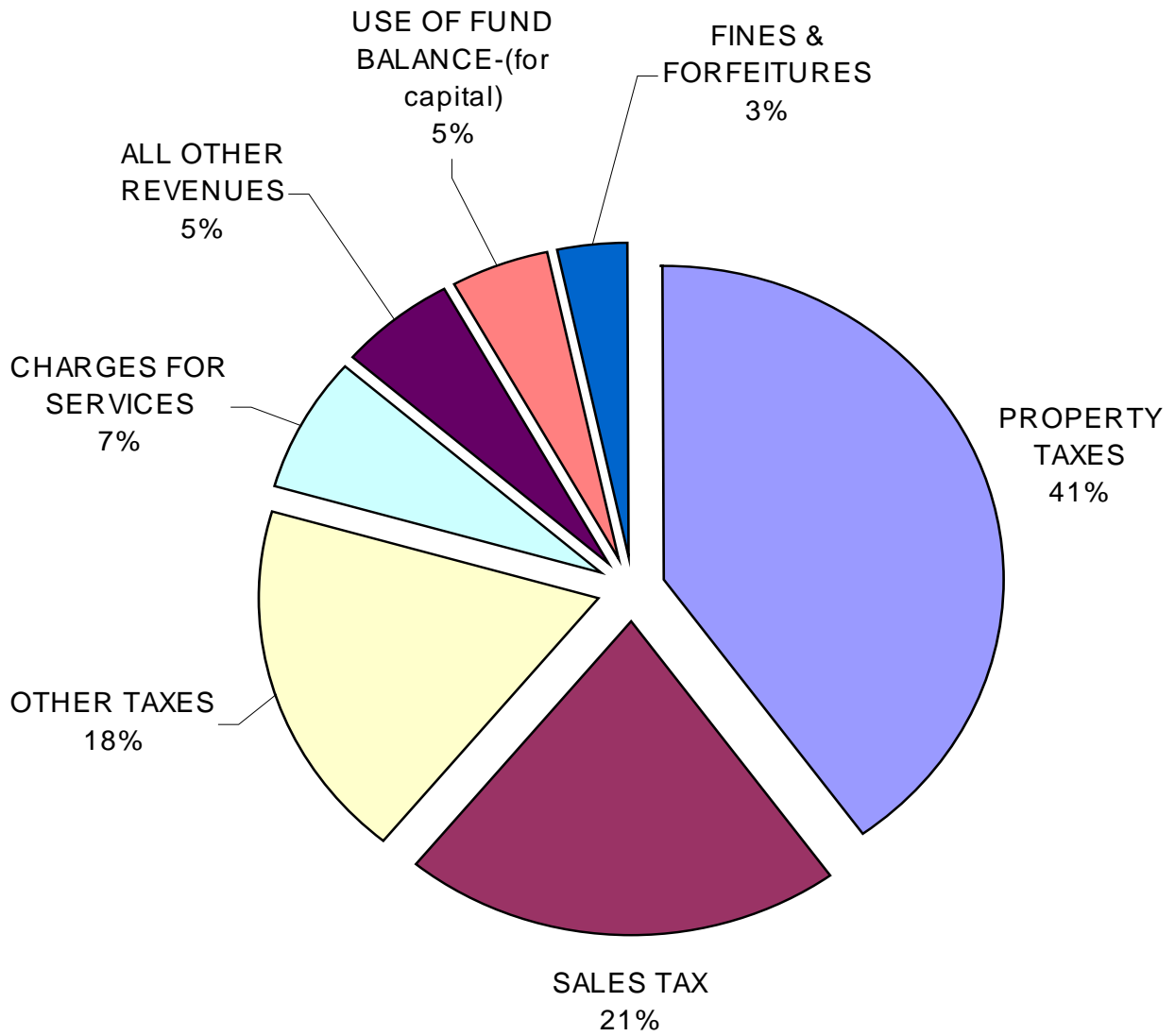
## SUMMARY FY2004 BUDGET GENERAL FUND

	<b>FY03 <u>BUDGET</u></b>	<b>FY04 <u>BUDGET</u></b>	<b>% INC/ (DEC)</b>
<b>REVENUES:</b>			
PROPERTY TAXES	\$29,862,000	\$33,443,000	12.0%
SALES TAX	\$18,200,000	\$17,500,000	-3.8%
OTHER TAXES	\$14,745,000	\$15,427,500	4.6%
LICENSES PERMITS	\$825,000	\$1,357,500	64.5%
INTERGOVERNMENTAL REVENUES	\$1,181,900	\$1,211,800	2.5%
CHARGES FOR SERVICES	\$5,444,100	\$5,916,500	8.7%
FINES & FORFEITURES	\$2,827,000	\$2,767,150	-2.1%
OTHER REVENUES	\$637,100	\$643,850	1.1%
TRANSFERS IN FROM OTHER FUNDS	\$1,050,000	\$1,300,000	23.8%
USE OF FUND BALANCE-(for capital)	<u>\$2,646,400</u>	<u>\$4,082,100</u>	54.3%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b><u>\$77,418,500</u></b>	<b><u>\$83,649,400</u></b>	<b>8.0%</b>
<b>EXPENDITURES (BY DEPARTMENT):</b>			
MAYOR AND COMMISSION	\$638,333	\$641,597	0.5%
OFFICE OF THE MANAGER	\$576,708	\$574,679	-0.4%
OFFICE OF THE ATTORNEY	\$377,892	\$445,826	18.0%
OFFICE OF THE AUDITOR	\$206,454	\$195,091	-5.5%
DEPARTMENT OF FINANCE	\$1,581,598	\$1,573,736	-0.5%
DEPARTMENT OF PERSONNEL	\$1,090,283	\$1,121,009	2.8%
TAX COMMISSIONER	\$1,038,143	\$1,067,846	2.9%
BOARD OF TAX ASSESSORS	\$815,283	\$834,411	2.3%
BOARD OF ELECTIONS	\$336,861	\$233,276	-30.8%
HUMAN & ECONOMIC DEVELOPMENT	\$250,450	\$190,869	-23.8%
GENERAL SUPPORT GROUP	\$533,560	\$626,733	17.5%
COMPUTER INFORMATION SERVICES	\$1,551,870	\$1,562,988	0.7%
NONDEPARTMENTAL	<u>\$3,135,102</u>	<u>\$4,597,877</u>	46.7%
TOTAL GENERAL GOVERNMENT	\$12,132,537	\$13,665,938	12.6%
SUPERIOR COURTS	\$1,043,818	\$1,081,030	3.6%
CLERK OF COURTS	\$792,576	\$789,638	-0.4%
STATE COURT	\$410,711	\$398,354	-3.0%
SOLICITOR GENERAL	\$738,539	\$740,791	0.3%
DISTRICT ATTORNEY	\$627,839	\$642,737	2.4%

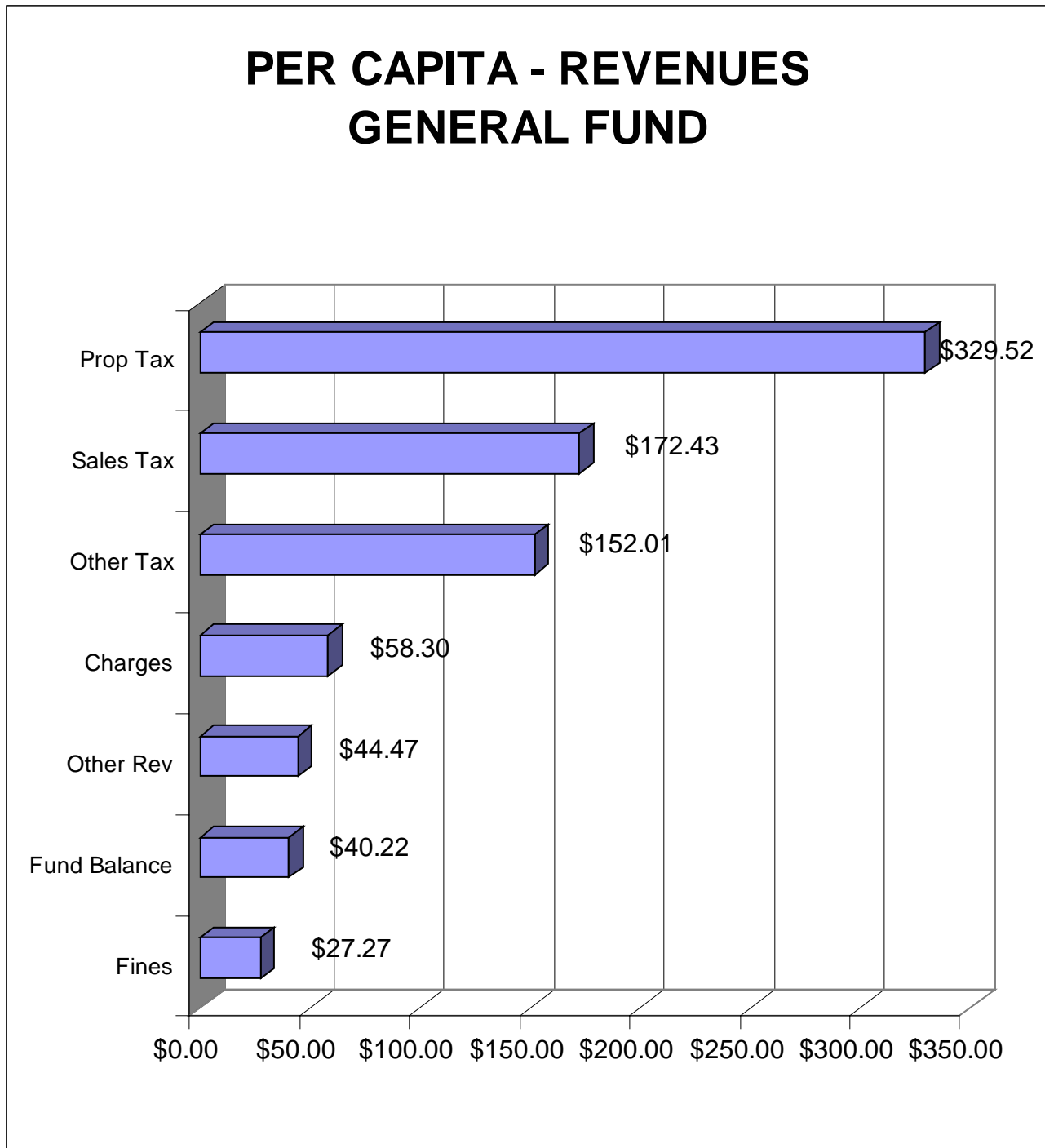
## SUMMARY FY2004 BUDGET GENERAL FUND

	<b>FY03</b>	<b>FY04</b>	<b>%</b>
	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>INC/ (DEC)</u></b>
SHERIFF	\$9,498,249	\$10,016,486	5.5%
JUVENILE COURT	\$320,084	\$308,768	-3.5%
MAGISTRATE'S COURT	\$513,388	\$494,512	-3.7%
CORONER	\$39,402	\$40,703	3.3%
PROBATE COURT	\$260,790	\$267,134	2.4%
MUNICIPAL COURT	<u>\$458,377</u>	<u>\$466,923</u>	1.9%
TOTAL JUDICIAL	\$14,703,773	\$15,247,076	3.7%
DEPARTMENT OF POLICE SERVICES	\$14,249,223	\$15,349,083	7.7%
DEPARTMENT OF FIRE SERVICES	\$8,162,394	\$9,056,788	11.0%
DEPARTMENT OF CORRECTIONS	<u>\$1,509,323</u>	<u>\$1,608,430</u>	6.6%
TOTAL PUBLIC SAFETY	\$23,920,940	\$26,014,301	8.8%
TRANSPORTATION & PUBLIC WORKS	\$4,893,389	\$5,138,888	5.0%
DEPARTMENT OF SOLID WASTE	\$664,513	\$686,897	3.4%
DEPT. OF PLANNING & ZONING	\$860,325	\$1,130,258	31.4%
DEPARTMENT OF CENTRAL SERVICES	<u>\$4,791,322</u>	<u>\$5,096,994</u>	6.4%
TOTAL PUBLIC WORKS	\$11,209,549	\$12,053,037	7.5%
DEPT. OF LEISURE SERVICES	\$5,928,866	\$6,027,135	1.7%
COOPERATIVE EXTENSION SERVICE	<u>\$116,673</u>	<u>\$105,727</u>	-9.4%
TOTAL LEISURE SERVICES	\$6,045,539	\$6,132,862	1.4%
INDEPENDENT AGENCIES	\$3,434,603	\$3,559,386	3.6%
DEBT SERVICE	\$344,500	\$350,000	1.6%
TRANSFERS OUT TO OTHER FUNDS	\$1,941,959	\$1,944,700	0.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$73,733,400</b>	<b>\$78,967,300</b>	<b>7.1%</b>
CAPITAL FOR CURRENT SERVICES (CS)	\$2,115,100	\$2,159,100	2.1%
CAPITAL: ADDITIONS & IMPROVEMENTS	<u>\$1,570,000</u>	<u>\$2,523,000</u>	60.7%
<b>TOTAL CAPITAL</b>	<b>\$3,685,100</b>	<b>\$4,682,100</b>	<b>27.1%</b>
<b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b>	<b>\$77,418,500</b>	<b>\$83,649,400</b>	<b>8.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	

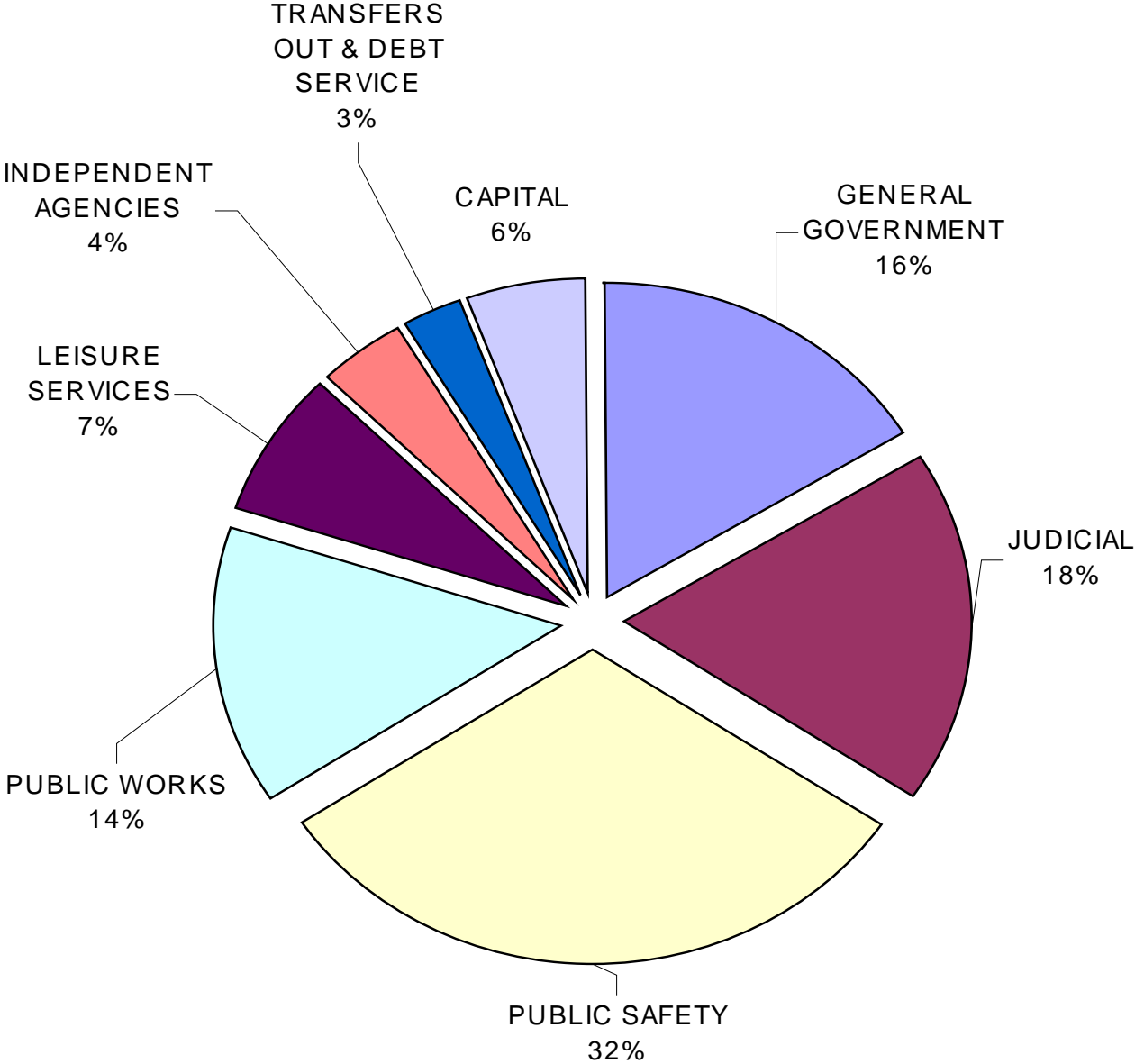
# GENERAL FUND REVENUES



Property Tax revenues account for the largest source of revenue (41% or \$330 per capita) for the General Fund. The \$0.01 Local Option Sales Tax (LOST) will account for approximately one-fifth of all General Fund revenues. Including Other Taxes, tax revenues account for 80% of all General Fund revenues. On average, A-CC residents pay \$824 per year for General Fund services.

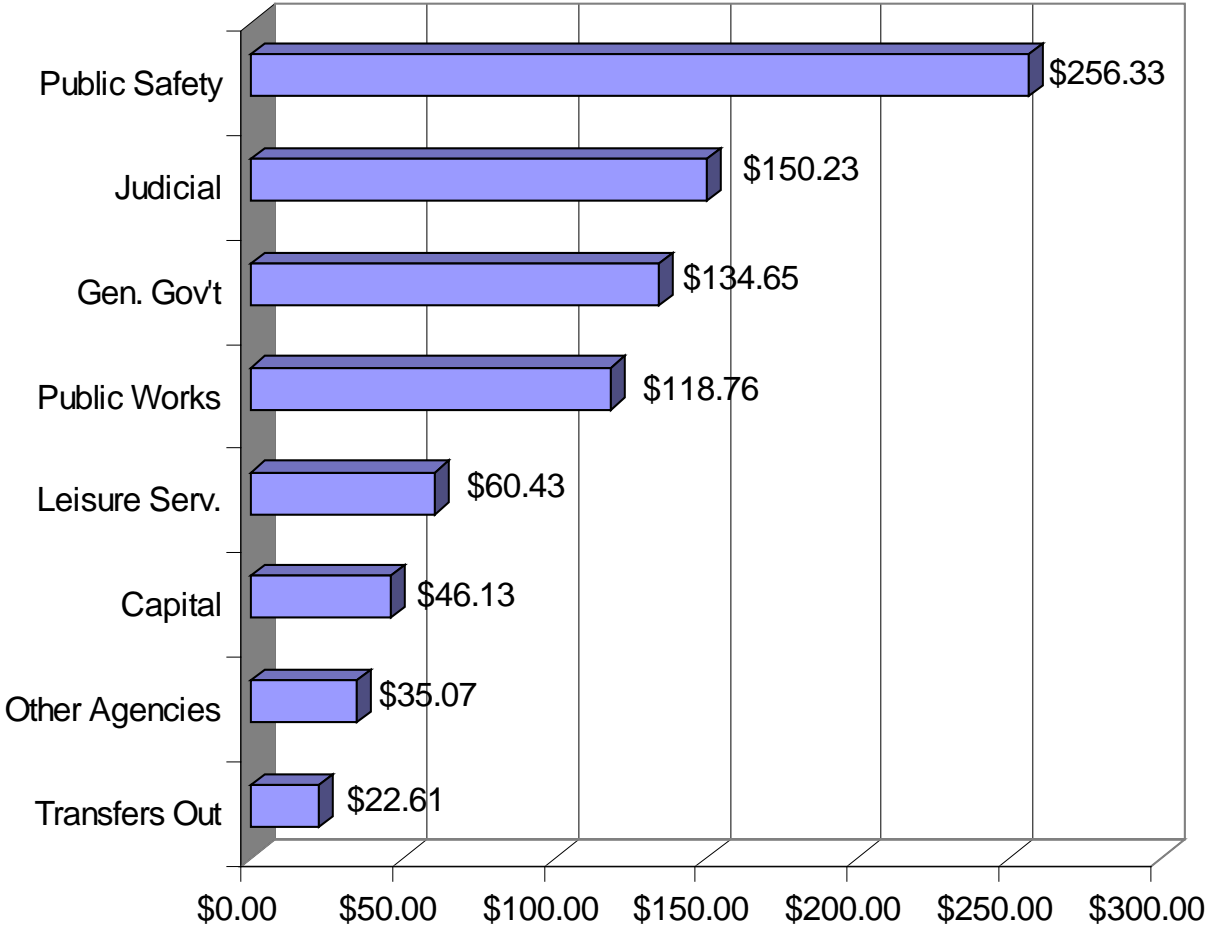


# GENERAL FUND EXPENDITURES



Over half of all General Fund dollars are expended in the area of Public Safety and Judicial services. A-CC expends approximately \$407 per capita for these services. Public Safety includes Police, Fire and the Correctional Institute while Judicial services includes the Sheriff, Jail, Courts and prosecuting offices.

## PER CAPITA - EXPENDITURES GENERAL FUND

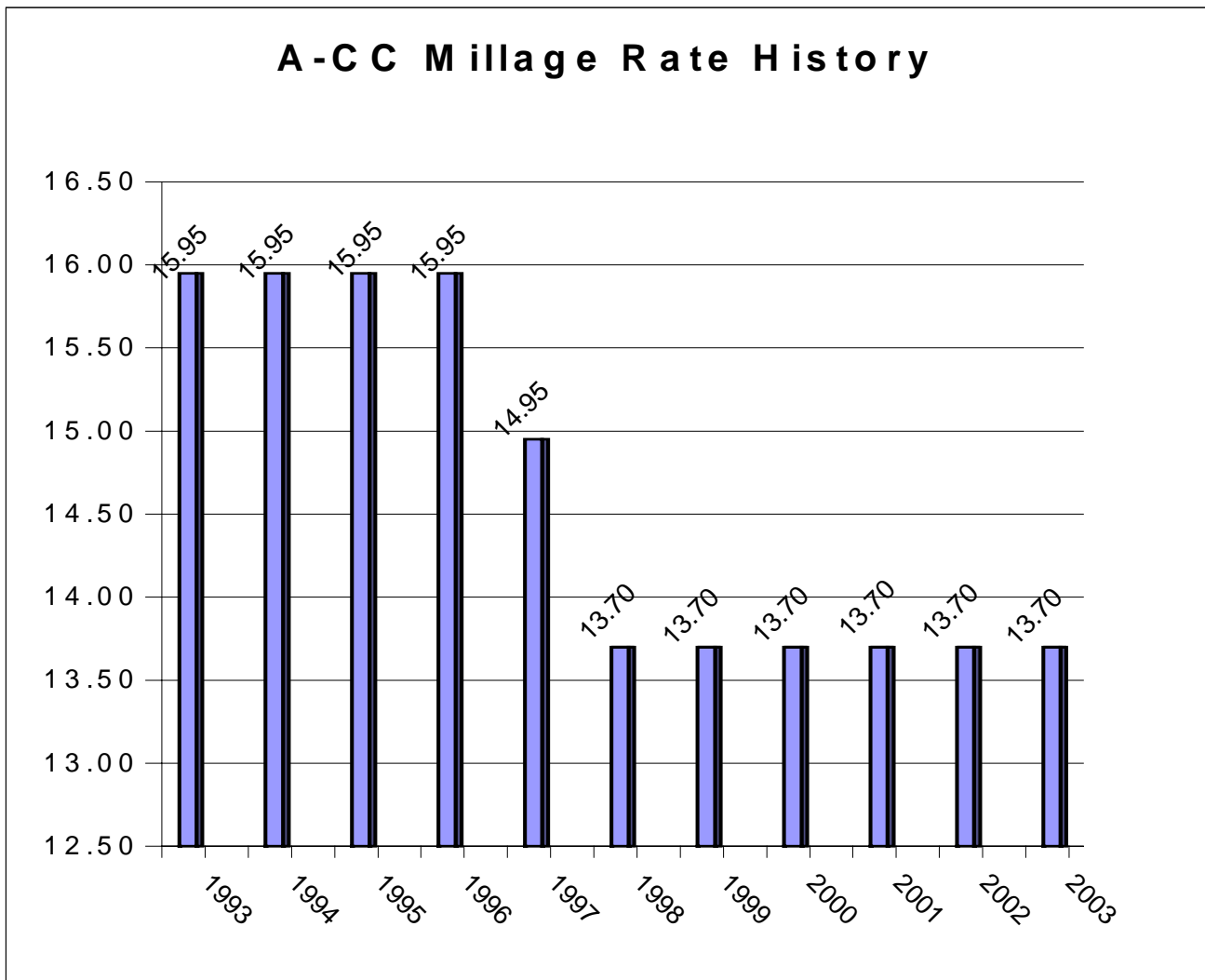


## Understanding Property Taxes

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 \$1 of tax for every \$1,000 of assessed property value (40% of the fair market value). Taxes may be reduced further by certain exemptions and tax credits such as the State Homeowner's Tax Relief Credit. In general, the property tax would be calculated as follows:

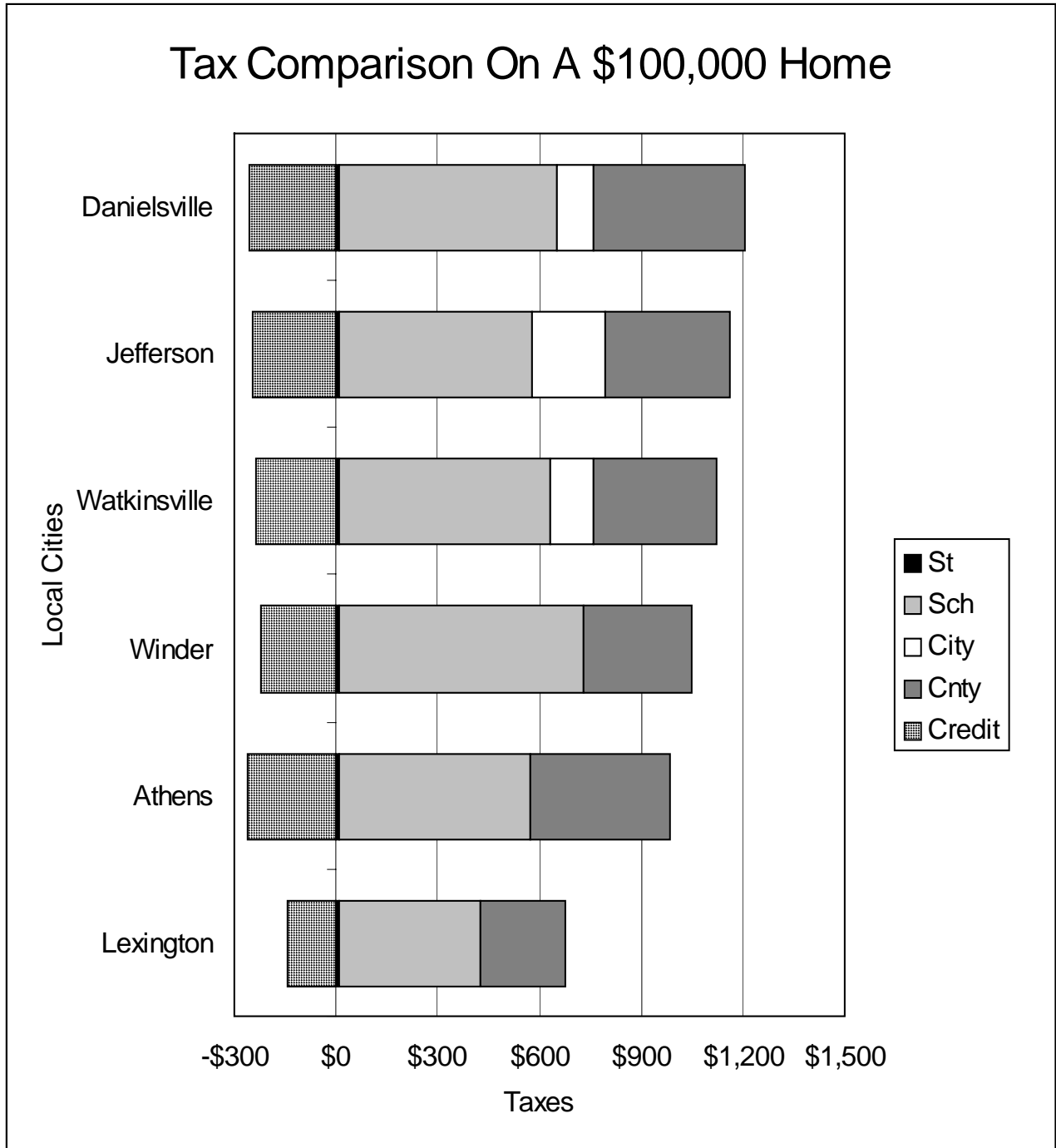
$$\begin{aligned} \text{Fair Market Value} \times 40\% &= \text{Assessed Value} \\ \text{Assessed Value} - \text{Exemptions} &= \text{Taxable Value} \\ \text{Taxable Value} \times \text{Tax Rate} &= \text{Amount of Tax Bill} \end{aligned}$$

Over the last 10 years, the millage rate for Athens-Clarke County has dropped from 15.95 mills to 13.70 mills.

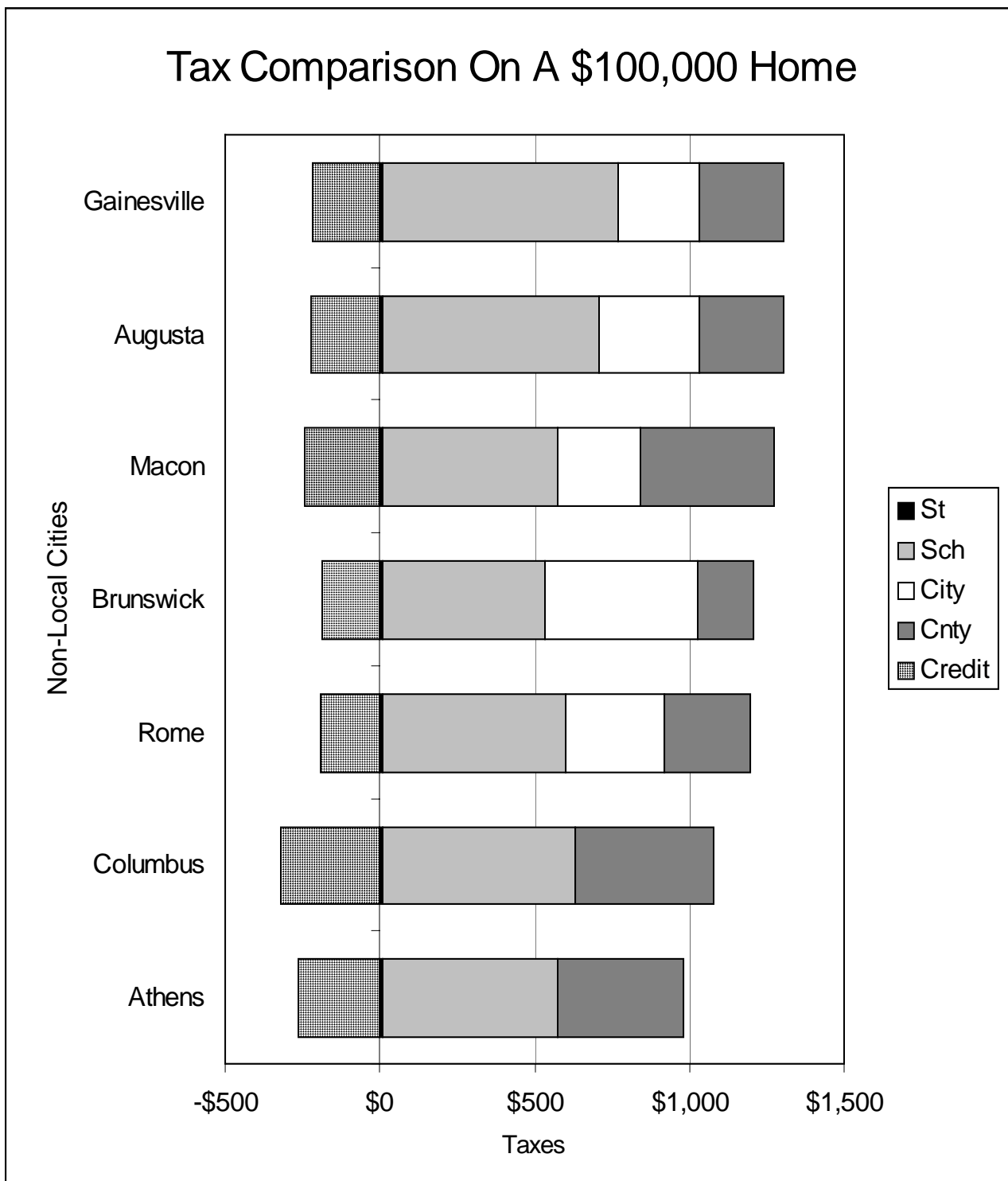


## Comparative Property Taxes for a \$100,000 Home

Using the prior year's property tax bill for comparison, the taxes on a \$100,000 home in Athens-Clarke County for government services and the school system are lower than most of the surrounding cities and counties.



In addition, a comparison of similar size cities and counties throughout Georgia shows that Athens-Clarke County property taxes on a \$100,000 home are among the lowest.

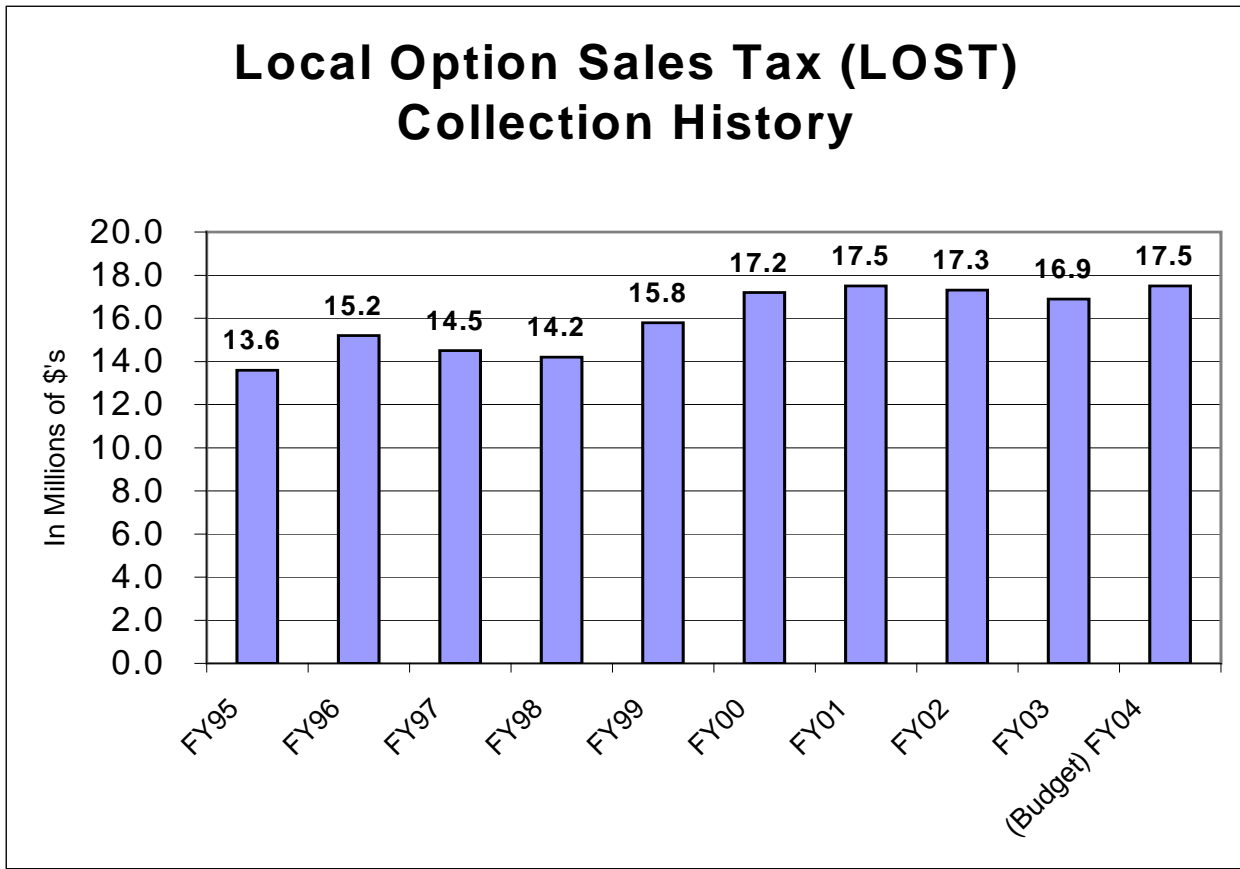


## Understanding Sales Taxes

The tax rate on 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) A-C County General Fund
- \$0.01 SPLOST (Special Purpose Local Option Sales Tax) Projects
- \$0.01 ELOST (Education Local Option Sales Tax) 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 expenses. 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 FY04 Capital Budget

The FY04 Capital Budget for all Funds totals \$18,645,900, an increase of \$256,300 or 1.4% over the previous year. The Capital Budget includes facility, equipment and infrastructure repairs and improvements that are greater than \$20,000. Some of the major Capital Projects budgeted in FY04 include:

### General Fund Capital Projects:

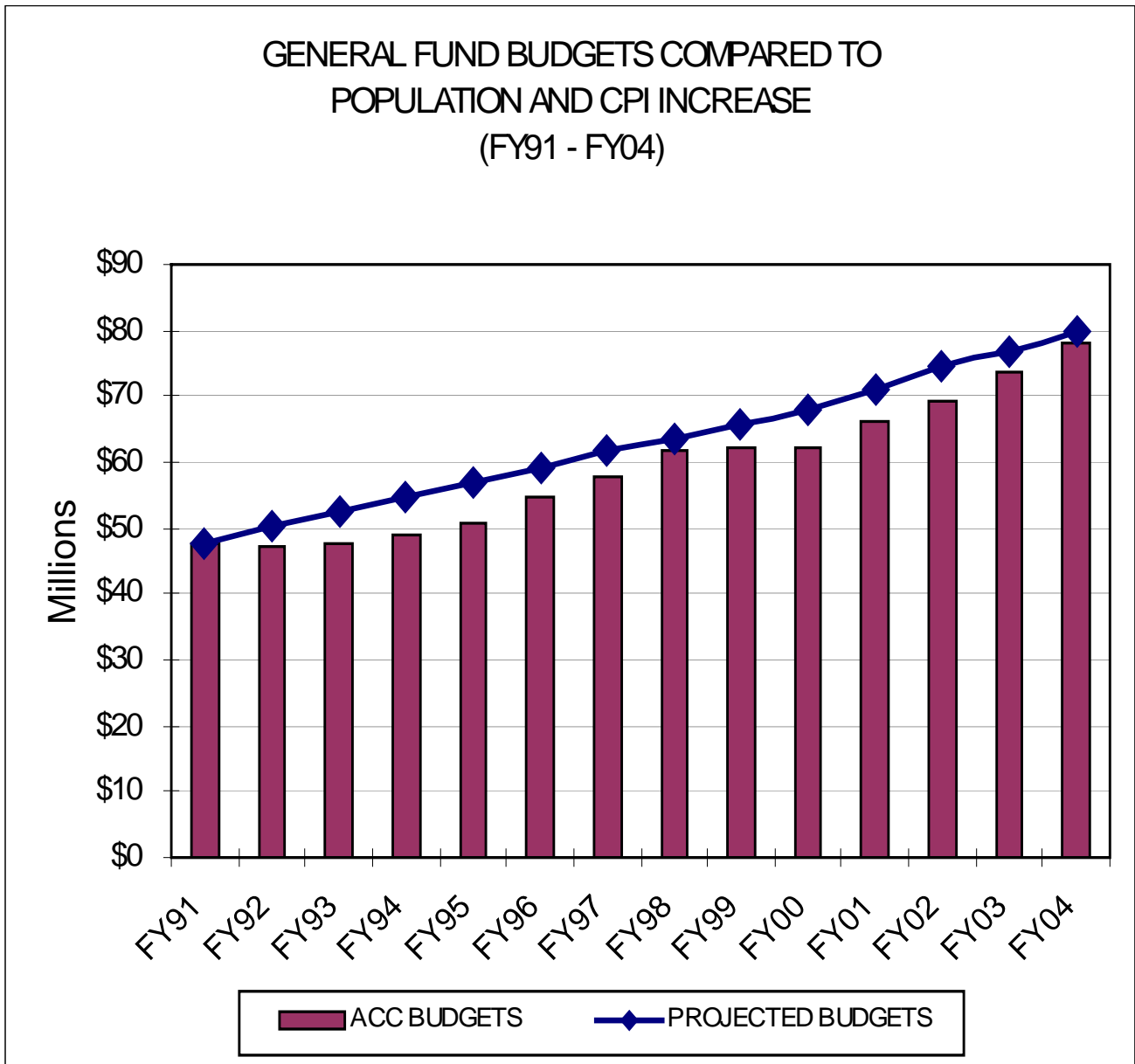
Local Roads Traffic Improvements	\$ 585,000
Roadway Maintenance Program	\$ 580,000
CIS Strategic Plan (Repair & Replacement)	\$ 350,000
Jail Renovation Pre-design & interim work	\$ 300,000
Facility Component Maintenance Program	\$ 263,000
Non-Point Water Pollutant Elimination Project	\$ 245,000
Construct Master Fueling Site	\$ 220,000
Space Allocation Program	\$ 200,000
Police Department Field Services Initiative	\$ 200,000
CIS Strategic Plan (Additions & Improvements)	\$ 180,000
Park Facilities & Maintenance Program	\$ 172,000
Sidewalk Improvements	\$ 150,000
Bicycle Transportation System Improvements	\$ 120,000
All Other General Fund Projects	<u>\$1,117,100</u>
Sub-total	\$4,682,100

### All Other Funds:

Improve Wastewater Collection System (W & S)	\$6,011,200
Fleet Replacement Program	\$1,714,700
Water Distribution/Fire Prevention (Water & Sewer)	\$1,548,300
Sewer Inflow/Infiltration Abatement Program (W&S)	\$1,000,000
Landfill Construction (Phase 2)	\$ 580,000
Watershed Assessment Program (W&S)	\$ 500,000
Replace Trash Compactor Vehicle (Landfill)	\$ 154,000
Renovate the College Avenue facility (Solid Waste)	\$ 120,000
All Other Projects	<u>\$2,335,600</u>
Sub-total	<u>\$13,963,800</u>
Total Capital Budget	<u>\$18,645,900</u>

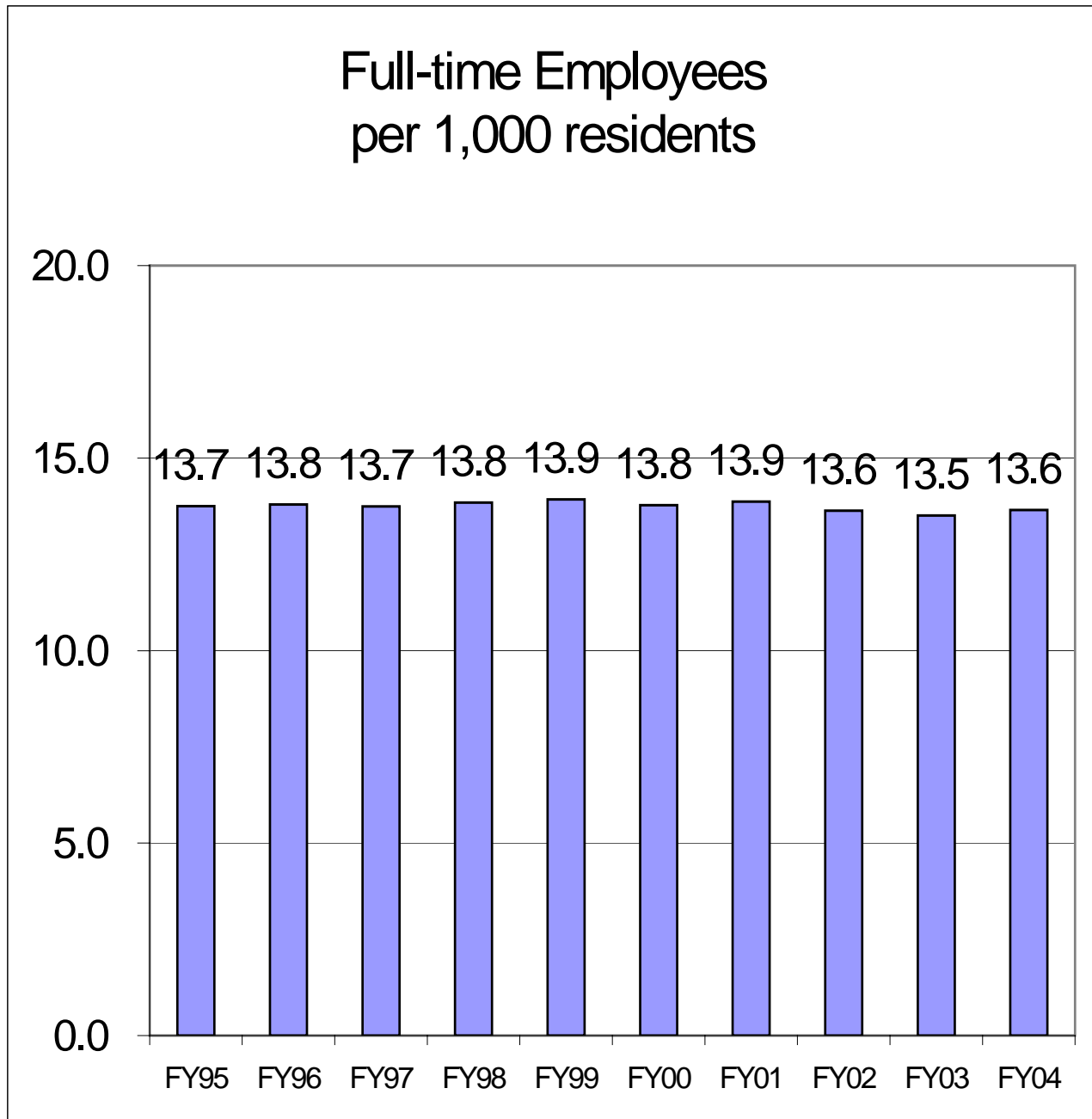
## Budget History and Trends

The FY04 General Fund Operating Budget is \$79 million, an increase of 7% over FY03. The FY04 Budget continues the trend of maintaining General Fund Operating Budget growth to levels lower than the combined current annual increase of the CPI (3.3%) and population increase for the last year (1.2%) as shown in the graph below.



## Full-time Employees: History and Trends

The number of full-time employees per thousand compared to the Athens-Clarke County population remains constant at 14 for FY04 as shown in the graph below. This Budget will raise the number of full-time authorized positions to 1,432, a net increase of 29 positions compared to the current level of 1,403.



**FULL-TIME AUTHORIZED POSITIONS**

<b><u>DEPARTMENT OR OFFICE</u></b>	<b><u>FY04</u></b>
Airport	13
Attorney	4
Auditor	3
Board of Elections	3
Building Inspections & Permits	13
Central Services	69
Clerk of Superior Court	17
Computer Information Services	18
Cooperative Extension	1
Corrections	26
District Attorney	12
Finance	27
Fire & Emergency Services	175
General Support Group: Organizational Development	3
Marshal Services	8
Human & Economic Development	11
Human Resources	19
Juvenile Court	3
Leisure Services	74
Magistrate Court	9
Manager	6
SPLOST Management	2
Mayor and Commission	1
Clerk of Commission	2
Public Information	2
Municipal Court	9
Planning	23
Police	274
Probate Court	4
Public Utilities	180
Sheriff	160
Solicitor General	15
Solid Waste	67
State Court	6
Superior Courts	6
Tax Assessor	13
Tax Commissioner	18
Transit	46
Transportation & Public Works	90
<b>Total</b>	<b>1432</b>